

STEPHENS COUNTY BOARD OF COMMISSIONERS FISCAL YEAR 2012 BUDGET



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**STEPHENS COUNTY BOARD OF COMMISSIONERS
BUDGET CALENDAR - AMENDED
FISCAL YEAR 2012**

2011 Due Date	Budget Steps	Responsibility
Jan 3	Appointment Of Budget Officer.	Board Of Commission
Jan 25	Present Budget Calendar For Review and Adoption.	Budget Officer
Jan 26	Forward Budget Calendar To Department Heads And Officials.	Budget Officer
Feb 11	Budget Comparison Reports For Fiscal Year 2011 To December, Memo Outlining Expectations, And Requested Due Dates Are Distributed To Department Heads And Officials.	Budget Officer
Mar 4	Revenue Estimates Are Completed.	Budget Officer
Mar 18	Expenditure Requests Are Returned To The Budget Officer.	Dept Heads/Officials
Apr 22	Budget Requests Are Summarized, Analyzed and Adjusted. Proposed Budget Is Assembled.	Budget Officer
May 9-10	Offsite Budget Review Retreat.	Commission/Staff
May 11-13	Discuss Departmental Budgets With Department Heads And Officials	Commission/Staff
May 6	Advertise The Submission and Availability Of The Fiscal Year 2012 Budget For Review And Comment.	County Clerk
May 6	Advertise Two Public Hearings Of Proposed Fiscal Year 2012 Budget.	County Clerk
May 24	Proposed Fiscal Year 2012 Budget Is Submitted To The Board Of Commissioners.	Budget Officer
Jun 14	1st Public Hearing On Fiscal Year 2012 Budget Is Held.	Board Of Commission
June 14	Prepare Fiscal Year 2012 Budget Ordinance Or Resolution.	County Clerk
June 28	2nd Public Hearing On Fiscal Year 2012 Budget Is Held. Fiscal Year 2012 Budget Is Adopted. Budget Ordinance Or Resolution Is Adopted.	Board Of Commission
Jun 30	Distribute Adopted Budgets To Department Heads and Officials.	Budget Officer
Jul 1	The Adopted Budgeted Amounts Are Entered Into The Accounts.	Budget Officer

REVENUE COMMENTARY

GENERAL FUND

- ❖ Mill Rate Remains Unchanged At 11.32 With Value Of A Mill Estimated At \$608,542, With A Decrease In The Digest Of 10.00%
- ❖ 5% Uncollected Rate Factored Into Property Taxes
- ❖ Property Tax Revenue Decrease of 10.94%
- ❖ Homeowner's Tax Relief Grant Will Not Be Received And Credit Will Not Be On Tax Bill
- ❖ Local Option Sales Tax 2% Decrease Due To Economic Conditions
- ❖ Current Year Property Tax 53.8% Of Total Operating Revenue And Is Declining
- ❖ Local Option Sales Tax 17.1% Of Total Operating Revenue
- ❖ Insurance Premium Tax 5.96% Of Total Operating Revenue
- ❖ No New Revenue Sources
- ❖ Total Operating Revenues Are Down 6%
- ❖ Prior Year Fund Balance Of \$1,034,267.00 Budgeted For Landfill Closure Costs
- ❖ Prior Year Fund Balance Of \$40,000.00 Budgeted For Road Sign Replacements
- ❖ Prior Year Fund Balance Of \$600,000.00 Budgeted For Capital Projects Fund
- ❖ Current Stagnant and Declining Economic Conditions Used For Other Revenues

SOLID WASTE ENTERPRISE FUND

- ❖ Reimbursement From State Not Included Due To Historical Trend Of Receipt
- ❖ Revenue From Service Declines From Current Economic Conditions And Closure
- ❖ Increase In The Need For Transfer From General Fund From Revenue Shortfall And Closure Costs

EMERGENCY COMMUNICATION SPECIAL REVENUE FUND

- ❖ No increase in revenues
- ❖ Decrease In The Need For Transfer From General Fund From Budget Cuts

SPLOST V CAPITAL PROJECTS FUND

- ❖ Collections Began July 2008
- ❖ 2% Decrease Due To Economic Conditions

SPLOST IV CAPITAL PROJECTS FUND

- ❖ Fund Balance Is Majority Of Revenue To Use For Funding Of Debt At New Jail

SPLOST II CAPITAL PROJECTS FUND

- ❖ Fund Balance Is Used As Projects Will Be Considered In Fiscal Year 2012

CAPITAL PROJECTS FUND

- ❖ Transfers From General Fund Will Be Considered In Fiscal Year 2012 To Fund Capital Projects

