FY 2025 ADOPTED BUDGET

Camden County Board of Commissioners
Camden County, Georgia

July 1, 2024 - June 30, 2025

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Camden County
Georgia

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

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Front Cover Photo Credit: Dawn Usher, 2021 Showcase Camden Photo Contest

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A Resolution to Adopt a County Budget
For Camden County, Georgia

BE IT RESOLVED BY THE CAMDEN COUNTY BOARD OF COMMISSIONERS, CAMDEN COUNTY, GEORGIA, that the County enact a Resolution to be entitled A Budget Resolution for Camden County, Georgia, for the fiscal year commencing July 1, 2024, and ending June 30, 2025, to read as follows:

BE IT RESOLVED, that the County hereby use the insurance premium tax received in the prior year, in the amount of $1,395,499, to reduce the Unincorporated Tax District costs for fire services for the unincorporated residents as shown in the attached exhibits; and

BE IT RESOLVED, that the County hereby adopt the General Fund Budget as prepared and submitted, a summary of which is attached hereto and labeled Exhibit A; and

BE IT FURTHER RESOLVED, that the County hereby adopt the Law Library Fund Budget, Jail Construction & Staffing Fund Budget, the Curbside Collection Fund Budget, and the Shared Assets Fund Budget as prepared and submitted, a summary of which is attached hereto and labeled Exhibit B; and

BE IT FURTHER RESOLVED, that the County hereby adopt the Opioid Settlement Fund Budget, Emergency Telephone System Fund Budget, the Drug Abuse Fund Budget, the Unincorporated Tax District Fund Budget as prepared and submitted, a summary of which is attached hereto and labeled Exhibit C; and

BE IT FURTHER RESOLVED, that the County hereby adopt the American Rescue Plan Fund Budget, the Hotel/Motel Tax Fund Budget and Special Local Option Sales Tax (SPLOST) Fund Budget as prepared and submitted, a summary of which is attached hereto and labeled Exhibit D; and

BE IT FURTHER RESOLVED, that the Georgia Transportation Fund Budget, the Impact Fees Fund Budget, the Capital Improvements Fund Budget, and the Two Rivers Gun Range Fund Budget as prepared and submitted, a summary of which is attached hereto and labeled Exhibit E; and

BE IT FURTHER RESOLVED, that the Solid Waste Authority Enterprise Fund budget as prepared and submitted, a summary of which is attached hereto and labeled Exhibit F; now

THEREFORE, BE IT RESOLVED, that the Camden County Board of Commissioners does hereby adopt, resolve and enact the foregoing Budget Resolution for Camden County, Georgia.

Adopted this 20th day of June, 2024..

CAMDEN COUNTY BOARD OF COMMISSIONERS

Ben L. Casey, Chairman

Attest:

Katie Bishop, County Clerk

CAMDEN COUNTY STATE OF GEORGIA 1777

Exhibit A

GENERAL FUND REVENUES

Summary of Revenues		FY2025 Budget
Taxes Collections :		
Current Year Property Taxes	$	27,946,332
All Other Taxes		10,073,006
Permits and Inspection Fees		324,650
State and Federal Funding		719,338
Commissions and Fees		3,967,845
Constitutional Offices		1,645,200
Interest Income		735,000
Miscellaneous		108,275
Other Financing Sources		262,988
Fund Balance Usage	$	698,187
Totals	$	46,480,821

***This budget is proposed with no change in the millage rate.**

Exhibit A (con't)

GENERAL FUND EXPENDITURES

Summary of Expenditures	FY2025 Budget
Board of Commissioners	$ 420,116
Board of Equalization	13,676
County Clerk	95,213
Administration	720,798
Elections & Registration	552,894
Special Appropriations	3,103,512
Finance & Budget	635,138
County Attorney	344,945
Information Technology	1,000,088
Human Resources	268,920
Tax Commissioner	840,338
Tax Assessor	1,013,847
Employee Health Insurance	4,149,943
Worker's Compensation Insurance	528,681
Risk Management	1,803,405
Onsite Wellness Clinic	621,221
Facilities Management	727,943
Superior Court	550,502
Clerk of Court	724,607
District Attorney	773,145
Magistrate Court	352,004
Probate Court	539,581
Juvenile Court	433,895
Public Defender	373,635
Sheriff's Office	6,300,891
School Resource Officers	339,221
Corrections	4,529,528
Adult Probation	11,860
Department of Juvenile Justice	11,504
Emergency Medical Services (EMS)	8,052,001
Coroner & Medical Examiner	73,564
Animal Control	362,277
Emergency Manaagement Agency (EMA)	328,645
Radio System	231,559
Public Works	1,961,094
Fleet Maintenance	333,988
Health Department	359,830

Exhibit A (con't)

GENERAL FUND EXPENDITURES

Summary of Expenditures	Budget
Mosquito Control	268,846
Department of Family Children Serv	109,688
Senior Center	218,719
County Library	494,895
Bryan Lang Historical Library	83,288
Planning & Development	771,611
County Agents	140,503
Forestry	25,093
Code Enforcement	134,169
Joint Development Authority	750,000
Debt Service	-
Totals	$ 46,480,821

Exhibit B

LAW LIBRARY FUND

		FY2025 Budget
Revenues	$	32,262
Expenditures	$	32,262

JAIL CONSTRUCTION & STAFFING FUND

		FY2025 Budget
Revenues	$	159,300
Expenditures	$	159,300

CURBSIDE COLLECTION FUND

		FY2025 Budget
Revenues	$	1,652,500
Expenditures	$	1,652,500

SHARED ASSETS FUND

		FY2025 Budget
Revenues	$	120,100
Expenditures	$	120,100

Exhibit C

OPIOID SETTLEMENT FUND

		FY2025 Budget
Revenues	$	59,791
Expenditures	$	59,791

EMERGENCY TELEPHONE SYSTEM FUND

		FY2025 Budget
Revenues	$	1,824,985
Expenditures	$	1,824,985

DRUG ABUSE FUND

		FY2025 Budget
Revenues	$	22,000
Expenditures	$	22,000

UNINCORPORATED TAX DISTRICT FUND

Summary of Revenues		FY2025 Budget
Current Year Taxes		1,814,896
State Insurance Premiums Tax		1,479,229
Miscellaneous		50,000
Proceeds Carried Forward		384,804
Totals	$	3,728,929

Summary of Expenditures		
Unincorporated - Public Works/ROW Mowing	$	708,565
Unincorporated - Fire Department		2,461,009
Unincorporated - Recreation		559,355
Totals	$	3,728,929

*** This budget will utilize $1,395,499 of the received 2024 Insurance Premiums Tax Collection.**
This budget is proposed with no change in millage rates.

Exhibit D

AMERICAN RESCUE PLAN FUND

		FY2025 Budget
Revenues	$	4,787,934
Expenditures	$	4,787,934

HOTEL / MOTEL TAX FUND

		FY2025 Budget
Revenues	$	165,725
Expenditures	$	165,725

SPECIAL 1% (#8) IMPROVEMENTS FUND

Summary of Revenues		FY2025 Budget
Special Purpose Local Option Sales Tax	$	13,000,000
State of Georgia		1,093,000
Grant Revenue		700,000
Miscellaneous Revenue		250,000
Other Financing Sources		881,174
Totals	$	15,924,174

Summary of Expenditures		
Capital Projects	$	14,033,594
Cities and PSA		1,706,500
Debt Service Principal & Interest		184,080
Totals	$	15,924,174

Exhibit E

GEORGIA TRANSPORTATION FUND

		FY2025 Budget
Revenues	$	1,178,570
Expenditures	$	1,178,570

IMPACT FEES FUND

		FY2025 Budget
Revenues	$	283,000
Expenditures	$	283,000

CAPITAL IMPROVEMENTS FUND

		FY2025 Budget
Revenues	$	1,289,175
Expenditures	$	1,289,175

TWO RIVERS GUN RANGE

		FY2025 Budget
Revenues	$	379,774
Expenditures	$	379,774

Exhibit F

SOLID WASTE ENTERPRISE FUND

Summary of Revenues		FY2025 Budget
Landfill Site Charges	$	5,041,722
Loan Proceeds	$	3,000,000
Other Revenues		200,000
Fund Balance Usage		677,565
Totals	$	8,919,287

Summary of Expenditures		
Operating	$	2,859,787
Non-Operating		1,100,000
Equipment		999,500
Other Capital Outlay		300,000
Debt Service		360,000
Funding of Liab. (Closure/Postclosure)		300,000
Funding for new cells		3,000,000
Totals	$	8,919,287

A Resolution to Adopt an Authority Budget
For Camden County, Georgia

BE IT RESOLVED BY THE CAMDEN COUNTY SOLID WASTE AUTHROITY, CAMDEN COUNTY, GEORGIA, that the Authority enact a Resolution to be entitled A Budget Resolution for Camden County, Georgia, for the fiscal year commencing July 1, 2024, and ending June 30, 2025, to read as follows:

BE IT RESOLVED, that the Authority hereby adopt the Curbside Collection Fund Budget, a summary of which is attached hereto; and

BE IT FURTHER RESOLVED, that the Authority hereby adopt the Solid Waste Enterprise Fund Budget as prepared and submitted, a summary of which is attached hereto; now

THEREFORE, BE IT RESOLVED, that the Camden County Solid Waste Authority does hereby adopt, resolve and enact the foregoing Budget Resolution for Camden County, Georgia.

Adopted this 20th day of June, 2024.

CAMDEN COUNTY SOLID WASTE AUTHORITY

____

Ben L. Casey, Chairman

Attest: ______________________________

Katie Bishop, County Clerk

CAMDEN COUNTY
CAMDEN COUNTY COURTHOUSE
STATE OF GEORGIA

CURBSIDE COLLECTION FUND

	FY2025 Budget
Revenues	$ 1,652,500
Expenditures	$ 1,652,500

SOLID WASTE ENTERPRISE FUND

Summary of Revenues	FY2025 Budget
Landfill Site Charges	$ 5,041,722
Loan Proceeds	$ 3,000,000
Other Revenues	200,000
Fund Balance Usage	677,565
Totals	$ 8,919,287

Summary of Expenditures	
Operating	$ 2,859,787
Non-Operating	1,100,000
Equipment	999,500
Other Capital Outlay	300,000
Debt Service	360,000
Funding of Liab. (Closure/Postclosure)	300,000
Funding for new cells	3,000,000
Totals	$ 8,919,287

County Administrator's Fiscal Year 2025 Budget Message for the Period July 1, 2024 to June 30, 2025

Introduction

To the Honorable Board of County Commissioners and the Citizens of Camden County: It is my privilege to present you the Fiscal Year 2025 Budget Message.

Strategic Plan 2023 – 2028 – 2038

The Board of County Commissioners, at their meeting on February 7, 2023, adopted a new Action Agenda for the County's Strategic Plan. The strategic framework for the future of Camden County is well documented in the Vision 2038, Goals for 2028, and the 2023 Action Agenda. The full 2023-2028-2038 Strategic Plan is available online at: www.camdencountyga.gov/StrategicPlan.

This plan was reviewed and updated at a leadership retreat in January 2024 for the upcoming year. The proposed budget also attempts to carry out the Camden County Board of County Commissioners' updated Action Agenda and top and high priority actions to be addressed during Fiscal Year 2025.

Major projects, planning, and capital equipment priorities are listed below.

Overview 2024

Major Projects

- Replacement Airport
- Public Safety Complex – CCSO Jail / E911
- Health Department
- Resiliency Operations Center
- Public Works / Fleet Facility
- Public Safety Radio Equipment
- MSW Landfill Expansion / Cell #5 Construction

Major Planning Priorities

- SPOST IX Preparation
- Impact Fee Update
- Joint Comprehensive Transportation Plan
- Pass Freeport Exemption Level IV
- PSA Intergovernmental Agreement Update
- Water / Sewer Connectivity to North Camden County
- JDA Land Acquisition for Economic Development Purposes
- GIS Addressing Implementation

Major Capital Equipment

- New Ambulance (January 2025)
- EMA Mobile Command Unit (August 2024)
- CCSO Vehicles
- CCSO Boat SWFLANT (Awaiting Delivery)
- (2) Fire Engines (September 2024) \ (2) Fire Tankers
- Landfill Compactor – Rebuild (August 2024)
- Landfill D6 Dozer (July 2024)
- Public Works Front End Loader
- Public Works D5 Dozer

Summary of All Funds

Fund	Revenues	Expenses
General	$ 46,480,821	$ 46,480,821
Law Library	32,262	32,262
Jail Construction & Staffing	159,300	159,300
Curbside Collection	1,652,500	1,652,500
Shared Assets	120,100	120,100
Opioid Settlement	59,791	59,791
Emergency Telephone System (E911)	1,824,985	1,824,985
Drug Abuse	22,000	22,000
American Rescue Plan	4,787,934	4,787,934
Unincorporated Tax District	3,728,929	3,728,929
Hotel/Motel Tax	165,725	165,725
SPLOST 8	15,924,174	15,924,174
GA Transportation	1,178,570	1,178,570
Capital Improvement	1,289,175	1,289,175
Impact Fees	283,000	283,000
Solid Waste Enterprise	8,919,287	8,919,287
Two Rivers Gun Range	379,774	379,774
Total All Funds	$ 87,008,327	$ 87,008,327

[Source: Department of Finance and Budget, 2024]

The Fiscal Year 2025 Budget totals $87,008,327. The Fiscal Year 2025 General Fund Budget is $46,480,821 and is **8.6%** more than the Fiscal Year 2024 General Fund Budget.

It is important to note the credit position for Camden County is strong. The County has no debt or pension burdens.

The Fiscal Year 2025 Budget was developed in collaboration with the Department of Finance and Budget, using the following strategies to achieve balance:

- No County-wide millage rate increase
- No pension liabilities
- Seven new full-time positions and two part-time positions funded
- Fund balance use in the General Fund of $698,187
- General Fund fully funded (>25% of current budget)

County Services

The Association of County Commissioners of Georgia (ACCG) notes that there are **92 mandated** services for county governments to provide for its residents. Additionally, Camden County provides *discretionary* services including:

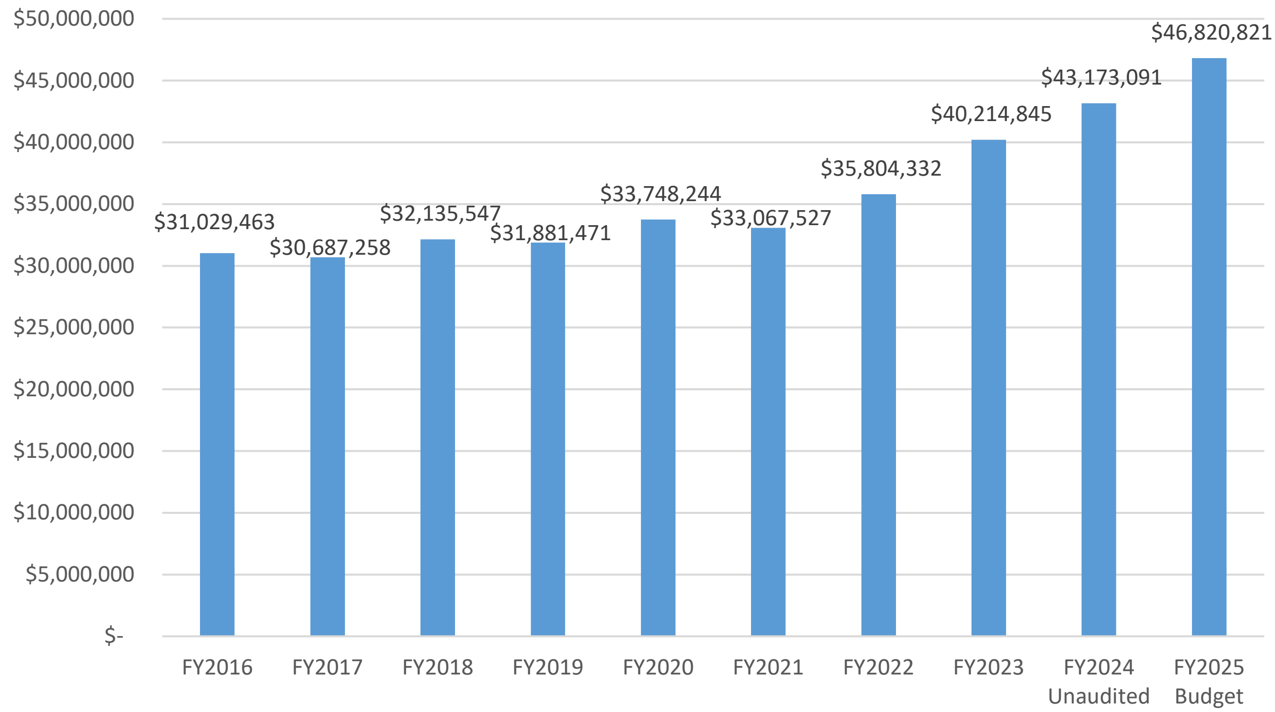
- Ambulance/Paramedic Services
- Building Inspections
- Cable Franchising
- Cooperative Extension Services
- DFACS
- Erosion & Sedimentation Control
- GIS Services
- Law Enforcement- 911 Services
- Law Enforcement- Drug Task Force
- Law Enforcement- Investigations
- Libraries
- Parks & Recreation
- Recreational Shooting Range
- Planning & Zoning
- Senior Services
- Solid Waste Collection
- Solid Waste Disposal
- Street & Bridge Maintenance & Construction

Millage Rate History

Year	2024*	2023	2022	2021	2020	2019	2018	2017	2016	2015
County	13.139	13.139	14.000	15.562	15.790	15.790	13.405	13.940	13.940	12.940
Unincorporated Tax District**	1.207	1.207	1.275	1.35	1.40	1.66	0.655	0.67	0.67	0.67

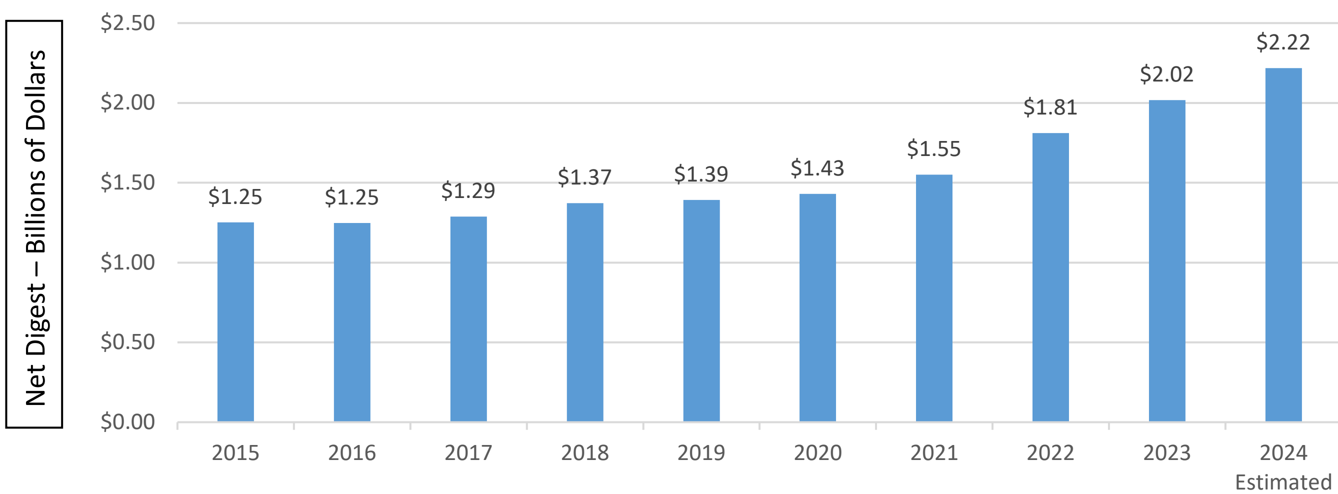
**2024 Millage rate for budgeting purposes only – not adopted.*
***The total mill levy for the unincorporated tax district only applies to properties outside city limits.*
[Source: Department of Finance and Budget, 2024]

General Fund Budget Comparison by Fiscal Year



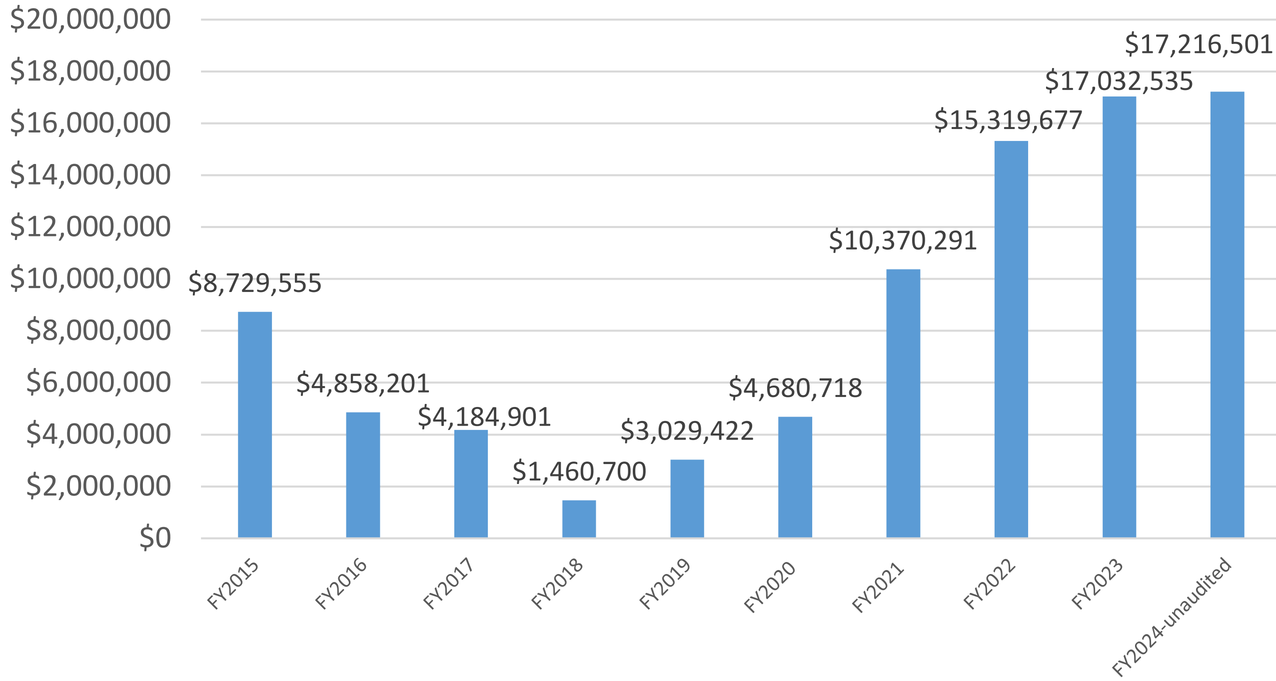
[Source: Department of Finance and Budget, 2024]

Net Tax Digests Comparison



[Source: Department of Finance and Budget, 2023]

Total Fund Balance – General Fund Only



[Source: Department of Finance and Budget, 2024]

Conclusion

The recommendations presented in this budget outline strategies for balancing the Fiscal Year 2025 budget, incorporating input and feedback from the Board of County Commissioners. Like many counties across the state, Camden County's budgets have faced challenges in the past. However, the county remains in a strong financial position overall. I am grateful for the Board's leadership and guidance on the final adoption of the Fiscal Year 2025 Budget. It is my pleasure to serve as the County Administrator of Camden County, Georgia.

NACo 2024 ACHIEVEMENT AWARD Winner

Sincerely,

Shawn M. Boatright, ICMA-CM, MPA, CPM
County Administrator

"In the ebb and flow of life, fulfillment comes by silencing the noise around you. Trust the quiet strength within, guiding you like a river carving its course through the chaos, untouched by distractions."

STRATEGIC PLAN

Camden County Board of Commissioners Strategic Planning develops and institutionalizes a process that links a long-term vision and mission of the county with goals for five years, and performance expectations to a one-year 'action item' list for the County Board, management, and staff.

Camden County's Strategic Planning Model includes:

- **Vision** - value-based principles that describe the preferred future in 15 years
- **Plan** - strategic goals that focus outcome-based objectives and potential actions for 5 years
- **Execution** - focus for one year - a work program:
  - policy agenda for the Board of Commissioners
  - management agenda for county staff
  - major projects
- **Mission** - principles that define the responsibility of county government and frame the primary services - core service businesses
- **Core Beliefs** - personal values that define performance standards and expectations for employees

  2023-2028-2038 Strategic Plan by CamdenCountyBOC

Camden County Government Mission Statement

The Mission of CAMDEN COUNTY GOVERNMENT is to deliver

DEFINED COUNTY SERVICES with **EXCEPTIONAL CUSTOMER SERVICE** in a **FINANCIALLY SUSTAINABLE** and **TRANSPARENT MANNER.**

Photo by Chandler White
(2022 [Showcase Camden Photo Contest])

Photo by Ralph Gornto
(2022 [Showcase Camden Photo Contest])

Camden County Government Goals 2028

FINANCIALLY SOUND COUNTY PROVIDING EXCEPTIONAL SERVICE AND VALUE

GROW THE LOCAL ECONOMY

GREAT PLACE TO LIVE

MANAGED GROWTH AND PLAN FOR RESILIENCY

Camden County Government Vision for 2038

Camden County 2038 is the **PREMIER COASTAL COMMUNTIY OF GEORGIA- BEAUTIFUL, SAFE.**
Camden County 2038 has a **STRONG REGIONAL ECONOMY** and **DIVERSE JOB OPPORTUNITIES** with four major pillars: an **ACTIVE NAVAL SUBMARINE BASE, A SUCCESSFUL REGIONAL AIRPORT, SPORTS TOURISM,** and a **TECHNOLOGY CORRIDOR.**
Camden County 2038 has **RELAXED LIVING** with **QUALITY RESIDENTIAL DEVELOPMENTS** and **ABUNDANT LEISURE CHOICES FOR ALL.**

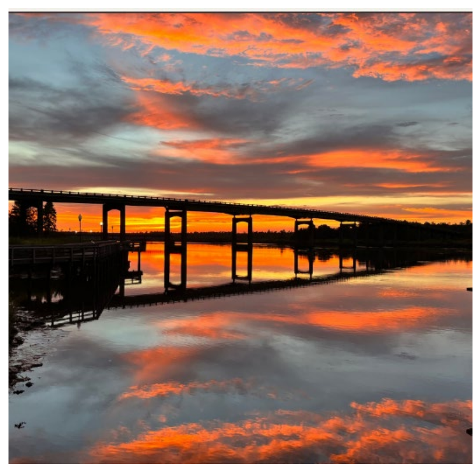


Photo by Frances Lewis
(2022 [Showcase Camden Photo Contest])

For more information on Camden County's Vision and Goals please refer to the Strategic Plan.

[Strategic Plan | Camden County, GA - Official Website (camdencountyga.gov)]

Camden County Board of Commissioners

The Board of County Commissioners is comprised of five members elected through district elections for staggered, four-year terms.The Board of Commissioners makes policies, adopts laws, sets budget limits, sets tax rates, etc. The Board appoints a County Administrator who is chosen by and responsible to the Board of County Commissioners. The County Administrator oversees the day-to-day operations of the County, advises the Board, and implements Commission policy. The Board of Commissioners usually meet on the first and third Tuesday of each month, exceptions are made and posted on the calendar. Regular meetings begin at 6:00 p.m. in the Commission Chambers on the 2nd Floor of the Government Services Complex located at 200 East 4th Street in Woodbine.

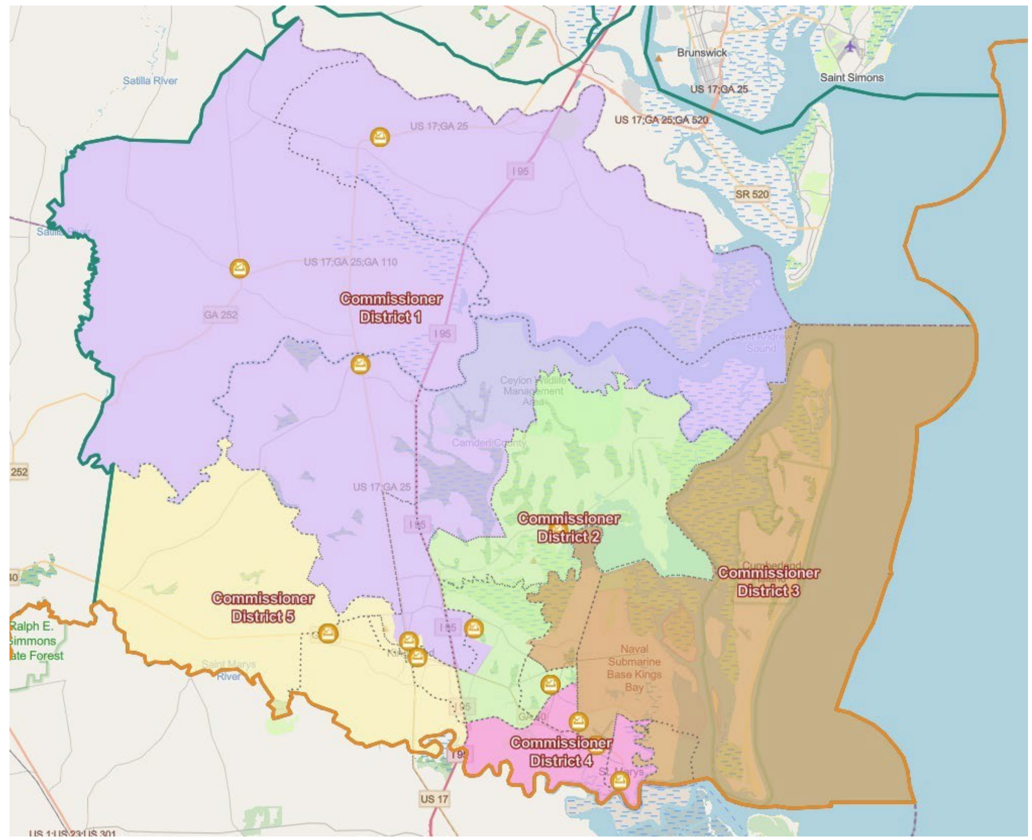
Lannie Brant
Commissioner District 1, Vice-Chair
Term expires: 12/31/2024

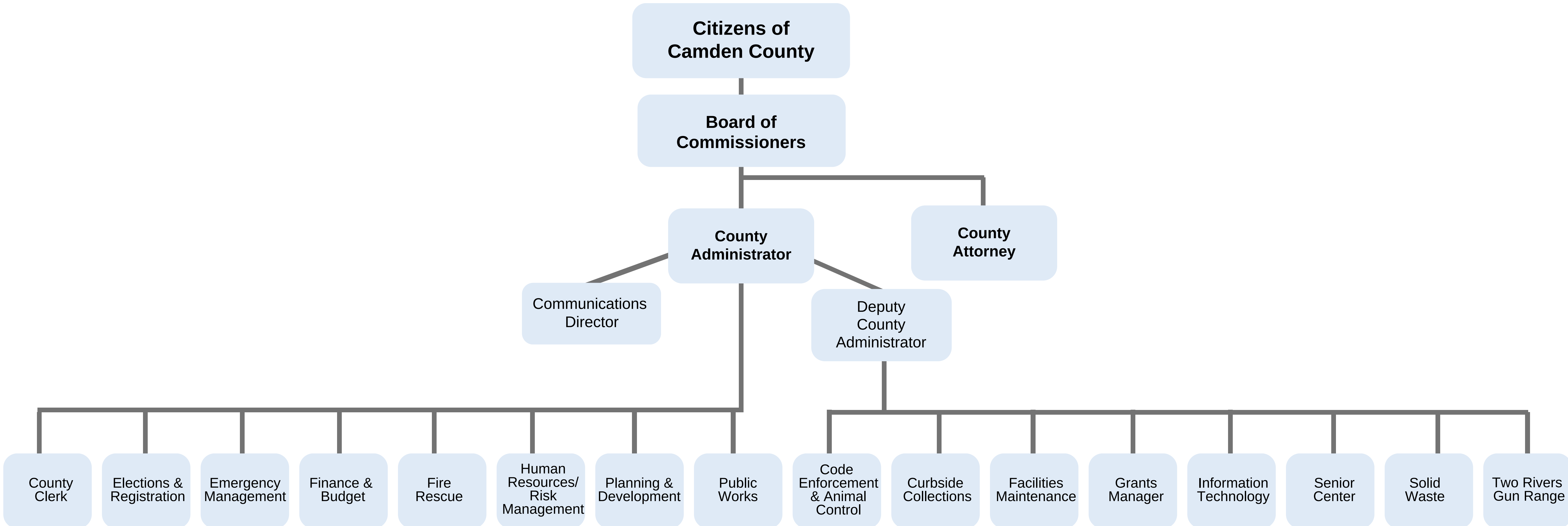
Martin Turner
Commissioner District 2
Term expires: 12/31/2026

Trevor Readdick
Commissioner District 3
Term expires: 12/31/2024

Jim Goodman
Commissioner District 4
Term expires: 12/31/2026

Ben Casey
Commissioner District 5, Chairman
Term expires: 12/31/2024





Constitutional Officers and Other Elected Officials
Chief Magistrate * Clerk of Superior Court * Coroner * Judge of Probate Court * Sheriff * Tax Commissioner

Independent Board-Run and Other Offices
Bryan-Lang Historical Archives * County Library * Joint Development Authority * Juvenile Court * Tax Assessors Office * UGA/County Extension

Award-Winning Government
CAMDEN COUNTY
GEORGIA

Camden County
Officials and Department Heads

Board of Commissioners	
Commissioner, District 1	*Lannie Brant, Vice-Chair*
Commissioner, District 2	*Martin Turner*
Commissioner, District 3	*Trevor Readdick*
Commissioner, District 4	*Jim Goodman*
Commissioner, District 5	*Ben Casey, Chairmain*
Administration	*Shawn Boatright, County Administrator*
Administration	*Seth Collins, Deputy County Administrator*
County Attorney	*John Myers, Esq.*

Constitutional Offices	
Clerk of Superior Court	*Joy Lynn Turner*
Coroner & Medical Examiner	*Wayne Peeples*
Corrections	*Sheriff James Proctor*
Magistrate Court	*Judge Jennifer Lewis*
Probate Court	*Judge Robert Sweatt*
Sheriff's Office	*Sheriff James Proctor*
Superior Court	*Joy Lynn Turner*
Tax Commission	*Commissioner Beth Soles*

Departments	
Animal Control	*Seth Collins, Deputy County Administrator*
County Clerk	*Katie Bishop*
Emergency Management Agency	*Charles White, Director*
Emergency Medical Services	*Stuart Sullivan, Director*
Employee Health Benefits	*Michael Spiers, Senior Director*
Facilities	*Alex Harrelson, Director*
Finance & Budget	*Nancy Clark-Gonzalez, Chief Financial Officer*
Fleet Services	*Christian Thomas, Director*
Human Resources	*Michael Spiers, Senior Director*
Information Technology	*Louis Foltzer, Chief Information Officer*
Insurance	*Lance Landress, Safety & Risk Manager*
Mosquito Control	*Jared Beaudoin, Director*
Onsite Wellness Clinic	*Cynthia Popa, Clinic Director*
Planning & Development	*Joey Yacobacci, Director*
Public Works	*Jared Beaudoin, Director*
Special Appropriations	*Nancy Clark-Gonzalez, Chief Financial Officer*
Two Rivers Gun Range	*Kevin Wilborn, Range Master*
Workers Compensation	*Michael Spiers, Senior Director*

Independent Board Run Offices

Adult Probation
Board of Equalization
Bryan Lang Historic Library
County Agents
County Library
District Attorney
Family & Children Services
Forestry
Health Department
Juvenile Court
Juvenile Justice (Department of)
Public Defender
Registrar
Tax Assessor

Other Funds

Capital Improvements	*Nancy Clark-Gonzalez, Chief Financial Officer*
Curbside	*Seth Collins, Deputy County Administrator*
Drug Abuse	*Nancy Clark-Gonzalez, Chief Financial Officer*
E911 Center	*Sheriff James Proctor*
Hotel/Motel Tax	*Nancy Clark-Gonzalez, Chief Financial Officer*
Impact Fees	*Nancy Clark-Gonzalez, Chief Financial Officer*
Jail & Staffing	*Sheriff James Proctor*
Law Library	*Nancy Clark-Gonzalez, Chief Financial Officer*
National Opioid Settlement	*Nancy Clark-Gonzalez, Chief Financial Officer*
Shared Assets	*Sheriff James Proctor*
Solid Waste	*Campbell Smith, Director*
SPLOST VIII	*Nancy Clark-Gonzalez, Chief Financial Officer*
Unincorporated Tax District- Fire Rescue	*Officer Terry Smith, Fire Chief*
Unincorporated Tax District- ROW Mowing	*Campbell Smith, Director*
Unincorporated Tax District- Recreation	*Nancy Clark-Gonzalez, Chief Financial Officer*

Updated 6/30/2024

POSITION SUMMARY SCHEDULE	FY 2023	FY 2024	Budgeted FY 2025	Total by Dept.
GENERAL GOVERNMENT				
Administration				**6.00**
County Administrator	1.00	1.00	1.00	
Deputy County Administrator	1.00	1.00	1.00	
Communications Director	0.00	1.00	1.00	
Administrative Assistant	1.00	1.00	1.00	
Project Manager	0.00	0.00	1.00	
Digital and Social Media Manager	1.00	1.00	1.00	
Board of Commissioners				**6.00**
Commissioners	5.00	5.00	5.00	
Grant Writer	1.00	1.00	1.00	
Board of Equalization				**N/A**
Appointed non-employees	N/A	N/A	N/A	
County Attorney				**1.00**
Attorney	Contracted	Contracted	1.00	
County Clerk				**1.00**
County Clerk	1.00	1.00	1.00	
Employee Health				**1.00**
FT Benefits Assistant	1.00	1.00	1.00	
PT Benefits Assistant	0.00	0.00	0.00	
Facilities Management				**8.00**
Building Maintenance Director	1.00	1.00	1.00	
Facilities Maintenance Supervisor	0.00	1.00	1.00	
HVAC Tech	1.00	1.00	1.00	
Maintenance Techs	4.00	4.00	5.00	
Finance & Budget				**7.00**
Chief Financial Officer	1.00	1.00	1.00	
Finance Director	1.00	1.00	1.00	
Senior Accountant	0.00	0.00	1.00	
Payroll	1.00	1.00	1.00	
Purchasing Officer	1.00	1.00	1.00	
Accountant	2.00	2.00	1.00	
Accounts Payable Technician	1.00	1.00	1.00	
Human Resources				**3.00**
Senior HR Director	1.00	1.00	1.00	
Public Safety Recruiter	1.00	1.00	1.00	
Human Resource Generalist	1.00	1.00	1.00	
Human Resource Specialist	0.00	0.00	0.00	
Information Technology				**6.00**
CIO/IT Manager	1.00	1.00	1.00	
IT Helpdesk Technician	0.00	0.00	2.00	
AV IT Helpdesk Technician	2.00	2.00	1.00	
Systems Administrator	1.00	1.00	1.00	
Jr Network Administrator	1.00	1.00	1.00	
Insurance				**1.00**
Safety & Risk Manager	1.00	1.00	1.00	
Onsite Wellness Clinic				**6.00**
Nurse Practitioner	1.00	1.00	1.00	
Medical Assistant	2.00	2.00	2.00	
Clinic Director	1.00	1.00	1.00	
Office Manager	1.00	1.00	1.00	
Pharmacy tech/Medical Assistant	1.00	1.00	1.00	

N/A - not applicable

POSITION SUMMARY SCHEDULE	FY 2023	FY 2024	Budgeted FY 2025	Total by Dept.
Registrar				**4.00**
Elections Supervisor	1.00	1.00	1.00	
Assistant Elections Supervisor	1.00	1.00	1.00	
Elections Assistant	0.75	0.75	1.00	
Elections Technician	1.00	1.00	1.00	
Special Appropriations				**N/A**
No Staff	N/A	N/A	N/A	
Tax Assessor				**14.00**
Chief Appraiser	1.00	1.00	1.00	
Deputy Chief Appraiser	1.00	1.00	1.00	
Personal Property Appraiser	1.00	1.00	2.00	
Real Property Appraiser	5.00	5.00	5.00	
Apprentice Appraiser	0.00	0.00	0.00	
Office Manager	1.00	1.00	1.00	
Administrative Clerks	2.00	2.00	2.00	
GIS Coordinator	1.00	1.00	1.00	
GIS Technician	1.00	1.00	1.00	
Tax Commissioner				**14.00**
Tax Commissioner	1.00	1.00	1.00	
Deputy Tax Commissioner/Bookkeeper	1.00	1.00	1.00	
Accounting Assistant	1.00	1.00	1.00	
Deputy Tag Agent	1.00	1.00	1.00	
Delinquent Tax Manager	1.00	1.00	1.00	
Senior Revenue Service Rep	2.00	2.00	2.00	
Property Tax Reps	3.00	3.00	3.00	
Revenue Service Reps	4.00	4.00	4.00	
Workers Compensation				**0.00**
Workers Compensation	Contracted	Contracted	Contracted	
JUDICIARY				
Clerk of Superior Court				**11.00**
Clerk of Superior Court	1.00	1.00	1.00	
Chief Deputy Clerk	1.00	1.00	1.00	
Assistant Chief Deputy Clerk	1.00	1.00	1.00	
Senior Deputy Clerk	3.00	3.00	3.00	
Senior Accounting Clerk	1.00	1.00	1.00	
Deputy Clerks	3.00	3.00	3.00	
Apprentice Deputy Clerks	1.00	1.00	1.00	
District Attorney				**N/A**
No County Employees	N/A	N/A	N/A	
Juvenile Court				**3.00**
Judge	1.00	1.00	1.00	
Clerk	1.00	1.00	1.00	
Deputy Clerk	0.00	1.00	1.00	
Magistrate Court				**6.00**
Chief Magistrate	1.00	1.00	1.00	
Part-time Judges (4 total)	2.00	2.00	2.00	
Clerk of Court	1.00	1.00	1.00	
Deputy Clerk	2.00	2.00	2.00	
Probate Court				**7.00**
Probate Judge	1.00	1.00	1.00	
Chief Clerk	1.00	1.00	1.00	
Probate Clerk	2.00	2.00	2.00	

N/A - not applicable

POSITION SUMMARY SCHEDULE	FY 2023	FY 2024	Budgeted FY 2025	Total by Dept.
Traffic Clerks	3.00	3.00	3.00	
Public Defender				**N/A**
No County Employees	N/A	N/A	N/A	
Superior Court				**N/A**
No County Employees	N/A	N/A	N/A	
PUBLIC SAFETY				
Adult Probation				**N/A**
No County Employees	N/A	N/A	N/A	
Animal Control				**6.00**
Animal Control Supervisor	1.00	1.00	1.00	
Animal Control Officer	2.00	3.00	3.00	
Secretary	1.00	1.00	1.00	
On-Call Animal Control Officer (PT)	0.50	0.00	0.00	
Kennel Techs (PT)	0.00	0.00	1.00	
Corrections				**57.50**
Jail Administrator	1.00	1.00	1.00	
Assistant Jail Administrator/ Lieutenant	0.00	0.00	0.00	
Captain	2.00	2.00	2.00	
Gunnery Sergeant	0.00	0.00	0.00	
Staff Sergeant/Training Officer	2.00	3.00	3.00	
Sergeant-Jail/Inmate Work Detail/Courts/Warrants	8.00	6.00	6.00	
Lieutenant- Courts/Warrants	1.00	1.00	1.00	
Professional standards Inspector	0.00	0.00	0.00	
Evidence Technician/Sgt	1.00	1.00	2.00	
IT Staff not part of Contracted Vendor	1.00	1.00	1.00	
Corporal	6.00	5.00	5.00	
Deputy Sheriff	13.00	12.00	12.00	
Correction Officer	28.00	20.00	19.50	
Support Services	4.00	5.00	5.00	
Clerk	0.00	0.00	0.00	
Cumberland Patrol				**2.00**
Deputies (Reimbursed by DOD)	0.00	0.00	2.00	
Emergency Management Agency (EMA)				**2.50**
Director	1.00	1.00	1.00	
Deputy EMA Director/Radio Systems Administrator	1.00	0.50	0.50	
Part time position	0.00	0.00	0.50	
EMS Coordinator (P/T)	0.00	0.50	0.50	
Radio Systems (RSA)				**0.50**
Deputy EMA Director/Radio Systems Administrator	1.00	0.50	0.50	
Emergency Medical Services (EMS)				**118.00**
Admnistrative Manager	2.00	1.00	1.00	
Administrative Assistant	0.00	1.00	1.00	
Battalion Chief (Title Change)	3.00	3.00	3.00	
Division Chief- EMS (Title Change)	1.00	1.00	1.00	
**Captain	6.00	6.00	6.00	
Fire Training Officer	1.00	1.00	1.00	
Sergeant (added FY 2022)	5.00	5.00	5.00	
Fire Chief	1.00	1.00	1.00	
Firefighter	38.00	37.00	42.00	
Firefighter-EMT	25.00	22.00	22.00	
Firefighter-Paramedic	4.00	11.00	11.00	
Fire Safety Specialist	1.00	1.00	1.00	
**Lieutenant	12.00	12.00	12.00	
Logistics Support	1.00	1.00	1.00	
Deputy Chief (Title Change)	1.00	1.00	1.00	

N/A - not applicable

POSITION SUMMARY SCHEDULE	FY 2023	FY 2024	Budgeted FY 2025	Total by Dept.
Part-Time Firefighter (EMT)	8.00	4.00	4.00	
Part-Time Firefighter	4.00	1.00	1.00	
Part-Time Instructor	0.00	2.00	2.00	
Part-Time Firefighter - Paramedic	2.00	2.00	2.00	
Cost split between EMS/Unincorp Fire employees unless otherwise noted**Fire Safety Specialist is all 270	88%/12%	86%/14%	90%/10%	
*****Lieutenants, Captains and Battalion Chiefs are also Firefighter/Paramedics **Sergeants are all Firefighter/EMTs***				
Juvenile Justice				**N/A**
No County Employees	N/A	N/A	N/A	
Patrol				**72.00**
Sheriff	1.00	1.00	1.00	
Colonel	1.00	1.00	1.00	
Chief Deputy	0.00	0.00	0.00	
Major	1.00	1.00	1.00	
Captain	3.00	3.00	3.00	
PIO/Captain	1.00	1.00	1.00	
Lieutenant	5.00	5.00	5.00	
Sergeant- Special Ops/Investigator	3.00	6.00	6.00	
Corporal-Special Ops/Investigator	2.00	2.00	2.00	
Investigator	8.00	4.00	5.00	
School Resource Deputy	2.00	2.00	2.00	
Training Officers-Sgt	2.00	2.00	2.00	
Marine Patrol Deputy (Currently PT)position that is actuall	2.00	1.00	1.00	
Sergeant-Patrol	4.00	4.00	4.00	
Ssgt. Sergeant- Patrol	2.00	2.00	2.00	
Gsgt. Sergeant- Patrol	0.00	0.00	0.00	
Corporal- Patrol	4.00	4.00	4.00	
Deputy Sheriff	17.00	7.00	7.00	
IT-LT	1.00	1.00	1.00	
Professional Standards Officer-Sgt	1.00	1.00	1.00	
Intel Analyst	0.00	1.00	1.00	
Sr. Finance Director	1.00	1.00	1.00	
Executive Assistant	1.00	1.00	1.00	
Support Services	2.00	1.00	2.00	
Support Services II	3.00	3.00	3.00	
Fleet Manager	1.00	1.00	1.00	
Fleet Mechanic	1.00	1.00	1.00	
Part-time Sheriff Deputies (9)	6.50	4.50	5.00	
School Resource Officers				**5.00**
School Resource Deputy	5.00	6.00	5.00	
PUBLIC WORKS				
CRS, Erosion & Sediment *Beginning FY2023 see Planning &				**0.00**
Coordinator	0.00	0.00	0.00	
Deputy Coordinator	0.00	0.00	0.00	
Fleet				**4.00**
Fleet Services Manager	1.00	1.00	1.00	
Lead Diesel Mechanic	1.00	1.00	1.00	
Mechanic	2.00	2.00	2.00	
Diesel Mechanic	0.00	0.00	0.00	
PM Tech	0.00	0.00	0.00	
Gas Mechanic	0.00	0.00	0.00	

N/A - not applicable

POSITION SUMMARY SCHEDULE	FY 2023	FY 2024	Budgeted FY 2025	Total by Dept.
Forestry				**N/A**
No County Employees	N/A	N/A	N/A	
Public Works				**24.00**
Director	1.00	1.00	1.00	
Office Manager	1.00	1.00	1.00	
ROW Coordinator	0.00	0.00	1.00	
Road Crew Supervisor	2.00	2.00	2.00	
Maint Crew Leader	1.00	1.00	1.00	
Heavy Equipment Operator	8.00	8.00	8.00	
Equipment Operator	4.00	4.00	4.00	
Truck Driver	4.00	4.00	4.00	
Dispatcher	1.00	0.00	0.00	
Procurement Clerk	0.00	0.00	0.00	
Laborers	1.00	2.00	2.00	
HEALTH & WELFARE				
Coroner				**4.00**
Coroner (Contracted)	1.00	1.00	1.00	
Deputy Coroners (Contracted)	3.00	3.00	3.00	
County Agents				**Contracted**
4-H Agent (Partially County funded)	Contracted	Contracted	Contracted	
Ag & Nat. Resources Agent (Partially County funded - **Non-Payroll** - Contracted through UGA)				
4-H Associate (Fully County funded)				
Extension secretary (Partially County funded)				
AmeriCorps Worker (Partially County funded - Non-Payroll - Contracted through UGA)				
Family & Children Services				**N/A**
No County Employees	N/A	N/A	N/A	
Health Department				**N/A**
No County Employees	N/A	N/A	N/A	
Mosquito Control				**0.00**
Contracted - no County employees				
LEISURE SERVICES				
Bryan Lang Historic Library				**1.50**
Director, Archivist	1.00	1.00	1.00	
Asst. Archivist	0.50	0.50	0.50	
County Wide Library				**Contracted**
Library Manager	Contracted	Contracted	Contracted	
Assistant Manager				
Children & Young Adult Librarian				
Library Assistants				
Library Assistants (2 Part time @ .50)				
Senior Center				**2.50**
Coordinator	0.00	0.00	1.00	
Advocate	0.00	0.00	1.00	
Part-time	0.00	0.00	0.50	
COMMUNITY DEVELOPMENT				
Code Enforcement				**2.00**
Public Protection & Compliance Officer	0.00	1.00	2.00	
Planning & Development				**9.00**
Director	1.00	1.00	1.00	
Senior Planner	1.00	1.00	1.00	
Building Inspector	1.00	1.00	1.00	
GIS Manager	1.00	1.00	1.00	

N/A - not applicable

POSITION SUMMARY SCHEDULE	FY 2023	FY 2024	Budgeted FY 2025	Total by Dept.
GIS Analyst	1.00	1.00	1.00	
Permit & Licensing Clerk	1.00	1.00	1.00	
Plans Examiner Inspector	1.00	1.00	2.00	
Public Protection Compliance Officer	1.00	0.00	0.00	
CRS E&S Inspector	1.00	1.00	1.00	
JDA				**3.00**
ENTERPRISE FUNDs				
Solid Waste				**19.00**
Director	1.00	1.00	1.00	
Assistant Director	0.00	0.00	0.00	
Office Manager	1.00	1.00	1.00	
Public Protection Compliance Officer	0.00	0.00	0.00	
Env Compliance Manager	1.00	1.00	1.00	
Lead Mechanic	1.00	1.00	1.00	
Operations Manager	1.00	1.00	1.00	
Field Supervisor	1.00	1.00	1.00	
Maintenance Personnel	2.00	2.00	2.00	
Scale Operators	3.00	3.00	3.00	
Heavy Equipment Operator	10.00	10.00	6.00	
Heavy Equipment Operator - 2	2.00	2.00	1.00	
Operator	1.00	1.00	1.00	
Curbside				**2.00**
Manager / Supervisor	1.00	1.00	1.00	
Curbside Collection Clerk	1.00	1.00	1.00	
CAPITAL OUTLAY FUNDS				
No Employee Allocations	N/A			**N/A**
OTHER GOVERNMENT FUNDS				
E911				**23.50**
Director	1.00	1.00	1.00	
Information Technology	1.00	1.00	1.00	
TAC	1.00	1.00	1.00	
Sergeant	4.00	4.00	4.00	
Corporal - Communications	4.00	4.00	4.00	
Communications Officers	12.00	12.00	11.00	
Part-time Communications Officers (3)	2.00	1.00	1.50	
ARPA				**0.00**
ARPA Program Manager	1.00	0.00	0.00	
UNINCORPORATED TAX DISTRICT				
Pulbic Works - Right-of-Way Mowing				**8.00**
Crew Supervisor	0.00	1.00	1.00	
Heavy Equipment Operator	0.00	2.00	2.00	
Equipment Operator	0.00	4.00	4.00	
Road Maintenance Worker (Seasonal)	0.00	2.00	1.00	
Fire				
Cost split between EMS/Unincorp Fire employees	88%/12%	86%/14%	90%/10%	
Two Rivers Gun Range				**8.00**
Range Master	1.00	1.00	1.00	
Range House - Clerks	1.50	1.50	1.50	
Range Safety Officer -(Part-time)	3.00	3.00	4.50	
Groundskeeper	1.00	1.00	1.00	
Recreation - Public Service Authority				
Not employees of the county - intergovernmental funding only	N/A	N/A		
TOTAL COUNTY EMPLOYEES				**479.00**

N/A - not applicable

Staff Position and Grade Schedule

Department	Position	General Government Pay Grade	Public Safety Pay Grade
Administration	County Administrator	UNC	
Human Resources-HW	Nurse Practitioner	UNC	
Administration	Deputy County Administrator	27	
Finance	Chief Financial Officer	26	
JDA	Director of Joint Development Authority	26	
Fire Department	Fire Chief		25
Human Resources	Senior Human Resources and Risk Management Director	25	
Information Technology	Chief Information Officer	25	
Public Works	Public Works Director	25	
Administration	Project Manager	24	
Administration	Project Manager	24	
EMA	Emergency Management Agency Director	24	
Planning	Planning and Development Director	24	
Sheriff	Colonel (Chief Deputy)		24
Solid Waste	Solid Waste Director	24	
Tax Assessor	Chief Appraiser	24	
Finance	Finance Director	23	
Fire Department	EMS Director/Deputy Fire Chief		23
Human Resources-HW	Clinic Director	23	
Sheriff	Major		23
Administration	Communications Director	22	
Administration	Director of Public Information & Civic Engagement	22	
Fire Department	Fire Operations Chief		22
Planning	GIS Manager	22	
Sheriff	Sheriff Captain		22
Tax Assessor	Deputy Chief Appraiser	22	
Administration	ARPA Program Manager	21	
Administration	Grants Manager	21	
Animal Control	Public Protection and Compliance Officer	21	
Elections	Elections Supervisor	21	
EMA	Deputy EMA Director/Radio Systems Administrator	21	
EMA	Deputy Emergency Management Agency Director	21	

Staff Position and Grade Schedule

Department	Position	General Government Pay Grade	Public Safety Pay Grade
EMA	Radio System Administrator	21	
Facilities	Facilities Maintenance Director	21	
Fire Department	Fire Battalion Chief		21
Human Resources	Safety and Risk Manager	21	
Information Technology	Audiovisual (AV) Engineer	21	
Information Technology	Network Administrator	21	
Information Technology	Systems Administrator	21	
JDA	Economic Development Project Manager	21	
Sheriff	Sheriff Lieutenant		21
Solid Waste	Solid Waste Operations Manager	21	
Tax Assessor	GIS Administrator	21	
Fire Department	Fire Captain		20
Fire Department	Fire Training Officer		20
Planning	Building Official	20	
Sheriff	Sheriff Sergeant		20
Tax Commissioner	Deputy Tax Commissioner	20	
Administration	Digital and Social Media Manager	19	
ES	Floodplain and Soil and Erosion Coordinator	19	
Information Technology	Junior Network Administrator	19	
Planning	GIS Analyst	19	
Public Works	Road Maintenance Supervisor	19	
Public Works-FLT	Fleet Services Manager	19	
Sheriff	Sheriff Finance and Fleet Manager	19	
Sheriff-Comm	Communications Operations Manager		19
Sheriff-Comm	IT Analyst	19	
Solid Waste	Solid Waste Environmental Compliance Manager	19	
Administration	County Clerk	18	
CSC	Chief Deputy Superior Court Clerk	18	
Finance	Senior Accoutant	18	
Fire Department	Fire Lieutenant		18
GR	Two Rivers Range Master	18	
Senior Center	Senior Center Coordinator	18	
Sheriff	Sheriff Corporal		18
Tax Assessor	Senior Appraiser	18	
Administration	Executive Assistant	17	

Staff Position and Grade Schedule

Department	Position	General Government Pay Grade	Public Safety Pay Grade
Bryan-Lang	Archivist	17	
Fire Department	Firefighter-Paramedic		17
Human Resources	Benefits & Wellness Specialist	17	
Human Resources	Human Resources Generalist	17 [3]	
Human Resources	Public Safety Placement Specialist	17	
Magistrate Court	Clerk of Magistrate Court	17	
Probate Court	Chief Probate Clerk	17	
Sheriff	Investigator		17
Sheriff	School Resource Deputy		17
Sheriff-Comm	Communications Shift Supervisor		17
Sheriff-Jail	Sergeant - Jail		17
Animal Control	Animal Control Supervisor	16	
CSC	Assistant Chief Deputy Superior Court Clerk	16	
EMA	Emergency Management Specialist	16	
ES	Floodplain and Soil and Erosion Inspector	16	
Facilities	Facilities Maintenance Supervisor	16	
Finance	Accountant	16	
Finance	Purchasing Officer	16	
Finance-CURB	Curbside Collection Manager	16	
Fire Department	Fire Administrative Manager	16	
Fire Department	Fire Sergeant - EMT		16
Fire Department	Firefighter – EMT – A		16
Human Resources-HW	Certified Pharmacy Technician	16	
Information Technology	AV/IT Helpdesk Technician	16	
JC	Clerk of Juvenile Court	16	
Planning	Building Inspector	16	
Public Works	Road Maintenance Crew Supervisor	16	
Public Works-FLT	Lead Mechanic	16	
Sheriff	Deputy Sheriff		16
Sheriff	Sheriff Fleet Manager	16	
Sheriff-Comm	Lead Communications Officer		16
Sheriff-Jail	AV/IT Helpdesk Technician	16	
Sheriff-Jail	Jail Evidence Custodian - Deputy Sheriff		16
Sheriff-Jail	Supervisor - Warrants	16	
Solid Waste	Landfill Supervisor	16	

Staff Position and Grade Schedule

Department	Position	General Government Pay Grade	Public Safety Pay Grade
Tax Commissioner	Delinquent Tax Manager	16	
Tax Commissioner/2	Deputy Tag Agent	16	
Fire Deparment	Logistics Coordinator	15	
Fire Department	Firefighter - EMT - B		15 [1]
Planning	GIS Technician	15	
Sheriff	Mechanic II	15	
Sheriff-Jail	Corporal - Jail		15
Solid Waste	Mechanic II	15	
Tax Assessor	GIS Technician	15	
Animal Control	Code Enforcement Officer	14	
CSC	Senior Accounting Assistant	14	
Elections	Assistant Elections Supervisor	14	
Facilities	HVAC Technician	14	
Finance	Accounts Payable Specialist	14	
Finance	Payroll Specialist	14	
Fire Deparment	Firefighter		14
Human Resources-HW	Certified Medical Technician	14	
JDA	Administrative Coordinator	14	
Planning	Planning and Development Coordinator	14	
Public Works	Heavy Equipment Operator	14	
Sheriff	Administrative Coordinator	14	
Sheriff-Comm	Communications Officer		14 [2]
Sheriff-Jail	Detention Officer		14
Solid Waste	Administrative Coordinator	14	
Solid Waste	Heavy Equipment Operator	14	
Tax Assessor	Administrative Coordinator	14	
Public Works	Truck Driver	13	
Public Works-FLT	Mechanic I	13 [6]	
Tax Assessor	Personal Property Appraiser (Uncertified)	13 [9]	
Tax Assessor	Real Property Appraiser (Uncertified)	13 [9]	
Animal Control	Administrative Assistant	12	
CSC	Senior Deputy Clerk – Liens	12	
Facilities	Facilities Maintenance - Equipment Operator	12	
Facilities	Facilities Maintenance Technician	12	
Fire Department	Fire/EMS Billing Technician	12	

Staff Position and Grade Schedule

Department	Position	General Government Pay Grade	Public Safety Pay Grade
Human Resources-HW	Administrative Assistant	12	
Planning	Planning and Development Technician	12	
Probate Court	Senior Deputy Clerk - Probate	12	
Probate Court	Senior Deputy Clerk – Traffic	12	
Public Works	Administrative Assistant	12	
Public Works	Equipment Operator	12	
Senior Center	Senior Center Advocate	12	
Sheriff	Purchasing and Inventory Technician	12	
Sheriff-Jail	Administrative Assistant - Jail	12	
Solid Waste	Administrative Assistant	12	
Tax Commissioner	Senior Revenue Service Representative – Property Tax	12	
Tax Commissioner	Accounting Assistant	12	
Tax Commissioner	Senior Revenue Service Representative – Motor Vehicles	12	
Animal Control	Animal Control Officer	11	
CSC	Deputy Clerk	10	
CSC	Deputy Clerk - Technology	10	
Elections	Elections Technician	10	
Finance-CURB	Curbside Collection Clerk	10	
GR	Administrative Secretary	10	
Magistrate Court	Deputy Clerk	10 [4]	
Probate Court	Deputy Clerk	10	
Public Works	Road Maintenance Worker	10	
Sheriff	Records Technician I	10 [7]	
Sheriff-Jail	Records Technician - Warrants	10	
Sheriff-Jail	Records Technician -Jail	10	
Solid Waste	Scale Operator	10	
Tax Assessor	Appraisal Technician	10	
Tax Commissioner	Revenue Service Representative	10	

1 May be designated Firefighter - A - EMT and advanced 5% (Two Steps)

2 May be Designated Senior Communications Officer and placed at grade 14.

4 May de designated Senior Deputy Clerk and placed at grade 12.

5 May be designated Senior Building Inspector and placed at grade 17 with tHuman Resourcesee or more certifications.

6 May be designated Mechanic II and placed at grade 15

7 May de designated Records Technician II and placed at grade 11.

8 May de designated Senior Communications Officer and placed at grade 13.

9 May be placed at grade 14 if certified as Appraiser I, Appraiser II and placed at grade 15, Appraiser III and placed at grade 16, Appraiser IV and placed at grade 18.

Salary Scale
Camden County Personnel- General Government

Grade	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	20,126.74	20,629.90	21,145.65	21,674.29	22,216.15	22,771.55	23,340.84	23,924.36	24,522.47	25,135.53	25,763.92	26,408.02	27,068.22	27,744.93	28,438.55	29,149.51	29,878.25	30,625.21
2	21,145.65	21,674.29	22,216.15	22,771.55	23,340.84	23,924.36	24,522.47	25,135.53	25,763.92	26,408.02	27,068.22	27,744.93	28,438.55	29,149.51	29,878.25	30,625.21	31,390.84	32,175.61
3	22,216.15	22,771.55	23,340.84	23,924.36	24,522.47	25,135.53	25,763.92	26,408.02	27,068.22	27,744.93	28,438.55	29,149.51	29,878.25	30,625.21	31,390.84	32,175.61	32,980.00	33,804.50
4	23,340.84	23,924.36	24,522.47	25,135.53	25,763.92	26,408.02	27,068.22	27,744.93	28,438.55	29,149.51	29,878.25	30,625.21	31,390.84	32,175.61	32,980.00	33,804.50	34,649.61	35,515.85
5	24,522.47	25,135.53	25,763.92	26,408.02	27,068.22	27,744.93	28,438.55	29,149.51	29,878.25	30,625.21	31,390.84	32,175.61	32,980.00	33,804.50	34,649.61	35,515.85	36,403.75	37,313.84
6	25,763.92	26,408.02	27,068.22	27,744.93	28,438.55	29,149.51	29,878.25	30,625.21	31,390.84	32,175.61	32,980.00	33,804.50	34,649.61	35,515.85	36,403.75	37,313.84	38,246.69	39,202.86
7	27,068.22	27,744.93	28,438.55	29,149.51	29,878.25	30,625.21	31,390.84	32,175.61	32,980.00	33,804.50	34,649.61	35,515.85	36,403.75	37,313.84	38,246.69	39,202.86	40,182.93	41,187.50
8	28,438.55	29,149.51	29,878.25	30,625.21	31,390.84	32,175.61	32,980.00	33,804.50	34,649.61	35,515.85	36,403.75	37,313.84	38,246.69	39,202.86	40,182.93	41,187.50	42,217.19	43,272.62
9	29,878.25	30,625.21	31,390.84	32,175.61	32,980.00	33,804.50	34,649.61	35,515.85	36,403.75	37,313.84	38,246.69	39,202.86	40,182.93	41,187.50	42,217.19	43,272.62	44,354.43	45,463.29
10	31,390.84	32,175.61	32,980.00	33,804.50	34,649.61	35,515.85	36,403.75	37,313.84	38,246.69	39,202.86	40,182.93	41,187.50	42,217.19	43,272.62	44,354.43	45,463.29	46,599.88	47,764.87
11	32,980.00	33,804.50	34,649.61	35,515.85	36,403.75	37,313.84	38,246.69	39,202.86	40,182.93	41,187.50	42,217.19	43,272.62	44,354.43	45,463.29	46,599.88	47,764.87	48,959.00	50,182.97
12	34,649.61	35,515.85	36,403.75	37,313.84	38,246.69	39,202.86	40,182.93	41,187.50	42,217.19	43,272.62	44,354.43	45,463.29	46,599.88	47,764.87	48,959.00	50,182.97	51,437.54	52,723.48
13	36,403.75	37,313.84	38,246.69	39,202.86	40,182.93	41,187.50	42,217.19	43,272.62	44,354.43	45,463.29	46,599.88	47,764.87	48,959.00	50,182.97	51,437.54	52,723.48	54,041.57	55,392.61
14	38,246.69	39,202.86	40,182.93	41,187.50	42,217.19	43,272.62	44,354.43	45,463.29	46,599.88	47,764.87	48,959.00	50,182.97	51,437.54	52,723.48	54,041.57	55,392.61	56,777.42	58,196.86
15	40,182.93	41,187.50	42,217.19	43,272.62	44,354.43	45,463.29	46,599.88	47,764.87	48,959.00	50,182.97	51,437.54	52,723.48	54,041.57	55,392.61	56,777.42	58,196.86	59,651.78	61,143.08
16	42,217.19	43,272.62	44,354.43	45,463.29	46,599.88	47,764.87	48,959.00	50,182.97	51,437.54	52,723.48	54,041.57	55,392.61	56,777.42	58,196.86	59,651.78	61,143.08	62,671.65	64,238.44
17	44,354.43	45,463.29	46,599.88	47,764.87	48,959.00	50,182.97	51,437.54	52,723.48	54,041.57	55,392.61	56,777.42	58,196.86	59,651.78	61,143.08	62,671.65	64,238.44	65,844.41	67,490.52
18	46,599.88	47,764.87	48,959.00	50,182.97	51,437.54	52,723.48	54,041.57	55,392.61	56,777.42	58,196.86	59,651.78	61,143.08	62,671.65	64,238.44	65,844.41	67,490.52	69,177.78	70,907.22
19	48,959.00	50,182.97	51,437.54	52,723.48	54,041.57	55,392.61	56,777.42	58,196.86	59,651.78	61,143.08	62,671.65	64,238.44	65,844.41	67,490.52	69,177.78	70,907.22	72,679.90	74,496.90
20	51,437.54	52,723.48	54,041.57	55,392.61	56,777.42	58,196.86	59,651.78	61,143.08	62,671.65	64,238.44	65,844.41	67,490.52	69,177.78	70,907.22	72,679.90	74,496.90	76,359.32	78,268.31
21	56,777.42	58,196.86	59,651.78	61,143.08	62,671.65	64,238.44	65,844.41	67,490.52	69,177.78	70,907.22	72,679.90	74,496.90	76,359.32	78,268.31	80,225.01	82,230.64	84,286.41	86,393.57
22	62,671.65	64,238.44	65,844.41	67,490.52	69,177.78	70,907.22	72,679.90	74,496.90	76,359.32	78,268.31	80,225.01	82,230.64	84,286.41	86,393.57	88,553.41	90,767.24	93,036.42	95,362.33
23	69,177.78	70,907.22	72,679.90	74,496.90	76,359.32	78,268.31	80,225.01	82,230.64	84,286.41	86,393.57	88,553.41	90,767.24	93,036.42	95,362.33	97,746.39	100,190.05	102,694.80	105,262.17
24	76,359.32	78,268.31	80,225.01	82,230.64	84,286.41	86,393.57	88,553.41	90,767.24	93,036.42	95,362.33	97,746.39	100,190.05	102,694.80	105,262.17	107,893.73	110,591.07	113,355.85	116,189.74
25	84,286.41	86,393.57	88,553.41	90,767.24	93,036.42	95,362.33	97,746.39	100,190.05	102,694.80	105,262.17	107,893.73	110,591.07	113,355.85	116,189.74	119,094.48	122,071.85	125,123.64	128,251.73
26	88,553.41	90,767.24	93,036.42	95,362.33	97,746.39	100,190.05	102,694.80	105,262.17	107,893.73	110,591.07	113,355.85	116,189.74	119,094.48	122,071.85	125,123.64	128,251.73	131,458.03	134,744.48
27	97,746.39	100,190.05	102,694.80	105,262.17	107,893.73	110,591.07	113,355.85	116,189.74	119,094.48	122,071.85	125,123.64	128,251.73	131,458.03	134,744.48	138,113.09	141,565.92	145,105.07	148,732.69

Salary Scale
Camden County Personnel - PUBLIC SAFETY (SHERIFF'S OFFICE & EMS/FIRE)

Grade	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	Grade
1	22,617.86	23,183.31	23,762.89	24,356.96	24,965.89	25,590.03	26,229.79	26,885.53	27,557.67	28,246.61	28,952.78	29,676.59	30,418.51	31,178.97	31,958.45	32,757.41	33,576.34	34,415.75	1
2	23,762.89	24,356.96	24,965.89	25,590.03	26,229.79	26,885.53	27,557.67	28,246.61	28,952.78	29,676.59	30,418.51	31,178.97	31,958.45	32,757.41	33,576.34	34,415.75	35,276.15	36,158.05	2
3	24,965.89	25,590.03	26,229.79	26,885.53	27,557.67	28,246.61	28,952.78	29,676.59	30,418.51	31,178.97	31,958.45	32,757.41	33,576.34	34,415.75	35,276.15	36,158.05	37,062.00	37,988.55	3
4	26,229.79	26,885.53	27,557.67	28,246.61	28,952.78	29,676.59	30,418.51	31,178.97	31,958.45	32,757.41	33,576.34	34,415.75	35,276.15	36,158.05	37,062.00	37,988.55	38,938.26	39,911.72	4
5	27,557.67	28,246.61	28,952.78	29,676.59	30,418.51	31,178.97	31,958.45	32,757.41	33,576.34	34,415.75	35,276.15	36,158.05	37,062.00	37,988.55	38,938.26	39,911.72	40,909.51	41,932.25	5
6	28,952.78	29,676.59	30,418.51	31,178.97	31,958.45	32,757.41	33,576.34	34,415.75	35,276.15	36,158.05	37,062.00	37,988.55	38,938.26	39,911.72	40,909.51	41,932.25	42,980.56	44,055.07	6
7	30,418.51	31,178.97	31,958.45	32,757.41	33,576.34	34,415.75	35,276.15	36,158.05	37,062.00	37,988.55	38,938.26	39,911.72	40,909.51	41,932.25	42,980.56	44,055.07	45,156.45	46,285.36	7
8	31,958.45	32,757.41	33,576.34	34,415.75	35,276.15	36,158.05	37,062.00	37,988.55	38,938.26	39,911.72	40,909.51	41,932.25	42,980.56	44,055.07	45,156.45	46,285.36	47,442.49	48,628.56	8
9	33,576.34	34,415.75	35,276.15	36,158.05	37,062.00	37,988.55	38,938.26	39,911.72	40,909.51	41,932.25	42,980.56	44,055.07	45,156.45	46,285.36	47,442.49	48,628.56	49,844.27	51,090.38	9
10	35,276.15	36,158.05	37,062.00	37,988.55	38,938.26	39,911.72	40,909.51	41,932.25	42,980.56	44,055.07	45,156.45	46,285.36	47,442.49	48,628.56	49,844.27	51,090.38	52,367.64	53,676.83	10
11	37,062.00	37,988.55	38,938.26	39,911.72	40,909.51	41,932.25	42,980.56	44,055.07	45,156.45	46,285.36	47,442.49	48,628.56	49,844.27	51,090.38	52,367.64	53,676.83	55,018.75	56,394.22	11
12	38,938.26	39,911.72	40,909.51	41,932.25	42,980.56	44,055.07	45,156.45	46,285.36	47,442.49	48,628.56	49,844.27	51,090.38	52,367.64	53,676.83	55,018.75	56,394.22	57,804.07	59,249.17	12
13	40,909.51	41,932.25	42,980.56	44,055.07	45,156.45	46,285.36	47,442.49	48,628.56	49,844.27	51,090.38	52,367.64	53,676.83	55,018.75	56,394.22	57,804.07	59,249.17	60,730.40	62,248.66	13
14	42,980.56	44,055.07	45,156.45	46,285.36	47,442.49	48,628.56	49,844.27	51,090.38	52,367.64	53,676.83	55,018.75	56,394.22	57,804.07	59,249.17	60,730.40	62,248.66	63,804.88	65,400.00	14
15	45,156.45	46,285.36	47,442.49	48,628.56	49,844.27	51,090.38	52,367.64	53,676.83	55,018.75	56,394.22	57,804.07	59,249.17	60,730.40	62,248.66	63,804.88	65,400.00	67,035.00	68,710.88	15
16	47,442.49	48,628.56	49,844.27	51,090.38	52,367.64	53,676.83	55,018.75	56,394.22	57,804.07	59,249.17	60,730.40	62,248.66	63,804.88	65,400.00	67,035.00	68,710.88	70,428.65	72,189.36	16
17	49,844.27	51,090.38	52,367.64	53,676.83	55,018.75	56,394.22	57,804.07	59,249.17	60,730.40	62,248.66	63,804.88	65,400.00	67,035.00	68,710.88	70,428.65	72,189.36	73,994.10	75,843.95	17
18	52,367.64	53,676.83	55,018.75	56,394.22	57,804.07	59,249.17	60,730.40	62,248.66	63,804.88	65,400.00	67,035.00	68,710.88	70,428.65	72,189.36	73,994.10	75,843.95	77,740.05	79,683.55	18
19	55,018.75	56,394.22	57,804.07	59,249.17	60,730.40	62,248.66	63,804.88	65,400.00	67,035.00	68,710.88	70,428.65	72,189.36	73,994.10	75,843.95	77,740.05	79,683.55	81,675.64	83,717.53	19
20	57,804.07	59,249.17	60,730.40	62,248.66	63,804.88	65,400.00	67,035.00	68,710.88	70,428.65	72,189.36	73,994.10	75,843.95	77,740.05	79,683.55	81,675.64	83,717.53	85,810.47	87,955.73	20
21	63,804.88	65,400.00	67,035.00	68,710.88	70,428.65	72,189.36	73,994.10	75,843.95	77,740.05	79,683.55	81,675.64	83,717.53	85,810.47	87,955.73	90,154.62	92,408.49	94,718.70	97,086.67	21
22	70,428.65	72,189.36	73,994.10	75,843.95	77,740.05	79,683.55	81,675.64	83,717.53	85,810.47	87,955.73	90,154.62	92,408.49	94,718.70	97,086.67	99,513.84	102,001.68	104,551.72	107,165.52	22
23	77,740.05	79,683.55	81,675.64	83,717.53	85,810.47	87,955.73	90,154.62	92,408.49	94,718.70	97,086.67	99,513.84	102,001.68	104,551.72	107,165.52	109,844.65	112,590.77	115,405.54	118,290.68	23
24	85,810.47	87,955.73	90,154.62	92,408.49	94,718.70	97,086.67	99,513.84	102,001.68	104,551.72	107,165.52	109,844.65	112,590.77	115,405.54	118,290.68	121,247.95	124,279.14	127,386.12	130,570.78	24
25	94,718.70	97,086.67	99,513.84	102,001.68	104,551.72	107,165.52	109,844.65	112,590.77	115,405.54	118,290.68	121,247.95	124,279.14	127,386.12	130,570.78	133,835.05	137,180.92	140,610.44	144,125.71	25

Camden County Board of Commissioners

Finance Policy

Adopted November 2, 2021
Amended September 20, 2022

Highlights of Camden County's Financial Policy

Camden County government exists to meet the needs and requirements of the citizens through provided services. Some of these services are mandated by State or Federal Governments and others are elected services. In order to properly meet these needs and requirements, the County must provide solid financial policies to maintain daily integrity and future stability.

Capital Improvements

- Capital improvement program will be developed for period of 5 years.
- Capital assets are considered to be durable, long-term in their useful life which extends beyond one year from their acquisition or donation
- Prioritized based on the objectives, goals, and strategic plans of the County.
- Capitalized at a threshold of $5000 or greater on a per unit cost basis.
- Fixed assets recorded at historical cost
- Capital leases may be used to finance equipment purchases anytime it is considered more advantageous to the County

Capital Asset Useful life

- Buildings 25 - 50 years
- Infrastructure 20 – 40 years
- Improvements 10 – 40 years
- Heavy Duty Vehicles 10 - 15 years
- Equipment 5 – 20 years
- Vehicles 5 - 10 years
- Furniture and Fixture 5 - 10 years

Purchasing

- A field purchase order (items under $1499 but more than $250) must have two alternate quotes and may be approved by the department head.
- A system generated purchase order for all items over $1500 is required to have a requisition for prior approval of the purchase order submitted to the Purchasing Agent. The system generated purchase order will only be approved based on the purchasing policy
- A Formal Bid is required for all road contracts and other construction contracts exceeding $25,000.

The annual budget year is July 1 through June 30.

The annual budget must be adopted prior to July 1 for the following budget year, as required by State Law.

The budget must be balanced for all budgeted funds.

Any and all funds budgeted by the County shall not incur a negative fund equity/balance.

An annual audit must be conducted by a properly licensed independent public accounting firm.

Every three to five years, the County shall issue a request for proposal to choose an auditor.

Annually, the County will attempt to submit its adopted budget to the Government Finance Officers Association (GFOA) to determine its eligibility to receive the GFOA's "Award for Distinguished Budget Presentation"

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OBJECTIVE OF THIS POLICY

Camden County government exists to meet the needs and requirements of the citizens through provided services. Some of these services are mandated by State or Federal Governments and others are elected services. In order to properly meet these needs and requirements, the County must provide solid financial policies to maintain daily integrity and future stability. The Board of Commissioners has created this framework to balance increasing service demands and the County's overall financial health. These policies shall prevail over all other conflicting policies.

SECTION 1

BUDGETING

INTRODUCTION

The adoption of the operating budget allows for a structure that will meet the legal and debt obligations, allow for the priorities from the Board of Commissioners, provide funding for all services, and create a fair taxing source. Georgia Statutes 36-81-5 & 6 includes some specific requirements regarding the adoption of the annual budget as well as the mandate to adopt a balanced budget.

BUDGET CALENDAR

No later than March 15 of each year, the County Administrator and Chief Financial Officer shall approve the subsequent fiscal years' budget calendar. This calendar shall include specific dates for completion of each of the tasks necessary to adopt the annual operating budget. The annual budget year is July 1 through June 30. The annual budget must be adopted prior to July 1 for the following budget year, as required by State Law.

BUDGET PROCESS

Camden County shall adopt annual fund budgets that ensure a balance between operating resources and resource uses. The County will utilize a budget process through which all departments will be given an opportunity to present their budget. The County Administrator and Chief Financial Officer will review all budget requests based on "Zero Based Budgeting" and in turn present their suggested budget to the Board of Commissioners, no later than May 5. All funds must have an adopted budget.

a. Each department will prepare a "current services" budget and identify an additional "expanded services" budget for any new positions, equipment, or services. The sum of the two categories reflects the total budget requested. A "current services" budget is defined as that level of funding necessary to provide the same level of service. An “expanded services” budget is defined as funding requests associated with a new service, new equipment, or additional personnel. In addition, the department head shall prepare an extended five year budget for suggested capital improvements, equipment, services, or personnel.

b. Special one-time revenue sources such as the sale of capital assets, transfers from other funds, etc., may be used to purchase non-recurring items such as capital goods. One-time revenues will not be used to support items that will have a long-term operational impact on future County expenditures such as the hiring of personnel. Other special revenues and taxes will not be used to subsidize other funds, except as required or permitted by State or Federal law.

c. The Board of Commissioners shall adopt an annual fixed position allocation listing reflecting full-time equivalent (FTE) positions based on the approved appropriations by department by fund. Any increase in an additional position or the FTE level shall require approval by the County Administrator and may also require a budget amendment by the Board of Commissioners.

d. The budget shall be adopted at the minimum legal level of control as required by Georgia Law, which is any expense by department and by fund. Expenses may not exceed the total for any departmental total, in any fund without the prior approval of the Board of Commissioners.

BALANCED BUDGET

a. The budget must be balanced for all budgeted funds. Total anticipated revenues must equal total estimated expenditures for each of the governmental fund types. The portion of unassigned fund balance in excess of the required fund balance reserve policy may be used if approved by the Board of Commissioners [see fund balance policy]. If the Board of Commissioners determines that it is in the best interest of the citizens of Camden County, the Board of Commissioners may elect to appropriate unassigned fund balance to balance the budget by fund.

b. Proprietary fund types shall be self-supporting, based on total anticipated revenues shall equal estimated expenses. The portion of unrestricted retained earnings may be used if approved by the Board of Commissioners.

c. All budgeted funds must be adopted based on accounting procedures consistent with generally accepted accounting principles as determined and updated by the Governmental Accounting Standards Board (GASB).

d. Enterprise and internal service operations of the County shall be self-supporting to the extent that current revenues shall cover current expenses, including direct and indirect costs, debt service, and capital improvements.

e. Revenues are budgeted when they become measurable and available. Expenditures are charged against the budget when they become measurable or a liability has been incurred and the liability will be liquidated with current resources.

f. All unencumbered appropriations lapse at fiscal year-end. All unpaid encumbrances will be charged to the current year's budget; pending a valid invoice dated prior to fiscal year end and submitted prior to closing the accruals for the fiscal year.

LEGAL LEVEL OF BUDGETARY CONTROL

g. The budget shall be adopted at the legal level of budgetary control which is the fund/department level. This means expenditures may not exceed the total for any department within a fund without the County Board of Commissioner's approval. In addition, the budgeted amount for salaries and benefits for each department may not be increased without the approval of the County Board of Commissioners. However, department heads shall have the authority to transfer appropriations within their department from one line item to another, (other than increasing salaries) subject to the approval of the County Administrator and/or the Chief Financial Officer.

h. The Board may authorize a budget amendment for any fund by resolution at any time.

BUDGETARY REPORTING SYSTEM

a. The County will maintain a budgetary control system to ensure adherence to the budget and will prepare timely, monthly financial reports comparing actual revenues, expenditures and encumbrances with budgeted amounts. These reports will be distributed to the County Board of Commissioners and department heads.

b. Annually, the County will attempt to submit its adopted budget to the Government Finance Officers Association (GFOA) to determine its eligibility to receive the GFOA's "Award for Distinguished Budget Presentation.

FUND EQUITY

a. Any and all funds budgeted by the County shall not incur a negative fund equity/balance.

b. The County will establish and maintain an unassigned/unrestricted balance for all funds, but specifically for the general fund and proprietary funds. These unassigned/unrestricted amounts can be used to pay expenditures/expenses caused by unforeseen emergencies; shortfalls caused by revenue declines; and to eliminate any short-term borrowing for cash flow purposes.

c. Unassigned general fund balance will be funded each year as necessary at 1%

of the current budget until fully funded. This balance will be considered fully funded at an amount which represents 25% of the current annual budget.

d. To avoid the use of fund balance as a revenue source to balance a budget, the County may include a contingency line item to provide against unforeseen emergencies during the fiscal year. The total contingency amount in each budget will not exceed 5% or $250,000, whichever is less.

PENSION PLAN FUNDING

a. The County will fully fund its defined compensation (401 and 457) plans which is administered by Empower Retirement Company. Annually the County will budget and make payments for the pension plan that will maintain the plan's legal soundness for a fully funded plan. The County will fund the plan in accordance with the plan document as well as any changes in state or federal laws, if applicable.

SECTION 2

CAPITAL IMPROVEMENT PROGRAM POLICIES

INTRODUCTION

A capital improvement program (CIP) is a long-range plan of purchasing, constructing and maintaining the County’s capital assets. A capital budget is the portion of the operating budget that funds the capital costs. Capital improvements are to be assessed and prioritized based on the objectives, goals, and the strategic plans of the County. The capital budget provides annual funding for long-term capital projects identified in the Capital Improvements Program (CIP).

DEVELOPMENT

a. A capital improvement program (CIP) will be developed for a period of five years. As resources are available, the most current year of the CIP will be incorporated into the current years’ budget and become a budget obligation. The following four years will represent a plan for expenditures for each subsequent budget year. The CIP will be reviewed and updated annually.

b. The CIP will incorporate in the budget projections all expenditures as well as all available funding sources such as grants and fund balance.

c. The Board of Commissioners will attempt to allocate approximately 2.5% of their annual general fund budget for additional and replacement capital assets in any given fiscal year.

PRIORITIZING PROJECTS

a. Capital projects and/or capital asset purchases will receive a higher priority if they meet some or most of the following criteria:
   1. Public health and safety hazards
   2. Mandatory project through referendum or other relevant planning document
   3. Economic development
   4. Project improves efficiency
   5. Effect of project on operation and maintenance costs
   6. Population levels serviced
   7. Project's expected useful life
   8. Availability of state/federal grants

b. While the above criteria will be used as the main focus for prioritizing projects, they will be considered in conjunction with all available tangible and intangible factors including input from the public.

CAPITAL ASSET MAINTENANCE

a. The County shall provide for its physical assets at a level adequate to protect the County's capital investment by minimizing future maintenance and replacement costs of its infrastructure and fleet. The adopted operating budget in each fund must provide sufficient resources for the regular repair and maintenance of capital assets. These resources shall not be deferred in order to balance the current year's operating budget.

b. Any changes to a capital improvement project, whether expense driven or revenue driven, must be approved by the Board of Commissioners prior to the change or at the time of discovery.

SECTION 3

DEBT POLICIES

INTRODUCTION

On occasion, the County may issue short-term debt to respond to changing service priorities, cover cash flow issues, and purchase equipment. In addition, they may issue long-term debt for higher cost, longer lived capital assets. Georgia Statute 36-82 include some of the specific requirements regarding the issuance of debt. The following policies are consistent with these statutes. The main goal of this debt policy is to maintain a sound fiscal position and to protect the credit rating of the County. The key concept of the Board of Commissioners should always be to use debt financing responsibly and conservatively.

ISSUING DEBT

a. The County will limit its short-term borrowing to cover cash flow shortages through the issuance of tax anticipation notes (TANS), or if more efficient, a line of credit (LOC). The amount of the TANS or LOC shall not exceed 50% of the property taxes collected in the prior year. All TANS or LOC shall be retired by December 31 of the calendar year in which they are issued.

b. The issuance of long-term debt is limited to capital improvements or projects that the County cannot finance from current revenues or resources. For purposes of this policy, current resources are defined as that portion of fund balance in excess of the required reserves. All long term borrowing should be incorporated into the County's capital improvement plan.

    1. Long-term debt financing will follow four key conditions. Used when non-continuous capital improvements are desired; it can be determined that future citizens will receive a benefit from the improvement; the total cost benefit or return on investment (including interest) is positive; use of conservative revenue source projections to be utilized in calculating the repayment of the debt.

c. Capital leases may be used to finance equipment purchases anytime it is considered more advantageous to the County.

d. Where cost effective, the Board of Commissioners may choose to issue intergovernmental loans (loans between funds). This should only be done upon a review of the Chief Financial Officer cash flow analysis from the proposed loaning fund to assure proper funding remains in the fund. Any intergovernmental loan from fund to fund, must be approved by the Board of Commissioners.