ALL OTHER NON-MAJOR FUNDS AND GRANT FUNDS

- ❖ 5 Year Historical Trend And Economics Used For All Other Non-Major Funds

EXPENDITURE COMMENTARY

GENERAL FUND

- ❖ Retirement Contributions Remain At 1.5%
- ❖ Securian Non-Vested Forfeiture Account Used For Payments Of FY2012 1.5% Retirement That Provides An Additional \$55,000.00 Savings To The County
- ❖ No Furlough Days Built In To Any Department
- ❖ Only New Personnel Is One Part-time Employee In The Jail Fund For Maintenance
- ❖ No Increase For Health Insurance Cost. Current Employee Plans With BCBS Is An Increase Of 35.9% A Cost Of \$417,297.29 Which Has Caused The County To Look For Other Options. Three New Plans Have Been Made Available To County Employees With The Employee Absorbing Any Cost Difference Between What The County Is Currently Paying For Premium And The New Premium Based On The Policy Chose By The Individual Employee
- ❖ Liability Insurance and Worker's Compensation Estimated at 3% Increase Awaiting Information Provided By ACCG
- ❖ Additional Fuel Costs Built Into Contingencies Of \$126,294.36 At \$5.00 Per Gallon
- ❖ Additional Utilities Costs Built Into Contingencies Of \$9,388.59 At 3%
- ❖ Personnel Attrition Is Budgeted For Salaries & Wages and Employee Benefits In The Sheriff's Department
- ❖ Transfers To The Solid Waste Increase Due To Closure Costs Of \$1,034,267
- ❖ Transfers To The Capital Projects Fund Of \$600,000
- ❖ No Increase To Agencies That Were Funded Last Fiscal Year
- ❖ Data Processing MIS Department Is New For Information Technology Study
- ❖ Ambulance Agreement Consumer Price Index At 1.59% Increase From Last Year
- ❖ Indigent Health Care Costs Down 3.1% Due To Decrease In Value Of A Mill
- ❖ Animal Control At 70%
- ❖ No Cost Of Living Increase, 1% Equals \$55,810.12 Including Salary Plus Benefits
- ❖ Current Vacant Positions Are Not Budgeted For
- ❖ See Tab Seven For Other Items Requested And Not Funded

SOLID WASTE ENTERPRISE FUND

- ❖ Costs For Closure are Included at \$1,034,267.00
- ❖ Same expenditure explanations as General Fund

EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

- ❖ Same Expenditure Explanations As General Fund
- ❖ Personnel Attrition Is Budgeted For Salaries & Wages and Employee Benefits

SPLOST V CAPITAL PROJECTS FUND

- ❖ Collections Began July 2008
- ❖ \$1mm Sewer Match and Farmer's Market Complete
- ❖ Expenditures For Debt Payments Are For The New Fire Trucks and The New Sheriff Vehicles
- ❖ Spending Has Taken Place On All Projects
- ❖ Other Project Spending Expected In 2012 As Monies Are Available Each Month

SPLOST IV CAPITAL PROJECTS FUND

- ❖ Expenditures For Debt Payments On The New Jail From Fund Balance

SPLOST II CAPITAL PROJECTS FUND

- ❖ Fund Balance Is Used As Projects Will Be Considered In Fiscal Year 2012

CAPITAL PROJECTS FUND

- ❖ Transfers From General Fund Is Used As Projects Will Be Considered In Fiscal Year 2012

ALL OTHER NON-MAJOR FUNDS AND GRANT FUNDS

- ❖ 5 Year Historical Trend, Economics And Fund Balance Used For All Other Non-Major Funds
- ❖ Chamber Of Commerce Remains Funded At 50% Of Hotel/Motel Tax Collections

GOVERNMENT WIDE REVENUE SUMMARY

	FY 2011 PROJECTED YEAR ENDING	FY 2012 ADOPTED BUDGET	ADOPTED TO YEAR END INC/(DEC)
GENERAL FUND	13,175,614	13,987,030	0.06
SOLID WASTE ENTERPRISE FUND	332,836	1,334,422	3.01
EMERGENCY COMMUNICATIONS FUND	739,270	723,461	(0.02)
SPLOST V CAPITAL PROJECTS FUND	1,252,107	2,433,272	0.94
SPLOST IV CAPITAL PROJECTS FUND	802	488,190	607.72
SPLOST II CAPITAL PROJECTS FUND	58	115,435	1,989.26
STATE ASSET SEIZED FUND	368	368	-
JAIL FUND	43,513	42,036	(0.03)
DRUG REHABILITATION FUND	21,171	20,180	(0.05)
JUVENILE SUPERVISION FUND	204	204	-
HOTEL/MOTEL TAX FUND	39,439	38,256	(0.03)
JAIL COMMISSARY FUND	85,000	87,125	0.02
CAPITAL PROJECTS FUND	40,000	600,000	14.00
RESTRICTED REVENUES FUND	15,940	7,500	(0.53)
LAW LIBRARY FUND	20,110	20,110	(0.00)
	<u>15,766,432</u>	<u>19,897,589</u>	<u>0.26</u>

FISCAL YEAR 2012 PROPOSED

BUDGET

REVENUES

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GENERAL FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REVENUES		Account #			
REAL PROPERTY-CURRENT YEAR	31.1100	7,347,943	(0.03)	6,544,261	(0.11)
REAL PROPERTY-PRIOR YEAR	31.1200	109,915	(0.66)	107,717	(0.02)
INTANGIBLE	31.1340	68,802	(0.15)	67,426	(0.02)
RAILROAD EQUIPMENT TAX	31.1350	15,572	0.04	15,572	-
REAL ESTATE TRANSFER	31.1600	14,070	(0.07)	13,789	(0.02)
CABLE FRANCHISE FEE	31.1750	62,660	(0.02)	61,407	(0.02)
LOCAL OPTION SALES TAX	31.3100	2,124,871	(0.04)	2,082,374	(0.02)
BEER TAXES	31.4200	71,735	(0.02)	70,300	(0.02)
WINE AND WHISKEY TAXES	31.4210	491	0.41	481	(0.02)
FINANCIAL INSTITUTION TAX	31.6300	103,882	0.71	103,882	(0.00)
REAL PROPERTY P & I	31.9110	53,040	(0.22)	51,979	(0.02)
PERSONAL PROPERTY P & I	31.9120	46,290	(0.02)	45,365	(0.02)
FIFA	31.9500	172,736	(0.25)	169,282	(0.02)
TAX SALE FEES	31.9901	8,018	(0.35)	7,858	(0.02)
ALCOHOLIC BEVERAGE LICENSES	32.1100	10,200	(0.28)	9,996	(0.02)
BUILDING PERMITS	32.2100	25,045	0.51	25,100	0.00
MARRIAGE LICENSES	32.2400	7,231	0.02	7,375	0.02
FEDERAL GOVERNMENT GRANT-OPERATI	33.1150	62,137	(0.71)	155,450	1.50
INDIRECT	33.4150	1,260	(0.92)	-	(1.00)
DEVELOP AUTH LIEU OF TAX	33.8000	61,066	0.96	119,851	0.96
US TREASURTY-FOREST LAND	33.8100	50,306	(0.19)	49,300	(0.02)
PROBATE JUDGE RECEIPTS	34.1100	31,000	0.01	30,690	(0.01)
CLERK OF COURT RECEIPTS	34.1110	101,751	(0.12)	99,716	(0.02)
MAGISTRATE COURT RECEIPTS	34.1120	112,987	0.39	110,727	(0.02)
SHERIFF'S OFFICE RECEIPTS	34.1130	17,398	(0.15)	17,050	(0.02)
SENIOR CITIZENS RECEIPTS	34.1140	13,929	0.05	13,651	(0.02)
PROBATION RECEIPTS	34.1150	136,378	0.04	179,688	0.32
COUNTY MARSHALL RECEIPTS	34.1180	1,200	0.31	1,800	0.50
OTHER RECEIPTS	34.1190	4,013	(0.73)	4,000	(0.00)
ELECTION QUALIFYING FEE	34.1910	1,165	0.08	14,000	11.02
COMMISSIONS ON TAX COLLECTION	34.1940	362,892	(0.06)	323,679	(0.11)
VICTIMS ASSISTANCE PROGRAM	34.1970	78,452	(0.09)	77,667	(0.01)
ACCIDENT REPORTS	34.2120	3,056	0.55	3,117	0.02
PRISONER UPKEEP REIMBURSEMENT	34.2330	227,680	0.99	235,000	0.03
GEMA ANNUAL PAYMENT	34.2900	17,496	-	17,496	-
RECREATION-ACTIVITY/FACILITY RENTAL	34.7200	487	(0.79)	477	(0.02)
RECREATION-ATHLETIC FEES	34.7501	35,040	(0.14)	34,339	(0.02)
RECREATION-PROGRAM FEES	34.7502	16,012	(0.10)	15,692	(0.02)
RECREATION-SPECIAL EVENTS	34.7700	4,500	0.27	4,410	(0.02)
RECREATION CONCESSIONS	34.7900	7,957	0.44	7,798	(0.02)
F/F-SUPERIOR COURT	35.1110	184,223	0.12	186,066	0.01
F/F-STATE COURT	35.1120	286,081	(0.15)	288,942	0.01
F/F-JUVENILE COURT	35.1160	250	(0.60)	250	-
BOND FEES SHERIFF	35.1220	10,600	0.01	10,706	0.01
INTEREST EARNED	36.1000	21,434	0.14	22,506	0.05
RENTS & ROYALTIES	38.1000	39,155	0.15	31,199	(0.20)
STATE V A RENT	38.1020	-	(1.00)	-	-
TELEPHONE COMMISSIONS	38.2000	29,801	(0.08)	30,546	0.02
SRO REIMBURSEMENT	38.3020	58,550	0.03	58,550	-
MISCELLANEOUS REVENUES	38.9000	73,229	(0.49)	43,000	(0.41)
PRIOR YEAR FUND BALANCE	38.9002	122,000	-	1,674,267	-
INSURANCE PREMIUM TAX	38.9020	739,907	(0.03)	725,108	(0.02)
TRANSFER FROM HOTEL/MOTEL FUND	39.1001	19,720	0.07	16,128	(0.18)
TOTAL REVENUES		13,175,614	(0.08)	13,987,030	0.06

SOLID WASTE ENTERPRISE FUND

		FY 2011	PRIOR YR	FY 2012	PRIOR YR
		PROJECTED	%	ADOPTED	%
		YEAR ENDING	INC/(DEC)	BUDGET	INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
REIMBURSEMENT-STATE	33.4311	6,610	1.00	-	(1.00)
REFUSE COLLECTION CHARGES	34.4110	39,687	(0.04)	38,000	(0.04)
LANDFILL USER FEES	34.4150	20,636	(0.49)	20,000	(0.03)
INTEREST INCOME	36.1000	10	(0.93)	10	-
TRANSFERS FROM GENERAL FUND	39.1200	265,893	(0.51)	1,276,412	3.80
TOTAL REVENUES		332,836	(0.47)	1,334,422	3.01

EMERGENCY COMMUNICATIONS
SPECIAL REVENUE FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>					
	<u>Account #</u>				
TELEPHONE CHGS E911 SURCHARGE-LAND	34.4510	185,978	(0.04)	185,978	-
TELEPHONE CHGS E911 SURCHARGE-WIRE	34.4511	279,270	0.03	279,270	-
INTEREST INCOME	36.1000	5,231	0.28	5,200	(0.01)
MISCELLANEOUS REVENUE	38.9000	1,800	5.49	250	(0.86)
TRANSFERS FROM GENERAL FUND	39.1200	266,991	(0.06)	252,763	(0.05)
TOTAL REVENUES		739,270	(0.02)	723,461	(0.02)

SPLOST V CAPITAL PROJECTS FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
SPLOST V	31.8220	1,177,318	(0.04)	1,157,905	(0.02)
STATE GRANT-OPERATING DIRECT	33.4110	19,809	1.00	-	(1.00)
INTEREST	36.1000	54,981	0.17	50,000	(0.09)
OTHER FINANCING SOURCES	39.3500		(1.00)	1,225,367	1.00
TOTAL REVENUES		1,252,107	(0.65)	2,433,272	0.94

SPLOST IV CAPITAL PROJECTS FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
INTEREST INCOME	36.1000	802	(0.33)	400	(0.50)
FUND BALANCE	38.9002			487,790	1.00
TOTAL REVENUES		802	(0.33)	488,190	607.72