DEBT AMOUNTS

a. The County will limit the total of its general obligation long-term borrowing to 10% of the assessed value of all property as per the most recent tax digest.

b. The amount of general long-term debt is limited to 10% of the amount of general fund expenditures in any given fiscal year.

c. The County will keep the average maturity of general obligation bonds at or below ten years.

d. All efforts shall be made to limit the long-term debt maturity schedule to the estimated useful life of the capital equipment, project, or improvement.

BUDGET CONSIDERATIONS

a. Annual budget appropriations shall include all debt service payments (including interest) and reserve requirements for all general long-term debt currently outstanding.

b. Long-term borrowing will be incorporated into the County's capital improvement plan and budgeted as necessary.

SECTION 4

CAPITAL ASSETS POLICIES

INTRODUCTION

It shall be a priority of Camden County to maintain close control over all acquisitions, improvements, transfers, disposals, donations, and locations of all real and personal property. To further maintain complete and accurate records of these specific transactions as well as defining capital asset records. The following policies provide guidance regarding the determination and valuations of these capital assets.

STANDARDS

a. The Department of Finance shall record and maintain an accurate capital assets system to be used for full valuation of all the capital assets for the County.

b. The County department head where the capital asset is located shall maintain and assume responsibility for the asset to the best of their ability.

c. Any change in the location, transfer, or disposal of any asset shall be reported to the Department of Finance by the appropriate department head prior to any change in the status of the asset.

d. An accident that affects the status of any capital asset must be reported to the Department of Finance and Department of Risk Management immediately.

e. Each department head shall assist the Department of Finance in inventory control for all assets under their supervision. Verification of an annual review of assets will be coordinated by the Department of Finance for all capitalized assets.

DEFINING CAPITAL ASSETS

a. Capital assets are considered to be durable, long-term in their useful life which extends beyond one year from their acquisition or donation.

b. Furniture, machinery, or fixtures that would alter the intended use of the facility, if removed, are considered to be improvements. In addition, any cost incurred for repairs that would add value and extend the useful life is considered to be an improvement and should be capitalized.

c. Personal property is defined as furniture, machinery, and fixtures that are not attached to buildings, improvements, or land.

VALUATION

a. All fixed assets shall be recorded at their historical cost, normally the original purchase cost.

b. Donated or contributed assets should be recorded at their fair market value on the date the item was donated.

c. Capital assets shall be capitalized at a threshold that is $5000 or greater, on a per unit cost basis.

d. Rights of way or art, that have intangible values or an indefinite life, shall be valued at the current estimated value at the time of possession.

e. Once a value has been recorded for an asset, it may not be changed (GASB 49). This is true even if the asset loses value, such as a vehicle or technology equipment until the status actually changes for the asset.

CAPITALIZATION

a. Land shall be listed separately from any infrastructure or building and is not capitalized.

b. If a building is completely refurbished, the old asset value should be removed and the new asset value added. If a roof is completely replaced and adds additional life to the building, it may be added as an improvement to the fixed asset system, but not to the old asset value.

c. Construction in progress will not be capitalized until the project is completely finished so a full value can be determined.

d. Useful life :

Buildings	25 - 50 years
Infrastructure	20 – 40 years
Improvements	10 – 40 years
Heavy Duty Vehicles	10 - 15 years
Equipment	5 – 20 years
Vehicles	5 - 10 years
Furniture and Fixture	5 - 10 years

SECTION 5

REVENUE POLICIES

INTRODUCTION

The delivery of services requires sufficient funding. The County shall establish and maintain revenues that strive to meet a simple, equitable, and stable revenue system. The County currently levies property taxes, assesses the 1% local option sales tax, and the 1% special local option sales tax. In addition, the County assesses user charges for such items as curbside collection, landfill activities, EMS, 911 services, permits and licenses, just to name a few. The following policies provide guidance regarding the assessing and collection of these revenues.

STANDARDS

a. The County will attempt to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any single revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of economic downturns.
b. The County will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.
c. The County will strive to keep the revenue system simple which will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay. The County shall strive to prevent any type of nuisance taxes, fees, or charges as revenue sources.
d. The revenue system of the County will strive to maintain an equity in its structure. That is, the County will seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customers. However, it is recognized that public policy decisions may lead to subsidies in certain circumstances, from time to time.

USER CHARGES

a. The County will establish fees and user charges at a level related to the total cost (i.e., operating, direct, indirect and capital or debt service) of providing that service.
b. When establishing user charges the following issues must be considered:
    1. Ability to pay
    2. Pricing to limit or encourage demand
    3. Identifiable benefits
    4. Discourage waste

5. Cost of collection

c. When imposing new fees and/or charges, the proposed fee/charge should be examined using the following criteria:

   1. Sufficiency - Fees and/or charges should recover the full cost of issuance, administration, and enforcement, recognizing that adjustments may be necessary for the benefit of the public;
   2. Efficiency - Fees/charges should be designed for easy, inexpensive administration by the County and easy, inexpensive compliance by the individual/business paying the fee/charge. A minimum of the revenue raised through the collection of a fee/charge should be consumed in the process of raising it;
   3. Simplicity - Fees/charges should be understood easily by the payee and County officials, leaving as small a margin as possible for subjective interpretations.

d. The County must review fees and charges annually in order to keep pace with the cost of providing that service in conjunction with budget proposals.

COLLECTIONS

a. The County will follow an aggressive policy of collecting revenues. For example, services will be discontinued for non-payment and real property will be sold to satisfy non-payment of property taxes. All revenues that remain delinquent will be collected as per adopted policy or ordinance.

b. An understanding of the revenue source increases the reliability of the revenue system. The County must understand its revenue sources, and enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans.

ACCOUNTING AND PROJECTIONS

a. All revenues shall be reflected in the County reports by standard account titles and must be created if not in existence, consistent with the State of Georgia chart of Accounts.

b. All special revenues will be recorded in designated funds as required when adopted. Special revenues are those that require the County by state law, grant, loan, or other written document to record the revenues in a separate account from that of the general fund or distinguish them from normal operations.

c. The Department of Finance will prepare a three year revenue projection with an annual update for general fund and a five year projection for capital improvements. This projection will be used as a tool for planning the annual operating budget.

PROPERTY TAXES

a. Property tax rates shall be maintained at a rate that will fund an adequate and basic service level. Based upon taxable values, millage rates may be adjusted annually to fund the determined service level, as set and approved by the Board of Commissioners.

SECTION 6

EXPENDITURE POLICIES

INTRODUCTION

The delivery of services requires efficient use of available resources. The County shall establish and maintain a payables system that follows strict guidelines for all purchases and the payment of invoices. The County processes accounts payable through computer application. Payments will only be issued for invoices as authorized and properly processed. The following policies provide guidance regarding the payment and processing of all County expenditures.

STANDARDS

a. The County will establish and maintain a centralized accounts payable system for all adopted funds by the County Board of Commissioners. This policy will allow the County to pay all invoices controlled by the Board of Commissioners based on an established set of guidelines that will maintain control over the cash and investments as well as all budgeted funds.
b. The County will establish budgets adopted by the Board of Commissioners each year as outlined in Section 1. This function will provide the authorized appropriations for the fiscal year. All expenditures will be based on these adopted appropriations. All invoices that are incurred in the operation of County business must be processed through the purchasing policies as defined in section 10.

ACCOUNTING AND PROJECTIONS

a. The Department of Finance will prepare a three year expenditure projection with an annual update for general fund and a five year projection for capital improvements. This projection will be used as a tool for planning the annual operating budget.
b. The County will follow the outline in section 9 when posting all expenditures.

All expenditures shall be reflected in County reports by standard account titles, and must be created if not in existence, consistent with the State of Georgia Chart of Accounts.

c. All special expenditures will be recorded in designated funds as required when adopted. Special expenditures are those that require the County by state law, grant, loan, or other written document to record the expenditures in a separate account from that of the general fund or distinguish them from normal operations.

SECTION 7

TRAVEL POLICIES

INTRODUCTION

The County shall make provisions for the necessary and normal expenses of County employees or officials who are required to travel in the performance of carrying out their job duties and/or in the best interest of the County. All travel must have a public purpose and serve the best interest of the citizens of the County. All employees and officials shall respect that fact that all necessary travel must be done in the most prudent and efficient manner possible.

ASSIGNED VEHICLES

a. County vehicles may not be operated by a non-employee or non-official. Employees may not operate a County vehicle with anyone other than employees or officials in the vehicle, except for business purposes while on business travel.

b. All travel should be achieved through the use of a county vehicle. When more than one individual from the same department will be attending the same related function, sharing is required unless department head and County Administrator agree that it would not be in the best interest of the County for the sharing to be possible.

c. Personal vehicles may be used when preapproved by the Department Head and the County Administrator. The reimbursement rate for travel in a personal vehicle is 60% of the IRS reimbursement rate.

d. Personal use of an assigned vehicle is prohibited; except for incidental use such as stopping at a store, cleaners, or other similar activity while in route to or from work, or other official business.

e. When it is found that the driver of a county vehicle is at fault in an accident, the driver may be held responsible for the County's portion of the liability based on the severity and behavior of the driver.

REGISTRATION/LODGING/MEALS

a. The county credit card should be used for all travel related expenses.
b. Any registration costs should be paid when most advantageous for the County and discounts should be taken in all circumstances.
c. Detailed receipts must be presented for all charges upon the employee's return. Government rates or the best possible rates should be used for lodging.
d. No lodging may be provided, if the county business is within 100 miles from the employee's place of business. The only exception may be made by the County Administrator or Constitutional Officer.
e. All travel must be preapproved by the Department Head and County Administrator prior to any travel.
f. Meals must adhere to the per diem rates established. If meals are provided at or for a related function, no reimbursement will be allowed.

TRAVEL FORM/RECEIPTS

a. All original, detailed receipts must be attached to the travel form upon completion of the travel event.
b. The department head is responsible to verify and ensure that all travel claims are reasonable, accurate, and for County business only.
c. The County reserves the right to be reimbursed by the employee for any receipts that are not submitted.
d. Any violations of this policy may be sufficient grounds for termination of future travel and reimbursements.

Please refer to Travel Policy for more specific guidance.

SECTION 8

GRANTS MANAGEMENT POLICIES

INTRODUCTION

The County shall maintain control and provide an efficient operating system for all grants to the County from governments such as local, State, and Federal, as well as non-profit or private sector. Reporting for all grants will be developed to ensure that the original goals and objectives are being met for the County and the grant originator. The following policies shall provide guidance regarding all grants accepted by the County.

STANDARDS

a. The County shall seek public and private grants, contracts, and other outside sources of revenue for funding projects. These sources must be advantageous to the County and shall not promote more in expenditures than the amount of the grant. However, if these sources will help provide a new service to all citizens, then the concept shall be evaluated in aggregate (i.e., total costs) and for the benefit it will provide.

b. The County shall evaluate all grant projects with the same criteria as if the money were from local tax dollars.

c. All grants and program activities must be reviewed by the County Administrator and Chief Financial Officer to assure that the benefits will not outweigh the costs of the program improvements, including management and reporting costs incurred.

d. All grant programs must be coordinated through the Department of Finance and Grants Manager with a copy of the grant application, any correspondence, awards, requirements, contracts, and payments receivable schedule. No payments will be made until all pertinent data is received.

e. All revenues must be forwarded to the Department of Finance for processing/deposit. No other person or agency may deposit or use funding in any manner on behalf of the County. Likewise, all expenses must be completed through the Department of Finance. In-kind labor and equipment use tracking is coordinated through the Grants Manager.

f. Departments affected by grants must be responsible for supplying accurate information to the Grants Manager for response to all grant requirements for the duration of the grant.

g. The Department of Finance will be responsible for all revenues and expenses to be budgeted in the proper fiscal year and all transactions/activities are accounted for in the proper manner according to GASB.

ACCEPTANCE AND APPROVALS

a. All grants must be approved or accepted by the Board of Commissioners, prior to receiving or expending any funds for the grant program.

b. The County Administrator may approve an application for a grant, upon coordination with the affected department and Chief Financial Officer, if it is determined that it is in the best interest of the County. No other person or agency may submit a grant application on behalf of the County, under any circumstances.

c. Any changes to the grant, either in amount or scope of the project will follow this approval. The County Administrator may approve changes for any amount up to $25,000, if already appropriated within the approved budget.

SECTION 9

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

INTRODUCTION

The County shall maintain an efficient operating system for financial controls and monitoring of all operations. Regular reporting will be developed in order to ensure that County goals, objectives, and plans are being fulfilled. Georgia Statutes 36-81-7 requires the County to have an annual independent audit of its financial statements. The following policies shall provide guidance regarding accounting and the general auditing standards.

STANDARDS

a. The County will establish and maintain a high standard of accounting practices. Accounting standards will conform to generally accepted accounting practices as decided by the Governmental Accounting Standards Board.
b. In following GASB, the Department of Finance will post all transactions in the official records that will reflect an understandable and reasonable chart of accounts in each fund used. The chart of accounts shall be reviewed annually and compared to the guidelines offered by GASB as well as the State Auditor's Office to assure that the County is in compliance with these standards.
c. The Department of Finance shall ensure that all transactions are valid, identified, and properly recorded. In addition, all transactions must be classified properly, the appropriate accounting period has been used, and they are properly presented and disclosed.

ANNUAL AUDIT

a. An annual audit will be conducted by a properly licensed independent public accounting firm.
b. Every three to five years, the County shall issue a request for proposal to choose an auditor for a period of three years with two, one year options.
c. When issuing a request for proposal, the County shall require that the proposal contain the firm's costs in one envelope and a second envelope will contain the firm's qualifications. The cost proposal shall only be opened after three qualified firms have been determined based on their qualifications. When considering the awarding of a contract for the independent audit, not less than 75% of the decision will be based upon technical qualifications rather than

cost.

d. The agreement between the independent auditor and the County shall be in the form of a written contract. The contract shall include the request for proposal as an appendix to the written contract and all issues addressed in the request for proposal shall be required as part of the contract.

e. All general purpose, combining and individual fund and account group statements and schedules shall be subject and presented for a full scope audit.

    1. The County will maintain a commitment to obtain financial information from all organizations that receive County funds, in conjunction with the following schedule. This section will not apply to governmental agencies with current contracts, in good standing, with the County.

        a. $0 to $24,999 – will provide financial information as required
        b. $25,000 to $49,999 – will provide a compilation
        c. $50,000 to $99,000 – will provide a compilation and full disclosure.
        d. $100,000 or more – must provide a full audit

REPORTING

a. The Department of Finance will prepare monthly financial reports for internal management purposes and the County Commissioners. Citizens may request these same reports.

b. The Department of Finance will also prepare a quarterly report of the County's financial condition. The Chief Financial Officer will present this report to the County Commissioners in an official meeting and make it available to the Citizens through the County web site.

c. Annually, the County will prepare a Comprehensive Annual Financial Report. This report shall be made available to the elected officials and citizens. It shall also be sent to bond rating agencies, creditors, grantors, and any other required agencies. In addition, this report shall be submitted to the Government Finance Officers Association (GFOA) to determine its eligibility to receive the GFOA's "Certificate of Achievement for Excellence in Financial Reporting."

d. The County shall follow GASB 54, Classifications of Fund Balance, when discussing or reporting all funds. Each class is

    1. Non-spendable – not in spendable form or legally required
    2. Restricted – externally imposed or by legislation
    3. Committed – formal action of the Commissioners
    4. Assigned – specific purpose from intent by Commissioners
    5. Unassigned – fully flexible to be used as needed

INTERNAL CONTROLS

a. The County will maintain a strong internal control function.
b. Any employee will be prosecuted to the fullest extent of the law in any instance where the employee is proven to have committed an illegal act such as theft.
c. The Chief Financial Officer shall develop a plan to correct any internal control deficiencies that may be discovered and update the internal controls manual as needed.

POLICIES AND PROCEDURES

a. The Chief Financial Officer will develop policy updates to present to the Board of Commissioners for their review and adoption.
b. The Chief Financial Officer will evaluate new areas for update to the policies and/or procedures that will ensure its accuracy and timeliness. Every three years, all policies and procedures will be re-evaluated.

SECTION 10

PURCHASING POLICIES

INTRODUCTION

Georgia Statutes 36-10-4 require the County to formally bid all road contracts and other construction contracts exceeding $25,000. All other purchasing is left to the discretion of the County Commissioners as defined by adopted policy. The Board of Commissioners prohibits entering into contracts or making purchases for the purpose of evading requirements of competitive bidding. The following policies shall provide guidance regarding purchasing process.

STANDARDS

a. The Board of Commissioners shall follow the National Institute of Governmental Purchasing (NIGP) code of ethics.
b. The County will maintain a centralized purchasing system where all County purchases will be coordinated by the Department of Finance per the purchasing policy.
c. The Department of Finance will maintain purchasing rules and regulations for internal use and will maintain and distribute to all eligible vendors purchasing rules and regulations upon request.
d. All purchases with an estimated total cost $25,000 or more require formal competitive sealed bids. Purchases with an estimated total cost less than $25,000 should be purchased in accordance with the adopted purchasing policies. Under no circumstances should purchases be split to

circumvent bid limits.

e. The County is authorized to use state contracts, and other formal approved bids in lieu of issuing bids to vendors or buying locally when it is to the economic advantage of the County.

PURCHASING SYSTEM

a. A purchase order is required for all items over $250 and must be issued prior to securing any goods or services requested.
b. A field purchase order (items under $1499 but more than $250) must have two alternate quotes and may be approved by the department head.
c. A system generated purchase order for all items over $1500 is required to have a requisition for prior approval of the purchase order submitted to the Purchasing Agent. The system generated purchase order will only be approved based on the purchasing policy.
d. There are three events that occur when a purchase order is not required. The county credit card is used for purchases under $1499 (and all other purchasing card policies are followed); travel and/or training costs as conducted per the travel policy; and routine monthly costs such as utilities, fuel, medical, and other contracts.
e. Emergency purchases may be made based on a threat to health, welfare, or safety, as defined under circumstances that will not allow for normal competitive purchase order procedures.
f. The Purchasing Officer is authorized to participate in cooperative procurement and cooperative purchasing programs as stated in the Purchasing Policy Chapter 5, Paragraph 10.

BIDDING PROCESS

a. All purchases or products exceeding $25,000 may be made utilizing an Invitation to Bid or Request for Proposal and advertised as defined by Georgia statute.
b. The bidding will be conducted only through the Purchasing Officer upon a detailed scope of the work and evaluation criteria to be bid.
c. The County Administrator may award all formal sealed bids up to $25,000 (if budgeted). All other bids over $25,000 will be awarded by the County Commissioners.
d. Competitive quotes will not be required for purchases from federal, state, or other local governments; sole source items (as determined by the Purchasing Officer), cooperative procurement purchases, or purchases under $250.
e. Awards will be based on the best value to the County and not necessarily based

on the lowest price.

f. The Purchasing Officer will determine, with the assistance of the County Administrator, when to reject bids or proposals for non-responsive requirements as set forth in the bid or proposal documents.
g. All contracts must be submitted to the Chief Financial Officer for certification that funding is available and/or budgeted prior to the signing of the contract. Contract amendments and adjustments, up to $25,000, may be approved by the County Administrator or designee. A change order that increases the amount of any contract in excess of $25,000 must be approved by the Board of Commissioners.
h. The County shall not purchase any items or enter into any contract with any vendor that has not secured, renewed, or owes any payments to the County.
i. It shall be a conflict of interest for any elected or appointed official, employee, or relative of any of these, who is in a position to make decisions to procure, whether directly or indirectly, to do any business with the County except as described in Georgia Statute 16-10-6.

PURCHASING CARD

a. All employees and officials of the County must use the purchasing card for legitimate county business purposes only.
b. All employees and officials shall protect the county's purchasing card with due diligence as if it were a personal credit card.
c. Any violations of the purchasing card policy will be reason to cancel an employee's ability to use the card in the future.
d. The Purchasing Officer will be the administrator over the purchasing card program to conduct County business through the use of the Purchasing Card Policy.

Please refer to Purchasing Policy adopted October 20, 2021 and the Purchasing Card Program adopted April 27, 2010 and the Purchasing Card and Credit Card Policy for Elected Officials adopted December 8, 2015 for more specific guidance.

SECTION 11

CASH AND INVESTMENT POLICIES

INTRODUCTION

Georgia Statutes 36-82 & 36-83 authorize the County to invest in selected investment instruments and require that these investments be collateralized. The Board of Commissioners shall instruct the Chief Financial Officer to follow these statutes. The following policies are consistent with these statutes and also provide specific guidance regarding cash, investments, and transfers of County funds.

BANKING SERVICES and INVESTMENTS

a. Every three to five years, the Department of Finance will issue a request for proposal on banking services to all qualified banks located within the County's geographic boundaries. The award of banking services will be made solely on the response to the request for proposal assuming that it will be advantageous to the County. The banking services shall be in the form of a written contract and shall be approved by the County Commissioners. The contract shall include the request for proposal as an appendix to the written contract.

b. All deposits of the County shall be collateralized at 110% of the actual deposit value or held in the State of Georgia Multibank Pledging Pool Secure Deposit Program or similar secured state program in accordance with O.C.G.A. § 48-8-13.1. [Amended 9-20-2022].

c. Safety of principal is the foremost investment objective of the County. Each investment transaction shall seek to first ensure that capital losses are avoided.

d. The Chief Financial Officer shall include specific investment information on the status of the County's earnings and investments, as well as expected trends and collateralization of all investments in the annual Consolidated Annual Financial Report.

e. Investments for all operating funds shall be made in maturities of twenty-four months or less, unless a temporary extension of maturities is approved by the Commissioners or as completed by agent(s) for bond issues.

f. The Chief Financial Officer shall establish strategies and guidelines for the percentage of total assets that may be invested in securities to sustain the proper cash flows during each fiscal year.

g. The Chief Financial Officer is designated as the investment officer and is responsible for investment decisions and activities, under the direction of the County Administrator. No person may engage in an investment transaction for the County or with any County money except the Chief Financial Officer.

i. The investment officer shall use the "prudent person rule". Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs.

j. Officers and employees involved in the investment or banking process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. The County Administrator shall be made aware of any material financial interests in financial institutions and shall further have disclosure of any personal financial or investment positions that could have adverse effects to the County.

k. The Chief Financial Officer shall establish a system of internal controls for investments which shall be documented in writing. The internal controls shall be reviewed by the independent auditor. The controls shall be designed to prevent losses of County funds arising from such items as fraud, employee error, misrepresentations, unanticipated changes in financial markets, or adverse actions by employees and officers of the County.

l. The assets of the funds of the County may be invested only in the following:

1. U.S. Treasury Obligations
2. Selected U.S. Agency Obligations
3. State of Georgia Obligations
6. Commercial Bank Certificates of Deposits
7. The Georgia Local Government Investment Pool

OPERATING TRANSFERS

a. The Chief Financial Officer shall have the authority to make operating transfers between County funds within the following stipulations.

   1. When the amount of a single transfer is greater than $50,000, the Director must get approval from the County Administrator, unless approved in the annual budget.
   2. When the amount of a single transfer is greater than $250,000, the Chief Financial Officer must get approval from the County Administrator and the County Commission Chairman, unless approved in the annual budget or otherwise approved prior to the transfer.

DEFINITIONS

Accounting Period - A period at the end of which, and for which, financial statements are prepared (also see fiscal period).

Accrued revenues or expenditures - to record revenues or expenditures when earned or as soon as they become measurable for benefits received, regardless of the fact that the receipt or payment of cash may have taken place, in whole or in part, or in another accounting period.

Annual Comprehensive Financial Report -a governmental unit's official annual report published as a matter of public record. The ACFR should contain financial statements, introduction materials, schedules for legal compliance, and statistical tables specified by the GASB.

Appropriation - An authorization granted by the County Commission to incur liabilities for purposes specified in the budget or as amended to the budget.

Asset - A future economic benefit obtained or controlled by a particular entity a result of past transactions or events.

Audit - The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other such evidence to ascertain whether the financial statements present fairly the financial position of the County. The examination should compare the statements with the results of the financial operations, compare the consistency with prior year reporting, and determine compliance with applicable laws and regulations for all County Funds and applicable entities.

Budget - A plan of financial operation consisting of proposed revenues and expenditures for a given period, also known as a financial plan for a fiscal year.

Capital Leases - A lease in which at the end term, the County receives title to the leased property or can purchase the leased property at a bargain purchase price.

Capital Projects Fund - A fund created to account for all resources to be used for the construction or acquisition of a designated fixed asset(s) by the County; except those financed by special assessment, proprietary, or fiduciary funds.

Cooperative Procurement and Cooperative Purchasing – The combining of requirements of two or more public procurement entities to leverage the benefits of volume purchases, delivery and supply chain advantages, best practices and the reduction of administrative time and expenses (NIGP). There are two forms of cooperative practice: Joint Solicitation and Piggybacking. Joint solicitation happens when procurement is conducted by, or on behalf of, one or more public entities that have combined and standardized their requirements. Piggybacking happens when one or more public entities solicit their requirements and include an option for other organization to access, or "piggyback" the contract as awarded. This method may include a state or national cooperative affiliate.

Contingency - Items that may become liabilities or expenditures as a result of conditions undetermined at a given date. This includes such items as pending litigation, disputed claims, or uncompleted contracts.

Current Assets - Assets that are available or can be made available to meet the cost of operations or to pay current liabilities such as temporary investments and cash. These assets are classified as being held less than one year.

Current Liabilities - Liabilities that are payable within a short period of time such as notes payable and current invoices or payables. These liabilities are classified as being held less than one year.

Deficit - The excess of liabilities and reserved equity of a fund over its assets or the excess of expenditures over revenues during an accounting period.

Encumbrances - The estimated amount of expenditures as used with purchase orders that are chargeable to an appropriation.

Enterprise Fund - A fund established to finance and account for the acquisition, operation, and maintenance of the County facilities and services which are entirely or predominantly self-supporting by user charges (also known as a proprietary fund).

Fiscal Year - A 12-month period of time to which the annual budget applies and at the end of which the County determines its financial position and the results of its operations.

Fixed Assets - Assets of a long-term nature that are intended to be held or used on a continuing basis such as land, buildings, and machinery.

Fund - A fiscal and account entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, residual equities or balances, and changes that occur. Funds are segregated for the purpose of carrying financial information on specific activities.

Fund Equity (Balance) - The excess of fund assets and resources over fund liabilities. GASB 54 assigns five (5) specific classifications.

> **Non-spendable** – amounts that cannot be spent due to either (a) they are not in spendable form or (b) they are legally or contractually required to be maintained intact.
>
> **Restricted** – use is constrained on resources by (a) externally imposed by creditors, grantors, contributors, laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
>
> **Committed** – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Commissioners. The Commissioners

approves committed resources through a motion and vote during the voting session of a Commissioner's meeting.
Assigned – amounts that are constrained by the Commissioner's intent to be used for specific purposes, but are neither restricted nor committed. The intent is expressed by the Commissioners.
Unassigned – amounts that have not been assigned to other funds, and that are not restricted, committed, or assigned to specific purposes within the General Fund

General Obligation Bonds - Bonds that are secured by the full faith and credit of the County.

Governmental Accounting Standards Board - (**GASB**) the independent agency established under the Financial Accounting Foundation in 1984 as the official body designated to set accounting and financial reporting standards for state and local governments.

Internal Controls - A plan of organization under which employees' duties are arranged, records are segregated, and procedures designed, to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures.

Legal Level of Budgetary Control - The reporting level within the budget that the County Commission has adopted and this level cannot be overspent (i.e., total department appropriation or salary line items).

Liability - A future sacrifice of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Long-term Debt - Debt that matures in a period longer than one year.

Net Income - A term used to designate the excess of total revenues over total expenditures for an accounting period.

Non-operating Expenditures - Expenses incurred in the performance of activities that are not directly related to supplying the basic services of the County such as interest paid on outstanding bonds.

Non-operating Revenues - Revenues incurred in the performance of activities that are not directly related to supplying the basic services of the County such as interest earned on investments.

Operating Transfers - (also known as residual equity transfers) legally authorized inter-fund transfers from a fund receiving revenues to the fund that made the expenditure.

Other Financing Sources - An operating statement classification in which financial inflows other than revenues are reported such as operating transfers in and proceeds from general obligation bonds.

Other Financing Uses - An operating statement classification in which financial outflows other than expenditures are reported such as operating transfers out.

Purchase Order - A document that authorizes the delivery of specified supplies, materials, equipment, and services. This document also creates the charge or uses the appropriation for such items.

Requisition - A written demand or request, usually from the department head to the purchasing officer, for specified supplies, materials, equipment, or services.

Revenue Bonds - Bonds that are collateralized by user charges.

Short-term Debt - Debt that matures within one year.

Subsidiary Account - One of a group of related accounts that support in detail the debit and credit summaries recorded in a control account such as the individual accounts for the Solid Waste bills receivable in the general ledger.

Tax Anticipation Notes (TANS) - Short-term debt that is collateralized by property tax collections.

Unencumbered Appropriations - That portion of the original appropriation that has not yet been paid or encumbered.

Zero-based Budget - A budget based on the concept that the existence of each activity or account must be justified each year, as well as the resources requested.

Fiscal Year 2025 Budget Calendar

February 8, 2024
Memo outlining budget requests

February 15, 2024
Budget Kick-off Meeting with department heads and consitiutional officers

March 15, 2024
Budget requests due from departments and constitutional offices.

April 5, 2024
Budget Committee meetings with departments

April 12, 2024
Budget Committee meetings with departments

April 19, 2024
Budget Committee meetings with departments

April 23, 2024
Budget Committee meetings with departments

May 2, 2024
Budget work session

May 20, 2024
Budget work session

June 4, 2024
Regular BOC meeting - Proposed Budget is submitted to Board of Commissioners (6:00 p.m.).
Proposed budget placed on County webpage prior to end of week.

June 6, 2024
Advertise budget public hearing and adoption dates.
(One week prior to public hearing)

June 13, 2024
Board of Commissioners Public Hearing on FY2025 proposed budget (6:00 p.m.)
(One week prior to adoption)

June 20, 2024
Special called BOC meeting to adopt FY2025 County Budget
(6:00 p.m.).

Fund Structure Camden County

GOVERNMENTAL FUNDS use the modified accrual basis of accounting, proprietary and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses verses expenditures. Under the accrual method, income is recorded in the period in which it is earned, and expenses are recorded in the period in which they are incurred. Modified accrual is the method under which revenues are recognized in the period they become available and measurable and expenditures are recognized in the period the associated liability is incurred.

The General Fund: This fund is the primary operating fund of the county. It exists to account for a full range of countywide services traditionally associated with local government. These services include administration, the court system, public safety, public works, health and welfare, libraries, planning & community development, economic development, and any other activity for which a special fund has not been created.

A Special Revenue Fund is a type of governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specified purpose by state law or local ordinance. The county maintains the following special revenue funds:

Drug Abuse Fund – This fund accounts for revenues collected from court fines and records any transactions for expensing as ordered by the drug court. It must be strictly used for the related drug court issues.

Emergency Telephone Fund – This fund is used to account for the special revenue and expense activity for the telecommunication fees. It may only be used to provide services and equipment for the 911 center.

Hotel/Motel Tax Fund – This fund is used to account for the special revenue and expenses related to the tax collected for hotel and motel stays within the County. This fund only collects fees for the unincorporated areas as the cities collect the fees within their city limits. Sixty percent (60%) of the revenues collected are disbursed through a contractual agreement. The remaining revenue is unrestricted.

Jail Construction and Staffing Fund – This fund accounts for the activity of revenues collected from court fines and maintains a record of all transactions as the money is used for items strictly for the jail and related security issues. Since FY2015 it has been used mostly to fund prisoner medical expenses. For the FY2024 budget it will be used mostly for major capital issues rather than day to day operations, even though it may be used for that purpose.

Law Library Fund – The Law Library is an entity separate from the County. For financial reporting purposes, the Law Library is reported as if it were a part of the County's operations because the Law Library primarily serves the courts of the County. The Law Library does not issue separate financial statements. Any capital assets purchased by the Law Library become the property of the County. It is currently housed at the main County Library.

Shared Assets Fund – This fund accounts for the activity related to crime, usually from confiscation proceedings. It receives revenues as they are collected from criminal cases that carry through the court system. Shared funds must be used to increase or supplement the resources of county law enforcement agency.

Unincorporated Tax District Fund – This fund accounts for special revenues collected for the fire service in the unincorporated area of the County. The fund also collects additional revenues that are used to reduce the millage required for the fire services, the County's portion of the PSA (recreation) services, and public works right-of-way mowing.

American Rescue Plan Act (ARPA) Fund – This fund accounts for the federal grant funds received in 2021 and 2022 to be expensed on eligible projects to benefit Camden County.

Opioid Settlement Fund – This fund accounts for opioid settlement funds received to be expensed on eligible projects to benefit Camden County

Two Rivers Gun Range Fund – This fund accounts for the activity related to the county's gun range. The main source of revenue is from memberships and daily use fees. The gun range opened in May 2021 on a limited day basis and was fully operational in November 2021.

The Capital Projects Fund is a type of fund used to provide for normal replacement of existing capital plant, equipment and additional capital improvements to be financed by capital reserves. The county also uses capital funds for general purpose public improvements. The county maintains the following capital funds:

Capital Improvements Fund – This fund accounts for revenues transferred in from the General Fund. The revenues received each year are based on project costs as appropriated in the budget process for such capital items as small and heavy equipment, vehicles, and building improvements.

CDBG – MIT – This fund accounts for a Community Development Block Grant from Georgia Department of Community Affairs. Funding will be used to renovate an existing county facility, the former Georgia Power Building, into a community resiliency center while also funding a replacement radio communications tower and system migration to 700 megahertz necessary to build operability area-wide.

Georgia Transportation Fund – This fund is used to account for the special revenue and expense activity for the annual participation in the Georgia Department of Transportation's tax collections. It may only be used to provide road construction.

Impact Fees Fund – This fund is used to account for the special fee charged on building permits issued for the construction of new homes and businesses. These fees may only be used for the designated projects in the Capital Improvements Element report as approved each year by Department of Community Affairs.

SPLOST Funds – This fund records all the activity related to the special local option sales tax revenues collected. The expenses are recorded and paid based on the projects as approved in the referendums. Currently there is one SPLOST fund which was established July 1, 2019 (SPLOST #8) and will receive tax revenue through June 30, 2025. The SPLOST #8 referendum was passed in March 2019.

PROPRIETARY FUNDS are used to account for the county's business-type activities. The county maintains one type of proprietary funds, an Enterprise Fund.

Enterprise Funds are operated on a "business-like" basis using the full accrual basis of accounting. These services are supported through user fees and charges with revenues earned in excess of operations.

Curbside Collection Fund – This fund accounts for the activity related to household trash pickup. It receives revenues from quarterly billings in the unincorporated areas only, to pay for the contract for curbside pickup and the landfill costs of disposal.

Solid Waste Fund – This fund accounts for the activity related to household and construction waste. This fund records the billed revenues and the related expenditures for the operations, capital improvements, and long term liabilities for the landfills.

FIDUCIARY FUNDS are used to account for resources that are held by the government as a trustee or agent for parties outside the government and that cannot be used to support the government's own programs. Budgets are not established for these funds. The county maintains the following six fiduciary funds:

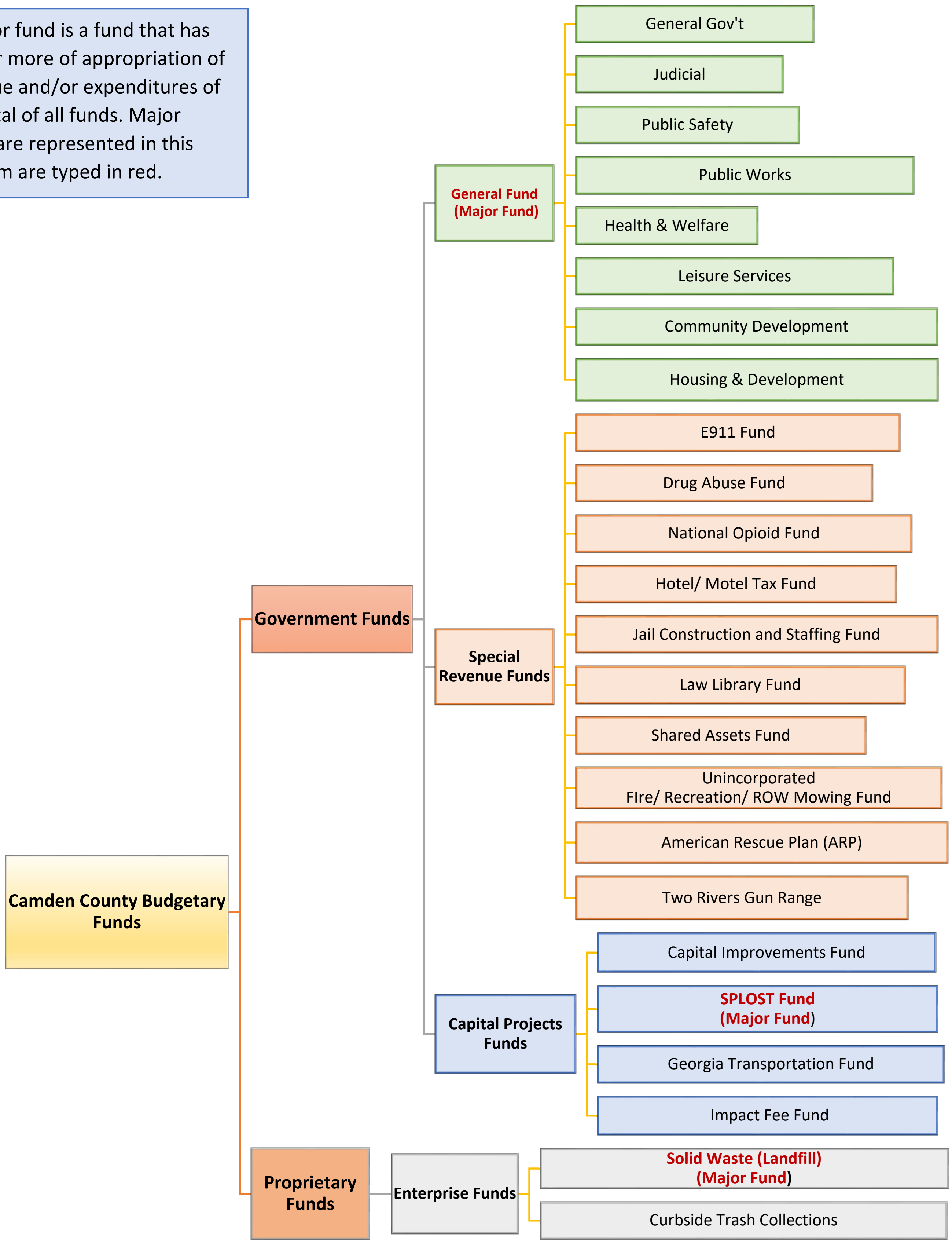
- Tax Commissioner
- Sheriff
- Clerk of Court
- Probate Court
- Magistrate Court
- Juvenile Court

ANNUAL BUDGETS ARE ADOPTED FOR THE FOLLOWING APPROPRIATED FUNDS:

- General Fund
- Special Revenue Funds
- Capital Outlay Funds
- Enterprise Funds

FUND STRUCTURE

A major fund is a fund that has **10%** or more of appropriation of revenue and/or expenditures of the total of all funds. Major funds are represented in this diagram are typed in red.



Balancing the Budget

A balanced budget is a budgeting process where total expected revenues are equal to total planned expenses. When expenditures exceed expected revenues, other revenues sources may be used to balance the budget. Examples of other revenue sources are: transfers in from other funds, interfund loans, or planned use of fund balance. Either one or these additional sources of revenue can be used or a combination. There are eight methods available to balance a budget and the following diagram illustrates the various techniques.

1	Revenues => Expenditures
2	Revenues + Fund Balances=> Expenditures
3	Revenues + Transfers => Expenditures
4	Revenues + Interfund Loans=> Expenditures
5	Revenues + Fund Balances+ Transfers => Expenditures
6	Revenues + Transfers + Interfund Loans => Expenditures
7	Revenues + Fund Balances + Interfund Loans => Expenditures
8	Revenues + Fund Balances + Transfers + Interfund Loans => Expenditures

Camden County chose Options 1, 2, 3, & 5 to balance the budget for FY2024.

Option 1	**Option 2**	**Option 3**	**Option 5**
Curbside Collections	Law Library	General Fund	Emergency E911
Opioid Settlement	Jail & Staffing Fund	Capital Improvement	SPLOST 8
Drug Abuse	Shared Assets		Two River Gun Range
Unincorporated Tax District	Georgia Transportation		
Hotel/Motel Tax	ARPA		
CDBG-Mitigation	Solid Waste		
Impact Fees			

Adopted Budget- All Funds Fiscal Year 2025

Fund No.	Fund	Adopted Budget
100	General Fund	$46,480,821
205	Law Library	$32,262
207	Jail Construction & Staffing	$159,300
208	Curbside Collection	$1,652,500
210	Shared Assets	$120,100
213	National Opioid Settlement	$59,791
215	Emergency 911	$1,824,985
230	Drug Abuse	$22,000
231	American Rescue Plan	$4,787,934
270	Unincorporated Tax District	$3,728,929
285	Hotel/ Motel Tax	$165,725
328	SPLOST 8	$15,924,174
335	Georgia Transportation	$1,178,570
350	Capital Improvements	$1,289,175
385	Impact Fees	$283,000
540	Solid Waste	$8,919,287
555	Two Rivers Gun Range	$379,774
	Total Budget	**$87,008,327**

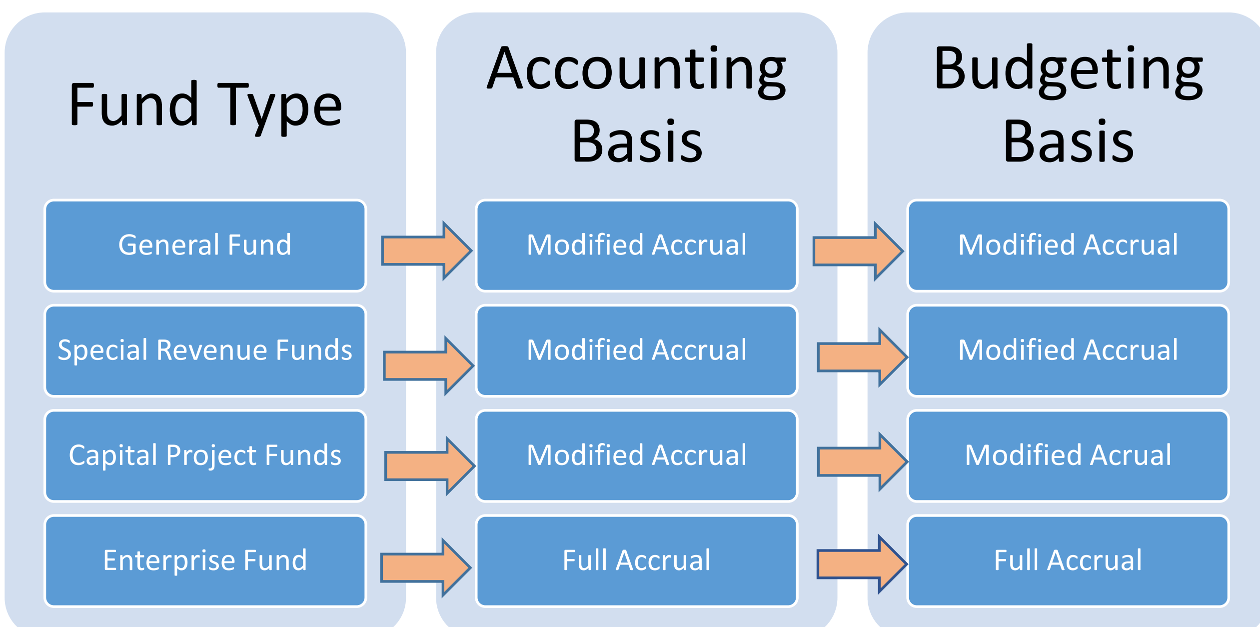
INTRODUCTION – ALL FUNDS

This section discusses an overview of the county's major sources of revenue and expenditures. Most revenues are projected from year to year based on historical straight-line data with a three-to-five-year look-back period. The exception to this rule is all taxes and planning fees. Taxes, including property, sales, and other taxes, are based on the current property tax digest projections as well as any known economic changes. These include new commercial business and sales trends in homes. Also based on current trends and sales are the planning fees and permits. These factors many times cause decreases in expected revenues just as much as they may relate to an increase in projected revenues. All revenues are classified in accordance with the Uniform Chart of Accounts as required by the State of Georgia. While all funds do not have taxes associated with the individual fund, the County's key revenue source is property and sales taxes.

Expenditures are projected utilizing zero based budgeting allowing for a structure that will meet legal obligations, prioritize the Board of Commissioners' strategic plans and provide funding for all services.

BASIS FOR BUDGETING

The basis for budgeting revenues and expenditures is to use the modified accrual method of accounting and budgeting for the general fund, special revenue funds, and capital project funds and full accrual method of accounting and budgeting for enterprise funds.



BUDGET SUMMARIES

Below is a summary by fund of the FY2025 adopted budget.

Summary of All Funds

Fund	Revenues	Expenses
General	$ 46,480,821	$ 46,480,821
Law Library	32,262	32,262
Jail Construction & Staffing	159,300	159,300
Curbside Collection	1,652,500	1,652,500
Shared Assets	120,100	120,100
Opioid Settlement	59,791	59,791
Emergency Telephone System (E911)	1,824,985	1,824,985
Drug Abuse	22,000	22,000
American Rescue Plan	4,787,934	4,787,934
Unincorporated Tax District	3,728,929	3,728,929
Hotel/Motel Tax	165,725	165,725
SPLOST 8	15,924,174	15,924,174
GA Transportation	1,178,570	1,178,570
Capital Improvement	1,289,175	1,289,175
Impact Fees	283,000	283,000
Solid Waste Enterprise	8,919,287	8,919,287
Two Rivers Gun Range	379,774	379,774
Total All Funds	$ 87,008,327	$ 87,008,327

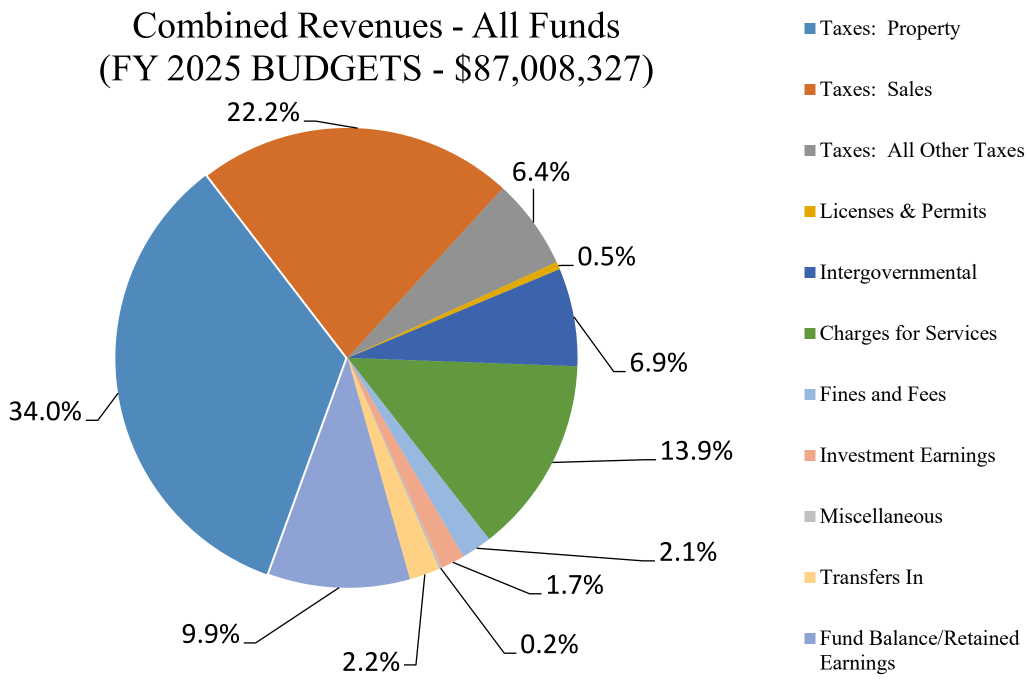
Following are various tables and charts that reflect the FY2025 total revenue and expenses combined for all funds by major category.

The table below reflects the FY2025 total revenue for all funds and percent to budget.

Budget Summary for Fiscal Year 2024-2025
Revenue Categories

Revenues by Category	Total For All Funds	% Total Revenues
Taxes: Property	$ 29,607,990	34.03%
Taxes: Sales	19,324,925	22.21%
Taxes: All Other Taxes	5,538,523	6.37%
Licenses & Permits	462,650	0.53%
Intergovernmental	5,994,838	6.89%
Charges for Services	12,063,141	13.86%
Fines and Fees	1,870,165	2.15%
Investment Earnings	1,457,850	1.68%
Office Rents	103,200	0.12%
Other Revenues	70,075	0.08%
Transfers In	1,878,350	2.16%
Fund Balance/Retained Earnings	8,636,620	9.93%
Total Revenue All Funds	$ 87,008,327	100.00%

The chart below reflects the FY2025 revenues for all funds by major category as a percent to total budget.

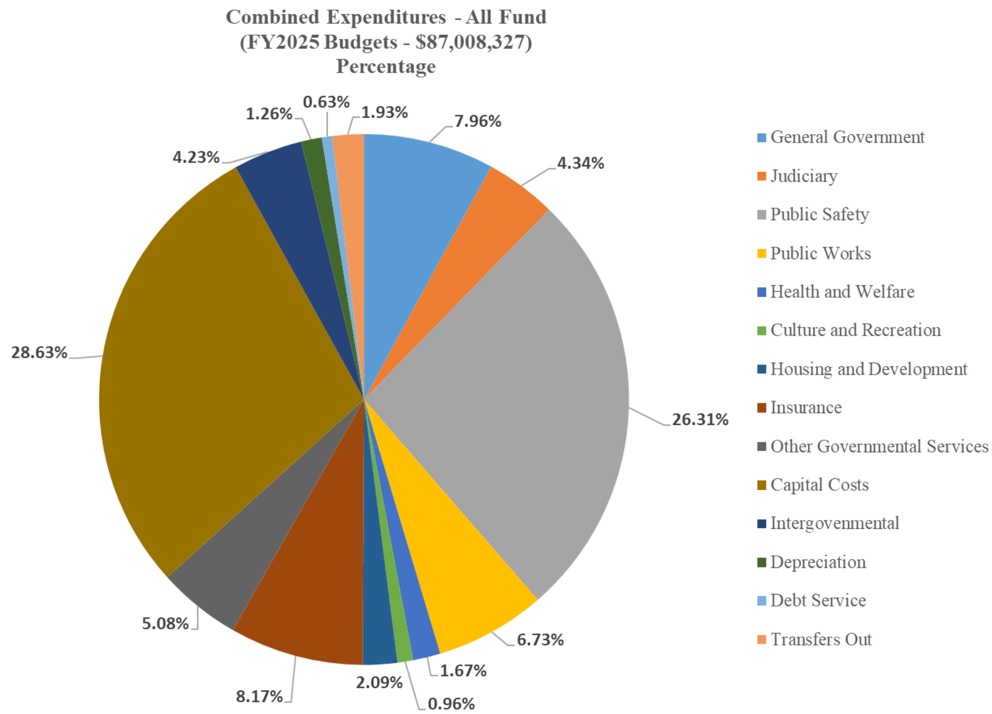


The table below reflects the FY2025 expenditures for all funds by major category along with the percent to budget.

Budget Summary for Fiscal Year 2024-2025
Expenditure Categories

Expenditures by Category	Total For All Funds	% Total Expenditures
General Government	$ 6,928,916	7.96%
Judiciary	3,779,631	4.34%
Public Safety	22,895,503	26.31%
Public Works	5,859,317	6.73%
Health and Welfare	1,452,715	1.67%
Culture and Recreation	835,257	0.96%
Housing and Development	1,821,376	2.09%
Insurance	7,105,950	8.17%
Other Governmental Services	4,417,270	5.08%
Capital Costs	24,907,201	28.63%
Intergovernmental	3,682,761	4.23%
Depreciation	1,100,000	1.26%
Debt Service	544,080	0.63%
Transfers Out	1,678,350	1.93%
Total Expenditures All Funds	$ 87,008,327	100.00%

The chart below reflects the FY2025 expenditures for all funds by major category as a percent to total budget.



The table below reflects a comparison of the revenues for all funds for the last three years, based on the major revenue categories.

Budget Summary Comparison
All Funds Revenue

	Adopted FY2025	Budgeted FY2024	Actual FY2023	Actual FY2022
Taxes: Property	$ 29,607,990	$ 27,909,648	$ 25,746,617	$ 24,947,506
Sales	19,324,925	17,525,000	17,537,671	17,375,922
All other taxes	5,538,523	5,408,455	5,343,395	5,584,449
Licenses and Permits	462,650	303,100	364,908	314,513
Intergovernmental	5,994,838	6,925,789	6,780,052	2,791,723
Charges for Services	12,063,141	10,208,406	9,940,698	11,070,935
Fines and Fees	1,870,165	2,168,280	2,126,621	2,215,639
Investment Earnings	1,457,850	14,000	269,011	124,265
Office Rents	103,200	103,200	119,848	148,416
Miscellaneous	70,075	1,022,755	1,552,461	173,042
Transfers In	1,878,350	2,106,502	1,153,627	3,299,207
Fund Balance/Retained Earnings/Other Financing Sources	8,636,620	13,151,848	249,198	421,874
Total Revenue All Funds	$ 87,008,327	$ 86,846,983	$ 71,184,108	$ 68,467,492

The table below reflects a comparison of the expenditures for the last three years, based on the major revenue categories.

Budget Summary Comparison
All Funds Expenditures

	Adopted FY2025	Budgeted FY2024	Actual FY2023	Actual FY2022
General Government	$ 6,928,916	$ 6,435,070	$ 6,363,816	$ 6,605,312
Judiciary	3,779,631	3,603,148	3,143,727	2,909,430
Public Safety	22,895,503	20,883,113	18,399,834	16,340,849
Public Works	5,859,317	6,863,086	3,424,383	4,089,305
Health and Welfare	1,452,715	1,282,729	1,144,826	1,134,550
Culture and Recreation	835,257	854,374	1,331,455	1,063,226
Housing and Development	1,821,376	1,707,195	1,444,963	1,266,498
Insurance	7,105,950	7,024,549	7,920,587	5,386,492
Other Governmental Services	4,417,270	4,321,422	5,251,003	4,537,206
Capital Costs	24,907,201	20,991,215	6,398,821	4,321,974
Intergovernmental	3,682,761	9,560,419	10,059,988	5,972,407
Depreciation	1,100,000	1,176,800	1,227,511	994,586
Debt Service	544,080	635,641	204,478	367,912
Transfers Out	1,678,350	1,508,222	1,148,152	693,260
Other Financing Sources	-	-	-	-
Total Expenditures All Funds	$ 87,008,327	$ 86,846,983	$ 67,463,546	$ 55,683,007

FUND CLASSIFICATIONS

Funds	Classification	Budget Allocation	General Gov't/Administr	Judiciary	Public Safety	Public Works	Health & Welfare	Culture & Recreation	Housing & Development	Insurance	Capital	Inter-governmental
GOVERNMENTAL												
General Fund	Governmental	Annual										
General Fund	Major	Annual	✔	✔	✔	✔	✔	✔	✔	✔		✔
Special Revenue & Capital Funds												
Law Library		Annual		✔								
Jail Construction & Staffing		Annual			✔							
Shared Assets		Annual			✔							
Opioid Settlement		Annual					✔					✔
E911		Annual			✔							
Drug Abuse		Annual		✔								
American Rescue Plan	Major	Annual	✔		✔	✔		✔			✔	✔
Unicorporated Tax District		Annual			✔	✔		✔			✔	
Hotel/Motel Tax		Annual						✔				✔
SPLOST 8	Major	Annual	✔	✔	✔	✔	✔				✔	
GA Transportation		Annual				✔						
CDBG-Mitigation Grant		Annual									✔	
Capital Improvement		Annual									✔	
Impact Fees		Annual	✔	✔	✔	✔		✔			✔	
Two Rivers Gun Range		Annual						✔				
PROPRIETARY FUNDS												
Enterprise Funds	Business-Type	Annual										
Solid Waste	Major	Annual				✔						
Curbside		Annual				✔						

REVENUES AND TRENDS

Taxes: Taxes are the primary revenue source for Camden County, accounting for roughly 62.6% of the FY2025 annual budget. The largest share comes from property taxes, which constitute 34.03% of the County's total revenue. Sales taxes follow, making up about 22.21% of the total revenue, while other taxes contribute approximately 6.37%. Charges for services are the next significant revenue source, representing around 13.86% of the annual budget.

Property taxes are based on the property tax digest, which is assessed annually by the Tax Assessor's Office. Local Option Sales Tax (LOST) and Special Purpose Local Option Sales Tax (SPLOST) are a 1% sales tax collected by the State of Georgia and then distributed to Camden County entities according to a pre-negotiated formula.

Tax Digest: The Chief Appraiser is responsible for the fair assessment on all property in Camden County. The digest is not finalized prior to budget adoption, so the total digest (net of exemptions) for the County is estimated to have increased by 10% this year due to new construction and reassessments. The general fund millage rate set the Board of Commissioners each year encompass the entire digest value. The digest is submitted to the State of Georgia Department of Revenue for approval each year once a millage rate has been set the Board of Commissioners. The tax millage rate remained fairly consistent at 11.70 mills from FY2009 until FY2015, at which time the general fund mill rate increased by 1.24 mills or approximately 8%. The mill rate increase represented 1 mill for economic development and .24 mills for general fund expenditures. By FY 2017, the County was forced to increase the millage again due to the drastic decline in the digest over the prior eight years. The digest had fallen by almost $523 million (29% value) between 2009 and 2016. There are three main exemptions that make up the majority of the County's exemptions. The first is a flat homestead exemption of $4,000 for all homeowners within the county at least one full year. The second exemption is also a flat exemption of $25,000 for all homeowners being at least 62 years of age. The third exemption is a freeze on the fair market value, based on a voter referendum in 2006. If the value decreases, so does the "freeze value." If the value goes up, however, the value is deemed "frozen" at the least amount since 2006. It represents the majority of the digest exemptions and has become a major source of decline in the digest at 18% of the total digest value for tax year 2023. This is equivalent to 2.45 mills of tax. While projections are that the digest will increase, the freeze exemption will also grow with any increase to all homestead properties. Camden County is one of only 35 counties in Georgia (total of 159) that have this freeze. The following chart reflects the recovering digest value since 2018. In 2022 the net digest finally reached the value it had in 2009 and in 2023 it has grown an additional 11.4%.

		COUNTY WIDE	2018	2019	2020	2021	2022	2023
CURRENT 2023 TAX DIGEST AND 5 YEAR HISTORY OF LEVY								
COUNTY WIDE AREA	VALUE	Real & Personal	$ 1,580,645,647	$ 1,613,379,574	$ 1,658,078,188	$ 1,826,839,364	$ 2,232,636,190	$ 2,566,575,054
		Motor Vehicles	28,810,250	24,315,500	20,680,450	18,286,040	16,581,920	16,715,230
		Mobile Homes	9,455,816	9,571,679	16,532,183	11,432,644	11,656,105	12,281,957
		Timber - 100%	18,490,459	13,889,811	12,762,286	14,546,696	13,067,251	21,875,510
		Heavy Duty Equipment	-	-	-	-	-	-
		Gross Digest	1,637,402,172	1,661,156,564	1,708,053,107	1,871,104,744	2,273,941,466	2,617,447,751
		Less Exemptions	261,812,011	269,273,683	278,717,427	320,099,143	463,429,935	600,239,209
		NET DIGEST VALUE	1,375,590,161	1,391,882,881	1,429,335,680	1,551,005,601	1,810,511,531	2,017,208,542
	RATE	Gross Maintenance & Operation Millage	15.675	18.150	18.330	18.262	16.683	15.933
		Less Rollbacks (Local Option Sales Tax)	2.270	2.360	2.540	2.700	2.683	2.794
		NET M&O MILLAGE RATE	13.405	15.790	15.790	15.562	14.000	13.139
	TAX	**TOTAL M&O TAXES LEVIED**	$18,439,786	$21,977,831	$22,569,210	$24,136,749	$25,347,161	$26,504,103
		Net Taxes $ Increase	$505,919	$3,538,045	$591,380	$1,567,539	$1,210,412	$1,156,942
		Net Taxes % Increase	2.82%	19.19%	2.69%	6.95%	5.01%	4.56%

There is one other revenue based on the digest collection, it is for the Unincorporated Tax District. The fund is representative of fire protection, roads, and recreation. The mill rate for this fund was increased by 1 mill in tax year 2019 to 1.66. Historically the millage rate had been under .70 mills since 2000. In 2020 the millage was reduced by .255, in 2021 reduced by .05, in 2022 reduced by.075, and in 2023 the rollback was adopted at 1.207. The millage rate for 2024 is anticipated to be adopted in October 2024. The balance of the revenues on the Unincorporated Tax District is made up almost entirely from an insurance premium tax collected by the State of Georgia and disbursed to all entities in the county based on population ratios.

Sales Tax: This is the second largest component behind property taxes as compared to all budgeted funds, at 22.21%. The primary source is made from Special Local Option Sales Tax (SPLOST) and must be kept totally separate for accounting and cash purposes. The second source represents Local Option Sales Tax (LOST) and is used only in the general fund. These revenues are projected each year based on historical data collections and a review of local economic conditions, expected business activity and trends.

SPLOST: The Special Purpose Local Option Sales Tax (SPLOST) serves as the primary funding source for the County's capital improvement projects. Under the Official Code of Georgia, Chapter 8 of Title 49, counties are permitted to levy a special one percent sales tax. This tax can be implemented for a maximum duration of six years if an intergovernmental agreement exists between the County and its two largest cities. Without such an agreement, the tax is limited to a five-year period.

The scheduling of a SPLOST is critical due to the required lead time before an election. Initially, the County drafts a list of potential projects for voter consideration. It is essential to coordinate with the cities to identify any overlapping or similar projects. Once a consensus is reached, an intergovernmental agreement must be prepared and approved, followed by a resolution to place the tax on the ballot.

A referendum is then drafted for approval by the Probate Judge. Following this, the elections manager will advertise the election, conduct it, and certify the results. SPLOST collections commence with the sales from the quarter following the election.

Since the inception of the first SPLOST in 1985, the County has successfully implemented seven SPLOST programs. Currently, the County is operating under its eighth SPLOST.

SPLOST 8: The citizens of Camden County approved this SPLOST in March 2019 with over 77% approval. Collections began on July 1, 2019 and end of June 30, 2025. Projects are based on an estimated collection over six years of $55 million. The first level, top tier projects in order of priority are as follows:

- Continuation of the Public Safety Radio Communications System for $1.0 million
- County-Wide Ambulances for $1.25 million
- Superior Court Record Preservation for $550,000
- Property Acquisition for $1.5 million
- Library Renovation/Design for $400,000
- Highway 17 (Blue Bridge) Boat Ramp/Parking for $250,000,
- Public Health Department Facility for $1.2 million
- Public Safety Complex for E911 and Emergency Management Agency (EMA) for $4.1 million.

These county-wide projects total $10.25 million. Once $47 million has been collected from the SPLOST tax and prior to any further proceeds' distribution, the County shall receive $2.1 million for the Public Safety Complex for E911 and EMA.

Camden County projects include renovations, construction, extensions and improvements of areas including, but not limited to, Camden County government buildings and offices for $2.9 million, Camden County roads, streets, bridges and drainage project to include but not limited to paving and re-surfacing for $4.2 million, and for upgrading and purchasing of County equipment, vehicles and technology for $5.4 million. County projects total just over $12.5 million.

LOST: Local Option Sales Taxes are collected by the State and distributed to each entity based on population, unless a negotiated formula is reached. The State of Georgia allows counties by Official Code section, Chapter 8 of Title 49, to authorize the imposition of a one percent sales tax. This tax may be implemented for a period of ten years, based on the most current census. There must be a negotiated agreement to the State, no later than two years after the most current census numbers have been released. Camden County has an agreement in place through December 31, 2032. Currently, Camden County receives 46% of the total one percent sales tax. This year, it is estimated that $6.3 million will be collected on the General Fund.

ALL OTHER TAXES

These revenues are from smaller collections of taxes during the fiscal year, but are still important to the overall revenue collections. These include such sources as TAVT (Title Ad Valorem Tax), insurance premiums tax, penalties and interest for prior year property tax collections, banking taxes, contractor and alcohol licenses, and intangible taxes. These revenues are projected each year based on historical data collections and a review of delinquent property tax accounts including discussions with the Tax Commissioner and Planning Director. These revenues comprise 6.37% of total budgeted revenues. They represent the general, unincorporated tax district, and hotel/motel funds.

LICENSE AND PERMITS

These revenues are from such sources as business licenses, building permits and subdivision fees. This revenue source is approximately 0.53% of total budgeted revenues. These revenues are projected each year based on historical data collections and a review of local economic conditions including discussions with the Planning Director. For FY 2025, it represents revenue for the general fund and impact fees.

INTERGOVERNMENTAL

These revenues are from other governments in the form of operating grants, capital grants, and shared assets. This revenue source is 6.89% of total budgeted revenues. These revenues are projected each year, partially based on historical collections, but also current contracts, submissions for new grants, and renewed grants. This funding source represents collections for the general fund, the unincorporated tax district fund, SPLOST 8 reimbursements from the State of Georgia, the Georgia transportation fund, a community development block grant, and proceeds from proceeds from a State of Georgia Environmental Finance Authority loan on the solid waste fund for cell expansion.

CHARGES FOR SERVICES

Charges for services include such revenues as agent fees and commissions (for the collection of vehicles tags and property taxes), court fees, jail telephone fees, EMS (ambulance) fees, curbside collection fees, E911 fees, landfill fees, and gun range fees. This revenue source is the fourth largest at 13.86% of total budgeted revenue. These revenues are projected each year based mostly on historical data collections. The ambulance, curbside, and landfill fees are additionally reviewed with the corresponding Directors for any new trends.

FINES AND FEES

These revenues are from all the courts in Camden County. It includes such revenues as collections for the general fund, law library, jail and staffing, opioid settlement and drug abuse funds. It also includes fines from all courts during normal operations and special fines that are kept separate for accounting purposes and some specified period. This revenue source is 2.15% of total budgeted revenue. These revenues are projected each year based on historical data collections.

INVESTMENT EARNINGS

This source is directly from interest earned from investments made on idle cash. In 2008 the County was earning as much as a 5% return and in 2015 as little as 0.25% return. In 2016, the County contracted with Multi-bank Securities/eConnect Direct, in association with the Association of County Commissioners of Georgia (ACCG), to use an online service to invest in short- and long-term investments. Historically, the solid waste fund utilizes this investment method for securing closure and post-closure costs in accordance with the Environmental Protection Agency. The general fund has utilized this investment method for short term investments during the fiscal year. Although variable, the return on investment is almost as high as the 2008 rates as the Federal Reserve raised interest rates several over the past three years. The other method of investment is an account with the Office of the Georgia State Treasurer earning over 5% yield in 2024. This revenue source is very small part of the budget at 1.68% of total budget. This revenue type is projected each year based on historical data collections and review of estimate idle cash for the upcoming fiscal year. This revenue is based in all funds.

MISCELLANEOUS/OTHER REVENUES

Miscellaneous revenues are received each year that are not otherwise classified in a specific category. This revenue source is also a very small part of the budget revenue at 0.08% of the total budget. These revenues are projected each year based on historical data collections. Office rents are collected for lease agreements currently with the Department of Juvenile Justice, Public Defender, Adult Probation and the Department of Children and Family Services.

OTHER FINANCING SOURCES

There are two remaining sources of revenues in the budgeted funds, transfers and fund balance/retained earnings. Transfers this year consists of three transfers out of the general fund (as an expense) and into the E911 fund ($206,187), capital expenditure fund ($1,289,175), and Two Rivers Gun Range ($120,000) as a transfer in. The general fund is receiving transfers in from the ARPA fund for interest earnings ($200,000) and Hotel/Motel Fund ($62,988) from unrestricted revenues. Fund balance was used to balance several of the county funds. The following amounts have been budget as use of fund balance: General fund $698,187; Law Library fund $10,097; Shared assets $120,000; Opioid Settlement fund $33,291; Emergency 911 $399,998; Unincorporate Tax District fund $384,804; Georgia Transportation $698,570; Impact fee fund $145,000; Solid Waste $677,565; SPLOST fund $881,174; and the ARPA fund $4,587,934.

CAPITAL PROJECTS

This section discusses the County's capital project funds. They are used to account for financial resources related to the acquisition or construction of major capital facilities and major capital equipment (other than proprietary funds). Funding sources may include bond proceeds, Special Purpose Local Option Sales Tax (SPLOST), grants, and unrestricted funds such as operating transfers from the general fund.

Capital projects can have a major impact on both the cost of operations and the operations themselves. Operating costs associated with implementation of projects are a fundamental part of the capital project budgets, and of the overall budget development process. Operating impacts of capital projects are determined as a project develops and included in a five-year operating plan.

In recent years, the County has focused the capital budgets on maintaining existing infrastructure, such as roads and building maintenance projects, vehicles, public safety equipment, and technology. FY2023 was the first time in almost two decades which had facility construction projects budgeted. Those projects continue into FY2025. Additionally, the use of capital project funds for technology provides ongoing funding for the systematic replacement of County information and communication systems, operating impacts include maintenance costs and software support for the replacement purchases.

New construction or major improvements, however, do generally require additional operating expenditures such as electricity, building insurance, or general maintenance.

The County's annual budget process includes the preparation of a five-year capital improvement program and the preparation of a current one-year capital budget for general purpose capital requirements. The capital improvement program budget is prepared as a planning document to review for future needs as presented to the chief financial officer and board of commissioners from department directors and elected officials. These requests are ranked by importance and provided to the board of commissioners during the regular budget process. The current year approved requests are funded based on priority and available revenues. It is subject to change each year as the needs for such items as heavy equipment, buildings, vehicles, and technology become better known. Some of these items, while they may be very important and not able to be funded in the current year, may become a viable list for the next SPLOST referendum.

The defining classification for capital assets is based on four criteria. The first is simply due to the cost of the assets which is outlined in the financial policies as $5,000 or more. The second is one classifies the request with the frequency of the assets presented – i.e., the asset is a one-time expenditure and the asset has a useful life of more than five years. The third criteria is based on legal requirements for having separate funding sources. The last is based on grants or other funding sources for an asset that is specific in nature and cannot be used for any other asset.

The chief financial officer prepares a sliding schedule based on the needs and then on available funding with no borrowing. This schedule is then presented to the board of commissioners during the budget presentation. Appropriations for all approved capital items for the current fiscal year become part of the annual adopted budget. Capital assets that do not meet the funding requirements for inclusion in the capital projects fund are funded within the various departmental operating budgets. These assets are typically for small equipment and furniture that are used in general operations.

The County's capital project funds for FY2025 total $18.7 million and are listed below:

- SPLOST 8
- Capital improvements
- Georgia transportation
- Impact fees

A schedule of FY2025 approved capital expenditures is included in this budget report. Capital project funding is approved each fiscal year, but projects may span one or more years.

Each capital project fund budget is discussed below and reflects the project(s) within each fund for this fiscal year.

SPLOST 8: The fund was created for the one percent sales tax that began on July 1, 2019. The referendum was approved for $55 million. There is a negotiated intergovernmental agreement that provides how funds collected are distributed. Thirty-five percent (35%) of each monthly SPLOST revenue is allocated for top tier projects until $10.25 million is collected, with the remaining distributed in accordance with the percentages designated in the intergovernmental agreement. This is reflected in the chart below:

SPLOST #8						
Distribution Split Up To $49.1 million				Distribution Split After $49.1 million		
Entity	Total Share	PSA 7.27%	Estimated Split	2010 Population Percentage	Split After $49.1M	Total SPLOST
Level 2 County-Wide Projects	100%		$ 12,350,000			$ 12,350,000
St. Marys	30.96%	2.46%	$ 11,376,229	33.89%	$ 1,999,510	$ 13,375,739
Kingsland	28.83%	2.30%	$ 10,595,465	31.57%	$ 1,862,630	$ 12,458,095
Woodbine	3.96%	0.20%	$ 1,454,367	2.80%	$ 165,200	$ 1,619,567
PSA	7.27%	0.00%	$ 2,670,000	0.00%	$ -	$ 2,670,000
County	28.98%	2.31%	$ 10,653,939	31.74%	$ 1,872,660	$ 12,526,599
Total	100.00%	7.27%	$ 49,100,000	100.00%	$ 5,900,000	$ 55,000,000

Additional funding in the SPLOST 8 fund will come from the CDBG-CV grant. The County was awarded a grant from the Community Development Block Grant Coronavirus funding through the Georgia DCA. The award of $1 million will be used for the construction of a new health department facility with an estimated total cost of $4.5 million. The health department facility is a SPLOST 8 level two county-wide project with $1.2 million appropriated. The balance of the project will be funded from the State health department and WIC. As a SPLOST project, all CDBG-CV grant activity must be processed through the SPLOST fund.

Capital Improvements: This fund was established many years ago to help in the year-to-year needs of minor and major equipment that was not able to be funded in any other manner. The funding source is from general fund transfers in and grant funding. Each year, once the budget is mostly complete, the approved equipment and capital items are added into the various capital project budgets. Once the totals are reviewed, the board of commissioners makes a determination to add any additional funding to this fund from the general fund. This funding is used as future funding to establish a smooth transition from year-to-year to balance the requests for capital assets. The funding for this fund was $1,289,175 from the general fund.

Georgia Transportation: This fund was established in 2015 with the implementation of a new sales tax program through the State of Georgia, Department of Transportation (GADOT). It is known as the Local Maintenance and Improvement Grant (LMIG). All funds from the sales tax are collected at the State. The formula for each local entity distribution is – local population divided by State population (times 1/3 weighted) plus local County mileage of roads divided by the State mileage of roads (times 2/3 weighted). Based on this formula, Camden County's share is less than one quarter of a percent (.23%). In addition, since the County did not pass a Transportation Special Purpose Local Option Sales Tax (TSPLOST), the County must match these funds with 30% funding locally, rather than 10% match for the counties that did pass the TSPLOST. Currently, the match is taken from the County's SPLOST road program as dedicated funding to LMIG. The State requires a report to be filed by the County, which is inspected by the State, to ensure that the program funds and match were used in accordance with GADOT specifications. This year's expected funding is $475,000 based on the formula presented above and budgeted use of fund balance of $698,570.

Impact Fees: This fund was established in FY2009 – FY2010 to provide for the collection of impact fees based on the implementation plan document for Camden County to process impact fees. The document was approved by the State of Georgia, Department of Community Affairs (DCA). Fees are collected and brought into the fund based on a percentage toward each type of approved assets such as fire trucks, library renovations, or recreation projects. In 1990, the Georgia Development Impact Fee Act (DIFA) was enacted into law. Impact fees are one-time fees charged to land developers and home builders to help defray the costs of expanding capital faculties to serve new growth such as roads, fire trucks, and schools. DIFA enable local governments to charge new development for a proportionate share of infrastructure capacity it requires. However, the Act places restrictions on the categories of capital facilities for which new development can be charged. It also establishes rules under which impact fees must be calculated, collected, expended, accounted for and administered. Complying with the requirements of DIFA requires many local governments to make changes to their land development regulations and associated administrative activities. For communities experiencing significant growth, impact fees can be a substantial source of revenue for financing needed future capital improvements without adding more tax burden to citizens of the county.

Due to the fact that Camden County did not implement the plan document until the economic recession began, the original fees in the plan were cut to one third of those fees. The board of commissioners felt that it would be too much of a burden on developers in the area. As a result, fees have been collected since the program began and are reserved in this fund. It is with the understanding that in the future, there will be enough money collected towards some of the specific project lists that will be funded. As of June 2023, there is $734,856 in this fund. However, since it is distributed among seven categories such as recreation, library, and emergency services, for approximately sixty projects, there has been limited use of this fund since it was implemented. A new plan was adopted in FY2024 which consolidates public safety categories which may facilitate the use of these funds in the future.

DEBT

This section discusses the County's debt and debt service obligations(s) of a long-term nature.

Legal Debt Margin – The present State of Georgia constitutional limit on direct general obligation bonds for Camden County is the amount equivalent to 10% of the net assessed valuation of taxable property for debt services purposes. The constitutional debt limitation applies to all general obligation bonds authorized. However, addition general obligation bonds may be authorized if is approved by a majority of the County citizens in an election held for that purpose. Camden County last used general obligation bonds to build a new jail in 1984. The bonds were issued for $1.1 million and fully retired in 1994. Camden County has no general obligation bonds authorized at this time. The unused legal debt margin is demonstrated below using 2023 assessed values as the 2024 digest is not yet available.

Legal Debt Margin
Fiscal Year 2024

Total Assessed Value of Taxable Property	$ 2,617,447,751
Less: Exemptions for Bond Purposes	600,239,209
Net Assessed Valuation of Taxable Property	$ 2,017,208,542
Debit Limit - 10% of taxable value	$ 201,720,854
General Obligation Back Debt	$ -
Less: Assets in Debt Service Fund Available for Payments	-
Total Deductions	$ -
Unused Legal Debt Margin	$ 201,720,854

LONG TERM OBLIGATIONS

Camden County has no long-term debt obligation, however, there is a required amount that must be recognized for closure and post closure costs associated with the landfills (an enterprise fund). It is based on the requirements of the Environmental Protection Division (EPD). Each year a calculation is made based on the remaining capacity of the landfills by a third-party engineer. Each time a new landfill cell is completed, it gives additional capacity. It also reduces the total build out capacity for future growth. This calculation varies widely each year due to new cells being added to the current capacity as compared to the total available future capacity and eventual closing of the landfills. It has been as high as $1.6 million per year and as low $0. FY2024’s unadjusted total closure liability is $5,244,301. This year’s expected cost for closure and post closure is $300,000. This is a liability calculation only and is fully funded by the SWA for landfill collection fees. However, Camden County has a financial policy to fully fund this liability on a year-to-year basis and not wait until the total liability has to be funded. This is accomplished by setting aside approximately the same amount as the annual liability into a secure investment that will earn interest. The interest and principal are reinvested as the security matures, to help with the total future costs in closing the landfill(s). The Solid Waste Fund has contracted with the Georgia Environmental Financial Authority (GEFA) for a loan for $3,000,000 for landfill expansion. This is reflected in the FY2025 budget for Solid Waste.

FUND BALANCE/RETAINED EARNINGS

This section discusses the County’s fund balances and retained earnings. Fund balance and retained earnings are used to account for the equity in each fund. Financial resources are required each budget year to maintain operations of the government. In reviewing average collections and disbursements for each fund, it can reflect where we may be faced with unequal revenue or cash flow situations during the fiscal year. Unequal or uncollectible revenues, as well as unforeseen expenditures, require that the County maintain adequate fund balances/retained earnings to remain fiscally responsible and stable in the financial management of Camden County.

These funds may be used to maintain on-going operations from year-to-year as the County may have unforeseen issues both during and after the adoption of the annual budget. As the County has been recovering from the last economic downturn, fund balance has been used for such purposes. The General Fund used fund balance from FY2015 to FY2018 as a funding source for operations. While this is perfectly permitted, it is not good practice to depend on non-operating funding sources to balance the budget. Although budgeted in FY 2019 to FY2024, no fund balance was used. The FY2025 general fund budget includes $698,187, approximately 1.5% of total budget, to balance the general fund. The County's Financial Policy states that unassigned general fund balance will be considered fully funded at an amount which represents 25% of the current annual budget. This means that the balance is not assigned for any other purpose and may be used for any unexpected issues such as cash flow or storm related expenses. At the end of the prior fiscal year, unassigned fund balance for the general fund is approximately 37% of the FY 2025 budget and is considered fully funded.

While funds other than the general fund have also used fund balance, they were mostly used as a known reduction for a specific purpose such as SPLOST, capital improvements, or the American rescue plan fund. The two enterprise funds use retained earnings from time to time. However, their use is specific in nature for large purchases such as equipment and does not deplete their balances.

The following charts will give additional detail on county-wide fund equities.

	General Fund	Special Revenues	Enterprise	Debt Service	Capital Projects
Unaudited Fund Balance 6/30/2024	$ 17,216,501	$ 4,742,969	$ 6,286,865	$ -	$ 16,660,548
Budgeted Revenues (exluding budgeted use of fund balance)	$ 45,782,634	$ 5,744,676	$ 9,894,222	$ -	$ 16,950,175
Budgeted Expenditures	$ 46,480,821	$ 11,280,800	$ 10,571,787	$ -	$ 18,674,919
Estimated Ending Fund Balance 6/30/2025	$ 16,518,314	$ (793,155)	$ 5,609,300	$ -	$ 14,935,804
Fiscal Year % Change	-4.1%	-116.7%	-10.8%	0.0%	-10.4%
Increase (Decrease) in Fund Balance	$ (698,187)	$ (5,536,124)	$ (677,565)	$ -	$ (1,724,744)

Operating & Capital Fund Summaries

	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Debt Service Fund	All Funds Total
Unaudited Fund Balance 6/30/2024	17,216,501	4,742,969	16,660,548	6,286,865	-	44,906,883
Revenues:						
Property Taxes - Current	$ 28,299,982	708,008				29,007,990
Property Taxes - Prior Years	600,000					600,000
Sales Taxes	6,324,925		13,000,000			19,324,925
Excise and Special Use Taxes	2,794,431	2,744,092		-		5,538,523
Licenses and Permits	324,650		138,000			462,650
Court and Official Offices	1,645,200	224,965				1,870,165
Office Rents	103,200					103,200
Service Charge Revenues	3,967,845	1,408,574		6,686,722		12,063,141
Intergovernmental Revenues	719,338	7,500	2,268,000			2,994,838
Investment Income	735,000	260,350	255,000	207,500		1,457,850
Other Revenues	5,075	65,000				70,075
Transfers In	262,988	326,187	1,289,175			1,878,350
Other Financing Sources	-	-		3,000,000		3,000,000
Total Revenue	45,782,634	5,744,676	16,950,175	9,894,222	-	78,371,707
Expenditures:						
General Government	6,928,916		$ -			6,928,916
Judiciary	3,747,369	32,262	-			3,779,631
Public Safety	19,805,209	3,090,294	-			22,895,503
Public Works	2,295,082	383,565	3,180,670			5,859,317
Health and Welfare	1,392,924	59,791				1,452,715
Culture and Recreation	578,183	257,074		-		835,257
Housing and Development	1,821,376		-			1,821,376
Insurance	7,103,250	2,700		-		7,105,950
Other Government Services	-	-	4,002	4,413,268		4,417,270
Capital Costs	-	6,708,034	13,599,667	4,599,500		24,907,201
Intergovernmental	1,193,150	684,092	1,706,500	99,019		3,682,761
Depreciation	-			1,100,000		1,100,000
Debt Service	-		184,080	360,000		544,080
Transfers Out	1,615,362.0	62,988				1,678,350
Total Expenditures	46,480,821	11,280,800	18,674,919	10,571,787	-	87,008,327
Net Increase (Decrease) in Fund	(698,187)	(5,536,124)	(1,724,744)	(677,565)	-	(8,636,620)
Projected Ending Fund Balance at June 30, 2025	16,518,314	(793,155)	14,935,804	5,609,300	-	36,270,263

GENERAL FUND

INTRODUCTION – GENERAL FUND

The adopted general fund budget for FY2025 is presented in this section. The revenues, expenditures, and comparisons are presented to reflect the changes in the revenues and expenditures from the actual FY2024. In addition, there are several actual fiscal years that show trends in these changes. The adopted budget was balanced using no increase to the millage rate.

REVENUES AND EXPENDITURES

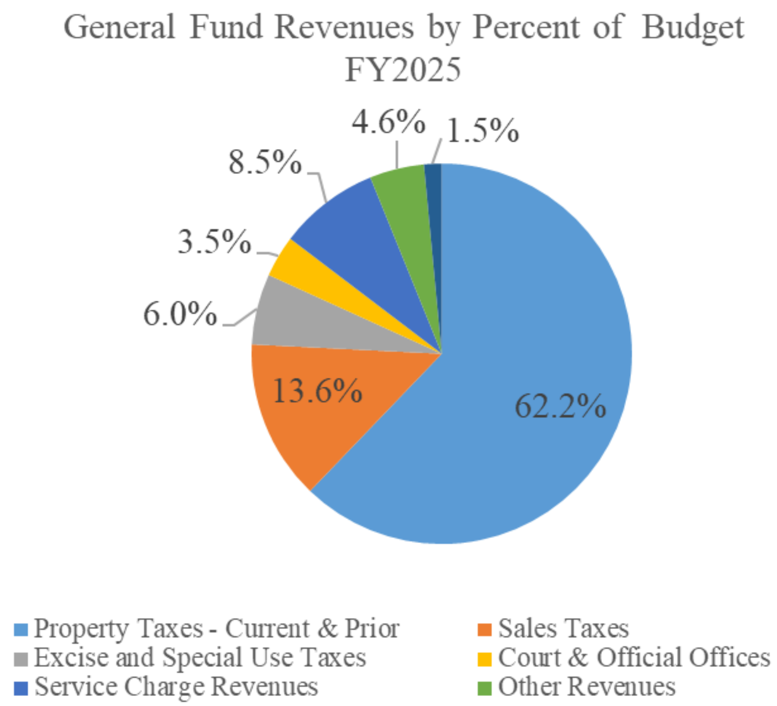
The table below provides a percentage basis of all revenues and expenditures by major categories. It reflects the County's revenue sources and the large differential gap between taxes and all other revenue sources. In addition, the expenditures reflect the key categories with the largest percentage allocated to Public Safety. The adopted general fund budget for FY2025 is $46,480,821.

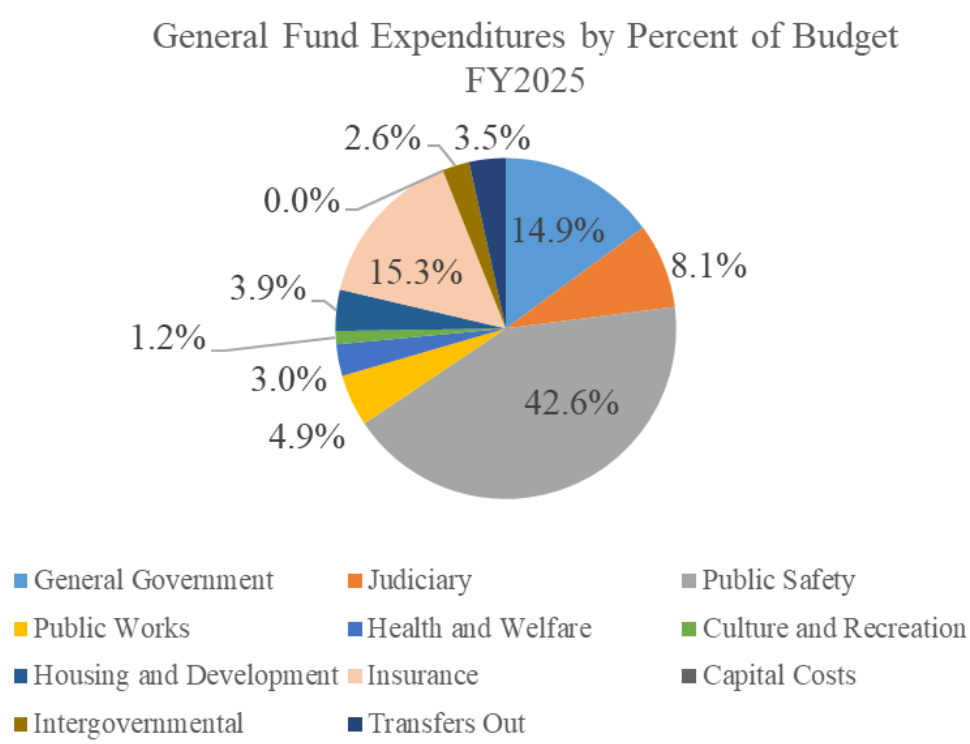
Budget Summary for Fiscal Year 2025

Revenues by Category	FY2025	Percent (%) of Total
Property Taxes - Current	$ 28,299,982	60.9%
Property Taxes - Prior	600,000	1.3%
Sales Taxes	6,324,925	13.6%
Excise and Special Use Taxes	2,794,431	6.0%
Licenses and Permits	324,650	0.7%
Court and Official Offices	1,645,200	3.5%
Office Rents	103,200	0.2%
Service Charge Revenues	3,967,845	8.5%
Intergovernmental Revenues	719,338	1.5%
Interest Revenue	735,000	1.6%
Other Revenues	5,075	0.0%
Transfers In	262,988	0.6%
Other Financing Sources	698,187	1.5%
Total Revenues General Fund	$ 46,480,821	100.0%

Expenditures by Category	FY2025	Percent (%) of Total
General Government	$ 6,928,916	14.9%
Judiciary	3,747,369	8.1%
Public Safety	19,805,209	42.6%
Public Works	2,295,082	4.9%
Health and Welfare	1,392,924	3.0%
Culture and Recreation	578,183	1.2%
Housing and Development	1,821,376	3.9%
Intergovernmental	1,193,150	2.6%
Transfers Out	1,615,362	3.5%
Total Expenditures General Fund	$ 46,480,821	100.0%

The charts below reflect the total revenue and expense by percentage of total general fund budget.





The table below reflects a comparison of the major revenue and expenditure categories of the general fund and the increase or decrease to those categories.

Budget Comparison for Fiscal Year 2025

Revenues by Category	FY 2025	FY 2024	Difference
Property Taxes - Current	$28,299,982	$26,609,032	$ 1,690,950
Property Taxes - Prior	600,000	600,000	-
Sales Taxes	6,324,925	5,525,000	799,925
Excise and Special Use Taxes	2,794,431	2,842,000	(47,569)
Licenses and Permits	324,650	219,100	105,550
Court and Official Offices	1,645,200	1,851,940	(206,740)
Office Rents	103,200	103,200	-
Service Charge Revenues	3,967,845	3,830,100	137,745
Intergovernmental Revenues	719,338	645,854	73,484
Interest Revenue	735,000	325,000	410,000
Other Revenues	5,075	4,000	1,075
Transfers In	262,988	227,249	35,739
Other Financing Sources	698,187	-	698,187
Total Revenues General Fund	$46,480,821	$42,782,475	$ 3,698,346

Expenditures by Category	FY 2025	FY 2024	Difference
General Government	$ 6,928,916	$ 6,258,070	$ 670,846
Judiciary	3,747,369	3,572,658	174,711
Public Safety	19,805,209	17,669,586	2,135,623
Public Works	2,295,082	2,205,486	89,596
Health and Welfare	1,392,924	1,182,729	210,195
Culture and Recreation	578,183	548,029	30,154
Housing and Development	1,821,376	1,695,195	126,181
Insurance	7,103,250	7,019,049	84,201
Capital Costs	-	5,000	(5,000)
Intergovernmental	1,193,150	1,145,700	47,450
Transfers Out	1,615,362	1,480,973	134,389
Total Expenditures General Fund	$46,480,821	$42,782,475	$ 3,698,346

SIGNIFICANT BUDGET HIGHLIGHTS

- There is an overall increase of $3.7 million in general fund revenues. Taxes including property, sales, and other taxes total $38.0 million, or approximately 81.8% of total revenue source for the general fund. Property tax is the largest category of revenue for the general fund. The category includes property, timber, vehicle, and mobile home taxes. Property tax is budgeted for FY2025 at approximately $28.3 million, or 60.9% of total revenue. There is an increase of $1.7 million in property tax for FY2025 due mostly to growth in the tax digest from new residential construction and reassessment of properties set by the Tax Assessor's Office. There is no budgeted increase for the collection of prior year property and this category is 1.3% of the entire general fund budget. Local Option Sales Tax (LOST) is budgeted at $6.3 million, or 13.6% of the general fund budget. This tax is driven by sales taxes paid in the county by residents as well as non-resident visitors. Other taxes include Title Ad Valorem Taxes (TAVT), penalties and interest, alcohol beverage tax, and intangible tax to name a few. Other taxes total approximately $2.8 million, or 6.0% of the general fund revenue budget.
- The next largest revenue source for the County is service charge revenue (also known as commissions and fees) for services such as commission on tax collection, and the largest segment, EMS collections (ambulance service). Service Charge revenues total $4.0 million, or 8.5% of the revenue budget. There was only a minimal increase in this year's budget for charges for services based on historical data.
- Fines and fees (court and official offices) are the third largest revenue source after taxes and charges for services. Fines and fees are collected from the courts and are budgeted this year at $1.6 million, or 3.5% of the general fund revenue budget. Fines and fees decreased slightly by approximately $206,740. This decrease was based on historical data.
- Proposed budget expenditures for the general fund total $46,480,821 and are 8.6% more than the prior year's budget.
- Fund balance use is budgeted at $698,187 at the time of adoption.

SIGNIFICANT EXPENDITURE COST DRIVERS

- The most significant cost driver in the general fund is salaries and benefits. At approximately $29.6 million, salaries and benefits make up 63.6% of the general fund budget. Salary and benefits include regular and overtime wages, employer taxes, retirement contributions, health insurance, workers compensation, uniforms and personal safety equipment. It should be noted that additional salaries and benefits are budgeted in the Solid Waste, Curbside, Two Rivers Gun Range, Emergency 911, and the Unincorporated Tax District, totaling $4.2 million. In FY2022 a salary study was conducted by an independent consultant. The study concluded that employees' wages were not comparable to similarly sized governments in Camden's geographic area and needed to be increased, in some cases significantly. An updated compensation study was conducted again in September 2023 for Public Safety employees which resulted in additional increases to law enforcement and EMS/Fire personnel. In FY2025 a 2.5% pay increase was budgeted for employees upon satisfactory annual performance reviews.

- Public Safety is the largest category within the general fund at $19.8 million, or 42.6% of the general fund budget. Public Safety includes, the Sheriff's Office [patrol, corrections, Cumberland patrol (costs 100% reimbursed by Dept. of the Navy, SWFLANT), and school resource officers (50% reimbursed by Camden County School District)], adult probation, Dept. of Juvenile Justice, emergency medical services (EMS), coroner, animal control, emergency management agency (EMA), and radio systems. Emergency 911 is under the management of the Sheriff and considered part of public safety but is considered a special revenue fund and is not included in the general fund. The general fund budget for public safety increased this year by approximately $2.1 million, or 12.1% overall.
- Insurance is the second largest category and includes health, workers compensation, property, liability, and equipment insurances. Total insurance cost within the general fund is slightly more than $7.1 million, or 15.3% of the budget. There was an increase of $84,201 due to increases in liability and vehicle coverage. In addition to policy premiums increasing, the deductibles on claims have increased to as much as $350,000 per claim beginning in fiscal year 2024 due to law enforcement liability and vehicle claims.
- General government is the third largest category at $6.9 million, or 14.9% of the general fund budget. General government is comprised of numerous departments including: board of commissioners, board of equalization, county clerk, administration, registration and elections, finance, county attorney, information technology, human resources, special appropriations, tax commissioner, tax assessor, onsite wellness clinic, and facilities management.
- The fourth largest category is judiciary at $3.7 million. These are operational expenses for Clerk of Court, Superior Court, Magistrate Court, Probate Court, and Juvenile Court, all comprising 8.1% of the general fund budget.
- The fifth largest category is public works at $2.3 million. These are operational expenses for public works (roads and bridges), fleet maintenance, and all comprising 4.9% of the budget.
- The sixth largest category is housing and development at $1.8 million or 3.9% of the general fund budget, comprised of planning and development, county agents, forestry, code enforcement, and the joint development authority. In FY2023 Code enforcement and CRS erosion sediment departments were combined with the planning and development department. In FY2025 Code enforcement was broken out again into a separate department.
- The seventh largest category is transfers out at $1.6 million or 3.5% of the general fund budget. These transfers fund the capital improvement fund and subsidizes E911.

FUND BALANCE – TEN-YEAR TREND

General Fund Balance - Ten-Year Trend

Fiscal Year	Revenues	Expenditures	Net Transfers	Fund Balance	As % of Expenditures
Actual FY 2014-2015	25,409,987	26,896,137	(534,000)	8,729,555	32%
Actual FY 2015-2016	27,138,109	30,511,563	(497,900)	4,858,201	16%
Actual FY 2016-2017	29,961,946	30,047,258	(640,000)	4,132,889	14%
Actual FY 2017-2018	31,293,941	31,446,647	(432,567)	3,547,616	11%
Actual FY 2018-2019	31,363,277	31,531,471	(350,000)	3,029,422	10%
Actual FY 2019-2020	35,399,540	33,183,244	(565,000)	4,680,718	14%
Actual FY 2020-2021	38,757,100	32,970,352	(97,175)	10,370,291	31%
Actual FY 2021-2022	40,368,905	35,111,072	(308,447)	15,319,677	44%
Actual FY 2022-2023	41,655,293	39,339,103	(603,332)	17,032,535	43%
Actual FY 2023-2024*	43,069,390	41,504,146	(1,382,668)	17,216,501	41%
Budget FY 2024-2025	45,782,634	44,865,459	(1,615,362)	16,518,314	37%

*Preliminary & unaudited

The following section contains schedules comparing the FY2025 and FY2024 budgeted revenues and actuals for FY2023 and FY2022. Further, following are departmental schedules of expenditures also comparing FY2025 and FY2024 budgeted expenditures and actuals for FY2023 and FY2022.

Section 1: Revenues

Budget Comparison Report
Account Detail

Camden County BOC, GA

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 100 - GENERAL								
Department: 0000 - NON DEPARTMENTAL								
Class: 31 - TAXES, PENALTIES, & INT.								
100-3-0000-311100	CURR YR AD VALOREM TAXES	22,724,022.57	23,282,792.81	21,757,094.50	23,673,837.00	27,252,932.00	3,579,095.00	15.12%
100-3-0000-311120	TIMBER TAX	262,615.44	377,629.85	163,489.45	275,000.00	282,000.00	7,000.00	2.55%
100-3-0000-311175	TAX ALLOC. DISTRICTS	343,788.01	364,971.89	275,681.71	353,650.00	353,650.00	0.00	0.00%
100-3-0000-311200	PRIOR YR TAXES -REAL ONLY	537,667.61	678,603.91	442,669.71	600,000.00	600,000.00	0.00	0.00%
100-3-0000-311310	VEHICLES TAXES	289,280.63	264,835.17	191,265.97	250,000.00	250,000.00	0.00	0.00%
100-3-0000-311312	AAVT (Altern. Ad Valorem Tax)	22,504.63	20,634.78	0.00	25,000.00	25,000.00	0.00	0.00%
100-3-0000-311315	TAVT (Title Ad Valorem Tax)	1,287,745.41	1,363,376.03	1,001,240.51	1,350,000.00	1,334,650.00	-15,350.00	-1.14%
100-3-0000-311320	MOBILE HOME TAXES	172,030.79	142,131.51	112,995.41	175,000.00	161,400.00	-13,600.00	-7.77%
100-3-0000-311350	RAIL ROAD TAX	17,733.30	16,486.60	0.00	17,000.00	17,000.00	0.00	0.00%
100-3-0000-311600	REAL ESTATE TRANSFER TAX	302,941.97	232,616.92	185,059.90	250,000.00	252,480.00	2,480.00	0.99%
100-3-0000-311605	INTANGIBLE TAXES	857,902.53	493,054.83	353,997.03	500,000.00	460,000.00	-40,000.00	-8.00%
100-3-0000-311750	CABLE TV	20,390.86	16,091.58	10,209.22	20,000.00	15,000.00	-5,000.00	-25.00%
100-3-0000-313100	LOCAL OPTION SALES TAX	5,474,645.37	5,481,811.59	4,672,868.28	5,925,000.00	6,324,925.00	399,925.00	6.75%
100-3-0000-314200	ALCOHOLIC BEVERAGE TAXES	180,434.80	187,174.60	138,856.64	180,000.00	183,086.00	3,086.00	1.71%
100-3-0000-314250	ALCOHOL BEV TAX - BY DRINK	6,564.89	9,319.19	8,353.14	7,000.00	9,825.00	2,825.00	40.36%
100-3-0000-314600	FIREWORKS EXCISE TAXES	711.46	820.94	789.56	800.00	790.00	-10.00	-1.25%
100-3-0000-316100	BUSINESS/OCCUPATION TAXES	48,577.24	46,701.56	46,559.07	47,800.00	66,350.00	18,550.00	38.81%
100-3-0000-316300	FIN INST BUS LIC/OCCP TAX	36,203.00	37,496.00	45,851.00	37,500.00	45,850.00	8,350.00	22.27%
100-3-0000-319110	PENALTIES & INTEREST-REAL	296,133.95	319,724.96	194,065.42	300,000.00	277,500.00	-22,500.00	-7.50%
100-3-0000-319112	PEN & INT-TAGS/MOBILE HOM	64,944.65	38,960.68	8,325.94	50,000.00	50,000.00	0.00	0.00%
100-3-0000-319500	FIFA'S	67,792.15	69,513.19	41,374.48	56,900.00	56,900.00	0.00	0.00%
	Total Class: 31 - TAXES, PENALTIES, & INT.:	**33,014,631.26**	**33,444,748.59**	**29,650,746.94**	**34,094,487.00**	**38,019,338.00**	**3,924,851.00**	**11.51%**
Class: 32 - LICENSES & PERMITS								
100-3-0000-321100	ALCOHOLIC BEVERAGE	23,159.00	23,232.00	22,214.00	25,400.00	25,400.00	0.00	0.00%
100-3-0000-321310	REZONING / SUBDIVISION FEES	18,400.00	16,650.00	21,405.00	17,750.00	27,650.00	9,900.00	55.77%
100-3-0000-321311	SPECIAL USE FEES	2,082.50	2,000.00	1,000.00	1,500.00	1,500.00	0.00	0.00%
100-3-0000-321320	INSPECTIONS	49,842.10	61,221.73	47,018.00	49,500.00	69,800.00	20,300.00	41.01%
100-3-0000-321390	VARIANCE FEES	2,500.00	1,250.00	2,250.00	2,500.00	3,250.00	750.00	30.00%
100-3-0000-322100	BUILDING PERMITS	112,252.41	146,491.65	157,344.74	115,000.00	189,500.00	74,500.00	64.78%
100-3-0000-322101	MOBILE HOME PERMITS	3,505.00	3,115.00	3,730.00	3,000.00	3,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-3-0000-322120	EROSION & SEDIMENT CONTR(	2,984.00	1,773.60	2,918.00	3,750.00	3,750.00	0.00	0.00%
100-3-0000-322130	HOUSE MOVING PERMIT	0.00	359.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-322140	SIGNS PERMIT	550.00	82.50	405.00	500.00	500.00	0.00	0.00%
100-3-0000-322500	ANIMAL LICENSE PERMIT	0.00	450.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-323100	BUSINESS LICENSE PENALTY	292.17	916.02	255.50	200.00	300.00	100.00	50.00%
	Total Class: 32 - LICENSES & PERMITS:	**215,567.18**	**257,541.50**	**258,540.24**	**219,100.00**	**324,650.00**	**105,550.00**	**48.17%**
Class: 33 - STATE & FEDERAL								
100-3-0000-331100	LAW ENFORCEMENT - CCSO	32,287.69	84,737.57	12,109.94	15,000.00	15,000.00	0.00	0.00%
100-3-0000-331110	DIRECT GRANT REVENUE (U.S.T	10,205.00	50,000.00	50,000.00	50,000.00	0.00	-50,000.00	-100.00%
100-3-0000-331200	REIMBURSEMENT - FEMA	0.00	393,916.91	0.00	0.00	0.00	0.00	0.00%
100-3-0000-331210	DFAS NAVY CONTRACT-CUMBE	0.00	0.00	630,237.94	0.00	0.00	0.00	0.00%
100-3-0000-331211	SPECIAL PROJECTS-DEPT OF NA	0.00	0.00	42,042.51	171,000.00	150,000.00	-21,000.00	-12.28%
100-3-0000-333000	IN LEIU OF TAXES	56,747.39	0.00	0.00	27,900.00	30,700.00	2,800.00	10.04%
100-3-0000-334101	SCHOOL RESOURCE OFFICERS	153,333.36	207,000.00	204,444.48	230,000.00	230,000.00	0.00	0.00%
100-3-0000-334103	EMERGENCY MGMT AGENCY	20,527.22	23,498.72	10,668.70	15,154.00	15,154.00	0.00	0.00%
100-3-0000-334104	SENIOR CITIZENS	0.00	0.00	0.00	0.00	168,719.00	168,719.00	0.00%
100-3-0000-334114	STATE OF GEORGIA	370,227.54	38,155.33	1,907,794.91	1,934,045.00	0.00	-1,934,045.00	-100.00%
100-3-0000-334116	ACCG	10,038.00	4,015.20	0.00	0.00	0.00	0.00	0.00%
100-3-0000-334120	HAZ MIT PLANNING GRANT	250,621.41	0.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-334130	GEORGIA ASSOCIATION OF EM	0.00	4,050.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-334150	STATE OF GEORGIA	0.00	0.00	9,950.63	0.00	0.00	0.00	0.00%
100-3-0000-335200	FLPA GRANT	94,564.03	80,151.67	73,286.24	94,600.00	73,300.00	-21,300.00	-22.52%
100-3-0000-336005	JUV CT SALARY REIMB-GLYNN	27,501.96	40,909.44	29,887.50	36,465.00	36,465.00	0.00	0.00%
100-3-0000-338001	IN LIEU OF TAXES-LOCAL GOV'T	14,677.62	30,782.69	0.00	14,700.00	0.00	-14,700.00	-100.00%
	Total Class: 33 - STATE & FEDERAL:	**1,040,731.22**	**957,217.53**	**2,970,422.85**	**2,588,864.00**	**719,338.00**	**-1,869,526.00**	**-72.21%**
Class: 34 - COMMISSIONS & FEES								
100-3-0000-341310	ZONING & SUBDIVISION FEES	0.00	0.00	-150.00	0.00	150.00	150.00	0.00%
100-3-0000-341400	PRINTING/DUPLICATING	400.00	75.00	2,700.00	3,000.00	3,500.00	500.00	16.67%
100-3-0000-341412	TRAINING CLASSES	1,135.00	1,690.00	950.00	1,500.00	1,500.00	0.00	0.00%
100-3-0000-341600	AGENT FEES - VEHICLES	162,032.09	164,499.46	122,884.05	154,300.00	168,900.00	14,600.00	9.46%
100-3-0000-341602	ADMIN FEES - MOBILE HOMES	16,712.73	13,545.30	1,394.68	20,000.00	20,000.00	0.00	0.00%
100-3-0000-341910	ELECTION QUALIFYING FEE	1,242.00	0.00	13,807.71	0.00	0.00	0.00	0.00%
100-3-0000-341940	COMMISSION ON TAX COLLECT	658,487.08	739,904.56	762,167.38	709,500.00	775,670.00	66,170.00	9.33%
100-3-0000-341941	INTANGIBLE TAXES - COMM	137,162.32	76,717.79	55,303.69	65,000.00	68,700.00	3,700.00	5.69%
100-3-0000-341942	CLERK OF CT-RECORD SALES	48,377.00	60,142.50	27,661.00	47,800.00	69,800.00	22,000.00	46.03%
100-3-0000-341944	ADMIN FEES - LEVYS	23,128.84	33,424.28	19,205.17	19,900.00	27,090.00	7,190.00	36.13%
100-3-0000-342330	BOARDING PRISONERS	0.00	1,520.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-342333	INMATE PHONE FEES	36,500.63	42,553.59	33,067.40	42,000.00	44,150.00	2,150.00	5.12%
100-3-0000-342600	EMS COLLECTIONS	2,384,128.49	2,602,611.60	2,120,589.40	2,460,000.00	2,485,000.00	25,000.00	1.02%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-3-0000-343910	CULVERTS	7,084.55	6,400.00	5,419.60	6,000.00	6,000.00	0.00	0.00%
100-3-0000-345110	MEDICAL RECORDS	2,730.00	2,730.00	2,710.00	2,500.00	2,500.00	0.00	0.00%
100-3-0000-345500	ANIMAL CONTROL	0.00	1.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-345505	RECLAIM FEES (ANIMAL CNT)	150.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-345800	CHILD SUPPORT	2,107.10	1,820.00	1,294.00	2,000.00	2,000.00	0.00	0.00%
100-3-0000-346900	GRANT & IT MANAGEMENT FE	4,693.97	1,652.26	0.00	0.00	0.00	0.00	0.00%
100-3-0000-349200	CLINIC FEES	168,939.27	195,048.40	160,926.35	207,600.00	203,885.00	-3,715.00	-1.79%
100-3-0000-349210	CLINIC FEES - EMPLOYEES	100,376.00	87,447.03	65,609.85	88,000.00	88,000.00	0.00	0.00%
100-3-0000-349300	BAD CHECK FEES	1,831.61	1,161.03	-710.15	1,000.00	1,000.00	0.00	0.00%
	Total Class: 34 - COMMISSIONS & FEES:	**3,757,218.68**	**4,032,943.80**	**3,394,830.13**	**3,830,100.00**	**3,967,845.00**	**137,745.00**	**3.60%**
Class: 35 - CONSTITUTIONAL OFFICES								
100-3-0000-351110	SUPERIOR COURT	586,105.18	493,464.73	320,374.21	492,000.00	427,000.00	-65,000.00	-13.21%
100-3-0000-351130	MAGISTRATE COURT	98,960.47	143,599.07	105,400.11	140,940.00	140,200.00	-740.00	-0.53%
100-3-0000-351140	PROBATE COURT	1,282,243.39	1,089,755.21	701,976.69	1,128,000.00	987,000.00	-141,000.00	-12.50%
100-3-0000-351150	JUVENILE COURT	543.84	2,873.44	644.00	1,000.00	1,000.00	0.00	0.00%
100-3-0000-352000	SHERIFF'S OFFICE	86,744.82	90,000.00	68,000.00	90,000.00	90,000.00	0.00	0.00%
	Total Class: 35 - CONSTITUTIONAL OFFICES:	**2,054,597.70**	**1,819,692.45**	**1,196,395.01**	**1,851,940.00**	**1,645,200.00**	**-206,740.00**	**-11.16%**
Class: 36 - INTEREST								
100-3-0000-361000	INTEREST INCOME	47,770.48	584,286.15	639,212.24	825,000.00	735,000.00	-90,000.00	-10.91%
	Total Class: 36 - INTEREST:	**47,770.48**	**584,286.15**	**639,212.24**	**825,000.00**	**735,000.00**	**-90,000.00**	**-10.91%**
Class: 37 - CONTRIBUTIONS								
100-3-0000-371000	GRANTS - PRIVATE SOURCES	8,426.05	-3,070.05	75,300.00	0.00	0.00	0.00	0.00%
100-3-0000-371100	DONATIONS	0.00	0.00	500.00	0.00	0.00	0.00	0.00%
	Total Class: 37 - CONTRIBUTIONS:	**8,426.05**	**-3,070.05**	**75,800.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 38 - MISCELLANEOUS								
100-3-0000-381111	VENDING REVENUE	0.00	40.45	126.24	0.00	75.00	75.00	0.00%
100-3-0000-382000	OFFICE RENTS	148,415.92	119,848.08	98,095.99	103,200.00	103,200.00	0.00	0.00%
100-3-0000-389000	MISCELLANEOUS	10,390.21	54,437.92	33,121.09	0.00	0.00	0.00	0.00%
100-3-0000-389005	REIMBURSEMENT FROM INSUI	29,658.75	141,764.13	23,417.48	0.00	0.00	0.00	0.00%
100-3-0000-389006	RESTITUTION	1,622.00	5,502.10	700.00	0.00	0.00	0.00	0.00%
100-3-0000-389007	OVER / SHORT	55.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-389010	P-CARD REBATES	2,760.53	3,946.26	4,576.07	4,000.00	5,000.00	1,000.00	25.00%
	Total Class: 38 - MISCELLANEOUS:	**192,902.41**	**325,538.94**	**160,036.87**	**107,200.00**	**108,275.00**	**1,075.00**	**1.00%**
Class: 39 - OTHER FINANCING SOURCES								
100-3-0000-391005	TRANS IN (ARPA)	140,091.18	226,535.32	0.00	200,000.00	200,000.00	0.00	0.00%
100-3-0000-391115	TRANSFER IN (HOTEL MOTEL)	0.00	45,875.16	0.00	27,249.00	62,988.00	35,739.00	131.16%
100-3-0000-392100	SURPLUS PROPERTY GF ASSET	37,060.59	236,392.78	0.00	0.00	0.00	0.00	0.00%
100-3-0000-393500	Capital Lease Proceeds	244,721.89	0.00	0.00	0.00	0.00	0.00	0.00%

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	1,894,987.00	698,187.00	-1,196,800.00	-63.16%
	Total Class: 39 - OTHER FINANCING SOURCES:	**421,873.66**	**508,803.26**	**0.00**	**2,122,236.00**	**961,175.00**	**-1,161,061.00**	**-54.71%**
	Total Department: 0000 - NON DEPARTMENTAL:	**40,753,718.64**	**41,927,702.17**	**38,345,984.28**	**45,638,927.00**	**46,480,821.00**	**841,894.00**	**1.84%**

Revenue Summary- General Fund

	2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Total Fund: 100 - GENERAL:	**40,753,718.64**	**41,927,702.17**	**38,345,984.28**	**45,638,927.00**	**46,480,821.00**	**841,894.00**	**1.84%**

Section 2: General Government

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1320 - ADMINISTRATION								
Class: 51 - SALARIES & BENEFITS								
100-5-1320-511100	SALARIES	383,288.64	430,713.16	355,350.90	474,978.00	571,189.00	96,211.00	20.26%
100-5-1320-511300	OVERTIME	0.00	9.05	0.00	0.00	0.00	0.00	0.00%
100-5-1320-512200	SOCIAL SECURITY TAXES	26,830.57	26,194.60	25,743.00	36,336.00	43,696.00	7,360.00	20.26%
100-5-1320-512400	RETIREMENT	43,142.88	45,546.23	7,073.72	31,416.00	40,868.00	9,452.00	30.09%
100-5-1320-512403	RETIREMENT-MATCH	21,070.70	29,701.61	25,529.38	14,637.00	15,266.00	629.00	4.30%
	Total Class: 51 - SALARIES & BENEFITS:	**474,332.79**	**532,164.65**	**413,697.00**	**557,367.00**	**671,019.00**	**113,652.00**	**20.39%**
Class: 52 - CONTRACTED SERVICES								
100-5-1320-521203	DRUG SCREEN/BACKGROUND (	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1320-521254	CONTRACT SERV-ADMINISTRA'	0.00	7,500.00	-7,500.00	0.00	0.00	0.00	0.00%
100-5-1320-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	169.42	411.70	0.00	1,140.00	1,140.00	0.00%
100-5-1320-521340	C/S-CLOUD COMPUTING FEES	205.04	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1320-522100	JANITORIAL- CONTRACTS	3,853.56	3,853.56	3,211.30	3,875.00	3,875.00	0.00	0.00%
100-5-1320-522202	REP & MT OFFICE EQUIPMENT	706.96	1,639.36	747.04	1,600.00	1,000.00	-600.00	-37.50%
100-5-1320-522220	REP & MT VEHICLES	276.25	60.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
100-5-1320-523200	TELEPHONE	2,006.28	2,024.61	1,831.98	2,520.00	2,520.00	0.00	0.00%
100-5-1320-523201	CELL PHONES	2,371.35	2,052.30	2,667.82	2,880.00	3,340.00	460.00	15.97%
100-5-1320-523300	ADVERTISING & PUBLISHING	604.20	0.00	341.54	0.00	0.00	0.00	0.00%
100-5-1320-523400	PRINTING	0.00	521.13	0.00	1,000.00	500.00	-500.00	-50.00%
100-5-1320-523500	TRAVEL	6,925.20	5,755.42	6,011.92	5,000.00	10,400.00	5,400.00	108.00%
100-5-1320-523600	DUES & SUBSCRIPTIONS	2,907.72	1,047.72	1,447.72	4,265.00	3,104.00	-1,161.00	-27.22%
100-5-1320-523700	EDUCATION & TRAINING	2,705.00	2,845.00	7,430.00	5,300.00	9,350.00	4,050.00	76.42%
	Total Class: 52 - CONTRACTED SERVICES:	**22,561.56**	**27,468.52**	**16,601.02**	**27,440.00**	**35,229.00**	**7,789.00**	**28.39%**
Class: 53 - SUPPLIES								
100-5-1320-531100	OFFICE SUPPLIES	392.73	445.77	233.63	700.00	700.00	0.00	0.00%
100-5-1320-531101	MINOR OPERATING $0- $499	1,145.21	1,124.61	897.41	700.00	700.00	0.00	0.00%
100-5-1320-531102	POSTAGE	132.27	98.75	0.00	100.00	50.00	-50.00	-50.00%
100-5-1320-531103	COMPUTER SUPPLIES	287.79	2,894.03	381.51	250.00	250.00	0.00	0.00%
100-5-1320-531104	JANITORIAL SUPPLIES	70.98	0.00	221.03	75.00	150.00	75.00	100.00%
100-5-1320-531120	TIRES & TUBES	657.66	0.00	227.69	300.00	450.00	150.00	50.00%
100-5-1320-531122	VEHICLE SUPPLIES	391.90	2,487.71	287.66	300.00	1,300.00	1,000.00	333.33%
100-5-1320-531210	WATER & SEWER	153.91	60.61	47.91	150.00	100.00	-50.00	-33.33%
100-5-1320-531230	ELECTRIC	2,626.09	3,042.32	2,477.22	3,000.00	3,000.00	0.00	0.00%
100-5-1320-531270	FUEL	3,819.79	4,091.24	4,533.34	4,000.00	4,500.00	500.00	12.50%
100-5-1320-531300	OTHER SUPPLIES	120.02	303.40	261.15	250.00	250.00	0.00	0.00%
100-5-1320-531600	SMALL EQUIP $500 - $4,999	0.00	0.00	0.00	100.00	100.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1320-531601	COMPUTERS $500 - $4,999	0.00	2,501.13	4,658.00	6,000.00	3,000.00	-3,000.00	-50.00%
	Total Class: 53 - SUPPLIES:	**9,798.35**	**17,049.57**	**14,226.55**	**15,925.00**	**14,550.00**	**-1,375.00**	**-8.63%**
	Total Department: 1320 - ADMINISTRATION:	**506,692.70**	**576,682.74**	**444,524.57**	**600,732.00**	**720,798.00**	**120,066.00**	**19.99%**

ADMINISTRATION

The mission of the Administration Department is to improve and enhance an organization that delivers County services and programs in a timely, courteous, efficient, and proactive manner, consistent with the Commissioner's objectives. This locally-mandated program currently identifies the following focus areas necessary to carry out the mission of Camden County: Oversee County Operations; Implement Commission policies; Prepare an annual operating budget; Promote programs and events through publications and public awareness campaigns; Enhance the image quality and perception of Camden County Government.

Performance Measures	Actual FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
# of press releases written	92	89	95	71	72
# of newsletters sent out internally & externally	67	65	65	48	48
# of community outreach & education	35	30	40	40	40
# of Facebook and Instagram posts	740	779	1047	1,510	1,500
# of X (formerly Twitter) posts	3,045	2,995	2,500	1,500	950
# of Website updates (Camden & Spaceport Camden)	1,150	1,200	11,475	7,877	8,000

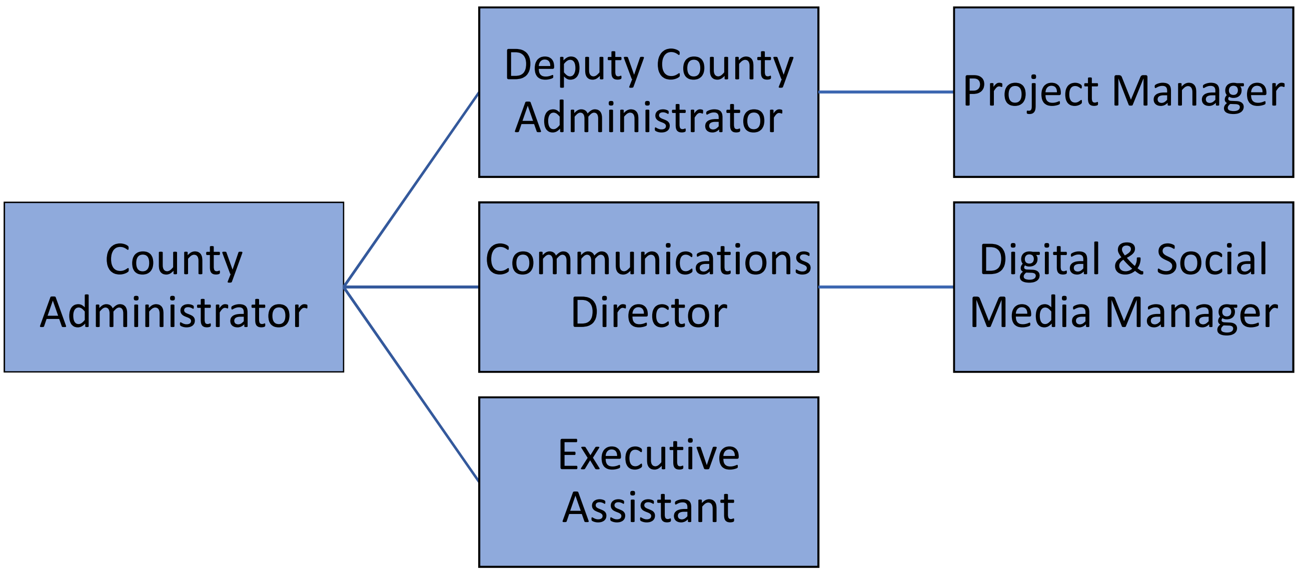
Staffing Resources					
County Administrator	1.00	1.00	1.00	1.00	1.00
Deputy County Administrator	0.90	0.90	0.90	1.00	1.00
Project Manager	0.00	0.00	0.00	0.00	1.00
Digital & Social Media Manager	1.00	1.00	1.00	1.00	1.00
Communications Director	0.00	0.00	0.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Total Staffing Resources	*3.90*	*3.90*	*3.90*	*5.00*	*6.00*

Strategic Plan 2023-2028-2038 - Goal 1: Financially Sound County Providing Exceptional Service and Value: Top Priority: SPLOST IX Preparation; Communications Strategy and Action Plan; Public Safety Complex Direction – Goal 2: Grow the Local Economy: Top Priority: Airport Development

Funding Sources	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025
Total Program Costs	**$467,342**	**$506,693**	**$576,683**	**$600,732**	**$720,798**

Explanation of Changes

Administration Organizational Chart



Budget Comparison Report
Account Detail

Camden County BOC, GA

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 100 - GENERAL								
Department: 1110 - BOARD OF COMMISSIONERS								
Class: 51 - SALARIES & BENEFITS								
100-5-1110-511100	SALARIES	74,479.90	78,502.38	62,765.20	81,729.00	82,231.00	502.00	0.61%
100-5-1110-512200	SOCIAL SECURITY TAXES	9,692.40	10,920.92	10,175.39	13,784.00	14,422.00	638.00	4.63%
100-5-1110-512400	RETIREMENT	2,310.52	2,344.71	1,928.15	2,452.00	2,467.00	15.00	0.61%
100-5-1110-512403	RETIREMENT- COUNTY MATCH	4,620.82	4,689.42	3,856.16	4,905.00	4,934.00	29.00	0.59%
100-5-1110-512904	UNIFORMS	0.00	210.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**91,103.64**	**96,667.43**	**78,724.90**	**102,870.00**	**104,054.00**	**1,184.00**	**1.15%**
Class: 52 - CONTRACTED SERVICES								
100-5-1110-521100	BOARD MEMBER FEES	76,570.80	86,899.86	84,390.70	98,429.00	106,294.00	7,865.00	7.99%
100-5-1110-521254	CONTRACTED SERVICES-ADMII	51,505.51	87,474.87	0.00	40,000.00	85,000.00	45,000.00	112.50%
100-5-1110-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	323.51	358.20	250.00	598.00	348.00	139.20%
100-5-1110-521340	C/S-CLOUD COMPUTING FEES	102.52	0.00	1,250.00	0.00	0.00	0.00	0.00%
100-5-1110-522100	JANITORIAL-CONTRACTS	25,105.24	25,130.75	20,933.58	25,320.00	25,320.00	0.00	0.00%
100-5-1110-522202	REP & MT OFFICE EQUIPMENT	3.55	40.54	46.48	50.00	50.00	0.00	0.00%
100-5-1110-522220	REP & MT VEHICLES	8.00	0.00	0.00	720.00	720.00	0.00	0.00%
100-5-1110-523200	TELEPHONE	2,380.67	2,447.51	2,111.75	2,520.00	2,520.00	0.00	0.00%
100-5-1110-523201	CELL PHONES	1,311.18	2,260.24	3,036.63	1,875.00	3,650.00	1,775.00	94.67%
100-5-1110-523300	ADVERTISING & PUBLICATIONS	2,123.62	1,135.00	2,582.60	2,050.00	2,110.00	60.00	2.93%
100-5-1110-523400	PRINTING	2,963.20	1,008.61	383.36	2,500.00	2,500.00	0.00	0.00%
100-5-1110-523500	TRAVEL	4,237.37	7,267.70	3,414.46	4,800.00	10,000.00	5,200.00	108.33%
100-5-1110-523600	DUES & SUBSCRIPTIONS	29,867.54	31,365.37	31,900.81	32,000.00	32,000.00	0.00	0.00%
100-5-1110-523700	EDUCATION & TRAINING	2,515.00	5,915.00	10,051.06	5,000.00	8,000.00	3,000.00	60.00%
	Total Class: 52 - CONTRACTED SERVICES:	**198,694.20**	**251,268.96**	**160,459.63**	**215,514.00**	**278,762.00**	**63,248.00**	**29.35%**
Class: 53 - SUPPLIES								
100-5-1110-531100	OFFICE SUPPLIES	214.94	155.00	181.39	500.00	500.00	0.00	0.00%
100-5-1110-531101	MINOR OPERATING <$499	784.45	679.05	4,364.66	500.00	500.00	0.00	0.00%
100-5-1110-531102	POSTAGE	278.60	304.89	39.38	50.00	50.00	0.00	0.00%
100-5-1110-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
100-5-1110-531104	JANITORIAL SUPPLIES	1,900.45	2,163.67	2,626.96	2,200.00	3,300.00	1,100.00	50.00%
100-5-1110-531122	VEHICLE SUPPLIES	0.00	110.60	0.00	500.00	0.00	-500.00	-100.00%
100-5-1110-531210	WATER & SEWER	1,308.09	515.07	407.20	1,400.00	500.00	-900.00	-64.29%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1110-531230	ELECTRIC	22,321.79	25,859.89	21,056.55	25,000.00	25,000.00	0.00	0.00%
100-5-1110-531270	FUEL	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
100-5-1110-531300	OTHER SUPPLIES	1,955.05	1,465.93	451.43	2,000.00	2,000.00	0.00	0.00%
100-5-1110-531601	SMALL COMPUTERS $500-$49(	0.00	2,007.00	0.00	500.00	5,000.00	4,500.00	900.00%
	Total Class: 53 - SUPPLIES:	**28,763.37**	**33,261.10**	**29,127.57**	**33,100.00**	**37,300.00**	**4,200.00**	**12.69%**
Total Department: 1110 - BOARD OF COMMISSIONERS:		**318,561.21**	**381,197.49**	**268,312.10**	**351,484.00**	**420,116.00**	**68,632.00**	**19.53%**

BOARD OF COUNTY COMMISSONERS

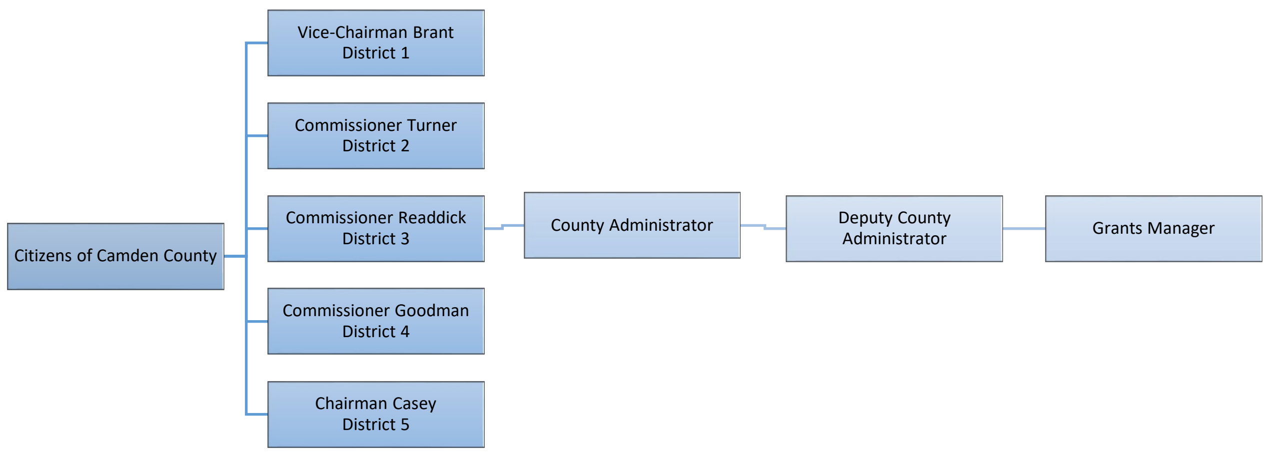
It is the mission of the Camden County Government to deliver defined county services with exceptional customer service and in a financially sustainable and transparent manner. Have a strong regional economy and diverse job opportunities with four major pillars: Active Naval Submarine Base; Successful Regional Airport; Sports Tourism; Technology Corridor. To grow the local economy, Implement Planned and Managed Growth, and Create a great place to live. This locally-mandated program helps to make Camden County the best place to be by preserving and enhancing the history and quality of life while promoting smart growth and providing efficient, effective and responsive government. Camden County is committed to having Integrity, Respect, Quality Service, Accountability, and Teamwork with a healthy balance.

Performance Measures	**Actual FY 2021**	**Actual FY 2022**	**Projected FY 2023**	**Projected FY 2024**	**Projected FY 2025**
Regular Board Meetings held	20	21	22	22	23
Work Sessions/Public Hearings/Special	20	20	34	30	20
Solid Waste Authority Meetings	7	8	7	5	5
Grant Manager					
Grant Applications Submitted	20	16	15	15	15
Grants Awarded	$500,000	$1,916,663	$1,000,000	$1,000,000	$1,000,000
Grants Pending	$6,000,000	$700,000	$2,000,000	$2,000,000	$2,000,000
Kingsland Awarded	$100,000	$433,288	$2,500	$300,000	$100,000
Kingsland Pending	250,000		$22,500	$500,000	$40,000
*Awarded &Pending as of 03/09/21					
Full Time Employees	1	1	1	1	1

Staffing Resources					
Camden County Commissioners	5	5	5	5	5
Grants Manager	1	1	1	1	1
Grants Manager					
Total Staffing Resources	6	6	6	6	6

Funding Sources	**Actual FY 2021**	**Actual FY 2022**	**Adopted FY 2023**	**Adopted FY 2024**	**Adopted FY 2025**
General Fund $ (BOCC)	**$294,904**	**$318,561**	**$381,562**	**$351,484**	**$465,116**

Board of County Commissioners Organizational Chart



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1120 - BOARD OF EQUALIZATION								
Class: 51 - SALARIES & BENEFITS								
100-5-1120-511600	SALARIES - MONTHLY	2,940.00	1,830.00	1,650.00	3,600.00	3,600.00	0.00	0.00%
100-5-1120-512200	SOCIAL SECURITY TAXES	224.97	140.01	126.23	276.00	276.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**3,164.97**	**1,970.01**	**1,776.23**	**3,876.00**	**3,876.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-1120-521200	CONTRACT SERVICES-LEGAL	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1120-521201	LEGAL FEES	7,534.35	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1120-521335	C/S-ANNUAL SOFTWARE MAIN	3,000.00	6,000.00	2,650.00	6,000.00	6,000.00	0.00	0.00%
100-5-1120-522202	REP & MT-OFFICE EQUIPMENT	258.88	206.41	117.22	250.00	250.00	0.00	0.00%
100-5-1120-523300	ADVERTISING & PUBLISHING	1,102.60	1,025.48	1,101.00	1,200.00	1,200.00	0.00	0.00%
100-5-1120-523400	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1120-523500	TRAVEL	0.00	1,280.24	3,481.53	1,500.00	1,500.00	0.00	0.00%
100-5-1120-523700	EDUCATION & TRAINING	459.35	665.00	207.90	600.00	600.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**13,555.18**	**9,177.13**	**7,557.65**	**9,550.00**	**9,550.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-1120-531100	OFFICE SUPPLIES	158.75	8.41	12.88	150.00	150.00	0.00	0.00%
100-5-1120-531101	MINOR OPERATING <$499	0.00	9.33	17.78	0.00	0.00	0.00	0.00%
100-5-1120-531102	POSTAGE	603.32	762.31	512.41	100.00	100.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**762.07**	**780.05**	**543.07**	**250.00**	**250.00**	**0.00**	**0.00%**
	Total Department: 1120 - BOARD OF EQUALIZATION:	**17,482.22**	**11,927.19**	**9,876.95**	**13,676.00**	**13,676.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1530 - COUNTY ATTORNEY								
Class: 51 - SALARIES & BENEFITS								
100-5-1530-511100	SALARIES	0.00	0.00	0.00	37,500.00	150,000.00	112,500.00	300.00%
100-5-1530-512200	SOCIAL SECURITY TAXES	0.00	0.00	0.00	2,870.00	11,475.00	8,605.00	299.83%
	Total Class: 51 - SALARIES & BENEFITS:	**0.00**	**0.00**	**0.00**	**40,370.00**	**161,475.00**	**121,105.00**	**299.99%**
Class: 52 - CONTRACTED SERVICES								
100-5-1530-521200	COUNTY ATTORNEY	114,000.00	114,000.00	95,000.00	114,000.00	28,500.00	-85,500.00	-75.00%
100-5-1530-521201	LEGAL FEES	28,928.25	121,391.01	153,276.36	150,000.00	150,000.00	0.00	0.00%
100-5-1530-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	84.71	0.00	0.00	0.00	0.00	0.00%
100-5-1530-521340	C/S-CLOUD COMPUTING FEES	102.52	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1530-523200	TELEPHONE	204.57	205.20	171.50	240.00	240.00	0.00	0.00%
100-5-1530-523201	CELL PHONES	199.48	197.45	164.13	480.00	480.00	0.00	0.00%
100-5-1530-523500	TRAVEL	0.00	515.96	360.97	0.00	1,000.00	1,000.00	0.00%
100-5-1530-523700	EDUCATION AND TRAINING	0.00	440.00	375.00	1,500.00	500.00	-1,000.00	-66.67%
	Total Class: 52 - CONTRACTED SERVICES:	**143,434.82**	**236,834.33**	**249,347.96**	**266,220.00**	**180,720.00**	**-85,500.00**	**-32.12%**
Class: 53 - SUPPLIES								
100-5-1530-531100	OFFICE SUPPLIES	1.12	3.57	0.00	50.00	50.00	0.00	0.00%
100-5-1530-531102	POSTAGE	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-1530-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-1530-531601	SMALL COMPUTERS $500-$49!	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**1.12**	**3.57**	**0.00**	**2,750.00**	**2,750.00**	**0.00**	**0.00%**
	Total Department: 1530 - COUNTY ATTORNEY:	**143,435.94**	**236,837.90**	**249,347.96**	**309,340.00**	**344,945.00**	**35,605.00**	**11.51%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1130 - COUNTY CLERK								
Class: 51 - SALARIES & BENEFITS								
100-5-1130-511100	SALARIES	49,408.35	53,765.71	43,556.70	55,627.00	57,367.00	1,740.00	3.13%
100-5-1130-512200	SOCIAL SECURITY TAXES	3,704.46	4,037.75	3,221.91	4,255.00	4,389.00	134.00	3.15%
100-5-1130-512400	RETIREMENT	1,498.94	1,592.22	1,337.28	1,669.00	1,721.00	52.00	3.12%
100-5-1130-512403	RETIREMENT: COUNTY MATCH	2,248.19	2,388.57	2,006.18	2,503.00	2,582.00	79.00	3.16%
	Total Class: 51 - SALARIES & BENEFITS:	**56,859.94**	**61,784.25**	**50,122.07**	**64,054.00**	**66,059.00**	**2,005.00**	**3.13%**
Class: 52 - CONTRACTED SERVICES								
100-5-1130-521201	LEGAL FEES	25.00	90.00	0.00	200.00	200.00	0.00	0.00%
100-5-1130-521250	CONTRACT SERVICES-COMPUT	5,376.00	5,376.00	12,288.00	18,866.00	13,776.00	-5,090.00	-26.98%
100-5-1130-521255	CONTR SERV GENRL LABOR	823.68	770.64	1,845.58	1,500.00	1,500.00	0.00	0.00%
100-5-1130-521335	C/S-ANNUAL SOFTWARE MAIN	530.00	615.43	2,988.00	2,988.00	2,988.00	0.00	0.00%
100-5-1130-522100	JANITORIAL - CONTRACTS	1,627.20	1,627.20	1,356.00	1,596.00	1,596.00	0.00	0.00%
100-5-1130-522202	REP & MT OFFICE EQUIPMENT	358.73	394.32	293.82	200.00	200.00	0.00	0.00%
100-5-1130-523200	TELEPHONE	240.43	255.00	213.00	300.00	300.00	0.00	0.00%
100-5-1130-523201	CELL PHONES	0.00	573.81	453.67	544.00	544.00	0.00	0.00%
100-5-1130-523300	ADVERTISING & PUBLISHING	624.78	1,228.66	516.48	1,450.00	500.00	-950.00	-65.52%
100-5-1130-523400	PRINTING	0.00	0.00	0.00	500.00	250.00	-250.00	-50.00%
100-5-1130-523500	TRAVEL	3,810.87	357.70	1,155.71	500.00	1,000.00	500.00	100.00%
100-5-1130-523600	DUES & SUBSCRIPTIONS	217.37	124.37	119.37	100.00	100.00	0.00	0.00%
100-5-1130-523700	EDUCATION & TRAINING	0.00	0.00	970.00	1,000.00	1,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**13,634.06**	**11,413.13**	**22,199.63**	**29,744.00**	**23,954.00**	**-5,790.00**	**-19.47%**
Class: 53 - SUPPLIES								
100-5-1130-531100	OFFICE SUPPLIES	27.67	78.05	113.36	300.00	300.00	0.00	0.00%
100-5-1130-531101	MINOR OPERATING $0-$499	48.98	534.80	98.21	200.00	200.00	0.00	0.00%
100-5-1130-531102	POSTAGE	33.28	24.73	18.92	100.00	100.00	0.00	0.00%
100-5-1130-531103	COMPUTER SUPPLIES	399.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-1130-531210	WATER & SEWER	545.48	570.71	445.05	500.00	500.00	0.00	0.00%
100-5-1130-531230	ELECTRIC	2,547.34	3,244.09	2,411.34	2,500.00	2,500.00	0.00	0.00%
100-5-1130-531300	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1130-531601	SMALL COMPUTERS $500-$49	1,263.07	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
	Total Class: 53 - SUPPLIES:	**4,864.82**	**4,452.38**	**3,086.88**	**3,700.00**	**5,200.00**	**1,500.00**	**40.54%**
	Total Department: 1130 - COUNTY CLERK:	**75,358.82**	**77,649.76**	**75,408.58**	**97,498.00**	**95,213.00**	**-2,285.00**	**-2.34%**

OFFICE OF THE COUNTY CLERK

The office of Clerk serves as that of the official records custodian of all actions taken by the Board of County Commissioners. The County Clerk's Office will align itself with the direction required to meet Camden County Government's mission and vision. This State-mandated program will continue to maintain and safeguard a comprehensive set of records regarding the Board's actions by means that are most beneficial and most economical for our citizens, while ensuring the door remains open to all who seek access not only to those public records, but to the BOCC meetings as well. The key objectives of the County Clerk are first to maintain the integrity of the BOCC records while allowing access to the same and ensuring that any request for access is met with courtesy, professionalism and enthusiasm. Second, to continue to improve process and procedures that provide the most effective services to our citizens and other governmental agencies by the most convenient and economical means while adhering to the open records and open meeting laws.

Performance Measures	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Projected FY 2025
Regular Board Meetings held	20	20	22	22	22
Work Sessions/Public Hearings/Special Called	20	40	34	44	35
Solid Waste Authority Meetings	7	10	7	15	10
Public Notices Prepared	42	42	56	35	56
Agendas Prepared	47	32	63	35	60
Minutes Prepared	45	40	53	40	50
Board of Elections and Registration Meetings	8	15	10	20	15
Board of Elections and Registration Minutes	8	15	10	15	15
Open Records Requests	80	191	185	170	200
Online Request Forms	150	339	351	270	355

Staffing Resources					
County Clerk	1	1	1	1	1
Total Staffing Resources	*1.00*	*1.00*	*1.00*	*1.00*	*1.00*

Funding Sources	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	**$ 66,703**	**$ 68,491**	**$ 78,193**	**$97,498**	**$96,213**

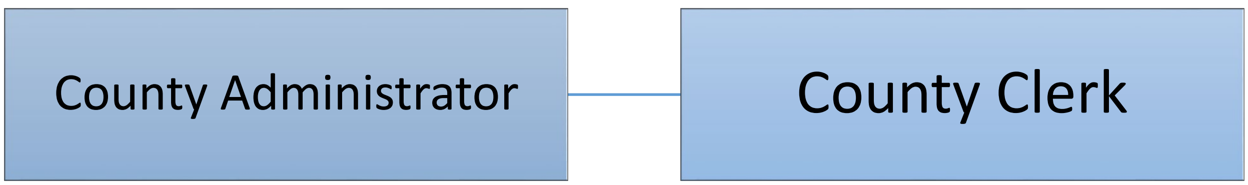
Explanation of Changes

Increase of 2.5% to salary   Purchase of a lap top due to IT not supporting current lap top after July 1st

Increase to Travel due to inflation and increased cost in hotel rooms and dining.

Decrease to Contracted Services – Computers for the deletion of a component to Archive Social, as well as a decrease to NextRequest Invoice for training included in initial onboarding.

COUNTY CLERK ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1400 - ELECTIONS & REGISTRATION								
Class: 51 - SALARIES & BENEFITS								
100-5-1400-511100	SALARIES - REGULAR EMPLOY	116,674.16	158,099.16	151,386.64	236,133.00	209,982.00	-26,151.00	-11.07%
100-5-1400-511102	SALARIES-SELLBACK LEAVE	0.00	0.00	0.00	800.00	800.00	0.00	0.00%
100-5-1400-511200	SALARIES - POLL WORKERS & P	113,309.57	110,582.13	64,549.71	210,060.00	205,000.00	-5,060.00	-2.41%
100-5-1400-511300	OVERTIME	3,757.30	1,307.84	2,507.46	1,000.00	2,500.00	1,500.00	150.00%
100-5-1400-511400	REIMBURSED SALARIES	0.00	-25,185.21	-1,205.71	0.00	0.00	0.00	0.00%
100-5-1400-511600	SALARIES - MONTHLY	3,550.00	3,050.00	2,750.00	2,600.00	4,000.00	1,400.00	53.85%
100-5-1400-512200	SOCIAL SECURITY TAXES	14,680.45	19,023.41	12,674.31	30,332.00	16,041.00	-14,291.00	-47.12%
100-5-1400-512400	RETIREMENT	3,586.74	3,786.49	3,624.39	4,634.00	4,557.00	-77.00	-1.66%
100-5-1400-512403	RETIREMENT: COUNTY MATCH	5,779.89	6,430.82	5,851.47	7,841.00	8,114.00	273.00	3.48%
100-5-1400-512904	UNIFORMS	0.00	279.92	613.15	500.00	500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**261,338.11**	**277,374.56**	**242,751.42**	**493,900.00**	**451,494.00**	**-42,406.00**	**-8.59%**
Class: 52 - CONTRACTED SERVICES								
100-5-1400-521203	DRUG SCREEN/BACKGROUND (	0.00	0.00	0.00	875.00	600.00	-275.00	-31.43%
100-5-1400-521254	CONTRACT SERVICES - ADMIN	1,500.00	159.25	860.00	0.00	0.00	0.00	0.00%
100-5-1400-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	84.71	0.00	1,050.00	1,200.00	150.00	14.29%
100-5-1400-521340	C/S-CLOUD COMPUTING FEES	102.52	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1400-522100	JANITORIAL - CONTRACTS	4,774.68	4,657.77	3,377.28	3,700.00	3,700.00	0.00	0.00%
100-5-1400-522201	REP & MT COMPUTERS	0.00	0.00	69.25	0.00	0.00	0.00	0.00%
100-5-1400-522202	REP & MT OFF EQUIPMENT	39,111.23	28,069.38	27,848.82	29,000.00	29,000.00	0.00	0.00%
100-5-1400-522220	REP & MT VEHICLES	0.00	255.44	43.07	0.00	0.00	0.00	0.00%
100-5-1400-522320	EQUIPMENT RENTAL	1,490.48	1,643.94	820.16	4,000.00	5,000.00	1,000.00	25.00%
100-5-1400-523200	TELEPHONE	1,509.12	1,512.96	1,263.80	1,500.00	1,500.00	0.00	0.00%
100-5-1400-523201	CELL PHONES	1,448.61	1,728.21	1,033.26	3,727.00	1,750.00	-1,977.00	-53.05%
100-5-1400-523300	ADVERTISING & PUBLISHING	5,759.16	2,890.04	2,990.74	5,000.00	5,000.00	0.00	0.00%
100-5-1400-523400	PRINTING	3,420.14	5,309.56	9,937.17	12,500.00	10,000.00	-2,500.00	-20.00%
100-5-1400-523500	TRAVEL	4,115.22	1,577.81	6,081.07	5,000.00	300.00	-4,700.00	-94.00%
100-5-1400-523600	DUES & SUBSCRIPTIONS	438.72	438.72	531.72	450.00	500.00	50.00	11.11%
100-5-1400-523700	EDUCATION & TRAINING	4,932.67	3,100.00	2,880.00	5,000.00	3,500.00	-1,500.00	-30.00%
100-5-1400-523901	ELECTION EMPLOYEES	3,193.91	2,430.00	615.00	1,250.00	1,000.00	-250.00	-20.00%
	Total Class: 52 - CONTRACTED SERVICES:	**71,796.46**	**53,857.79**	**58,351.34**	**73,052.00**	**63,050.00**	**-10,002.00**	**-13.69%**
Class: 53 - SUPPLIES								
100-5-1400-531100	OFFICE SUPPLIES	856.90	2,473.33	1,684.84	3,000.00	3,000.00	0.00	0.00%
100-5-1400-531101	MINOR OPERATING $0 - $499	518.53	3,451.05	2,245.25	2,000.00	2,500.00	500.00	25.00%
100-5-1400-531102	POSTAGE	16,186.48	7,235.48	25,951.54	15,000.00	17,500.00	2,500.00	16.67%
100-5-1400-531103	COMPUTER SUPPLIES	2,723.56	1,025.65	6,628.10	1,500.00	2,000.00	500.00	33.33%
100-5-1400-531104	JANITORIAL SUPPLIES	243.00	167.37	1,326.00	250.00	250.00	0.00	0.00%
100-5-1400-531110	MISCELLANEOUS	0.00	698.38	86.33	750.00	1,000.00	250.00	33.33%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1400-531118	ELECTION SUPPLIES	4,110.37	3,045.17	0.00	0.00	0.00	0.00	0.00%
100-5-1400-531210	WATER & SEWER	192.37	75.75	59.88	100.00	100.00	0.00	0.00%
100-5-1400-531230	ELECTRIC	3,282.62	3,802.95	3,096.54	7,500.00	5,000.00	-2,500.00	-33.33%
100-5-1400-531270	FUEL	302.48	1,303.20	1,145.14	3,000.00	3,000.00	0.00	0.00%
100-5-1400-531300	OTHER SUPPLIES	906.65	816.67	342.30	750.00	1,000.00	250.00	33.33%
100-5-1400-531600	SMALL EQUIP $500 - $4,999	0.00	2,204.00	0.00	750.00	1,000.00	250.00	33.33%
100-5-1400-531601	COMPUTERS $500 - $4,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1400-531603	FURNITURE $500 - $4,999	0.00	1,254.32	0.00	1,000.00	2,000.00	1,000.00	100.00%
	Total Class: 53 - SUPPLIES:	**29,322.96**	**27,553.32**	**42,565.92**	**35,600.00**	**38,350.00**	**2,750.00**	**7.72%**
	Total Department: 1400 - ELECTIONS & REGISTRATION:	**362,457.53**	**358,785.67**	**343,668.68**	**602,552.00**	**552,894.00**	**-49,658.00**	**-8.24%**

BOARD OF ELECTIONS & REGISTRATION

The mission of the Administration Department is to ensure that each Camden County voter is given the opportunity to exercise their right to voice their opinion via secret ballot during each election in which they are eligible to vote. Registrar has three key objectives: (1) To keep the registrars' Office in compliance with current GA code. (2) To maintain the hard-earned respect and trust of the voters and the SOS officials at a state level. (3) To run the office as efficiently and cost effectively as possible. The Board of Elections and Registration is mandated by Federal, State, and Local authority.

Performance Measures	**Actual FY 2021**	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024**	**Projected FY 2025**
Total Voters Registered	40,589	42,752	43,761	42,735	41,250
New Voters Added	1,669	2,475	4,900	4,836	3,500
Absentee Voters Voted	3,895	938	1,950	618	5,000
Early Voters Voted	8,776	8,084	19,106	7,678	15,000
Contacts with the Voters	30,369	82,331	48,406	6,423	35,000

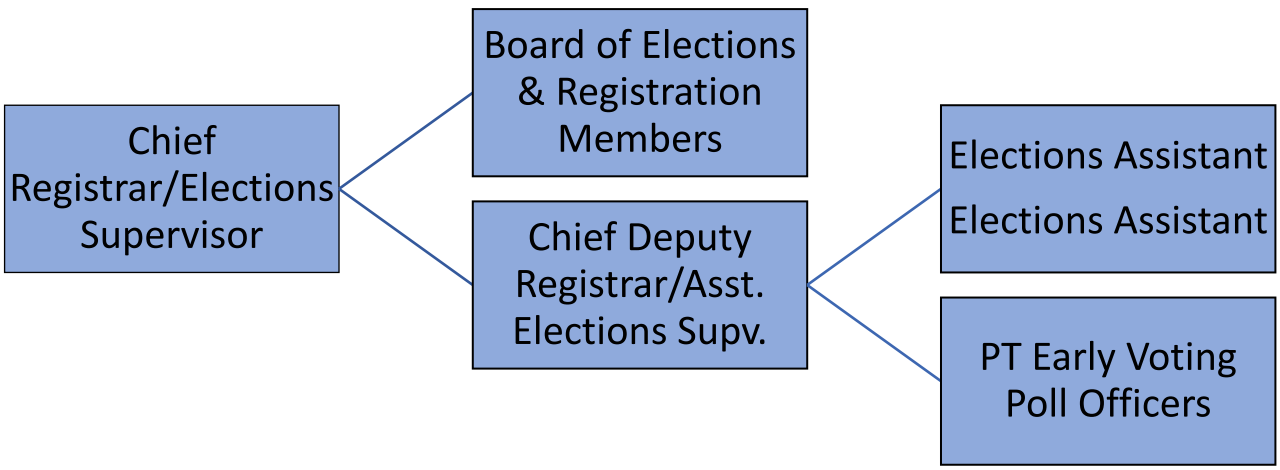
Staffing Resources	Fy 2021	FY 22	FY23	FY24	FY25
Full-time Elections Supervisor	1.00	1.00	1.00	1.00	1.00
Full-Time Assistant Elections Supervisor	1.00	1.00	1.00	1.00	1.00
Full-Time Elections Tech	0.00	0.00	0.00	1.00	1.00
Part-time Election assistant - Max 29 hrs/week	0.75	0.75	0.75	0.75	0.75
Part-time Election assistant - PRN	0.50	0.75	0.75	0.75	0.75
Total	*3.25*	*3.50*	*3.50*	*4.50*	*4.50*

Funding Sources	**Actual FY 2021**	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024**	**Adopted FY 2025**
General Fund $ (BOCC)	$199,986	$301,240	$411,590	$602,552	552,894

Explanation of Changes

BOARD OF ELECTIONS & REGISTRATION

ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1555 - EMPLOYEE HEALTH BENEFITS								
Class: 51 - SALARIES & BENEFITS								
100-5-1555-511100	SALARIES	31,507.50	75,080.67	57,785.28	83,445.00	85,531.00	2,086.00	2.50%
100-5-1555-511200	SALARIES - TEMP. EMPLOYEE	25,007.33	-629.28	0.00	0.00	0.00	0.00	0.00%
100-5-1555-512100	GROUP INSURANCE (PREMIUM	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00%
100-5-1555-512121	ADMINISTRATION FEES-CLAIM!	23,251.35	-415.92	-457.44	3,900,000.00	2,400,000.00	-1,500,000.00	-38.46%
100-5-1555-512122	EMPLE BEN PLAN -EMPLE DED	-187,791.00	-180,914.15	-181,409.88	0.00	0.00	0.00	0.00%
100-5-1555-512200	SOCIAL SECURITY TAXES	4,511.98	5,861.57	4,567.85	6,375.00	6,534.00	159.00	2.49%
100-5-1555-512400	RETIREMENT	1,074.03	1,078.70	1,855.16	2,500.00	2,652.00	152.00	6.08%
100-5-1555-512401	RETIREMENT-MATCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-512403	RETIREMENT-MATCH	2,083.40	2,106.33	2,933.08	5,001.00	5,126.00	125.00	2.50%
100-5-1555-512405	AFTER-TAX	9,991.21	10,987.50	5,920.45	14,000.00	14,000.00	0.00	0.00%
100-5-1555-512406	VISION	17,496.51	16,553.89	14,633.38	31,000.00	31,000.00	0.00	0.00%
100-5-1555-512407	DENTAL	55,449.07	56,443.40	41,741.78	90,000.00	90,000.00	0.00	0.00%
100-5-1555-512408	PRE-TAX	19,619.58	25,124.89	21,271.06	25,000.00	25,000.00	0.00	0.00%
100-5-1555-512550	GYM REIMBURSEMENTS	3,624.56	3,304.12	3,264.16	7,000.00	7,000.00	0.00	0.00%
100-5-1555-513000	STOP LOSS FEE	473,266.02	480,055.82	796,839.44	975,000.00	815,000.00	-160,000.00	-16.41%
100-5-1555-513001	ADMINISTRATIVE FEES	136,121.90	138,144.68	113,685.25	142,000.00	145,000.00	3,000.00	2.11%
100-5-1555-513003	LIFE INSURANCE	34,155.92	40,807.15	36,865.95	35,000.00	40,000.00	5,000.00	14.29%
100-5-1555-513004	LONG TERM DBL & AD&D	64,100.87	74,240.01	69,372.00	81,600.00	81,600.00	0.00	0.00%
100-5-1555-513005	ACCIDENT DEATH & DISMEMBI	0.00	0.00	-2.26	7,000.00	5,000.00	-2,000.00	-28.57%
100-5-1555-513006	EMPLOYEE ASSISTANCE PROGF	5,925.84	6,710.75	7,241.50	10,000.00	10,000.00	0.00	0.00%
100-5-1555-513010	HDHP FEES	39,503.05	40,357.78	34,510.64	50,000.00	50,000.00	0.00	0.00%
100-5-1555-513011	HSA FUNDING/FEES	317,619.76	309,053.10	252,730.40	275,000.00	285,000.00	10,000.00	3.64%
100-5-1555-513012	FSA FUNDING FEES	706.20	-3,537.99	950.80	1,500.00	1,500.00	0.00	0.00%
100-5-1555-513013	SHORT TERM DBL	7,336.41	6,221.28	4,857.58	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**1,084,561.49**	**1,106,634.30**	**1,291,656.18**	**5,741,421.00**	**4,099,943.00**	**-1,641,478.00**	**-28.59%**
Class: 52 - CONTRACTED SERVICES								
100-5-1555-521253	CONT SERVICES - ADMIN CONS	-300.02	11,189.89	9,025.65	20,000.00	20,000.00	0.00	0.00%
100-5-1555-521254	CONT SERVICES - ADMINISTRA	29,727.60	58,531.20	39,506.06	22,000.00	30,000.00	8,000.00	36.36%
100-5-1555-521255	HEALTH AND WELLNESS PLAN	1,942.90	2,222.50	10.25	0.00	0.00	0.00	0.00%
100-5-1555-521340	C/S-CLOUD COMPUTING FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-523300	ADVERTISTING & PUBLISHING	0.00	60.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-523600	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**31,370.48**	**72,003.59**	**48,541.96**	**42,000.00**	**50,000.00**	**8,000.00**	**19.05%**
Class: 55 - SELF FUNDED INSURANCE								
100-5-1555-552214	COBRA	40,649.87	-4,225.59	-1,419.96	0.00	0.00	0.00	0.00%
100-5-1555-552219	FINANCE DEPARTMENT	100,373.13	358,255.30	186,604.73	0.00	0.00	0.00	0.00%
100-5-1555-552220	REGISTRAR	4,532.38	26,882.95	265.48	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1555-552223	TAX COMMISSIONER	43,470.52	285,274.29	203,270.58	0.00	0.00	0.00	0.00%
100-5-1555-552224	TAX ASSESSOR	113,243.53	282,550.38	153,669.63	0.00	0.00	0.00	0.00%
100-5-1555-552225	FACILITIES MANAGEMENT	7,741.13	27,088.12	10,601.45	0.00	0.00	0.00	0.00%
100-5-1555-552227	CLERK OF SUPERIOR COURT	109,910.03	161,400.35	58,893.55	0.00	0.00	0.00	0.00%
100-5-1555-552228	MAGISTRATE COURT	14,561.98	152,580.81	138,387.26	0.00	0.00	0.00	0.00%
100-5-1555-552229	PROBATE COURT	23,442.99	51,556.42	116,413.08	0.00	0.00	0.00	0.00%
100-5-1555-552230	JUVENILE COURT	131,158.96	152,595.52	120,157.15	0.00	0.00	0.00	0.00%
100-5-1555-552232	SHERIFF'S DEPARTMENT	542,450.47	526,267.67	320,204.93	0.00	0.00	0.00	0.00%
100-5-1555-552233	CORRECTIONS/JAIL	139,839.57	536,649.35	453,121.07	0.00	0.00	0.00	0.00%
100-5-1555-552234	E M S	447,250.65	609,971.00	612,632.34	0.00	0.00	0.00	0.00%
100-5-1555-552236	911 - 911 CENTER	157.00	-1,071.03	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552237	ANIMAL CONTROL	12,599.09	12,642.42	2,742.16	0.00	0.00	0.00	0.00%
100-5-1555-552238	ROADS AND BRIDGES	397,590.78	817,379.55	867,364.80	0.00	0.00	0.00	0.00%
100-5-1555-552240	RECREATION - PSA	-2,338.20	49.58	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552241	BRYAN LANG LIBRARY	11,557.49	10,259.58	240.83	0.00	0.00	0.00	0.00%
100-5-1555-552242	PLANNING & BUILDING DEPT	16,813.15	45,825.68	152,986.51	0.00	0.00	0.00	0.00%
100-5-1555-552244	JOINT DEVELOPMENT AUTHOR	0.00	0.00	214.38	0.00	0.00	0.00	0.00%
100-5-1555-552245	SOLID WASTE & RECYCLING	11,156.65	-5,477.72	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552247	DISTRICT ATTORNEY	-890.02	0.00	1,968.54	0.00	0.00	0.00	0.00%
100-5-1555-552248	MANAGEMENT INFO SYSTEMS	23,763.30	77,417.41	6,633.24	0.00	0.00	0.00	0.00%
100-5-1555-552249	HUMAN RESOURCES	7,364.13	33,669.26	16,332.82	0.00	0.00	0.00	0.00%
100-5-1555-552250	COUNTY WIDE LIBRARY	-7,911.16	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552251	FIRE SERVICES	-1,482.60	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552252	EMERGENCY MANAGEMENT	44.60	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552256	COUNTY ATTORNEY	0.00	301.36	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552257	COUNTY AGENTS	49.37	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552258	BOARD OF COMMISSIONERS	39,554.01	144,003.27	19,816.14	0.00	0.00	0.00	0.00%
100-5-1555-552259	ADMINISTRATION	35,483.26	105,499.42	26,286.56	0.00	0.00	0.00	0.00%
100-5-1555-552262	COUNTY CLERKS OFFICE	0.00	0.00	7,135.17	0.00	0.00	0.00	0.00%
100-5-1555-552263	FLEET SERVICES	21,538.02	119,892.34	26,169.82	0.00	0.00	0.00	0.00%
100-5-1555-552265	ONSITE WELLNESS CLINIC	6,410.42	47,285.03	102,552.32	0.00	0.00	0.00	0.00%
100-5-1555-552267	SCHOOL RESOURCE OFFICERS	66,995.22	15,674.96	1,948.58	0.00	0.00	0.00	0.00%
100-5-1555-552268	CUMBERLAND PATROL	0.00	2.04	3,009.12	0.00	0.00	0.00	0.00%
100-5-1555-552269	TWO RIVERS GUN RANGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552271	CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 55 - SELF FUNDED INSURANCE:	**2,357,079.72**	**4,590,199.72**	**3,608,202.28**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Class: 57 - INTERGOVERNMENTAL								
100-5-1555-572600	ADJUSTMENTS	9,591.71	8,140.01	6,565.89	0.00	0.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**9,591.71**	**8,140.01**	**6,565.89**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 1555 - EMPLOYEE HEALTH BENEFITS:		**3,482,603.40**	**5,776,977.62**	**4,954,966.31**	**5,783,421.00**	**4,149,943.00**	**-1,633,478.00**	**-28.24%**

EMPLOYEE HEALTH BENEFITS

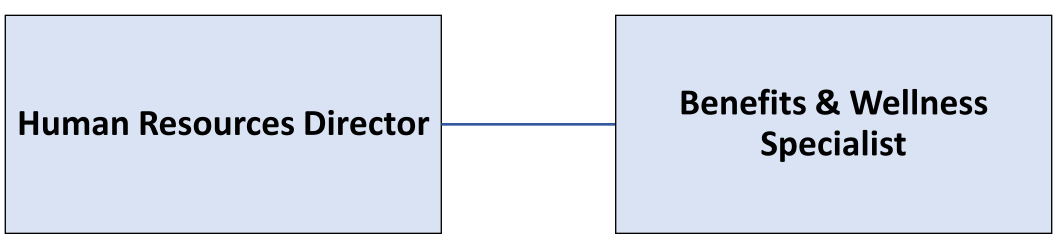
The Employee Health Benefits Program provides health benefits to our Full-Time County Employees. The mission of the Employee Health Benefits program is to assist our employees to live healthier lives and provide them care when in need, while being fiscally responsible to the taxpayers of Camden County. This program is not mandated by any authority.

Performance Measures	Actual FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Number of employees / total members	318/764	305/750	332/788	215/750	280/775
Number of high claimants over $50,000	5	2	24	26	18
Total claims (including medical and	3,475,000	2,575,000	4,582,000	4,500,000	5,100,000
Number of medical plans available	4	4	4	4	4
Number of Emergency Room visits	181	118	224	190	175
Staffing Resources					
Human Resources Director	0.33	0.33	0.33	0.33	0.33
Employee Benefits Director	0.00	0.00	0.00	0.00	0.00
Benefits Specialist	0.50	0.50	1.00	1.00	1.00
Total Staffing Resources	*0.83*	*0.83*	*1.33*	*1.33*	*1.33*

Funding Sources	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	**$3,593,053**	**$3,482,603**	**$5,776,978**	**$4,440,630**	**$4,149,943**

Explanation of Changes

EMPLOYEE HEALTH BENEFITS ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1565 - FACILITIES MANAGEMENT								
Class: 51 - SALARIES & BENEFITS								
100-5-1565-511100	SALARIES - REGULAR EMPLOY	218,052.77	248,207.49	271,662.22	358,028.00	365,451.00	7,423.00	2.07%
100-5-1565-511102	SALARIES-SELLBACK LEAVE	652.80	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1565-511300	OVERTIME	332.39	1,555.73	531.31	2,504.00	2,000.00	-504.00	-20.13%
100-5-1565-512100	GROUP INSURANCE (PREMIUN	0.00	0.00	2.00	0.00	0.00	0.00	0.00%
100-5-1565-512200	SOCIAL SECURITY TAXES	16,195.58	18,628.31	20,251.37	27,083.00	27,957.00	874.00	3.23%
100-5-1565-512400	RETIREMENT	4,933.89	6,064.31	5,955.86	10,766.00	6,505.00	-4,261.00	-39.58%
100-5-1565-512403	RETIREMENT: COUNTY MATCH	5,115.37	6,226.22	6,465.71	11,883.00	8,140.00	-3,743.00	-31.50%
100-5-1565-512904	UNIFORMS	1,441.66	2,111.94	2,889.68	4,000.00	5,140.00	1,140.00	28.50%
100-5-1565-512905	SAFETY EQUIPMENT	650.47	295.12	98.99	1,000.00	1,000.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**247,374.93**	**283,089.12**	**307,857.14**	**415,264.00**	**416,193.00**	**929.00**	**0.22%**
Class: 52 - CONTRACTED SERVICES								
100-5-1565-521205	PEST CONTROL	9,204.00	13,753.16	12,986.16	10,000.00	20,000.00	10,000.00	100.00%
100-5-1565-521230	CONTRACTED R&M ALL BLDGS	587.66	0.00	1,779.00	0.00	0.00	0.00	0.00%
100-5-1565-521240	CONTRACT SVC-LAWN CARE	95,820.00	148,800.00	4,198.53	0.00	0.00	0.00	0.00%
100-5-1565-521335	C/S-ANNUAL SOFTWARE MAIN	4,080.00	6,840.00	7,200.00	8,000.00	8,000.00	0.00	0.00%
100-5-1565-522100	JANITORIAL - CONTRACTS	2,921.78	2,786.35	2,283.80	3,000.00	3,000.00	0.00	0.00%
100-5-1565-522220	REP & MT VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1565-522320	EQUIPMENT RENTAL	745.60	3,453.90	4,001.00	4,000.00	4,000.00	0.00	0.00%
100-5-1565-523200	TELEPHONE	1,633.59	1,351.80	1,128.00	1,500.00	1,500.00	0.00	0.00%
100-5-1565-523201	CELL PHONES	2,690.09	6,344.73	6,204.85	5,000.00	8,500.00	3,500.00	70.00%
100-5-1565-523300	ADVERTISING & PUBLISHING	660.00	353.09	405.00	0.00	0.00	0.00	0.00%
100-5-1565-523500	TRAVEL	59.68	0.00	0.00	3,000.00	1,500.00	-1,500.00	-50.00%
100-5-1565-523700	EDUCATION & TRAINING	652.00	486.50	409.00	5,000.00	2,000.00	-3,000.00	-60.00%
	Total Class: 52 - CONTRACTED SERVICES:	**119,054.40**	**184,169.53**	**40,595.34**	**39,500.00**	**48,500.00**	**9,000.00**	**22.78%**
Class: 53 - SUPPLIES								
100-5-1565-531100	OFFICE SUPPLIES	356.65	1,165.50	248.58	500.00	500.00	0.00	0.00%
100-5-1565-531101	MINOR OPERATING $0 - $499	10,540.63	12,249.60	15,378.36	54,450.00	20,000.00	-34,450.00	-63.27%
100-5-1565-531102	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1565-531103	COMPUTER SUPPLIES	0.00	1,183.84	62.99	0.00	0.00	0.00	0.00%
100-5-1565-531104	JANITORIAL SUPPLIES	881.01	824.15	498.05	1,000.00	700.00	-300.00	-30.00%
100-5-1565-531120	TIRES & TUBES	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-1565-531122	VEHICLE SUPPLIES	3,957.70	2,276.32	2,013.27	3,000.00	3,000.00	0.00	0.00%
100-5-1565-531130	R & M BUILDING SUPPLIES	0.00	0.00	0.00	200,000.00	210,000.00	10,000.00	5.00%
100-5-1565-531210	WATER & SEWER	601.93	448.81	476.08	1,000.00	1,000.00	0.00	0.00%
100-5-1565-531230	ELECTRIC	4,197.29	4,285.39	5,784.39	4,000.00	6,000.00	2,000.00	50.00%
100-5-1565-531270	FUEL	9,471.10	11,727.42	17,370.94	30,000.00	20,000.00	-10,000.00	-33.33%
100-5-1565-531300	OTHER SUPPLIES	138.75	161.93	154.14	500.00	500.00	0.00	0.00%

Budget Comparison Report

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100-5-1565-531600	SMALL EQUIP $500 - $4,999	3,929.07	8,303.68	1,306.90	0.00	0.00	0.00	0.00%
100-5-1565-531601	COMPUTERS $500 - $4,999	0.00	0.00	0.00	550.00	550.00	0.00	0.00%
100-5-1565-531603	FURNITURE $500 - $4,999	759.24	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1565-536001	COMMISSIONERS BLDG	2,108.85	6,045.11	3,607.88	0.00	0.00	0.00	0.00%
100-5-1565-536007	MAGISTRATE COURT	158.00	0.00	457.29	0.00	0.00	0.00	0.00%
100-5-1565-536008	COURTHOUSE BUILDING	13,209.80	28,954.04	21,727.12	0.00	0.00	0.00	0.00%
100-5-1565-536009	SUPERIOR COURT	732.05	604.35	285.00	0.00	0.00	0.00	0.00%
100-5-1565-536012	WOODBINE OLD ELEMENTRY	355.25	0.00	424.07	0.00	0.00	0.00	0.00%
100-5-1565-536013	PUBLIC DEFENDER	782.52	643.82	1,440.17	0.00	0.00	0.00	0.00%
100-5-1565-536016	HEADSTART PROGRAM	25,437.76	22,846.06	24,570.32	0.00	0.00	0.00	0.00%
100-5-1565-536017	Senior Citizens Program	1,395.00	3,882.00	1,444.51	0.00	0.00	0.00	0.00%
100-5-1565-536018	PSA	439.63	732.08	1,800.00	0.00	0.00	0.00	0.00%
100-5-1565-536021	GATEWAY (WOODBINE)	13,652.80	14,741.64	13,510.09	0.00	0.00	0.00	0.00%
100-5-1565-536026	EXTENSION OFFICE BLDG	229.25	1,101.24	803.07	0.00	0.00	0.00	0.00%
100-5-1565-536031	ATKINSON BLDG	634.28	2,439.55	306.52	0.00	0.00	0.00	0.00%
100-5-1565-536032	ADULT PROBATION	78.92	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1565-536036	TAX ASSESSOR BLDG	192.64	49.73	0.00	0.00	0.00	0.00	0.00%
100-5-1565-536046	COURT SERVICES BLDG	3,554.48	404.28	463.25	0.00	0.00	0.00	0.00%
100-5-1565-536056	ROAD DEPARTMENT BLDG	3,253.52	5,073.06	1,827.83	0.00	0.00	0.00	0.00%
100-5-1565-536061	BRANCH OFFICE ENV HEALTH	1,975.97	0.00	857.13	0.00	0.00	0.00	0.00%
100-5-1565-536066	BRANCH OFF PLAN & BLDG	679.58	785.73	818.55	0.00	0.00	0.00	0.00%
100-5-1565-536071	PUBLIC LIBRARY BLDG	8,115.08	2,774.96	2,552.13	0.00	0.00	0.00	0.00%
100-5-1565-536076	BRYAN LANG LIBRARY BLDG	93.65	0.00	14,160.54	0.00	0.00	0.00	0.00%
100-5-1565-536081	FACILITIES MANAGEMENT BLD	10,170.09	4,505.88	6,767.09	0.00	0.00	0.00	0.00%
100-5-1565-536086	CORONER BLDG	387.34	141.45	295.81	0.00	0.00	0.00	0.00%
100-5-1565-536091	SHERIFF OFFICE - JAIL	33,005.79	35,022.48	25,184.03	0.00	0.00	0.00	0.00%
100-5-1565-536095	CCSO-Patrol Building	231.41	219.55	809.99	0.00	0.00	0.00	0.00%
100-5-1565-536101	SHERIFF - SUBSTATION	8,511.56	4,624.34	10,211.89	0.00	0.00	0.00	0.00%
100-5-1565-536106	SHERIFF - 911 CENTER	553.52	9,801.72	64.58	0.00	0.00	0.00	0.00%
100-5-1565-536125	NEW HEALTH DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1565-536126	ST.MARYS HEALTH DEPT	937.18	600.84	5,517.30	0.00	0.00	0.00	0.00%
100-5-1565-536127	WOODBINE HEALTH DEPARTM	1,445.68	152.24	164.73	0.00	0.00	0.00	0.00%
100-5-1565-536131	MCKINLEY CENTER	5,684.96	7,661.73	6,189.78	0.00	0.00	0.00	0.00%
100-5-1565-536132	CASA KINGSLAND	4,335.12	4,851.00	3,701.80	0.00	0.00	0.00	0.00%
100-5-1565-536133	GATEWAY BEHAVIORAL HLTH	9,439.16	9,497.20	7,059.40	0.00	0.00	0.00	0.00%
100-5-1565-536134	MAINPOINT CLINIC	120.89	783.22	415.81	0.00	0.00	0.00	0.00%
100-5-1565-536136	DFACS BLDG	1,556.52	1,528.10	3,539.73	0.00	0.00	0.00	0.00%
100-5-1565-536141	STATION 10 (KINGSLAND)	6,510.03	12,482.01	5,346.69	0.00	0.00	0.00	0.00%
100-5-1565-536142	STATION 11 (WOODBINE)	2,733.01	5,203.26	6,717.06	0.00	0.00	0.00	0.00%

Budget Comparison Report

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100-5-1565-536146	STATION 12 (MUSH BLUFF)	4,669.32	4,428.00	881.62	0.00	0.00	0.00	0.00%
100-5-1565-536156	STATION 14 (DUTCH MILL)	8,731.45	407.86	617.94	0.00	0.00	0.00	0.00%
100-5-1565-536161	STATION 15 (BROWNTOWN)	1,873.79	7,002.53	2,302.00	0.00	0.00	0.00	0.00%
100-5-1565-536166	STATION 16 (HARRIETT BLF)	1,848.71	2,256.26	758.66	0.00	0.00	0.00	0.00%
100-5-1565-536171	STATION 17 (WAVERLY)	3,063.41	1,915.84	4,914.34	0.00	0.00	0.00	0.00%
100-5-1565-536176	STATION 18 (TARBORO)	3,443.72	2,629.90	591.34	0.00	0.00	0.00	0.00%
100-5-1565-536177	STATION 19 (Dover Bluff)	4,965.55	2,702.79	3,521.86	0.00	0.00	0.00	0.00%
100-5-1565-536181	S/R 110 LANDFILL	3,778.57	5,564.83	834.07	0.00	0.00	0.00	0.00%
100-5-1565-536186	C&D INDUSTRIAL LANDFILL	1,678.68	4,385.90	1,497.30	0.00	0.00	0.00	0.00%
100-5-1565-536191	OLD STILL LANDFILL	0.00	115.40	0.00	0.00	0.00	0.00	0.00%
100-5-1565-536196	RECORDS RETENTION BLDG	12.00	0.00	526.98	0.00	0.00	0.00	0.00%
100-5-1565-536197	Resiliency Operations Center	2,085.21	1,261.31	2,262.26	0.00	0.00	0.00	0.00%
100-5-1565-536201	EOC BUILDING	5,002.74	4,246.86	2,857.37	0.00	0.00	0.00	0.00%
100-5-1565-536202	GOVERNMENT SVCS BLDG	3,718.02	8,843.30	17,421.74	0.00	0.00	0.00	0.00%
100-5-1565-536203	BOARD OF REGISTRARS	94.40	576.82	298.99	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**242,500.23**	**277,116.91**	**255,621.33**	**296,000.00**	**263,250.00**	**-32,750.00**	**-11.06%**
Class: 54 - CAPITAL OUTLAY								
100-5-1565-542600	OTHER EQUIP > $5,000	0.00	10,268.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**10,268.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 1565 - FACILITIES MANAGEMENT:	**608,929.56**	**754,643.56**	**604,073.81**	**750,764.00**	**727,943.00**	**-22,821.00**	**-3.04%**

FACILITIES MANAGEMENT

Facilities Management department provides timely and effective maintenance to county facilities, implements maintenance capital projects, and efficiently manages and maintains the county's facility assets. The budget also pays for some operating costs associated with power and services contracts. The Facilities Maintenance division is responsible for the general upkeep and repairs of over 43 county buildings and facilities valued at more than $30 million. In addition to assisting with special projects, this deparment oversees the exterminating, security, elevators, and janitorial contractors. Facilities is responsible for energy management, implementing energy conservation measures when appropriate, and oversight of the HVAC control programs.