SPLOST II COUNTY CAPITAL PROJECTS FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
INTEREST INCOME	36.1000	58	(0.01)	58	-
FUND BALANCE	38.9002			115,377	1.00
TOTAL REVENUES		58	(0.01)	115,435	1,989.26

STATE ASSET FORFEITURE FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
FUND BALANCE	13.4100	368	1.00	368	-
TOTAL REVENUES		368	1.00	368	-

JAIL FUND

		FY 2011	PRIOR YR	FY 2012	PRIOR YR
		PROJECTED	%	ADOPTED	%
		YEAR ENDING	INC/(DEC)	BUDGET	INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
MAGISTRATE COURT RECEIPTS	34.1120	1,027	(0.40)	1,000	(0.03)
OTHERS RECEIPTS - CITY OF TOCCOA	34.1190	9,161	(0.15)	9,000	(0.02)
F/F-SUPERIOR COURT	35.1110	11,723	(0.25)	11,000	(0.06)
F/F-STATE COURT	35.1120	21,566	(0.23)	21,000	(0.03)
F/F-JUVENILE COURT	35.1160	10	(0.88)	10	-
INTEREST INCOME	36.1000	26	(0.67)	26	-
TOTAL REVENUES		43,513	(0.23)	42,036	(0.03)

DRUG REHABILITATION FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
F/F-SUPERIOR COURT	35.1110	16,550	0.20	15,000	(0.09)
F/F-STATE COURT	35.1120	4,441	(0.32)	5,000	0.13
INTEREST INCOME	36.1000	180	0.02	180	-
TOTAL REVENUES		<u>21,171</u>	0.03	<u>20,180</u>	(0.05)

JUVENILE SUPERVISION FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
F/F-JUVENILE COURT	35.1160	200	(0.72)	200	-
INTEREST INCOME	36.1000	4	0.28	4	-
TOTAL REVENUES		204	(0.72)	204	-

HOTEL/MOTEL TAX FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
HOTEL/MOTEL TAX	31.4100	39,439	(0.06)	38,256	(0.03)
TOTAL REVENUES		39,439	(0.06)	38,256	(0.03)

JAIL COMMISSARY FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
OTHER RECEIPTS-INMATES	34.1190	85,000	0.00	87,125	0.02
TOTAL REVENUES		85,000	0.00	87,125	0.02

CAPITAL PROJECTS FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
TRANSFERS FROM GENERAL FUND	39.1200	40,000	(0.34)	600,000	14.00
TOTAL REVENUES		40,000	(0.34)	600,000	14.00

RESTRICTED REVENUES FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
SHERIFF'S GRANT	33.4161	8,440	(0.28)		(1.00)
JUVENILE SERVICES GRANT	33.4400	7,500	(0.27)	7,500	-
TOTAL REVENUES		15,940	(0.70)	7,500	(0.53)

LAW LIBRARY

FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
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REVENUES**Account #**

INTERGOVERNMENTAL					
FINES AND FORFEITURES	34.1100-1200	20,000	(0.05)	20,000	-
INTEREST INCOME	36.1000	110	(0.05)	110	0.00
TOTAL REVENUES		20,110	(0.05)	20,110	0.00

GOVERNMENT WIDE EXPENDITURE SUMMARY

	FY 2011 PROJECTED YEAR ENDING	FY 2012 ADOPTED BUDGET	ADOPTED TO YEAR END INC/(DEC)
GENERAL FUND	12,506,725	13,987,030	0.12
SOLID WASTE ENTERPRISE FUND	332,836	1,334,422	3.01
EMERGENCY COMMUNICATIONS FUND	739,270	723,461	(0.02)
SPLOST V CAPITAL PROJECTS FUND	1,919,127	2,433,272	0.27
SPLOST IV CAPITAL PROJECTS FUND	520,944	488,190	(0.06)
SPLOST II CAPITAL PROJECTS FUND	-	115,435	1.00
SHERIFF STATE ASSET FORFEITURE FUND	-	368	1.00
JAIL FUND	25,500	42,036	0.65
DRUG REHABILITATION FUND	3,300	20,180	5.12
JUVENILE SUPERVISION FUND	-	204	1.00
HOTEL/MOTEL TAX FUND	39,439	38,256	(0.03)
JAIL COMMISSARY FUND	85,000	87,125	0.02
CAPITAL PROJECTS FUND	0	600,000	1.00
RESTRICITED REVENUES FUND	7,584	7,500	(0.01)
LAW LIBRARY FUND	10,000	20,110	1.01
	<u>16,189,725</u>	<u>19,897,589</u>	<u>0.23</u>

STEPHENS COUNTY
FISCAL YEAR 2012 PROPOSED
BUDGET
EXPENDITURES

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10000 GENERAL GOVERNMENT**EXPENDITURES**

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
WORKER'S COMPENSATION	51.2700	122,145	1.00	125,809	0.03
PROFESSIONAL SERVICES	52.1200	45,000	1.00	45,000	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	3,977	1.00	4,000	0.01
RENTAL OF EQUIPMENT & VEHICLES	52.2320	846	(0.56)	850	0.00
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	132,812	(0.45)	136,796	0.03
COMMUNICATIONS	52.3200	32,506	0.19	32,550	0.00
GENERAL SUPPLIES & MATERIAL	53.1100	100	(0.97)		(1.00)
OFFICE SUPPLIES	53.1110	2,073	(0.01)	2,100	0.01
PAYMENT TO OTHER AGENCIES (5% MONIES)	57.2001	20,086	(0.44)	19,885	(0.01)
PAYMENTS TO OTHERS	57.3000	15,000	1.00		(1.00)
TRANSFERS TO SOLID WASTE	61.1000	265,893	(0.48)	1,276,412	3.80
TRANSFERS TO EMERGENCY COMM	61.1001	266,991	(0.06)	252,763	(0.05)
TRANSFERS TO CAPITAL PROJ	61.1002	40,000	(0.34)	600,000	14.00
TOTAL 10000 GENERAL ADMINISTRATION		947,429	(0.22)	2,496,165	1.63