Performance Measures	Actual FY 2021	Actual FY 2022	Actual FY 2023	Projected FY 2024	Projected FY 2025
Buildings Maintained	46	46	43	43	45
Air conditioners maintained	227	227	227	227	237
Generators maintained	25	25	25	25	27
Square footage for all maintained buildings	445,849	378,122	378,122	378,122	400,000
Maintenance Items completed	1,077	1,423	1,797	2,022	2,200

STRATEGIC PLAN

Camden County Vision Principle A:

1. Well-maintained and beautiful parks and open spaces
2. Updated, well-maintained, attractive County buildings and facilities
    - Park upgrades
    - Comprehensive County Facilities Master Plan
    - Fire Training Facility
    - Public Safety Complex/Jail Facility
    - Fire House 11 direction
    - Recreational Trails Program Grant for Browntown
    - Public Works/Fleet Facility
    - Resiliency Operations Center
    - Communications/EOC Facility
    - New Public Works Facility
    - Mainpoint Facility Improvements
    - Bryan Lang Building Improvements
    - Fuel Stations
    - Library Interior Renovations
    - A/C Unit Replacement
    - Fire Station 12 City Sewer service
    - Fire Station 10 Tower Site
    - Historic courthouse roof replacement
    - New generators Courthouse, facilities, landfills
    - Sheriff's substation new gate, fence, motor
    - Parking structure Facilities
    - Annex Building Phase 1-elections space
    - Emergency Generators for county buildings
    - County Buildings and facilities security phase 2

Staffing Resources					
Facilities Maintenance Director	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Administrative Assistant					1.00
Building Maintenance Supervisor	1.00	1.00	1.00	1.00	2.00
HVAC Tech	1.00	1.00	1.00	1.00	1.00
Maintenance Techs	2.00	3.00	3.00	5.00	8.00
Total Staffing Resources	*5.00*	*6.00*	*6.00*	*8.00*	*13.00*

Funding Sources	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	$567,367	$699,773	$720,636	$699,773	$727,943

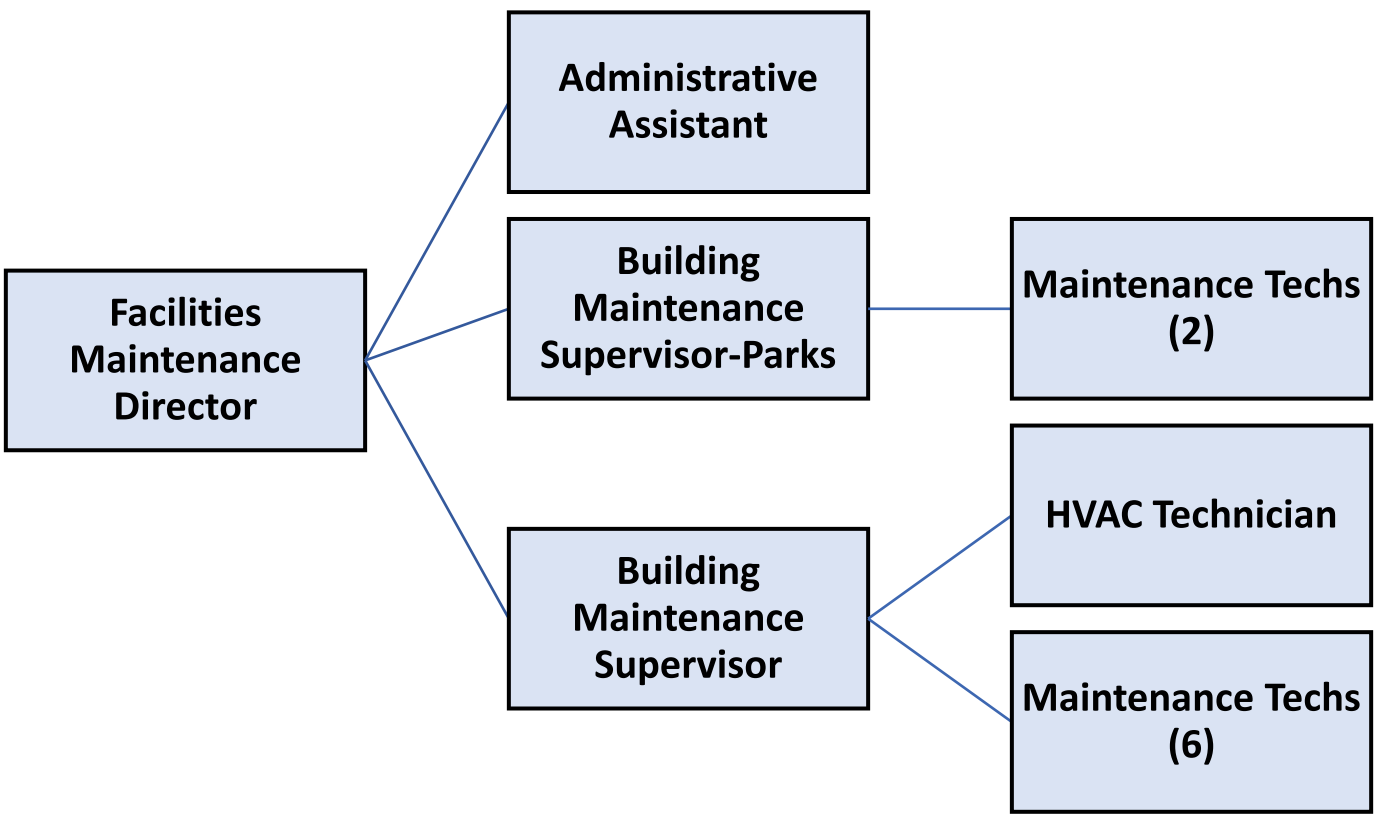
Explanation of Changes

INCREASE IN PERSONNEL- 5

INCREASE IN MAINTENANCE COSTS

INCREASE IN CONTRACTED SERVICES, ELECTRICAL, PHONES

FACILITIES MANAGEMENT ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1510 - FINANCE & BUDGET								
Class: 51 - SALARIES & BENEFITS								
100-5-1510-511100	SALARIES - REGULAR EMPLOY	314,659.25	363,369.96	295,820.15	404,516.00	433,339.00	28,823.00	7.13%
100-5-1510-512200	SOCIAL SECURITY TAXES	22,411.04	25,612.92	20,919.66	30,946.00	33,150.00	2,204.00	7.12%
100-5-1510-512400	RETIREMENT	9,224.51	9,871.13	8,734.21	11,337.00	11,702.00	365.00	3.22%
100-5-1510-512403	RETIREMENT: COUNTY MATCH	16,373.62	15,050.29	14,167.75	20,827.00	18,241.00	-2,586.00	-12.42%
	Total Class: 51 - SALARIES & BENEFITS:	**362,668.42**	**413,904.30**	**339,641.77**	**467,626.00**	**496,432.00**	**28,806.00**	**6.16%**
Class: 52 - CONTRACTED SERVICES								
100-5-1510-521208	AUDIT FEES	41,850.00	54,000.00	48,500.00	41,500.00	50,000.00	8,500.00	20.48%
100-5-1510-521250	CONTRACT SERV-COMPUTER	500.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1510-521335	C/S-ANNUAL SOFTWARE MAIN	18,799.15	20,107.78	20,449.94	20,280.00	21,000.00	720.00	3.55%
100-5-1510-521340	C/S-CLOUD COMPUTING FEES	102.52	0.00	0.00	5,200.00	0.00	-5,200.00	-100.00%
100-5-1510-522100	JANITORIAL - CONTRACTS	8,877.88	8,477.88	7,064.90	8,478.00	8,500.00	22.00	0.26%
100-5-1510-522201	REP & MT COMPUTERS	0.00	0.00	0.00	1,450.00	0.00	-1,450.00	-100.00%
100-5-1510-522202	REP & MT OFF EQUIPMENT	2,398.98	2,911.21	3,515.69	2,041.00	3,756.00	1,715.00	84.03%
100-5-1510-522220	REP & MT VEHICLES	7.50	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1510-523200	TELEPHONE	2,240.83	2,265.96	1,905.57	2,280.00	2,400.00	120.00	5.26%
100-5-1510-523201	CELL PHONES	2,043.38	2,773.23	2,116.07	2,400.00	2,535.00	135.00	5.63%
100-5-1510-523300	ADVERTISING & PUBLISHING	3,067.87	1,311.56	559.40	2,283.00	3,500.00	1,217.00	53.31%
100-5-1510-523400	PRINTING	132.86	0.00	202.20	3,244.00	0.00	-3,244.00	-100.00%
100-5-1510-523500	TRAVEL	130.14	2,385.96	28.84	1,000.00	5,200.00	4,200.00	420.00%
100-5-1510-523600	DUES & SUBSCRIPTIONS	2,441.43	7,621.24	12,699.76	2,840.00	15,985.00	13,145.00	462.85%
100-5-1510-523700	EDUCATION & TRAINING	4,687.00	1,559.00	0.00	3,719.00	2,000.00	-1,719.00	-46.22%
	Total Class: 52 - CONTRACTED SERVICES:	**87,279.54**	**103,413.82**	**97,042.37**	**96,715.00**	**114,876.00**	**18,161.00**	**18.78%**
Class: 53 - SUPPLIES								
100-5-1510-531100	OFFICE SUPPLIES	4,156.53	1,992.43	1,473.23	2,500.00	2,500.00	0.00	0.00%
100-5-1510-531101	MINOR OPERATING $0 - $499	1,533.58	1,774.35	697.43	3,670.00	3,670.00	0.00	0.00%
100-5-1510-531102	POSTAGE	2,096.17	1,908.05	1,365.33	1,434.00	1,700.00	266.00	18.55%
100-5-1510-531103	COMPUTER SUPPLIES	3,447.59	8,318.85	3,405.62	4,450.00	5,100.00	650.00	14.61%
100-5-1510-531104	JANITORIAL SUPPLIES	510.34	635.39	425.03	615.00	1,020.00	405.00	65.85%
100-5-1510-531110	MISCELLANEOUS	656.14	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1510-531210	WATER & SEWER	384.76	151.50	119.78	132.00	150.00	18.00	13.64%
100-5-1510-531230	ELECTRIC	6,565.24	7,605.85	6,193.10	5,928.00	7,800.00	1,872.00	31.58%
100-5-1510-531300	OTHER SUPPLIES	449.05	674.48	554.49	318.00	690.00	372.00	116.98%
100-5-1510-531600	SMALL EQUIP $500 - $4,999	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-1510-531601	COMPUTERS $500 - $4,999	3,590.36	0.00	0.00	700.00	700.00	0.00	0.00%
100-5-1510-531750	CENTRAL SUPPLY INVENTORY	233.31	164.05	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1510-531751	CENTRAL POSTAGE	190.47	0.00	2,200.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**23,813.54**	**23,224.95**	**16,434.01**	**20,247.00**	**23,830.00**	**3,583.00**	**17.70%**
	Total Department: 1510 - FINANCE & BUDGET:	**473,761.50**	**540,543.07**	**453,118.15**	**584,588.00**	**635,138.00**	**50,550.00**	**8.65%**

FINANCE AND BUDGET

The Department of Finance and Budget is responsible for the financial services and general operations of the governmental unit as required to meet Camden County Government's mission and vision. The not mandated Department of Finance & Budget is tasked to use County resources efficiently and to provide true stewardship of the citizen's funds. A few of the services provided include: management of County debt; management of investments and cash; financial planning; payroll administration; maintenance of fixed assets; preparation of financial reports to measure results; management of Curbside Services.

Performance Measures	Actual FY 2021	Actual FY 2022	Actual FY 2023	Projected FY 2024	Projected FY 2025
Number of accounts payable checks issued	8,716	3,268	2,685	3,500	3,500
Number of accounts payable transactions	16,833	18,016	20,000	20,000	2,000
Number of receipts processed	19,038	19,358	20,294	20,500	20,500
Number of purchase orders issued	364	450	600	600	600
Number of payroll check/direct deposit vouchers	12,394	15,271	15,500	15,500	15,550
Number of annual State/Federal reports required	10	8	10	10	10

Strategic Plan 2023-2028-2038 - Goal 1: Financially Sound County Providing Exceptional Service and Value: Objective #1 Provide financial responsible budget and approporiate tax level that supports exceptional County services. Top Priority Management Agenda: County Financial Policies: Review and Revision.

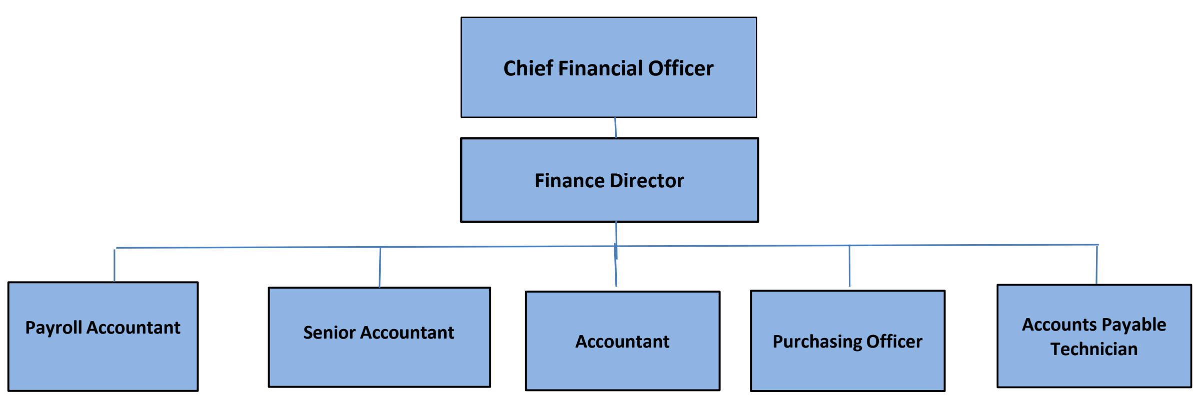
Staffing Resources					
Chief Finance Officer	1.00	1.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00	1.00
Senior Accountant	0.00	0.00	0.00	0.00	1.00
Accountant(s)	2.00	2.00	2.00	2.00	1.00
Payroll Accountant	1.00	1.00	1.00	1.00	1.00
Purchasing Officer	1.00	1.00	1.00	1.00	1.00
Accounts Payable Technician	1.00	1.00	1.00	1.00	1.00
Total Staffing Resources	*7.00*	*7.00*	*7.00*	*7.00*	*7.00*

Funding Sources	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	$451,440	$473,762	$545,464	$575,981	$635,138

Explanation of Changes/Comments:

The Department of Finance & Budget includes county wide costs for all audit costs, with the exception of a portion to the Enterprise Funds: Solid Waste Fund, Curbside, and Two Rivers Gun Range. A portion of salaries is allocated to the Enterprise Funds as well to allow for appropriate financial management and staff coverage. Increase in purchasing, accounts payable and accounting transactions are due to large grants received.

FINANCE AND BUDGET ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1540 - HUMAN RESOURCES								
Class: 51 - SALARIES & BENEFITS								
100-5-1540-511100	SALARIES - REGULAR EMPLOY	93,633.35	137,720.59	110,205.65	144,374.00	147,983.00	3,609.00	2.50%
100-5-1540-511102	SALARIES-SELLBACK LEAVE	0.00	1,978.32	0.00	0.00	0.00	0.00	0.00%
100-5-1540-512200	SOCIAL SECURITY TAXES	6,977.37	10,438.60	8,203.32	11,044.00	11,320.00	276.00	2.50%
100-5-1540-512400	RETIREMENT	2,832.95	4,159.69	3,385.48	4,332.00	4,440.00	108.00	2.49%
100-5-1540-512403	RETIREMENT: COUNTY MATCH	4,222.05	5,942.09	3,224.20	7,051.00	7,227.00	176.00	2.50%
100-5-1540-512902	EMPLOYEE APPRECIATIONS	1,822.75	3,565.28	4,674.80	3,000.00	5,000.00	2,000.00	66.67%
100-5-1540-512904	UNIFORMS	242.39	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**109,730.86**	**163,804.57**	**129,693.45**	**169,801.00**	**175,970.00**	**6,169.00**	**3.63%**
Class: 52 - CONTRACTED SERVICES								
100-5-1540-521100	ADMIN SERVICES-APPLICANT T	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-1540-521200	CONTRACT SERVICES - LEGAL	20,050.44	14,177.24	10,288.65	20,000.00	20,000.00	0.00	0.00%
100-5-1540-521254	CONTRACT SERV-ADMINISTRA1	74,539.06	42,170.63	49,071.42	32,000.00	20,000.00	-12,000.00	-37.50%
100-5-1540-521335	C/S-ANNUAL SOFTWARE MAIN	5,809.60	6,184.78	29,526.88	25,500.00	25,500.00	0.00	0.00%
100-5-1540-521340	C/S-CLOUD COMPUTING FEES	102.52	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1540-522100	JANITORIAL - CONTRACTS	1,596.40	1,541.40	1,284.50	1,500.00	1,500.00	0.00	0.00%
100-5-1540-522202	REP & MT OFF EQUIPMENT	2,315.04	2,513.69	1,967.93	1,500.00	1,500.00	0.00	0.00%
100-5-1540-523200	TELEPHONE	1,466.05	1,738.80	1,466.79	1,750.00	1,750.00	0.00	0.00%
100-5-1540-523201	CELL PHONES	983.01	1,179.85	983.65	1,300.00	1,300.00	0.00	0.00%
100-5-1540-523300	ADVERTISING & PUBLISHING	90.00	618.79	338.31	3,500.00	3,500.00	0.00	0.00%
100-5-1540-523400	PRINTING	967.73	814.01	0.00	3,500.00	3,500.00	0.00	0.00%
100-5-1540-523500	TRAVEL	766.19	3,496.12	1,083.20	4,000.00	4,000.00	0.00	0.00%
100-5-1540-523600	DUES & SUBSCRIPTIONS	2,647.80	2,551.22	1,183.87	1,800.00	1,800.00	0.00	0.00%
100-5-1540-523700	EDUCATION & TRAINING	1,094.00	50.00	680.00	2,000.00	2,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**112,427.84**	**77,036.53**	**97,875.20**	**99,350.00**	**87,350.00**	**-12,000.00**	**-12.08%**
Class: 53 - SUPPLIES								
100-5-1540-531100	OFFICE SUPPLIES	620.20	1,038.34	657.13	600.00	600.00	0.00	0.00%
100-5-1540-531101	MINOR OPERATING $0 - $499	2,378.74	859.88	232.84	1,000.00	1,000.00	0.00	0.00%
100-5-1540-531102	POSTAGE	508.07	401.59	478.60	400.00	400.00	0.00	0.00%
100-5-1540-531103	COMPUTER SUPPLIES	81.91	619.92	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-1540-531210	WATER & SEWER	115.44	45.45	35.94	100.00	100.00	0.00	0.00%
100-5-1540-531230	ELECTRIC	1,969.57	2,281.75	1,857.92	2,500.00	2,500.00	0.00	0.00%
100-5-1540-531270	FUEL	122.84	0.00	241.14	0.00	0.00	0.00	0.00%
100-5-1540-531601	COMPUTERS $500 - $4,999	1,263.07	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**7,059.84**	**5,246.93**	**3,503.57**	**5,600.00**	**5,600.00**	**0.00**	**0.00%**
	Total Department: 1540 - HUMAN RESOURCES:	**229,218.54**	**246,088.03**	**231,072.22**	**274,751.00**	**268,920.00**	**-5,831.00**	**-2.12%**

HUMAN RESOURCES

The Human Resources division manages benefit administration and compensation, recruiting, training and development, and employee relations through collaborative efforts and excellent customer service. The key objectives of the Human Resources Division are to provide quality human resources services in order to attract, develop, motivate, and retain a strategically aligned workforce and create a healthy, positive work environment characterized by fair treatment of staff, open communication, personal accountability, confidentiality, trust, and mutual respect.

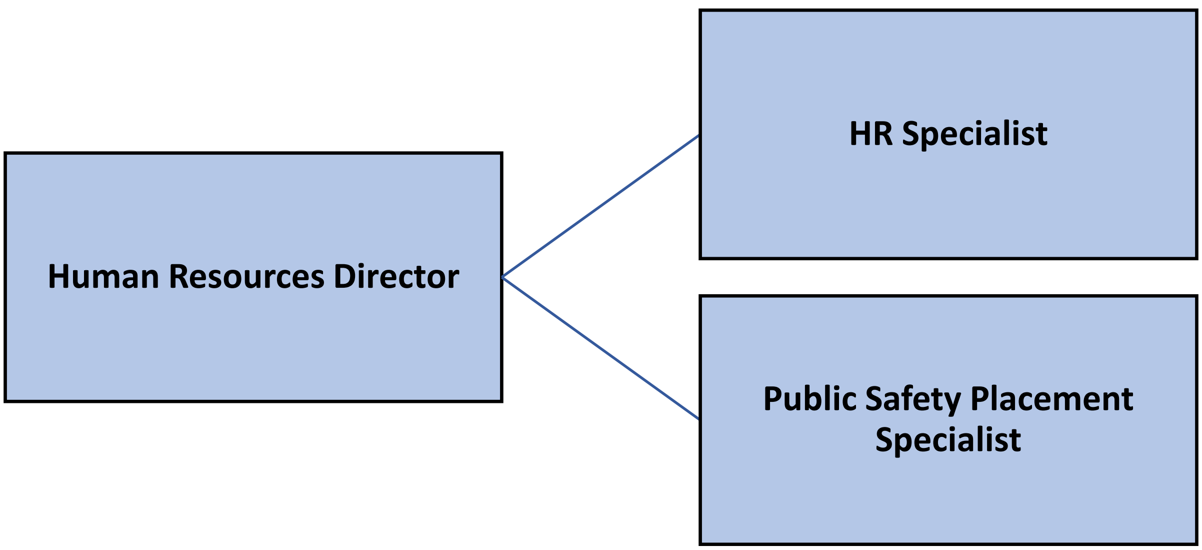
Performance Measures	Actual FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
New Hires	181	139	144	133	150
Employees with Rate/Title Change/Transfers	614	595	662	589	650
Terminations	84	60	88	104	100
First Report of Injury (WC-1)	61	55	41	45	40
Employees Approved for Family Medical Leave	12	12	22	12	15
Grievances/Appeals Filed	2	0	2	0	0
Long-Term Disability Claims Filed	0	1	2	2	2
Unemployment Claims	6	6	8	6	5
Jobs Advertised	57	63	90	57	60
Training Classes Held	12	6	12	14	15

Staffing Resources					
Senior Director of Human Resources & Risk	0.34	0.33	0.33	0.33	0.33
Director of Risk and Benefits	0.00	0.00	0.00	0.00	0.00
Benefits Assistant (Part Time)	0.00	0.00	0.00	0.00	0.00
Human Resource Generalist	1.00	1.00	1.00	1.00	1.00
Public Safety Placement Specialist	0.00	0.00	1.00	1.00	1.00
Human Resources Assistant	0.00	0.00	0.00	0.00	0.00
Total Staffing Resources	*1.34*	*1.33*	*2.33*	*2.33*	*2.33*

Funding Sources	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	**$138,352**	**$229,219**	**$231,196**	**$274,751**	**$268,920**

Explanation of Changes

HUMAN RESOURCES ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1535 - INFORMATION TECHNOLOGY								
Class: 51 - SALARIES & BENEFITS								
100-5-1535-511100	SALARIES - REGULAR EMPLOY	217,784.48	292,139.87	241,298.90	315,096.00	376,250.00	61,154.00	19.41%
100-5-1535-511300	OVERTIME	34.63	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1535-512200	SOCIAL SECURITY TAXES	15,989.51	21,643.67	17,790.82	24,106.00	28,783.00	4,677.00	19.40%
100-5-1535-512400	RETIREMENT	5,028.36	7,369.57	7,407.49	11,188.00	9,584.00	-1,604.00	-14.34%
100-5-1535-512403	RETIREMENT: COUNTY MATCH	2,603.39	3,805.09	2,282.27	7,013.00	2,978.00	-4,035.00	-57.54%
100-5-1535-512904	UNIFORMS	0.00	0.00	354.97	450.00	450.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**241,440.37**	**324,958.20**	**269,134.45**	**357,853.00**	**418,045.00**	**60,192.00**	**16.82%**
Class: 52 - CONTRACTED SERVICES								
100-5-1535-521250	CONTRACT SERV-COMPUTER	33,379.23	42,230.74	49,670.34	52,670.00	101,153.00	48,483.00	92.05%
100-5-1535-521335	C/S-ANNUAL SOFTWARE MAIN	151,598.52	118,387.60	93,364.79	99,489.00	125,041.00	25,552.00	25.68%
100-5-1535-521340	C/S-CLOUD COMPUTING FEES	68,077.40	89,839.97	65,020.72	94,719.00	293,901.00	199,182.00	210.29%
100-5-1535-522100	JANITORIAL - CONTRACTS	1,541.40	1,541.40	1,284.50	1,480.00	1,480.00	0.00	0.00%
100-5-1535-522201	REP & MT COMPUTERS	672.46	1,036.74	1,369.45	5,500.00	5,500.00	0.00	0.00%
100-5-1535-522202	REP & MT OFFICE EQUIPMENT	433.89	4.28	39.38	1,500.00	1,500.00	0.00	0.00%
100-5-1535-522220	R & M VEHICLES	95.24	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1535-523200	TELEPHONE	11,027.21	12,605.10	10,814.06	13,058.00	13,058.00	0.00	0.00%
100-5-1535-523201	CELL PHONES	3,137.39	3,399.21	2,787.34	5,000.00	5,000.00	0.00	0.00%
100-5-1535-523300	ADVERTISING & PUBLISHING	2,689.66	60.00	120.00	3,000.00	3,000.00	0.00	0.00%
100-5-1535-523400	PRINTING	0.00	0.00	0.00	50.00	50.00	0.00	0.00%
100-5-1535-523500	TRAVEL	112.17	2,442.96	1,463.95	5,500.00	5,500.00	0.00	0.00%
100-5-1535-523600	DUES & SUBSCRIPTIONS	9,221.71	198.62	2,449.32	2,031.00	410.00	-1,621.00	-79.81%
100-5-1535-523700	EDUCATION & TRAINING	687.69	1,539.88	3,895.02	9,300.00	6,710.00	-2,590.00	-27.85%
	Total Class: 52 - CONTRACTED SERVICES:	**282,673.97**	**273,286.50**	**232,278.87**	**293,297.00**	**562,303.00**	**269,006.00**	**91.72%**
Class: 53 - SUPPLIES								
100-5-1535-531100	OFFICE SUPPLIES	152.61	94.93	56.51	100.00	100.00	0.00	0.00%
100-5-1535-531101	MINOR OPERATING $0 - $499	996.77	726.60	502.17	1,000.00	1,000.00	0.00	0.00%
100-5-1535-531102	POSTAGE	129.79	0.00	0.00	50.00	50.00	0.00	0.00%
100-5-1535-531103	COMPUTER SUPPLIES	1,821.76	791.26	328.63	7,896.00	5,000.00	-2,896.00	-36.68%
100-5-1535-531104	JANITORIAL SUPPLIES	0.00	0.00	0.00	50.00	50.00	0.00	0.00%
100-5-1535-531120	TIRES & TUBES	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-1535-531122	R & M VEHICLES	92.07	46.57	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-1535-531210	WATER & SEWER	76.95	30.29	23.96	0.00	0.00	0.00	0.00%
100-5-1535-531230	ELECTRIC	1,313.06	1,521.18	1,238.63	1,445.00	1,800.00	355.00	24.57%
100-5-1535-531270	FUEL	877.76	1,062.81	633.73	2,000.00	2,000.00	0.00	0.00%
100-5-1535-531300	OTHER SUPPLIES	32.00	66.49	122.66	50.00	240.00	190.00	380.00%
100-5-1535-531600	SMALL EQUIP $500 - $4,999	0.00	0.00	1,287.81	3,000.00	3,000.00	0.00	0.00%
100-5-1535-531601	COMPUTERS $500 - $4,999	3,043.93	1,001.25	0.00	4,000.00	4,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1535-531603	FURNITURE $500 - $ 4,999	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
	Total Class: 53 - SUPPLIES:	**8,536.70**	**5,341.38**	**4,194.10**	**21,091.00**	**19,740.00**	**-1,351.00**	**-6.41%**
Total Department: 1535 - INFORMATION TECHNOLOGY:		**532,651.04**	**603,586.08**	**505,607.42**	**672,241.00**	**1,000,088.00**	**327,847.00**	**48.77%**

INFORMATION TECHNOLOGY

The Information Technology Division is a proactive leader in identifying issues, anticipating the needs of, and offering innovative solutions to the internal customers of the Camden County Government. The key objectives of the Information Technology Division is to deliver efficient, reliable, innovative technology services and solutions that support sound decisions and effective governing by the Camden County Government. This program is not mandated by any authority.

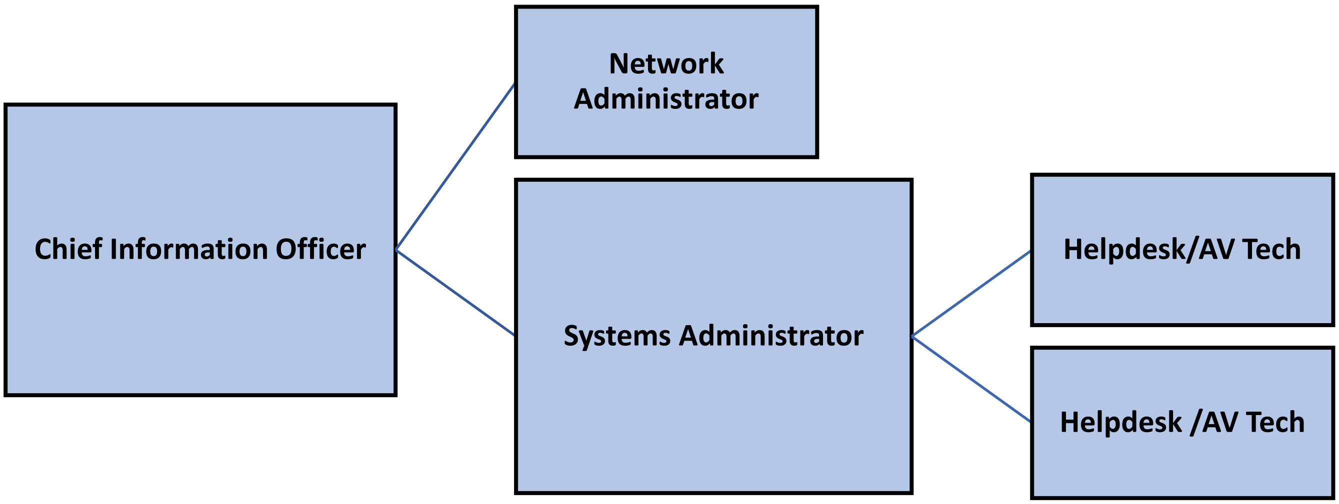
Performance Measures	Actual FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Number of work orders	1,500	1,800	2064	2000	2090
Number of computers supported	280	293	335	324	325
Number of projects completed	12	8		8	9
Number of servers maintained	56	57	62	71	68
Number of networks maintained	28	31	32	34	36
Number of cell phones supported	161	166	169	72	72
Number of audio/video systems	9	10	10	15	15

Staffing Resources					
Chief Information Officer	1.00	1.00	1.00	1.00	1.00
Director	0.00	0.00	0.00	0.00	
Systems Administrator	1.00	1.00	1.00	1.00	1.00
Network Administrator					1.0
Jr. Network Administrator	0.00	0.00	1.00	1.00	0
Help Desk Technician	0.50	1.00	0.00	0.00	0
AV Engineer					1
AV/Help Desk Technician	1.00	1.00	2.00	2.00	2.0
Total Staffing Resources	*3.50*	*4.00*	*5.00*	*6.00*	

Funding Sources	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	**$387,379**	**$532,651**	**$649,643**	**$665,663**	**$1,000,088**

Explanation of Changes

INFORMATION TECHNOLOGY ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1557 - INSURANCE								
Class: 51 - SALARIES & BENEFITS								
100-5-1557-511100	SALARIES	70,147.11	73,130.15	59,259.04	74,546.00	78,320.00	3,774.00	5.06%
100-5-1557-512200	SOCIAL SECURITY TAXES	5,193.16	5,375.79	4,267.18	5,703.00	5,995.00	292.00	5.12%
100-5-1557-512400	COUNTY RETIREMENT	2,172.74	2,180.79	1,814.55	2,236.00	2,351.00	115.00	5.14%
100-5-1557-512403	RETIREMENT - COUNTY MATCH	4,223.44	4,312.10	3,516.10	4,472.00	4,702.00	230.00	5.14%
100-5-1557-512600	UNEMPLOYMENT INSURANCE	0.00	7,630.24	2,636.90	5,000.00	5,000.00	0.00	0.00%
100-5-1557-512904	UNIFORMS	78.88	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1557-512905	SAFETY EQUIPMENT	0.00	0.00	228.46	500.00	500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**81,815.33**	**92,629.07**	**71,722.23**	**92,457.00**	**96,868.00**	**4,411.00**	**4.77%**
Class: 52 - CONTRACTED SERVICES								
100-5-1557-521201	LEGAL FEES	4,801.50	0.00	0.00	20,000.00	20,000.00	0.00	0.00%
100-5-1557-521254	CONTRACTED SVCS-ADMIN	46,000.00	42,500.00	42,500.00	65,000.00	65,000.00	0.00	0.00%
100-5-1557-522100	JANITORIAL-CONTRACTS	770.76	770.76	642.30	800.00	800.00	0.00	0.00%
100-5-1557-522201	REPAIRS & MAINTENANCE-COI	0.00	400.00	208.00	500.00	500.00	0.00	0.00%
100-5-1557-522202	REPAIR & MAINT - OFFICE EQU	13.72	61.43	84.22	100.00	100.00	0.00	0.00%
100-5-1557-522220	REP & MT VEHICLES	1,663.78	0.00	158.54	1,500.00	1,500.00	0.00	0.00%
100-5-1557-523100	VEHICLE & EQUIP INSURANCE	378,836.00	433,295.86	210,433.87	587,950.00	705,540.00	117,590.00	20.00%
100-5-1557-523101	PROPERTY INSURANCE	160,228.57	184,349.00	205,526.00	266,551.00	319,861.00	53,310.00	20.00%
100-5-1557-523102	LIABILITY INSURANCE	282,847.00	311,628.30	774,263.57	487,593.00	585,111.00	97,518.00	20.00%
100-5-1557-523200	TELEPHONE	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-1557-523201	CELL PHONE	0.00	0.00	0.00	600.00	600.00	0.00	0.00%
100-5-1557-523400	PRINTING	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-1557-523500	TRAVEL	629.75	2,793.03	5.40	1,000.00	1,000.00	0.00	0.00%
100-5-1557-523600	DUES & SUBSCRIPTIONS	955.00	850.00	50.00	1,000.00	1,000.00	0.00	0.00%
100-5-1557-523700	EDUCATION & TRAINING	359.55	2,256.41	250.00	3,500.00	3,500.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**877,105.63**	**978,904.79**	**1,234,121.90**	**1,436,694.00**	**1,705,112.00**	**268,418.00**	**18.68%**
Class: 53 - SUPPLIES								
100-5-1557-531100	OFFICE SUPPLIES	20.42	59.96	26.82	100.00	100.00	0.00	0.00%
100-5-1557-531101	MINOR OPERATING	135.25	87.23	630.12	100.00	100.00	0.00	0.00%
100-5-1557-531102	POSTAGE	95.49	45.49	30.45	100.00	100.00	0.00	0.00%
100-5-1557-531103	COMPUTER SUPPLIES	0.00	0.00	42.99	200.00	200.00	0.00	0.00%
100-5-1557-531122	VEHICLE SUPPLIES	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
100-5-1557-531270	FUEL	625.90	403.75	207.84	725.00	725.00	0.00	0.00%
100-5-1557-531300	OTHER SUPPLIES	0.00	18.49	0.00	0.00	0.00	0.00	0.00%
100-5-1557-531601	COMPUTERS $500-$4999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**877.06**	**614.92**	**938.22**	**1,425.00**	**1,425.00**	**0.00**	**0.00%**
	Total Department: 1557 - INSURANCE:	**959,798.02**	**1,072,148.78**	**1,306,782.35**	**1,530,576.00**	**1,803,405.00**	**272,829.00**	**17.83%**

RISK MANAGEMENT (INSURANCE)

The Risk Management Program provides property and casualty insurance for all County property, as well as promotes safety programs. The mission of Risk Management is to provide cost effective insurance coverage for all County property while maintaining and developing new programs to educate and reduce accidents, thereby reducing the cost of loss.

Performance Measures	Actual FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Number of Insurance policies/lines of	14	15	15	15	15
Equipment/Property Damage Incidents	20	15	20	15	24
Public Incident or Injury	13	12	13	12	15
Sheriff' Office Incidents	25	15	20	15	25
Unemployment Claims	5	5	4	3	5
Number of Safety Committee meetings held	4	4	4	4	4
Staffing Resources					
Safety & Risk Manager - Lance Landress	0	1	1	1	1
Director of HR & Risk Mgmt - Mike Spiers	.35	0	.05	.05	.05
Total Staffing Resources	*.35*	*1*	*1.05*	*1.05*	*1.05*

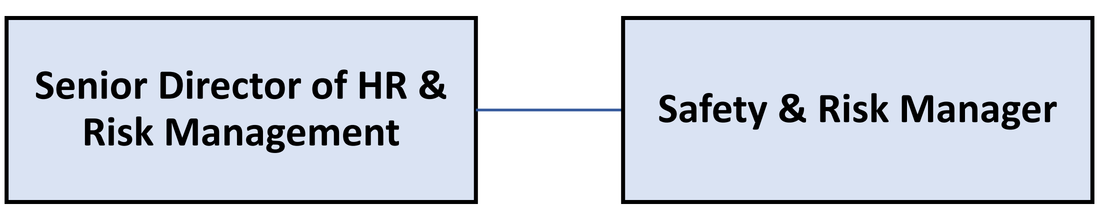
Funding Sources	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	**$895,597**	**$959,798**	**$1,227,023**	**$1,528,976**	**$1,803,405**

Explanation of Changes

Risk Management now has one of the old mosquito control trucks:

- Estimate 20% increase Vehicle and Equipment Insurance
- Estimate 20% increase Property Insurance
- Estimate 20% increase Liability Insurance
- Increase cost of fuel

RISK MANAGEMENT ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1558 - ONSITE WELLNESS CLINIC								
Class: 51 - SALARIES & BENEFITS								
100-5-1558-511100	SALARIES	314,403.08	360,250.35	288,666.82	376,975.00	386,364.00	9,389.00	2.49%
100-5-1558-512200	SOCIAL SECURITY TAXES	23,192.89	26,128.68	20,858.31	28,839.00	29,560.00	721.00	2.50%
100-5-1558-512400	RETIREMENT	8,607.77	9,533.26	8,771.41	11,309.00	11,591.00	282.00	2.49%
100-5-1558-512403	RETIREMENT: COUNTY MATCH	13,212.73	6,021.51	3,016.17	14,859.00	15,230.00	371.00	2.50%
100-5-1558-512904	UNIFORMS	1,002.81	881.96	603.59	800.00	1,200.00	400.00	50.00%
	Total Class: 51 - SALARIES & BENEFITS:	**360,419.28**	**402,815.76**	**321,916.30**	**432,782.00**	**443,945.00**	**11,163.00**	**2.58%**
Class: 52 - CONTRACTED SERVICES								
100-5-1558-521230	CONTRACTED R&M - ALL BLDG	519.45	639.40	359.55	480.00	480.00	0.00	0.00%
100-5-1558-521251	CONTRACT SVC-PRACTITIONER	18,250.00	19,875.00	16,843.75	24,000.00	26,500.00	2,500.00	10.42%
100-5-1558-521256	CONTRACT SVC-MEDICAL DIRE	20,400.00	20,400.00	20,000.00	24,000.00	24,000.00	0.00	0.00%
100-5-1558-521335	C/S-ANNUAL SOFTWARE MAIN	3,232.00	3,217.71	3,738.46	3,433.00	3,613.00	180.00	5.24%
100-5-1558-521340	C/S-CLOUD COMPUTING FEES	3,913.92	5,128.42	4,557.02	6,020.00	5,936.00	-84.00	-1.40%
100-5-1558-522100	JANITORIAL - CONTRACTS	8,097.28	8,010.65	6,847.05	8,150.00	8,150.00	0.00	0.00%
100-5-1558-522201	REP & MT COMPUTERS	0.00	0.00	33.28	0.00	0.00	0.00	0.00%
100-5-1558-522202	REP & MT OFF EQUIPMENT	966.45	1,078.48	851.10	600.00	600.00	0.00	0.00%
100-5-1558-522205	REPAIR & MAINT - MEDICAL EC	-368.00	0.00	0.00	200.00	300.00	100.00	50.00%
100-5-1558-523102	LIABILITY INSURANCE	12,480.00	15,543.84	16,305.12	15,544.00	15,544.00	0.00	0.00%
100-5-1558-523200	TELEPHONE	3,354.63	3,414.02	2,917.19	3,390.00	3,390.00	0.00	0.00%
100-5-1558-523201	CELL PHONES	1,227.80	1,103.99	920.57	1,108.00	1,108.00	0.00	0.00%
100-5-1558-523300	ADVERTISING & PUBLISHING	353.83	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-1558-523400	PRINTING	178.58	0.00	0.00	200.00	200.00	0.00	0.00%
100-5-1558-523500	TRAVEL	1,191.61	0.00	2,667.93	500.00	500.00	0.00	0.00%
100-5-1558-523600	DUES & SUBSCRIPTIONS	78.72	653.72	78.72	739.00	1,004.00	265.00	35.86%
100-5-1558-523700	EDUCATION & TRAINING	1,407.17	1,044.99	918.75	5,640.00	5,640.00	0.00	0.00%
100-5-1558-523800	PROFESSIONAL LICENSES	0.00	103.95	175.00	119.00	265.00	146.00	122.69%
	Total Class: 52 - CONTRACTED SERVICES:	**75,283.44**	**80,214.17**	**77,213.49**	**94,223.00**	**97,330.00**	**3,107.00**	**3.30%**
Class: 53 - SUPPLIES								
100-5-1558-531100	OFFICE SUPPLIES	1,013.54	949.87	714.38	1,450.00	1,450.00	0.00	0.00%
100-5-1558-531101	MINOR OPERATING	2,572.98	1,183.02	1,776.32	1,750.00	1,900.00	150.00	8.57%
100-5-1558-531102	POSTAGE	106.73	138.23	160.11	90.00	200.00	110.00	122.22%
100-5-1558-531103	COMPUTER SUPPLIES	866.97	2,266.12	680.64	1,500.00	1,500.00	0.00	0.00%
100-5-1558-531104	JANITORIAL SUPPLIES	100.48	281.85	47.12	150.00	100.00	-50.00	-33.33%
100-5-1558-531106	MEDICAL SUPPLIES - GENERAL	46,478.69	52,729.37	20,026.37	24,575.00	30,000.00	5,425.00	22.08%
100-5-1558-531109	MEDICATIONS	0.00	0.00	34,217.25	30,000.00	32,000.00	2,000.00	6.67%
100-5-1558-531210	WATER & SEWER	300.06	338.69	209.54	325.00	325.00	0.00	0.00%
100-5-1558-531230	ELECTRIC	6,867.81	7,588.90	5,637.25	7,200.00	7,200.00	0.00	0.00%
100-5-1558-531300	OTHER SUPPLIES	511.49	372.50	452.17	510.00	510.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1558-531600	SMALL EQUIP $500 - $4,999	7,890.52	4,577.52	1,545.00	0.00	4,261.00	4,261.00	0.00%
100-5-1558-531603	FURNITURE $500-$4,999	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**66,709.27**	**70,426.07**	**65,466.15**	**68,050.00**	**79,946.00**	**11,896.00**	**17.48%**
	Total Department: 1558 - ONSITE WELLNESS CLINIC:	**502,411.99**	**553,456.00**	**464,595.94**	**595,055.00**	**621,221.00**	**26,166.00**	**4.40%**

ONSITE WELLNESS CLINIC

The Onsite Wellness Clinic, MainPoint Health and Wellness, provides pre-employment screenings, random drug screens, fit-for-duty physicals for deputies, police, and firefighters, and continuous care for employee health for employees and dependents. It is the mission of the Medical and Wellness Division to find a balance between overall organizational health and fiscal sustainability through professional medical support, a comprehensive wellness program, and encouraging employees to become engaged in their personal health.

Performance Measures	Actual FY 2021	Actual FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Total Patient Encounters All County/Municipalities	5162	4706	5061	5800	6000
Employee Fit-For-Duty Physicals - All Entities	175	105	181	200	200
Random Drug Screens All Entities	62	44	118	144	144
Wellness Educational Opportunities (Group)	1	1	4	4	4

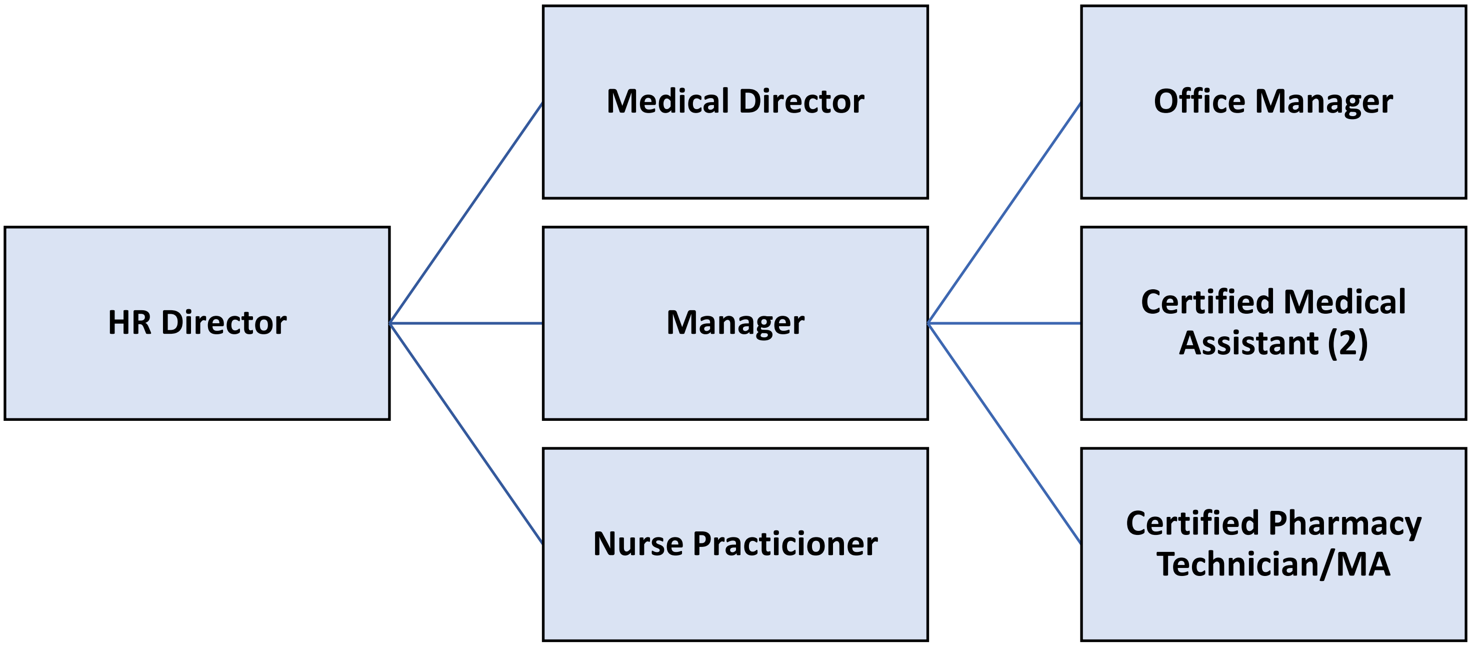
Staffing Resources					
Human Resources Sr. Director	0.14	0.14	0.14	0.14	0.14
Director of Health and Wellness (Clinic Director)	1.00	1.00	1.00	1.00	1.00
Nurse Practitioner	1.00	1.00	1.00	1.00	2.00
Front Office Manager	1.00	1.00	1.00	1.00	1.50
Medical Assistants	2.00	2.00	2.00	2.00	3.00
Medical Assistant / Pharmacy Technician	1.00	0.00	1.00	1.00	1.00
Total Staffing Resources	*6.14*	*6.14*	*6.14*	*7.64*	*8.6.4*

Funding Sources	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	**$487,604**	**$520,169**	**$562,169**	**$582,169**	**$621,221**

Explanation of Changes

Increases are already noted this year in persons using the clinic/office. We have had an uptick in people wanting to come and get their maintenance medications with us which has been noted in our orders of medications. We plan to reach out and attract more persons this year, which will increase our numbers, and increase the savings we see in our health plan.

ONSITE WELLNESS CLINIC ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1506 - SPECIAL APPROPRIATIONS								
Class: 51 - SALARIES & BENEFITS								
100-5-1506-512401	RETIREMENT CONTRA ACCT	-119,149.27	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**-119,149.27**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-1506-521211	CLASSIFICATION PLAN UPDAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1506-521212	SENIOR CITIZENS PROGRAM	58,357.29	50,000.00	50,000.00	50,000.00	0.00	-50,000.00	-100.00%
100-5-1506-521220	GRANT MATCH APPROPRIATIO	0.00	0.00	0.00	100,000.00	150,000.00	50,000.00	50.00%
100-5-1506-521222	HAZARD MITIGATION	1,649.43	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1506-521223	TRANSPORT GRANT(GDOT-531	74,158.06	61,923.71	39,266.24	64,000.00	50,000.00	-14,000.00	-21.88%
100-5-1506-521227	INDIGENT BURIAL	0.00	0.00	-353.00	0.00	0.00	0.00	0.00%
100-5-1506-521254	CONTRACT SERV-ADMINISTRA	19,607.58	14,819.67	9,458.00	10,000.00	90,000.00	80,000.00	800.00%
100-5-1506-521300	SPACEPORT	1,627,534.45	373,368.07	0.00	0.00	0.00	0.00	0.00%
100-5-1506-522032	319h GRANT	103,855.00	31,836.08	0.00	0.00	0.00	0.00	0.00%
100-5-1506-522240	HURRICANE DORIAN	0.00	1,650.00	0.00	0.00	0.00	0.00	0.00%
100-5-1506-522250	COVID19	41,486.42	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1506-522255	HURRICANE IAN	0.00	13,474.11	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**1,926,648.23**	**547,071.64**	**98,371.24**	**224,000.00**	**290,000.00**	**66,000.00**	**29.46%**
Class: 53 - SUPPLIES								
100-5-1506-531100	OFFICE SUPPLIES	0.00	-481.60	0.00	0.00	0.00	0.00	0.00%
100-5-1506-531105	CENTRAL JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1506-531600	SMALL EQUIP $500 - $4,999	439.88	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1506-531750	CENTRAL SUPPLY INVENTORY	660.90	1,541.12	1,872.04	2,500.00	2,500.00	0.00	0.00%
100-5-1506-531751	CENTRAL POSTAGE	-28.44	913.72	-284.00	2,500.00	2,500.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**1,072.34**	**1,973.24**	**1,588.04**	**5,000.00**	**5,000.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-1506-571004	TAD TAX - ST. MARYS	29,560.26	125,832.00	154,714.00	132,000.00	162,450.00	30,450.00	23.07%
100-5-1506-572019	CAMDEN HOUSE BUDGET PYM	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00%
100-5-1506-572020	FAMILY CONNECTION CAMDEN	0.00	0.00	43,750.00	52,500.00	0.00	-52,500.00	-100.00%
100-5-1506-572030	ST. MARYS RIVER MANAGEMEI	700.00	700.00	0.00	700.00	700.00	0.00	0.00%
100-5-1506-574000	BAD DEBT EXPENSE	598,786.12	657,075.03	393,597.34	600,000.00	600,000.00	0.00	0.00%
100-5-1506-574100	BAD DEBT - MEDICARE/INSUR	405,186.11	444,323.64	234,114.82	383,000.00	400,000.00	17,000.00	4.44%
	Total Class: 57 - INTERGOVERNMENTAL:	**1,064,232.49**	**1,257,930.67**	**856,176.16**	**1,198,200.00**	**1,193,150.00**	**-5,050.00**	**-0.42%**
Class: 61 - OTHER FINANCING USES								
100-5-1506-611000	OPERATING TRANSF-OUT (CP)	543,710.00	603,539.00	1,188,465.00	1,188,465.00	1,289,175.00	100,710.00	8.47%
100-5-1506-611008	OP TRANS OUT(EMG TELE SY)	138,915.00	272,203.00	275,000.00	370,181.00	206,187.00	-163,994.00	-44.30%
100-5-1506-611012	OP TRANS-OUT (UNINC TAX)	10,635.44	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1506-611018	TRANSFER OUT GUN RANGE	0.00	0.00	0.00	110,299.00	120,000.00	9,701.00	8.80%
	Total Class: 61 - OTHER FINANCING USES:	**693,260.44**	**875,742.00**	**1,463,465.00**	**1,668,945.00**	**1,615,362.00**	**-53,583.00**	**-3.21%**
	Total Department: 1506 - SPECIAL APPROPRIATIONS:	**3,566,064.23**	**2,682,717.55**	**2,419,600.44**	**3,096,145.00**	**3,103,512.00**	**7,367.00**	**0.24%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1550 - TAX ASSESSOR								
Class: 51 - SALARIES & BENEFITS								
100-5-1550-511100	SALARIES - REGULAR EMPLOY	544,744.04	635,479.85	506,120.10	679,329.00	677,394.00	-1,935.00	-0.28%
100-5-1550-511102	SALARIES-SELLBACK LEAVE	973.20	1,092.00	1,092.00	0.00	0.00	0.00	0.00%
100-5-1550-511600	SALARIES - MONTHLY	18,600.00	18,600.00	15,500.00	18,600.00	18,600.00	0.00	0.00%
100-5-1550-512200	SOCIAL SECURITY TAXES	41,828.64	48,334.47	38,891.96	51,968.00	53,244.00	1,276.00	2.46%
100-5-1550-512400	RETIREMENT	13,273.53	14,778.14	13,281.20	20,176.00	20,131.00	-45.00	-0.22%
100-5-1550-512403	RETIREMENT: COUNTY MATCH	16,385.88	16,224.86	16,250.99	27,137.00	24,195.00	-2,942.00	-10.84%
100-5-1550-512904	UNIFORMS	182.35	879.47	0.00	300.00	600.00	300.00	100.00%
100-5-1550-512905	SAFETY EQUIPMENT	163.99	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**636,151.63**	**735,388.79**	**591,136.25**	**797,510.00**	**794,164.00**	**-3,346.00**	**-0.42%**
Class: 52 - CONTRACTED SERVICES								
100-5-1550-521100	BOARD MEMBERS FEES	0.00	0.00	77.76	0.00	0.00	0.00	0.00%
100-5-1550-521201	LEGAL FEES	0.00	0.00	0.00	1,000.00	5,000.00	4,000.00	400.00%
100-5-1550-521218	CONTRACT SERV - AERIAL PHO	66,347.00	33,173.50	0.00	37,768.00	37,768.00	0.00	0.00%
100-5-1550-521250	CONTRACT SERV-COMPUTER	10,230.00	60,264.00	29,232.00	66,300.00	30,000.00	-36,300.00	-54.75%
100-5-1550-521335	C/S-ANNUAL SOFTWARE MAIN	10,781.94	12,328.92	3,089.32	11,000.00	15,740.00	4,740.00	43.09%
100-5-1550-522100	JANITORIAL - CONTRACTS	15,492.48	15,516.99	12,925.28	14,800.00	14,800.00	0.00	0.00%
100-5-1550-522201	REP & MT COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1550-522202	REP & MT OFF EQUIPMENT	2,819.12	2,714.62	1,815.38	2,500.00	3,000.00	500.00	20.00%
100-5-1550-522220	REP & MT VEHICLES	1,737.63	1,986.19	903.46	2,500.00	3,500.00	1,000.00	40.00%
100-5-1550-523200	TELEPHONE	4,388.13	4,416.55	3,896.41	5,000.00	5,000.00	0.00	0.00%
100-5-1550-523201	CELL PHONES	1,652.01	3,929.35	4,187.44	7,000.00	7,000.00	0.00	0.00%
100-5-1550-523300	ADVERTISING & PUBLISHING	34.88	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-1550-523400	PRINTING	21,750.99	23,450.98	3,484.93	25,000.00	26,000.00	1,000.00	4.00%
100-5-1550-523500	TRAVEL	17,277.59	18,862.11	13,313.73	33,135.00	20,000.00	-13,135.00	-39.64%
100-5-1550-523600	DUES & SUBSCRIPTIONS	2,579.71	2,235.20	2,620.05	4,320.00	4,425.00	105.00	2.43%
100-5-1550-523700	EDUCATION & TRAINING	8,452.10	6,280.35	2,703.00	9,225.00	8,750.00	-475.00	-5.15%
	Total Class: 52 - CONTRACTED SERVICES:	**163,543.58**	**185,158.76**	**78,248.76**	**219,648.00**	**181,083.00**	**-38,565.00**	**-17.56%**
Class: 53 - SUPPLIES								
100-5-1550-531100	OFFICE SUPPLIES	1,695.27	1,219.09	1,260.20	3,000.00	2,000.00	-1,000.00	-33.33%
100-5-1550-531101	MINOR OPERATING $0 - $499	1,015.47	1,033.86	650.76	200.00	1,000.00	800.00	400.00%
100-5-1550-531102	POSTAGE	1,431.98	1,788.29	1,658.40	2,000.00	2,500.00	500.00	25.00%
100-5-1550-531103	COMPUTER SUPPLIES	938.27	6,263.48	1,054.49	1,500.00	1,500.00	0.00	0.00%
100-5-1550-531104	JANITORIAL SUPPLIES	206.49	529.68	366.69	750.00	750.00	0.00	0.00%
100-5-1550-531106	MEDICAL SUPPLIES-GENERAL	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-1550-531120	TIRES & TUBES	242.00	956.34	706.91	1,500.00	2,500.00	1,000.00	66.67%
100-5-1550-531122	VEHICLE SUPPLIES	45.12	167.97	224.10	100.00	250.00	150.00	150.00%
100-5-1550-531210	WATER & SEWER	769.49	302.99	239.55	500.00	500.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1550-531230	ELECTRIC	13,130.47	15,211.68	12,386.21	14,000.00	15,000.00	1,000.00	7.14%
100-5-1550-531270	FUEL	5,837.85	8,338.57	6,527.27	8,000.00	8,000.00	0.00	0.00%
100-5-1550-531300	OTHER SUPPLIES	834.36	1,155.04	1,501.41	1,000.00	1,500.00	500.00	50.00%
100-5-1550-531600	SMALL EQUIP $500 - $4,999	0.00	1,922.25	0.00	0.00	0.00	0.00	0.00%
100-5-1550-531601	COMPUTERS $500 - $4,999	1,511.00	2,140.00	1,521.21	2,100.00	3,000.00	900.00	42.86%
100-5-1550-531750	CENTRAL SUPPLY INVENTORY	143.17	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**27,800.94**	**41,029.24**	**28,097.20**	**34,750.00**	**38,600.00**	**3,850.00**	**11.08%**
Class: 54 - CAPITAL OUTLAY								
100-5-1550-542200	VEHICLES	44,468.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**44,468.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 1550 - TAX ASSESSOR:	**871,964.15**	**961,576.79**	**697,482.21**	**1,051,908.00**	**1,013,847.00**	**-38,061.00**	**-3.62%**

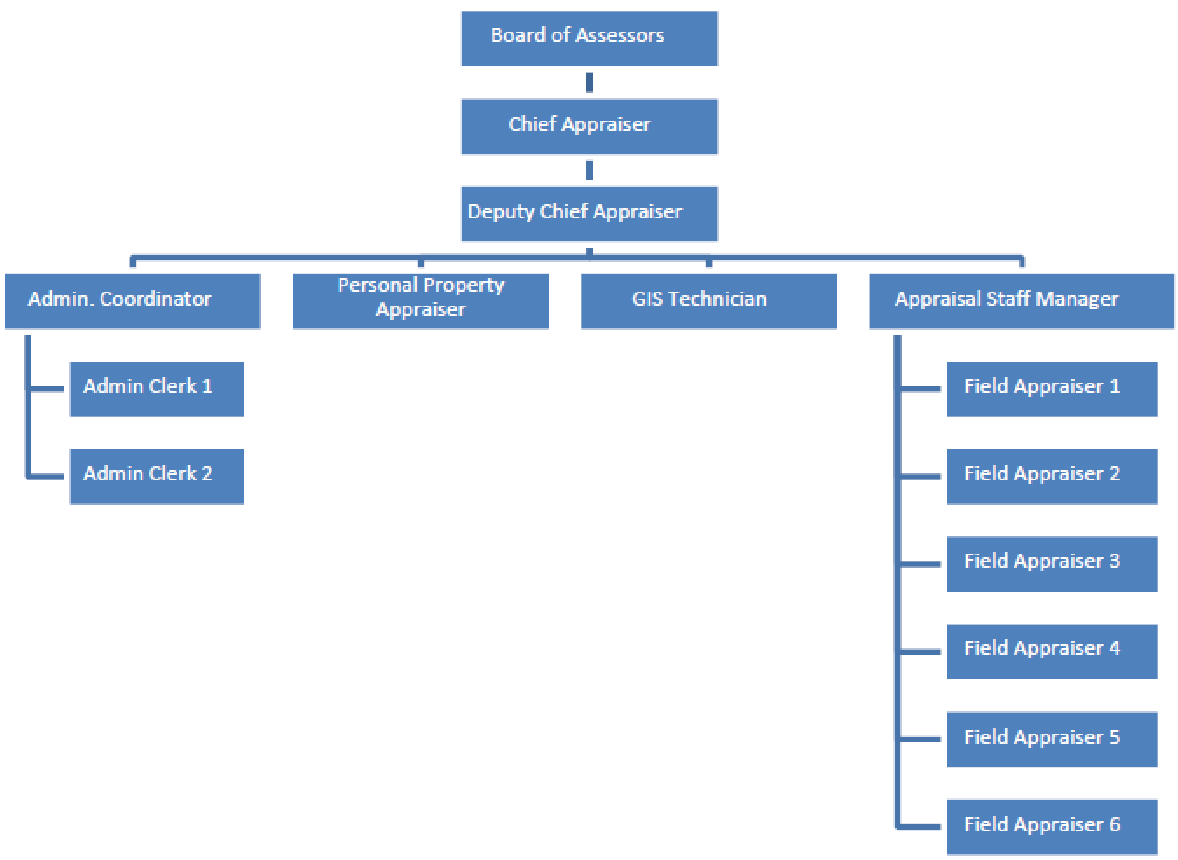
TAX ASSESSOR

The Camden County Tax Assessor’s Office performs mass property appraisals in order to generate an annual county-wide tax digest used in levying and collecting ad valorem taxes in accordance with Georgia Law and Department of Revenue Rules and Regulations. The mission of the Tax Assessor’s Office is to professionally compile an accurate, uniform, and timely county digest which meets the requirements of Georgia Law and Department of Revenue Rules and Regulations while providing exceptional service to the taxpayers of Camden County. The Tax Assessor’s office is mandated by state and local regulations.

Performance Measures	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Projected FY 2025
Annual Review of values vs. sales (Conducted by Dept. of Audits)	500	500	500	500	500
Mailed annual assessment notices for real property	31833	33000	33000	33500	33000
Mailed annual assessment notices for personal property	1600	1600	1600	1650	1700
Tax exemptions removed from non-qualified properties	25	20	20	50	100
Certified Appraisers on Staff	13	13	13	13	13
Official Review Year for the Assessors' Office by the Dept. of Rev.	Yes	No	No	Yes	No
Personal Property Accounts Reviewed (every 3 years by law)	400	600	500	500	500
Review/Revaluation of Residential Land Appraisal Tables	Yes	Yes	Yes	Yes	Yes
Review/Revaluation of Residential Improvement Schedules	Yes	Yes	Yes	Yes	Yes
Review/Revaluation of Commercial and Agricultural Land	Yes	Yes	Yes	Yes	Yes
Review/Revaluation of Commercial/Industrial Improvements	Yes	Yes	Yes	Yes	Yes
Property Transfers and Sales Qualifications (Deeds)	3498	3000	4018	4000	4000
Field Review of Qualified Sales	1949	2000	2000	2500	2500
Homestead Exemption Applications	670	767	1000	1000	1000
Specialized Assessment Applications and Field Review	72	50	50	75	75
Field Inspection of Building Permits	1226	1300	1553	1500	1500
Field Inspection of Property Returns	40	30	30	25	25
Review Appeals and Adjust When Necessary	1005	2500	2500	2000	2000

Staffing Resources					
Chief Appraiser	1.00	1.00	1.00	1.00	1.00
Deputy Chief Appraiser	1.00	1.00	1.00	1.00	1.00
Personal Property Appraiser	1.00	1.00	1.00	1.00	1.00
Real Property Appraisers	5.00	6.00	6.00	7.00	6.00
Administrative Coordinator	1.00	0.00	1.00	1.00	1.00
Administrative Clerks	2.00	2.00	2.00	2.00	2.00
GIS Technician	1.00	0.00	1.00	1.00	1.00
GIS Coordinator	0.00	1.00	1.00	0.00	0.00
Total Staffing Resources	*12.00*	*14.00*	*14.00*	*14.00*	*13.00*
Funding Sources	**Actual FY 2021**	**Adopted FY 2022**	**Adopted FY 2023**	**Adopted FY 2024**	**Adopted FY 2025**
General Fund $ (BOCC)	**$759,819**	**$929,730**	**$1,020,264**	**$1,051,908**	**$1,013,847**

TAX ASSESSOR ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1545 - TAX COMMISSIONER								
Class: 51 - SALARIES & BENEFITS								
100-5-1545-511100	SALARIES - REGULAR EMPLOY	499,061.50	581,095.31	461,693.79	612,938.00	618,046.00	5,108.00	0.83%
100-5-1545-511102	SALARIES-SELLBACK LEAVE	2,062.80	772.80	0.00	0.00	0.00	0.00	0.00%
100-5-1545-512200	SOCIAL SECURITY TAXES	36,075.26	42,155.93	33,110.65	47,032.00	47,220.00	188.00	0.40%
100-5-1545-512400	RETIREMENT	13,188.82	16,143.58	13,763.45	18,443.00	18,518.00	75.00	0.41%
100-5-1545-512403	RETIREMENT: COUNTY MATCH	13,627.08	14,381.69	10,554.93	18,652.00	19,178.00	526.00	2.82%
	Total Class: 51 - SALARIES & BENEFITS:	**564,015.46**	**654,549.31**	**519,122.82**	**697,065.00**	**702,962.00**	**5,897.00**	**0.85%**
Class: 52 - CONTRACTED SERVICES								
100-5-1545-521250	CONTRACT SERV-COMPUTER	0.00	0.00	8,529.05	10,135.00	10,680.00	545.00	5.38%
100-5-1545-521254	CONTRACT SERV-ADMINISTRA	-2,235.14	0.00	4,346.90	0.00	0.00	0.00	0.00%
100-5-1545-521317	RECORDING OF FI FA'S	-4,832.88	-915.19	-1,566.39	1,500.00	1,500.00	0.00	0.00%
100-5-1545-521330	CONTRACT SERV-DATA PROCS	32,593.91	41,803.62	32,363.25	36,400.00	39,510.00	3,110.00	8.54%
100-5-1545-522100	JANITORIAL - CONTRACTS	14,721.84	14,746.35	12,283.08	14,060.00	14,060.00	0.00	0.00%
100-5-1545-522201	REP & MT COMPUTERS	1,358.87	6,399.02	6,220.33	5,320.00	5,320.00	0.00	0.00%
100-5-1545-522202	REP & MT OFF EQUIPMENT	5,076.90	4,192.33	3,234.01	5,400.00	5,400.00	0.00	0.00%
100-5-1545-522220	REP & MT VEHICLES	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
100-5-1545-523200	TELEPHONE	5,899.73	5,937.70	4,990.83	5,900.00	5,900.00	0.00	0.00%
100-5-1545-523201	CELL PHONES	503.05	1,073.96	870.54	1,410.00	1,410.00	0.00	0.00%
100-5-1545-523300	ADVERTISING & PUBLISHING	-4,110.07	-9,081.00	-6,379.07	1,000.00	1,000.00	0.00	0.00%
100-5-1545-523400	PRINTING	536.61	469.98	1,287.06	1,840.00	1,840.00	0.00	0.00%
100-5-1545-523500	TRAVEL	1,581.63	3,850.41	1,730.44	5,270.00	5,110.00	-160.00	-3.04%
100-5-1545-523600	DUES & SUBSCRIPTIONS	5,101.56	4,478.29	2,570.21	5,990.00	6,336.00	346.00	5.78%
100-5-1545-523700	EDUCATION & TRAINING	1,079.00	2,453.50	978.50	2,400.00	2,660.00	260.00	10.83%
	Total Class: 52 - CONTRACTED SERVICES:	**57,275.01**	**75,408.97**	**71,458.74**	**96,925.00**	**101,026.00**	**4,101.00**	**4.23%**
Class: 53 - SUPPLIES								
100-5-1545-531100	OFFICE SUPPLIES	2,973.05	2,553.18	2,450.78	2,800.00	2,800.00	0.00	0.00%
100-5-1545-531101	MINOR OPERATING $0 - $499	2,437.63	2,996.50	1,190.12	2,800.00	2,800.00	0.00	0.00%
100-5-1545-531102	POSTAGE	7,204.55	10,995.16	10,476.13	7,000.00	8,000.00	1,000.00	14.29%
100-5-1545-531103	COMPUTER SUPPLIES	5,432.76	4,088.00	2,436.98	3,800.00	3,800.00	0.00	0.00%
100-5-1545-531104	JANITORIAL SUPPLIES	201.55	498.15	255.95	400.00	400.00	0.00	0.00%
100-5-1545-531122	VEHICLE SUPPLIES	0.00	151.82	364.75	200.00	200.00	0.00	0.00%
100-5-1545-531210	WATER & SEWER	731.02	287.83	227.57	0.00	0.00	0.00	0.00%
100-5-1545-531230	ELECTRIC	12,473.96	14,451.11	11,766.89	13,500.00	13,500.00	0.00	0.00%
100-5-1545-531270	FUEL	1,089.55	260.56	270.04	300.00	350.00	50.00	16.67%
100-5-1545-531300	OTHER SUPPLIES	176.98	556.37	664.79	200.00	500.00	300.00	150.00%
100-5-1545-531600	SMALL EQUIP $500 - $4,999	3,288.53	2,877.88	579.00	2,000.00	2,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1545-531601	COMPUTERS $500 - $4,999	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**36,009.58**	**39,716.56**	**30,683.00**	**35,000.00**	**36,350.00**	**1,350.00**	**3.86%**
	Total Department: 1545 - TAX COMMISSIONER:	**657,300.05**	**769,674.84**	**621,264.56**	**828,990.00**	**840,338.00**	**11,348.00**	**1.37%**

TAX COMMISSIONER

The Tax Commissioner's Office provides accurate information in a timely and courteous manner, anticipating the needs of, and offering innovative solutions to the internal and external customers of the Camden County. The Tax Commisioner's key objectives are to provide effective and accountable tax administration to the citizens of Camden County in a fair and courteous manner, to provide timely and accurate tax collections to all governing authorities and school systems and to pay all monies and fees which are collected to the proper governing authority in a timey manner. The Tax Commissioner is a state and locally-mandated office.

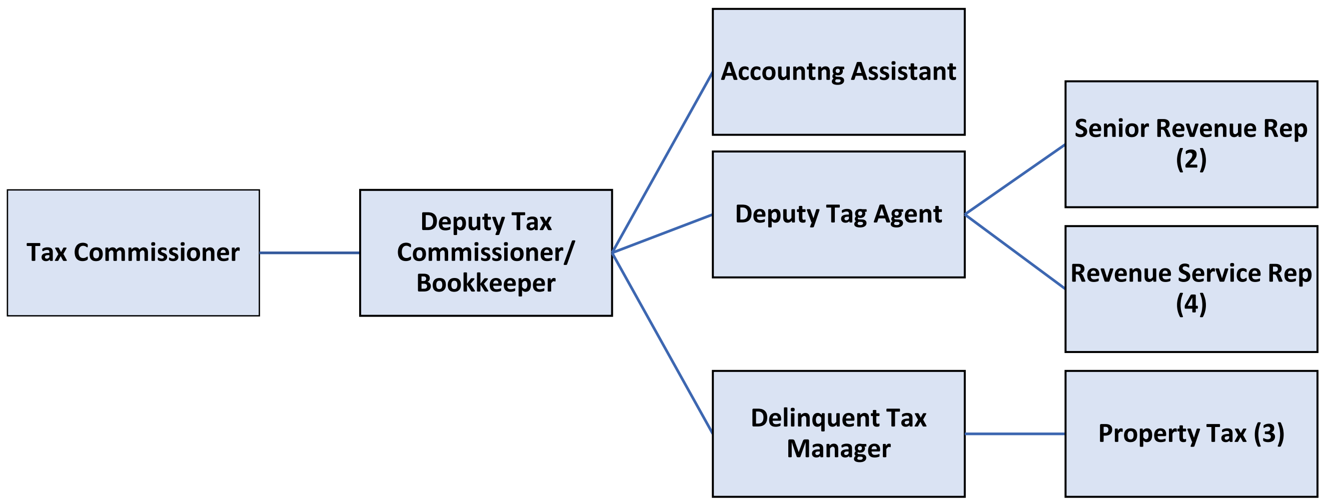
Performance Measures	Actual FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Number of phone calls per month	13,975*	13,983*	14,050*	14,070*	14,080*
Number of phone calls answered	2,037*	2,047*	2,090*	2,095*	3,010*
Number of vehicles registered	54,696	54,671	54,690	54,705	54700
Number of parcels of property billed for taxation	31,463	31,730	31,150	31,155	31,663
Revenue Collected for Motor Vehicles	14,636,77	12,964,381	14,257,371	14,798,655	15,028,429
Revenue Collected for Property Taxes	44,822,60	47,904,180	47,699,406	51,631,074	54,324,862
*Only includes phones calls to Motor Vehicle side include Property in a month period/property phone records were not available					

Staffing Resources					
Tax Commissioner	1.00	1.00	1.00	1.00	1.00
Deputy Tag Agent	1.00	1.00	1.00	1.00	1.00
Senior Deputy Tag Agent	0.00	0.00	0.00	0.00	0.00
Revenue Service Supervisor Tax	0.00	0.00	0.00	0.00	0.00
Delinquent Tax Manager	1.00	1.00	1.00	1.00	1.00
Senior Delinquent Tax Manager	0.00	0.00	0.00	0.00	0.00
Deputy Tax Commissioner/ Bookkeeper	1.00	1.00	1.00	1.00	1.00
Senior Revenue Service Representative	2.00	2.00	2.00	2.00	2.00
Property Tax Representatives	3.00	2.00	2.00	2.00	2.00
Senior Property Tax Representative	1.00	1.00	1.00	1.00	1.00
Accounting Assistant	1.00	1.00	1.00	1.00	1.00
Revenue Service Representatives	4.00	4.00	4.00	4.00	4.00
Total Staffing Resources	*13.00*	*14.00*	*14.00*	*14.00*	*14.00*

Funding Sources	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	**$ 621,550**	**$657,300**	**$758,957**	**$817,987**	**$840,338**

Explanation of Changes

TAX COMMISSIONERS ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1556 - WORKER'S COMPENSATION								
Class: 51 - SALARIES & BENEFITS								
100-5-1556-511100	SALARIES	13,381.28	14,167.64	11,328.59	15,163.00	15,542.00	379.00	2.50%
100-5-1556-512200	SOCIAL SECURITY TAXES	990.01	1,050.11	838.55	1,160.00	1,189.00	29.00	2.50%
100-5-1556-512400	RETIREMENT	415.14	423.12	348.04	455.00	467.00	12.00	2.64%
100-5-1556-512403	RETIREMENT- COUNTY MATCH	830.33	715.85	401.04	910.00	933.00	23.00	2.53%
100-5-1556-512701	SAFETY PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**15,616.76**	**16,356.72**	**12,916.22**	**17,688.00**	**18,131.00**	**443.00**	**2.50%**
Class: 52 - CONTRACTED SERVICES								
100-5-1556-521201	LEGAL FEES	0.00	15,861.50	5,117.95	25,000.00	25,000.00	0.00	0.00%
100-5-1556-521254	CONT SERVICES - ADMIN	70,415.05	76,228.11	64,423.54	74,000.00	76,000.00	2,000.00	2.70%
100-5-1556-521255	HEALTH & WELLNESS PLAN	9,768.81	13,208.35	8,745.43	14,000.00	14,000.00	0.00	0.00%
100-5-1556-521335	C/S ANNUAL SOFTWARE MAIN	0.00	67.98	0.00	0.00	0.00	0.00	0.00%
100-5-1556-522202	REPAIR & MAINTENANCE OFC I	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-1556-523200	TELEPHONE	274.89	275.52	230.10	0.00	0.00	0.00	0.00%
100-5-1556-523201	CELL PHONES	1,167.44	1,113.82	928.79	950.00	950.00	0.00	0.00%
100-5-1556-523500	TRAVEL	0.00	2,062.05	2,091.36	3,100.00	3,100.00	0.00	0.00%
100-5-1556-523700	EDUCATION & TRAINING	0.00	0.00	550.00	1,500.00	1,500.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**81,626.19**	**108,817.33**	**82,087.17**	**119,550.00**	**121,550.00**	**2,000.00**	**1.67%**
Class: 53 - SUPPLIES								
100-5-1556-531100	OFFICE SUPPLIES	111.60	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1556-531102	POSTAGE	0.00	0.00	34.95	0.00	0.00	0.00	0.00%
100-5-1556-531103	COMPUTER SUPPLIES	323.74	956.30	55.73	1,000.00	1,000.00	0.00	0.00%
100-5-1556-531106	MEDICAL SUPPLIES	2,674.11	3,383.58	1,456.21	15,000.00	5,000.00	-10,000.00	-66.67%
	Total Class: 53 - SUPPLIES:	**3,109.45**	**4,339.88**	**1,546.89**	**16,000.00**	**6,000.00**	**-10,000.00**	**-62.50%**
Class: 55 - SELF FUNDED INSURANCE								
100-5-1556-552101	STOP LOSS POLICY	106,983.00	119,442.00	124,735.00	136,000.00	160,000.00	24,000.00	17.65%
100-5-1556-552102	SITF ASSESSMENT	0.00	0.00	0.00	6,000.00	6,000.00	0.00	0.00%
100-5-1556-552200	CURRENT CLAIMS	0.00	0.00	0.00	400,000.00	195,000.00	-205,000.00	-51.25%
100-5-1556-552215	ADMINISTRATIVE FEES	19,682.08	18,456.00	13,930.00	22,000.00	22,000.00	0.00	0.00%
100-5-1556-552219	FINANCE DEPARTMENT	257.98	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1556-552220	REGISTRAR	12.81	-3.46	0.00	0.00	0.00	0.00	0.00%
100-5-1556-552225	FACILITIES MANAGEMENT	1,762.24	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1556-552227	CLERK OF SUPERIOR COURT	0.00	76.26	955.09	0.00	0.00	0.00	0.00%
100-5-1556-552232	SHERIFF'S DEPARTMENT	106,463.69	128,000.79	172,785.30	0.00	0.00	0.00	0.00%
100-5-1556-552233	CORRECTIONS/JAIL	0.00	7,801.31	0.00	0.00	0.00	0.00	0.00%
100-5-1556-552234	E M S	37,861.89	38,655.65	24,918.85	0.00	0.00	0.00	0.00%
100-5-1556-552236	E-911	0.00	829.88	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1556-552237	ANIMAL CONTROL	1,991.78	891.04	238.89	0.00	0.00	0.00	0.00%
100-5-1556-552238	ROADS AND BRIDGES	65,461.52	74,352.69	21,065.76	0.00	0.00	0.00	0.00%
100-5-1556-552241	COUNTY LIBRARY	0.00	0.00	666.63	0.00	0.00	0.00	0.00%
100-5-1556-552245	SOLID WASTE & RECYCLING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1556-552248	MANAGEMENT INFO SYSTEMS	404.05	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1556-552265	ONSITE WELLNESS CLINIC	444.95	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 55 - SELF FUNDED INSURANCE:	**341,325.99**	**388,502.16**	**359,295.52**	**564,000.00**	**383,000.00**	**-181,000.00**	**-32.09%**
Class: 57 - INTERGOVERNMENTAL								
100-5-1556-572600	ADJUSTMENTS	0.00	-11.25	-5.94	0.00	0.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**0.00**	**-11.25**	**-5.94**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 1556 - WORKER'S COMPENSATION:	**441,678.39**	**518,004.84**	**455,839.86**	**717,238.00**	**528,681.00**	**-188,557.00**	**-26.29%**

WORKERS COMPENSATION

The Workers Compensation Program provides protection for the interests of workers who are injured or become ill on the job, their families, and their employers by making timely, appropriate, and accurate decisions on claims. Workers Compensation provides prompt payment of benefits and helps injured workers return to gainful work as early as is feasible, while remaining good stewards for our taxpayers. Workers compensation is a federal and state-mandated program.

Performance Measures	Actual FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Number of claims	85	90			
Total dollars paid for claims	$119,380	$115,000	$165,000	$175,000	210,000

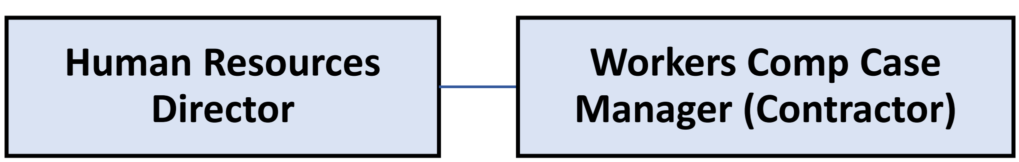
Staffing Resources					
Senior Director of Human Resources	0.15	0.15	0.15	0.15	0.15
Director of Health and Wellness	0.00	0.00	0.00	0.00	0.00
W/C Case Manager	0.00	Contracted	Contracte	Contracted	Contracted
Director of Risk and Benefits	n/a	0.00	0.00	0.00	0.00
Total Staffing Resources	*1.60*	*1.15*	*0.15*	*0.15*	*.15*

Funding Sources	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	**$408,948**	**$441,678**	**$495,030**	**$466,913**	**$528,681**

Explanation of Changes

Claims cost continue to rise.

WORKERS COMPENSATION ORGANIZATIONAL CHART



Section 3: Judiciary

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2200 - CLERK OF SUPERIOR COURT								
Class: 51 - SALARIES & BENEFITS								
100-5-2200-511100	SALARIES - REGULAR EMPLOY	396,725.94	467,397.03	385,216.33	523,227.00	524,576.00	1,349.00	0.26%
100-5-2200-511102	SALARIES-SELLBACK LEAVE	4,149.20	4,734.40	1,699.50	2,500.00	2,500.00	0.00	0.00%
100-5-2200-511300	OVERTIME	1,056.29	173.86	461.78	2,500.00	2,500.00	0.00	0.00%
100-5-2200-512200	SOCIAL SECURITY TAXES	28,764.79	34,013.44	27,705.28	40,465.00	40,513.00	48.00	0.12%
100-5-2200-512400	RETIREMENT	11,426.69	13,099.63	11,778.07	14,638.00	18,786.00	4,148.00	28.34%
100-5-2200-512403	RETIREMENT: COUNTY MATCH	13,964.01	14,124.60	11,558.76	18,069.00	16,018.00	-2,051.00	-11.35%
	Total Class: 51 - SALARIES & BENEFITS:	**456,086.92**	**533,542.96**	**438,419.72**	**601,399.00**	**604,893.00**	**3,494.00**	**0.58%**
Class: 52 - CONTRACTED SERVICES								
100-5-2200-521254	CONTRACT SERV-ADMINISTRA	0.00	282.00	0.00	0.00	0.00	0.00	0.00%
100-5-2200-521335	C/S-ANNUAL SOFTWARE MAIN	43,569.97	43,208.00	37,159.98	46,640.00	48,936.00	2,296.00	4.92%
100-5-2200-521340	C/S-CLOUD COMPUTING FEES	500.00	500.00	500.00	530.00	530.00	0.00	0.00%
100-5-2200-522100	JANITORIAL - CONTRACTS	13,992.12	13,992.12	11,660.10	14,668.00	14,668.00	0.00	0.00%
100-5-2200-522202	REP & MT OFF EQUIPMENT	1,300.16	2,336.18	2,617.94	4,000.00	4,000.00	0.00	0.00%
100-5-2200-523200	TELEPHONE	6,650.86	6,707.53	5,376.89	7,000.00	7,000.00	0.00	0.00%
100-5-2200-523300	ADVERTISING & PUBLISHING	0.00	1,020.70	0.00	0.00	0.00	0.00	0.00%
100-5-2200-523400	PRINTING	1,094.99	0.00	2,001.60	3,750.00	3,750.00	0.00	0.00%
100-5-2200-523500	TRAVEL	190.39	187.06	304.46	500.00	500.00	0.00	0.00%
100-5-2200-523600	DUES & SUBSCRIPTIONS	1,144.80	908.37	944.37	2,000.00	2,000.00	0.00	0.00%
100-5-2200-523700	EDUCATION & TRAINING	800.00	400.00	863.50	1,000.00	1,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**69,243.29**	**69,541.96**	**61,428.84**	**80,088.00**	**82,384.00**	**2,296.00**	**2.87%**
Class: 53 - SUPPLIES								
100-5-2200-531100	OFFICE SUPPLIES	2,373.05	2,606.13	2,007.07	3,000.00	3,000.00	0.00	0.00%
100-5-2200-531101	MINOR OPERATING $0 - $499	913.10	553.35	173.02	500.00	500.00	0.00	0.00%
100-5-2200-531102	POSTAGE	2,898.35	3,745.37	2,454.52	5,300.00	5,300.00	0.00	0.00%
100-5-2200-531103	COMPUTER SUPPLIES	3,133.69	3,163.06	1,830.86	2,500.00	2,500.00	0.00	0.00%
100-5-2200-531104	JANITORIAL SUPPLIES	79.10	0.00	119.43	360.00	360.00	0.00	0.00%
100-5-2200-531107	RECORDING SUPPLIES	734.92	772.80	796.85	950.00	950.00	0.00	0.00%
100-5-2200-531115	CHLD SUPPORT OFFICE/POSTA	1,296.15	1,135.63	1,028.63	2,175.00	2,175.00	0.00	0.00%
100-5-2200-531210	WATER & SEWER	462.14	481.29	357.96	700.00	700.00	0.00	0.00%
100-5-2200-531230	ELECTRIC	18,527.33	19,662.06	17,104.70	20,320.00	20,320.00	0.00	0.00%
100-5-2200-531300	OTHER SUPPLIES	146.48	198.42	261.89	250.00	325.00	75.00	30.00%
100-5-2200-531600	SMALL EQUIP $500 - $4,999	995.00	797.06	0.00	1,200.00	1,200.00	0.00	0.00%
100-5-2200-531601	COMPUTERS $500 - $4,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**31,559.31**	**33,115.17**	**26,134.93**	**37,255.00**	**37,330.00**	**75.00**	**0.20%**
	Total Department: 2200 - CLERK OF SUPERIOR COURT:	**556,889.52**	**636,200.09**	**525,983.49**	**718,742.00**	**724,607.00**	**5,865.00**	**0.82%**

CLERK OF SUPERIOR COURT

The local office of the Clerk of Superior Court has the responsibility over the Real Estate, Criminal, Civil and Liens Divisions along with Notary Recordings, Accounting/Bookkeeping, Child Support Receipt, Jury Management, Records Retention, Miscellaneous Recordings, Front Desk, Reception Area and Board of Equalization Oversight. The Mission of the Staff of the Clerk of Superior Court is to maintain integrity of vital records, court proceedings and all other matters entrusted to the office for public consideration. The Clerk, together with staff, is dedicated to accurately, efficiently, and courteously serving the public and the judiciary in all manner of recording to be held accountable to the citizens of Camden County for the proper collection of all fees associated with said responsibilities and to provide the highest standard for transparency regarding such collections. This program is mandated by Title 15, Chapter 6, Article 2 of the official code of GA annotated.