11100 GOVERNING BODY

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
EXPENDITURES					
SALARIES & WAGES	51.1100	71,617	0.17	71,667	0.00
GROUP HEALTH/LIFE INSURANCE	51.2100	9,659	0.04	9,682	0.00
SOCIAL SECURITY (FICA)	51.2200	4,440	(0.03)	4,443	0.00
MEDICARE	51.2300	1,038	1.00	1,039	0.00
PROFESSIONAL SERVICES	52.1200	1,000	(0.04)	1,000	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,688	0.38	1,700	0.01
COMMUNICATIONS	52.3200	1,651	0.00	1,700	0.03
POSTAGE	52.3210	2	(0.77)		(1.00)
ADVERTISING	52.3300	873	(0.80)	900	0.03
TRAVEL	52.3500	10,000	0.19	8,000	(0.20)
DUES & FEES	52.3600	5,000	0.23	5,240	0.05
EDUCATION & TRAINING	52.3700	6,000	0.59	3,000	(0.50)
GENERAL SUPPLIES & MATERIAL	53.1100	1,500	(0.44)	1,500	-
OFFICE SUPPLIES	53.1110	88	1.00	88	-
GASOLINE	53.1270	9,113	0.23	9,113	-
TOTAL 11100 GOVERNING BODY		123,669	0.13	119,073	(0.04)

13200 CHIEF EXECUTIVE (ADMINISTRATOR)**EXPENDITURES**

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	82,000	0.04	81,900	(0.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	12,810	(0.10)	12,810	-
SOCIAL SECURITY (FICA)	51.2200	5,084	(0.13)	5,078	(0.00)
MEDICARE	51.2300	1,189	1.00	1,188	(0.00)
PROFESSIONAL SERVICES	52.1200	5,500		5,000	(0.09)
LEGAL FEES	52.1210	58,430	(0.00)	59,000	0.01
REPAIR & MAINTENANCE - VEHICLE	52.2010	500	(0.62)	1,000	1.00
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200			1,000	1.00
COMMUNICATIONS	52.3200	2,798	(0.41)	2,798	0.00
POSTAGE	52.3210	15	(0.87)	15	-
ADVERTISING	52.3300	225		225	-
TRAVEL	52.3500	1,500	1.00	1,500	-
DUES & FEES	52.3600	750	0.51	750	-
EDUCATION & TRAINING	52.3700	1,500	-	1,500	-
GENERAL SUPPLIES	53.1100	500	(0.75)	500	-
OFFICE SUPPLIES	53.1110	1,700	(0.05)	1,700	-
GASOLINE	53.1270	2,000	0.06	2,000	-
TOTAL 13200 CHIEF EXECUTIVE (ADMINISTRATOR)		176,501	(0.07)	177,963	0.01

13300 CLERK-ADMINISTRATION

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
EXPENDITURES					
SALARIES & WAGES	51.1100	36,475	0.06	37,080	0.02
GROUP HEALTH/LIFE INSURANCE	51.2100	12,810	(0.10)	12,810	-
SOCIAL SECURITY (FICA)	51.2200	2,261	(0.08)	2,299	0.02
MEDICARE	51.2300	529	1.00	538	0.02
PROFESSIONAL SERVICES	52.1200	630	1.00	700	0.11
TECHNICAL SERVICES	52.1300	4,800	(0.37)	5,600	0.17
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	4,600	0.86	4,600	-
RENTAL OF EQUIPMENT AND VEHICLES	52.2320	70	1.00	70	-
COMMUNICATIONS	52.3200	347	(0.03)	348	0.00
POSTAGE	52.3210	250	(0.11)	250	-
ADVERTISING	52.3300	1,500	(0.40)	1,500	-
TRAVEL	52.3500	1,700	0.17	1,700	-
DUES & FEES	52.3600	100	(0.64)	190	0.90
EDUCATION & TRAINING	52.3700	1,700	(0.69)	1,700	-
GENERAL SUPPLIES & MATERIAL	53.1100	2,500	(0.34)	2,450	(0.02)
OFFICE SUPPLIES	53.1110	1,500	0.21	1,500	-
GASOLINE	53.1270	163	0.70	-	(1.00)
BOOKS & PERIODICALS	53.1400			50	
TOTAL 13200 CLERK-ADMINISTRATION		71,935	(0.08)	73,385	0.02

14000 ELECTIONS

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	56,619	0.06	56,419	(0.00)
SALARIES & WAGES-OVERTIME	51.1300	1,200	2.31	1,200	-
GROUP HEALTH/LIFE INSURANCE	51.2100	25,620	(0.10)	25,620	-
SOCIAL SECURITY (FICA)	51.2200	3,585	(0.09)	3,572	(0.00)
MEDICARE	51.2300	838	1.00	835	(0.00)
LEGAL FEES	52.1210	1,000	0.03	750	(0.25)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	11,000	1.00	11,000	-
RENTAL OF LAND & BUILDNG	52.2310	2,720	1.00	1,360	(0.50)
RENTAL OF EQUIPMENT & VEHICLES	52.2320	371	1.00	370	(0.00)
COMMUNICATIONS	52.3200	1,265	(0.01)	1,250	(0.01)
POSTAGE	52.3210	2,715	(0.03)	2,800	0.03
ADVERTISING	52.3300	70	0.75	70	-
PRINTING & BINDING	52.3400	2,354	1.00	2,300	(0.02)
TRAVEL	52.3500	2,500	(0.36)	2,500	-
DUES & FEES	52.3600	160	(0.27)	160	-
EDUCATION & TRAINING	52.3700	1,300	(0.21)	2,100	0.62
CONTRACT LABOR	52.3850	36,693	1.00	20,000	(0.45)
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	(0.76)	1,000	-
OFFICE SUPPLIES	53.1110	1,754	0.19	1,375	(0.22)
WATER/SEWER	53.1210	202	0.01	204	0.01
ELECTRICITY	53.1230	203	(0.04)	200	(0.01)
GASOLINE	53.1270	62	1.38	70	0.13
BOOKS AND PERIODICALS	53.1400	219	1.00	225	0.03
SMALL EQUIPMENT	53.1600	4,039	1.00	-	(1.00)
			-		
TOTAL 14000 REGISTRAR		157,489	0.26	135,381	(0.14)