Performance Measures by *Calendar Year*	**Actual CY 2020**	**Actual CY 2021**	**Actual CY 2022**	**Actual CY 2023**	**Projected CY 2024**
Real Estate Division					
Instruments Recorded	10,570	10,189	10,812	12,000	10,000
Plats Recorded	137	150	148	173	200
DD214 Recordings (Not public record)	3	3	0	3	3
Number of ACH reconciliations (E-filing)	4,133	3,847	4,541	5,000	
Criminal Division					
Indictments; Accusations; Warrant Cases	1,670	1,629	1,757	1,950	
Capital Cases					
Active Cases Pending	982	1,156	1,058	1,150	
Court Proceedings	73	75	103	120	
Civil Division					
Cases Filed	1,122	1,161	1,021	1,200	1,200
Cases Pending	444	470	395	425	
Court Proceedings (WebEx inclusive)	89	112	125	140	
Adoptions	31	26	29	16	20
Number of ACH reconciliations (E-filing)	867	943	839	871	890
Liens Division					
Liens Filed	10,289	7,953	8,500	7514	8,500
Number of ACH reconciliations (E-filing)	2,389	2,645	3,450	3,200	2,900
Notary Division					
Certificates Issued	183	236	247	207	225
Child Support Receiver					
Payments Processed	1,619	1,530	1,009	908	875
*Reconcile receipts and print checks daily	1,619	1,530	1,009	908	875
*Reconcile Service Fees monthly and disburse	12	12	12	12	12
Jury Management					
Summons Issued	1,300	3,900	2,950	4,225	3,900
Disbursements	515	1,216	1,371	2,250	2,000
Trial Jury Selections	2	0	4	6	8
Grand Jury Sessions	5	12	4	16	16
Misc. Recording & Records Retention					
Records entered into Business & Professional Index	293	313	347	328	350

Criminal Records maintained onsite	18,294	19,952	21,000	24,000	
Civil Records maintained onsite	17,204	18,181	20,000	2,150	
Accounting/Bookkeeping					
# Monthly Reports for Office Receipts Reconciled	26	26	26	26	26
# of Monthly Reports for Fine/Fees Receipts	11	11	11	11	11
# of Bank Accounts Reconciled Monthly	10	10	10	9	9
Peach Court E-filing					
Number of Cases Filed	1,122	1,658	1,500	1,875	
Camden Superior Clerk Website					
Number of visits (beginning 2/1/16)	66,430	70,000	89,643	100,000	

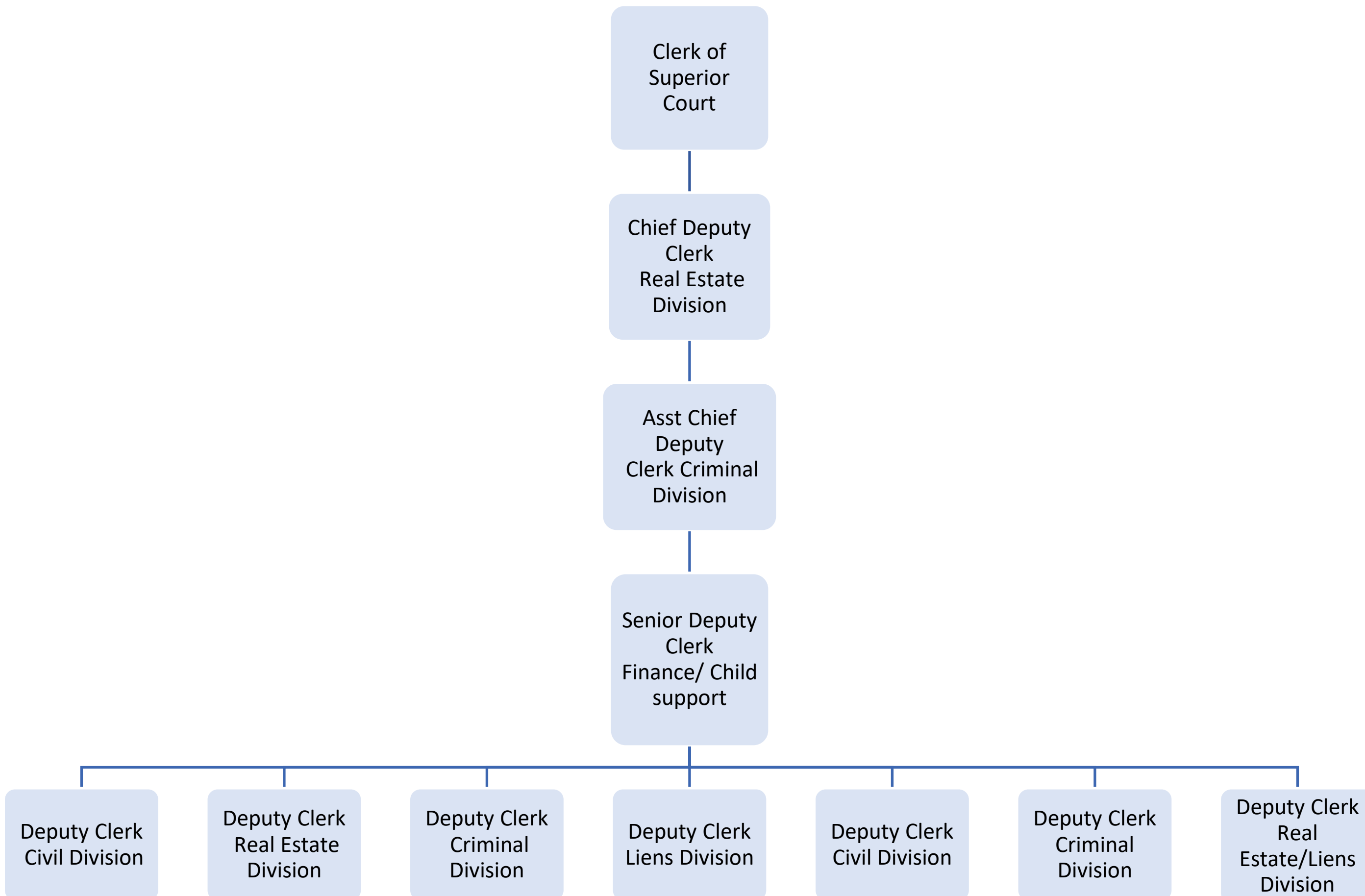
Staffing Resources					
Clerk of Superior Court	1.00	1.00	1.00	1.00	1.00
Chief Deputy Clerk	1.00	1.00	1.00	1.00	1.00
**Asst. Chief Deputy Clerk	1.00	1.00	1.00	1.00	1.00
**Senior Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Deputy Clerks	7.00	7.00	6.00	7.00	7.00
Total Staffing Resources	*11.00*	*11.00*	*10.00*	*11.00*	*11.00*

Funding Sources	**Actual FY 2021**	**Actual FY 2022**	**Actual FY 2023**	**Adopted FY 2024**	**Adopted FY 2025**
General Fund $ (BOCC)	**$537,236**	**$556,890**	**$636,200**	**$709,650**	**$724,607**

Explanation of Changes

Criminal E-filings

CLERK OF SUPERIOR COURT ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2250 - DISTRICT ATTORNEY								
Class: 51 - SALARIES & BENEFITS								
100-5-2250-511100	SALARIES - REGULAR EMPLOY	261,774.59	253,187.65	192,844.37	0.00	0.00	0.00	0.00%
100-5-2250-511102	SALARIES-SELLBACK LEAVE	915.20	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2250-511400	REIMBURSEMENT SALARIES &	-304,688.21	-285,367.73	-103,896.91	0.00	0.00	0.00	0.00%
100-5-2250-511600	SALARIES - MONTHLY	12,000.00	12,000.00	10,000.00	12,000.00	12,000.00	0.00	0.00%
100-5-2250-512200	SOCIAL SECURITY TAXES	20,967.78	20,180.08	15,293.69	918.00	918.00	0.00	0.00%
100-5-2250-512400	RETIREMENT	-30.00	0.00	2,043.45	0.00	0.00	0.00	0.00%
100-5-2250-512403	RETIREMENT: COUNTY MATCH	0.00	0.00	3,471.47	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**-9,060.64**	**0.00**	**119,756.07**	**12,918.00**	**12,918.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-2250-522100	JANITORIAL - CONTRACTS	9,540.12	9,540.12	7,950.10	9,540.00	9,540.00	0.00	0.00%
100-5-2250-523200	TELEPHONE	454.08	454.08	378.40	460.00	460.00	0.00	0.00%
100-5-2250-523614	COURT WITNESS FEES	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**9,994.20**	**9,994.20**	**8,328.50**	**11,500.00**	**11,500.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-2250-531104	JANITORIAL SUPPLIES	8.86	0.00	0.00	150.00	150.00	0.00	0.00%
100-5-2250-531210	WATER & SEWER	241.45	239.53	175.90	360.00	300.00	-60.00	-16.67%
100-5-2250-531230	ELECTRIC	12,632.21	13,405.89	11,662.25	12,000.00	15,900.00	3,900.00	32.50%
	Total Class: 53 - SUPPLIES:	**12,882.52**	**13,645.42**	**11,838.15**	**12,510.00**	**16,350.00**	**3,840.00**	**30.70%**
Class: 57 - INTERGOVERNMENTAL								
100-5-2250-572004	DISTRICT ATTORNEY BUDGET	421,412.00	471,088.00	552,006.70	662,408.00	732,377.00	69,969.00	10.56%
	Total Class: 57 - INTERGOVERNMENTAL:	**421,412.00**	**471,088.00**	**552,006.70**	**662,408.00**	**732,377.00**	**69,969.00**	**10.56%**
	Total Department: 2250 - DISTRICT ATTORNEY:	**435,228.08**	**494,727.62**	**691,929.42**	**699,336.00**	**773,145.00**	**73,809.00**	**10.55%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2600 - JUVENILE COURT								
Class: 51 - SALARIES & BENEFITS								
100-5-2600-511100	SALARIES - REGULAR EMPLOY	152,706.39	169,039.48	147,274.57	197,751.00	210,774.00	13,023.00	6.59%
100-5-2600-511200	SALARIES - PART-TIME	0.00	2,480.00	0.00	0.00	0.00	0.00	0.00%
100-5-2600-512200	SOCIAL SECURITY TAXES	11,138.62	12,555.11	10,627.25	15,288.00	16,125.00	837.00	5.47%
100-5-2600-512400	RETIREMENT	5,296.35	5,728.79	4,264.77	4,671.00	7,894.00	3,223.00	69.00%
100-5-2600-512403	RETIREMENT: COUNTY MATCH	2,168.55	2,954.11	2,195.62	2,725.00	6,323.00	3,598.00	132.04%
	Total Class: 51 - SALARIES & BENEFITS:	**171,309.91**	**192,757.49**	**164,362.21**	**220,435.00**	**241,116.00**	**20,681.00**	**9.38%**
Class: 52 - CONTRACTED SERVICES								
100-5-2600-521202	MEDICAL PRISONERS	0.00	0.00	0.00	1,200.00	545.00	-655.00	-54.58%
100-5-2600-521332	CONTRACT SERV-LEGAL ASIST	90,110.00	90,000.00	56,666.60	62,333.00	36,000.00	-26,333.00	-42.25%
100-5-2600-521335	C/S-ANNUAL SOFTWARE MAIN	1,855.00	1,855.00	1,900.00	1,200.00	1,855.00	655.00	54.58%
100-5-2600-522201	REP & MT COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2600-522202	REP & MT OFF EQUIPMENT	409.87	477.85	395.61	1,000.00	1,000.00	0.00	0.00%
100-5-2600-523200	TELEPHONE	770.97	772.92	896.49	1,500.00	1,500.00	0.00	0.00%
100-5-2600-523201	CELL PHONES	0.00	0.00	0.00	300.00	0.00	-300.00	-100.00%
100-5-2600-523300	ADVERTISING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2600-523400	PRINTING	0.00	0.00	0.00	150.00	150.00	0.00	0.00%
100-5-2600-523500	TRAVEL	29.91	1,719.25	1,456.97	3,500.00	3,500.00	0.00	0.00%
100-5-2600-523600	DUES & SUBSCRIPTIONS	1,531.81	1,756.46	1,663.46	3,000.00	3,000.00	0.00	0.00%
100-5-2600-523614	COURT WITNESS FEES	160.00	0.00	0.00	300.00	100.00	-200.00	-66.67%
100-5-2600-523620	INDIGENT ATTORNEY FEES	23,681.00	50,963.00	46,271.39	67,667.00	100,200.00	32,533.00	48.08%
100-5-2600-523700	EDUCATION & TRAINING	1,034.00	684.00	684.00	2,500.00	2,500.00	0.00	0.00%
100-5-2600-523906	COURT REPORTERS	20,876.10	24,197.82	14,678.68	26,000.00	26,000.00	0.00	0.00%
100-5-2600-523910	COURT TRANSCRIPT FEES	2,123.10	1,588.97	3,380.64	6,000.00	3,000.00	-3,000.00	-50.00%
	Total Class: 52 - CONTRACTED SERVICES:	**142,581.76**	**174,015.27**	**127,993.84**	**176,650.00**	**179,350.00**	**2,700.00**	**1.53%**
Class: 53 - SUPPLIES								
100-5-2600-531100	OFFICE SUPPLIES	683.81	345.26	330.28	1,500.00	1,500.00	0.00	0.00%
100-5-2600-531101	MINOR OPERATING $0 - $499	61.11	871.71	229.50	499.00	499.00	0.00	0.00%
100-5-2600-531102	POSTAGE	1,613.67	2,092.72	1,934.33	2,500.00	2,500.00	0.00	0.00%
100-5-2600-531103	COMPUTER SUPPLIES	890.44	1,474.44	48.85	500.00	500.00	0.00	0.00%
100-5-2600-531104	JANITORIAL SUPPLIES	634.63	414.86	279.91	230.00	230.00	0.00	0.00%
100-5-2600-531106	MEDICAL SUPPLIES-GENERAL	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
100-5-2600-531210	WATER & SEWER	203.64	253.42	178.35	300.00	300.00	0.00	0.00%
100-5-2600-531230	ELECTRIC	1,821.43	2,059.74	1,715.14	2,500.00	2,500.00	0.00	0.00%
100-5-2600-531300	OTHER SUPPLIES	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
100-5-2600-531600	SMALL EQUIP $500 - $4,999	0.00	4,254.64	1,125.00	4,500.00	4,500.00	0.00	0.00%
100-5-2600-531601	COMPUTERS $500 - $4,999	0.00	962.91	0.00	4,999.00	0.00	-4,999.00	-100.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-2600-531603	FURNITURE $500-$4999	3,692.97	0.00	2,491.83	2,700.00	600.00	-2,100.00	-77.78%
	Total Class: 53 - SUPPLIES:	**9,601.70**	**12,729.70**	**8,333.19**	**21,528.00**	**13,429.00**	**-8,099.00**	**-37.62%**
	Total Department: 2600 - JUVENILE COURT:	**323,493.37**	**379,502.46**	**300,689.24**	**418,613.00**	**433,895.00**	**15,282.00**	**3.65%**

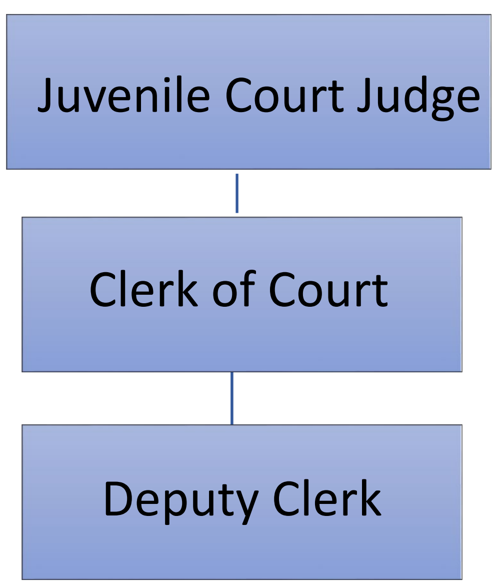
JUVENILE COURT

As a branch of the Superior Court, the Juvenile Court is responsible for all juvenile type matters as envisioned by the Code of Georgia to include cases of the Department of Juvenile Justice and the Department of Family and Children Services to provide a legal mechanism for trial and detention of youth violations of law and services for dependent children and their family. This mission of the federally and state mandated Juvenile court is to defend and protect the public and to ensure the protections of children in both criminal environments and welfare cases of dependent children.

Performance Measures	Estimated FY 2021	Estimated FY 2022	Projected FY 2023	Estimated FY 2024	Projected FY 2025
Delinquency Criminal Cased	88	75	75	75	90
Traffic Cases	12	20	20	20	15
Child in need of Services	4	6	6	6	5
Dependency Cases	80	85	85	85	150
Termination of parental rights cases	18	24	24	24	30
DRO Hearings (Emergency removal of children)	54	65	65	65	75
Unruly Cases	0	5	5	5	2
Special Proceedings	266	270	270	270	300
Appeals to Supreme Court/Court of Appeals	0	1	1	1	3
Guardianships	6	12	12	12	10
Staffing Resources					
Judge	1.00	1.00	1.00	1.00	1.00
Clerk	1.00	1.00	1.00	2.00	2.00
Total Staffing Resources	*2.00*	*2.00*	*2.00*	*3.00*	*3.00*

Funding Sources	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $(BOCC)	**$311,985**	**$328,493**	**$379,502**	**$328,151**	**$433,895**

Juvenile Court Organizational Chart



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2400 - MAGISTRATE COURT								
Class: 51 - SALARIES & BENEFITS								
100-5-2400-511100	SALARIES - REGULAR EMPLOY	197,260.15	230,136.47	192,482.62	244,187.00	258,430.00	14,243.00	5.83%
100-5-2400-511102	SALARIES-SELLBACK LEAVE	711.20	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2400-512200	SOCIAL SECURITY TAXES	14,602.27	17,148.20	14,334.91	18,680.00	19,770.00	1,090.00	5.84%
100-5-2400-512400	RETIREMENT	5,278.51	5,588.46	4,573.12	6,535.00	6,492.00	-43.00	-0.66%
100-5-2400-512403	RETIREMENT: COUNTY MATCH	2,859.57	2,910.36	2,173.50	4,057.00	3,739.00	-318.00	-7.84%
100-5-2400-512904	UNIFORMS	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**220,711.70**	**255,783.49**	**213,564.15**	**273,759.00**	**288,731.00**	**14,972.00**	**5.47%**
Class: 52 - CONTRACTED SERVICES								
100-5-2400-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	176.16	350.00	5,450.00	5,450.00	0.00	0.00%
100-5-2400-522100	JANITORIAL - CONTRACTS	7,632.12	7,732.12	6,360.10	7,632.00	7,632.00	0.00	0.00%
100-5-2400-522201	REP & MT COMPUTERS	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
100-5-2400-522202	REP & MT OFF EQUIPMENT	3,774.49	3,798.51	3,039.54	1,500.00	1,500.00	0.00	0.00%
100-5-2400-523200	TELEPHONE	3,078.93	3,106.03	2,614.15	3,156.00	3,156.00	0.00	0.00%
100-5-2400-523201	CELL PHONES	1,396.22	1,382.04	729.18	1,512.00	1,512.00	0.00	0.00%
100-5-2400-523300	ADVERTISING & PUBLISHING	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
100-5-2400-523500	TRAVEL	739.36	779.15	0.00	2,400.00	2,400.00	0.00	0.00%
100-5-2400-523600	DUES & SUBSCRIPTIONS	6,496.42	3,724.36	1,683.05	7,383.00	7,383.00	0.00	0.00%
100-5-2400-523614	COURT WITNESS FEES	40.00	40.00	140.00	480.00	480.00	0.00	0.00%
100-5-2400-523620	INDIGENT ATTORNEY FEES	3,600.00	3,600.00	3,000.00	4,125.00	4,125.00	0.00	0.00%
100-5-2400-523700	EDUCATION & TRAINING	1,370.00	0.00	395.00	1,400.00	1,400.00	0.00	0.00%
100-5-2400-523906	COURT REPORTERS	2,103.72	2,635.55	2,698.50	3,980.00	3,980.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**30,231.26**	**26,973.92**	**21,009.52**	**39,518.00**	**39,518.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-2400-531100	OFFICE SUPPLIES	2,351.85	2,810.04	977.05	3,000.00	3,000.00	0.00	0.00%
100-5-2400-531101	MINOR OPERATING $0 - $499	914.96	1,013.08	570.45	1,215.00	1,215.00	0.00	0.00%
100-5-2400-531102	POSTAGE	2,875.00	2,805.60	3,142.55	3,000.00	4,000.00	1,000.00	33.33%
100-5-2400-531103	COMPUTER SUPPLIES	2,244.46	4,730.21	620.46	3,000.00	3,000.00	0.00	0.00%
100-5-2400-531104	JANITORIAL SUPPLIES	139.38	48.77	153.46	300.00	300.00	0.00	0.00%
100-5-2400-531210	WATER & SEWER	193.20	191.61	140.70	240.00	240.00	0.00	0.00%
100-5-2400-531230	ELECTRIC	10,105.88	10,724.76	9,329.89	12,000.00	12,000.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**18,824.73**	**22,324.07**	**14,934.56**	**22,755.00**	**23,755.00**	**1,000.00**	**4.39%**
	Total Department: 2400 - MAGISTRATE COURT:	**269,767.69**	**305,081.48**	**249,508.23**	**336,032.00**	**352,004.00**	**15,972.00**	**4.75%**

MAGISTRATE COURT

The Magistrate Court plays an important role for the people in the community. The court aids individuals in civil and criminal actions. An attorney is not required in this court, which makes the Magistrate Court affordable for everyone in Camden County. The Magistrate Court's jurisdiction is very broad and includes civil claims of $15,000.00 or less, dispossessory proceedings (landlord/tenant), writs of possession for personal property, garnishment actions, abandoned motor vehicles and mechanics liens. This State-mandated court also issues the majority of arrest and/or search warrants for all local Georgia P.O.S. T certified officers, which includes the Camden County Sheriff's Office, Kingsland Police Department, St. Marys' Police Department, D.N.R, N.C.I.S, G.B.I. and state agencies. The court also hears bond hearings six days a week, has judge(s) on call and available for law enforcement assistance twenty-four hours a day and conducts preliminary hearings for defendants who are unable to bond out of the Camden County Safety Complex. County ordinance violations and misdemeanor bad check cases are also tried in the magistrate court. The objectives of the Magistrate Court are as follows: (1) Provide excellent customer service. (2) Explain court procedures to the pro se litigant in order to allow them to utilize the court without having to hire an attorney. (3) Ensure that all cases are heard in an expeditious manner. (4) Maintain excellent working relationships with all county departments. (5) Run a fiscally responsible office, always being mindful of the taxpayers' money.

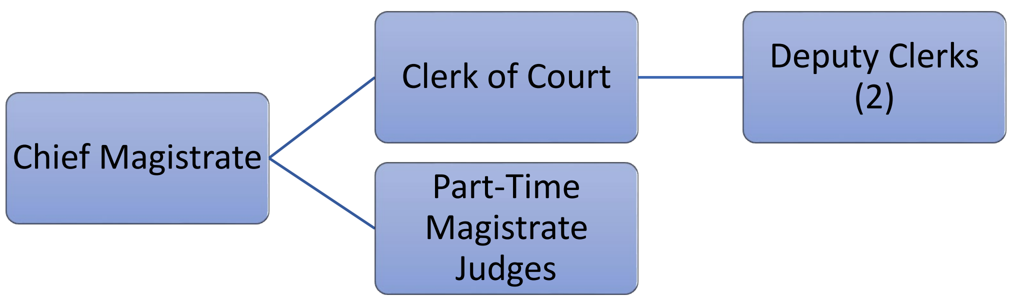
Performance Measures	Actual CY 2021	Actual CY 2022	Actual CY 2023	Projected CY 2024	Projected CY 2025
Criminal Cases Filed					
Arrest Warrants, Felony	1450	1352	1173	1744	1500
Arrest Warrants, Misdemeanor	2000	1788	1537	2306	2400
Search/Good Behavior	48	104	45	128	150
Bad Check Warrants & Citations	5	0	0	4	2
Ordinance Violations	45	50	79	55	50
Civil Cases Filed					
Statement of Claim	840	806	1,129	896	1088
Dispossessory	392	447	717	469	692
Garnishment	64	56	87	70	50
Foreclosure of Personal Property	5	7	26	7	10
Hearings Held					
First Appearance/Bond Hearings	3390	3041	3021	3230	3500
Pre-Warrant/ Good Behavior Applications	20	24	30	31	50
Commitment Hearings	1304	1165	1100	1307	1400
Bad Check Trials	8	0	1	4	2
Civil Trials	320	525	501	644	700
Funds Collected & Distributed					
Law Library	**$3,954**	**$4,803**	**$5,880**	**$5,900**	$6,000
Jail Fees	**$157**	**$146**	**$119**	**$150**	$170
Board of Commissioners	**$31,699**	**$38,750**	**$46,440**	**$48,000**	$50,000
Sheriff Service Fees	**$64,831**	**$82,268**	**$96,845**	**$99,000**	$101,000
Restitutions & Garnishments Collections	55000				

Staffing Resources					
Chief Magistrate	1.00	1.00	1.00	1.00	1.00

Part-Time Judge	1.50	1.50	1.50	1.50	1.50
Clerk of Court	1.00	1.00	1.00	1.00	1.00
Senior Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Junior Deputy Clerk	1.00	1.00	1.00	1.00	1.00
Total Staffing Resources	*5.50*	*5.50*	*5.50*	*5.50*	*5.50*

Funding Sources	**Actual FY 2021**	**Adopted FY 2022**	**Adopted FY 2023**	**Adopted FY 2024**	**Adopted FY 2025**
General Fund $(BOCC)	**$283,672**	**$295,351**	**$314,819**	**$333,497**	**$352,004**

Magistrate Court Organizational Chart



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2500 - PROBATE COURT								
Class: 51 - SALARIES & BENEFITS								
100-5-2500-511100	SALARIES - REGULAR EMPLOY	266,889.95	267,744.00	225,098.78	314,496.00	330,570.00	16,074.00	5.11%
100-5-2500-511102	SALARIES-SELLBACK LEAVE	650.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2500-511200	SALARIES - PART TIME, TEMP	0.00	12,227.07	0.00	0.00	0.00	0.00	0.00%
100-5-2500-512200	SOCIAL SECURITY TAXES	19,851.33	21,026.23	16,628.39	24,059.00	25,288.00	1,229.00	5.11%
100-5-2500-512400	RETIREMENT	6,236.00	6,353.32	4,429.69	7,608.00	7,784.00	176.00	2.31%
100-5-2500-512403	RETIREMENT: COUNTY MATCH	11,756.69	9,595.82	7,889.89	11,495.00	14,188.00	2,693.00	23.43%
	Total Class: 51 - SALARIES & BENEFITS:	**305,383.97**	**316,946.44**	**254,046.75**	**357,658.00**	**377,830.00**	**20,172.00**	**5.64%**
Class: 52 - CONTRACTED SERVICES								
100-5-2500-521201	LEGAL FEES	84,062.02	25,110.00	3,971.50	26,000.00	15,000.00	-11,000.00	-42.31%
100-5-2500-521250	CONTRACT SERV-COMPUTER	3,165.91	3,366.14	3,537.42	6,600.00	6,600.00	0.00	0.00%
100-5-2500-521254	CONTRACT SERVICES-ADMIN	47,748.00	31,226.50	23,657.75	46,000.00	46,000.00	0.00	0.00%
100-5-2500-521318	VITAL STATISTICS	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.00%
100-5-2500-521330	CONTRACT SERV-DATA PROCSS	540.08	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2500-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	176.16	0.00	0.00	0.00	0.00	0.00%
100-5-2500-522100	JANITORIAL - CONTRACTS	9,840.12	9,540.12	7,950.10	10,001.00	10,001.00	0.00	0.00%
100-5-2500-522201	REP & MT COMPUTERS	0.00	0.00	0.00	700.00	700.00	0.00	0.00%
100-5-2500-522202	REP & MT OFF EQUIPMENT	922.54	820.85	617.43	4,800.00	4,800.00	0.00	0.00%
100-5-2500-523200	TELEPHONE	3,334.55	3,424.99	2,980.90	3,400.00	3,400.00	0.00	0.00%
100-5-2500-523201	CELL PHONES	534.67	483.82	403.67	0.00	0.00	0.00	0.00%
100-5-2500-523300	ADVERTISING & PUBLISHING	12,860.00	13,075.00	16,174.00	10,000.00	10,000.00	0.00	0.00%
100-5-2500-523400	PRINTING	11,506.00	8,527.00	6,316.00	12,000.00	12,000.00	0.00	0.00%
100-5-2500-523500	TRAVEL	1,073.00	1,617.96	723.43	1,500.00	1,500.00	0.00	0.00%
100-5-2500-523600	DUES & SUBSCRIPTIONS	1,076.52	645.87	599.37	1,000.00	1,000.00	0.00	0.00%
100-5-2500-523614	COURT WITNESS FEES	1,350.00	1,075.00	650.00	2,000.00	2,000.00	0.00	0.00%
100-5-2500-523620	INDIGENT ATTORNEY FEES	8,400.00	8,400.00	7,000.00	8,500.00	8,500.00	0.00	0.00%
100-5-2500-523700	EDUCATION & TRAINING	1,475.00	1,060.00	1,661.84	2,500.00	2,500.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**195,388.41**	**116,049.41**	**83,743.41**	**142,501.00**	**131,501.00**	**-11,000.00**	**-7.72%**
Class: 53 - SUPPLIES								
100-5-2500-531100	OFFICE SUPPLIES	1,616.68	3,176.71	2,086.64	3,000.00	3,000.00	0.00	0.00%
100-5-2500-531101	MINOR OPERATING $0 - $499	306.84	31.90	125.76	500.00	500.00	0.00	0.00%
100-5-2500-531102	POSTAGE	6,384.76	10,342.46	5,782.75	7,500.00	7,500.00	0.00	0.00%
100-5-2500-531103	COMPUTER SUPPLIES	853.47	3,941.15	1,038.91	1,000.00	2,500.00	1,500.00	150.00%
100-5-2500-531104	JANITORIAL SUPPLIES	79.10	48.77	68.76	500.00	500.00	0.00	0.00%
100-5-2500-531107	RECORDING SUPPLIES	4,213.48	4,191.36	2,518.54	4,000.00	4,000.00	0.00	0.00%
100-5-2500-531210	WATER & SEWER	241.45	239.53	175.89	250.00	250.00	0.00	0.00%
100-5-2500-531230	ELECTRIC	12,632.21	13,405.89	11,662.25	11,500.00	11,500.00	0.00	0.00%
100-5-2500-531300	OTHER SUPPLIES	143.47	286.89	474.90	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-2500-531600	SMALL EQUIP $500 - $4,999	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**26,471.46**	**35,664.66**	**23,934.40**	**28,750.00**	**30,250.00**	**1,500.00**	**5.22%**
	Total Department: 2500 - PROBATE COURT:	**527,243.84**	**468,660.51**	**361,724.56**	**528,909.00**	**539,581.00**	**10,672.00**	**2.02%**

PROBATE COURT

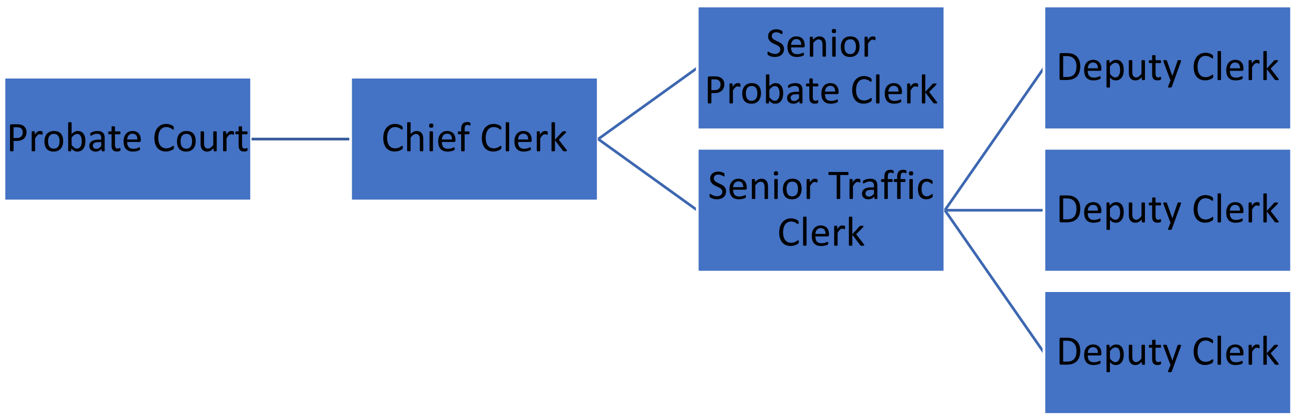
The Probate Court has many responsibilities that include processing petitions for the Administrator or Executor for families who have lost a loved one; providing Guardianships and Conservatorships for minors and adult wards; handling all citations issued by the CCS1 D, Ga State Patrol and Ga DNR; issuing all marriage licenses; performing weddings; providing birth certificates, marriage licenses and death certificates; processing all Weapons Carry license applications. It is the mission of the Camden County Probate Court to provide excellent customer service; make sure all Probate Court matters are handles according to the laws of the State of Georgia; maintain excellent working relationships with all county departments; anc , run a fiscally responsible office, always being mindful of the taxpayers money. Probate Court is a state and locally- mandated program.

Performance Measures	Estimated FY 2021	Estimated FY 2022	Estimated FY 2023	Estimated FY 2024	Estimated FY 2025
Administration of Descendant's Estate	50	50	50	50	50
Will Probate Proceedings	75	75	75	75	75
Years Support	5	5	5	5	5
Guardianship/ Conservator Ward	10	10	10	10	10
Guardianship/ Conservator Minor	25	25	25	25	25
Petition to Leave, sell or Encumber	5	5	5	5	5
Miscellaneous Estate Guardianship Proceedings	80	80	80	80	80
Inventories or Returns Filed	10	10	10	10	10
Marriage License Applications	550	550	550	550	550
Firearm License Applications	1750	1750	1750	1750	1750
Traffic Cases Filed- Citations	12000	12000	12000	12000	12000
Vital Records- Birth	1650	1650	1650	1650	1650
Vital Records- Death	950	950	950	950	950

Staffing Resources					
Probate Judge	1.00	1.00	1.00	1.00	1.00
Chief Clerk	1.00	1.00	1.00	1.00	1.00
Probate Clerk	2.00	2.00	2.00	2.00	3.00
Traffic Clerks	2.00	2.00	2.00	2.00	2.00
Part-time staff	1.00	1.00	1.00	1.00	0.00
Total Staffing Resources	*7.00*	*7.00*	*7.00*	*7.00*	*7.00*

Funding Sources	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $(BOCC)	**$444,582**	**$527,244**	**$468,661**	**$524,147**	**$539581**

Probate Court Organizational Chart



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2800 - PUBLIC DEFENDER								
Class: 51 - SALARIES & BENEFITS								
100-5-2800-511600	SALARIES - MONTHLY	117,041.41	118,999.92	88,333.40	28,900.00	28,115.00	-785.00	-2.72%
100-5-2800-512200	SOCIAL SECURITY TAXES	8,953.71	9,103.68	6,757.50	2,192.00	2,151.00	-41.00	-1.87%
	Total Class: 51 - SALARIES & BENEFITS:	**125,995.12**	**128,103.60**	**95,090.90**	**31,092.00**	**30,266.00**	**-826.00**	**-2.66%**
Class: 52 - CONTRACTED SERVICES								
100-5-2800-521333	CONTRACT SVC-INDIGENT DEF	-111,757.48	-106,484.62	-94,009.84	0.00	0.00	0.00	0.00%
100-5-2800-522100	JANITORIAL - CONTRACTS	2,426.28	2,676.28	2,021.90	2,426.00	2,426.00	0.00	0.00%
100-5-2800-523200	TELEPHONE	5,662.91	5,706.67	4,800.21	5,736.00	5,820.00	84.00	1.46%
	Total Class: 52 - CONTRACTED SERVICES:	**-103,668.29**	**-98,101.67**	**-87,187.73**	**8,162.00**	**8,246.00**	**84.00**	**1.03%**
Class: 53 - SUPPLIES								
100-5-2800-531104	JANITORIAL SUPPLIES	271.81	196.13	335.06	255.00	300.00	45.00	17.65%
100-5-2800-531210	WATER & SEWER	427.42	383.44	292.64	360.00	360.00	0.00	0.00%
100-5-2800-531230	ELECTRIC	2,748.03	1,674.06	1,401.74	1,640.00	1,960.00	320.00	19.51%
	Total Class: 53 - SUPPLIES:	**3,447.26**	**2,253.63**	**2,029.44**	**2,255.00**	**2,620.00**	**365.00**	**16.19%**
Class: 57 - INTERGOVERNMENTAL								
100-5-2800-572014	JUDICIAL CIRCUIT BUDGET	252,392.88	265,766.76	261,114.00	313,337.00	332,503.00	19,166.00	6.12%
	Total Class: 57 - INTERGOVERNMENTAL:	**252,392.88**	**265,766.76**	**261,114.00**	**313,337.00**	**332,503.00**	**19,166.00**	**6.12%**
	Total Department: 2800 - PUBLIC DEFENDER:	**278,166.97**	**298,022.32**	**271,046.61**	**354,846.00**	**373,635.00**	**18,789.00**	**5.29%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2150 - SUPERIOR COURT								
Class: 51 - SALARIES & BENEFITS								
100-5-2150-511100	SALARIES - REGULAR EMPLOY	18,064.86	25,121.15	14,403.94	18,000.00	18,000.00	0.00	0.00%
100-5-2150-511600	SALARIES - MONTHLY	121,992.00	121,992.00	101,660.00	123,192.00	123,192.00	0.00	0.00%
100-5-2150-512200	SOCIAL SECURITY TAXES	10,626.32	11,166.11	8,803.28	10,801.00	10,801.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**150,683.18**	**158,279.26**	**124,867.22**	**151,993.00**	**151,993.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-2150-521230	CONTRACTED R&M - ALL BLDG	12,211.25	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2150-521254	CONTRACT - ADMINISTRATION	0.00	3,396.21	0.00	0.00	0.00	0.00	0.00%
100-5-2150-521335	C/S-ANNUAL SOFTWARE MAIN	23,760.00	23,850.00	26,388.38	23,850.00	26,381.00	2,531.00	10.61%
100-5-2150-522100	JANITORIAL - CONTRACTS	23,501.69	23,600.07	19,666.50	23,616.00	23,640.00	24.00	0.10%
100-5-2150-522202	REP & MT OFF EQUIPMENT	32.47	29.77	27.74	500.00	500.00	0.00	0.00%
100-5-2150-523200	TELEPHONE	7,861.65	7,992.03	6,795.94	8,040.00	8,040.00	0.00	0.00%
100-5-2150-523201	CELL PHONES	503.04	409.07	418.50	540.00	540.00	0.00	0.00%
100-5-2150-523600	DUES & SUBSCRIPTIONS	1,946.37	2,202.37	434.37	2,607.00	3,019.00	412.00	15.80%
100-5-2150-523612	JURY FEES	20,066.45	31,491.40	31,606.37	50,000.00	45,000.00	-5,000.00	-10.00%
100-5-2150-523614	COURT WITNESS FEES	0.00	75.00	25.00	500.00	500.00	0.00	0.00%
100-5-2150-523901	ELECTION EMPLOYEES	0.00	83.70	0.00	0.00	0.00	0.00	0.00%
100-5-2150-523906	COURT REPORTERS	40,904.08	56,211.95	45,628.71	66,000.00	66,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**130,787.00**	**149,341.57**	**130,991.51**	**175,653.00**	**173,620.00**	**-2,033.00**	**-1.16%**
Class: 53 - SUPPLIES								
100-5-2150-531100	OFFICE SUPPLIES	527.69	445.04	266.96	330.00	400.00	70.00	21.21%
100-5-2150-531101	MINOR OPERATING $0 - $499	1,446.49	250.74	274.56	1,000.00	1,000.00	0.00	0.00%
100-5-2150-531102	POSTAGE	1,566.79	2,837.70	3,381.07	2,500.00	3,000.00	500.00	20.00%
100-5-2150-531103	COMPUTER SUPPLIES	538.09	234.01	472.16	500.00	500.00	0.00	0.00%
100-5-2150-531104	JANITORIAL SUPPLIES	1,006.63	1,996.67	2,292.35	2,025.00	2,400.00	375.00	18.52%
100-5-2150-531210	WATER & SEWER	579.54	574.87	422.10	620.00	504.00	-116.00	-18.71%
100-5-2150-531230	ELECTRIC	30,317.35	32,174.20	27,989.42	29,810.00	37,921.00	8,111.00	27.21%
100-5-2150-531300	OTHER SUPPLIES	1,396.65	1,493.34	1,451.87	1,490.00	1,460.00	-30.00	-2.01%
100-5-2150-531603	FURNITURE $500-$4,999	3,222.25	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**40,601.48**	**40,006.57**	**36,550.49**	**38,275.00**	**47,185.00**	**8,910.00**	**23.28%**
Class: 57 - INTERGOVERNMENTAL								
100-5-2150-572013	DRUG COURT	83,036.04	90,999.96	75,833.30	91,000.00	91,000.00	0.00	0.00%
100-5-2150-572014	JUDICIAL CIRCUIT BUDGET	81,810.68	81,811.04	72,253.30	86,704.00	86,704.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**164,846.72**	**172,811.00**	**148,086.60**	**177,704.00**	**177,704.00**	**0.00**	**0.00%**
	Total Department: 2150 - SUPERIOR COURT:	**486,918.38**	**520,438.40**	**440,495.82**	**543,625.00**	**550,502.00**	**6,877.00**	**1.27%**

Section 4: Public Safety

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3450 - ADULT PROBATION								
Class: 52 - CONTRACTED SERVICES								
100-5-3450-522100	JANITORIAL - CONTRACTS	3,439.32	3,439.32	2,866.10	3,444.00	3,445.00	1.00	0.03%
100-5-3450-523200	TELEPHONE	957.06	0.00	0.00	960.00	0.00	-960.00	-100.00%
100-5-3450-523201	CELL PHONES	0.00	959.55	803.94	0.00	975.00	975.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**4,396.38**	**4,398.87**	**3,670.04**	**4,404.00**	**4,420.00**	**16.00**	**0.36%**
Class: 53 - SUPPLIES								
100-5-3450-531104	JANITORIAL SUPPLIES	295.52	113.90	263.42	480.00	480.00	0.00	0.00%
100-5-3450-531210	WATER & SEWER	642.64	825.44	624.82	660.00	660.00	0.00	0.00%
100-5-3450-531230	ELECTRIC	4,962.74	5,607.11	4,487.42	6,300.00	6,300.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**5,900.90**	**6,546.45**	**5,375.66**	**7,440.00**	**7,440.00**	**0.00**	**0.00%**
	Total Department: 3450 - ADULT PROBATION:	**10,297.28**	**10,945.32**	**9,045.70**	**11,844.00**	**11,860.00**	**16.00**	**0.14%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3910 - ANIMAL CONTROL								
Class: 51 - SALARIES & BENEFITS								
100-5-3910-511100	SALARIES - REGULAR EMPLOY	124,155.32	127,683.82	117,439.49	145,978.00	186,769.00	40,791.00	27.94%
100-5-3910-511102	SALARIES-SELLBACK LEAVE	688.40	754.00	0.00	688.00	700.00	12.00	1.74%
100-5-3910-511300	OVERTIME	4,066.26	2,630.01	3,014.54	3,000.00	2,500.00	-500.00	-16.67%
100-5-3910-512200	SOCIAL SECURITY TAXES	9,187.09	9,248.51	8,620.08	11,659.00	14,770.00	3,111.00	26.68%
100-5-3910-512400	RETIREMENT	3,085.22	2,324.13	2,383.64	3,906.00	5,792.00	1,886.00	48.28%
100-5-3910-512403	RETIREMENT: COUNTY MATCH	5,020.03	1,705.69	2,068.92	4,017.00	6,696.00	2,679.00	66.69%
100-5-3910-512904	UNIFORMS	2,221.47	1,284.85	600.08	1,350.00	1,100.00	-250.00	-18.52%
100-5-3910-512905	SAFETY EQUIPMENT	302.91	772.20	111.99	1,000.00	750.00	-250.00	-25.00%
	Total Class: 51 - SALARIES & BENEFITS:	**148,726.70**	**146,403.21**	**134,238.74**	**171,598.00**	**219,077.00**	**47,479.00**	**27.67%**
Class: 52 - CONTRACTED SERVICES								
100-5-3910-521230	CONTRACTED R&M ALL BLDGS	0.00	0.00	8,040.26	10,000.00	10,000.00	0.00	0.00%
100-5-3910-521250	CONTRACT SERV-COMPUTER	0.00	0.00	0.00	5,000.00	2,500.00	-2,500.00	-50.00%
100-5-3910-521305	ANIMAL CONTROL CONTRACT	167,750.00	167,749.92	0.00	110,750.00	0.00	-110,750.00	-100.00%
100-5-3910-521306	ANIMAL MEDICAL	0.00	0.00	26,517.68	10,000.00	50,000.00	40,000.00	400.00%
100-5-3910-521307	KENNEL	0.00	0.00	16,783.09	12,000.00	15,000.00	3,000.00	25.00%
100-5-3910-522100	JANITORIAL - CONTRACTS	1,933.01	1,759.92	1,466.60	1,800.00	2,000.00	200.00	11.11%
100-5-3910-522201	REP & MT COMPUTERS	0.00	0.00	0.00	300.00	250.00	-50.00	-16.67%
100-5-3910-522202	REP & MT OFF EQUIPMENT	223.82	0.00	0.00	150.00	200.00	50.00	33.33%
100-5-3910-522203	REP & MT RADIOS	0.00	0.00	0.00	400.00	250.00	-150.00	-37.50%
100-5-3910-522220	REP & MT VEHICLES	0.00	558.57	287.19	1,200.00	1,000.00	-200.00	-16.67%
100-5-3910-523200	TELEPHONE	1,798.15	1,915.92	1,598.10	1,980.00	2,000.00	20.00	1.01%
100-5-3910-523201	CELL PHONES	2,012.04	2,091.44	1,777.38	2,000.00	2,200.00	200.00	10.00%
100-5-3910-523300	ADVERTISING & PUBLISHING	565.93	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3910-523400	PRINTING	769.36	408.46	632.70	600.00	1,200.00	600.00	100.00%
100-5-3910-523500	TRAVEL	0.00	0.00	0.00	1,000.00	500.00	-500.00	-50.00%
100-5-3910-523600	DUES & SUBSCRIPTIONS	39.36	279.36	89.36	300.00	500.00	200.00	66.67%
100-5-3910-523700	EDUCATION & TRAINING	447.00	794.00	100.00	2,000.00	2,000.00	0.00	0.00%
100-5-3910-523800	PROFESSIONAL LICENSES	0.00	0.00	0.00	100.00	400.00	300.00	300.00%
	Total Class: 52 - CONTRACTED SERVICES:	**175,538.67**	**175,557.59**	**57,292.36**	**159,580.00**	**90,000.00**	**-69,580.00**	**-43.60%**
Class: 53 - SUPPLIES								
100-5-3910-531100	OFFICE SUPPLIES	406.14	120.03	128.81	500.00	750.00	250.00	50.00%
100-5-3910-531101	MINOR OPERATING $0 - $499	2,273.46	99.01	12,302.63	2,500.00	2,500.00	0.00	0.00%
100-5-3910-531102	POSTAGE	0.00	17.37	40.23	40.00	200.00	160.00	400.00%
100-5-3910-531103	COMPUTER SUPPLIES	122.78	1,107.90	441.19	750.00	750.00	0.00	0.00%
100-5-3910-531104	JANITORIAL SUPPLIES	127.30	128.38	106.49	250.00	250.00	0.00	0.00%
100-5-3910-531106	MEDICAL SUPPLIES-GENERAL	0.00	0.00	820.93	2,200.00	1,500.00	-700.00	-31.82%
100-5-3910-531120	TIRES & TUBES	0.00	0.00	588.77	1,000.00	1,500.00	500.00	50.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3910-531122	VEHICLE SUPPLIES	4,017.03	1,113.67	540.48	2,000.00	750.00	-1,250.00	-62.50%
100-5-3910-531130	R & M Building Supplies	0.00	0.00	0.00	20,000.00	7,500.00	-12,500.00	-62.50%
100-5-3910-531210	WATER & SEWER	274.17	299.20	317.37	300.00	500.00	200.00	66.67%
100-5-3910-531230	ELECTRIC	3,058.90	2,856.96	2,103.81	4,200.00	4,500.00	300.00	7.14%
100-5-3910-531270	FUEL	14,263.70	11,144.40	7,299.80	15,000.00	11,000.00	-4,000.00	-26.67%
100-5-3910-531300	OTHER SUPPLIES	55.20	107.07	121.74	100.00	12,500.00	12,400.00	12,400.00%
100-5-3910-531304	ANIMAL FOOD AND SUPPLIES	216.78	354.34	208.51	500.00	3,500.00	3,000.00	600.00%
100-5-3910-531600	SMALL EQUIP $500 - $4,999	1,124.85	0.00	0.00	500.00	1,500.00	1,000.00	200.00%
100-5-3910-531601	COMPUTERS $500 - $4,999	735.70	0.00	0.00	500.00	3,500.00	3,000.00	600.00%
100-5-3910-531602	RADIOS $500 - $4,999	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**26,676.01**	**17,348.33**	**25,020.76**	**50,840.00**	**53,200.00**	**2,360.00**	**4.64%**
	Total Department: 3910 - ANIMAL CONTROL:	**350,941.38**	**339,309.13**	**216,551.86**	**382,018.00**	**362,277.00**	**-19,741.00**	**-5.17%**

ANIMAL CONTROL

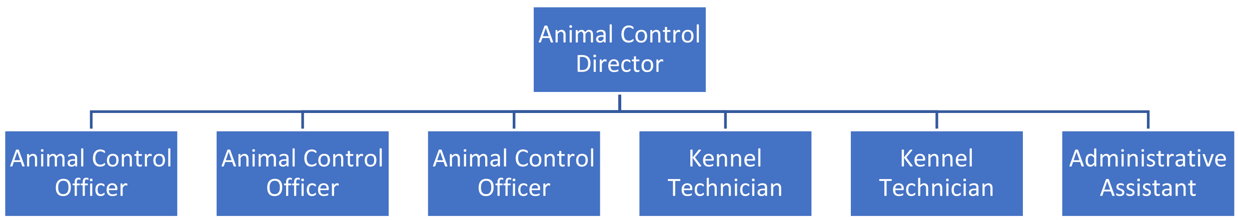
The core service of the Animal Control Office is to provide the citizens of Camden County with Ordinance Enforcement, friendly customer service, cruelty investigations, bite investigations, stray animal response and trapping assistance as requested. The Animal Control Division strives to balance the health, public safety and welfare needs of people and animals in our community by responsibly and humanely enforcing animal-related laws; providing a safe environment for unwanted, stray, abused and impounded animals; educating the public about responsible companion animal ownership; and investigating cases where animal care is questionable. Animal Control is a state-mandated program.

Performance Measures	Actual FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Wildlife calls	220	63	68	52	45
Animal Bite Calls	142	132	132	130	115
Dog Complaints	1335	1363	1363	1305	736
Cat Complaints	427	387	387	370	91
Information request/Customer Service calls	291	374	374	261	25
Cruelty calls	5	8	8	7	15
Animals Picked Up	947	876	876	943	126
Animals Transported	920	846	846	907	681
Warnings Written	134	203	203	160	179
Citations	28	45	45	41	62
Reclaims	161	143	143	156	29
Adoptions	316	316	316	320	51
Euthanized	442	374	374	380	35
Undetermined	1	7	7	6	0
Calls from Kingsland	1331	1116	1116	1069	510
Calls from St. Marys	1060	908	908	868	545
Calls from Woodbine	161	121	121	132	195
County Calls	1001	998	998	907	356
After Hour Calls	170	111	111	144	184
After Hour Response	65	96	96	71	95
Miles Traveled	62,679	56,380	56,380	60,524	51,695

Staffing Resources					
Full Time Employees	4.00	4.00	4.00	5.00	4.00
Part Time Employees	0.00	0.00	0.00	0.00	2.00
Total Staffing Resources	*4.00*	*4.00*	*4.00*	*5.00*	*6.00*

Funding Sources	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	**$345,599**	**$350,941**	**$357,754**	**378,970**	**$362,277**

Animal Control Organizational Chart



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3700 - CORONER & MEDICAL EXAM								
Class: 51 - SALARIES & BENEFITS								
100-5-3700-511600	SALARIES - MONTHLY	26,649.25	26,900.00	30,125.00	32,000.00	36,050.00	4,050.00	12.66%
100-5-3700-512200	SOCIAL SECURITY TAXES	2,038.71	2,057.86	2,304.55	2,448.00	2,800.00	352.00	14.38%
100-5-3700-512904	UNIFORMS	272.44	0.00	0.00	275.00	275.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**28,960.40**	**28,957.86**	**32,429.55**	**34,723.00**	**39,125.00**	**4,402.00**	**12.68%**
Class: 52 - CONTRACTED SERVICES								
100-5-3700-521226	CONT SVS CORONER TRANSFEI	11,810.00	14,231.05	17,255.90	15,750.00	15,750.00	0.00	0.00%
100-5-3700-522100	JANITORIAL - CONTRACTS	4,399.68	4,399.68	3,666.40	4,400.00	4,400.00	0.00	0.00%
100-5-3700-522201	REP & MT COMPUTERS	350.00	450.00	450.00	450.00	450.00	0.00	0.00%
100-5-3700-522202	REP & MT OFF EQUIPMENT	0.00	9.15	0.00	50.00	0.00	-50.00	-100.00%
100-5-3700-522203	REP & MT RADIOS	109.80	100.65	91.50	110.00	110.00	0.00	0.00%
100-5-3700-522320	EQUIPMENT RENTAL	200.00	200.00	200.00	200.00	200.00	0.00	0.00%
100-5-3700-523200	TELEPHONE	376.89	377.91	315.20	384.00	380.00	-4.00	-1.04%
100-5-3700-523500	TRAVEL	1,577.00	1,482.00	2,717.00	3,500.00	2,214.00	-1,286.00	-36.74%
100-5-3700-523600	DUES & SUBSCRIPTIONS	225.00	300.00	300.00	525.00	450.00	-75.00	-14.29%
100-5-3700-523700	EDUCATION & TRAINING	1,153.64	720.00	1,320.00	3,322.00	2,850.00	-472.00	-14.21%
	Total Class: 52 - CONTRACTED SERVICES:	**20,202.01**	**22,270.44**	**26,316.00**	**28,691.00**	**26,804.00**	**-1,887.00**	**-6.58%**
Class: 53 - SUPPLIES								
100-5-3700-531100	OFFICE SUPPLIES	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-3700-531101	MINOR OPERATING $0 - $499	0.00	0.00	140.00	0.00	0.00	0.00	0.00%
100-5-3700-531102	POSTAGE	148.00	176.00	188.00	176.00	190.00	14.00	7.95%
100-5-3700-531103	COMPUTER SUPPLIES	46.73	309.96	0.00	0.00	0.00	0.00	0.00%
100-5-3700-531106	MEDICAL SUPPLIES-GENERAL	1,953.81	2,392.99	1,538.89	2,200.00	2,340.00	140.00	6.36%
100-5-3700-531122	VEHICLE SUPPLIES	0.00	0.00	22.76	0.00	500.00	500.00	0.00%
100-5-3700-531198	HEATING FUELS	0.00	144.08	0.00	145.00	145.00	0.00	0.00%
100-5-3700-531210	WATER & SEWER	359.10	400.66	270.94	360.00	360.00	0.00	0.00%
100-5-3700-531230	ELECTRIC	2,220.57	2,732.24	2,789.17	3,000.00	3,500.00	500.00	16.67%
100-5-3700-531270	FUEL	0.00	3.07	0.00	500.00	500.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**4,728.21**	**6,159.00**	**4,949.76**	**6,481.00**	**7,635.00**	**1,154.00**	**17.81%**
	Total Department: 3700 - CORONER & MEDICAL EXAM:	**53,890.62**	**57,387.30**	**63,695.31**	**69,895.00**	**73,564.00**	**3,669.00**	**5.25%**

CORONER'S OFFICE

The Coroner's Office administrates the tasks related to the deceased; such as, collecting bodies from the site where they are discovered; identifying bodies; determining the cause of death; granting exhumation as a medical examiner; performing an autopsy on the body; and issuing a formal death certificate. Key objectives of the Coroner's office include fostering good cooperation between the Coroners' Office and other law enforcement officials; promoting a better understanding to the public with respect to the nature of services rendered by the Coroners' Office and promoting the adoption of more scientific methods for the detection of a crime; and elevating the standards of the office. The coroner's office is a state-mandated program.

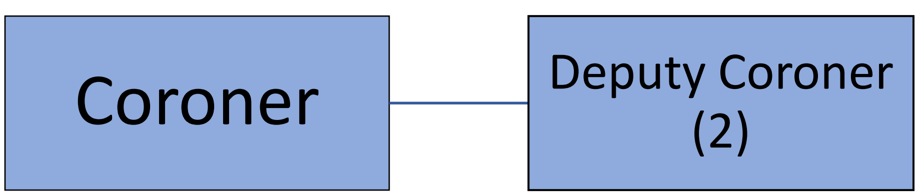
Performance Measures	Actual FY 2021	Estimated FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Number of Coroners Investigations	125	125	130	160	160

Staffing Resources					
Coroner	1.00	1.00	1.00	1.00	1.00
Deputy Coroner	3.00	3.00	3.00	3.00	2.00
Total Staffing Resources	*4.00*	*4.00*	*4.00*	*4.00*	*3.00*

Funding Sources	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	**$49,060**	**$53,891**	**$65,063**	**$69,895**	**$73,564**

Explanation of Changes

CORONER ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3400 - CORRECTIONS/JAIL								
Class: 51 - SALARIES & BENEFITS								
100-5-3400-511100	SALARIES - REGULAR EMPLOY	1,917,126.00	2,094,457.79	1,743,944.65	2,846,455.00	2,918,413.00	71,958.00	2.53%
100-5-3400-511102	SALARIES-SELLBACK LEAVE	22,496.00	28,963.60	19,866.03	0.00	0.00	0.00	0.00%
100-5-3400-511200	SALARIES - TEMP. EMPLOYEE	26,051.90	6,929.33	9,163.00	4,254.00	13,200.00	8,946.00	210.30%
100-5-3400-511300	OVERTIME	26,626.20	86,044.21	304,066.39	80,000.00	80,000.00	0.00	0.00%
100-5-3400-512200	SOCIAL SECURITY TAXES	146,492.97	163,929.32	154,119.29	217,922.00	223,259.00	5,337.00	2.45%
100-5-3400-512400	RETIREMENT	45,534.69	51,398.19	41,674.02	53,919.00	54,587.00	668.00	1.24%
100-5-3400-512403	RETIREMENT: COUNTY MATCH	57,113.63	59,291.39	45,812.53	49,168.00	54,879.00	5,711.00	11.62%
100-5-3400-512404	RETIREMENT-PENSION FUND	12,954.08	10,443.28	8,755.26	11,650.00	38,488.00	26,838.00	230.37%
100-5-3400-512904	UNIFORMS	11,377.28	15,907.23	17,821.65	10,500.00	58,400.00	47,900.00	456.19%
100-5-3400-512905	SAFETY EQUIPMENT	5,536.50	9,708.74	3,802.58	7,000.00	7,000.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**2,271,309.25**	**2,527,073.08**	**2,349,025.40**	**3,280,868.00**	**3,448,226.00**	**167,358.00**	**5.10%**
Class: 52 - CONTRACTED SERVICES								
100-5-3400-521201	LEGAL FEES	0.00	3.90	0.00	0.00	0.00	0.00	0.00%
100-5-3400-521202	MEDICAL PRISONERS	0.00	162,034.12	293,200.49	325,600.00	325,600.00	0.00	0.00%
100-5-3400-521203	DRUG SCREEN/BACKGROUND (	85.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3400-521205	PEST CONTROL	0.00	0.00	1,030.00	0.00	0.00	0.00	0.00%
100-5-3400-521230	CONTRACTED R&M ALL BLDGS	1,817.22	5,067.23	9,398.78	4,000.00	6,500.00	2,500.00	62.50%
100-5-3400-521250	CONTRACT SERV-COMPUTER	49,275.72	55,276.40	45,182.00	70,861.00	54,219.00	-16,642.00	-23.49%
100-5-3400-521254	CONTRACT SERV-ADMINISTRA	129.75	129.75	129.75	0.00	0.00	0.00	0.00%
100-5-3400-521310	CONT SCVS-HOUSE INMATES	83,895.00	140,560.00	42,805.00	128,750.00	69,780.00	-58,970.00	-45.80%
100-5-3400-521335	C/S-ANNUAL SOFTWARE MAIN	53,524.20	78,633.72	63,331.30	73,092.00	113,090.00	39,998.00	54.72%
100-5-3400-521340	CONTRACT LABOR-INMATE ME	228,144.34	226,457.48	209,088.95	217,653.00	217,653.00	0.00	0.00%
100-5-3400-522202	REP & MT OFF EQUIPMENT	3,871.27	12,774.70	2,673.96	11,387.00	11,387.00	0.00	0.00%
100-5-3400-522203	REP & MT RADIOS	8,579.50	8,854.80	7,374.00	10,223.00	10,223.00	0.00	0.00%
100-5-3400-522204	REP & MT OTHER EQUIPMENT	711.26	1,213.88	1,328.00	3,000.00	3,000.00	0.00	0.00%
100-5-3400-522220	REP & MT VEHICLES	1,148.54	6,690.85	1,255.00	10,000.00	2,500.00	-7,500.00	-75.00%
100-5-3400-523200	TELEPHONE	0.00	0.00	736.28	0.00	0.00	0.00	0.00%
100-5-3400-523201	CELL PHONES	5,968.46	5,590.45	3,669.48	6,500.00	4,800.00	-1,700.00	-26.15%
100-5-3400-523300	ADVERTISING & PUBLISHING	5,349.22	4,779.42	1,740.10	4,000.00	3,000.00	-1,000.00	-25.00%
100-5-3400-523400	PRINTING	217.82	0.00	436.88	200.00	200.00	0.00	0.00%
100-5-3400-523500	TRAVEL	48,199.79	30,331.77	17,966.05	20,000.00	20,000.00	0.00	0.00%
100-5-3400-523505	TRAVEL-PRISONER WARRANTS	7,247.01	13,905.70	13,700.20	11,000.00	20,000.00	9,000.00	81.82%
100-5-3400-523600	DUES & SUBSCRIPTIONS	417.95	52.41	613.93	250.00	250.00	0.00	0.00%
100-5-3400-523700	EDUCATION & TRAINING	5,047.40	6,587.98	2,779.73	5,000.00	3,000.00	-2,000.00	-40.00%
	Total Class: 52 - CONTRACTED SERVICES:	**503,629.45**	**758,944.56**	**718,439.88**	**901,516.00**	**865,202.00**	**-36,314.00**	**-4.03%**
Class: 53 - SUPPLIES								
100-5-3400-531100	OFFICE SUPPLIES	3,119.93	6,374.35	3,996.00	6,000.00	5,500.00	-500.00	-8.33%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3400-531101	MINOR OPERATING $0 - $499	7,700.27	9,439.79	6,546.86	12,000.00	10,000.00	-2,000.00	-16.67%
100-5-3400-531102	POSTAGE	2,921.20	2,622.81	1,560.33	2,200.00	2,200.00	0.00	0.00%
100-5-3400-531103	COMPUTER SUPPLIES	1,105.90	579.01	328.19	1,800.00	600.00	-1,200.00	-66.67%
100-5-3400-531104	JANITORIAL SUPPLIES	5,083.29	16,485.82	18,468.34	12,000.00	10,000.00	-2,000.00	-16.67%
100-5-3400-531106	MEDICAL SUPPLIES-GENERAL	0.00	0.00	336.30	1,000.00	1,000.00	0.00	0.00%
100-5-3400-531120	TIRES & TUBES	1,692.00	3,277.75	1,091.08	4,000.00	2,000.00	-2,000.00	-50.00%
100-5-3400-531122	VEHICLE SUPPLIES	11,788.91	8,915.73	5,678.57	5,000.00	8,300.00	3,300.00	66.00%
100-5-3400-531130	R & M BUILDING SUPPLIES	1,102.66	1,792.74	1,212.89	4,500.00	3,000.00	-1,500.00	-33.33%
100-5-3400-531160	PRISONER CLOTHING & SUPP	35.31	-35.31	-758.19	1,000.00	1,000.00	0.00	0.00%
100-5-3400-531198	HEATING FUELS	3,735.08	6,412.77	3,451.01	5,500.00	5,000.00	-500.00	-9.09%
100-5-3400-531210	WATER & SEWER	36,386.15	52,733.93	25,666.29	50,000.00	40,000.00	-10,000.00	-20.00%
100-5-3400-531230	ELECTRIC	128,649.43	129,914.65	130,525.54	125,000.00	125,000.00	0.00	0.00%
100-5-3400-531250	OIL	166.68	271.14	0.00	0.00	0.00	0.00	0.00%
100-5-3400-531300	OTHER SUPPLIES	781.95	1,322.49	1,091.59	1,500.00	1,500.00	0.00	0.00%
100-5-3400-531600	SMALL EQUIP $500 - $4,999	4,624.67	5,059.74	3,539.94	3,495.00	1,000.00	-2,495.00	-71.39%
100-5-3400-531601	COMPUTERS $500 - $4,999	1,807.00	3,260.84	3,495.00	0.00	0.00	0.00	0.00%
100-5-3400-531602	RADIOS $500 - $4,999	0.00	0.00	0.00	4,600.00	0.00	-4,600.00	-100.00%
100-5-3400-531603	FURNITURE $500 - $4,999	0.00	2,226.84	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**210,700.43**	**250,655.09**	**206,229.74**	**239,595.00**	**216,100.00**	**-23,495.00**	**-9.81%**
	Total Department: 3400 - CORRECTIONS/JAIL:	**2,985,639.13**	**3,536,672.73**	**3,273,695.02**	**4,421,979.00**	**4,529,528.00**	**107,549.00**	**2.43%**

SHERIFF'S OFFICE-CORRECTIONS/JAIL

The Camden County Jail provides a safe, sanitary, and secure place for all persons committed for detention or correction. It is the mission of the Camden County Sheriff's Office to act in the capacity of the constitutionally commissioned chief law enforcement agency of Camden County. The Camden County Sheriff's office has the duty to preserve the peace and protect the lives, person, property , health, and morals of the people. The Sheriff's Office is the keeper of the County's Jail and the arm and sword of the courts.

Performance Measures	**Actual FY 2021**	**Actual FY 2022**	Actual FY 2023	YTD 01/31/24 FY 2024	Estimated FY 2025
Inmate daily average	143	172	141	164	180
*Intakes (Bookings)	2,505	2,394	3,924	1,757	3,500
New Warrants Entered into GCIC	3,457	3,598	3,477	2,038	4,100
Civil Papers Served	4,280	4,392	5,133	2,846	5,600
Writ of Possession/ Lock Outs	160	206	283	145	290
Background Checks/ Alcohol Licensing	290	270	263	182	210
GCIC Validations	1,488	1,813	1,935	1,290	2,500
Incoming Calls-Civil Warrants Office only	4,400	5,220	7,800	3,900	8,000
Prisoner Transports	296	531	129	225	450
Protection Orders- began 07/01/2022	508	488	457	268	325

Staffing Resources					
Jail Administrator	1.00	1.00	1.00	1.00	1.00
Assistant Jail Administrator/ Lieutenant	0.50	1.00	0.00	0.00	0.00
Captain	1.00	1.00	2.00	2.00	2.00
Gunnery Sergeant	2.00	0.00	0.00	0.00	0.00
Staff Sergeant	2.00	0.00	2.00	3.00	3.00
Sergeant-Jail/Inmate Work	5.00	10.00	8.00	7.00	7.00
Lieutenant- Courts/Warrants	1.00	1.00	1.00	1.00	1.00
Professional standards Inspector	1.00	1.00	0.00	0.00	0.00
Evidence Technician	2.00	1.00	1.00	1.00	1.00
IT Staff not part of Contracted Vendor	1.00	1.00	1.00	1.00	1.00
Corporal	5.00	6.00	6.00	6.00	6.00
Deputy Sheriff	12.00	13.00	13.00	12.00	12.00
Correction Officer	20.00	16.00	28.00	28.00	38.00
Support Services	4.00	4.00	4.00	5.00	5.00
Clerk	0.00	0.00	0.00	0.00	0.00
Nurse	0.00	0.00	0.00	1.00	2.00
Total Staffing Resources	*50.00*	*55.00*	*67.00*	*68.00*	*79.00*

Funding Sources	**Actual FY 2021**	**Actual FY 2022**	**Actual FY 2023**	**Adopted FY 2024**	**Adopted FY 2025**
General Fund $ (BOCC)	**$2,885,099**	**$2,985,639**	**$3,536,673**	**$4,171,919**	**$4,529,528**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3350 - CUMBERLAND PATROL								
Class: 51 - SALARIES & BENEFITS								
100-5-3350-511100	SALARIES - REGULAR EMPLOY	113,039.53	150,995.88	120,982.72	0.00	0.00	0.00	0.00%
100-5-3350-511102	SALARIES-SELLBACK LEAVE	1,644.15	2,240.00	1,289.20	0.00	0.00	0.00	0.00%
100-5-3350-511300	OVERTIME	86.45	11,847.54	13,685.60	0.00	0.00	0.00	0.00%
100-5-3350-511400	REIMBURSEMENT SALARIES &	-142,477.69	-199,476.91	0.00	0.00	0.00	0.00	0.00%
100-5-3350-512200	SOCIAL SECURITY TAXES	8,531.64	12,298.16	10,125.34	0.00	0.00	0.00	0.00%
100-5-3350-512400	RETIREMENT	3,178.67	4,762.88	4,078.78	0.00	0.00	0.00	0.00%
100-5-3350-512403	RETIREMENT-COUNTY MATCH	5,157.22	6,695.62	5,897.89	0.00	0.00	0.00	0.00%
100-5-3350-512404	RETIREMENT-PENSION FUND	1,210.00	820.00	745.00	0.00	0.00	0.00	0.00%
100-5-3350-512904	UNIFORMS	9,630.03	9,816.83	2,474.99	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**0.00**	**0.00**	**159,279.52**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-3350-522203	REPAIR & MAINT- RADIOS	0.00	0.00	942.00	0.00	0.00	0.00	0.00%
100-5-3350-522220	REPAIR & MAINT - VEHICLES	0.00	0.00	23,570.59	0.00	0.00	0.00	0.00%
100-5-3350-522222	REPAIR & MAINT - BOATS	0.00	0.00	5,725.85	0.00	0.00	0.00	0.00%
100-5-3350-522325	BOAT DOCKING SLIP RENTAL	0.00	0.00	3,600.00	0.00	0.00	0.00	0.00%
100-5-3350-523201	CELL PHONES	0.00	0.00	1,775.95	0.00	0.00	0.00	0.00%
100-5-3350-523500	TRAVEL	0.00	0.00	729.10	0.00	0.00	0.00	0.00%
100-5-3350-523600	DUES & SUBSCRIPTIONS	0.00	0.00	240.00	0.00	0.00	0.00	0.00%
100-5-3350-523700	EDUCATON & TRAINING	0.00	0.00	477.66	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**0.00**	**0.00**	**37,061.15**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-3350-531100	OFFICE SUPPLIES	0.00	0.00	376.99	0.00	0.00	0.00	0.00%
100-5-3350-531101	MINOR OPERATING	0.00	0.00	2,867.79	0.00	0.00	0.00	0.00%
100-5-3350-531122	VEHICLE SUPPLIES	0.00	0.00	907.74	0.00	0.00	0.00	0.00%
100-5-3350-531124	BOAT SUPPLIES	0.00	0.00	4,585.49	0.00	0.00	0.00	0.00%
100-5-3350-531250	OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3350-531270	FUEL	0.00	0.00	14,163.63	0.00	0.00	0.00	0.00%
100-5-3350-531600	SMALL EQUIP - $500-$4999	0.00	0.00	5,685.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**0.00**	**28,586.64**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
100-5-3350-542600	OTHER EQUIP>$5,000	0.00	0.00	55,750.00	0.00	0.00	0.00	0.00%
100-5-3350-542610	BOATS	0.00	0.00	270,078.67	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**325,828.67**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 3350 - CUMBERLAND PATROL:	**0.00**	**0.00**	**550,755.98**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3920 - EMERGENCY MANAGEMENT								
Class: 51 - SALARIES & BENEFITS								
100-5-3920-511100	SALARIES - REGULAR EMPLOY	154,898.05	167,342.98	132,738.42	175,851.00	199,947.00	24,096.00	13.70%
100-5-3920-512200	SOCIAL SECURITY TAXES	11,847.90	12,801.66	10,445.42	13,453.00	15,296.00	1,843.00	13.70%
100-5-3920-512400	RETIREMENT	4,763.13	4,932.52	3,782.74	4,481.00	4,634.00	153.00	3.41%
100-5-3920-512403	RETIREMENT: COUNTY MATCH	9,526.36	9,864.55	7,565.25	8,964.00	9,268.00	304.00	3.39%
100-5-3920-512904	UNIFORMS	378.90	733.55	52.00	850.00	1,100.00	250.00	29.41%
100-5-3920-512905	SAFETY EQUIPMENT	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**181,414.34**	**195,675.26**	**154,583.83**	**204,099.00**	**230,745.00**	**26,646.00**	**13.06%**
Class: 52 - CONTRACTED SERVICES								
100-5-3920-521230	CONTRACTED R&M ALL BUILDI	275.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3920-521250	CONTRACT SERV-COMPUTER	0.00	0.00	5,334.35	0.00	0.00	0.00	0.00%
100-5-3920-521252	CONTRACT SVCS-ENGINEERING	3,100.00	2,750.00	5,033.97	3,000.00	3,000.00	0.00	0.00%
100-5-3920-521254	CONTRACT SERV-ADMINISTRA	884.00	1,198.44	683.52	0.00	0.00	0.00	0.00%
100-5-3920-521255	CONTR SERV GENRL LABOR	0.00	142.80	0.00	0.00	0.00	0.00	0.00%
100-5-3920-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	169.42	0.00	500.00	500.00	0.00	0.00%
100-5-3920-521340	C/S-CLOUD COMPUTING FEES	205.04	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3920-522100	JANITORIAL - CONTRACTS	2,549.38	2,751.28	2,384.40	2,000.00	2,000.00	0.00	0.00%
100-5-3920-522201	REP & MT COMPUTERS	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-3920-522202	REP & MT OFF EQUIPMENT	284.52	291.29	329.74	800.00	800.00	0.00	0.00%
100-5-3920-522203	REP & MT RADIOS	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-3920-522204	REP & MT OTHER EQUIPMENT	0.00	23.32	12.83	250.00	250.00	0.00	0.00%
100-5-3920-522220	REP & MT VEHICLES	76.08	542.31	600.07	2,000.00	2,000.00	0.00	0.00%
100-5-3920-522222	REP & MT - BOATS	0.00	0.00	284.58	1,000.00	1,000.00	0.00	0.00%
100-5-3920-523200	TELEPHONE	13,399.65	13,496.02	11,344.55	9,000.00	9,000.00	0.00	0.00%
100-5-3920-523201	CELL PHONES	8,979.74	10,294.72	9,268.23	8,500.00	8,500.00	0.00	0.00%
100-5-3920-523204	CABLE & SATELLITE FEES	1,420.52	1,626.37	1,309.95	1,000.00	1,000.00	0.00	0.00%
100-5-3920-523300	ADVERTISING & PUBLISHING	442.65	230.00	0.00	600.00	600.00	0.00	0.00%
100-5-3920-523400	PRINTING	137.36	37.23	0.00	600.00	600.00	0.00	0.00%
100-5-3920-523500	TRAVEL	3,779.26	3,421.62	1,036.59	6,000.00	6,000.00	0.00	0.00%
100-5-3920-523600	DUES & SUBSCRIPTIONS	25,828.40	14,308.50	34,651.10	29,000.00	29,000.00	0.00	0.00%
100-5-3920-523700	EDUCATION & TRAINING	150.00	901.00	1,288.50	2,000.00	2,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**61,511.60**	**52,184.32**	**73,562.38**	**67,350.00**	**67,350.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-3920-531100	OFFICE SUPPLIES	92.37	501.48	69.96	1,500.00	1,500.00	0.00	0.00%
100-5-3920-531101	MINOR OPERATING $0 - $499	1,912.49	1,318.03	1,706.70	3,000.00	3,000.00	0.00	0.00%
100-5-3920-531102	POSTAGE	57.07	0.00	52.76	250.00	250.00	0.00	0.00%
100-5-3920-531103	COMPUTER SUPPLIES	1,817.96	3,777.29	87.92	500.00	500.00	0.00	0.00%
100-5-3920-531104	JANITORIAL SUPPLIES	639.68	239.91	432.50	500.00	500.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3920-531106	MEDICAL SUPPLIES	0.00	0.00	0.00	700.00	700.00	0.00	0.00%
100-5-3920-531120	TIRES & TUBES	0.00	845.51	1,078.70	1,600.00	1,600.00	0.00	0.00%
100-5-3920-531122	VEHICLE SUPPLIES	49.95	891.44	0.00	2,000.00	1,000.00	-1,000.00	-50.00%
100-5-3920-531124	BOAT SUPPLIES	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-3920-531130	R & M BUILDING SUPPLIES	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-3920-531198	HEATING FUELS	0.00	438.67	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-3920-531210	WATER & SEWER	501.82	574.70	336.72	500.00	500.00	0.00	0.00%
100-5-3920-531230	ELECTRIC	12,755.02	10,523.57	7,411.20	10,000.00	10,000.00	0.00	0.00%
100-5-3920-531250	OIL	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-3920-531270	FUEL	3,027.98	3,289.75	1,582.42	4,500.00	3,500.00	-1,000.00	-22.22%
100-5-3920-531300	OTHER SUPPLIES	565.23	1,459.12	85.63	1,500.00	1,500.00	0.00	0.00%
100-5-3920-531600	SMALL EQUIP $500 - $4,999	4,839.75	8,510.49	0.00	1,500.00	1,500.00	0.00	0.00%
100-5-3920-531601	COMPUTERS $500 - $4,999	0.00	570.00	0.00	1,500.00	1,500.00	0.00	0.00%
100-5-3920-531603	FURNITURE $500 - $4,999	0.00	0.00	0.00	4,999.00	0.00	-4,999.00	-100.00%
	Total Class: 53 - SUPPLIES:	**26,259.32**	**32,939.96**	**12,844.51**	**37,549.00**	**30,550.00**	**-6,999.00**	**-18.64%**
Class: 54 - CAPITAL OUTLAY								
100-5-3920-542600	OTHER EQUIP > $5,000	14,920.20	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**14,920.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 3920 - EMERGENCY MANAGEMENT:	**284,105.46**	**280,799.54**	**240,990.72**	**308,998.00**	**328,645.00**	**19,647.00**	**6.36%**

EMERGENCY MANAGEMENT AGENCY (EMA)

The Emergency Management Agency provides a comprehensive and aggressive all-hazards approach to mitigation, preparedness, response, recovery and special events. To protect life and property and to prevent and/or reduce the negative impact of natural and man-made events in Camden County. EMA is responsible for the management of all emergency preparedness program areas within the County. Using the provisions of Georgia Statutes, the Agency is responsible for developing and implementing comprehensive disaster planning, mitigation, and response activities within Camden County. EMA assumed additional responsibilities for Homeland Security during FY18, and assumed Public Safety Communications in FY 21/22 with alignment of Radio System Administrator under EMA Director. Emergency Management is a federal, state, and locally-mandated program.

Performance Measures	Actual FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Emergency Plans Maintained	14	14	18	18	18
Training Classes Taught	6	6	12	12	15
Preparedness Lectures Given	10	10	15	15	20
Events Worked	5	5	8	9	12
Exercises Held	2	2	2	2	4
Public Alerting	25	30	35	40	50
Incidents Tracked/Managed	75	75	75	80	80
SITREPS Released	112	112	120	120	130
Special Projects	3	3	2	2	2
Drone Operations	17	17	15	12	12
SUBASE Kings Bay Joint Drill/ Exercise	4	5	5	5	5

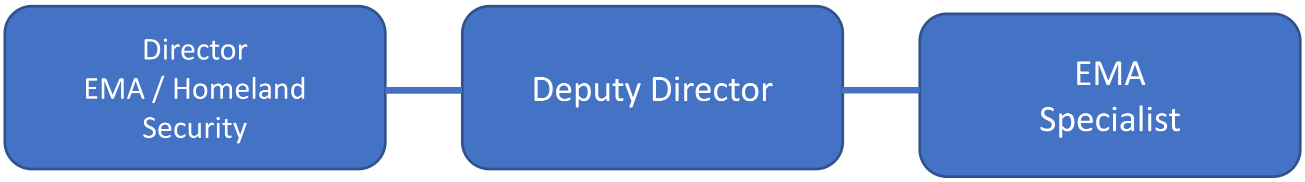
Staffing Resources					
Director of EMA	1	1	1	1	1
Deputy Director EMA	1	1	1	1	1
Emergency MGT Specialist	0	0	0	.5	1
Total Staffing Resources	*2*	*2*	*2*	*2.5*	*3*

Funding Sources	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	**$309,412**	**$284,105**	**$309,071**	**311,266**	**$328,645**

Explanation of Changes

Change reflects converting (1) part-time to fulltime EM Specialist.

EMERGENCY MANAGEMENT HOMELAND SECURITY AGENCY ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3600 - EMS								
Class: 51 - SALARIES & BENEFITS								
100-5-3600-511100	SALARIES - REGULAR EMPLOY	3,030,997.42	3,590,106.13	3,149,737.40	4,407,323.00	5,064,878.00	657,555.00	14.92%
100-5-3600-511102	SALARIES-SELLBACK LEAVE	2,599.56	1,940.92	1,851.09	0.00	0.00	0.00	0.00%
100-5-3600-511200	SALARIES - TEMP. EMPLOYEE	87,630.13	140,712.21	82,631.38	177,538.00	132,550.00	-44,988.00	-25.34%
100-5-3600-511300	OVERTIME	855,935.10	837,507.43	853,973.72	735,300.00	783,000.00	47,700.00	6.49%
100-5-3600-511301	OVERTIME-BUILT IN	156,203.19	183,755.79	179,983.75	308,409.00	341,444.00	33,035.00	10.71%
100-5-3600-511400	REIMBURSEMENT SALARIES &	0.00	-53,788.01	-44,409.92	0.00	0.00	0.00	0.00%
100-5-3600-512200	SOCIAL SECURITY TAXES	305,623.26	351,672.88	316,257.03	361,452.00	413,584.00	52,132.00	14.42%
100-5-3600-512400	RETIREMENT	103,997.47	103,333.33	98,629.96	110,488.00	149,989.00	39,501.00	35.75%
100-5-3600-512403	RETIREMENT: COUNTY MATCH	153,428.12	159,356.89	140,293.61	186,869.00	229,303.00	42,434.00	22.71%
100-5-3600-512904	UNIFORMS	41,396.37	54,903.18	45,565.43	55,000.00	70,969.00	15,969.00	29.03%
	Total Class: 51 - SALARIES & BENEFITS:	**4,737,810.62**	**5,369,500.75**	**4,824,513.45**	**6,342,379.00**	**7,185,717.00**	**843,338.00**	**13.30%**
Class: 52 - CONTRACTED SERVICES								
100-5-3600-521203	DRUG SCREEN/BACKGROUND (	2,691.52	2,778.30	409.15	2,150.00	2,070.00	-80.00	-3.72%
100-5-3600-521230	CONTRACTED R&M ALL BLDGS	1,305.00	1,789.10	1,978.00	1,290.00	900.00	-390.00	-30.23%
100-5-3600-521254	CONTRACT SVC-ADMINISTRATI	140,465.14	80,000.80	47,135.55	64,818.00	80,000.00	15,182.00	23.42%
100-5-3600-521335	C/S-ANNUAL SOFTWARE MIAN	15,145.88	14,863.87	8,310.24	17,812.00	15,297.00	-2,515.00	-14.12%
100-5-3600-521340	C/S-CLOUD COMPUTING FEES	9,852.28	11,903.63	12,168.77	15,962.00	14,328.00	-1,634.00	-10.24%
100-5-3600-522100	JANITORIAL - CONTRACTS	3,583.87	4,710.69	2,999.80	3,467.00	3,733.00	266.00	7.67%
100-5-3600-522201	REP & MT COMPUTERS	260.13	0.00	0.00	1,720.00	450.00	-1,270.00	-73.84%
100-5-3600-522202	REP & MT OFF EQUIPMENT	1,951.95	2,724.32	1,817.82	2,150.00	2,250.00	100.00	4.65%
100-5-3600-522203	REP & MT RADIOS	1,532.59	1,205.88	1,461.46	1,677.00	1,755.00	78.00	4.65%
100-5-3600-522204	REP & MT OTHER EQUIPMENT	735.83	13,206.70	20,552.00	24,399.00	31,845.00	7,446.00	30.52%
100-5-3600-522220	REP & MT VEHICLES	547.44	2,814.37	13.76	2,580.00	2,700.00	120.00	4.65%
100-5-3600-522221	REP & MT HEAVY EQUIPMENT	44,612.20	18,488.40	32,688.55	25,800.00	27,000.00	1,200.00	4.65%
100-5-3600-522310	BUILDING/LAND RENTAL	13,050.00	13,200.00	10,750.00	12,900.00	13,500.00	600.00	4.65%
100-5-3600-523200	TELEPHONE	34,883.05	35,516.88	29,703.05	34,458.00	36,212.00	1,754.00	5.09%
100-5-3600-523201	CELL PHONES	17,185.45	16,415.85	14,310.65	18,608.00	17,992.00	-616.00	-3.31%
100-5-3600-523204	CABLE & SATELLITE FEES	6,690.28	7,284.16	5,652.48	7,290.00	7,987.00	697.00	9.56%
100-5-3600-523300	ADVERTISING & PUBLISHING	1,903.47	0.00	310.00	2,150.00	900.00	-1,250.00	-58.14%
100-5-3600-523400	PRINTING	2,214.10	740.70	2,838.00	2,150.00	3,150.00	1,000.00	46.51%
100-5-3600-523500	TRAVEL	13,284.87	20,278.92	11,256.46	12,040.00	12,600.00	560.00	4.65%
100-5-3600-523600	DUES & SUBSCRIPTIONS	2,004.13	2,471.05	3,160.08	2,339.00	2,339.00	0.00	0.00%
100-5-3600-523700	EDUCATION & TRAINING	21,230.45	14,583.62	10,563.24	24,656.00	41,940.00	17,284.00	70.10%
100-5-3600-523708	TRAINING-FIRE SUPPRESSION	11.05	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3600-523800	PROFESSIONAL LICENSES	14,675.00	15,067.17	1,125.00	15,575.00	2,125.00	-13,450.00	-86.36%
	Total Class: 52 - CONTRACTED SERVICES:	**349,815.68**	**280,044.41**	**219,204.06**	**295,991.00**	**321,073.00**	**25,082.00**	**8.47%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Class: 53 - SUPPLIES								
100-5-3600-531100	OFFICE SUPPLIES	4,693.12	2,593.63	1,742.26	3,182.00	3,330.00	148.00	4.65%
100-5-3600-531101	MINOR OPERATING $0 - $499	34,437.88	26,224.05	22,087.72	27,578.00	44,449.00	16,871.00	61.18%
100-5-3600-531102	POSTAGE	929.74	1,057.70	381.62	860.00	900.00	40.00	4.65%
100-5-3600-531103	COMPUTER SUPPLIES	323.93	1,037.44	425.27	1,290.00	675.00	-615.00	-47.67%
100-5-3600-531104	JANITORIAL SUPPLIES	10,265.23	15,130.88	12,976.08	12,900.00	13,500.00	600.00	4.65%
100-5-3600-531120	TIRES & TUBES	22,379.05	15,908.11	23,184.10	12,900.00	22,500.00	9,600.00	74.42%
100-5-3600-531122	VEHICLE SUPPLIES	7,495.78	3,568.24	9,428.80	4,300.00	4,500.00	200.00	4.65%
100-5-3600-531123	HEAVY EQUIPMENT SUPPLIES	82,857.10	118,915.28	88,499.19	67,940.00	81,000.00	13,060.00	19.22%
100-5-3600-531130	R & M BUILDING SUPPLIES	550.86	285.61	0.00	2,200.00	2,200.00	0.00	0.00%
100-5-3600-531198	HEATING FUELS	2,020.37	2,691.64	1,137.68	1,914.00	2,003.00	89.00	4.65%
100-5-3600-531210	WATER & SEWER	3,756.72	4,974.78	3,685.50	5,476.00	4,500.00	-976.00	-17.82%
100-5-3600-531230	ELECTRIC	46,015.24	54,545.14	47,623.13	54,438.00	56,970.00	2,532.00	4.65%
100-5-3600-531250	OIL	34.76	34.24	381.43	0.00	0.00	0.00	0.00%
100-5-3600-531270	FUEL	146,639.64	174,249.89	116,735.46	127,872.00	139,500.00	11,628.00	9.09%
100-5-3600-531300	OTHER SUPPLIES	3,273.93	3,870.45	5,413.30	3,440.00	4,500.00	1,060.00	30.81%
100-5-3600-531500	MEDICAL SUPP - AMBULANCE	139,159.07	160,863.86	124,785.43	117,000.00	130,000.00	13,000.00	11.11%
100-5-3600-531600	SMALL EQUIP $500 - $4,999	35,570.58	19,071.53	7,128.82	21,618.00	17,450.00	-4,168.00	-19.28%
100-5-3600-531601	COMPUTERS $500 - $4,999	20,532.59	1,232.69	0.00	2,408.00	8,600.00	6,192.00	257.14%
100-5-3600-531602	RADIOS $500 - $4,999	8,428.99	0.00	642.98	2,580.00	1,800.00	-780.00	-30.23%
100-5-3600-531603	FURNITURE $500 - $4,999	11,156.23	509.52	2,387.72	5,375.00	6,834.00	1,459.00	27.14%
	Total Class: 53 - SUPPLIES:	**580,520.81**	**606,764.68**	**468,646.49**	**475,271.00**	**545,211.00**	**69,940.00**	**14.72%**
	Total Department: 3600 - EMS:	**5,668,147.11**	**6,256,309.84**	**5,512,364.00**	**7,113,641.00**	**8,052,001.00**	**938,360.00**	**13.19%**

FIRE RESCUE

The core services of the Fire Rescue Department are to provide public safety, emergency medical services, fire protection unincorporated area of county, fire and life safety education and prevention, technical rescue training and response, and hazardous material awareness response. Camden County Fire Rescue is dedicated to the safety and protection of our community's quality of life from all hazards through our professional and trained staff, rapid response teams and placing others before self. Fire Rescue is a state-mandated program.