15110 FINANCIAL ADMINISTRATION**EXPENDITURES**

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	70,100	0.06	70,000	(0.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	12,810	(0.10)	12,810	-
SOCIAL SECURITY (FICA)	51.2200	4,346	(0.07)	4,340	(0.00)
MEDICARE	51.2300	1,016	1.00	1,015	(0.00)
LEGAL FEES	52.1210	100	(0.91)	100	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	2,000	1.00	2,000	-
POSTAGE	52.3210	200	(0.13)	200	-
TRAVEL	52.3500	1,980	0.82	1,980	-
DUES & FEES	52.3600	1,449	0.00	1,450	0.00
EDUCATION & TRAINING	52.3700	1,450	0.11	1,450	-
GENERAL SUPPLIES & MATERIAL	53.1100	417	(0.74)	417	-
OFFICE SUPPLIES	53.1110	500	3.24	500	-
TOTAL 15110 FINANCIAL ADMINISTRATION		96,369	0.03	96,262	(0.00)

15120 ACCOUNTING**EXPENDITURES**

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	50,765	0.05	50,565	(0.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	17,438	2.45	17,438	-
SOCIAL SECURITY (FICA)	51.2200	3,147	(0.12)	3,135	(0.00)
MEDICARE	51.2300	736	1.00	733	(0.00)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	3,000	1.00	2,350	(0.22)
POSTAGE	52.3210	1,400	(0.58)	1,400	-
TRAVEL	52.3500	1,000	0.25	1,000	-
DUES & FEES	52.3600			175	1.00
EDUCATION & TRAINING	52.3700	1,238	(0.10)	1,289	0.04
GENERAL SUPPLIES & MATERIAL	53.1100	500	(0.89)	500	-
OFFICE SUPPLIES	53.1110	1,816	0.08	1,800	(0.01)
TOTAL 15120 ACCOUNTING		81,040	0.12	80,385	(0.01)

15350 DATA PROCESSING/MIS

EXPENDITURES

PROFESSIONAL SERVICES

52.1200

**FY 2012
ADOPTED
BUDGET**

20,000

TOTAL 15350 DATA PROCESSING/MIS

20,000

15400 HUMAN RESOURCES**EXPENDITURES**

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	35,169	0.03	35,069	(0.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	4,628	(0.09)	4,628	-
SOCIAL SECURITY (FICA)	51.2200	2,180	(0.16)	2,174	(0.00)
MEDICARE	51.2300	510	1.00	508	(0.00)
PROFESSIONAL SERVICES	52.1200	1,000	1.00	1,000	-
LEGAL FEES	52.1210	3,626	(0.11)	3,500	(0.03)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	2,894	1.00	2,400	(0.17)
POSTAGE	52.3210	250	(0.13)	250	-
ADVERTISING	52.3300	983	0.16	980	(0.00)
TRAVEL	52.3500	1,216	10.49	700	(0.42)
DUES & FEES	52.3600	250	(0.37)	250	-
EDUCATION & TRAINING	52.3700	390	(0.40)	1,500	2.85
GENERAL SUPPLIES & MATERIAL	53.1100	880	0.04	800	(0.09)
OFFICE SUPPLIES	53.1110	2,333	1.42	2,300	(0.01)
SMALL EQUIPMENT	53.1600	1,258	1.00	500	(0.60)
TOTAL 15400 HUMAN RESOURCES		57,567	0.08	56,559	(0.02)

15450 TAX COMMISSIONER

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	167,636	0.00	167,236	(0.00)
SALARIES & WAGES-OVERTIME	51.1300	3,510	0.17	2,500	(0.29)
GROUP HEALTH/LIFE INSURANCE	51.2100	33,959	(0.29)	33,959	(0.00)
SOCIAL SECURITY (FICA)	51.2200	10,611	(0.14)	10,524	(0.01)
MEDICARE	51.2300	2,482	1.00	2,461	(0.01)
LEGAL FEES	52.1210	1,000	0.87	1,000	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	20,451	1.00	20,851	0.02
RENTAL OF EQUIPMENT & VEHICLE	52.2320			70	1.00
COMMUNICATIONS	52.3200	3,200	0.04	3,200	-
POSTAGE	52.3210	20,000	0.06	20,000	-
ADVERTISING	52.3300	5,000	(0.44)	5,000	-
PRINTING AND BINDING	52.3400	5,900	1.00	5,900	-
TRAVEL	52.3500	3,245	1.58	3,245	-
DUES & FEES	52.3600	660	0.00	660	-
EDUCATION & TRAINING	52.3700	1,250	0.01	1,250	-
GENERAL SUPPLIES & MATERIAL	53.1100	8,000	(0.17)	6,945	(0.13)
OFFICE SUPPLIES	53.1110	5,800	0.12	5,800	-
PERIODICALS	53.1400	35	1.00	1,055	29.14
SMALL EQUIPMENT	53.1600	2,000	1.00	2,000	-
CAPITAL OUTLAY-EQUIPMENT	54.2500	5,000	1.00	-	(1.00)
TOTAL 15450 TAX COMMISSIONER		299,739	(0.19)	293,656	(0.02)