Performance Measures	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual as of 2/29/24 FY 2024	Projected FY 2025
Emergency Calls	4510	7363	7776	5471	8600
Average Calls Per Day	19	20	21		
Non-Emergency Calls (fire and life safety education and prevention, public preparedness and training, fire inspections, charity fund raising, other agency education and training)	230	758	172	136	0
Citizens Reached	150	1500	2300	1400	2500
Public Preparedness/CPR & AED	6	0**	0	75	150
Smoke Detector Program - Installs	17	6	15	8	100
Borrow an AED Program	3	0	0	0	0
Fire Fatalities	0	2	0	0	0
Property Loss	n/a	n/a	n/a	N/A	N/A
Public Near Miss Averted (Early Defib)	n/a	3	20	12	
Public Near Miss Averted (Early Detection)	n/a	n/a	n/a	n/a	n/a
Number of Fire Stations	7	7	7	7	7
Number of Co-located Fire Stations	4	4	4	4	4

Strategic Plan

CCFR has major requests in the Capital projects that supports the growth of our department in line with the Strategic Plan. This includes a new Fire Training Center, new Ambulances and two new tankers.

CCFR will reach the goal of having all Firefighters certified as EMT's as of January 2025. This certification will allow firefighters to provide exceptional care to the Citizens of Camden County on an emergency call while waiting for Squad personnel to arrive on scene.

CCFR & Facilities personnel is working together to have the Knox boxes installed on all County buildings. This will allow fire personnel the availability to enter buildings in case of emergencies.

Staffing Resources					
Division Chief - EMS	1	1	1	1	1
Captain	6	6	6	6	6

Captain-Training	1	1	1	1	1
Sergeant	0	1	5	3	5
Fire Chief	1	1	1	1	1
Firefighter	34	39	54	24	9
Firefighter-EMT	24	19	38	29	57
Firefighter-Paramedic	1	3	4	1	6
Lieutenant	7	6	5	8	12
Lieutenant-Fire Safety Spec.	0	0	0	1	1
Logistics Support	1	1	1	1	1
Non-Certified Firefighter	9	0	0	0	0
Deputy Chief	1	1	1	1	1
Paramedic Engineer	0	0	0	0	0
Part-Time Firefighter/EMT	8	10	10	6	6
Part-Time Firefighter	7	10	10	6	6
Part-Time Firefighter-Paramedic	5	2	10	4	4
Battalion Chief prior Shift Capt	3	3	3	3	3
EMS Training Officer	0	0	0	0	1
ADMIN Asst & Administrative MGR	2	2	2	2	2
Vacancies	10	16	17	17	0
Public Protection Compliance Officer	0	0	0	0	0
Total Staffing Resources	124	117	152	115	123

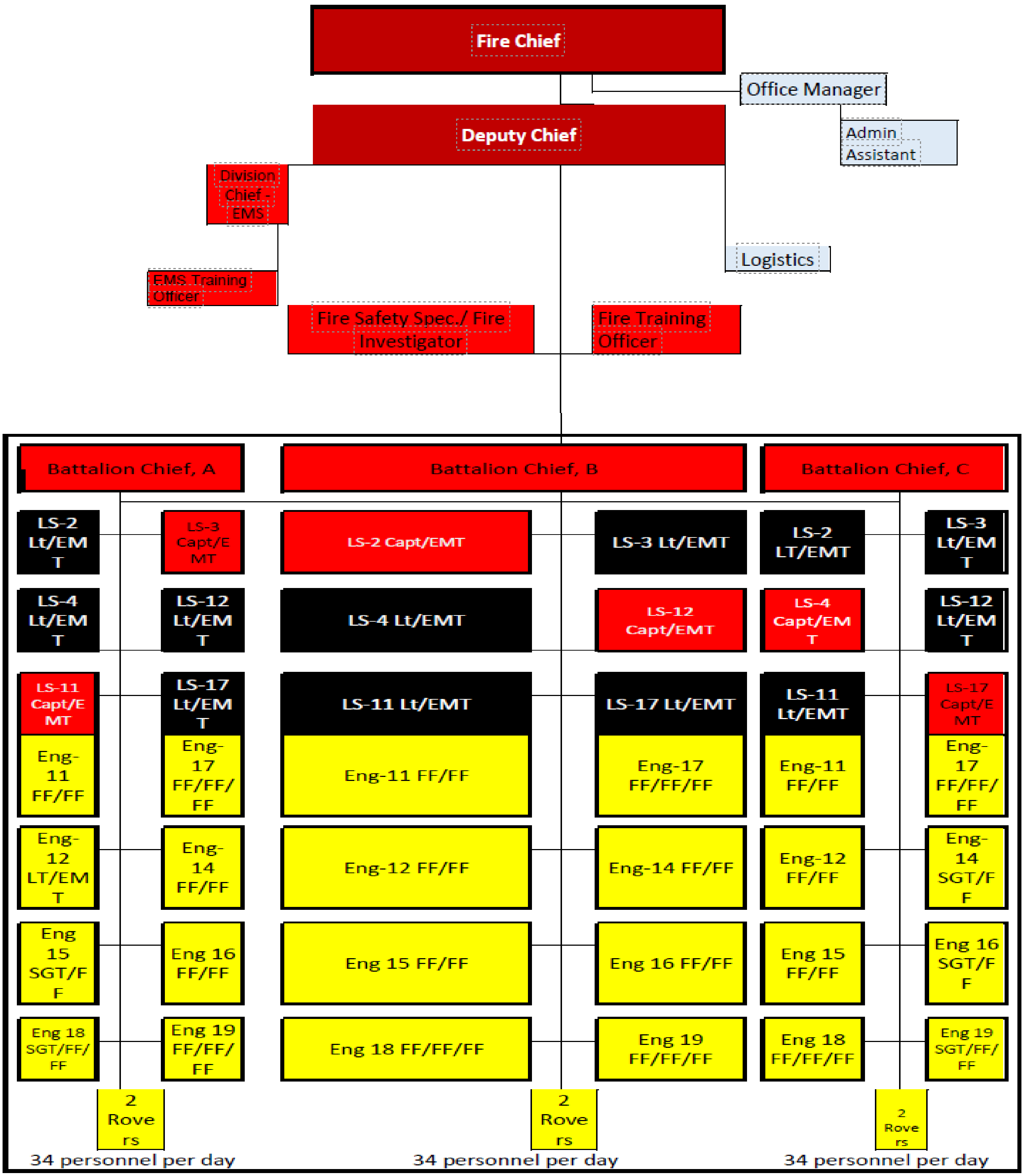
Funding Sources	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	$5,997,826	$5,926,646	$6,335,960	$7,113,641	$8,052,001
Total Program Costs	$6,153,307	$7,346,218	$6,393,278	$8,215,419	$8,052,001
	(Includes 270)	**(Includes 270)**	**(Includes270)**	**(Includes270)**	**(Includes270)**

Explanation of Changes

CCFR is requiring all Firefighters to obtain their EMT B certifications by January 2025. This will reflect in the number of EMT's shown in the Staffing Resources above. I added the Admin Assistant and Administrative Manager position to total numbers. The additional personnel that we are requesting for FY 2025 is included as well.

FIRE RESCUE ORGANIZATIONAL CHART

ADMIN -



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3460 - DEPT OF JUVENILE JUSTICE								
Class: 52 - CONTRACTED SERVICES								
100-5-3460-522100	JANITORIAL - CONTRACTS	6,052.64	6,079.15	5,058.08	6,079.00	6,079.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**6,052.64**	**6,079.15**	**5,058.08**	**6,079.00**	**6,079.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-3460-531104	JANITORIAL SUPPLIES	0.00	0.00	0.00	25.00	25.00	0.00	0.00%
100-5-3460-531210	WATER & SEWER	432.79	538.48	379.02	600.00	600.00	0.00	0.00%
100-5-3460-531230	ELECTRIC	3,870.48	4,376.93	3,644.72	4,100.00	4,800.00	700.00	17.07%
	Total Class: 53 - SUPPLIES:	**4,303.27**	**4,915.41**	**4,023.74**	**4,725.00**	**5,425.00**	**700.00**	**14.81%**
	Total Department: 3460 - DEPT OF JUVENILE JUSTICE:	**10,355.91**	**10,994.56**	**9,081.82**	**10,804.00**	**11,504.00**	**700.00**	**6.48%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3300 - PATROL DIVISION								
Class: 51 - SALARIES & BENEFITS								
100-5-3300-511100	SALARIES - REGULAR EMPLOY	2,720,160.44	3,111,527.12	2,705,986.15	3,507,726.00	4,092,534.00	584,808.00	16.67%
100-5-3300-511102	SALARIES-SELLBACK LEAVE	29,635.05	30,442.76	21,664.32	0.00	0.00	0.00	0.00%
100-5-3300-511200	SALARIES - TEMP. EMPLOYEE	53,980.07	43,579.86	58,822.34	188,582.00	64,417.00	-124,165.00	-65.84%
100-5-3300-511300	OVERTIME	113,086.94	215,950.06	234,860.34	100,000.00	100,000.00	0.00	0.00%
100-5-3300-511400	REIMBURSEMENT SALARIES &	-1,725.33	-11,000.10	-4,132.80	0.00	0.00	0.00	0.00%
100-5-3300-512200	SOCIAL SECURITY TAXES	214,201.10	252,216.86	223,982.61	267,337.00	316,006.00	48,669.00	18.21%
100-5-3300-512400	RETIREMENT	83,854.59	93,322.05	81,340.88	98,197.00	129,258.00	31,061.00	31.63%
100-5-3300-512403	RETIREMENT: COUNTY MATCH	111,737.75	117,767.16	105,177.07	121,163.00	97,573.00	-23,590.00	-19.47%
100-5-3300-512404	RETIREMENT-PENSION FUND	22,546.22	24,093.34	18,819.16	30,655.00	44,006.00	13,351.00	43.55%
100-5-3300-512904	UNIFORMS	33,619.91	56,524.64	33,181.41	85,250.00	66,650.00	-18,600.00	-21.82%
100-5-3300-512905	SAFETY EQUIPMENT	6,951.14	28,699.47	4,373.12	42,850.00	36,480.00	-6,370.00	-14.87%
	Total Class: 51 - SALARIES & BENEFITS:	**3,388,047.88**	**3,963,123.22**	**3,484,074.60**	**4,441,760.00**	**4,946,924.00**	**505,164.00**	**11.37%**
Class: 52 - CONTRACTED SERVICES								
100-5-3300-521201	LEGAL FEES	12,189.46	14,677.58	2,678.94	0.00	0.00	0.00	0.00%
100-5-3300-521203	DRUG SCREEN/BACKGROUND	260.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3300-521220	OUTSIDE INVESTIGATIONS	4,218.45	2,682.75	3,439.35	4,507.00	4,000.00	-507.00	-11.25%
100-5-3300-521230	CONTRACTED R&M ALL BLDGS	598.75	2,573.00	476.67	0.00	0.00	0.00	0.00%
100-5-3300-521250	CONTRACT SERV-COMPUTER	71,045.52	62,002.40	49,862.00	80,936.00	59,835.00	-21,101.00	-26.07%
100-5-3300-521254	CONTRACT SERV-ADMINISTRA	5,884.79	6,351.88	7,079.00	0.00	0.00	0.00	0.00%
100-5-3300-521320	CALIBRATION TESTS	656.88	2,403.00	1,531.00	5,350.00	4,050.00	-1,300.00	-24.30%
100-5-3300-521335	C/S-ANNUAL SOFTWARE MAIN	104,317.53	119,862.51	125,101.99	196,966.00	174,082.00	-22,884.00	-11.62%
100-5-3300-522201	REP & MT COMPUTERS	0.00	158.00	0.00	0.00	0.00	0.00	0.00%
100-5-3300-522202	REP & MT OFF EQUIPMENT	8,046.71	9,016.73	8,105.27	9,600.00	8,800.00	-800.00	-8.33%
100-5-3300-522203	REP & MT RADIOS	35,672.34	34,243.89	25,983.90	50,897.00	38,700.00	-12,197.00	-23.96%
100-5-3300-522204	REP & MT OTHER EQUIPMENT	550.00	2,007.12	3,080.75	1,200.00	1,200.00	0.00	0.00%
100-5-3300-522220	REP & MT VEHICLES	31,152.29	84,217.84	67,573.70	62,150.00	80,000.00	17,850.00	28.72%
100-5-3300-522222	REP & MT BOATS	11,537.56	13,178.83	680.93	15,000.00	12,000.00	-3,000.00	-20.00%
100-5-3300-523200	TELEPHONE	46,895.94	56,743.57	51,971.32	61,728.00	59,928.00	-1,800.00	-2.92%
100-5-3300-523201	CELL PHONES	36,080.82	48,111.05	41,718.77	51,890.00	53,090.00	1,200.00	2.31%
100-5-3300-523300	ADVERTISING & PUBLISHING	497.05	1,473.51	3,396.38	1,000.00	4,000.00	3,000.00	300.00%
100-5-3300-523400	PRINTING	1,932.30	306.92	1,225.70	2,000.00	1,500.00	-500.00	-25.00%
100-5-3300-523500	TRAVEL	41,294.80	62,301.42	31,104.94	53,000.00	45,000.00	-8,000.00	-15.09%
100-5-3300-523505	TRAVEL-PRISONER WARRANTS	0.00	316.97	0.00	0.00	0.00	0.00	0.00%
100-5-3300-523600	DUES & SUBSCRIPTIONS	3,752.15	2,758.32	5,536.01	8,901.00	3,441.00	-5,460.00	-61.34%
100-5-3300-523700	EDUCATION & TRAINING	19,814.92	23,280.16	30,453.58	32,445.00	45,413.00	12,968.00	39.97%
	Total Class: 52 - CONTRACTED SERVICES:	**436,398.26**	**548,667.45**	**461,000.20**	**637,570.00**	**595,039.00**	**-42,531.00**	**-6.67%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Class: 53 - SUPPLIES								
100-5-3300-531100	OFFICE SUPPLIES	7,056.17	7,900.99	5,141.24	8,000.00	7,000.00	-1,000.00	-12.50%
100-5-3300-531101	MINOR OPERATING $0 - $499	78,439.03	86,738.64	44,018.15	125,948.00	83,190.00	-42,758.00	-33.95%
100-5-3300-531102	POSTAGE	572.85	910.87	699.90	700.00	900.00	200.00	28.57%
100-5-3300-531103	COMPUTER SUPPLIES	2,230.42	1,232.87	1,385.21	5,000.00	4,355.00	-645.00	-12.90%
100-5-3300-531104	JANITORIAL SUPPLIES	1,229.30	3,302.84	1,790.60	5,000.00	2,500.00	-2,500.00	-50.00%
100-5-3300-531106	MEDICAL SUPPLIES-GENERAL	5,703.64	11,535.89	4,318.90	5,000.00	5,000.00	0.00	0.00%
100-5-3300-531120	TIRES & TUBES	40,322.19	23,698.60	31,811.02	35,000.00	40,000.00	5,000.00	14.29%
100-5-3300-531122	VEHICLE SUPPLIES	135,301.64	128,691.12	62,883.79	109,289.00	80,600.00	-28,689.00	-26.25%
100-5-3300-531124	BOAT SUPPLIES	1,595.41	13,250.40	1,474.14	16,100.00	15,500.00	-600.00	-3.73%
100-5-3300-531130	R & M BUILDING SUPPLIES	2,845.90	3,542.60	18.03	5,000.00	2,500.00	-2,500.00	-50.00%
100-5-3300-531198	HEATING FUELS	0.00	129.16	20.89	0.00	0.00	0.00	0.00%
100-5-3300-531210	WATER & SEWER	7,312.63	10,205.33	5,415.45	16,000.00	8,000.00	-8,000.00	-50.00%
100-5-3300-531230	ELECTRIC	24,269.42	23,157.53	24,037.29	30,000.00	30,000.00	0.00	0.00%
100-5-3300-531250	OIL	5,830.33	7,168.14	8,011.65	8,000.00	8,000.00	0.00	0.00%
100-5-3300-531270	FUEL	387,875.64	366,780.06	255,401.37	360,000.00	348,523.00	-11,477.00	-3.19%
100-5-3300-531300	OTHER SUPPLIES	6,623.84	9,011.86	8,482.36	8,000.00	8,000.00	0.00	0.00%
100-5-3300-531600	SMALL EQUIP $500 - $4,999	35,899.50	45,218.97	21,303.19	114,160.00	72,850.00	-41,310.00	-36.19%
100-5-3300-531601	COMPUTERS $500 - $4,999	11,893.96	6,150.60	7,424.99	0.00	0.00	0.00	0.00%
100-5-3300-531602	RADIOS $500 - $4,999	2,144.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3300-531603	FURNITURE $500 - $4,999	1,376.85	5,850.60	5,406.11	9,000.00	4,000.00	-5,000.00	-55.56%
100-5-3300-531710	K-9 PROGRAM	18,476.04	22,692.01	18,504.94	17,640.00	17,160.00	-480.00	-2.72%
100-5-3300-531712	SEARCH & RESCUE	0.00	576.37	2,109.95	9,300.00	4,500.00	-4,800.00	-51.61%
100-5-3300-531713	LOCAL DRUG SQUAD	-4,000.00	3,334.00	0.00	6,000.00	6,000.00	0.00	0.00%
100-5-3300-531714	COMMUNITY EDUCATION	7,842.16	8,549.35	2,360.74	10,440.00	10,350.00	-90.00	-0.86%
100-5-3300-531750	CENTRAL SUPPLY INVENTORY	0.00	0.00	3,269.31	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**780,840.92**	**789,628.80**	**515,289.22**	**903,577.00**	**758,928.00**	**-144,649.00**	**-16.01%**
Class: 54 - CAPITAL OUTLAY								
100-5-3300-542200	VEHICLES	5,180.00	0.00	3,904.00	0.00	0.00	0.00	0.00%
100-5-3300-542600	OTHER EQUIP > $5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**5,180.00**	**0.00**	**3,904.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 3300 - PATROL DIVISION:	**4,610,467.06**	**5,301,419.47**	**4,464,268.02**	**5,982,907.00**	**6,300,891.00**	**317,984.00**	**5.31%**

SHERIFF'S OFFICE-PATROL DIVISION

The Camden County Sheriff's Office provides law enforcement services to all of the citizens of Camden, the County Jail, and the security of the Camden County Courthouses. It is the mission of the Sheriff's Office to act in the capacity of the constitutionally commissioned Chief of Law Enforcement Agency of Camden County. The Sheriff's Office has the duty to preserve the peace and protect the lives, person, property, health, and morals of the people. The Sherrif's office is the keeper of the county's jail and the arm and sword of the courts.

Performance Measures	**Actual FY 2021**	**Actual FY 2022**	**Actual FY 2023**	**YTD FY 2024**	Estimated FY 2025
Number of Grants Submitted	5	5	15	3	3
Number of Grant Awards Received	5	8	3	3	3
Calls for Service Requiring Deputy	72,037	78,664	46,990	41,046	70,360
Citations	4,391	4,777	2,352	1,168	2,002
Written Warning Citations	4,742	6,301	4,291	3,053	5,230
*CID Newly Opened Cases	218	281	162	97	166
					FY 2025

Staffing Resources					
Sheriff	1.00	1.00	1.00	1.00	1.00
Colonel	0.50	0.50	1.00	1.00	1.00
Chief Deputy	0.50	0.50	1.00	0.00	0.00
Major	5.00	1.00	1.00	1.00	1.00
Captain	2.00	2.00	2.00	3.00	3.00
PIO	1.00	1.00	1.00	1.00	1.00
Lieutenant	6.00	7.00	8.00	5.00	5.00
Sergeant- Investigator	4.00	4.00	4.00	3.00	3.00
Corporal-	5.00	5.00	5.00	2.00	2.00
Investigator/ Interdiction/EOD/Training	13.00	11.00	11.00	8.00	9.00
Champs Instructor	1.00	1.00	1.00	0.00	0.00
School Resource Deputy	0.00	1.00	1.00	2.00	2.00
Training officer	1.00	1.00	1.00	2.00	2.00
Marine Patrol Deputy (Currently PT position that is actually FT)	0.00	1.00	1.00	2.00	2.00
Range Master	1.00	0.00	0.00	0.00	0.00
Sergeant-Patrol	3.00	4.00	4.00	4.00	4.00
Ssgt. Sergeant- Patrol	1.00	1.00	1.00	2.00	2.00
Gsgt. Sergeant- Patrol	1.00	0.00	0.00	0.00	0.00
Corporal- Patrol	4.00	4.00	4.00	4.00	4.00
IT	0.00	0.00	1.00	17.00	17.00
Deputy Sheriff	14.00	15.00	17.00	1.00	1.00
Professional Standards Officer	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00

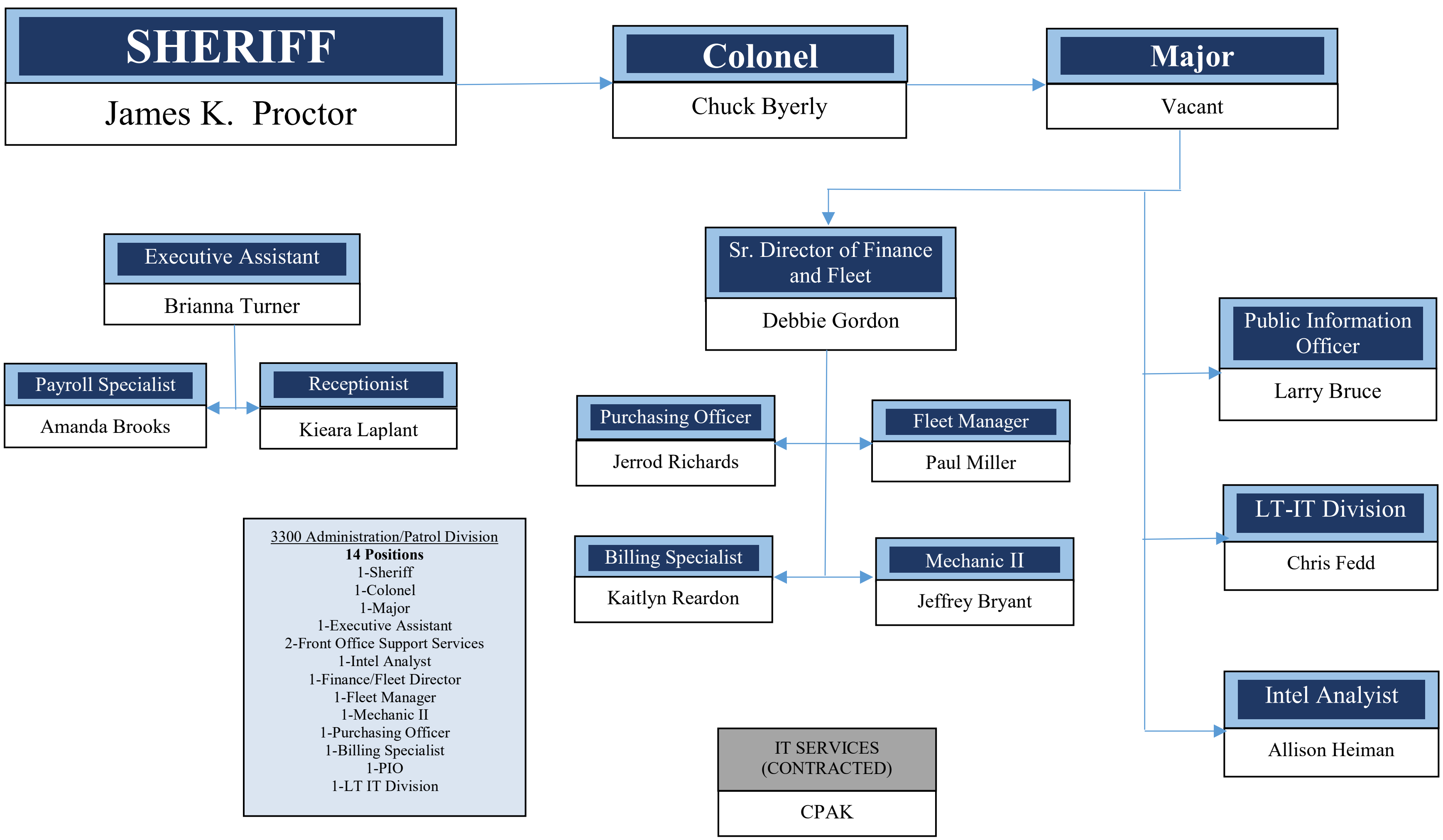
Support Services	4.00	3.00	3.00	3.00	4.00
Support Services II	0.00	2.00	3.00	3.00	3.00
Fleet Manager	1.00	1.00	1.00	1.00	1.00
Fleet Mechanic	2.00	1.00	1.00	1.00	1.00
Total Staffing Resources	*61.00*	*67.00*	*69.00*	70.00	72.00

Funding Sources	**Actual FY 2021**	**Actual FY 2022**	**Actual FY 2023**	**Adopted FY 2024**	**Adopted FY 2025**
General Fund $ (BOCC)	**$4,295,752**	**$4,610,467**	**$5,301,419**	**$5,825,414**	**$6,300,891**

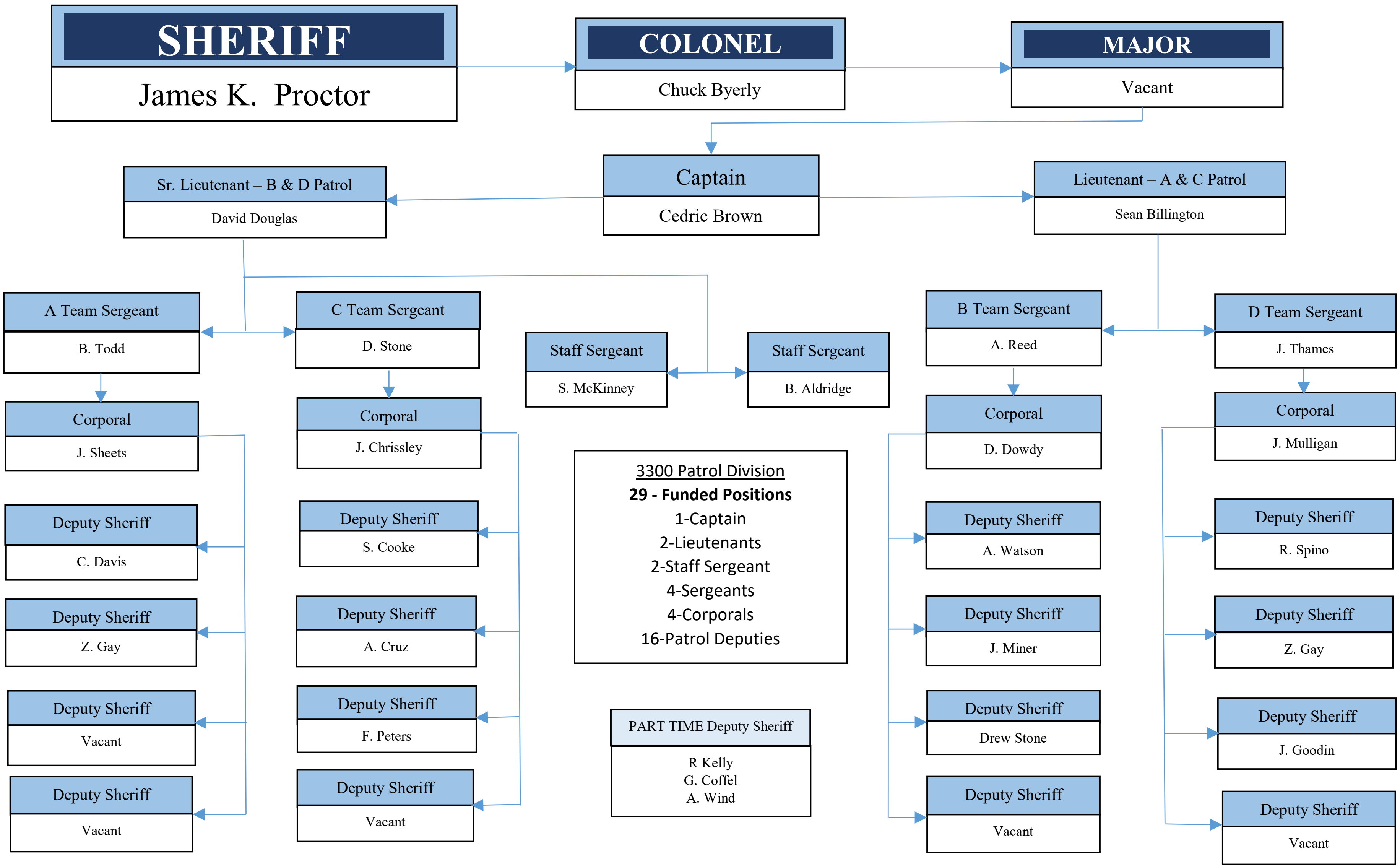
Explanation of Changes

Camden County Sheriff's Office

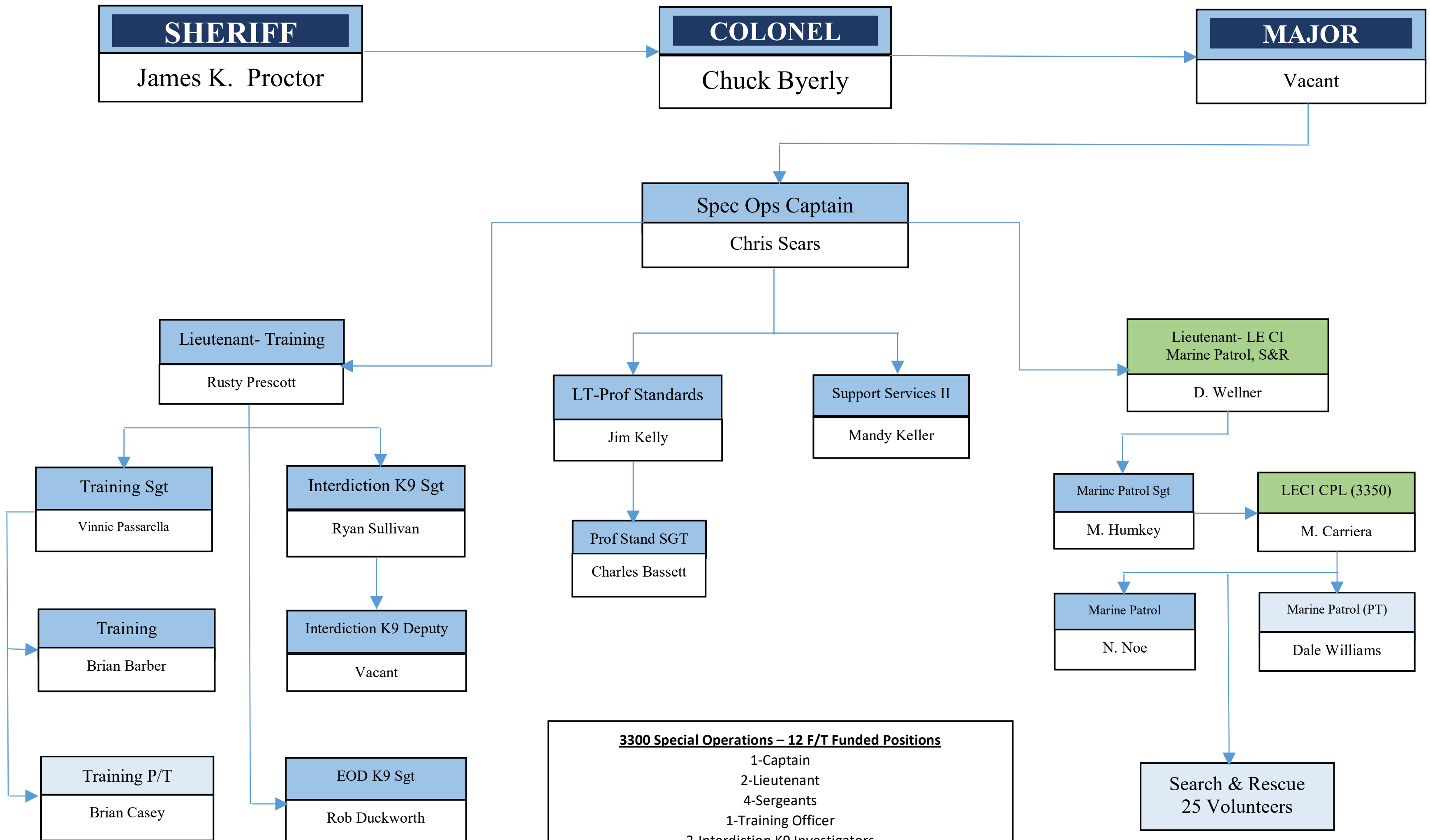
Administrative Organizational Chart



Camden County Sheriff's Office – Patrol Division Organizational Chart



Camden County Sheriff's Office - Special Operations Organizational Chart



3300 Special Operations – 12 F/T Funded Positions
1-Captain
2-Lieutenant
4-Sergeants
1-Training Officer
2-Interdiction K9 Investigators
1-Marine Patrol Deputy
1-Support Services II
3350 Law Enforcement Cumberland Island – 2 F/T Funded Positions
1-Lieutenant
1-Corporal
(100% Funded by DoD)

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3925 - RADIO SYSTEM								
Class: 51 - SALARIES & BENEFITS								
100-5-3925-511100	SALARIES	66,807.39	71,108.91	32,147.90	39,477.00	41,115.00	1,638.00	4.15%
100-5-3925-512200	SOCIAL SECURITY TAXES	5,100.43	5,331.81	2,069.13	3,020.00	3,145.00	125.00	4.14%
100-5-3925-512400	RETIREMENT	860.97	2,123.77	869.83	1,185.00	1,233.00	48.00	4.05%
100-5-3925-512403	RETIREMENT- COUNTY MATCH	1,721.83	4,247.28	1,739.68	2,369.00	2,467.00	98.00	4.14%
100-5-3925-512904	UNIFORMS	160.00	0.00	0.00	250.00	500.00	250.00	100.00%
100-5-3925-512905	SAFETY EQUIP	0.00	0.00	0.00	250.00	500.00	250.00	100.00%
	Total Class: 51 - SALARIES & BENEFITS:	**74,650.62**	**82,811.77**	**36,826.54**	**46,551.00**	**48,960.00**	**2,409.00**	**5.17%**
Class: 52 - CONTRACTED SERVICES								
100-5-3925-521230	CONTRACTED R&M ALL BLDGS	2,600.00	1,365.00	0.00	1,400.00	1,400.00	0.00	0.00%
100-5-3925-521254	CONTRACTED SERVICES-ADMIN	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3925-522100	JANITORIAL-CONTRACTS	1,092.58	1,071.96	893.30	1,200.00	1,200.00	0.00	0.00%
100-5-3925-522201	R & M COMPUTERS	0.00	0.00	0.00	750.00	750.00	0.00	0.00%
100-5-3925-522202	REP & MT OFFICE EQUIPMENT	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
100-5-3925-522203	REP & MT RADIOS	100,200.49	128,285.23	97,863.98	150,000.00	150,000.00	0.00	0.00%
100-5-3925-522204	REP & MT OTHER EQUIPMENT	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
100-5-3925-522220	REP & MT VEHICLES	815.21	409.67	140.63	4,000.00	4,000.00	0.00	0.00%
100-5-3925-523200	TELEPHONE	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-3925-523201	CELL PHONES	610.50	838.74	872.70	750.00	750.00	0.00	0.00%
100-5-3925-523300	ADVERTISING & PUBLICATIONS	120.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3925-523400	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3925-523500	TRAVEL	461.20	280.33	426.58	1,500.00	1,500.00	0.00	0.00%
100-5-3925-523600	DUES & SUBSCRIPTIONS	488.75	627.85	550.00	600.00	600.00	0.00	0.00%
100-5-3925-523700	EDUCATION & TRAINING	0.00	50.00	0.00	750.00	750.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**114,388.73**	**132,928.78**	**100,747.19**	**161,850.00**	**161,850.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-3925-531100	OFFICE SUPPLIES	52.49	138.98	0.00	250.00	250.00	0.00	0.00%
100-5-3925-531101	MINOR OPERATING <$499	959.15	0.00	14.68	499.00	499.00	0.00	0.00%
100-5-3925-531102	POSTAGE	0.00	91.89	0.00	0.00	0.00	0.00	0.00%
100-5-3925-531103	COMPUTER SUPPLIES	393.11	0.00	0.00	250.00	250.00	0.00	0.00%
100-5-3925-531104	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3925-531106	MEDICAL SUPPLIES	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-3925-531120	TIRES & TUBES	0.00	0.00	1,096.14	1,500.00	1,500.00	0.00	0.00%
100-5-3925-531122	VEHICLE SUPPLIES	177.00	178.64	0.00	500.00	500.00	0.00	0.00%
100-5-3925-531198	HEATING FUELS	765.71	769.63	941.69	2,000.00	2,000.00	0.00	0.00%
100-5-3925-531230	ELECTRIC	9,045.01	12,278.36	12,716.27	10,000.00	12,400.00	2,400.00	24.00%
100-5-3925-531250	OIL	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
100-5-3925-531270	FUEL	0.00	1,366.64	1,464.53	3,000.00	3,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3925-531300	OTHER SUPPLIES	205.58	44.51	0.00	0.00	0.00	0.00	0.00%
100-5-3925-531601	SMALL COMPUTERS $500-$49!	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3925-531603	FURNITURE $500 - $4,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**11,598.05**	**14,868.65**	**16,233.31**	**18,349.00**	**20,749.00**	**2,400.00**	**13.08%**
Class: 54 - CAPITAL OUTLAY								
100-5-3925-542600	OTHER EQUIP >$5,000	7,621.99	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**7,621.99**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 3925 - RADIO SYSTEM :	**208,259.39**	**230,609.20**	**153,807.04**	**226,750.00**	**231,559.00**	**4,809.00**	**2.12%**

RADIO SYSTEM ADMINISTRATION

Public Safety Radio System Adminstration ensures reliable communications for users of the Camden County Public Safety Radio System. The system provides services to internal and external stakeholders throughout Camden County including the cities of St Marys and Kingsland for Fire, Law Enforcement, Emergency Medical and Public Works. The system also provides for interoperable communications with local, state, and federal partners. Incumbant is assigned SUBASE/SUBGRP10 EOC/ECC liason position during emergency activation. The Radio System Administration is responsible for the oversight of system interfaces to radio networks in a number of adjacent jurisdictions-thus ensuring first responder interoperability. The Administration requires a high level of customer service and responsiveness to user needs, involving frequent contact with multiple system user agencies and outside communications technical/service vendors, oversight and monitoring of a multi-location distributed server architecture technology platform with a 99.999% reliability. This program is federal, state, and locally-mandated.

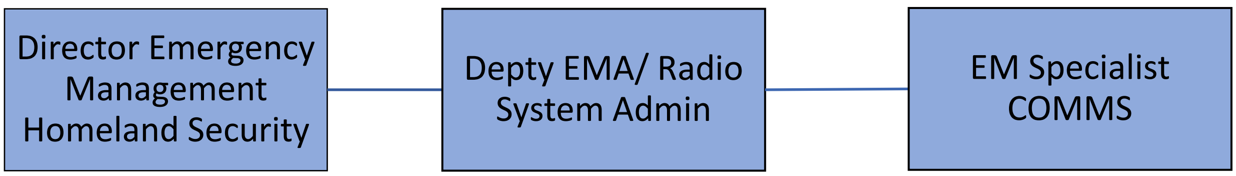
Performance Measures	**Projected FY 2022**	**Projected FY 2023**	**Projected FY 2024**	**Projected FY 2025**
FCC/FAA Compliance	On-Going	On-Going	On-Going	On-Going
Maintain external agency frequency authorization	10	10	12	15
Spot check repeaters monthly	28	28	28	40
Manage Trouble/Failure Report forms from users	50	50	50	100
Maintain Generators under full load weekly	4	4	4	5
Manage SLA (maintenance service contracts)	1	1	1	1
Ensure radio programming for users mobile/	100	100	100	300
Test and inspect building enclosures weekly	4	4	5	5
Agency/Organization Customer Satisfaction Survey	5			
Respond to notifications from Network monitoring	50	50	80	100
Develop and maintain new SOPs for system	1	1	1	1
Ensure overall system operates at 99.999% up-	1	1	1	1
Conduct quarterly communications failure drill	4	4	4	4
Develops and maintains user database information/	300	300	700	700
Special Projects (EOC/911 Center development)	2	2	2	0
Participate in EOC drills/exercises	3	3	4	5
Support EMA Special Operations	10	10	10	10
Project Management	1	1	2	1
SUBBASE EOC/ ECC training and activations	6	6	6	8

Staffing Resources				
Director of EMA	0.00	0.00	0.00	0.00
Emergency Management Specialist (COMMS)	0.00	0.00	0.00	1.0
Radio System Administrator	1.00	1.00	1.00	1.0
Total Staffing Resources	*3.00*	*1.00*	*1.00*	*2.0*

Funding Sources	**Adopted FY 2022**	**Adopted FY 2023**	**Adopted FY 2024**	**Adopted FY 2025**
General Fund $ (BOCC)	**$248,517**	**$263,661**	**$270,603**	**$231,559**

EXPLANATION OF CHANGES

RADIO SYSTEM ADMINISTRATION ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3320 - SCHOOL RESOURCE OFFICERS								
Class: 51 - SALARIES & BENEFITS								
100-5-3320-511100	SALARIES - REGULAR EMPLOY	167,634.24	193,758.37	141,996.17	302,770.00	256,203.00	-46,567.00	-15.38%
100-5-3320-511102	SALARIES-SELLBACK LEAVE	5,083.38	5,456.48	2,200.40	0.00	0.00	0.00	0.00%
100-5-3320-511300	OVERTIME	0.00	0.00	947.02	0.00	0.00	0.00	0.00%
100-5-3320-512200	SOCIAL SECURITY TAXES	12,466.54	14,492.70	10,799.33	23,162.00	8,972.00	-14,190.00	-61.26%
100-5-3320-512400	RETIREMENT	5,293.64	5,732.44	3,105.06	4,826.00	3,518.00	-1,308.00	-27.10%
100-5-3320-512403	RETIREMENT-COUNTY MATCH	2,255.87	2,718.33	1,005.55	2,774.00	623.00	-2,151.00	-77.54%
100-5-3320-512404	RETIREMENT-PENSION FUND	1,345.00	1,265.00	1,305.00	3,330.00	3,540.00	210.00	6.31%
100-5-3320-512405	EMP HEALTH BENEFITS	0.00	0.00	0.00	30,000.00	0.00	-30,000.00	-100.00%
100-5-3320-512904	UNIFORMS	1,877.36	1,808.03	2,980.32	2,640.00	3,700.00	1,060.00	40.15%
100-5-3320-512905	SAFETY EQUIPMENT	0.00	1,690.00	230.00	800.00	3,600.00	2,800.00	350.00%
	Total Class: 51 - SALARIES & BENEFITS:	**195,956.03**	**226,921.35**	**164,568.85**	**370,302.00**	**280,156.00**	**-90,146.00**	**-24.34%**
Class: 52 - CONTRACTED SERVICES								
100-5-3320-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	443.42	0.00	0.00	0.00	0.00	0.00%
100-5-3320-522203	REP & MT RADIOS	1,256.00	1,507.20	1,256.00	0.00	0.00	0.00	0.00%
100-5-3320-522220	REP & MT VEHICLES	0.00	0.00	73.57	2,000.00	2,000.00	0.00	0.00%
100-5-3320-523201	CELL PHONES	2,028.69	2,327.73	1,516.15	2,612.00	4,200.00	1,588.00	60.80%
100-5-3320-523400	PRINTING	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
100-5-3320-523500	TRAVEL	3,883.67	3,366.29	1,693.36	3,000.00	12,000.00	9,000.00	300.00%
100-5-3320-523600	DUES & SUBSCRIPTIONS	235.00	0.00	176.22	0.00	0.00	0.00	0.00%
100-5-3320-523700	EDUCATION & TRAINING	1,125.00	750.00	932.00	2,000.00	4,350.00	2,350.00	117.50%
	Total Class: 52 - CONTRACTED SERVICES:	**8,528.36**	**8,394.64**	**5,647.30**	**9,862.00**	**22,800.00**	**12,938.00**	**131.19%**
Class: 53 - SUPPLIES								
100-5-3320-531100	OFFICE SUPPLIES	0.00	16.59	263.54	500.00	1,500.00	1,000.00	200.00%
100-5-3320-531101	MINOR OPERATING $0 - $499	364.00	1,837.92	458.13	6,750.00	4,000.00	-2,750.00	-40.74%
100-5-3320-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	375.00	375.00	0.00	0.00%
100-5-3320-531104	JANITORIAL SUPPLIES	0.00	0.00	0.00	400.00	400.00	0.00	0.00%
100-5-3320-531106	MEDICAL SUPPLIES	0.00	0.00	0.00	740.00	740.00	0.00	0.00%
100-5-3320-531120	TIRES & TUBES	0.00	0.00	1,200.00	1,925.00	1,925.00	0.00	0.00%
100-5-3320-531122	VEHICLE SUPPLIES	0.00	242.72	3,133.86	2,000.00	2,800.00	800.00	40.00%
100-5-3320-531250	OIL	0.00	133.32	0.00	500.00	500.00	0.00	0.00%
100-5-3320-531270	FUEL	9,426.55	11,477.20	9,231.06	10,000.00	10,625.00	625.00	6.25%
100-5-3320-531600	SMALL EQUIP $500 - $4,999	0.00	0.00	0.00	0.00	2,400.00	2,400.00	0.00%
100-5-3320-531601	SMALL COMPUTERS $500-$49¦	0.00	0.00	0.00	1,250.00	9,500.00	8,250.00	660.00%
100-5-3320-531602	RADIOS $500 - $ 4,999	0.00	0.00	0.00	3,800.00	0.00	-3,800.00	-100.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3320-531714	COMMUNITY EDUCATION	0.00	0.00	4,143.56	1,500.00	1,500.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**9,790.55**	**13,707.75**	**18,430.15**	**29,740.00**	**36,265.00**	**6,525.00**	**21.94%**
	Total Department: 3320 - SCHOOL RESOURCE OFFICERS:	**214,274.94**	**249,023.74**	**188,646.30**	**409,904.00**	**339,221.00**	**-70,683.00**	**-17.24%**

SHERIFF'S OFFICE-
SCHOOL RESOURCE DEPUTY

The Camden County Sheriff's Office provides law enforcement services to all of the citizens of Camden, the County Jail, and the security of the Camden County Courthouses. School Resource Deputies (SRDs) are "Sworn law enforcement deputies" responsible for safety and crime prevention in schools. SRDs are training to also be CHAMPS Instructors. SRDs work closely with school administrators in an effort to create a safer environment for both students and staff. The responsibility of SRDs are similar to regular patrol deputies in that they have the ability to make arrests, respond to calls for service and document incidents. School Resource Deputies typically have additional duties including mentoring and conducting presentations on youth-related issues.

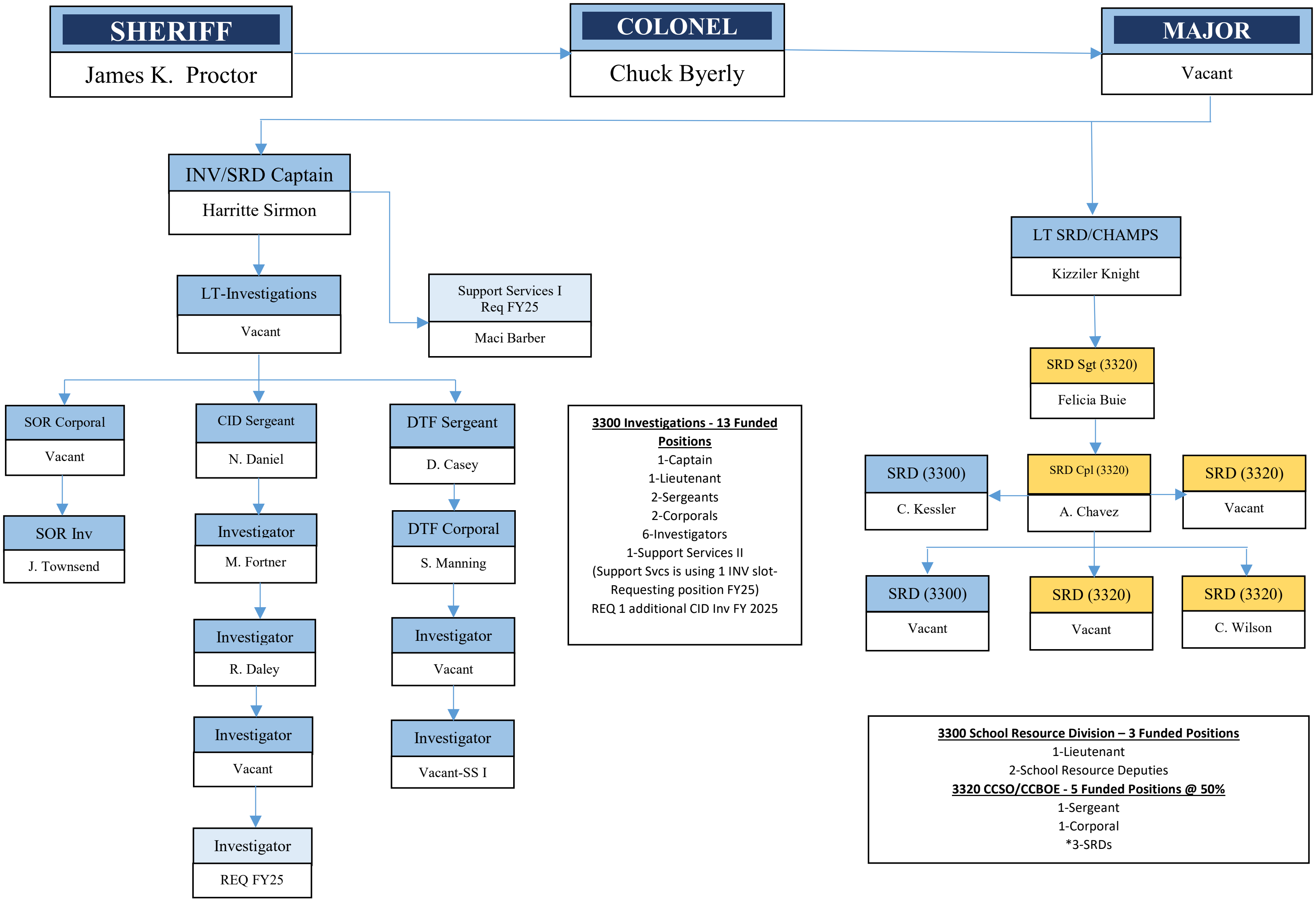
Performance Measures	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Projected FY 2025
Number of Grants Submitted	0	0	0	0	0
Number of Grant Awards Received	0	0	0	0	0
*SRD INV Newly Opened Cases	0	0	0	0	0

Staffing Resources					
Sergeant- Investigator	0.00	1.00	1.00	1.00	1.00
Investigator SRD	1.00	0.00	0.00	0.00	0.00
Corporal SRD	1.00	1.00	1.00	1.00	1.00
School Resource Deputy	2.00	4.00	11.00	11.00	3.00
Total Staffing Resources	***4.00***	***4.00***	***13.00***	***13.00***	***5.00***

Funding Sources FY 2025- CCOE will fund $40,000 per SRD	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Adopted FY 2025
Camden County School Board	$448,335	$305,665	$350,475	$409,904	$339,221
General Fund $ (BOCC)	$448,335	$305,665	$350,475	$409,904	$339,221

Explanation of Changes

Camden County Sheriff's Office - Investigations/School Resource Organizational Chart



Section 5: Public Works

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 4200 - PUBLIC WORKS								
Class: 51 - SALARIES & BENEFITS								
100-5-4200-511100	SALARIES - REGULAR EMPLOY	780,639.61	832,897.67	702,895.50	983,774.00	1,031,382.00	47,608.00	4.84%
100-5-4200-511102	SALARIES-SELLBACK LEAVE	2,932.00	792.00	0.00	0.00	0.00	0.00	0.00%
100-5-4200-511200	SALARIES - TEMP. EMPLOYEE	3,948.00	826.00	0.00	0.00	0.00	0.00	0.00%
100-5-4200-511300	OVERTIME	12,474.48	21,881.13	24,062.79	16,000.00	16,000.00	0.00	0.00%
100-5-4200-512200	SOCIAL SECURITY TAXES	57,869.09	62,584.79	53,542.76	75,181.00	78,901.00	3,720.00	4.95%
100-5-4200-512400	RETIREMENT	17,786.38	15,501.32	15,779.69	37,736.00	31,534.00	-6,202.00	-16.44%
100-5-4200-512403	RETIREMENT: COUNTY MATCH	27,456.44	22,298.78	20,945.44	20,791.00	26,243.00	5,452.00	26.22%
100-5-4200-512904	UNIFORMS	4,828.33	5,310.95	2,234.99	4,500.00	4,500.00	0.00	0.00%
100-5-4200-512905	SAFETY EQUIPMENT	2,366.71	4,689.51	2,530.71	3,000.00	3,000.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**910,301.04**	**966,782.15**	**821,991.88**	**1,140,982.00**	**1,191,560.00**	**50,578.00**	**4.43%**
Class: 52 - CONTRACTED SERVICES								
100-5-4200-521203	DRUG SCREEN/BACKGROUND (	65.00	0.00	255.00	0.00	0.00	0.00	0.00%
100-5-4200-521230	CONTRACTED R&M ALL BLDGS	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00%
100-5-4200-521335	C/S - ANNUAL SOFTWARE MAII	6,520.00	4,560.00	4,800.00	7,620.00	4,800.00	-2,820.00	-37.01%
100-5-4200-521340	C/S-CLOUD COMPUTING FEES	0.00	1.98	0.00	0.00	0.00	0.00	0.00%
100-5-4200-522100	JANITORIAL - CONTRACTS	1,981.29	2,110.73	1,654.40	1,634.00	1,634.00	0.00	0.00%
100-5-4200-522200	ROAD PROJ-OUTSIDE SOURCE	10,290.27	1,450.00	19,076.90	60,000.00	30,000.00	-30,000.00	-50.00%
100-5-4200-522202	REP & MT OFF EQUIPMENT	1,204.89	1,144.49	878.06	500.00	500.00	0.00	0.00%
100-5-4200-522203	REP & MT RADIOS	2,990.64	2,034.96	1,565.13	3,000.00	3,000.00	0.00	0.00%
100-5-4200-522204	REP & MT OTHER EQUIPMENT	452.61	219.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
100-5-4200-522210	MINOR ROAD PROJECTS & REP	631.72	4,000.00	441.82	0.00	0.00	0.00	0.00%
100-5-4200-522221	REP & MT HEAVY EQUIPMENT	35,853.49	22,900.46	41,097.38	30,000.00	30,000.00	0.00	0.00%
100-5-4200-522320	EQUIPMENT RENTAL	16,411.58	43,360.88	43,264.61	47,000.00	42,000.00	-5,000.00	-10.64%
100-5-4200-523200	TELEPHONE	1,893.73	1,883.28	2,083.38	2,000.00	1,900.00	-100.00	-5.00%
100-5-4200-523201	CELL PHONES	3,030.96	2,526.24	1,994.78	2,500.00	2,500.00	0.00	0.00%
100-5-4200-523300	ADVERTISING & PUBLISHING	658.60	779.70	608.14	1,000.00	0.00	-1,000.00	-100.00%
100-5-4200-523400	PRINTING	718.54	29.70	0.00	250.00	0.00	-250.00	-100.00%
100-5-4200-523500	TRAVEL	659.81	0.00	1,180.22	1,200.00	1,200.00	0.00	0.00%
100-5-4200-523600	DUES & SUBSCRIPTIONS	1,469.22	1,377.57	1,201.27	300.00	0.00	-300.00	-100.00%
100-5-4200-523700	EDUCATION & TRAINING	1,754.64	1,203.92	5,136.00	2,500.00	5,000.00	2,500.00	100.00%
100-5-4200-523800	PROFESSIONAL LICENSES	0.00	0.00	90.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**86,586.99**	**91,582.91**	**125,327.09**	**160,504.00**	**122,534.00**	**-37,970.00**	**-23.66%**
Class: 53 - SUPPLIES								
100-5-4200-531100	OFFICE SUPPLIES	785.05	585.11	381.44	1,000.00	1,000.00	0.00	0.00%
100-5-4200-531101	MINOR OPERATING $0 - $499	5,216.61	9,585.53	5,162.81	7,500.00	7,500.00	0.00	0.00%
100-5-4200-531102	POSTAGE	46.80	519.72	217.70	200.00	300.00	100.00	50.00%
100-5-4200-531103	COMPUTER SUPPLIES	0.00	929.88	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-4200-531104	JANITORIAL SUPPLIES	698.86	340.73	488.43	800.00	800.00	0.00	0.00%
100-5-4200-531120	TIRES & TUBES	27,595.85	28,827.05	13,463.15	16,500.00	16,500.00	0.00	0.00%
100-5-4200-531122	VEHICLE SUPPLIES	40,058.81	41,878.32	31,425.83	22,500.00	22,500.00	0.00	0.00%
100-5-4200-531123	HEAVY EQUIPMENT SUPPLIES	67,211.77	72,124.32	81,883.13	80,000.00	80,000.00	0.00	0.00%
100-5-4200-531130	R & M BUILDING SUPPLIES	470.86	0.00	0.00	750.00	0.00	-750.00	-100.00%
100-5-4200-531140	SAND, GRAVEL, CEMENT, ETC	74,636.21	103,519.21	144,922.90	150,000.00	190,000.00	40,000.00	26.67%
100-5-4200-531141	CULVERTS	26,127.72	34,290.47	27,451.14	45,000.00	30,000.00	-15,000.00	-33.33%
100-5-4200-531142	SIGNS & POSTS	10,634.29	8,583.51	8,578.61	6,000.00	9,000.00	3,000.00	50.00%
100-5-4200-531206	CAMDEN PROJECT CLEANUP	1,066.03	509.96	953.39	1,000.00	3,000.00	2,000.00	200.00%
100-5-4200-531210	WATER & SEWER	906.49	906.96	670.11	1,000.00	950.00	-50.00	-5.00%
100-5-4200-531230	ELECTRIC	20,380.99	21,778.33	17,072.68	20,000.00	20,000.00	0.00	0.00%
100-5-4200-531250	OIL	3,739.05	3,866.09	3,149.97	2,000.00	3,700.00	1,700.00	85.00%
100-5-4200-531270	FUEL	311,313.68	285,227.47	209,144.35	252,000.00	252,000.00	0.00	0.00%
100-5-4200-531300	OTHER SUPPLIES	599.03	724.71	679.47	750.00	750.00	0.00	0.00%
100-5-4200-531600	SMALL EQUIP $500 - $4,999	13,136.88	3,444.46	1,242.79	3,000.00	3,000.00	0.00	0.00%
100-5-4200-531601	COMPUTERS $500 - $4,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4200-531602	RADIOS $500 - $4,999	230.00	1,442.95	2,082.84	0.00	0.00	0.00	0.00%
100-5-4200-532200	ROAD PROJ-INHOUSE	0.00	145.55	0.00	0.00	0.00	0.00	0.00%
100-5-4200-532202	BORROW PITS	607.45	6,248.97	9,268.84	3,000.00	6,000.00	3,000.00	100.00%
100-5-4200-536056	ROAD DEPARTMENT BLDG	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**605,462.43**	**625,479.30**	**558,239.58**	**613,000.00**	**647,000.00**	**34,000.00**	**5.55%**
Class: 54 - CAPITAL OUTLAY								
100-5-4200-541302	CAPITAL OUTLAY	244,721.89	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4200-542600	OTHER EQUIP > $5,000	0.00	0.00	6,200.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**244,721.89**	**0.00**	**6,200.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 58 - DEBT SERVICE								
100-5-4200-581200	LEASES - EQUIPMENT	66,128.47	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4200-582200	INTEREST	4,866.05	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 58 - DEBT SERVICE:	**70,994.52**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 4200 - PUBLIC WORKS:	**1,918,066.87**	**1,683,844.36**	**1,511,758.55**	**1,914,486.00**	**1,961,094.00**	**46,608.00**	**2.43%**

PUBLIC WORKS- ROAD DEPARTMENT

The Camden County Road Department is committed to keeping all County Roads open, safe, and accessible to its public. The Public Works Road Department currently identifies the following focus areas necessary to carry out the mission of Camden County. -Preserve and enhance the quality of life for its citizens by ensuring quality installation & maintenance of road system, also by insuring that all fleet assets are upheld to the best operating standard. The Public Works Department is not mandated by any authority.

Performance Measures	Actual FY 2021	Actual FY 2022	Actual FY 2023	Projected FY 2024	Projected FY 2025
Mileage (Blade Miles) of Road Maintenance	14,632	16,800	21,102	16,000	15000
Mileage of Unimproved Roads Maintained	125	127	127	127	127
Mileage of Improved Roads Maintained	170	172	172	172	172
Mileage of Improved Unpaved Roads	6.25	13	55	40	40
Number of Bridges Maintained	37	37	37	37	37
Number of Miles ROW side trimmed	262	200	128	156	300
Number of Miles ROW Ditches Cleaned	12	15	21	15.75	25
Outfall Ditches inspected/Cleaned	34.89	50	75	200	208
Number of Signs Replaced	82	150	150	110	100
Number of Existing Culvert pipes replaced	32	60	75	25	50
Number of New Culvert pipes installed	25	25	0	0	0
GDOT/FHWA Aid Grants (LMIG-State	1	1	2	1	1
Revenue due to Business (Driveway Pipe Sales/ROW Permits)	$ 3,890	$ 11,674	$8,850	$10,000	$10,000

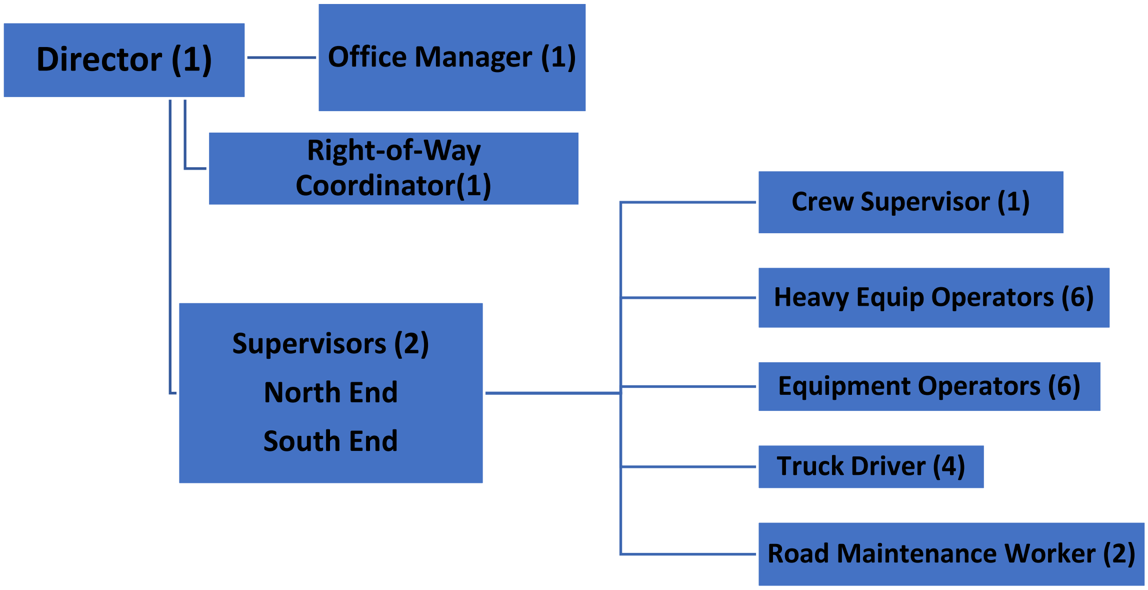
Strategic Plan- **1) Hire a Right-of-Way Coordinator** to handle Major Projects, GIS/ROW data, LAP Local Administered Project, Timber Tracking, Utility ROW permit tracking & management, Records research, citizen requests, permit requests DNR/ACOE, LMIG, Base, 2) **Complete condition assessment** on all asset infrastructure.3) **Improve road file data**, 4) **Start herbicide program** – Brush and Ditches

Staffing Resources					
Full Time Employees	21	22	22	23	24
Total Staffing Resources	*21*	*22*	*22*	*23*	*24*

Funding Sources	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Requested FY 2025
General Fund $ (BOCC)	$1,388,810	$1,918,066	$1,683,844	$1,914,486	1,968,479

Explanation of Changes

PUBLIC WORKS ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 4250 - CRS, EROSION & SEDIMENT								
Class: 51 - SALARIES & BENEFITS								
100-5-4250-511100	SALARIES - REGULAR EMPLOYE	98,925.63	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-512200	SOCIAL SECURITY TAXES	7,567.82	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-512400	RETIREMENT	2,814.81	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-512403	RETIREMENT:COUNTY MATCH	5,198.55	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-512904	UNIFORMS	437.95	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-512905	SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**114,944.76**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-4250-521335	C/S - ANNUAL SOFTWARE MAII	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-522100	JANITORIAL -CONTRACTS	667.08	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-522201	REP & MT COMPUTERS	2,277.86	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-522202	REP & MT OFFICE EQUIPMENT	21.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-522203	REP & MT RADIOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-523200	TELEPHONE	641.75	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-523201	CELL PHONES	892.31	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-523400	PRINTING	532.87	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-523500	TRAVEL	378.96	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-523600	DUES & SUBSCRIPTIONS	320.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-523700	EDUCATION & TRAINING	370.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**7,101.83**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-4250-531100	OFFICE SUPPLIES	35.70	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-531101	MINOR OPERATING $0 - $499	116.47	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-531102	POSTAGE	373.33	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-531104	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-531122	VEHICLE SUPPLIES	75.60	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-531210	WATER & SEWER	63.66	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-531230	ELECTRIC	1,155.29	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-531250	OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-531270	FUEL	774.94	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-531601	COMPUTERS $500 - $4,999	2,337.04	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4250-531603	FURNITURE $500 - $4,999	999.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**5,931.03**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 4250 - CRS, EROSION & SEDIMENT:	**127,977.62**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 4900 - FLEET SERVICES								
Class: 51 - SALARIES & BENEFITS								
100-5-4900-511100	SALARIES	184,074.12	169,222.66	126,728.84	201,632.00	224,723.00	23,091.00	11.45%
100-5-4900-511300	OVERTIME	6,530.65	8,222.29	7,587.09	7,000.00	7,000.00	0.00	0.00%
100-5-4900-512200	SOCIAL SECURITY TAXES	14,114.18	12,941.70	9,864.50	15,425.00	17,191.00	1,766.00	11.45%
100-5-4900-512400	RETIREMENT	3,462.43	2,166.22	2,545.87	5,184.00	4,849.00	-335.00	-6.46%
100-5-4900-512403	RETIREMENT-COUNTY MATCH	3,253.24	1,799.10	2,011.99	2,478.00	4,591.00	2,113.00	85.27%
100-5-4900-512904	UNIFORMS	1,070.99	998.08	1,005.69	1,200.00	1,200.00	0.00	0.00%
100-5-4900-512905	SAFETY EQUIPMENT	1,460.00	0.00	213.87	1,500.00	1,000.00	-500.00	-33.33%
	Total Class: 51 - SALARIES & BENEFITS:	**213,965.61**	**195,350.05**	**149,957.85**	**234,419.00**	**260,554.00**	**26,135.00**	**11.15%**
Class: 52 - CONTRACTED SERVICES								
100-5-4900-521256	CONTRACTED SERVICES-GENEF	0.00	35,496.70	18,983.00	0.00	0.00	0.00	0.00%
100-5-4900-521335	C/S-ANNUAL SOFTWARE MAIN	11,372.99	10,110.57	10,643.91	11,500.00	11,500.00	0.00	0.00%
100-5-4900-522100	JANITORIAL- CONTRACTS	2,104.68	1,768.68	1,361.90	1,634.00	1,634.00	0.00	0.00%
100-5-4900-522204	REP & MT-SMALL EQUIPMENT	921.53	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4900-522220	REP & MT-VEHICLES	0.00	3,533.68	247.50	1,500.00	1,500.00	0.00	0.00%
100-5-4900-522221	REP & MT HEAVY EQUIPMENT	15,300.13	925.00	0.00	0.00	0.00	0.00	0.00%
100-5-4900-522222	R&M ADMIN VEHICLES	892.12	178.25	0.00	0.00	0.00	0.00	0.00%
100-5-4900-523200	TELEPHONE	837.08	847.20	706.50	800.00	800.00	0.00	0.00%
100-5-4900-523201	CELL PHONES	2,380.99	3,212.62	1,622.06	2,000.00	1,500.00	-500.00	-25.00%
100-5-4900-523300	ADVERTISING & PUBLISHING	0.00	30.00	600.06	0.00	0.00	0.00	0.00%
100-5-4900-523500	TRAVEL	0.00	206.29	189.60	2,000.00	2,000.00	0.00	0.00%
100-5-4900-523600	DUES & SUBSCRIPTIONS	479.37	39.37	39.37	500.00	0.00	-500.00	-100.00%
100-5-4900-523700	EDUCATION & TRAINING	594.81	299.96	60.00	2,000.00	2,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**34,883.70**	**56,648.32**	**34,453.90**	**21,934.00**	**20,934.00**	**-1,000.00**	**-4.56%**
Class: 53 - SUPPLIES								
100-5-4900-531100	OFFICE SUPPLIES	353.08	109.81	106.94	500.00	500.00	0.00	0.00%
100-5-4900-531101	MINOR OPERATING SUPPLIES	3,826.80	56,101.50	15,714.66	16,000.00	16,000.00	0.00	0.00%
100-5-4900-531103	COMPUTER SUPPLIES	-224.22	49.96	285.78	300.00	300.00	0.00	0.00%
100-5-4900-531104	JANITORIAL SUPPLIES	49.69	345.60	406.82	300.00	300.00	0.00	0.00%
100-5-4900-531120	TIRES & TUBES	15,481.80	9,367.04	0.00	2,500.00	2,500.00	0.00	0.00%
100-5-4900-531122	VEHICLE SUPPLIES	16,648.23	13,983.53	309.60	5,000.00	5,000.00	0.00	0.00%
100-5-4900-531123	HEAVY EQUIPMENT SUPPLIES	13,361.04	1,911.33	0.00	0.00	0.00	0.00	0.00%
100-5-4900-531130	R & M BUILDING SUPPLIES	3,227.40	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-4900-531198	HEATING FUELS	1,793.48	0.00	398.13	1,400.00	1,400.00	0.00	0.00%
100-5-4900-531230	ELECTRIC	4,592.67	4,840.27	3,427.22	5,500.00	5,500.00	0.00	0.00%
100-5-4900-531250	OIL	5,600.28	6,773.03	2,195.59	5,500.00	2,000.00	-3,500.00	-63.64%
100-5-4900-531270	FUEL	6,364.72	8,985.82	5,800.15	7,000.00	7,000.00	0.00	0.00%
100-5-4900-531271	FUEL - ADMIN FLEET VEHICLES	0.00	-574.54	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-4900-531300	OTHER SUPPLIES	709.99	648.44	589.72	1,350.00	1,000.00	-350.00	-25.93%
100-5-4900-531600	SMALL EQUIPMENT	4,831.76	6,391.20	5,708.99	13,000.00	10,000.00	-3,000.00	-23.08%
100-5-4900-531601	COMPUTER $500 - $4,999	5,214.30	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4900-531750	CENTRAL SUPPLY INVENTORY	0.00	0.00	46,223.49	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**81,831.02**	**108,932.99**	**81,167.09**	**59,350.00**	**52,500.00**	**-6,850.00**	**-11.54%**
Class: 54 - CAPITAL OUTLAY								
100-5-4900-542600	OTHER EQUIP > $5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 4900 - FLEET SERVICES:	**330,680.33**	**360,931.36**	**265,578.84**	**315,703.00**	**333,988.00**	**18,285.00**	**5.79%**

FLEET SERVICES

The Camden County Fleet Services is committed to keeping all County Vehicle assets in safe, reliable and dependable condition. The Fleet Services division preserves and enhances the safety of employees and citizens by ensuring quality maintenance and repair of County owned vehicles. Fleet Services' goal is to be more responsible for in house repairs and limiting outsourcing. Also, to insure all vehicles and equipment repairs are completed in a timely manner and put back in services for use as soon as possible. Fleet Services is not mandated by any authority.

Performance Measures	Actual FY 2021	Actual FY 2022	Actual FY 2023	Projected FY 2024	Projected FY 2025
Number of vehicles maintained	300	300	200	200	230
Number of vehicles repaired			115	126	175
85% Efficiency Rate		75%	78%	84%	88%
Preventative Maintenance Completed		100%	100%	100%	100%
Work Orders Completed			674	650	750

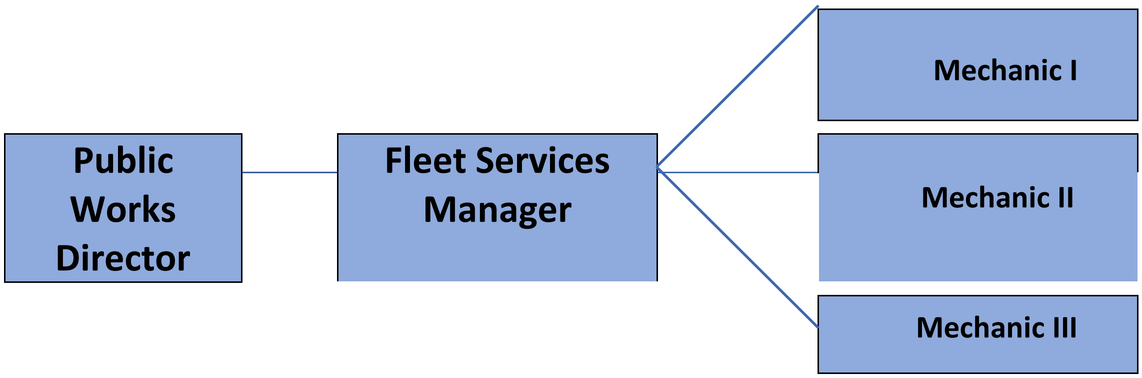
Goals for FY 2025 - Perform more services in house and rely less on dealerships and specialty shops to save the departments money. Increase productivity and performance.

Staffing Resources					
Director	0.20	0.20	0.20	0.20	.20
Fleet Services Manager	1.00	1.00	1.00	1.00	1.00
Lead Mechanic	1.00	1.00	1.00	1.00	0
Mechanic	0.00	0.00	0.00	0.00	3.00
Total Staffing Resources	*4.20*	*4.20*	*4.20*	*4.20*	*4.20*

Funding Sources	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	**$340,531**	**$330,680**	**$360,931**	**$315,703**	**$333,988**

Explanation of Changes- Increased rate of pay based on experience.

FLEET SERVICES ORGANIZATIONAL CHART



Section 6: Health & Welfare

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 7130 - COUNTY AGENTS								
Class: 51 - SALARIES & BENEFITS								
100-5-7130-511100	SALARIES - REGULAR EMPLOY	25,860.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7130-512200	SOCIAL SECURITY TAXES	1,978.32	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7130-512400	RETIREMENT	5,122.80	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**32,961.12**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-7130-521230	CONTRACTED R&M ALL BLDGS	0.00	0.00	3,009.00	3,010.00	3,010.00	0.00	0.00%
100-5-7130-521254	CONT SERVICES-ADMINISTRAT	36,213.35	90,630.22	39,053.88	92,773.00	96,008.00	3,235.00	3.49%
100-5-7130-522100	JANITORIAL - CONTRACTS	4,109.64	4,109.64	3,424.70	4,110.00	4,110.00	0.00	0.00%
100-5-7130-522201	REP & MT COMPUTERS	146.56	0.00	0.00	200.00	0.00	-200.00	-100.00%
100-5-7130-522202	REP & MT OFF EQUIPMENT	509.65	548.33	374.22	800.00	800.00	0.00	0.00%
100-5-7130-523200	TELEPHONE	2,612.20	2,633.24	2,616.13	2,700.00	2,700.00	0.00	0.00%
100-5-7130-523500	TRAVEL	12,038.40	18,486.74	15,867.39	18,394.00	19,000.00	606.00	3.29%
100-5-7130-523600	DUES & SUBSCRIPTIONS	465.00	450.00	560.00	490.00	700.00	210.00	42.86%
100-5-7130-523700	EDUCATION & TRAINING	1,438.00	1,355.50	1,102.00	2,050.00	1,800.00	-250.00	-12.20%
	Total Class: 52 - CONTRACTED SERVICES:	**57,532.80**	**118,213.67**	**66,007.32**	**124,527.00**	**128,128.00**	**3,601.00**	**2.89%**
Class: 53 - SUPPLIES								
100-5-7130-531100	OFFICE SUPPLIES	528.81	1,294.21	170.36	700.00	700.00	0.00	0.00%
100-5-7130-531101	MINOR OPERATING $0 - $499	1,214.99	1,520.42	1,309.93	1,500.00	1,500.00	0.00	0.00%
100-5-7130-531102	POSTAGE	1,048.76	1,153.71	453.05	1,100.00	1,300.00	200.00	18.18%
100-5-7130-531103	COMPUTER SUPPLIES	576.72	198.20	1,741.43	600.00	1,000.00	400.00	66.67%
100-5-7130-531104	JANITORIAL SUPPLIES	137.28	124.15	14.37	200.00	200.00	0.00	0.00%
100-5-7130-531110	MISCELLANEOUS	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
100-5-7130-531210	WATER & SEWER	549.14	666.80	526.50	650.00	675.00	25.00	3.85%
100-5-7130-531230	ELECTRIC	2,667.86	2,381.50	2,140.31	2,800.00	2,500.00	-300.00	-10.71%
100-5-7130-531270	FUEL	1,479.55	1,043.83	1,033.58	1,800.00	1,500.00	-300.00	-16.67%
100-5-7130-531600	SMALL EQUIP $500 - $4,999	683.00	677.92	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-7130-531601	COMPUTERS $500 - $4,999	2,000.00	1,915.00	1,910.00	2,000.00	2,000.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**10,886.11**	**10,975.74**	**9,299.53**	**13,350.00**	**12,375.00**	**-975.00**	**-7.30%**
Class: 57 - INTERGOVERNMENTAL								
100-5-7130-572600	ADJUSTMENTS	0.00	-80.32	0.00	0.00	0.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**0.00**	**-80.32**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 7130 - COUNTY AGENTS:	**101,380.03**	**129,109.09**	**75,306.85**	**137,877.00**	**140,503.00**	**2,626.00**	**1.90%**

COUNTY AGENTS

The Camden County Extension Office brings unbiased, research-based information and outreach to the citizens of Camden County in the form of Agriculture and Natural Resources, and 4-H Youth Programming. Extension educational programming is directed at all classes of society and enjoys a socially-diverse clientel. The three primary areas of Extension are Agriculture and Natural Resources, Youth Development, and Family and Consumer Sciences. The ultimate objective of Extension is to make lasting impacts in people's lives through promoting local collaboration in educational programming and disseminating research-based information to local citizens. This program is not mandated by any authority.

Performance Measures	Actual FY 2021	Actual FY 2022	Actual FY 2023	Projected FY 2024	Projected FY 2025
Number of calls/emails received for assistance in Agriculture & Natural Resources	1,534	1,280	1,046	1,000	1000
Ag Agent site visits	13	22	23	20	18
Number of educational presentations in ANR	36	29	34	20	25
Number of soil samples processed	214	225	218	200	210
Number of other lab samples processed	43	44	53	45	50
Office visits	30	48	55	45	40
Events for community improvement by ANR	0	3	1	1	1
Professional presentations (state and national)	0	7	5	11	2
Leadership positions (state and national)	1	2	2	1	1
Award received by ANR Agent (Local, State, or National)	1	3	1	4	2
Total number of 4-H'ers Enrolled	627	758	989	983	990
Number of active clubs	40	46	46	46	46
Number of 4-Hers receiving instruction on Stress Management 5th grade	741	647	761	772	775
Number of students doing classroom presentations in 5th grade	50	150	125	125	125
Number of students participating in public speaking competition	50	39	46	80	75
Number of students attending 4-H camp	24	56	77	66	75
Number of students attending 4-H leadership	20	11	29	20	25
Number of 4-H experiential education events	45	42	70	70	75
Number of 4-H Special Interest Clubs	3	5	6	7	8
Total Number of students attending SIC	741	647	705	705	715
Number of summer workshops/trips	4	6	8	9	10
Total Number of students attending summer	40	45	52	75	80
Number of community exhibits and service	3	7	14	15	17

Strategic Plan

Principle 2: Exceptional Customer Service

Goal 3: Great Place to Live: Objective 6: Have diverse activities for all family generations.

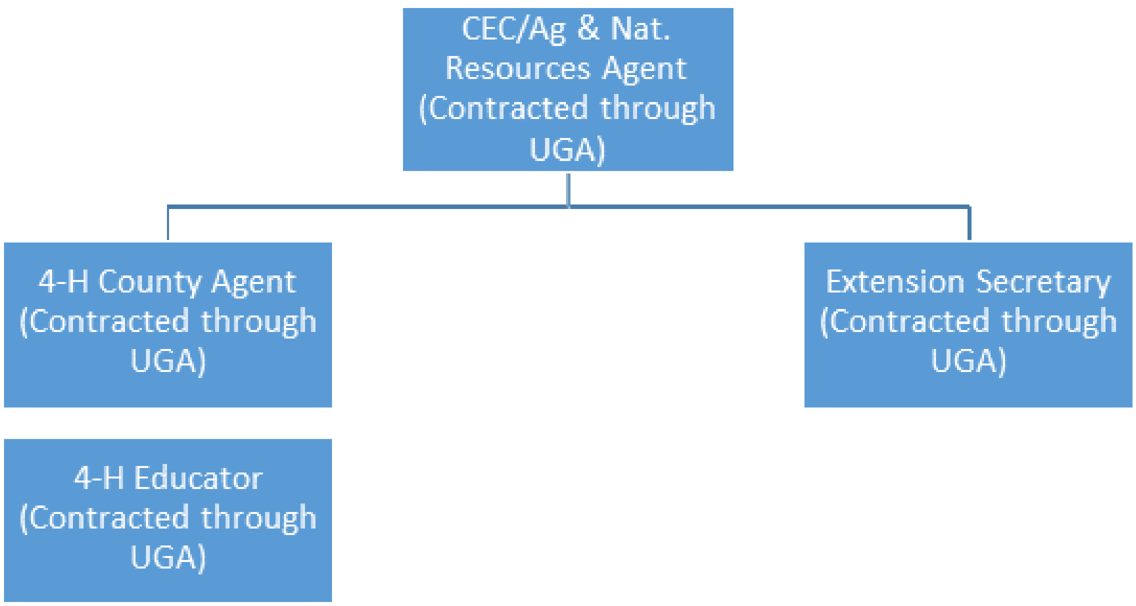
Staffing Resources					
4-H Agent (Partially County funded - Non-Payroll - Contracted through UGA)	1.00	1.00	1.00	1.00	1.00
Ag & Nat. Resources Agent (Partially County funded - Non-Payroll - Contracted through UGA)	1.00	1.00	1.00	1.00	1.00
4-H Assistant (Partially County funded - Non-Payroll - Contracted through UGA)	1.00	1.00	1.00	1.00	1.00
Extension secretary (Partially County funded - Non-Payroll - Contracted through UGA)	1.00	1.00	1.00	1.00	1.00
Total Staffing Resources	*4.00*	*4.00*	*4.00*	*4.00*	*4.00*

Funding Sources	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	**$123,061**	**$101,380**	**$133,532**	**$134,867**	**$140,505**

Explanation of Changes

TRS increased and 2.5% cola increased contract services/administration. Otherwise, money was basically reallocated from less needed to more needed line items.

COUNTY AGENT ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 5400 - FAMILY & CHILDREN'S SRVC								
Class: 52 - CONTRACTED SERVICES								
100-5-5400-521230	CONTRACTED R&M ALL BLDGS	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-5400-522100	JANITORIAL - CONTRACTS	20,760.00	18,908.00	17,742.00	18,108.00	18,108.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**20,760.00**	**18,908.00**	**17,742.00**	**18,608.00**	**18,608.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-5400-531104	JANITORIAL SUPPLIES	450.05	556.59	360.84	480.00	540.00	60.00	12.50%
100-5-5400-531210	WATER & SEWER	398.08	527.14	364.44	480.00	540.00	60.00	12.50%
100-5-5400-531230	ELECTRIC	12,407.64	13,111.31	10,745.81	15,600.00	15,000.00	-600.00	-3.85%
	Total Class: 53 - SUPPLIES:	**13,255.77**	**14,195.04**	**11,471.09**	**16,560.00**	**16,080.00**	**-480.00**	**-2.90%**
Class: 57 - INTERGOVERNMENTAL								
100-5-5400-572018	DFACS - BUDGET PAYMENT	75,000.00	75,000.00	62,500.00	75,000.00	75,000.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**75,000.00**	**75,000.00**	**62,500.00**	**75,000.00**	**75,000.00**	**0.00**	**0.00%**
	Total Department: 5400 - FAMILY & CHILDREN'S SRVC:	**109,015.77**	**108,103.04**	**91,713.09**	**110,168.00**	**109,688.00**	**-480.00**	**-0.44%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 5100 - HEALTH DEPARTMENT								
Class: 52 - CONTRACTED SERVICES								
100-5-5100-521205	PEST CONTROL	0.00	0.00	0.00	150.00	0.00	-150.00	-100.00%
100-5-5100-521230	CONTRACTED R&M ALL BLDGS	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%
100-5-5100-522100	JANITORIAL - CONTRACTS	21,171.36	21,171.36	17,642.80	21,180.00	21,180.00	0.00	0.00%
100-5-5100-523300	ADVERTISING & PUBLISHING	575.74	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**21,747.10**	**21,171.36**	**17,642.80**	**21,830.00**	**21,180.00**	**-650.00**	**-2.98%**
Class: 53 - SUPPLIES								
100-5-5100-531104	JANITORIAL SUPPLIES	2,099.26	649.58	729.17	750.00	750.00	0.00	0.00%
100-5-5100-531122	VEHICLE SUPPLIES	956.99	1,450.47	239.60	1,000.00	1,000.00	0.00	0.00%
100-5-5100-531210	WATER & SEWER	1,094.64	1,445.07	931.80	1,200.00	1,200.00	0.00	0.00%
100-5-5100-531230	ELECTRIC	18,868.51	20,803.17	16,342.99	19,000.00	19,000.00	0.00	0.00%
100-5-5100-531250	OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**23,019.40**	**24,348.29**	**18,243.56**	**21,950.00**	**21,950.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-5100-572008	MENTAL HEALTH BUDGET PYM	36,600.00	36,600.00	30,500.00	36,600.00	36,600.00	0.00	0.00%
100-5-5100-572012	HEALTH BUDGET	280,100.00	280,100.00	233,416.70	280,100.00	280,100.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**316,700.00**	**316,700.00**	**263,916.70**	**316,700.00**	**316,700.00**	**0.00**	**0.00%**
	Total Department: 5100 - HEALTH DEPARTMENT:	**361,466.50**	**362,219.65**	**299,803.06**	**360,480.00**	**359,830.00**	**-650.00**	**-0.18%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 5144 - MOSQUITO CONTROL								
Class: 52 - CONTRACTED SERVICES								
100-5-5144-521255	CONTRACTED SERVICE-GEN LA	219,179.64	222,467.34	168,933.03	225,216.00	230,846.00	5,630.00	2.50%
100-5-5144-523400	PRINTING	91.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**219,270.64**	**222,467.34**	**168,933.03**	**225,216.00**	**230,846.00**	**5,630.00**	**2.50%**
Class: 53 - SUPPLIES								
100-5-5144-531135	MOSQUITO CHEMICALS	39,964.82	55,340.01	48,747.17	38,000.00	38,000.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**39,964.82**	**55,340.01**	**48,747.17**	**38,000.00**	**38,000.00**	**0.00**	**0.00%**
	Total Department: 5144 - MOSQUITO CONTROL:	**259,235.46**	**277,807.35**	**217,680.20**	**263,216.00**	**268,846.00**	**5,630.00**	**2.14%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 5520 - SENIOR CENTER								
Class: 51 - SALARIES & BENEFITS								
100-5-5520-511100	SALARIES	0.00	0.00	0.00	0.00	96,756.00	96,756.00	0.00%
100-5-5520-512200	SOCIAL SECURITY TAXES	0.00	0.00	0.00	0.00	7,147.00	7,147.00	0.00%
100-5-5520-512400	RETIREMENT	0.00	0.00	0.00	0.00	707.00	707.00	0.00%
100-5-5520-512904	UNIFORMS	0.00	0.00	0.00	0.00	18.00	18.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**0.00**	**0.00**	**0.00**	**0.00**	**104,628.00**	**104,628.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-5520-521256	CONTRACT SVC GENERAL LABC	0.00	0.00	0.00	0.00	7,185.00	7,185.00	0.00%
100-5-5520-521340	CONTRACT SVCS - MEALS	0.00	0.00	0.00	0.00	70,562.00	70,562.00	0.00%
100-5-5520-523200	TELEPHONE	0.00	0.00	0.00	0.00	1,011.00	1,011.00	0.00%
100-5-5520-523201	CELL PHONES	0.00	0.00	0.00	0.00	305.00	305.00	0.00%
100-5-5520-523300	ADVERTISING & PUBLICATIONS	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
100-5-5520-523500	TRAVEL	0.00	0.00	0.00	0.00	1,800.00	1,800.00	0.00%
100-5-5520-523700	EDUCATION & TRAINING	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**0.00**	**0.00**	**0.00**	**0.00**	**81,863.00**	**81,863.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-5520-531100	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	450.00	450.00	0.00%
100-5-5520-531101	MINOR OPERATING <$499	0.00	0.00	0.00	0.00	13,022.00	13,022.00	0.00%
100-5-5520-531102	POSTAGE	0.00	0.00	0.00	0.00	176.00	176.00	0.00%
100-5-5520-531104	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	1,797.00	1,797.00	0.00%
100-5-5520-531210	WATER & SEWER	0.00	0.00	0.00	0.00	626.00	626.00	0.00%
100-5-5520-531230	ELECTRIC	0.00	0.00	0.00	0.00	12,986.00	12,986.00	0.00%
100-5-5520-531300	OTHER SUPPLIES	0.00	0.00	0.00	0.00	3,171.00	3,171.00	0.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**0.00**	**0.00**	**0.00**	**32,228.00**	**32,228.00**	**0.00%**
	Total Department: 5520 - SENIOR CENTER:	**0.00**	**0.00**	**0.00**	**0.00**	**218,719.00**	**218,719.00**	**0.00%**

Section 7: Leisure Services

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 6505 - BRYAN LANG HIST LIBRARY								
Class: 51 - SALARIES & BENEFITS								
100-5-6505-511100	SALARIES - REGULAR EMPLOY	38,648.88	46,629.28	30,052.82	67,849.00	44,346.00	-23,503.00	-34.64%
100-5-6505-511200	SALARIES - TEMP. EMPLOYEE	11,990.40	10,910.40	7,262.43	0.00	19,188.00	19,188.00	0.00%
100-5-6505-512200	SOCIAL SECURITY TAXES	3,389.52	3,917.49	2,712.69	5,317.00	4,860.00	-457.00	-8.60%
100-5-6505-512400	RETIREMENT	1,204.05	1,389.76	225.59	1,460.00	443.00	-1,017.00	-69.66%
100-5-6505-512403	RETIREMENT: COUNTY MATCH	1,813.51	2,084.66	338.39	2,189.00	887.00	-1,302.00	-59.48%
	Total Class: 51 - SALARIES & BENEFITS:	**57,046.36**	**64,931.59**	**40,591.92**	**76,815.00**	**69,724.00**	**-7,091.00**	**-9.23%**
Class: 52 - CONTRACTED SERVICES								
100-5-6505-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	3,877.00	3,581.00	3,137.00	0.00	-3,137.00	-100.00%
100-5-6505-521340	C/S-CLOUD COMPUTING FEES	0.00	0.00	763.20	0.00	3,837.00	3,837.00	0.00%
100-5-6505-522100	JANITORIAL - CONTRACTS	3,091.92	3,091.92	2,576.60	3,092.00	3,092.00	0.00	0.00%
100-5-6505-522202	REP & MT OFF EQUIPMENT	126.85	126.22	90.09	0.00	0.00	0.00	0.00%
100-5-6505-523200	TELEPHONE	1,371.46	1,354.21	1,132.83	1,500.00	1,375.00	-125.00	-8.33%
100-5-6505-523600	DUES & SUBSCRIPTIONS	2,388.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**6,978.23**	**8,449.35**	**8,143.72**	**7,729.00**	**8,304.00**	**575.00**	**7.44%**
Class: 53 - SUPPLIES								
100-5-6505-531100	OFFICE SUPPLIES	0.00	35.74	0.00	150.00	150.00	0.00	0.00%
100-5-6505-531101	MINOR OPERATING $0 - $499	0.00	0.00	70.76	0.00	0.00	0.00	0.00%
100-5-6505-531102	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-6505-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
100-5-6505-531104	JANITORIAL SUPPLIES	339.20	0.00	169.08	0.00	0.00	0.00	0.00%
100-5-6505-531210	WATER & SEWER	584.69	612.67	481.92	610.00	610.00	0.00	0.00%
100-5-6505-531230	ELECTRIC	3,412.87	3,465.28	2,297.37	3,500.00	3,500.00	0.00	0.00%
100-5-6505-531600	SMALL EQUIP $500 - $4,999	0.00	0.00	0.00	750.00	750.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**4,336.76**	**4,113.69**	**3,019.13**	**5,260.00**	**5,260.00**	**0.00**	**0.00%**
	Total Department: 6505 - BRYAN LANG HIST LIBRARY:	**68,361.35**	**77,494.63**	**51,754.77**	**89,804.00**	**83,288.00**	**-6,516.00**	**-7.26%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 6500 - COUNTY WIDE LIBRARY								
Class: 52 - CONTRACTED SERVICES								
100-5-6500-522100	JANITORIAL - CONTRACTS	26,832.00	26,832.00	22,360.00	26,832.00	26,832.00	0.00	0.00%
100-5-6500-523600	DUES & SUBSCRIPTIONS	39.36	39.36	39.36	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**26,871.36**	**26,871.36**	**22,399.36**	**26,832.00**	**26,832.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-6500-531104	JANITORIAL SUPPLIES	693.84	723.72	360.84	0.00	0.00	0.00	0.00%
100-5-6500-531210	WATER & SEWER	639.78	860.68	1,022.32	900.00	900.00	0.00	0.00%
100-5-6500-531230	ELECTRIC	18,660.91	23,653.98	20,765.01	28,800.00	28,800.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**19,994.53**	**25,238.38**	**22,148.17**	**29,700.00**	**29,700.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-6500-572000	REGIONAL LIBRARY SERVICES	296,512.00	312,828.00	389,416.00	389,416.00	408,363.00	18,947.00	4.87%
100-5-6500-572033	WOODBINE LIBRARY	30,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**326,512.00**	**312,828.00**	**419,416.00**	**419,416.00**	**438,363.00**	**18,947.00**	**4.52%**
	Total Department: 6500 - COUNTY WIDE LIBRARY:	**373,377.89**	**364,937.74**	**463,963.53**	**475,948.00**	**494,895.00**	**18,947.00**	**3.98%**

Section 8: Community Development

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 7450 - CODE ENFORCEMENT								
Class: 51 - SALARIES & BENEFITS								
100-5-7450-511100	SALARIES - REGULAR EMPLOY	65,778.52	0.00	50,565.05	60,770.00	103,859.00	43,089.00	70.91%
100-5-7450-512200	SOCIAL SECURITY TAXES	5,032.08	0.00	3,849.69	4,649.00	7,945.00	3,296.00	70.90%
100-5-7450-512400	RETIREMENT	2,041.47	0.00	1,147.59	1,367.00	3,116.00	1,749.00	127.94%
100-5-7450-512403	RETIREMENT: COUNTY MATCH	4,082.94	0.00	1,582.35	2,051.00	4,674.00	2,623.00	127.89%
100-5-7450-512404	RETIREMENT-FIRE PENSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7450-512904	UNIFORMS	534.15	0.00	200.00	700.00	500.00	-200.00	-28.57%
	Total Class: 51 - SALARIES & BENEFITS:	**77,469.16**	**0.00**	**57,344.68**	**69,537.00**	**120,094.00**	**50,557.00**	**72.71%**
Class: 52 - CONTRACTED SERVICES								
100-5-7450-521340	C/S-CLOUD COMPUTING FEES	102.52	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7450-522201	REP & MT COMPUTERS	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
100-5-7450-522220	REP & MT VEHICLES	617.33	0.00	35.91	500.00	750.00	250.00	50.00%
100-5-7450-523200	TELEPHONE	250.89	0.00	210.10	360.00	400.00	40.00	11.11%
100-5-7450-523201	CELL PHONES	1,865.59	0.00	936.54	1,600.00	1,600.00	0.00	0.00%
100-5-7450-523400	PRINTING	182.00	0.00	0.00	500.00	750.00	250.00	50.00%
100-5-7450-523500	TRAVEL	1,052.27	0.00	1,756.37	2,250.00	2,250.00	0.00	0.00%
100-5-7450-523600	DUES & SUBSCRIPTIONS	261.35	0.00	101.36	200.00	300.00	100.00	50.00%
100-5-7450-523700	EDUCATION & TRAINING	1,382.00	0.00	1,045.00	1,750.00	3,000.00	1,250.00	71.43%
	Total Class: 52 - CONTRACTED SERVICES:	**5,713.95**	**0.00**	**4,085.28**	**7,360.00**	**9,250.00**	**1,890.00**	**25.68%**
Class: 53 - SUPPLIES								
100-5-7450-531100	OFFICE SUPPLIES	61.54	0.00	76.68	200.00	200.00	0.00	0.00%
100-5-7450-531101	MINOR OPERATING $0-$499	738.59	0.00	373.55	400.00	300.00	-100.00	-25.00%
100-5-7450-531102	POSTAGE	47.55	0.00	508.94	1,000.00	825.00	-175.00	-17.50%
100-5-7450-531103	COMPUTER SUPPLIES	74.99	0.00	260.15	100.00	300.00	200.00	200.00%
100-5-7450-531120	TIRES & TUBES	600.50	0.00	47.02	300.00	500.00	200.00	66.67%
100-5-7450-531122	VEHICLE SUPPLIES	56.59	0.00	0.00	200.00	200.00	0.00	0.00%
100-5-7450-531270	FUEL	454.68	0.00	776.01	2,600.00	2,500.00	-100.00	-3.85%
100-5-7450-531600	SMALL EQUIP $500 - $4,999	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%
100-5-7450-531601	COMPUTERS $500 - $ 4,999	0.00	0.00	0.00	2,500.00	0.00	-2,500.00	-100.00%
	Total Class: 53 - SUPPLIES:	**2,034.44**	**0.00**	**2,042.35**	**7,800.00**	**4,825.00**	**-2,975.00**	**-38.14%**
	Total Department: 7450 - CODE ENFORCEMENT:	**85,217.55**	**0.00**	**63,472.31**	**84,697.00**	**134,169.00**	**49,472.00**	**58.41%**

CODE ENFORCEMENT

The Public Protection Office Plans, coordinates, and directs Camden County’s programs associated with fire/life safety, regulations, and compliance including, but not limited, to Animal Control, Code Enforcement, and Fire Prevention. This program is locally-mandated.

Performance Measures	Actual FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Cases opened	106	151	175	189	205
Cases closed	109	125	150	170	181
Account verifications	300	245	154	156	181
Cans Delivered	250	50	50	0	0

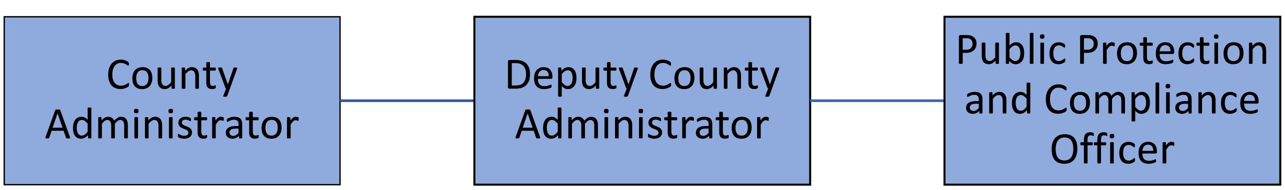
Staffing Resources					
Full-time employees	1.00	1.00	1.00	1.00	2.00
Total Staffing Resources	*1.00*	*1.00*	*1.00*	*1.00*	*2.00*

Funding Sources	Actual FY 2021	Adopted FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	**$84,991**	**$90,186**	**$89,126**	**$84,647**	**$34,169**

Explanation of Changes

Added Code Enforcement position

CODE ENFORCEMENT ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 7140 - FORESTRY								
Class: 52 - CONTRACTED SERVICES								
100-5-7140-522220	REP & MT VEHICLES	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
100-5-7140-523201	CELL PHONES	137.20	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**137.20**	**0.00**	**0.00**	**200.00**	**200.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-7140-531100	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7140-531101	MINOR OPERATING $0 - $499	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-7140-572006	FORESTRY BUDGET PAYMENT	25,091.00	25,091.00	21,281.00	25,537.00	24,893.00	-644.00	-2.52%
	Total Class: 57 - INTERGOVERNMENTAL:	**25,091.00**	**25,091.00**	**21,281.00**	**25,537.00**	**24,893.00**	**-644.00**	**-2.52%**
	Total Department: 7140 - FORESTRY:	**25,228.20**	**25,091.00**	**21,281.00**	**25,737.00**	**25,093.00**	**-644.00**	**-2.50%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 7500 - JOINT DEVELOPMENT AUTH								
Class: 51 - SALARIES & BENEFITS								
100-5-7500-511100	SALARIES - REGULAR EMPLOY	236,687.40	263,008.88	219,224.54	0.00	0.00	0.00	0.00%
100-5-7500-511400	REIMBURSEMENT SALARIES &	-254,506.67	-282,876.17	-209,596.54	0.00	0.00	0.00	0.00%
100-5-7500-512200	SOCIAL SECURITY TAXES	17,819.27	19,867.29	16,486.41	0.00	0.00	0.00	0.00%
100-5-7500-512400	RETIREMENT	0.00	0.00	728.56	0.00	0.00	0.00	0.00%
100-5-7500-512403	RETIREMENT: COUNTY MATCH	0.00	0.00	812.48	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**0.00**	**0.00**	**27,655.45**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-7500-521340	C/S CLOUD COMPUTING FEES	0.00	0.00	218.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**0.00**	**0.00**	**218.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-7500-572005	JOINT DEVELOPMENT AUTHOR	684,000.00	684,000.00	570,000.00	684,000.00	750,000.00	66,000.00	9.65%
100-5-7500-572010	MILITARY INITIATIVES-ECON BE	17,456.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**701,456.00**	**684,000.00**	**570,000.00**	**684,000.00**	**750,000.00**	**66,000.00**	**9.65%**
	Total Department: 7500 - JOINT DEVELOPMENT AUTH:	**701,456.00**	**684,000.00**	**597,873.45**	**684,000.00**	**750,000.00**	**66,000.00**	**9.65%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 7000 - PLANNING & DEVELOPMENT								
Class: 51 - SALARIES & BENEFITS								
100-5-7000-511100	SALARIES - REGULAR EMPLOY	196,901.68	368,764.85	346,799.12	472,433.00	521,731.00	49,298.00	10.43%
100-5-7000-511102	SALARIES-SELLBACK LEAVE	816.00	896.00	941.60	0.00	0.00	0.00	0.00%
100-5-7000-511600	SALARIES - MONTHLY	4,050.00	3,150.00	2,100.00	4,500.00	4,500.00	0.00	0.00%
100-5-7000-512200	SOCIAL SECURITY TAXES	14,925.52	27,741.85	25,766.72	36,141.00	40,693.00	4,552.00	12.60%
100-5-7000-512400	RETIREMENT	5,965.47	8,814.50	8,220.42	11,347.00	13,662.00	2,315.00	20.40%
100-5-7000-512403	RETIREMENT: COUNTY MATCH	8,811.04	11,754.98	8,726.94	15,152.00	16,096.00	944.00	6.23%
100-5-7000-512904	UNIFORMS	463.00	605.60	857.00	1,400.00	1,400.00	0.00	0.00%
100-5-7000-512905	SAFETY EQUIPMENT	0.00	412.91	218.13	500.00	500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**231,932.71**	**422,140.69**	**393,629.93**	**541,473.00**	**598,582.00**	**57,109.00**	**10.55%**
Class: 52 - CONTRACTED SERVICES								
100-5-7000-521203	DRUG SCREEN/BACKGROUND (	85.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7000-521250	CONTRACT SERV-COMPUTER	75,000.00	36,000.00	40,000.00	70,000.00	0.00	-70,000.00	-100.00%
100-5-7000-521252	CONTRACT SERV-ENGINEERINC	0.00	1,360.00	0.00	0.00	0.00	0.00	0.00%
100-5-7000-521254	CONTRACT SERV-ADMINISTRAT	1,360.00	61,872.00	6,968.00	30,000.00	0.00	-30,000.00	-100.00%
100-5-7000-521255	CONTR SERV GENRL LABOR	0.00	900.00	0.00	0.00	0.00	0.00	0.00%
100-5-7000-521335	C/S - ANNUAL SOFTWARE	13,660.00	13,020.71	56,729.60	57,500.00	73,200.00	15,700.00	27.30%
100-5-7000-521340	C/S-CLOUD COMPUTING FEES	0.00	0.00	735.96	100.00	1,100.00	1,000.00	1,000.00%
100-5-7000-522100	JANITORIAL - CONTRACTS	4,316.97	5,092.05	4,222.50	5,067.00	5,067.00	0.00	0.00%
100-5-7000-522201	REP & MT COMPUTERS	0.00	1,558.00	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-7000-522202	REP & MT OFF EQUIPMENT	1,296.15	2,095.47	4,292.83	5,000.00	5,000.00	0.00	0.00%
100-5-7000-522204	REP & MT OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7000-522220	REP & MT VEHICLES	581.04	2,652.02	133.60	1,250.00	1,250.00	0.00	0.00%
100-5-7000-523200	TELEPHONE	1,152.84	1,933.83	1,633.93	2,283.00	2,350.00	67.00	2.93%
100-5-7000-523201	CELL PHONES	2,179.10	5,310.36	3,893.03	5,654.00	5,850.00	196.00	3.47%
100-5-7000-523300	ADVERTISING & PUBLISHING	1,508.10	1,431.12	835.00	2,000.00	2,000.00	0.00	0.00%
100-5-7000-523400	PRINTING	0.00	2,281.03	788.23	2,700.00	2,700.00	0.00	0.00%
100-5-7000-523500	TRAVEL	71.31	6,941.38	1,522.79	8,250.00	10,500.00	2,250.00	27.27%
100-5-7000-523600	DUES & SUBSCRIPTIONS	961.07	2,306.85	2,208.57	3,200.00	3,630.00	430.00	13.44%
100-5-7000-523700	EDUCATION & TRAINING	3,205.38	7,131.06	3,398.44	9,450.00	24,450.00	15,000.00	158.73%
100-5-7000-523800	PROFESSIONAL LICENSES	219.00	220.00	295.00	500.00	500.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**105,595.96**	**152,105.88**	**127,657.48**	**203,954.00**	**138,597.00**	**-65,357.00**	**-32.04%**
Class: 53 - SUPPLIES								
100-5-7000-531100	OFFICE SUPPLIES	430.53	1,270.09	964.58	850.00	1,200.00	350.00	41.18%
100-5-7000-531101	MINOR OPERATING $0 - $499	1,549.39	2,441.54	1,306.82	2,000.00	2,000.00	0.00	0.00%
100-5-7000-531102	POSTAGE	1,099.84	1,846.40	4,674.05	1,850.00	3,000.00	1,150.00	62.16%
100-5-7000-531103	COMPUTER SUPPLIES	34.70	2,331.66	191.92	700.00	700.00	0.00	0.00%
100-5-7000-531104	JANITORIAL SUPPLIES	431.61	573.24	460.28	800.00	800.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-7000-531110	MISCELLANEOUS	5.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7000-531120	TIRES & TUBES	937.96	2,376.32	0.00	2,500.00	2,500.00	0.00	0.00%
100-5-7000-531122	VEHICLE SUPPLIES	0.00	175.21	139.85	600.00	600.00	0.00	0.00%
100-5-7000-531210	WATER & SEWER	466.80	750.10	471.60	1,282.00	1,282.00	0.00	0.00%
100-5-7000-531230	ELECTRIC	7,096.83	9,649.60	8,353.30	9,000.00	11,000.00	2,000.00	22.22%
100-5-7000-531270	FUEL	1,713.42	4,609.08	4,709.54	5,000.00	7,000.00	2,000.00	40.00%
100-5-7000-531300	OTHER SUPPLIES	96.00	133.45	271.52	250.00	350.00	100.00	40.00%
100-5-7000-531600	SMALL EQUIP $500 - $4,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7000-531601	COMPUTERS $500 - $4,999	1,825.00	6,360.01	0.00	2,750.00	3,000.00	250.00	9.09%
100-5-7000-531603	FURNITURE $500 - $4,999	0.00	0.00	0.00	4,000.00	1,000.00	-3,000.00	-75.00%
	Total Class: 53 - SUPPLIES:	**15,687.08**	**32,516.70**	**21,543.46**	**31,582.00**	**34,432.00**	**2,850.00**	**9.02%**
Class: 54 - CAPITAL OUTLAY								
100-5-7000-542200	VEHICLES	0.00	0.00	590.07	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**590.07**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 7000 - PLANNING & DEVELOPMENT:	**353,215.75**	**606,763.27**	**543,420.94**	**777,009.00**	**771,611.00**	**-5,398.00**	**-0.69%**

PLANNING AND DEVELOPMENT

Camden County Planning and Development Office Issues building permits, inspections, occupational tax and alcohol licenses, administers zoning and land use applications and GIS. The mission of the Planning and Development office is to provide the best public service possible while administering the codes as they pertain to building, licensing, inspections, and zoning.

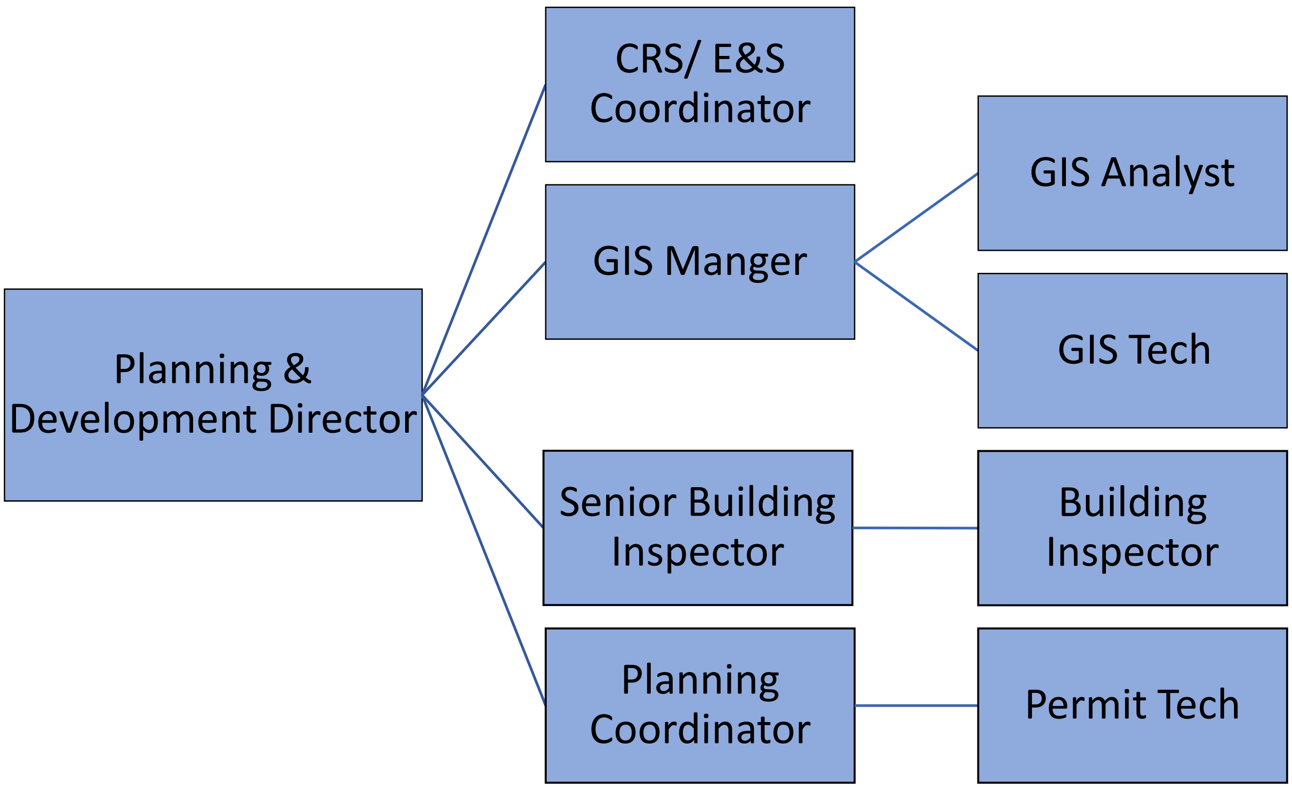
Performance Measures	Actual FY 2021	Estimated FY 2022	Estimated FY 2023	Projected FY 2024	Projected FY 2025
Land Use Permits (subdivision, rezone, variance, etc.)	31	33	36	35	34
New Building Permits (Residential or commercial)	79	62	81	81	76
Manufactured Homes	47	27	37	37	36
Accessory Permits (MH, pool, electrical, etc.)	255	201	213.5	210.0	222.0
Inspections Completed	1,566	1,740	1,499	1,524	1,583
Occupational Tax Licenses Issued	257	345	302	287	298
Alcohol Licenses Issued	21	24	20	21	22
Fees Collected	$276,201	$248,411	$254,080	$257,038	$258,933
CRS-					
Number of Land Disturbance Permits Issued.	4	7	8	8	7
Number of Complaints Recorded	5	5	2	2	4
FEMA ISO CRS Rating	6	6	6	6	6
% Flood Insurance Premium Savings to Policy Holders	20/10	20/10	20	20	20
GDOT / FHWA Aid Grants	1	1	1	1	0
Revenue due to Business	$2,238	$2,436	$2,500	$1,900	$2,160

Staffing Resources					
Planning and Development Director	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00
Planning Coordinator	1.00	1.00	1.00	1.00	1.00
Permit Tech	1.00	1.00	1.00	1.00	1.00
CRS/ E & S Coordinator			1	1.00	1.00
Building Inspector/ Plans Examiner	0.00	0.00	1.00	1.00	1.00
GIS Manager				1.00	1.00
GIS anayst					1.00
Total Staffing Resources	*4.00*	*4.00*	*7.00*	*7.00*	*8.00*

Funding Sources	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Adopted FY 2025
General Fund $ (BOCC)	**$329,869**	**$353,216**	**$606,763**	**$767,161**	**$771,611**

Explanation of Changes

PLANNING AND DEVELOPMENT ORGANIZATIONAL CHART



Enterprise Funds

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 208 - CURBSIDE COLLECTION								
Department: 0000 - NON DEPARTMENTAL								
Class: 31 - TAXES, PENALTIES, & INT.								
208-3-0000-316200	INSURANCE PREMIUMS TAX	149,000.00	291,660.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 31 - TAXES, PENALTIES, & INT.:	**149,000.00**	**291,660.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 34 - COMMISSIONS & FEES								
208-3-0000-341950	PENALTIES/INTEREST CHARGE	34,499.71	38,978.20	41,157.69	25,000.00	25,000.00	0.00	0.00%
208-3-0000-344110	UNINCORP COLLECTION FEES	950,424.27	1,163,409.51	1,585,382.92	1,626,000.00	1,620,000.00	-6,000.00	-0.37%
208-3-0000-344113	REPLACEMENT CART FEE	0.00	0.00	0.00	5,500.00	0.00	-5,500.00	-100.00%
208-3-0000-344115	BAD DEBT COLLECTIONS	0.00	0.00	0.00	1,650.00	0.00	-1,650.00	-100.00%
	Total Class: 34 - COMMISSIONS & FEES:	**984,923.98**	**1,202,387.71**	**1,626,540.61**	**1,658,150.00**	**1,645,000.00**	**-13,150.00**	**-0.79%**
Class: 36 - INTEREST								
208-3-0000-361000	INTEREST INCOME	833.05	13,028.45	14,720.60	7,500.00	7,500.00	0.00	0.00%
	Total Class: 36 - INTEREST:	**833.05**	**13,028.45**	**14,720.60**	**7,500.00**	**7,500.00**	**0.00**	**0.00%**
Class: 38 - MISCELLANEOUS								
208-3-0000-389006	OVER / SHORT	0.00	0.00	150.02	0.00	0.00	0.00	0.00%
	Total Class: 38 - MISCELLANEOUS:	**0.00**	**0.00**	**150.02**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
208-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	2,046.00	0.00	-2,046.00	-100.00%
	Total Class: 39 - OTHER FINANCING SOURCES:	**0.00**	**0.00**	**0.00**	**2,046.00**	**0.00**	**-2,046.00**	**-100.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**1,134,757.03**	**1,507,076.16**	**1,641,411.23**	**1,667,696.00**	**1,652,500.00**	**-15,196.00**	**-0.91%**
	Total Fund: 208 - CURBSIDE COLLECTION:	**1,134,757.03**	**1,507,076.16**	**1,641,411.23**	**1,667,696.00**	**1,652,500.00**	**-15,196.00**	**-0.91%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 208 - CURBSIDE COLLECTION								
Department: 0000 - NON DEPARTMENTAL								
Class: 51 - SALARIES & BENEFITS								
208-5-0000-511100	SALARIES - REGULAR EMPLOY	103,498.36	115,196.14	74,211.42	98,996.00	109,540.00	10,544.00	10.65%
208-5-0000-511125	COMPENSATED ABSENCES	1,108.81	1,090.06	0.00	0.00	0.00	0.00	0.00%
208-5-0000-512100	GROUP INSURANCE	6,582.72	3,562.02	6,005.96	12,000.00	12,000.00	0.00	0.00%
208-5-0000-512101	GROUP INSURANCE (LOSSES)	449.81	-80.10	3,138.47	0.00	0.00	0.00	0.00%
208-5-0000-512200	SOCIAL SECURITY TAXES	7,430.72	8,291.04	5,270.55	7,573.00	8,380.00	807.00	10.66%
208-5-0000-512400	RETIREMENT	3,203.37	3,413.79	2,227.68	2,770.00	3,251.00	481.00	17.36%
208-5-0000-512403	RETIREMENT - COUNTY MATCH	3,221.80	3,317.34	1,933.77	1,841.00	3,286.00	1,445.00	78.49%
	Total Class: 51 - SALARIES & BENEFITS:	**125,495.59**	**134,790.29**	**92,787.85**	**123,180.00**	**136,457.00**	**13,277.00**	**10.78%**
Class: 52 - CONTRACTED SERVICES								
208-5-0000-521201	LEGAL FEES (LIENS)	-108.00	192.00	-130.00	0.00	0.00	0.00	0.00%
208-5-0000-521203	DRUG SCREEN/BACKGROUND (	85.00	0.00	0.00	0.00	0.00	0.00	0.00%
208-5-0000-521208	AUDIT FEES	950.00	2,500.00	0.00	0.00	0.00	0.00	0.00%
208-5-0000-521250	CONTRACT SERV-COMPUTER	0.00	0.00	0.00	12,500.00	12,500.00	0.00	0.00%
208-5-0000-521330	CONTRACT SERV-DATA PROCSS	583.78	0.00	0.00	0.00	0.00	0.00	0.00%
208-5-0000-521335	C/S-ANNUAL SOFTWARE MAIN	7,312.22	6,194.79	5,917.93	5,765.00	5,765.00	0.00	0.00%
208-5-0000-522100	JANITORIAL - CONTRACTS	1,766.40	1,541.40	1,284.50	1,546.00	1,546.00	0.00	0.00%
208-5-0000-522110	COLLECTION COSTS	516,327.63	764,152.17	648,269.86	820,805.00	808,331.00	-12,474.00	-1.52%
208-5-0000-522111	RECYCLING COSTS	308,089.23	500,052.92	426,921.44	560,564.00	536,604.00	-23,960.00	-4.27%
208-5-0000-522201	REP & MT COMPUTERS	0.00	0.01	0.00	943.00	943.00	0.00	0.00%
208-5-0000-522202	REP & MT-OFFICE EQUIPMENT	658.84	389.81	279.94	250.00	250.00	0.00	0.00%
208-5-0000-522220	REP & MT VEHICLES	7.50	0.00	0.00	0.00	0.00	0.00	0.00%
208-5-0000-523200	TELEPHONE	1,359.24	1,377.25	1,166.80	1,380.00	1,380.00	0.00	0.00%
208-5-0000-523201	CELL PHONES	0.00	40.43	0.00	0.00	0.00	0.00	0.00%
208-5-0000-523300	ADVERTISING & PUBLISHING	0.00	0.00	0.00	150.00	150.00	0.00	0.00%
208-5-0000-523400	PRINTING	8,342.13	3,736.98	2,584.44	3,000.00	11,014.00	8,014.00	267.13%
208-5-0000-523500	TRAVEL	80.77	106.85	54.45	100.00	100.00	0.00	0.00%
208-5-0000-523600	DUES & SUBSCRIPTIONS	18,131.81	24,236.51	24,849.07	21,800.00	21,800.00	0.00	0.00%
208-5-0000-523700	EDUCATION & TRAINING	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
208-5-0000-523902	COURT COST	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**863,586.55**	**1,304,521.12**	**1,111,198.43**	**1,430,053.00**	**1,401,633.00**	**-28,420.00**	**-1.99%**
Class: 53 - SUPPLIES								
208-5-0000-531100	OFFICE SUPPLIES	970.67	442.14	473.24	375.00	375.00	0.00	0.00%
208-5-0000-531101	MINOR OPERATING $0 - $499	79.27	522.25	40.61	350.00	350.00	0.00	0.00%
208-5-0000-531102	POSTAGE	9,874.19	12,194.20	10,953.61	10,700.00	12,000.00	1,300.00	12.15%
208-5-0000-531103	COMPUTER SUPPLIES	1,474.47	876.52	222.22	1,200.00	1,200.00	0.00	0.00%
208-5-0000-531104	JANITORIAL SUPPLIES	0.00	0.00	0.00	50.00	50.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
208-5-0000-531122	VEHICLE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
208-5-0000-531210	WATER & SEWER	76.95	30.29	23.96	36.00	36.00	0.00	0.00%
208-5-0000-531230	ELECTRIC	1,313.06	1,521.18	1,238.63	1,380.00	1,380.00	0.00	0.00%
208-5-0000-531600	SMALL EQUIP $500 - $4,999	0.00	838.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**13,788.61**	**16,424.58**	**12,952.27**	**14,091.00**	**15,391.00**	**1,300.00**	**9.23%**
Class: 57 - INTERGOVERNMENTAL								
208-5-0000-571200	TIPPING FEES-SOLID WASTE	122,158.76	71,449.48	60,009.13	95,375.00	95,375.00	0.00	0.00%
208-5-0000-574000	BAD DEBT EXPENSE	4,624.03	-1,500.89	-201.00	4,997.00	3,644.00	-1,353.00	-27.08%
	Total Class: 57 - INTERGOVERNMENTAL:	**126,782.79**	**69,948.59**	**59,808.13**	**100,372.00**	**99,019.00**	**-1,353.00**	**-1.35%**
	Total Department: 0000 - NON DEPARTMENTAL:	**1,129,653.54**	**1,525,684.58**	**1,276,746.68**	**1,667,696.00**	**1,652,500.00**	**-15,196.00**	**-0.91%**
	Total Fund: 208 - CURBSIDE COLLECTION:	**1,129,653.54**	**1,525,684.58**	**1,276,746.68**	**1,667,696.00**	**1,652,500.00**	**-15,196.00**	**-0.91%**

CURBSIDE COLLECTION

Curbside Collection is committed to maintaining cleanliness in Camden County. The mission of the Curbside Collection Department is to provide residential curbside garbage and recycling as written in the Camden County's Code & Ordinance. The key objective of this locally-mandated program is to provide residents with garbage and recycling collection for the citizens of beautiful, unincorporated Camden County. Curbside Collection endeavors to provide a high level of customer service at the lowest possible cost with a customer focus.

Performance Measures	Actual FY 2021	Actual FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Number of Customers Served	5,096	5,112	5,272	5,300	5,400
Monthly rate	$15.65	$15.65	$25.00	$25.00	$25.00
Service Orders	2,370	3,142	1574	805	500
Compliant (typically missed	912	1,157	187	10	12
Forced Disconnection	45	47	138	100	50
Delivery/removal/redelivery	865	5,789	768	100	100
White Goods	31	0	57	48	50
Bulky Item Pickup	1,413	965	498	329	350
Repair a worn-out garbage can	16	21	5	5	5
Illegal dumping / Property	1	3	2	0	0
Print/Mail decal	630	6,578	867	100	100
Misc/Info/Inspection	0		0	0	0

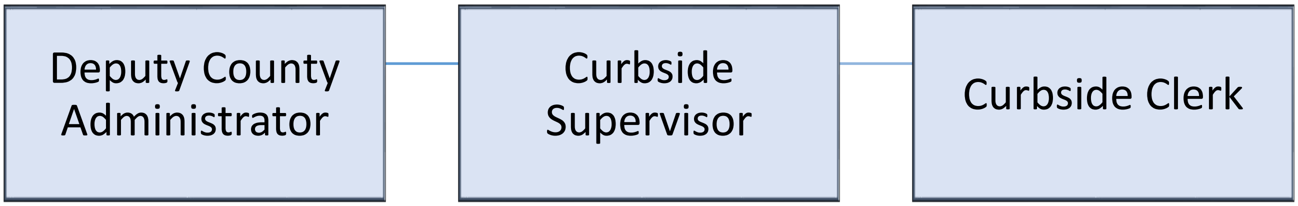
Staffing Resources					
Full Time Employees	2	2	2	2	2
Total Staffing Resources	*2.00*	*2.00*	*2.00*	*2.00*	*2.00*

Funding Sources	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Adopted FY 2024	Adopted FY 2025
Revenue	$1,078,52	$919,485	$1,100,865	1,665,650	
Expenditures	$1,094,02	$1,021,24	$1,100,865	1,665,650	
Revenue over/(under)	**($15,499)**	**($101,763)**	**$0**	**$0**	

Explanation of Changes:

As of March 22, 2022 the Board of Commissioners approved a rate increase along with contracting with a new provider, Meridian Waste, for curbside collection. Replacement of trash carts and recycle bins meant ordering a bulk number of decals for customers. The new rate and provider began on July 1, 2022. As we continue to strive providing better service with staff, the new provider has helped tremendously.

CURBSIDE ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 540 - SOLID WASTE ENTERPRISE								
Department: 0000 - NON DEPARTMENTAL								
Class: 33 - STATE & FEDERAL								
540-3-0000-334114	STATE OF GEORGIA	0.00	2,175.62	0.00	0.00	3,000,000.00	3,000,000.00	0.00%
	Total Class: 33 - STATE & FEDERAL:	**0.00**	**2,175.62**	**0.00**	**0.00**	**3,000,000.00**	**3,000,000.00**	**0.00%**
Class: 34 - COMMISSIONS & FEES								
540-3-0000-344150	HIGHWAY 110 SITE SALES	2,876,666.81	2,541,476.97	3,882,646.97	2,510,614.00	3,894,852.00	1,384,238.00	55.14%
540-3-0000-344170	C & D INDUSTRIAL SITE	2,165,060.98	783,102.29	1,016,514.26	789,546.00	1,146,870.00	357,324.00	45.26%
540-3-0000-344200	TIMBER SALES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 34 - COMMISSIONS & FEES:	**5,041,727.79**	**3,324,579.26**	**4,899,161.23**	**3,300,160.00**	**5,041,722.00**	**1,741,562.00**	**52.77%**
Class: 36 - INTEREST								
540-3-0000-361000	INTEREST INCOME	38,793.32	267,545.96	287,337.37	125,000.00	200,000.00	75,000.00	60.00%
	Total Class: 36 - INTEREST:	**38,793.32**	**267,545.96**	**287,337.37**	**125,000.00**	**200,000.00**	**75,000.00**	**60.00%**
Class: 38 - MISCELLANEOUS								
540-3-0000-389000	MISCELLANEOUS INCOME	193.51	26.73	0.00	0.00	0.00	0.00	0.00%
	Total Class: 38 - MISCELLANEOUS:	**193.51**	**26.73**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
540-3-0000-392100	SURPLUS PROPERTY SW ASSET	35,053.18	2,419.32	0.00	0.00	0.00	0.00	0.00%
540-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	1,296,850.00	677,565.00	-619,285.00	-47.75%
	Total Class: 39 - OTHER FINANCING SOURCES:	**35,053.18**	**2,419.32**	**0.00**	**1,296,850.00**	**677,565.00**	**-619,285.00**	**-47.75%**
	Total Department: 0000 - NON DEPARTMENTAL:	**5,115,767.80**	**3,596,746.89**	**5,186,498.60**	**4,722,010.00**	**8,919,287.00**	**4,197,277.00**	**88.89%**
	Total Fund: 540 - SOLID WASTE ENTERPRISE:	**5,115,767.80**	**3,596,746.89**	**5,186,498.60**	**4,722,010.00**	**8,919,287.00**	**4,197,277.00**	**88.89%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 540 - SOLID WASTE ENTERPRISE								
Department: 0000 - NON DEPARTMENTAL								
Class: 51 - SALARIES & BENEFITS								
540-5-0000-511100	SALARIES - REGULAR EMPLOY	902,457.64	861,040.24	736,232.96	949,565.00	912,030.00	-37,535.00	-3.95%
540-5-0000-511102	SALARIES-SELLBACK LEAVE	2,349.60	9,915.60	7,882.29	3,500.00	3,500.00	0.00	0.00%
540-5-0000-511125	COMPENSATED ABSENSES	1,954.50	4,647.92	0.00	0.00	0.00	0.00	0.00%
540-5-0000-511300	OVERTIME	87,578.31	69,124.47	56,506.59	50,000.00	50,000.00	0.00	0.00%
540-5-0000-512100	GROUP INSURANCE	71,587.08	50,764.80	46,416.36	75,000.00	75,000.00	0.00	0.00%
540-5-0000-512101	GROUP INSURANCE (LOSSES)	298,836.91	102,149.29	48,711.50	150,000.00	150,000.00	0.00	0.00%
540-5-0000-512200	SOCIAL SECURITY TAXES	72,660.99	68,746.47	58,848.90	72,642.00	69,770.00	-2,872.00	-3.95%
540-5-0000-512400	RETIREMENT	24,421.79	25,541.38	19,356.14	22,392.00	28,521.00	6,129.00	27.37%
540-5-0000-512403	RETIREMENT - COUNTY MATCH	31,116.30	26,106.42	14,541.79	15,164.00	26,615.00	11,451.00	75.51%
540-5-0000-512700	WORKERS COMPENSATION	14,338.00	16,570.00	18,166.00	15,000.00	15,000.00	0.00	0.00%
540-5-0000-512701	SAFETY PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-512904	UNIFORMS	7,100.08	6,256.33	5,333.28	6,600.00	6,600.00	0.00	0.00%
540-5-0000-512905	SAFETY EQUIPMENT	3,640.55	2,853.32	1,954.25	3,500.00	3,500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**1,518,041.75**	**1,243,716.24**	**1,013,950.06**	**1,363,363.00**	**1,340,536.00**	**-22,827.00**	**-1.67%**
Class: 52 - CONTRACTED SERVICES								
540-5-0000-521203	DRUG SCREEN/BACKGROUND (	85.00	0.00	85.00	400.00	400.00	0.00	0.00%
540-5-0000-521205	PEST CONTROL	516.00	806.84	763.84	1,100.00	1,100.00	0.00	0.00%
540-5-0000-521208	AUDIT FEES	5,150.00	7,500.00	10,500.00	7,500.00	7,500.00	0.00	0.00%
540-5-0000-521212	ENGINEERING SERVICES	258,406.22	191,266.45	114,315.57	180,000.00	315,250.00	135,250.00	75.14%
540-5-0000-521218	AERIAL PHOTOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-521230	REPAIR & MAINT - BUILDING	5,818.37	60.70	0.00	200.00	200.00	0.00	0.00%
540-5-0000-521254	CONTRACT SERVICES-ADMIN	38,644.18	4,167.70	4,156.80	6,000.00	6,000.00	0.00	0.00%
540-5-0000-521256	CONTR SERV GENERAL LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	2,400.00	2,775.00	2,700.00	2,700.00	0.00	0.00%
540-5-0000-522100	JANITORIAL - CONTRACTS	3,105.09	2,015.99	655.30	3,500.00	3,500.00	0.00	0.00%
540-5-0000-522112	TIRE RECYCLING	27,543.50	14,383.00	10,304.75	8,000.00	12,000.00	4,000.00	50.00%
540-5-0000-522113	LEACHATE DISPOSAL	12,879.40	10,384.60	10,143.34	10,000.00	10,000.00	0.00	0.00%
540-5-0000-522115	EPD SURCHARGE-STATE OF GA	204,341.97	113,021.49	0.00	108,000.00	108,000.00	0.00	0.00%
540-5-0000-522116	DNR AIR SURCHARGE FEES	7,050.00	7,050.00	7,050.00	7,050.00	7,050.00	0.00	0.00%
540-5-0000-522120	LAND PREP & REPLANTING	0.00	60,730.50	0.00	0.00	0.00	0.00	0.00%
540-5-0000-522201	R & M - COMPUTERS	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-522202	REP & MT OFF EQUIPMENT	245.21	329.59	325.82	200.00	200.00	0.00	0.00%
540-5-0000-522204	REP & MT OTHER EQUIPMENT	0.00	4,664.68	6,347.60	0.00	0.00	0.00	0.00%
540-5-0000-522210	MINOR ROAD PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-522220	REP & MT VEHICLES	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
540-5-0000-522221	REP & MT HEAVY EQUIPMENT	519,862.01	191,195.68	315,817.86	400,000.00	375,000.00	-25,000.00	-6.25%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
540-5-0000-522225	REP & MT SCALES	6,323.00	3,336.00	4,866.71	3,500.00	3,500.00	0.00	0.00%
540-5-0000-522230	REP & MT BLDG & GROUNDS	86,879.94	64,091.82	250.00	10,000.00	10,000.00	0.00	0.00%
540-5-0000-522320	EQUIPMENT RENTAL	23,240.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
540-5-0000-523100	VEHICLE & EQUIP INSURANCE	46,937.00	41,881.00	34,482.00	61,353.00	61,353.00	0.00	0.00%
540-5-0000-523101	PROPERTY INSURANCE	2,656.00	2,834.00	3,027.00	3,105.00	3,105.00	0.00	0.00%
540-5-0000-523102	LIABILITY INSURANCE	13,242.00	15,742.00	31,265.00	17,093.00	42,093.00	25,000.00	146.26%
540-5-0000-523200	TELEPHONE	11,140.25	10,228.08	8,723.00	10,000.00	10,000.00	0.00	0.00%
540-5-0000-523201	CELL PHONES	6,776.03	5,777.29	4,903.66	8,000.00	8,000.00	0.00	0.00%
540-5-0000-523300	ADVERTISING & PUBLISHING	130.00	0.00	475.00	200.00	200.00	0.00	0.00%
540-5-0000-523400	PRINTING	319.48	0.00	0.00	200.00	200.00	0.00	0.00%
540-5-0000-523500	TRAVEL	3,853.80	2,760.04	798.47	0.00	5,000.00	5,000.00	0.00%
540-5-0000-523600	DUES & SUBSCRIPTIONS	28,255.71	27,518.42	75,972.93	21,000.00	21,000.00	0.00	0.00%
540-5-0000-523700	EDUCATION & TRAINING	3,025.00	2,120.00	900.00	285.00	5,000.00	4,715.00	1,654.39%
	Total Class: 52 - CONTRACTED SERVICES:	**1,318,825.16**	**786,265.87**	**648,904.65**	**874,886.00**	**1,023,851.00**	**148,965.00**	**17.03%**
Class: 53 - SUPPLIES								
540-5-0000-531100	OFFICE SUPPLIES	4,912.93	3,248.19	2,680.77	3,000.00	3,000.00	0.00	0.00%
540-5-0000-531101	MINOR OPERATING $0 - $499	4,018.22	1,852.17	1,035.55	2,000.00	2,000.00	0.00	0.00%
540-5-0000-531102	POSTAGE	653.48	943.57	771.92	950.00	950.00	0.00	0.00%
540-5-0000-531103	COMPUTER SUPPLIES	2,903.09	3,517.12	3,623.43	3,600.00	3,600.00	0.00	0.00%
540-5-0000-531104	JANITORIAL SUPPLIES	2,070.17	1,756.68	1,024.47	1,500.00	1,500.00	0.00	0.00%
540-5-0000-531106	MEDICAL SUPPLIES - GENERA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-531110	MISCELLANEOUS	22,903.82	16,248.69	8,940.89	12,000.00	12,000.00	0.00	0.00%
540-5-0000-531112	DNR FISHING TOUR.	267.25	233.47	0.00	0.00	0.00	0.00	0.00%
540-5-0000-531120	TIRES & TUBES	24,336.07	15,874.71	16,376.68	20,000.00	20,000.00	0.00	0.00%
540-5-0000-531122	VEHICLE SUPPLIES	11,361.16	6,746.19	7,110.31	4,200.00	4,200.00	0.00	0.00%
540-5-0000-531123	HEAVY EQUIP SUPPLIES	77,841.49	62,157.05	64,822.94	64,200.00	64,200.00	0.00	0.00%
540-5-0000-531130	R & M BUILDING SUPPLIES	13,175.95	396.29	0.00	500.00	500.00	0.00	0.00%
540-5-0000-531142	SIGNS & POSTS	1,828.55	0.00	75.00	0.00	0.00	0.00	0.00%
540-5-0000-531198	HEATING FUELS	469.13	0.00	731.93	300.00	300.00	0.00	0.00%
540-5-0000-531230	ELECTRIC	14,896.60	16,190.79	10,973.32	17,400.00	17,400.00	0.00	0.00%
540-5-0000-531250	OIL	26,168.64	16,243.75	28,759.13	11,700.00	11,700.00	0.00	0.00%
540-5-0000-531270	FUEL	379,824.92	334,128.94	201,684.85	372,000.00	350,000.00	-22,000.00	-5.91%
540-5-0000-531300	OTHER SUPPLIES	4,135.62	3,219.93	2,913.72	3,200.00	3,200.00	0.00	0.00%
540-5-0000-531600	SMALL EQUIP $500 - $4,999	4,541.94	571.99	2,499.98	850.00	850.00	0.00	0.00%
540-5-0000-531601	COMPUTERS $500 - $4,999	2,526.14	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-531603	FURNITURE $500 - $4,999	279.19	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-531725	ALTERNATE COVER - TEMP	0.00	4,791.94	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**599,114.36**	**488,121.47**	**354,024.89**	**517,400.00**	**495,400.00**	**-22,000.00**	**-4.25%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Class: 54 - CAPITAL OUTLAY								
540-5-0000-541200	SITE IMPROVEMENTS	0.00	0.00	0.00	114,800.00	0.00	-114,800.00	-100.00%
540-5-0000-541230	BLDG MAINT-BUILD IMPROVEI	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-541300	BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-541320	LANDFILL CELL CONSTRUCT	0.00	0.00	94,620.00	0.00	3,300,000.00	3,300,000.00	0.00%
540-5-0000-541503	RESERVE CLOSURE/POST CLOS	274,850.27	40,607.68	0.00	300,000.00	300,000.00	0.00	0.00%
540-5-0000-542200	VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-542600	OTHER EQUIPMENT >$5,000	0.00	0.00	0.00	0.00	999,500.00	999,500.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**274,850.27**	**40,607.68**	**94,620.00**	**414,800.00**	**4,599,500.00**	**4,184,700.00**	**1,008.85%**
Class: 56 - DEPRECIATION & AMORTIZE								
540-5-0000-561000	DEPRECIATION EXPENSE	1,061,130.87	1,150,789.77	1,020,138.98	1,100,000.00	1,100,000.00	0.00	0.00%
	Total Class: 56 - DEPRECIATION & AMORTIZE:	**1,061,130.87**	**1,150,789.77**	**1,020,138.98**	**1,100,000.00**	**1,100,000.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
540-5-0000-574000	BAD DEBT EXPENSE	-34,830.32	30,119.74	0.00	0.00	0.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**-34,830.32**	**30,119.74**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 58 - DEBT SERVICE								
540-5-0000-581200	LEASES - EQUIPMENT	0.00	0.00	0.00	433,088.00	0.00	-433,088.00	-100.00%
540-5-0000-582200	LEASES - INTEREST EXPENSE	27,176.22	20,401.47	4,379.31	18,473.00	0.00	-18,473.00	-100.00%
540-5-0000-582305	BOND - INTEREST	0.00	0.00	0.00	0.00	360,000.00	360,000.00	0.00%
	Total Class: 58 - DEBT SERVICE:	**27,176.22**	**20,401.47**	**4,379.31**	**451,561.00**	**360,000.00**	**-91,561.00**	**-20.28%**
Class: 61 - OTHER FINANCING USES								
540-5-0000-611018	TRANSFER OUT GUN RANGE	116,495.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 61 - OTHER FINANCING USES:	**116,495.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**4,880,803.31**	**3,760,022.24**	**3,136,017.89**	**4,722,010.00**	**8,919,287.00**	**4,197,277.00**	**88.89%**
	Total Fund: 540 - SOLID WASTE ENTERPRISE:	**4,880,803.31**	**3,760,022.24**	**3,136,017.89**	**4,722,010.00**	**8,919,287.00**	**4,197,277.00**	**88.89%**

SOLID WASTE

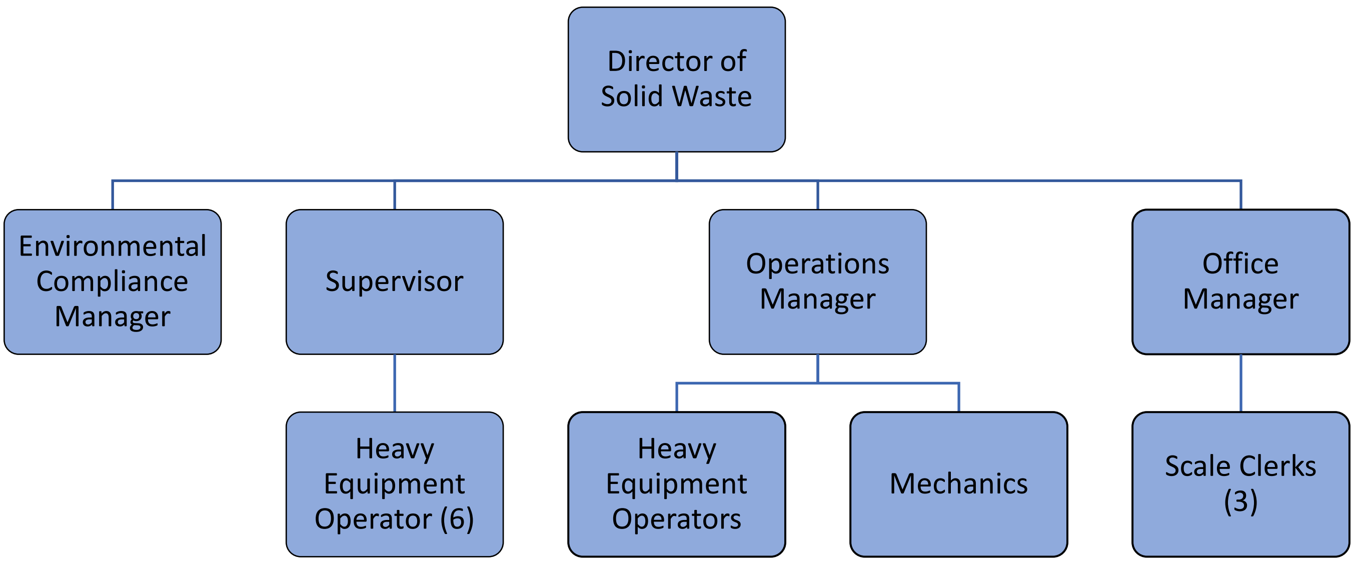
The mission of the Solid Waste Department is to provide the most efficient and cost effective landfill in the state of Georgia and to strive to provide the best service possible at a nominal fee to its residential and commercial customers of Camden and surrounding counties, while providing superior customer service and abiding by our D&O Plan and EPD Best Practices as well as communicating and establishing a healthy relationship with the contractors and residents bringing waste to the Camden County landfills. This Federally mandated program provides solid waste management for Camden and surrounding counties. Solid Waste has three objectives. First, to operate a state-of-the-art solid waste operation in accordance with GA EPA rules and regulations. Second to Provide a safe working environment for customers, residents, and employees. Third to protect human health and the environment for future generations to enjoy by following GA EPD rules and regulations.

Performance Measures	**Actual FY 2021**	**Actual FY 2022**	**Actual FY 2023**	**Actual FY 2024**	**Projected FY 2025**
Tonnage processed at both sites.	306,814	279,963	147,805	227,320	250,000
Comply with all EPD rules and regulations.					
Passing inspection reports for both sites.					

Staffing Resources	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**
Director	1.00	1.00	1.00	1.00	1.00
Assistant Office Manager	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	0.00	0.00
Code Enforcement Officer	0.35	0.35	0.35	0.35	0.35
Operations Manager	1.00	1.00	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00	1.00	1.00
Environmental Compliance Officer	1.00	1.00	1.00	1.00	1.00
Maintenance Personnel-Mechanics	2.00	2.00	2.00	2.00	2.00
Scale Operators	3.00	3.00	3.00	3.00	3.00
Heavy Equipment Operators	12.00	12.00	12.00	12.00	12.00
Total Staffing Resources	**23.35**	**23.35**	**23.35**	**22.35**	**22.35**

Funding Sources	**Adopted FY2021**	**Adopted FY2022**	**Adopted FY2023**	**Adopted FY2024**	**Adopted FY2025**
Enterprise Fund Revenues $	$5,722,550	$8,199,060	$7,407,224	$3,116,799	$8,919,287
Expenditures	$5,722,550	$8,199,060	$7,407,224		
Revenues over/(under) expenditures	$0	$0	$0	$0	$0

SOLID WASTE ORGANIZATIONAL CHART



Capital Outlay Funds

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 350 - CAPITAL IMPROVEMENTS PROG								
Department: 0000 - NON DEPARTMENTAL								
Class: 33 - STATE & FEDERAL								
350-3-0000-334114	STATE OF GA	161,765.00	240,898.17	31,943.50	0.00	0.00	0.00	0.00%
	Total Class: 33 - STATE & FEDERAL:	**161,765.00**	**240,898.17**	**31,943.50**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
350-3-0000-361000	INTEREST INCOME	596.47	8,998.46	14,650.56	0.00	0.00	0.00	0.00%
	Total Class: 36 - INTEREST:	**596.47**	**8,998.46**	**14,650.56**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 37 - CONTRIBUTIONS								
350-3-0000-371000	DONATIONS	36,750.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 37 - CONTRIBUTIONS:	**36,750.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
350-3-0000-391100	OPERATING TRANS IN (GF)	543,710.00	603,539.00	1,188,465.00	1,188,465.00	1,289,175.00	100,710.00	8.47%
350-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 39 - OTHER FINANCING SOURCES:	**543,710.00**	**603,539.00**	**1,188,465.00**	**1,188,465.00**	**1,289,175.00**	**100,710.00**	**8.47%**
	Total Department: 0000 - NON DEPARTMENTAL:	**742,821.47**	**853,435.63**	**1,235,059.06**	**1,188,465.00**	**1,289,175.00**	**100,710.00**	**8.47%**
	Total Fund: 350 - CAPITAL IMPROVEMENTS PROG:	**742,821.47**	**853,435.63**	**1,235,059.06**	**1,188,465.00**	**1,289,175.00**	**100,710.00**	**8.47%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 350 - CAPITAL IMPROVEMENTS PROG								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
350-5-0000-521230	CONTRACTED R&M ALL BLDGS	5,186.99	31,703.00	1,485.00	0.00	0.00	0.00	0.00%
350-5-0000-521254	CONTRACT SERVICES-ADMINIS	5,000.00	1,400.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**10,186.99**	**33,103.00**	**1,485.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
350-5-0000-531600	SMALL EQUIP $500-$4,999	2,940.30	5,739.67	1,079.52	0.00	0.00	0.00	0.00%
350-5-0000-531601	COMPUTERS $500 - $4,999	71,091.25	0.00	9,785.44	189,000.00	0.00	-189,000.00	-100.00%
350-5-0000-531603	FURNITURE $500-$4,999	1,443.00	3,581.14	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**75,474.55**	**9,320.81**	**10,864.96**	**189,000.00**	**0.00**	**-189,000.00**	**-100.00%**
Class: 54 - CAPITAL OUTLAY								
350-5-0000-541200	SITE IMPROVEMENTS	23,220.00	6,538.90	68,063.94	0.00	0.00	0.00	0.00%
350-5-0000-541230	BLDG MAINT-BUILD IMPROVEI	299,152.00	5,436.50	0.00	0.00	790,186.00	790,186.00	0.00%
350-5-0000-541449	COLERAIN ROAD BYPASS	44,765.00	180,719.67	31,943.50	0.00	0.00	0.00	0.00%
350-5-0000-542200	VEHICLES	50,280.48	48,595.00	571,231.98	905,000.00	350,000.00	-555,000.00	-61.33%
350-5-0000-542300	OFFICE FURN/ EQUIP > $5,000	0.00	47,091.37	18,272.46	54,000.00	0.00	-54,000.00	-100.00%
350-5-0000-542400	COMPUTERS > $5,000	41,480.09	0.00	79,933.53	0.00	111,302.00	111,302.00	0.00%
350-5-0000-542600	OTHER EQUIP > $5,000	181,301.03	282,817.91	5,995.00	40,465.00	37,687.00	-2,778.00	-6.87%
350-5-0000-542610	BOATS	0.00	65,000.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**640,198.60**	**636,199.35**	**775,440.41**	**999,465.00**	**1,289,175.00**	**289,710.00**	**28.99%**
Class: 57 - INTERGOVERNMENTAL								
350-5-0000-579000	CONTINGENCY RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**725,860.14**	**678,623.16**	**787,790.37**	**1,188,465.00**	**1,289,175.00**	**100,710.00**	**8.47%**
	Total Fund: 350 - CAPITAL IMPROVEMENTS PROG:	**725,860.14**	**678,623.16**	**787,790.37**	**1,188,465.00**	**1,289,175.00**	**100,710.00**	**8.47%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 340 - CDBG-MIT								
Department: 0000 - NON DEPARTMENTAL								
Class: 33 - STATE & FEDERAL								
340-3-0000-331350	CDBG-MIT GRANT REVENUE	273,311.03	2,666,866.38	1,660,702.28	2,771,447.00	0.00	-2,771,447.00	-100.00%
	Total Class: 33 - STATE & FEDERAL:	**273,311.03**	**2,666,866.38**	**1,660,702.28**	**2,771,447.00**	**0.00**	**-2,771,447.00**	**-100.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**273,311.03**	**2,666,866.38**	**1,660,702.28**	**2,771,447.00**	**0.00**	**-2,771,447.00**	**-100.00%**
	Total Fund: 340 - CDBG-MIT:	**273,311.03**	**2,666,866.38**	**1,660,702.28**	**2,771,447.00**	**0.00**	**-2,771,447.00**	**-100.00%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 340 - CDBG-MIT								
Department: 0000 - NON DEPARTMENTAL								
Class: 54 - CAPITAL OUTLAY								
340-5-0000-541300	BUILDINGS & BLDG	273,311.03	2,875,235.50	2,283,242.96	2,771,447.00	0.00	-2,771,447.00	-100.00%
	Total Class: 54 - CAPITAL OUTLAY:	**273,311.03**	**2,875,235.50**	**2,283,242.96**	**2,771,447.00**	**0.00**	**-2,771,447.00**	**-100.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**273,311.03**	**2,875,235.50**	**2,283,242.96**	**2,771,447.00**	**0.00**	**-2,771,447.00**	**-100.00%**
	Total Fund: 340 - CDBG-MIT:	**273,311.03**	**2,875,235.50**	**2,283,242.96**	**2,771,447.00**	**0.00**	**-2,771,447.00**	**-100.00%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 335 - GA TRANSPORTATION								
Department: 0000 - NON DEPARTMENTAL								
Class: 33 - STATE & FEDERAL								
335-3-0000-334300	STATE OF GA - DOT	429,419.81	787,166.05	1,219,851.10	796,768.00	475,000.00	-321,768.00	-40.38%
	Total Class: 33 - STATE & FEDERAL:	**429,419.81**	**787,166.05**	**1,219,851.10**	**796,768.00**	**475,000.00**	**-321,768.00**	**-40.38%**
Class: 36 - INTEREST								
335-3-0000-361000	INTEREST INCOME	1,495.51	22,099.33	20,943.63	10,000.00	5,000.00	-5,000.00	-50.00%
	Total Class: 36 - INTEREST:	**1,495.51**	**22,099.33**	**20,943.63**	**10,000.00**	**5,000.00**	**-5,000.00**	**-50.00%**
Class: 39 - OTHER FINANCING SOURCES								
335-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	598,346.00	698,570.00	100,224.00	16.75%
	Total Class: 39 - OTHER FINANCING SOURCES:	**0.00**	**0.00**	**0.00**	**598,346.00**	**698,570.00**	**100,224.00**	**16.75%**
	Total Department: 0000 - NON DEPARTMENTAL:	**430,915.32**	**809,265.38**	**1,240,794.73**	**1,405,114.00**	**1,178,570.00**	**-226,544.00**	**-16.12%**
	Total Fund: 335 - GA TRANSPORTATION:	**430,915.32**	**809,265.38**	**1,240,794.73**	**1,405,114.00**	**1,178,570.00**	**-226,544.00**	**-16.12%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 335 - GA TRANSPORTATION								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
335-5-0000-522210	MINOR ROAD PROJECTS-REPAI	354,368.40	0.00	958,145.78	1,405,114.00	1,178,570.00	-226,544.00	-16.12%
335-5-0000-522245	HORSESTAMP CHURCH RD	0.00	274,119.42	840,255.58	0.00	0.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**354,368.40**	**274,119.42**	**1,798,401.36**	**1,405,114.00**	**1,178,570.00**	**-226,544.00**	**-16.12%**
Total Department: 0000 - NON DEPARTMENTAL:		**354,368.40**	**274,119.42**	**1,798,401.36**	**1,405,114.00**	**1,178,570.00**	**-226,544.00**	**-16.12%**
Total Fund: 335 - GA TRANSPORTATION:		**354,368.40**	**274,119.42**	**1,798,401.36**	**1,405,114.00**	**1,178,570.00**	**-226,544.00**	**-16.12%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 385 - IMPACT FEE								
Department: 0000 - NON DEPARTMENTAL								
Class: 32 - LICENSES & PERMITS								
385-3-0000-321350	IMPACT FEES	98,946.28	107,366.93	118,613.70	84,000.00	138,000.00	54,000.00	64.29%
	Total Class: 32 - LICENSES & PERMITS:	**98,946.28**	**107,366.93**	**118,613.70**	**84,000.00**	**138,000.00**	**54,000.00**	**64.29%**
Class: 36 - INTEREST								
385-3-0000-361000	INTEREST INCOME	66.05	1,564.02	0.00	60.00	0.00	-60.00	-100.00%
	Total Class: 36 - INTEREST:	**66.05**	**1,564.02**	**0.00**	**60.00**	**0.00**	**-60.00**	**-100.00%**
Class: 39 - OTHER FINANCING SOURCES								
385-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	0.00	145,000.00	145,000.00	0.00%
	Total Class: 39 - OTHER FINANCING SOURCES:	**0.00**	**0.00**	**0.00**	**0.00**	**145,000.00**	**145,000.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**99,012.33**	**108,930.95**	**118,613.70**	**84,060.00**	**283,000.00**	**198,940.00**	**236.66%**
	Total Fund: 385 - IMPACT FEE:	**99,012.33**	**108,930.95**	**118,613.70**	**84,060.00**	**283,000.00**	**198,940.00**	**236.66%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 385 - IMPACT FEE								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
385-5-0000-521230	ADMINISTRATIVE FEES	0.00	0.00	25,000.00	20,000.00	4,002.00	-15,998.00	-79.99%
	Total Class: 52 - CONTRACTED SERVICES:	**0.00**	**0.00**	**25,000.00**	**20,000.00**	**4,002.00**	**-15,998.00**	**-79.99%**
Class: 54 - CAPITAL OUTLAY								
385-5-0000-541001	PARKS AND RECREATION	0.00	0.00	4,800.00	14,963.00	169,564.00	154,601.00	1,033.22%
385-5-0000-541002	LIBRARY	0.00	0.00	0.00	5,464.00	8,970.00	3,506.00	64.17%
385-5-0000-541003	SHERIFFS OFFICE	0.00	0.00	0.00	3,783.00	6,210.00	2,427.00	64.16%
385-5-0000-541004	FIRE	0.00	0.00	0.00	36,902.00	60,582.00	23,680.00	64.17%
385-5-0000-541005	EMA	0.00	0.00	0.00	252.00	414.00	162.00	64.29%
385-5-0000-541006	EMS	0.00	0.00	0.00	336.00	552.00	216.00	64.29%
385-5-0000-541007	ROADS	0.00	0.00	0.00	2,360.00	32,706.00	30,346.00	1,285.85%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**4,800.00**	**64,060.00**	**278,998.00**	**214,938.00**	**335.53%**
	Total Department: 0000 - NON DEPARTMENTAL:	**0.00**	**0.00**	**29,800.00**	**84,060.00**	**283,000.00**	**198,940.00**	**236.66%**
	Total Fund: 385 - IMPACT FEE:	**0.00**	**0.00**	**29,800.00**	**84,060.00**	**283,000.00**	**198,940.00**	**236.66%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 328 - S.P.L.O.S.T. NO 8								
Department: 0000 - NON DEPARTMENTAL								
Class: 31 - TAXES, PENALTIES, & INT.								
328-3-0000-313200	SPEC LOC OPTION SALES TAX	11,901,276.64	12,055,859.52	10,013,723.56	12,000,000.00	13,000,000.00	1,000,000.00	8.33%
	Total Class: 31 - TAXES, PENALTIES, & INT.:	**11,901,276.64**	**12,055,859.52**	**10,013,723.56**	**12,000,000.00**	**13,000,000.00**	**1,000,000.00**	**8.33%**
Class: 33 - STATE & FEDERAL								
328-3-0000-331350	CDBG-GRANT REVENUE	97,250.00	3,750.00	0.00	800,000.00	700,000.00	-100,000.00	-12.50%
328-3-0000-334350	STATE OF GEORGIA	0.00	36,123.00	0.00	1,100,000.00	1,093,000.00	-7,000.00	-0.64%
328-3-0000-336001	CITY OF ST MARYS	0.00	0.00	0.00	399,960.00	0.00	-399,960.00	-100.00%
328-3-0000-336002	CITY OF KINGSLAND	0.00	0.00	0.00	401,760.00	0.00	-401,760.00	-100.00%
	Total Class: 33 - STATE & FEDERAL:	**97,250.00**	**39,873.00**	**0.00**	**2,701,720.00**	**1,793,000.00**	**-908,720.00**	**-33.63%**
Class: 36 - INTEREST								
328-3-0000-361100	INTEREST EARNED	18,966.55	351,087.24	498,286.17	300,000.00	250,000.00	-50,000.00	-16.67%
	Total Class: 36 - INTEREST:	**18,966.55**	**351,087.24**	**498,286.17**	**300,000.00**	**250,000.00**	**-50,000.00**	**-16.67%**
Class: 39 - OTHER FINANCING SOURCES								
328-3-0000-391110	OPERATING TRAN IN ARPA	0.00	0.00	0.00	398,280.00	0.00	-398,280.00	-100.00%
328-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	2,438,184.00	881,174.00	-1,557,010.00	-63.86%
	Total Class: 39 - OTHER FINANCING SOURCES:	**0.00**	**0.00**	**0.00**	**2,836,464.00**	**881,174.00**	**-1,955,290.00**	**-68.93%**
	Total Department: 0000 - NON DEPARTMENTAL:	**12,017,493.19**	**12,446,819.76**	**10,512,009.73**	**17,838,184.00**	**15,924,174.00**	**-1,914,010.00**	**-10.73%**
	Total Fund: 328 - S.P.L.O.S.T. NO 8:	**12,017,493.19**	**12,446,819.76**	**10,512,009.73**	**17,838,184.00**	**15,924,174.00**	**-1,914,010.00**	**-10.73%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 328 - S.P.L.O.S.T. NO 8								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
328-5-0000-521230	CONTRACTED R&M-ALL BLDGS	0.00	48,800.76	0.00	0.00	0.00	0.00	0.00%
328-5-0000-521254	CONTRACTED SERVICES-ADMIN	8,100.00	8,100.00	0.00	8,100.00	508,100.00	500,000.00	6,172.84%
328-5-0000-522200	ROAD PROJ-OUTSIDE SOURCE	6,336.23	237,415.00	1,481,683.85	2,600,000.00	1,315,000.00	-1,285,000.00	-49.42%
328-5-0000-522210	MINOR RD PROJECTS	118,188.93	28,625.00	349,857.33	0.00	0.00	0.00	0.00%
328-5-0000-522211	MINOR ROAD PROJECTS-LMIG	0.00	111,886.89	-11,188.69	260,000.00	179,000.00	-81,000.00	-31.15%
	Total Class: 52 - CONTRACTED SERVICES:	**132,625.16**	**434,827.65**	**1,820,352.49**	**2,868,100.00**	**2,002,100.00**	**-866,000.00**	**-30.19%**
Class: 53 - SUPPLIES								
328-5-0000-531141	CULVERTS-ROADS	10,780.00	360.00	0.00	0.00	0.00	0.00	0.00%
328-5-0000-531600	SMALL EQUIPMENT-$500-$4,9	23,587.02	3,450.00	0.00	0.00	0.00	0.00	0.00%
328-5-0000-531601	COMPUTERS-$500 - $4,999	38,444.40	13,150.00	4,687.06	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**72,811.42**	**16,960.00**	**4,687.06**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
328-5-0000-541002	LIBRARY	93,214.47	9,250.00	0.00	297,435.00	297,535.00	100.00	0.03%
328-5-0000-541220	PUBLIC SAFETY-RADIO COMMU	49,925.00	0.00	0.00	0.00	0.00	0.00	0.00%
328-5-0000-541230	GOVERNMENT BUILDINGS & O	0.00	0.00	81,139.00	0.00	140,000.00	140,000.00	0.00%
328-5-0000-541235	SOCCER COMPLEX	0.00	0.00	0.00	0.00	4,000,000.00	4,000,000.00	0.00%
328-5-0000-541300	BUILDING IMROVEMENTS	0.00	0.00	23,127.40	2,815,229.00	2,739,163.00	-76,066.00	-2.70%
328-5-0000-541338	PUBLIC HEALTH FACILITY	183,131.28	4,650.00	393,529.92	4,300,000.00	4,000,000.00	-300,000.00	-6.98%
328-5-0000-541350	EQUIPMENT	174,534.74	619,009.77	0.00	0.00	0.00	0.00	0.00%
328-5-0000-541351	AMBULANCES-COUNTY WIDE	82,586.32	538,416.00	0.00	50,000.00	0.00	-50,000.00	-100.00%
328-5-0000-541355	BLUE BRIDGE BOAT RAMP/PAR	175,272.51	0.00	1,100.00	75,000.00	75,000.00	0.00	0.00%
328-5-0000-541360	SUPERIOR COURT RECORD PRE	39,078.00	45,693.00	17,535.00	100,000.00	100,000.00	0.00	0.00%
328-5-0000-542200	VEHICLES	568,297.05	228,476.10	160,021.20	225,000.00	0.00	-225,000.00	-100.00%
328-5-0000-542400	COMPUTERS >$5,000	155,397.74	21,507.00	0.00	0.00	679,796.00	679,796.00	0.00%
328-5-0000-542600	OTHER EQUIPMENT > $ 5,000	61,158.55	790,741.98	154,622.25	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**1,582,595.66**	**2,257,743.85**	**831,074.77**	**7,862,664.00**	**12,031,494.00**	**4,168,830.00**	**53.02%**
Class: 57 - INTERGOVERNMENTAL								
328-5-0000-571004	SPLOST SHARE-ST, MARYS	2,498,295.88	3,732,494.11	2,544,096.23	3,179,310.00	847,250.00	-2,332,060.00	-73.35%
328-5-0000-571005	SPLOST SHARE-KINGSLAND	2,326,417.01	3,475,704.30	2,369,437.87	2,961,030.00	789,250.00	-2,171,780.00	-73.35%
328-5-0000-571006	SPLOST SHARE-WOODBINE	319,549.47	477,412.03	276,165.50	346,800.00	70,000.00	-276,800.00	-79.82%
328-5-0000-571007	SPLOST SHARE-P.S.A.	586,647.65	876,460.98	342,073.81	436,200.00	0.00	-436,200.00	-100.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**5,730,910.01**	**8,562,071.42**	**5,531,773.41**	**6,923,340.00**	**1,706,500.00**	**-5,216,840.00**	**-75.35%**
Class: 58 - DEBT SERVICE								
328-5-0000-582301	DEBT SERVICE - PRINCIPLE	159,014.82	165,043.98	0.00	165,660.00	165,660.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
328-5-0000-582302	DEBT SERVICE - INTEREST	24,808.83	19,032.56	0.00	18,420.00	18,420.00	0.00	0.00%
	Total Class: 58 - DEBT SERVICE:	**183,823.65**	**184,076.54**	**0.00**	**184,080.00**	**184,080.00**	**0.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**7,702,765.90**	**11,455,679.46**	**8,187,887.73**	**17,838,184.00**	**15,924,174.00**	**-1,914,010.00**	**-10.73%**
	Total Fund: 328 - S.P.L.O.S.T. NO 8:	**7,702,765.90**	**11,455,679.46**	**8,187,887.73**	**17,838,184.00**	**15,924,174.00**	**-1,914,010.00**	**-10.73%**

Other Government Funds

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 231 - AMERICAN RESCUE PLAN								
Department: 0000 - NON DEPARTMENTAL								
Class: 33 - STATE & FEDERAL								
231-3-0000-332100	ARP	373,014.14	1,690,788.80	0.00	0.00	0.00	0.00	0.00%
231-3-0000-336001	CITY OF ST MARYS	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
231-3-0000-336002	CITY OF KINGSLAND	16,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 33 - STATE & FEDERAL:	**404,014.14**	**1,690,788.80**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
231-3-0000-361000	INTEREST INCOME	8,940.83	217,594.49	193,072.26	200,000.00	200,000.00	0.00	0.00%
	Total Class: 36 - INTEREST:	**8,940.83**	**217,594.49**	**193,072.26**	**200,000.00**	**200,000.00**	**0.00**	**0.00%**
Class: 37 - CONTRIBUTIONS								
231-3-0000-371000	GRANTS - PRIVATE SOURCES	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 37 - CONTRIBUTIONS:	**30,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
231-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	8,446,408.00	4,587,934.00	-3,858,474.00	-45.68%
	Total Class: 39 - OTHER FINANCING SOURCES:	**0.00**	**0.00**	**0.00**	**8,446,408.00**	**4,587,934.00**	**-3,858,474.00**	**-45.68%**
	Total Department: 0000 - NON DEPARTMENTAL:	**442,954.97**	**1,908,383.29**	**193,072.26**	**8,646,408.00**	**4,787,934.00**	**-3,858,474.00**	**-44.63%**
	Total Fund: 231 - AMERICAN RESCUE PLAN:	**442,954.97**	**1,908,383.29**	**193,072.26**	**8,646,408.00**	**4,787,934.00**	**-3,858,474.00**	**-44.63%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 231 - AMERICAN RESCUE PLAN								
Department: 0000 - NON DEPARTMENTAL								
Class: 51 - SALARIES & BENEFITS								
231-5-0000-511100	SALARIES	60,295.40	44,201.48	0.00	0.00	0.00	0.00	0.00%
231-5-0000-512101	GROUP INSURANCE (LOSSES)	-52.02	442.75	0.00	0.00	0.00	0.00	0.00%
231-5-0000-512200	SOCIAL SECURITY TAXES	4,563.25	3,332.50	0.00	0.00	0.00	0.00	0.00%
231-5-0000-512400	RETIREMENT	0.00	931.28	0.00	0.00	0.00	0.00	0.00%
231-5-0000-512403	RETIREMENT- COUNTY MATCH	0.00	1,862.55	0.00	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**64,806.63**	**50,770.56**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
231-5-0000-521223	TRANSPORT GRANT(GDOT-531	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-521230	CONTRACTED R&M ALL BLDGS	0.00	198,885.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-521250	CONTRACT SERVICES-COMPUT	0.00	13,749.00	67,440.00	0.00	0.00	0.00	0.00%
231-5-0000-521254	CONTRACTED SERVICES-ADMIN	0.00	0.00	1,035.00	0.00	0.00	0.00	0.00%
231-5-0000-521340	C/S-CLOUD COMPUTING FEES	0.00	2,374.40	0.00	0.00	0.00	0.00	0.00%
231-5-0000-522201	R & M COMPUTERS	378.86	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-522204	REP & MT OTHER EQUIPMENT	0.00	0.00	147,652.15	0.00	0.00	0.00	0.00%
231-5-0000-522210	MINOR ROAD PROJECTS & REP	0.00	809,513.88	0.00	0.00	0.00	0.00	0.00%
231-5-0000-522220	REP & MT VEHICLES	0.00	0.00	486.00	0.00	0.00	0.00	0.00%
231-5-0000-523201	CELL PHONES	472.32	238.22	0.00	0.00	0.00	0.00	0.00%
231-5-0000-523300	ADVERTISING & PUBLICATIONS	0.00	0.00	410.00	0.00	0.00	0.00	0.00%
231-5-0000-523600	DUES & SUBSCRIPTIONS	0.00	517.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-523700	EDUCATION & TRAINING	692.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**1,543.18**	**1,025,277.50**	**217,023.15**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
231-5-0000-531100	OFFICE SUPPLIES	15.50	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-531101	MINOR OPERATING <$499	58.98	9,237.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-531108	SUPPLIES & MATERIALS	0.00	21,348.38	4,184.01	0.00	0.00	0.00	0.00%
231-5-0000-531130	R & M Building Supplies	0.00	6,541.01	0.00	0.00	0.00	0.00	0.00%
231-5-0000-531600	SMALL EQUIP $500 - $4,999	24,104.42	121,565.46	9,695.78	0.00	0.00	0.00	0.00%
231-5-0000-531601	SMALL COMPUTERS $500-$499	65,605.58	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**89,784.48**	**158,691.85**	**13,879.79**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
231-5-0000-541200	SITE IMPROVEMENTS	0.00	0.00	0.00	0.00	956,000.00	956,000.00	0.00%
231-5-0000-541300	BUILDINGS & BLDG IMPROVEM	57,239.00	11,642.04	248,396.07	5,208,408.00	730,000.00	-4,478,408.00	-85.98%
231-5-0000-542200	VEHICLES	0.00	47,500.00	1,026,580.86	1,938,000.00	233,334.00	-1,704,666.00	-87.96%
231-5-0000-542400	COMPUTERS > $5,000	69,708.00	21,821.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-542500	RADIOS > $5,000	0.00	71,817.00	0.00	1,500,000.00	2,450,000.00	950,000.00	63.33%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
231-5-0000-542600	OTHER EQUIP >$5,000	19,782.50	271,828.02	258,017.97	0.00	218,600.00	218,600.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**146,729.50**	**424,608.06**	**1,532,994.90**	**8,646,408.00**	**4,587,934.00**	**-4,058,474.00**	**-46.94%**
Class: 57 - INTERGOVERNMENTAL								
231-5-0000-572001	PSA/RECREATION BUDGET	0.00	12,500.00	4,350.00	0.00	0.00	0.00	0.00%
231-5-0000-572019	CAMDEN HOUSE BUDGET PYM	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**0.00**	**22,500.00**	**4,350.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 61 - OTHER FINANCING USES								
231-5-0000-611019	TRANSFER OUT - GF	140,091.18	226,535.32	0.00	0.00	200,000.00	200,000.00	0.00%
	Total Class: 61 - OTHER FINANCING USES:	**140,091.18**	**226,535.32**	**0.00**	**0.00**	**200,000.00**	**200,000.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**442,954.97**	**1,908,383.29**	**1,768,247.84**	**8,646,408.00**	**4,787,934.00**	**-3,858,474.00**	**-44.63%**
	Total Fund: 231 - AMERICAN RESCUE PLAN:	**442,954.97**	**1,908,383.29**	**1,768,247.84**	**8,646,408.00**	**4,787,934.00**	**-3,858,474.00**	**-44.63%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 230 - DRUG ABUSE								
Department: 0000 - NON DEPARTMENTAL								
Class: 35 - CONSTITUTIONAL OFFICES								
230-3-0000-351940	DRUG ABUSE	31,648.98	25,133.42	20,078.49	18,000.00	20,000.00	2,000.00	11.11%
	Total Class: 35 - CONSTITUTIONAL OFFICES:	**31,648.98**	**25,133.42**	**20,078.49**	**18,000.00**	**20,000.00**	**2,000.00**	**11.11%**
Class: 36 - INTEREST								
230-3-0000-361000	INTEREST INCOME	175.22	2,491.26	3,419.62	20.00	2,000.00	1,980.00	9,900.00%
	Total Class: 36 - INTEREST:	**175.22**	**2,491.26**	**3,419.62**	**20.00**	**2,000.00**	**1,980.00**	**9,900.00%**
Class: 38 - MISCELLANEOUS								
230-3-0000-389006	RESTITUTION	625.00	5,510.00	4,990.00	0.00	0.00	0.00	0.00%
	Total Class: 38 - MISCELLANEOUS:	**625.00**	**5,510.00**	**4,990.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**32,449.20**	**33,134.68**	**28,488.11**	**18,020.00**	**22,000.00**	**3,980.00**	**22.09%**
	Total Fund: 230 - DRUG ABUSE:	**32,449.20**	**33,134.68**	**28,488.11**	**18,020.00**	**22,000.00**	**3,980.00**	**22.09%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 230 - DRUG ABUSE								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
230-5-0000-521250	CONTRACT SERVICES	13,090.00	13,230.00	6,750.00	0.00	22,000.00	22,000.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**13,090.00**	**13,230.00**	**6,750.00**	**0.00**	**22,000.00**	**22,000.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
230-5-0000-572013	DRUG COURT	0.00	0.00	0.00	18,020.00	0.00	-18,020.00	-100.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**0.00**	**0.00**	**0.00**	**18,020.00**	**0.00**	**-18,020.00**	**-100.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**13,090.00**	**13,230.00**	**6,750.00**	**18,020.00**	**22,000.00**	**3,980.00**	**22.09%**
	Total Fund: 230 - DRUG ABUSE:	**13,090.00**	**13,230.00**	**6,750.00**	**18,020.00**	**22,000.00**	**3,980.00**	**22.09%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 215 - EMERGENCY TELEPHONE SYS								
Department: 0000 - NON DEPARTMENTAL								
Class: 34 - COMMISSIONS & FEES								
215-3-0000-342500	911 REVENUE-CHARGES	223,138.17	964,184.95	661,676.74	961,800.00	994,075.00	32,275.00	3.36%
215-3-0000-342501	911 REVENUE-CELL PHONES	887,131.25	0.00	0.00	0.00	0.00	0.00	0.00%
215-3-0000-342502	911 REVENUE - VOIP	45,380.77	0.00	0.00	0.00	0.00	0.00	0.00%
215-3-0000-342510	911 REVENUE PREPAID CELLUL	0.00	222,819.65	146,229.15	222,000.00	219,725.00	-2,275.00	-1.02%
	Total Class: 34 - COMMISSIONS & FEES:	**1,155,650.19**	**1,187,004.60**	**807,905.89**	**1,183,800.00**	**1,213,800.00**	**30,000.00**	**2.53%**
Class: 36 - INTEREST								
215-3-0000-361000	INTEREST INCOME	307.24	6,981.67	4,336.32	4,800.00	5,000.00	200.00	4.17%
	Total Class: 36 - INTEREST:	**307.24**	**6,981.67**	**4,336.32**	**4,800.00**	**5,000.00**	**200.00**	**4.17%**
Class: 39 - OTHER FINANCING SOURCES								
215-3-0000-391100	OP TRANS IN- GENERAL FUND	138,915.00	272,203.00	275,000.00	370,181.00	206,187.00	-163,994.00	-44.30%
215-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	300,000.00	399,998.00	99,998.00	33.33%
	Total Class: 39 - OTHER FINANCING SOURCES:	**138,915.00**	**272,203.00**	**275,000.00**	**670,181.00**	**606,185.00**	**-63,996.00**	**-9.55%**
	Total Department: 0000 - NON DEPARTMENTAL:	**1,294,872.43**	**1,466,189.27**	**1,087,242.21**	**1,858,781.00**	**1,824,985.00**	**-33,796.00**	**-1.82%**
	Total Fund: 215 - EMERGENCY TELEPHONE SYS:	**1,294,872.43**	**1,466,189.27**	**1,087,242.21**	**1,858,781.00**	**1,824,985.00**	**-33,796.00**	**-1.82%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 215 - EMERGENCY TELEPHONE SYS								
Department: 3800 - DAILY OPER & MAINT								
Class: 51 - SALARIES & BENEFITS								
215-5-3800-511100	SALARIES - REGULAR EMPLOY	634,592.39	745,187.53	765,823.02	1,242,433.00	1,216,843.00	-25,590.00	-2.06%
215-5-3800-511102	SALARIES-SELLBACK LEAVE	10,758.97	7,644.00	9,219.16	5,000.00	5,000.00	0.00	0.00%
215-5-3800-511200	SALARIES - TEMP EMPLOYEE	27,579.12	8,452.73	6,546.43	5,304.00	10,000.00	4,696.00	88.54%
215-5-3800-511300	OVERTIME	127,211.27	64,285.15	47,952.70	100,000.00	50,000.00	-50,000.00	-50.00%
215-5-3800-511301	OVERTIME-BUILT-IN	45,652.32	50,948.82	55,110.33	64,050.00	67,000.00	2,950.00	4.61%
215-5-3800-512101	GROUP INSURANCE (LOSSES)	197,429.35	90,518.30	184,895.63	0.00	0.00	0.00	0.00%
215-5-3800-512200	SOCIAL SECURITY TAXES	63,412.71	65,410.63	65,954.22	95,046.00	92,555.00	-2,491.00	-2.62%
215-5-3800-512400	RETIREMENT	19,975.29	18,387.83	19,440.00	25,249.00	29,775.00	4,526.00	17.93%
215-5-3800-512403	RETIREMENT - COUNTY MATCH	30,618.03	26,424.53	29,632.40	28,971.00	42,805.00	13,834.00	47.75%
215-5-3800-512404	RETIREMENT-PENSION FUND	885.00	4,816.10	5,329.16	12,785.00	16,054.00	3,269.00	25.57%
215-5-3800-512904	UNIFORMS	411.79	1,102.48	9,220.14	4,230.00	4,980.00	750.00	17.73%
	Total Class: 51 - SALARIES & BENEFITS:	**1,158,526.24**	**1,083,178.10**	**1,199,123.19**	**1,583,068.00**	**1,535,012.00**	**-48,056.00**	**-3.04%**
Class: 52 - CONTRACTED SERVICES								
215-5-3800-521230	CONTRACTED R&M ALL BLDGS	1,026.00	99.00	4,222.86	0.00	5,210.00	5,210.00	0.00%
215-5-3800-521250	CONTRACTED SERVICES-COMP	8,742.76	10,313.20	7,176.00	12,023.00	8,700.00	-3,323.00	-27.64%
215-5-3800-521330	CONTRACT SERV-DATA PROCES	102,487.63	102,520.86	80,641.76	104,388.00	112,740.00	8,352.00	8.00%
215-5-3800-521335	C/S-ANNUAL SOFTWARE MAIN	57,845.93	75,262.92	65,686.42	86,380.00	76,884.00	-9,496.00	-10.99%
215-5-3800-522202	REP & MT OFF EQUIPMENT	753.68	656.86	488.94	1,600.00	600.00	-1,000.00	-62.50%
215-5-3800-522203	REP & MT RADIOS	6,934.94	5,544.00	4,620.00	8,044.00	8,044.00	0.00	0.00%
215-5-3800-522220	REP & MT VEHICLES	0.00	75.00	2,875.15	0.00	1,500.00	1,500.00	0.00%
215-5-3800-523200	TELEPHONE	12,660.10	13,148.64	9,910.06	12,347.00	22,027.00	9,680.00	78.40%
215-5-3800-523201	CELL PHONES	3,072.16	2,795.27	2,076.97	3,100.00	3,100.00	0.00	0.00%
215-5-3800-523300	ADVERTISING & PUBLISHING	5,480.37	4,802.61	1,782.96	5,000.00	3,000.00	-2,000.00	-40.00%
215-5-3800-523400	PRINTING	0.00	0.00	114.05	0.00	0.00	0.00	0.00%
215-5-3800-523500	TRAVEL	2,610.89	2,504.51	4,801.12	4,000.00	4,500.00	500.00	12.50%
215-5-3800-523600	DUES & SUBSCRIPTIONS	557.00	769.50	1,199.16	1,189.00	1,189.00	0.00	0.00%
215-5-3800-523700	EDUCATION & TRAINING	5,932.40	1,346.06	8,076.00	4,055.00	6,055.00	2,000.00	49.32%
	Total Class: 52 - CONTRACTED SERVICES:	**208,103.86**	**219,838.43**	**193,671.45**	**242,126.00**	**253,549.00**	**11,423.00**	**4.72%**
Class: 53 - SUPPLIES								
215-5-3800-531100	OFFICE SUPPLIES	985.19	2,499.70	2,204.95	2,000.00	3,500.00	1,500.00	75.00%
215-5-3800-531101	MINOR OPERATING $0 - $499	2,194.36	580.18	2,239.12	2,000.00	3,200.00	1,200.00	60.00%
215-5-3800-531102	POSTAGE	104.00	110.67	40.35	200.00	200.00	0.00	0.00%
215-5-3800-531103	COMPUTER SUPPLIES	135.34	370.23	1,253.80	2,000.00	2,200.00	200.00	10.00%
215-5-3800-531104	JANITORIAL SUPPLIES	663.68	1,347.08	641.39	1,000.00	1,000.00	0.00	0.00%
215-5-3800-531120	TIRES & TUBES	0.00	0.00	0.00	500.00	735.00	235.00	47.00%
215-5-3800-531122	VEHICLE SUPPLIES	82.66	68.43	0.00	500.00	500.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
215-5-3800-531198	HEATING FUEL	0.00	0.00	0.00	250.00	0.00	-250.00	-100.00%
215-5-3800-531210	WATER & SEWER	856.94	1,248.67	607.26	1,500.00	1,000.00	-500.00	-33.33%
215-5-3800-531230	ELECTRIC	1,731.90	1,661.47	1,681.01	2,000.00	2,000.00	0.00	0.00%
215-5-3800-531270	FUEL	0.00	0.00	543.45	3,000.00	2,710.00	-290.00	-9.67%
215-5-3800-531300	OTHER SUPPLIES	427.97	495.09	1,168.14	0.00	0.00	0.00	0.00%
215-5-3800-531600	SMALL EQUIP $500 - $4,999	599.67	0.00	0.00	0.00	2,975.00	2,975.00	0.00%
215-5-3800-531601	COMPUTERS $500 - $4,999	3,370.16	3,370.16	15,697.00	13,587.00	10,154.00	-3,433.00	-25.27%
215-5-3800-531602	RADIOS $500 - 4,999	8,329.12	0.00	0.00	0.00	0.00	0.00	0.00%
215-5-3800-531603	FURNITURE $500-$4,999	4,780.00	2,226.84	5,868.97	4,800.00	6,000.00	1,200.00	25.00%
215-5-3800-531711	911 AWARENESS PROGRAM	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**24,260.99**	**13,978.52**	**31,945.44**	**33,587.00**	**36,424.00**	**2,837.00**	**8.45%**
	Total Department: 3800 - DAILY OPER & MAINT:	**1,390,891.09**	**1,316,995.05**	**1,424,740.08**	**1,858,781.00**	**1,824,985.00**	**-33,796.00**	**-1.82%**
	Total Fund: 215 - EMERGENCY TELEPHONE SYS:	**1,390,891.09**	**1,316,995.05**	**1,424,740.08**	**1,858,781.00**	**1,824,985.00**	**-33,796.00**	**-1.82%**

EMERGENCY E-911

The Camden County E-911 Center handles all of the county's emergency communications. The center is managed by the Camden County Sheriff's Office. The mission of the Camden County E-911 Communications Center is to provide the consistent, professional, rapid response to all calls for assistance originating from any person in need. The Center will serve as the vital link between citizens, visitors, and all public safety personnel. The E-911 center is committed to serving the community with the highest standards of integrity and sustain an efficient, effective, and courteous manner to acquire and disseminate information needed to protect life, propety, and the environment. E-911 dispatchs appropriate police, fire, ambulance, and rescue services with the least possible delay after the request is received or requirement is known to exist. E-911 provides consistent qualtiy service with constant regard to safety to the public and those public safety agencies serviced.