15500 TAX ASSESSOR

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	229,739	0.15	230,033	0.00
GROUP HEALTH/LIFE INSURANCE	51.2100	57,671	(0.12)	60,346	0.05
SOCIAL SECURITY (FICA)	51.2200	14,244	(0.02)	14,262	0.00
MEDICARE	51.2300	3,331	1.00	3,335	0.00
PROFESSIONAL SERVICES	52.1200	108	0.40	-	(1.00)
LEGAL FEES	52.1210	3,911	(0.20)	3,900	(0.00)
REAL ESTATE EVALUATION FEE	52.1330	2,200	0.33	-	(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,000	40.45	4,000	1.00
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	12,412	1.00	12,400	(0.00)
COMMUNICATIONS	52.3200	4,200	(0.00)	4,200	-
POSTAGE	52.3210	10,800	2.73	3,000	(0.72)
TRAVEL	52.3500	2,720	1.34	2,720	-
DUES & FEES	52.3600	3,000	(0.89)	2,433	(0.19)
EDUCATION & TRAINING	52.3700	3,560	(0.28)	3,600	0.01
CONTRACT LABOR	52.3850	16,508	0.38	8,000	(0.52)
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	6.50	1,000	-
OFFICE SUPPLIES	53.1110	4,350	(0.16)	4,300	(0.01)
GASOLINE	53.1270	1,700	0.35	1,700	-
BOOKS & PERIODICALS	53.1400			1,404	1.00
SMALL EQUIPMENT	53.1600			700	1.00
TOTAL 15500 TAX ASSESSOR		373,455	(0.01)	361,333	(0.03)

15650 GENERAL GOVERNMENT BUILDINGS

		FY 2011 PROJECTED	PRIOR YR %	FY 2012 ADOPTED	PRIOR YR %
		YEAR ENDING	INC/(DEC)	BUDGET	INC/(DEC)
EXPENDITURES					
SALARIES & WAGES	51.1100	69,131	0.28	74,815	0.08
SALARIES & WAGES-OVERTIME	51.1300	1,563	(0.75)	1,500	(0.04)
GROUP HEALTH/LIFE INSURANCE	51.2100	15,577	(0.05)	16,166	0.04
SOCIAL SECURITY (FICA)	51.2200	4,383	(0.00)	4,732	0.08
MEDICARE	51.2300	1,025	1.00	1,107	0.08
RETIREMENT CONTRIBUTIONS	51.2400	(25)	(0.65)		(1.00)
WORKER'S COMPENSATION	51.2700	(54)	1.00		(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	3,059	2.96	4,000	0.31
CLEANING SERVICES	52.2100	45,240	-	49,895	0.10
GARBAGE DISPOSAL	51.2110	1,567	1.00	1,567	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	47,277	1.00	27,500	(0.42)
RENTAL OF EQUIPMENT & VEHICLES	52.2320	1,004	0.56	1,004	-
COMMUNICATIONS	52.3200	725	(0.77)	725	-
POSTAGE	52.3210	-	(1.00)	50	1.00
ADVERTISING	52.3300	-	(1.00)	1,000	1.00
CONTRACT LABOR	52.3850	33,275	1.55	-	(1.00)
GENERAL SUPPLIES	53.1100	1,640	0.48	1,500	(0.09)
OFFICE SUPPLIES	53.1110	204	0.45	200	(0.02)
CLEANING SUPPLIES	53.1120	10,500	0.34	10,500	-
WATER/SEWER	53.1210	5,622	0.12	5,650	0.01
NATURAL GAS	53.1220	25,056	(0.12)	25,000	(0.00)
ELECTRICITY	53.1230	90,950	0.03	90,950	0.00
GASOLINE	53.1270	4,410	4.66	4,000	(0.09)
SMALL EQUIPMENT	53.1600	500	7.35	500	-
UNIFORMS	53.1730	567	0.07	553	(0.02)
TOTAL 15650 GENERAL GOVERNMENT BUILDINGS		363,196	0.01	322,914	(0.11)

21000 CLERK OF COURT

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	230,143	0.01	213,018	(0.07)
SALARIES & WAGES-OVERTIME	51.1300	124	(0.09)	-	(1.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	67,621	(0.02)	67,423	(0.00)
SOCIAL SECURITY (FICA)	51.2200	14,277	(0.14)	13,207	(0.07)
MEDICARE	51.2300	3,339	1.00	3,089	(0.07)
TECHNICAL SERVICES	52.1300	7,000	(0.09)	7,500	0.07
REAL ESTATE EVALUATION FEE	52.1330			1,350	1.00
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	24,000		24,000	-
COMMUNICATIONS	52.3200	3,683	0.04	3,500	(0.05)
POSTAGE	52.3210	4,719	(0.01)	4,500	(0.05)
ADVERTISING	52.3300	1,007	0.18	1,000	(0.01)
TRAVEL	52.3500	584	(0.04)	1,600	1.74
DUES & FEES	52.3600	515	(0.24)	600	0.17
EDUCATION & TRAINING	52.3700	250	-	1,250	4.00
GENERAL SUPPLIES & MATERIAL	53.1100	10,025	(0.03)	9,500	(0.05)
OFFICE SUPPLIES	53.1110	10,581	0.13	9,500	(0.10)
SMALL EQUIPMENT	53.1600			1,500	1.00
TOTAL 21000 CLERK OF COURT		377,868	0.02	362,537	(0.04)