Performance Measures	Actual FY 2021	Actual FY 2022	Projected FY 2023	YTD 01/31/24 FY 2024	Estimated FY 2025
Number of grants submitted	0	0	0	0	0
Number of grant awards received	0	0	0	0	0
Calls for service: requiring any unit response	147,908	146,945	89,592	160,000	170,000
Emergency Calls	27,839	2,920	17,470	31,000	35,000
Non-Emergency calls (incoming/Outgoing)	97,579	92,175	55,408	95,200	105,000
S&A Training	229	179	136	380	480
CJIS Training	150	150	100	200	240
GCIC Messages received	357,664	739,085	715,000	1,355,977	1,500,000
GCIC Messages entered	132,524	284,866	200,617	497,188	700,000

(*-manually tracked prior to New World)

- These numbers do not include required status checks or any radio communications, both inbound and outbound for any Law Enforcement Agencies, Fire, or EMS. The Numbers are also not reflecting monitoring emails, building security and managed paging system. * A lightning strike on the recorder caused a significant length of time where recording hours of incoming emergency 911 lines as well as incoming/outgoing non-emergency lines could not be accurately tracked. The archived calls prior to installation of the new recorder are not included in this count.

Staffing Resources					
Director	1.00	1.00	1.00	1.00	1.00
Assistant Director	0.00	0.00	0.00	0.00	0.00
IT	1.00	1.00	1.00	1.00	1.00
TAC	1.00	1.00	1.00	1.00	1.00
GIS Coordinator	0.00	0.00	0.00	0.00	0.00
Sergeant	4.00	4.00	4.00	4.00	4.00
Corporal-Communications	4.00	4.00	4.00	4.00	4.00
Communications Officer	12.00	12.00	12.00	12.00	12.00
Total Staffing Resources	*23.00*	*23.00*	*23.00*	*23.00*	*23.00*

Funding Sources	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Adopted FY 2025
Special Revenue Fund	$1,209,886	$1294,872	$1,706,303	$1,898,215	$1,824,985
Expenditures	$1,265,029	$1,390,891	$1,706,303	$1,724,809	$ 1,824,985
Revenue over /(under) Expenditures	**$ (55,143)**	**$ (96,019)**	**0**	**0**	**0**

Explanation of Changes

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 275 - HOTEL/MOTEL TAX								
Department: 0000 - NON DEPARTMENTAL								
Class: 31 - TAXES, PENALTIES, & INT.								
275-3-0000-314100	HOTEL/MOTEL TAX	97,446.10	162,303.10	108,836.96	180,000.00	165,475.00	-14,525.00	-8.07%
	Total Class: 31 - TAXES, PENALTIES, & INT.:	**97,446.10**	**162,303.10**	**108,836.96**	**180,000.00**	**165,475.00**	**-14,525.00**	**-8.07%**
Class: 36 - INTEREST								
275-3-0000-361000	INTEREST INCOME	60.32	989.40	1,046.65	250.00	250.00	0.00	0.00%
	Total Class: 36 - INTEREST:	**60.32**	**989.40**	**1,046.65**	**250.00**	**250.00**	**0.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**97,506.42**	**163,292.50**	**109,883.61**	**180,250.00**	**165,725.00**	**-14,525.00**	**-8.06%**
	Total Fund: 275 - HOTEL/MOTEL TAX:	**97,506.42**	**163,292.50**	**109,883.61**	**180,250.00**	**165,725.00**	**-14,525.00**	**-8.06%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 275 - HOTEL/MOTEL TAX								
Department: 0000 - NON DEPARTMENTAL								
Class: 57 - INTERGOVERNMENTAL								
275-5-0000-572003	TOURISM-ST. MARYS	34,000.51	37,077.64	13,332.81	37,660.00	28,850.00	-8,810.00	-23.39%
275-5-0000-572017	TOURISM-KINGSLAND	31,660.32	37,241.28	13,391.65	35,068.00	26,865.00	-8,203.00	-23.39%
275-5-0000-572021	TOURISM-CHAMBER OF COMN	31,845.59	34,765.07	12,501.23	35,273.00	27,022.00	-8,251.00	-23.39%
275-5-0000-572026	THIOKOL MEMORIAL PROJECT	0.00	8,333.35	16,666.70	45,000.00	20,000.00	-25,000.00	-55.56%
	Total Class: 57 - INTERGOVERNMENTAL:	**97,506.42**	**117,417.34**	**55,892.39**	**153,001.00**	**102,737.00**	**-50,264.00**	**-32.85%**
Class: 61 - OTHER FINANCING USES								
275-5-0000-611005	OPERATING TRANSF-OUT (GF)	0.00	45,875.16	0.00	27,249.00	62,988.00	35,739.00	131.16%
	Total Class: 61 - OTHER FINANCING USES:	**0.00**	**45,875.16**	**0.00**	**27,249.00**	**62,988.00**	**35,739.00**	**131.16%**
	Total Department: 0000 - NON DEPARTMENTAL:	**97,506.42**	**163,292.50**	**55,892.39**	**180,250.00**	**165,725.00**	**-14,525.00**	**-8.06%**
	Total Fund: 275 - HOTEL/MOTEL TAX:	**97,506.42**	**163,292.50**	**55,892.39**	**180,250.00**	**165,725.00**	**-14,525.00**	**-8.06%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 207 - JAIL CONST & STAFF								
Department: 0000 - NON DEPARTMENTAL								
Class: 35 - CONSTITUTIONAL OFFICES								
207-3-0000-351912	MAGISTRATE COURT	187.93	165.46	760.99	200.00	175.00	-25.00	-12.50%
207-3-0000-351913	CLERK OF SUPERIOR COURT	9,890.83	12,870.13	7,042.75	12,000.00	9,500.00	-2,500.00	-20.83%
207-3-0000-351914	PROBATE COURT	96,585.21	80,083.46	48,612.44	85,000.00	75,000.00	-10,000.00	-11.76%
207-3-0000-351915	JUVENILE COURT	55.19	138.35	66.00	150.00	125.00	-25.00	-16.67%
207-3-0000-351917	CITY OF ST MARYS	13,800.64	12,914.73	12,143.55	15,000.00	18,000.00	3,000.00	20.00%
207-3-0000-351918	CITY OF KINGSLAND	82,249.13	55,281.14	41,151.69	60,000.00	55,000.00	-5,000.00	-8.33%
	Total Class: 35 - CONSTITUTIONAL OFFICES:	**202,768.93**	**161,453.27**	**109,777.42**	**172,350.00**	**157,800.00**	**-14,550.00**	**-8.44%**
Class: 36 - INTEREST								
207-3-0000-361000	INTEREST INCOME	109.53	30.64	1,731.92	25.00	1,500.00	1,475.00	5,900.00%
	Total Class: 36 - INTEREST:	**109.53**	**30.64**	**1,731.92**	**25.00**	**1,500.00**	**1,475.00**	**5,900.00%**
Class: 39 - OTHER FINANCING SOURCES								
207-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	37,065.00	0.00	-37,065.00	-100.00%
	Total Class: 39 - OTHER FINANCING SOURCES:	**0.00**	**0.00**	**0.00**	**37,065.00**	**0.00**	**-37,065.00**	**-100.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**202,878.46**	**161,483.91**	**111,509.34**	**209,440.00**	**159,300.00**	**-50,140.00**	**-23.94%**
	Total Fund: 207 - JAIL CONST & STAFF:	**202,878.46**	**161,483.91**	**111,509.34**	**209,440.00**	**159,300.00**	**-50,140.00**	**-23.94%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 207 - JAIL CONST & STAFF								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
207-5-0000-521202	MEDICAL PRISONERS	244,850.61	179,861.48	0.00	0.00	0.00	0.00	0.00%
207-5-0000-521230	REPAIR & MAINT - BUILDING	11,529.07	860.00	13,461.40	209,440.00	64,300.00	-145,140.00	-69.30%
	Total Class: 52 - CONTRACTED SERVICES:	**256,379.68**	**180,721.48**	**13,461.40**	**209,440.00**	**64,300.00**	**-145,140.00**	**-69.30%**
Class: 53 - SUPPLIES								
207-5-0000-531130	Rep & Maint Bldgs	0.00	0.00	9,274.50	0.00	0.00	0.00	0.00%
207-5-0000-531600	SMALL EQUIP $500 - $4,999	1,696.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**1,696.00**	**0.00**	**9,274.50**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
207-5-0000-541230	BLDG MAINT-BUILD IMPROVEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
207-5-0000-542200	VEHICLES	0.00	0.00	0.00	0.00	70,000.00	70,000.00	0.00%
207-5-0000-542600	OTHER EQUIP > $5,000	26,492.69	0.00	0.00	0.00	25,000.00	25,000.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**26,492.69**	**0.00**	**0.00**	**0.00**	**95,000.00**	**95,000.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**284,568.37**	**180,721.48**	**22,735.90**	**209,440.00**	**159,300.00**	**-50,140.00**	**-23.94%**
	Total Fund: 207 - JAIL CONST & STAFF:	**284,568.37**	**180,721.48**	**22,735.90**	**209,440.00**	**159,300.00**	**-50,140.00**	**-23.94%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 205 - LAW LIBRARY								
Department: 0000 - NON DEPARTMENTAL								
Class: 35 - CONSTITUTIONAL OFFICES								
205-3-0000-351911	Juvenile Court	25.00	25.00	25.00	25.00	25.00	0.00	0.00%
205-3-0000-351912	Magistrate Court	3,981.00	5,739.00	4,329.00	3,990.00	5,940.00	1,950.00	48.87%
205-3-0000-351913	Superior Court	2,910.42	2,750.95	2,576.45	3,275.00	3,300.00	25.00	0.76%
205-3-0000-351914	Probate Court	17,536.94	14,136.00	8,388.00	18,700.00	12,900.00	-5,800.00	-31.02%
Total Class: 35 - CONSTITUTIONAL OFFICES:		**24,453.36**	**22,650.95**	**15,318.45**	**25,990.00**	**22,165.00**	**-3,825.00**	**-14.72%**
Class: 36 - INTEREST								
205-3-0000-361000	INTEREST INCOME	0.00	22.42	0.00	0.00	0.00	0.00	0.00%
Total Class: 36 - INTEREST:		**0.00**	**22.42**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
205-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	4,500.00	10,097.00	5,597.00	124.38%
Total Class: 39 - OTHER FINANCING SOURCES:		**0.00**	**0.00**	**0.00**	**4,500.00**	**10,097.00**	**5,597.00**	**124.38%**
Total Department: 0000 - NON DEPARTMENTAL:		**24,453.36**	**22,673.37**	**15,318.45**	**30,490.00**	**32,262.00**	**1,772.00**	**5.81%**
Total Fund: 205 - LAW LIBRARY:		**24,453.36**	**22,673.37**	**15,318.45**	**30,490.00**	**32,262.00**	**1,772.00**	**5.81%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 205 - LAW LIBRARY								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
205-5-0000-521250	CONTRACT SERVICES-COMPUT	666.58	0.00	0.00	650.00	650.00	0.00	0.00%
205-5-0000-521254	LIBRARIAN	14,400.00	14,400.00	12,000.00	14,400.00	14,400.00	0.00	0.00%
205-5-0000-522201	REP. & MT. COMPUTERS	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
205-5-0000-522202	REPAIRS & MAINT.-OFFICE EQL	1,181.00	696.52	0.00	1,200.00	1,200.00	0.00	0.00%
205-5-0000-523200	TELEPHONE	1,152.42	1,169.28	990.62	1,200.00	1,200.00	0.00	0.00%
205-5-0000-523600	DUES & SUBSCRIPTIONS	647.17	6,425.09	10,669.11	650.00	13,662.00	13,012.00	2,001.85%
	Total Class: 52 - CONTRACTED SERVICES:	**18,047.17**	**22,690.89**	**23,659.73**	**18,350.00**	**31,362.00**	**13,012.00**	**70.91%**
Class: 53 - SUPPLIES								
205-5-0000-531100	OFFICE SUPPLIES	0.00	64.94	0.00	200.00	200.00	0.00	0.00%
205-5-0000-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
205-5-0000-531120	POSTAGE	0.00	0.00	166.00	75.00	250.00	175.00	233.33%
205-5-0000-531300	OTHER SUPPLIES	163.17	96.25	0.00	250.00	250.00	0.00	0.00%
205-5-0000-531400	BOOKS & PERIODICALS	9,459.02	5,012.30	0.00	11,415.00	0.00	-11,415.00	-100.00%
	Total Class: 53 - SUPPLIES:	**9,622.19**	**5,173.49**	**166.00**	**12,140.00**	**900.00**	**-11,240.00**	**-92.59%**
	Total Department: 0000 - NON DEPARTMENTAL:	**27,669.36**	**27,864.38**	**23,825.73**	**30,490.00**	**32,262.00**	**1,772.00**	**5.81%**
	Total Fund: 205 - LAW LIBRARY:	**27,669.36**	**27,864.38**	**23,825.73**	**30,490.00**	**32,262.00**	**1,772.00**	**5.81%**

Budget Comparison Report

Account Number			2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 213 - OPIOID SETTLEMENT PAYMENTS								
Department: 0000 - NON DEPARTMENTAL								
Class: 35 - CONSTITUTIONAL OFFICES								
213-3-0000-351920	OPIOID SETTLEMENT	0.00	97,690.41	115,107.47	100,000.00	25,000.00	-75,000.00	-75.00%
	Total Class: 35 - CONSTITUTIONAL OFFICES:	**0.00**	**97,690.41**	**115,107.47**	**100,000.00**	**25,000.00**	**-75,000.00**	**-75.00%**
Class: 36 - INTEREST								
213-3-0000-361000	INTEREST INCOME	0.00	532.90	1,785.64	0.00	1,500.00	1,500.00	0.00%
	Total Class: 36 - INTEREST:	**0.00**	**532.90**	**1,785.64**	**0.00**	**1,500.00**	**1,500.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
213-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	0.00	33,291.00	33,291.00	0.00%
	Total Class: 39 - OTHER FINANCING SOURCES:	**0.00**	**0.00**	**0.00**	**0.00**	**33,291.00**	**33,291.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**0.00**	**98,223.31**	**116,893.11**	**100,000.00**	**59,791.00**	**-40,209.00**	**-40.21%**
	Total Fund: 213 - OPIOID SETTLEMENT PAYMENTS:	**0.00**	**98,223.31**	**116,893.11**	**100,000.00**	**59,791.00**	**-40,209.00**	**-40.21%**

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 213 - OPIOID SETTLEMENT PAYMENTS							
Department: 0000 - NON DEPARTMENTAL							
Class: 52 - CONTRACTED SERVICES							
213-5-0000-521254	CONTRACTED SERVICES-ADMIN	0.00	0.00	0.00	100,000.00	59,791.00	-40,209.00	-40.21%
Total Class: 52 - CONTRACTED SERVICES:		**0.00**	**0.00**	**0.00**	**100,000.00**	**59,791.00**	**-40,209.00**	**-40.21%**
Class: 57 - INTERGOVERNMENTAL							
213-5-0000-572013	DRUG COURT	0.00	0.00	29,895.50	0.00	0.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**0.00**	**0.00**	**29,895.50**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**0.00**	**0.00**	**29,895.50**	**100,000.00**	**59,791.00**	**-40,209.00**	**-40.21%**
Total Fund: 213 - OPIOID SETTLEMENT PAYMENTS:		**0.00**	**0.00**	**29,895.50**	**100,000.00**	**59,791.00**	**-40,209.00**	**-40.21%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 210 - SHARED ASSETS								
Department: 0000 - NON DEPARTMENTAL								
Class: 33 - STATE & FEDERAL								
210-3-0000-333100	SHARED ASSETS-FEDERAL	0.00	41,594.53	54,316.29	0.00	0.00	0.00	0.00%
210-3-0000-334050	SHARED ASSETS - STATE	6,763.72	17,363.70	74,376.90	0.00	0.00	0.00	0.00%
	Total Class: 33 - STATE & FEDERAL:	**6,763.72**	**58,958.23**	**128,693.19**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
210-3-0000-361000	INTEREST	2.63	701.31	0.00	100.00	100.00	0.00	0.00%
	Total Class: 36 - INTEREST:	**2.63**	**701.31**	**0.00**	**100.00**	**100.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
210-3-0000-392100	SURPLUS PROPERTY FED SH	0.00	12,804.88	0.00	0.00	0.00	0.00	0.00%
210-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	50,000.00	120,000.00	70,000.00	140.00%
	Total Class: 39 - OTHER FINANCING SOURCES:	**0.00**	**12,804.88**	**0.00**	**50,000.00**	**120,000.00**	**70,000.00**	**140.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**6,766.35**	**72,464.42**	**128,693.19**	**50,100.00**	**120,100.00**	**70,000.00**	**139.72%**
	Total Fund: 210 - SHARED ASSETS:	**6,766.35**	**72,464.42**	**128,693.19**	**50,100.00**	**120,100.00**	**70,000.00**	**139.72%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 210 - SHARED ASSETS								
Department: 3301 - FEDERAL SHARED ASSET								
Class: 52 - CONTRACTED SERVICES								
210-5-3301-521340	C/S-CLOUD COMPUTING FEES	0.00	15,010.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**0.00**	**15,010.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
210-5-3301-531103	COMPUTER SUPPLIES	0.00	8,200.00	0.00	0.00	0.00	0.00	0.00%
210-5-3301-531600	SMALL EQUIP $500 - $4,999	4,700.00	-4,700.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**4,700.00**	**3,500.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
210-5-3301-542200	VEHICLES	0.00	0.00	5,872.36	0.00	0.00	0.00	0.00%
210-5-3301-542400	COMPUTERS > $5,000	0.00	0.00	19,600.00	0.00	0.00	0.00	0.00%
210-5-3301-542600	OTHER EQUIP > $5,000	0.00	0.00	0.00	25,000.00	25,000.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**25,472.36**	**25,000.00**	**25,000.00**	**0.00**	**0.00%**
	Total Department: 3301 - FEDERAL SHARED ASSET:	**4,700.00**	**18,510.00**	**25,472.36**	**25,000.00**	**25,000.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3302 - STATE SHARED ASSET								
Class: 51 - SALARIES & BENEFITS								
210-5-3302-512904	UNIFORMS	0.00	0.00	4,185.00	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**0.00**	**0.00**	**4,185.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
210-5-3302-521204	LEGAL FEES	497.50	0.00	0.00	0.00	0.00	0.00	0.00%
210-5-3302-521340	C/S-CLOUD COMPUTING FEES	9,995.32	10,416.82	0.00	0.00	0.00	0.00	0.00%
210-5-3302-523400	PRINTING	850.48	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**11,343.30**	**10,416.82**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
210-5-3302-542200	VEHICLES	0.00	0.00	0.00	0.00	70,000.00	70,000.00	0.00%
210-5-3302-542600	OTHER EQUIP > $5,000	0.00	0.00	0.00	25,100.00	25,100.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**0.00**	**25,100.00**	**95,100.00**	**70,000.00**	**278.88%**
	Total Department: 3302 - STATE SHARED ASSET:	**11,343.30**	**10,416.82**	**4,185.00**	**25,100.00**	**95,100.00**	**70,000.00**	**278.88%**
	Total Fund: 210 - SHARED ASSETS:	**16,043.30**	**28,926.82**	**29,657.36**	**50,100.00**	**120,100.00**	**70,000.00**	**139.72%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT…	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 555 - TWO RIVERS GUN RANGE								
Department: 0000 - NON DEPARTMENTAL								
Class: 34 - COMMISSIONS & FEES								
555-3-0000-347200	DAILY ACTIVITY FEES	71,097.50	126,583.00	122,474.00	127,250.00	135,477.00	8,227.00	6.47%
555-3-0000-347210	SPECIAL PROGRAM REVENUES	0.00	60.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
555-3-0000-347220	MEMBERSHIP FEES	60,317.20	67,140.00	49,557.90	75,600.00	59,297.00	-16,303.00	-21.56%
	Total Class: 34 - COMMISSIONS & FEES:	**131,414.70**	**193,783.00**	**172,031.90**	**207,850.00**	**194,774.00**	**-13,076.00**	**-6.29%**
Class: 36 - INTEREST								
555-3-0000-361000	INTEREST INCOME	47.80	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 36 - INTEREST:	**47.80**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 37 - CONTRIBUTIONS								
555-3-0000-371000	DONATIONS	1,400.00	0.00	0.00	0.00	0.00	0.00	0.00%
555-3-0000-371001	CAPITAL CONTRIBUTIONS	2,366,564.53	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 37 - CONTRIBUTIONS:	**2,367,964.53**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 38 - MISCELLANEOUS								
555-3-0000-381111	VENDING REVENUE	88.55	378.49	236.82	0.00	0.00	0.00	0.00%
555-3-0000-389000	MISCELLANEOUS	157.57	12,975.52	17,340.42	10,000.00	15,000.00	5,000.00	50.00%
555-3-0000-389007	OVER / SHORT	71.18	31.54	15.49	0.00	0.00	0.00	0.00%
555-3-0000-389020	SALES REVENUE	17,190.77	47,354.55	33,655.82	60,496.00	50,000.00	-10,496.00	-17.35%
	Total Class: 38 - MISCELLANEOUS:	**17,508.07**	**60,740.10**	**51,248.55**	**70,496.00**	**65,000.00**	**-5,496.00**	**-7.80%**
Class: 39 - OTHER FINANCING SOURCES								
555-3-0000-391010	OP TRANSFER IN-SW	116,495.00	0.00	0.00	0.00	0.00	0.00	0.00%
555-3-0000-391100	OP TRANS IN- GENERAL FUND	0.00	0.00	0.00	110,299.00	120,000.00	9,701.00	8.80%
	Total Class: 39 - OTHER FINANCING SOURCES:	**116,495.00**	**0.00**	**0.00**	**110,299.00**	**120,000.00**	**9,701.00**	**8.80%**
	Total Department: 0000 - NON DEPARTMENTAL:	**2,633,430.10**	**254,523.10**	**223,280.45**	**388,645.00**	**379,774.00**	**-8,871.00**	**-2.28%**
	Total Fund: 555 - TWO RIVERS GUN RANGE:	**2,633,430.10**	**254,523.10**	**223,280.45**	**388,645.00**	**379,774.00**	**-8,871.00**	**-2.28%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 555 - TWO RIVERS GUN RANGE								
Department: 0000 - NON DEPARTMENTAL								
Class: 51 - SALARIES & BENEFITS								
555-5-0000-511100	SALARIES-REGULAR EMPLOY	58,665.35	76,094.38	63,778.31	80,121.00	85,547.00	5,426.00	6.77%
555-5-0000-511125	COMPENSATED ABSENCES	2,089.06	356.47	0.00	0.00	0.00	0.00	0.00%
555-5-0000-511200	SALARIES - PART-TIME	57,449.81	68,224.85	61,042.83	51,900.00	55,303.00	3,403.00	6.56%
555-5-0000-511300	OVERTIME	239.19	29.70	268.01	0.00	0.00	0.00	0.00%
555-5-0000-512100	GROUP INSURANCE	6,034.16	4,821.16	6,005.96	5,000.00	0.00	-5,000.00	-100.00%
555-5-0000-512101	GROUP INSURANCE (LOSSES)	-302.18	7,085.34	7,129.32	10,000.00	0.00	-10,000.00	-100.00%
555-5-0000-512200	SOCIAL SECURITY TAXES	8,823.44	10,835.52	9,269.93	10,100.00	10,100.00	0.00	0.00%
555-5-0000-512400	RETIREMENT	34.64	1,431.90	1,384.26	2,404.00	2,404.00	0.00	0.00%
555-5-0000-512403	RETIREMENT- COUNTY MATCH	51.95	1,690.80	1,161.79	2,404.00	2,404.00	0.00	0.00%
555-5-0000-512700	WORKERS COMPENSATION	0.00	0.00	5,950.00	0.00	0.00	0.00	0.00%
555-5-0000-512904	UNIFORMS	541.11	356.00	766.30	1,000.00	1,000.00	0.00	0.00%
555-5-0000-512905	SAFETY EQUIP	155.99	0.00	0.00	500.00	500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**133,782.52**	**170,926.12**	**156,756.71**	**163,429.00**	**157,258.00**	**-6,171.00**	**-3.78%**
Class: 52 - CONTRACTED SERVICES								
555-5-0000-521205	PEST CONTROL	650.00	2,300.00	1,150.00	2,000.00	2,000.00	0.00	0.00%
555-5-0000-521208	AUDIT FEES	0.00	3,500.00	3,500.00	3,500.00	0.00	-3,500.00	-100.00%
555-5-0000-521230	CONTRACTED R&M ALL BLDGS	1,039.13	58.04	0.00	0.00	0.00	0.00	0.00%
555-5-0000-521250	CONTRACT SERVICES-COMPUT	1,435.35	1,507.12	0.00	0.00	0.00	0.00	0.00%
555-5-0000-521254	CONTRACTED SERVICES-ADMII	0.00	3,500.00	3,619.85	0.00	0.00	0.00	0.00%
555-5-0000-521335	C/S-ANNUAL SOFTWARE MAIN	6,778.58	0.00	892.96	1,980.00	1,980.00	0.00	0.00%
555-5-0000-521340	C/S-CLOUD COMPUTING FEES	825.00	0.00	1,485.00	0.00	0.00	0.00	0.00%
555-5-0000-522100	JANITORIAL-CONTRACTS	4,534.96	4,535.04	3,779.20	4,536.00	4,536.00	0.00	0.00%
555-5-0000-522201	R & M COMPUTERS	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
555-5-0000-522202	REP & MT OFFICE EQUIPMENT	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
555-5-0000-522204	REP & MT OTHER EQUIPMENT	256.85	15,258.10	13,098.26	15,000.00	15,000.00	0.00	0.00%
555-5-0000-522230	REP & MT BLDG & GROUNDS	1,943.18	2,355.20	1,627.91	0.00	2,000.00	2,000.00	0.00%
555-5-0000-522320	EQUIPMENT RENTAL	2,120.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
555-5-0000-523100	VEHICLE & EQUIP INSURANCE	0.00	2,187.00	2,322.00	2,700.00	2,700.00	0.00	0.00%
555-5-0000-523101	PROPERTY INSURANCE	0.00	12,516.00	4,323.00	13,200.00	0.00	-13,200.00	-100.00%
555-5-0000-523102	LIABILITY INSURANCE	0.00	4,806.00	27,380.00	6,000.00	0.00	-6,000.00	-100.00%
555-5-0000-523200	TELEPHONE	3,662.30	2,752.44	2,295.70	4,000.00	4,000.00	0.00	0.00%
555-5-0000-523201	CELL PHONES	417.39	1,472.12	1,226.60	600.00	1,000.00	400.00	66.67%
555-5-0000-523300	ADVERTISING & PUBLICATIONS	34,985.91	19,364.00	19,344.71	31,000.00	25,000.00	-6,000.00	-19.35%
555-5-0000-523400	PRINTING	1,204.75	332.50	0.00	5,000.00	1,000.00	-4,000.00	-80.00%
555-5-0000-523500	TRAVEL	681.16	779.24	0.00	1,500.00	1,500.00	0.00	0.00%
555-5-0000-523600	DUES & SUBSCRIPTIONS	3,846.42	8,605.93	9,826.92	11,000.00	11,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
555-5-0000-523700	EDUCATION & TRAINING	0.00	800.00	2,060.00	2,500.00	2,500.00	0.00	0.00%
555-5-0000-523901	OTHER PURCHASED SERVICES	100.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**64,480.98**	**86,628.73**	**97,932.11**	**110,016.00**	**74,716.00**	**-35,300.00**	**-32.09%**
Class: 53 - SUPPLIES								
555-5-0000-531100	OFFICE SUPPLIES	276.18	608.92	197.28	1,000.00	1,000.00	0.00	0.00%
555-5-0000-531101	MINOR OPERATING <$499	20,915.96	17,507.21	14,827.77	18,000.00	18,000.00	0.00	0.00%
555-5-0000-531102	POSTAGE	231.34	0.00	0.00	50.00	50.00	0.00	0.00%
555-5-0000-531103	COMPUTER SUPPLIES	3,015.89	1,442.19	711.14	1,000.00	1,000.00	0.00	0.00%
555-5-0000-531104	JANITORIAL SUPPLIES	995.69	417.96	736.31	1,000.00	1,000.00	0.00	0.00%
555-5-0000-531110	MISCELLANEOUS	460.50	0.00	191.96	0.00	0.00	0.00	0.00%
555-5-0000-531120	TIRES & TUBES	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
555-5-0000-531130	R & M Building Supplies	3,097.27	1,440.57	127.96	500.00	500.00	0.00	0.00%
555-5-0000-531198	HEATING FUELS	79.96	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-531230	ELECTRIC	3,881.49	4,561.82	3,741.46	6,000.00	6,000.00	0.00	0.00%
555-5-0000-531250	OIL	0.00	21.16	0.00	100.00	0.00	-100.00	-100.00%
555-5-0000-531270	FUEL	0.00	0.00	0.00	250.00	0.00	-250.00	-100.00%
555-5-0000-531300	OTHER SUPPLIES	937.25	654.17	809.41	0.00	0.00	0.00	0.00%
555-5-0000-531590	RESALE	9,960.89	27,782.20	0.00	0.00	0.00	0.00	0.00%
555-5-0000-531600	SMALL EQUIP $500 - $4,999	1,126.76	2,031.83	0.00	1,945.00	0.00	-1,945.00	-100.00%
555-5-0000-531601	SMALL COMPUTERS $500-$49!	6,553.00	0.00	2,805.00	2,805.00	0.00	-2,805.00	-100.00%
	Total Class: 53 - SUPPLIES:	**51,532.18**	**56,468.03**	**24,148.29**	**32,900.00**	**27,800.00**	**-5,100.00**	**-15.50%**
Class: 54 - CAPITAL OUTLAY								
555-5-0000-541200	SITE IMPROVEMENTS	0.00	0.00	0.00	0.00	120,000.00	120,000.00	0.00%
555-5-0000-541300	BUILDINGS & BLDG IMPROVEN	4,535.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**4,535.00**	**0.00**	**0.00**	**0.00**	**120,000.00**	**120,000.00**	**0.00%**
Class: 55 - SELF FUNDED INSURANCE								
555-5-0000-552101	STOP LOSS POLICY	0.00	5,428.00	0.00	5,500.00	0.00	-5,500.00	-100.00%
	Total Class: 55 - SELF FUNDED INSURANCE:	**0.00**	**5,428.00**	**0.00**	**5,500.00**	**0.00**	**-5,500.00**	**-100.00%**
Class: 56 - DEPRECIATION & AMORTIZE								
555-5-0000-561000	DEPRECIATION EXPENSE	34,240.26	76,721.67	63,934.69	76,800.00	0.00	-76,800.00	-100.00%
	Total Class: 56 - DEPRECIATION & AMORTIZE:	**34,240.26**	**76,721.67**	**63,934.69**	**76,800.00**	**0.00**	**-76,800.00**	**-100.00%**
Class: 57 - INTERGOVERNMENTAL								
555-5-0000-579000	CONTINGENCY RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Class: 61 - OTHER FINANCING USES								
555-5-0000-611018	TRANSFER OUT GUN RANGE	121,486.98	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 61 - OTHER FINANCING USES:	**121,486.98**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**410,057.92**	**396,172.55**	**342,771.80**	**388,645.00**	**379,774.00**	**-8,871.00**	**-2.28%**
	Total Fund: 555 - TWO RIVERS GUN RANGE:	**410,057.92**	**396,172.55**	**342,771.80**	**388,645.00**	**379,774.00**	**-8,871.00**	**-2.28%**

TWO RIVERS GUN RANGE

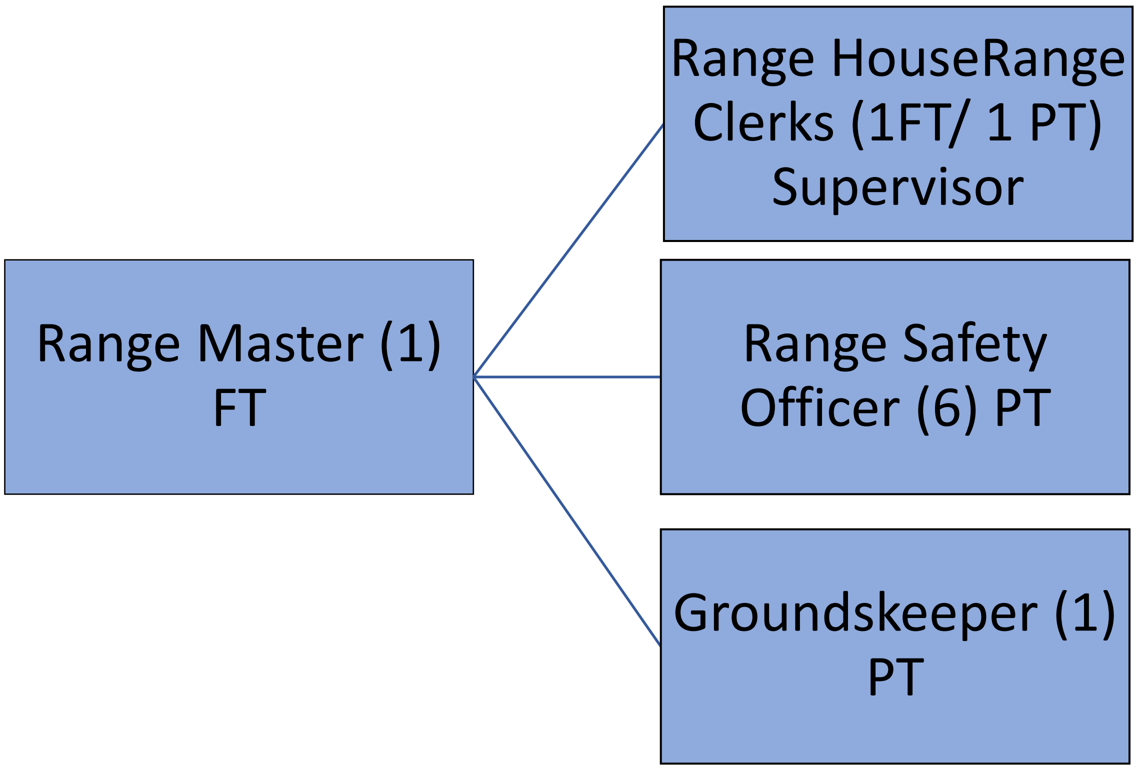
The mission of Two Rivers Gun Range is to provide a safe and respectful environment for hunters and recreational target shooters to sight-in firearms and to target practice. The gun range is a locally-mandated program.

Performance Measures	Estimated FY 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025
Number of Daily visitors	10,000	7,500	7,500	8500
Number of Memberships	450	400	350	400
Number of steel challenge events held	10	12	12	6
Number of Facebook posts	50	50	50	50
Number of Twitter posts	50	50	50	50
Number of Website Updates	12	12	12	12
Number of Rifle Competitions	1	12	12	12
Marketing Campaign Numbers				
Number of TV Commercial Ads Run	0	360	0	0
Number of Social Media	0	12	24	24
Number of Google Ads	0	12	24	24
Number of Radio Ads Run (K-bay 102.5)	0	1,500	3,000	1500
Number of Weeks of Billboard	0	24	0	52

Staffing Resources	FY 2022	FY2023	FY 2024	FY 2025
Range Master	1.00	1.00	1.00	1.00
Range Safety Officer-PT	6.00	7.00	7.00	10.00
Range Clerk- 1FT/1PT	2.00	2.00	3.00	2.00
Grounds Keeper-PT	1.00	1.00	1.00	
	10.00	**11.00**	**12.00**	**13.00**

Funding Sources	Adopted FY 2022	Adopted FY 2023	Adopted FY2024	Adopted FY 2025
Total Program Costs	$343,810	$300,000	$388,645	$379,774

TWO RIVERS ORGANIZATIONAL CHART



Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 270 - UNINCORPORATED TAX DIST								
Department: 0000 - NON DEPARTMENTAL								
Class: 31 - TAXES, PENALTIES, & INT.								
270-3-0000-311100	UNINCORPORATED TAXES	618,100.87	635,651.74	555,563.76	640,716.00	708,008.00	67,292.00	10.50%
270-3-0000-311250	TAXES OTHER THAN PROPERTY	38,009.18	97,451.70	27,590.93	51,155.00	36,787.00	-14,368.00	-28.09%
270-3-0000-311312	AAVT (Altern. Ad Valorem Tax)	678.70	61.60	146.14	1,000.00	250.00	-750.00	-75.00%
270-3-0000-311315	TAVT (Title Ad Valorem Tax)	962,611.22	916,382.53	785,888.69	925,000.00	1,047,851.00	122,851.00	13.28%
270-3-0000-311350	RAIL ROAD TAX	12,915.32	12,012.41	0.00	0.00	0.00	0.00	0.00%
270-3-0000-311600	REAL ESTATE TRANSFER TAX	18,705.79	10,878.92	8,624.90	11,000.00	11,500.00	500.00	4.55%
270-3-0000-311605	INTANGIBLE TAX	4,742.51	1,432.50	0.00	2,150.00	0.00	-2,150.00	-100.00%
270-3-0000-316200	INSURANCE PREMIUMS TAX	1,085,761.45	994,073.36	1,395,499.24	1,361,000.00	1,479,229.00	118,229.00	8.69%
270-3-0000-319110	PENALTIES & INTEREST	3,998.19	5,167.37	2,398.16	3,000.00	3,000.00	0.00	0.00%
	Total Class: 31 - TAXES, PENALTIES, & INT.:	**2,745,523.23**	**2,673,112.13**	**2,775,711.82**	**2,995,021.00**	**3,286,625.00**	**291,604.00**	**9.74%**
Class: 33 - STATE & FEDERAL								
270-3-0000-334114	STATE GRANT	0.00	0.00	59,858.85	59,900.00	0.00	-59,900.00	-100.00%
270-3-0000-335200	FLPA GRANT	9,098.18	7,175.37	5,981.21	10,000.00	7,500.00	-2,500.00	-25.00%
	Total Class: 33 - STATE & FEDERAL:	**9,098.18**	**7,175.37**	**65,840.06**	**69,900.00**	**7,500.00**	**-62,400.00**	**-89.27%**
Class: 34 - COMMISSIONS & FEES								
270-3-0000-347900	VENDING MACHINES	0.00	113.57	0.00	0.00	0.00	0.00	0.00%
	Total Class: 34 - COMMISSIONS & FEES:	**0.00**	**113.57**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
270-3-0000-361000	INTEREST INCOME	5,083.26	74,507.07	92,434.93	50,000.00	50,000.00	0.00	0.00%
	Total Class: 36 - INTEREST:	**5,083.26**	**74,507.07**	**92,434.93**	**50,000.00**	**50,000.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
270-3-0000-391100	OPERATING TRANS IN (GF)	10,635.44	0.00	0.00	0.00	0.00	0.00	0.00%
270-3-0000-392100	SURPLUS PROPERTY UTD ASSET	0.00	3,055.67	0.00	0.00	0.00	0.00	0.00%
270-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	1,961,124.00	384,804.00	-1,576,320.00	-80.38%
	Total Class: 39 - OTHER FINANCING SOURCES:	**10,635.44**	**3,055.67**	**0.00**	**1,961,124.00**	**384,804.00**	**-1,576,320.00**	**-80.38%**
	Total Department: 0000 - NON DEPARTMENTAL:	**2,770,340.11**	**2,757,963.81**	**2,933,986.81**	**5,076,045.00**	**3,728,929.00**	**-1,347,116.00**	**-26.54%**
	Total Fund: 270 - UNINCORPORATED TAX DIST:	**2,770,340.11**	**2,757,963.81**	**2,933,986.81**	**5,076,045.00**	**3,728,929.00**	**-1,347,116.00**	**-26.54%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 270 - UNINCORPORATED TAX DIST								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
270-5-0000-521240	ROW MOWING	348,994.46	196,409.64	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**348,994.46**	**196,409.64**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
270-5-0000-542600	OTHER EQUIP >$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**348,994.46**	**196,409.64**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3500 - FIRE SERVICE								
Class: 51 - SALARIES & BENEFITS								
270-5-3500-511100	SALARIES - REGULAR EMPLOY	452,712.41	488,384.46	510,427.41	717,061.00	562,764.00	-154,297.00	-21.52%
270-5-3500-511102	SALARIES-SELLBACK LEAVE	388.44	264.68	301.34	0.00	0.00	0.00	0.00%
270-5-3500-511200	SALARIES - TEMP. EMPLOYEE	13,061.00	19,235.54	13,247.29	29,156.00	14,728.00	-14,428.00	-49.49%
270-5-3500-511300	OVERTIME	128,093.44	114,743.02	137,208.37	131,371.00	87,000.00	-44,371.00	-33.78%
270-5-3500-511301	OVERTIME-BUILT IN	23,341.52	25,111.96	28,898.06	50,262.00	37,938.00	-12,324.00	-24.52%
270-5-3500-511400	REIMBURSEMENT SALARIES &	0.00	-7,334.70	-7,229.53	0.00	0.00	0.00	0.00%
270-5-3500-512140	FIREFIGHTERS CANCER INSUR	14,840.44	16,883.28	15,759.24	17,600.00	17,600.00	0.00	0.00%
270-5-3500-512200	SOCIAL SECURITY TAXES	45,664.31	47,914.73	51,125.63	58,829.00	45,954.00	-12,875.00	-21.89%
270-5-3500-512400	RETIREMENT	15,538.83	14,095.66	15,920.26	17,974.00	16,665.00	-1,309.00	-7.28%
270-5-3500-512403	RETIREMENT - COUNTY MATCH	22,925.89	21,734.71	22,643.43	30,396.00	25,478.00	-4,918.00	-16.18%
270-5-3500-512404	RETIREMENT:FIRE PENSION	21,400.00	21,750.00	24,300.00	30,000.00	30,000.00	0.00	0.00%
270-5-3500-512904	UNIFORMS	6,285.55	7,588.99	7,843.68	10,000.00	9,629.00	-371.00	-3.71%
270-5-3500-512905	SAFETY EQUIPMENT	46,140.61	85,717.63	17,279.19	100,000.00	100,000.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**790,392.44**	**856,089.96**	**837,724.37**	**1,192,649.00**	**947,756.00**	**-244,893.00**	**-20.53%**
Class: 52 - CONTRACTED SERVICES								
270-5-3500-521203	BACKGROUND CHECKS	337.93	379.45	66.60	350.00	230.00	-120.00	-34.29%
270-5-3500-521230	REPAIR & MAINT - BUILDING	195.00	243.97	322.00	210.00	100.00	-110.00	-52.38%
270-5-3500-521254	CONTRACTED SVC - ADMINISTI	13,390.13	2,462.18	1,400.00	0.00	0.00	0.00	0.00%
270-5-3500-521335	C/S-ANNUAL SOFTWARE MAIN	372.59	215.76	8,247.15	2,900.00	1,700.00	-1,200.00	-41.38%
270-5-3500-521340	C/S-CLOUD COMPUTING FEES	1,686.18	1,623.21	1,980.95	2,598.00	1,592.00	-1,006.00	-38.72%
270-5-3500-522100	JANITORIAL CONTRACTS	450.00	416.29	440.58	564.00	415.00	-149.00	-26.42%
270-5-3500-522201	REP & MT COMPUTERS	38.87	0.00	0.00	280.00	50.00	-230.00	-82.14%
270-5-3500-522202	REP & MT OFF EQUIPMENT	110.69	339.04	203.63	350.00	250.00	-100.00	-28.57%
270-5-3500-522203	REP & MT RADIOS	229.01	164.44	237.91	273.00	195.00	-78.00	-28.57%
270-5-3500-522204	REP & MT OTHER EQUIPMENT	31,888.25	15,518.63	28,412.72	38,999.00	19,875.00	-19,124.00	-49.04%
270-5-3500-522220	REP & MT VEHICLES	81.81	30.90	2.24	420.00	300.00	-120.00	-28.57%
270-5-3500-522221	REP & MT HEAVY EQUIPMENT	4,807.01	2,586.56	5,321.40	4,200.00	3,000.00	-1,200.00	-28.57%
270-5-3500-522310	BUILDING/LAND RENTAL	1,950.00	1,800.00	1,750.00	2,100.00	1,500.00	-600.00	-28.57%
270-5-3500-523200	TELEPHONE	5,212.39	4,844.12	4,835.36	5,610.00	4,024.00	-1,586.00	-28.27%
270-5-3500-523201	CELL PHONES	2,543.48	2,238.55	2,324.10	3,029.00	1,999.00	-1,030.00	-34.00%
270-5-3500-523204	CABLE & SATELLITE FEES	999.78	993.62	910.33	1,187.00	887.00	-300.00	-25.27%
270-5-3500-523300	ADVERTISING & PUBLISHING	192.90	0.00	0.00	350.00	100.00	-250.00	-71.43%
270-5-3500-523400	PRINTING	330.84	594.67	557.00	350.00	350.00	0.00	0.00%
270-5-3500-523500	TRAVEL	2,030.69	2,814.05	1,791.73	1,960.00	1,400.00	-560.00	-28.57%
270-5-3500-523600	DUES & SUBSCRIPTIONS	2,002.20	2,247.17	460.42	2,044.00	2,044.00	0.00	0.00%
270-5-3500-523700	EDUCATION & TRAINING	2,026.02	264.94	4,180.76	6,944.00	4,660.00	-2,284.00	-32.89%
270-5-3500-523708	TRAINING-FIRE SUPPRESSION	5,938.98	6,696.88	4,066.28	10,000.00	9,500.00	-500.00	-5.00%

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
270-5-3500-523800	LICENSES	0.00	18.33	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**76,814.75**	**46,492.76**	**67,511.16**	**84,718.00**	**54,171.00**	**-30,547.00**	**-36.06%**
Class: 53 - SUPPLIES								
270-5-3500-531100	OFFICE SUPPLIES	996.35	555.74	322.07	518.00	370.00	-148.00	-28.57%
270-5-3500-531101	MINOR OPERATING $0 - $499	15,467.97	22,973.86	5,789.44	17,789.00	15,739.00	-2,050.00	-11.52%
270-5-3500-531102	POSTAGE	138.93	144.21	62.12	140.00	100.00	-40.00	-28.57%
270-5-3500-531103	COMPUTER SUPPLIES	48.39	2,311.20	69.23	210.00	75.00	-135.00	-64.29%
270-5-3500-531104	JANITORIAL SUPPLIES	1,513.77	2,063.30	2,537.81	2,100.00	1,500.00	-600.00	-28.57%
270-5-3500-531120	TIRES AND TUBES	3,344.00	1,884.48	3,774.13	2,100.00	2,500.00	400.00	19.05%
270-5-3500-531122	VEHICLE SUPPLIES	1,283.72	673.10	1,667.67	700.00	500.00	-200.00	-28.57%
270-5-3500-531123	HEAVY EQUIPMENT SUPPLIES	12,382.16	17,128.81	14,620.04	11,060.00	43,110.00	32,050.00	289.78%
270-5-3500-531130	R & M BUILDING SUPPLIES	82.31	38.95	0.00	300.00	300.00	0.00	0.00%
270-5-3500-531198	HEATING FUELS	301.92	367.04	185.20	312.00	223.00	-89.00	-28.53%
270-5-3500-531210	WATER & SEWER	561.39	678.39	599.93	891.00	500.00	-391.00	-43.88%
270-5-3500-531230	ELECTRIC	6,970.09	7,437.94	7,559.11	8,862.00	6,330.00	-2,532.00	-28.57%
270-5-3500-531250	OIL	5.20	4.67	62.09	0.00	0.00	0.00	0.00%
270-5-3500-531270	FUEL	23,837.77	25,184.78	18,800.51	20,816.00	15,500.00	-5,316.00	-25.54%
270-5-3500-531300	OTHER SUPPLIES	527.17	527.84	883.98	560.00	500.00	-60.00	-10.71%
270-5-3500-531500	MEDICAL SUPP - AMBULANCE	9.10	0.00	0.00	0.00	0.00	0.00	0.00%
270-5-3500-531600	SMALL EQUIP $500 -$4,999	43,747.11	11,622.00	8,440.91	9,969.00	14,920.00	4,951.00	49.66%
270-5-3500-531601	COMPUTERS $500 - $4,999	3,068.09	168.09	0.00	392.00	956.00	564.00	143.88%
270-5-3500-531602	RADIOS $500 - $4,999	1,259.50	0.00	104.67	420.00	200.00	-220.00	-52.38%
270-5-3500-531603	FURNITURE $500 - $4,999	1,667.02	69.48	388.69	875.00	759.00	-116.00	-13.26%
	Total Class: 53 - SUPPLIES:	**117,211.96**	**93,833.88**	**65,867.60**	**78,014.00**	**104,082.00**	**26,068.00**	**33.41%**
Class: 54 - CAPITAL OUTLAY								
270-5-3500-542200	VEHICLES	38,000.00	53,120.04	387,034.00	1,820,029.00	1,355,000.00	-465,029.00	-25.55%
270-5-3500-542600	OTHER EQUIPMENT >$5,000	259,133.55	72,510.50	109,587.91	36,600.00	0.00	-36,600.00	-100.00%
	Total Class: 54 - CAPITAL OUTLAY:	**297,133.55**	**125,630.54**	**496,621.91**	**1,856,629.00**	**1,355,000.00**	**-501,629.00**	**-27.02%**
Class: 57 - INTERGOVERNMENTAL								
270-5-3500-579000	CONTINGENCY RESERVE	0.00	0.00	0.00	253,906.00	0.00	-253,906.00	-100.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**0.00**	**0.00**	**0.00**	**253,906.00**	**0.00**	**-253,906.00**	**-100.00%**
	Total Department: 3500 - FIRE SERVICE:	**1,281,552.70**	**1,122,047.14**	**1,467,725.04**	**3,465,916.00**	**2,461,009.00**	**-1,004,907.00**	**-28.99%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 4200 - PUBLIC WORKS								
Class: 51 - SALARIES & BENEFITS								
270-5-4200-511100	SALARIES	0.00	75,675.09	152,830.60	290,681.00	298,032.00	7,351.00	2.53%
270-5-4200-511300	OVERTIME	0.00	5,091.24	3,825.83	5,000.00	5,000.00	0.00	0.00%
270-5-4200-512200	SOCIAL SECURITY TAXES	0.00	6,118.66	11,704.16	22,237.00	22,799.00	562.00	2.53%
270-5-4200-512400	RETIREMENT	0.00	371.30	1,079.25	7,435.00	2,299.00	-5,136.00	-69.08%
270-5-4200-512403	RETIREMENT- COUNTY MATCH	0.00	556.92	1,381.49	2,576.00	3,135.00	559.00	21.70%
270-5-4200-512904	UNIFORMS	0.00	230.81	266.77	700.00	400.00	-300.00	-42.86%
270-5-4200-512905	SAFETY EQUIP	0.00	813.92	368.44	1,000.00	1,000.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**0.00**	**88,857.94**	**171,456.54**	**329,629.00**	**332,665.00**	**3,036.00**	**0.92%**
Class: 52 - CONTRACTED SERVICES								
270-5-4200-521255	CONTR SERV GENRL LABOR	0.00	8,238.56	0.00	10,000.00	5,000.00	-5,000.00	-50.00%
270-5-4200-522204	REP & MT OTHER EQUIPMENT	0.00	0.00	1,803.38	2,500.00	1,500.00	-1,000.00	-40.00%
270-5-4200-522320	EQUIPMENT RENTAL	0.00	0.00	880.92	0.00	1,000.00	1,000.00	0.00%
270-5-4200-523201	CELL PHONES	0.00	262.16	403.67	500.00	500.00	0.00	0.00%
270-5-4200-523400	PRINTING	0.00	0.00	60.00	0.00	0.00	0.00	0.00%
270-5-4200-523600	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	300.00	0.00	-300.00	-100.00%
	Total Class: 52 - CONTRACTED SERVICES:	**0.00**	**8,500.72**	**3,147.97**	**13,300.00**	**8,000.00**	**-5,300.00**	**-39.85%**
Class: 53 - SUPPLIES								
270-5-4200-531100	OFFICE SUPPLIES	0.00	0.00	0.00	150.00	150.00	0.00	0.00%
270-5-4200-531101	MINOR OPERATING <$499	0.00	2,690.71	3,724.94	5,500.00	3,500.00	-2,000.00	-36.36%
270-5-4200-531120	TIRES & TUBES	0.00	0.00	1,071.71	5,000.00	5,000.00	0.00	0.00%
270-5-4200-531122	VEHICLE SUPPLIES	0.00	1,081.47	1,744.39	3,000.00	3,000.00	0.00	0.00%
270-5-4200-531123	HEAVY EQUIPMENT SUPPLIES	0.00	5,007.90	3,914.94	10,000.00	7,500.00	-2,500.00	-25.00%
270-5-4200-531142	SIGNS & POSTS	0.00	939.18	0.00	0.00	0.00	0.00	0.00%
270-5-4200-531206	CAMDEN PROJECT CLEANUP	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
270-5-4200-531250	OIL	0.00	188.70	740.67	0.00	0.00	0.00	0.00%
270-5-4200-531270	FUEL	0.00	6,715.87	20,756.21	20,000.00	20,000.00	0.00	0.00%
270-5-4200-531300	OTHER SUPPLIES	0.00	0.00	378.69	750.00	750.00	0.00	0.00%
270-5-4200-531600	SMALL EQUIP $500 - $4,999	0.00	5,993.00	0.00	2,500.00	2,500.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**22,616.83**	**32,331.55**	**47,400.00**	**42,900.00**	**-4,500.00**	**-9.49%**
Class: 54 - CAPITAL OUTLAY								
270-5-4200-542200	VEHICLES	0.00	97,190.00	0.00	0.00	260,000.00	260,000.00	0.00%
270-5-4200-542600	OTHER EQUIP >$5,000	0.00	240,125.00	517,778.69	556,725.00	65,000.00	-491,725.00	-88.32%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**337,315.00**	**517,778.69**	**556,725.00**	**325,000.00**	**-231,725.00**	**-41.62%**
	Total Department: 4200 - PUBLIC WORKS:	**0.00**	**457,290.49**	**724,714.75**	**947,054.00**	**708,565.00**	**-238,489.00**	**-25.18%**

Budget Comparison Report

Account Number		2021-2022 Total Activity	2022-2023 Total Activity	2023-2024 YTD Activity Through Apr	Parent Budget 2023-2024 FY2024 ADOPT...	Comparison 1 Budget 2024-2025 A FY2024-2025	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 6000 - RECREATION								
Class: 57 - INTERGOVERNMENTAL								
270-5-6000-572001	PSA/RECREATION BUDGET	548,395.00	575,000.00	545,907.88	663,075.00	559,355.00	-103,720.00	-15.64%
	Total Class: 57 - INTERGOVERNMENTAL:	**548,395.00**	**575,000.00**	**545,907.88**	**663,075.00**	**559,355.00**	**-103,720.00**	**-15.64%**
	Total Department: 6000 - RECREATION:	**548,395.00**	**575,000.00**	**545,907.88**	**663,075.00**	**559,355.00**	**-103,720.00**	**-15.64%**
	Total Fund: 270 - UNINCORPORATED TAX DIST:	**2,178,942.16**	**2,350,747.27**	**2,738,347.67**	**5,076,045.00**	**3,728,929.00**	**-1,347,116.00**	**-26.54%**

Capital Projects

Capital Expenditure Requests - Government Funds

	Requested	ADOPTED	Fund
	FY2025	FY2025	
Public Works			
6 Vehicles	260,000	260,000	Unincorp
Low boy trailer	65,000	65,000	Unincorp
Information Technology			
Physical Server Infrastructure Upgrade	425,000	425,000	SPLOST 8
Network Security Enhancement	116,796	116,796	SPLOST 8
UPS Replacement for Critical Infrasructure	42,000	42,000	SPLOST 8
Secure Time Server Upgrade	8,000	8,000	SPLOST 8
Network Infrastructure Renewal	34,000	34,000	SPLOST 8
Technology Refresh	54,000	54,000	SPLOST 8
AV Equipment Juvenile Court*	154,594	-	
AV Equipment Magistrate Court *	154,594	-	
AV Equipment Probate*	154,594	-	
Tax Assessor			
Vehicle	40,000	-	
Copier	7,000	-	FY24 funding available
Mainpoint Clinic			
Mainpoint Expansion to Gateway**See Facilities	105,000	-	
Facilities			
Annex Building Renovations	300,000	150,000	Cap Impr
Sheriff Substation Gate - REPLACE MOTOR	150,000	5,000	Cap Impr
Fire Station 12 City Sewer Connections	285,000	285,000	Cap Impr
Fire Station 15 Roof Replacement	75,000	75,000	Cap Impr
Fire Station 15 Siding	50,000	50,000	Cap Impr
Fire station 16 Roof	75,000	75,000	Cap Impr
Gateway woodbine roof sealed	100,000	100,000	Cap Impr
Senior Center Carpet and expansion	75,000	15,000	Cap Impr
Facilities building Roof Sealed	125,000	-	
New park division- 4 vehicles	200,000	-	
Facilities Master Plan	500,000	-	
Public Defenders Office Subfloor and Flooring	75,000	-	
DFACS Roof Replacement	125,000	-	
Fire Station 11 Roof	125,000	-	
Fire Sation 11 Windows	20,000	-	
St Marys Health Dept Roof	75,000	-	
Mainpoint Expansion to Gateway	500,000	-	
Sheriff's Office			
Computer Replacements	9,500	9,500	Cap Impr
Computer Replacements & Patrol laptops	78,408	78,408	Cap Impr
Security System for Armory/Spec Ops/K9	35,186	35,186	Cap Impr

	Requested	ADOPTED	Fund
	FY2025	FY2025	
Vehicles Existing Leases (Round 3) - ARPA (Years 1-3)	268,452	268,452	ARPA
Vehicles Existing Leases (Round1) SPLOST	192,177	192,177	SPLOST 8
Vehicles:			
Replacements Capt, S Sgt, Jail trans/SRO			Cap Impr
Civil Warrants			Cap Impr
Replacements for Investigations	requested 18		Cap Impr
Replacements for Special Ops			Cap Impr
Replacements for patrol - 5	1,260,000	350,000	Cap Impr
Jail transports - 1		70,000	Jail & Staffing
Other TBD - 1		70,000	State Shared Assets
Painting inside jail	200,000	50,000	Jail & Staffing
Covered Trailer for Inmate work Detail	10,000	10,000	Jail & Staffing
Scag Mower	10,000	15,000	Jail & Staffing
Backup Dispatch Solution for Substation	487,469	-	
Social Media Intel Software	10,000	-	
Handheld 3D Scanner	5,300	-	
Handheld Narcotics Detector	31,995	-	
LPR Camera Systems for Buildings	28,000	-	
Tactical Indoor Drone	27,000	-	
EMS/Fire			
Lexipol	23,394	23,394	Cap Impr
Hydraulic Tools	37,687	37,687	Cap Impr
Tankers	405,000	405,000	Unincorp
Engine/Pumper (Fireline $424,796 + $50k equip)	475,000	475,000	Unincorp
Engine/Pumper (Fireline $424,796 + $50k equip)	475,000	475,000	Unincorp
Fire House Repairs	30,000	-	
CAD Integration-	24,251	-	
Radios	16,000	-	
Fire Safety Simulator/ Smokehouse	190,360	-	
Ambulances- 7 total (1 each year) SPLOST 9	-	-	
Vehicle-Tahoe for Deputy Chief	52,720	-	
Vehicle-Tahoe for Division Chief EMS	52,720	-	
Vehicles-lights/letter for vehicles	20,000	-	
Magistrate Court			
Copier	6,500	-	FY24 funding available
Probate Court			
Copier	8,759	-	FY24 funding available
Animal Control			
Horizon Structures/concrete pad/drainage	200,000	-	
EMA			
Vehicle	45,000	-	
County Library			
Book carts	5,000	5,000	SPLOST 8
Tables	15,500	15,500	SPLOST 8

	Requested	ADOPTED	Fund
	FY2025	FY2025	
Blinds	13,000	13,000	SPLOST 8
Coroner			
Stryker 6500 Power-Pro Powered Stretcher	12,350	-	EMS Spare
Two Rivers Gun Range			
Accoustics for pistol range	-	120,000	TRGR-Transfer in from Gen. Fund
TOTAL	9,237,306	4,478,100	

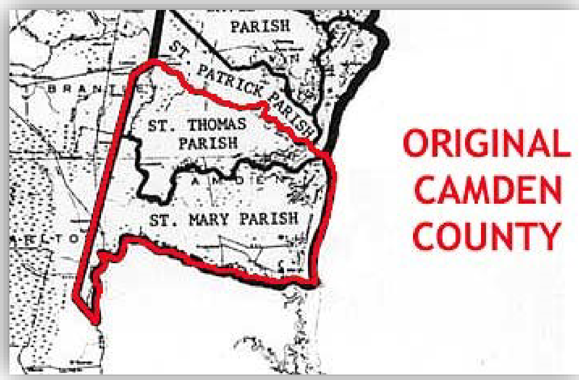
Capital Expenditure Requests - Enterprise Funds

	Requested	ADOPTED	Fund
	FY2025	FY2025	
Solid Waste Authority			
Aljon 525 Compactor	$ 452,000	$ 452,000	SWA
Cell 5 Contruction	$ 3,000,000	$ 3,000,000	SWA
Hot water Pressure washer	$ 12,500	$ 12,500	SWA
Komatsu Dozer	$ 575,000	$ 575,000	SWA
Generator replacement	$ 50,000	$ 50,000	SWA
Chevrolet 1500 4x4	$ 43,000	$ -	
Chevrolet 2500 4x4	$ 47,000	$ -	
Kubota Utility Vehicle	$ 20,000	$ -	
Modification of MW D&O	$ 150,000	$ -	
TOTAL	$ 4,349,500	$ 4,089,500	

Supplemental County Information

Camden County Supplemental Information

History of Camden County



The Camden County Board of Commissioners, incorporated in Georgia in 1777, traces its European origins to Captain Jean Ribault of France, who visited in 1562. Ribault, sent by French Huguenots, named the rivers the Seine and the Some', now the St. Marys and Satilla Rivers. In 1565, Spain attempted to take control of the area, establishing missions on Cumberland Island to convert Native Americans. The British founded Georgia in 1733 to protect their interests against Spanish claims. After the 1742 Battle of Bloody Marsh, the British extended their territory, although settlement south of the Altamaha River was discouraged.

General Oglethorpe, on Cumberland Island, established a hunting lodge called Dungeness and founded Fort St. Andrews and Fort Prince Williams. By 1763, Spain ceded Florida to Britain, and Georgia's boundaries were extended to the St. Marys River. Georgia joined the War for Independence late in 1775, and Camden County was created in 1777, named after Charles Pratt, Earl of Camden, a supporter of American independence. Originally larger, it included parts of present-day Ware, Brantley, and Charlton Counties.

During the Revolutionary War, Camden County saw construction of forts, failed American campaigns, and various raids. Rice planting along the Satilla River was a key economic activity, along with cotton, sugar cane, and forest products. The county was a trade hub with Native Americans and served as a shipping center. The land was owned by fewer than 300 people during the colonial and antebellum eras. Free black workers were present until the 1840s, and the county faced conflicts with Native Americans, leading to the Treaty of Colerain in 1796.

In 1815, British troops attacked Point Peter and St. Marys. Although the Treaty of Ghent had been signed, the skirmish occurred a month later. The Adams–Onís Treaty of 1819 made the Florida provinces American territory. At the Civil War's start, Camden County had a population of 5,482, with 1,721 white residents. Many civilians moved inland, and the county experienced attacks, including a raid by the U.S. Navy and a battle with federal forces. Camden County's land was later affected by Sherman's Special Field Order No. 15, which distributed land to freedmen.

General Overview

Camden County, located in the southeastern corner of Georgia, spans 689 square miles and had a population of 54,768 as of 2020. This represents a notable 8.4% increase from 2010, driven in part by the county's significant growth during the 1980s, thanks to the U.S. Navy base at Kings Bay. The county operates under a County Commissioner/Administrator system, with five board members elected from various districts and an Administrator managing county operations.

With cities like St. Marys (18,256), Kingsland (18,337), and Woodbine (1,062), Camden's economy has shown resilience, with the unemployment rate peaking at 9.5% during the COVID-19 pandemic but dropping to 3.0% by mid-2022, just above the state average but lower than the national rate.

Military

The strategic significance of Camden County was highlighted in 1954 when the U.S. Army began acquiring land for a military ocean terminal. By 1976, the site was chosen for a new submarine base, and Naval Submarine Base Kings Bay was established in 1978. The base became home to Ohio-class Trident submarines in 1980, marking one of the largest peacetime construction projects by the U.S. Navy.

Medical

The Southeast Georgia Health System, headquartered in Brunswick and serving Camden and five surrounding counties, has a long history of providing care since 1888. The Camden Medical Center, which opened in 1993, has seen substantial growth, including a $30 million expansion in 2009. This expansion included modernizing facilities and increasing patient care units, earning Camden Medical Center recognition as "Small Hospital of the Year" in 2013.

Tourism

Tourism is a vibrant part of Camden County's economy. The county's location along Interstate 95 and its proximity to Jacksonville make it a popular stop for travelers. Attractions include the Naval Submarine Base, Crooked River State Park, and historical sites in St. Marys. Cumberland Island National Seashore, established in 1970, is a major draw for visitors with its pristine beaches, natural marshes, and historical ruins, including the impressive remnants of the Dungeness mansion.

Transportation

Camden County's transportation network is robust, featuring historic railroads, U.S. Route 17, and seven exits on Interstate 95. The county benefits from its proximity to major airports and ports, including Jacksonville International Airport, and the bustling ports of Savannah and Brunswick, making it a key hub for regional and national connectivity.

Economic Planning

Camden County is currently addressing the challenges posed by property tax revenue due to a value freeze implemented in 2006. This freeze has resulted in significant exemptions, which have diminished the tax digest value and led to an estimated revenue loss of $4.8 million for FY2024, accumulating over $26 million since its introduction. With only 35 counties in Georgia facing similar circumstances, Camden County is actively working to overcome these economic hurdles and stabilize its tax base.

Following the Great Recession of 2008-2009, Camden County's tax digest experienced a decline of more than $522 million between 2009 and 2016. However, from 2017 to 2021, the digest rebounded impressively, achieving a 16.9% increase. In 2022, it surged by an additional 17%, followed by an 11.4% rise in 2023, fueled by growth and property reassessments.

Local Option Sales Taxes (LOST) and Special Local Option Sales Taxes (SPLOST) also saw significant increases, with collections rising by 16.8% from FY2021 to FY2022, experiencing minimal growth from FY2022 to FY2023, and then climbing by 11.6% from FY2023 to FY2024. These taxes, each based on a 1% sales tax, are supported by both residents and visitors. The growth in collections can be partly attributed to the implementation of the "marketplace facilitator" tax in April 2020, which mandates online platforms to collect and remit sales tax. While the State does not specify the precise impact of internet sales, this law has contributed to the increases in LOST and SPLOST revenues.

Camden County has maintained a prudent financial approach, with no general fund debt and no immediate plans to incur any. Between FY2014 and FY2019, fund balances were utilized to support operations; however, no fund balance was drawn from FY2020 to FY2023. In FY2024, nearly $2 million in fund balance use was budgeted, though the actual amount is expected to be less than $100,000. For FY2025, the County has allocated approximately $700,000 from the fund balance to support capital improvements. The capital improvement fund facilitates the acquisition of essential equipment and infrastructure enhancements, ensuring effective asset management and preventing obsolescence.

Notably, the County's fund balance exceeds the 25% target set by its financial. The County aims to maintain a strong fund balance for several reasons:

- Financial stability. A cushion against unexpected expenses or revenue shortfalls rather than borrowing.
- Cash Flow Management. Timing differences between revenue collection and expenditure needs.
- Emergency Preparedness. Allows the County to respond quickly to emergencies or natural disasters.
- Credit Rating. Robust fund balance can positively influence Camden's credit rating, lowering borrowing costs.
- Planning for Future Needs. Earmarked for future projects.
- Flexibility in Budgeting. Invest in priorities or respond to community needs.
- Public Confidence. Enhance public trust in Camden's financial management, demonstrating responsible stewardship of tax payers' dollars.
- Mitigating Tax Fluctuations. Smooths out the impacts of economic downturns, allowing stable service levels.

Glossary

Accounting Period
The time frame for which financial statements are prepared. This period can be monthly, quarterly, or annually, and it helps in tracking and reporting financial performance.

Accrued Revenues or Expenditures
Revenues or expenses are recorded when they are earned or incurred, regardless of when the actual cash transaction occurs. This method ensures that financial statements reflect economic events more accurately.

Annual Comprehensive Financial Report (ACFR)
The official yearly report published by a government entity. It includes detailed financial statements, an introduction to the report, schedules for legal compliance, and statistical tables. The ACFR provides a comprehensive overview of the entity's financial health and operations.

Appropriation
A formal authorization by the County Commission allowing for the expenditure of funds for specific purposes as detailed in the budget. It provides legal permission to spend money.

Asset
Any resource owned by an entity that is expected to provide future economic benefits. Assets result from past transactions and include items like cash, property, and equipment.

Audit
A systematic examination of financial records and operations to verify the accuracy of financial statements, ensure compliance with laws and regulations, and evaluate the effectiveness of internal controls.

Budget
A financial plan that estimates future revenues and expenditures over a specific period, usually a fiscal year. It helps in planning and controlling financial resources.

Capital Leases
A type of lease where the lease agreement transfers ownership of the leased asset to the County at the end of the lease term or allows for its purchase at a favorable price. This lease is treated as a purchase for accounting purposes.

Capital Projects Fund
A specialized fund used to track resources allocated for major capital projects, such as building infrastructure or acquiring long-term assets, excluding projects funded by other specific funds.

Contingency
Funds set aside for potential future liabilities or expenses that are uncertain at the time of budgeting. Examples include legal disputes or unfinished contracts that might require financial outlays.

Current Assets
Assets that are expected to be converted into cash or used up within one year, such as cash, accounts receivable, and inventory. They are crucial for meeting short-term operational needs.

Current Liabilities
Obligations that need to be settled within one year, such as accounts payable and short-term loans. They represent the entity's short-term financial responsibilities.

Deficit
A situation where a fund's liabilities and reserves exceed its assets, or where expenditures surpass revenues during a specific period. This indicates a shortfall in financial resources.

Digest
The annual report of property tax assessments, including various categories like heavy equipment, timber, mobile homes, motor vehicles, and public utilities. It helps determine the tax base for the County.

Encumbrances
Funds that are reserved for specific expenditures, usually indicated by purchase orders or contracts, and are not available for other uses. This ensures that money is allocated for anticipated expenses.

Enterprise Fund
A fund used to finance and account for services or facilities that are expected to be self-sustaining through user charges. Examples include utilities or public transportation systems.

Fiscal Year
A 12-month period used for budgeting and financial reporting. Camden County's fiscal year runs from July 1 to June 30, aligning its financial planning with this timeframe.

Fixed Assets
Long-term assets that are intended to be used for an extended period, such as land, buildings, and machinery. These are vital for the long-term operations and infrastructure of the County.

Fund
A separate financial entity used to track specific revenues and expenditures. Each fund has its own set of accounts and financial reporting requirements, helping in the management of distinct financial activities.

Fund Equity (Balance)
The difference between a fund's assets and liabilities. It represents the net worth of the fund and is classified into several categories:

- **Non-spendable**: Resources that cannot be used for spending, such as inventory or pre-paid expenses.
- **Restricted**: Funds that are limited in use by external parties or legal requirements.

- **Committed**: Funds set aside for specific purposes by formal action of the County Commissioners.
- **Assigned**: Funds designated for specific purposes by the County Commissioners but not formally restricted or committed.
- **Unassigned**: Funds available for any purpose not already designated or restricted.

General Obligation Bonds
Bonds backed by the full faith and credit of the County, meaning they are supported by its ability to levy taxes and use other resources to repay the debt.

Governmental Accounting Standards Board (GASB)
The independent organization responsible for establishing accounting and financial reporting standards for state and local governments, ensuring consistency and transparency in financial reporting.

Internal Controls
A set of procedures and systems designed to safeguard assets, ensure accurate financial reporting, and promote operational efficiency. These controls help prevent errors and fraud.

Legal Level of Budgetary Control
The specific level of the budget that the County Commission has set as the maximum expenditure limit, such as departmental budgets or salary line items. This ensures that spending does not exceed authorized amounts.

Liability
A financial obligation that represents a future sacrifice of economic benefits. It is a present obligation to transfer assets or provide services due to past transactions.

Local Option Sales Tax (LOST)
A 1% sales tax collected by the State of Georgia and distributed to the County and its cities based on an agreed formula. It helps fund local government services.

Long-term Debt
Debt that is scheduled to be repaid over a period longer than one year, including bonds and loans. It is used to finance major projects or acquisitions.

Net Income
The amount by which total revenues exceed total expenditures during an accounting period. It indicates the financial performance and profitability of the entity.

Non-operating Expenditures
Expenses not directly related to the core services provided by the County, such as interest payments on debt or losses from asset sales.

Non-operating Revenues
Income from sources not directly related to the primary operations of the County, such as interest income or gains from investments.

Operating Transfers
Transfers of funds between different accounts or funds, authorized by law or policy, used to balance financial resources among various areas of the budget.

Other Financing Sources
Financial inflows that are not classified as regular revenue, such as proceeds from bonds or inter-fund transfers.

Other Financing Uses
Financial outflows that are not classified as regular expenditures, including transfers to other funds or repayment of debt principal.

Purchase Order
A formal document that authorizes the purchase of goods or services and commits budget funds for the expense. It acts as a contract between the buyer and seller.

Requisition
A formal request from a department for goods or services. It is used to initiate a purchase order and ensure that the requested items are needed and budgeted for.

Revenue Bonds
Bonds repaid from the revenue generated by specific projects or services, rather than from general tax revenues. These are often used for funding infrastructure projects.

Short-term Debt
Debt that is due to be repaid within one year. It includes items like short-term loans or notes payable.

Special Purpose Local Option Sales Tax (SPLOST)
A 1% sales tax used specifically for funding capital projects, such as infrastructure improvements and public facilities. It cannot be used for operating costs.

Subsidiary Account
Detailed accounts that support a general ledger account by providing specific breakdowns of transactions. For example, individual accounts for different types of receivables.

Tax Anticipation Notes (TANS)
Short-term borrowing instruments secured by anticipated property tax revenues. They help manage cash flow needs before tax revenues are collected.

Title Ad Valorem Tax (TAVT)
A one-time tax on the fair market value of vehicles purchased in Georgia, replacing the sales and use tax and the annual ad valorem tax, also known as the "birthday tax."

Unencumbered Appropriations
The portion of a budget appropriation that has not yet been spent or committed through purchase orders or contracts. It remains available for future use.

Zero-based Budget
A budgeting approach where each activity or expense must be justified for each new period, starting from a zero base. This method requires re-evaluating all expenditures, rather than using previous budgets as a baseline.

GLOSSARY OF ACRONYMS

ACFR - Annual Comprehensive Financial Report

AD Audit - Active Directory Audit

AFG - Assistance to Firefighters Grants

ARPA – American Rescue Plan Act of 2021

ASE - Automotive Service Excellence

C & D - Construction & Debris

CATEN - Coastal Area Traffic Enforcement Network

CDBG – CV – Community Development Block Grant – Coronavirus

CDBG – DR/MIT - Community Development Block Grant – Disaster Recovery/Mitigation

CDBG – Planning – Community Development Block Grant – Planning

CERT - Community Emergency Response Team

CHAMPS - Choosing Healthy Activities and Methods Promoting Safety

CIG - Climate Impacts Group

CIP - Capital Improvement Program

COOP - Community of Operations

COG - Continuity of Government

CPA - Certified Public Accountant

CRP - Cost Risk Planner

CRS - Community Rating System

CY - Current Year

DNR - Department of Natural Resources

EMA - Emergency Management Agency

EMS - Emergency Medical Service

GLOSSARY OF ACRONYMS

EMT - Emergency Medical Technician

EOC - Emergency Operations Center

EVT - Emergency Vehicle Technician

FOB - Frequency Operated Button

FY - Fiscal Year

GASB - Government Accounting Standards Board

GFOA - Government Finance Officers Association

GIS - Geographic Information System

HMGP - Hazard Mitigation Grant Program

HR - Human Resources

ICC - International Code Council

IMT - Incident Management Team

IT - Information Technology

J-CAT - Joint Counterterrorism Assessment Team

LEOP - Local Emergency Operations Plan

LMIG - Local Maintenance and Improvement Grant

LOC - Line of Credit

LOST - Local Option Sales Tax

LRAD - Long Range Acoustic Device

MOU - Memorandum of Understanding

MSW - Municipal Solid Waste

NIGP - National Institute of Government Purchasing

NIMS - National Incident Management System

PPO - Preferred Provider Organization

GLOSSARY OF ACRONYMS

PSA - Public Service Authority

PTO - Paid Time Off

ROW - Right of Way

SOP - Standard Operating Procedure

SPLOST - Special Purpose Local Option les Tax

SRD - School Resource Deputies

SWA - Solid Waste Authority (Landfill)

SWAT - Special Weapons and Tactics Unit

TAD – Tax Allocation District

TANS - Tax Anticipation Notes

TAVT - Title Ad Valorem Tax

T-SPLOST - Transportation Local Option Sales Tax

TY - Tax Year

VOAD - Voluntary Organizations Active in Disaster