21500 SUPERIOR COURT

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	24,454	0.07	24,454	-
SOCIAL SECURITY (FICA)	51.2200	1,516	5.65	1,516	(0.00)
MEDICARE (FICA)	51.2300	355	5.65	355	(0.00)
SUPERIOR COURT (HABERSHAM)	52.1201	41,000	1.00	41,000	-
TECHNICAL SERVICES	52.1300	3,600	1.00	3,600	-
COURT REPORTER FEES	52.1340	14,000	0.33	14,000	-
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	4,500	1.00	2,400	(0.47)
RENTAL OF EQUIPMENT & VEHICLES	52.2320	510	(0.25)	510	-
COMMUNICATIONS	52.3200	4,000	0.32	4,000	-
POSTAGE	52.3210	2,100	(0.05)	2,100	-
ADVERTISING	52.3300	10	1.00	-	(1.00)
DUES & FEES	52.3600	515	(0.44)	515	-
JUROR FEES	52.3610	27,150	(0.01)	27,150	-
WITNESS FEES	52.3620	830	(0.32)	830	-
BAILIFF FEES	52.3630	13,805	(0.09)	-	(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	700	0.20	820	0.17
OFFICE SUPPLIES	53.1110	2,000	(0.18)	2,000	-
TOTAL 21000 SUPERIOR COURT		141,045	0.09	125,250	(0.11)

22000 DISTRICT ATTORNEY

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	90,201	(0.01)	57,220	(0.37)
SALARIES & WAGES	51.1101	-		34,272	1.00
GROUP HEALTH/LIFE INSURANCE	51.2100	12,226	0.10	12,226	-
SOCIAL SECURITY (FICA)	51.2200	5,592	(0.16)	5,673	0.01
MEDICARE	51.2300	1,308	1.00	1,327	0.01
RETIREMENT CONTRIBUTIONS	51.2400	2,584	0.07	2,584	-
INVESTIGATOR (HABERSHAM)	52.1201	6,292	1.00	6,310	0.00
REPAIR & MAINTENANCE-VEHICLE	52.2010	500	(0.54)	500	-
COMMUNICATIONS	52.3200	4,137	(0.01)	4,137	-
TRAVEL	52.3500	1,000	(0.23)	1,000	-
DUES & FEES	52.3600	286	-	286	-
EDUCATION & TRAINING	52.3700	87	0.58	100	0.15
GENERAL SUPPLIES & MATERIAL	53.1100	1,500	(0.27)	1,500	-
OFFICE SUPPLIES	53.1110	1,500	0.02	1,500	-
GASOLINE	53.1270	100	1.02	100	-
TOTAL 22000 DISTRICT ATTORNEY		127,313	(0.03)	128,735	0.01

23000 STATE COURT

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	60,281	(0.00)	60,281	0.00
GROUP HEALTH/LIFE INSURANCE	51.2100	16,151	(0.11)	16,151	-
SOCIAL SECURITY (FICA)	51.2200	3,737	(0.14)	3,737	0.00
MEDICARE	51.2300	874	1.00	874	0.00
LEGAL FEES	52.1210	6,506	1.00	6,500	(0.00)
TECHNICAL SERVICES	52.1300	18,400	1.00	18,400	-
COURT REPORTER FEES	52.1340	5,600	(0.17)	5,600	-
REPAIR & MAINTENANCE-BUILDING	52.2200	1,200	-	1,200	-
TRAVEL	52.3500	125	1.00		(1.00)
WITNESS FEES	52.3620	1,750	(0.07)	1,700	(0.03)
BAILIFF FEES	52.3630	4,043	0.06	-	(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	-		100	1.00
OFFICE SUPPLIES	53.1110	635	0.73	500	(0.21)
TOTAL 23000 STATE COURT		119,303	(0.04)	115,044	(0.04)

24000 MAGISTRATE COURT

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	98,550	0.05	98,550	-
GROUP HEALTH/LIFE INSURANCE	51.2100	33,732	(0.08)	33,732	(0.00)
SOCIAL SECURITY (FICA)	51.2200	6,110	(0.07)	6,110	-
MEDICARE	51.2300	1,429	1.00	1,429	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	1,200		1,200	-
COMMUNICATIONS	52.3200	2,784	0.07	2,785	0.00
POSTAGE	52.3210	1,550	(0.10)	1,550	-
TRAVEL	52.3500	3,856	1.46	3,856	-
DUES & FEES	52.3600	412	0.14	412	-
BAILIFF FEES	52.3630	1,802	0.39	-	(1.00)
EDUCATION & TRAINING	52.3700	1,051	0.32	795	(0.24)
GENERAL SUPPLIES & MATERIAL	53.1100	2,100	(0.25)	2,100	-
OFFICE SUPPLIES	53.1110	2,150	(0.47)	2,150	-
BOOKS & PERIODICALS	53.1400			705	1.00
TOTAL 24000 MAGISTRATE COURT		156,726	0.02	155,374	(0.01)

24500 PROBATE COURT

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	98,450	0.04	101,258	0.03
GROUP HEALTH/LIFE INSURANCE	51.2100	21,009	(0.10)	21,009	0.00
SOCIAL SECURITY (FICA)	51.2200	6,104	(0.13)	6,278	0.03
MEDICARE	51.2300	1,428	1.00	1,468	0.03
REPAIR & MAINTENANCE - BUILDING AND EQUIPMENT	52.2200	5,520		2,000	(0.64)
COMMUNICATIONS	52.3200	1,200	0.63	1,200	-
POSTAGE	52.3210	500	(0.16)	500	-
TRAVEL	52.3500	1,500	0.05	1,500	-
DUES & FEES	52.3600	400	(0.20)	400	-
EDUCATION & TRAINING	52.3700	650	0.86	650	-
CONTRACT LABOR	52.3850	160	1.22	150	(0.06)
GENERAL SUPPLIES & MATERIAL	53.1100	2,800	0.02	1,600	(0.43)
OFFICE SUPPLIES	53.1110	2,000	(0.01)	2,000	-
BOOKS & PERIODICALS	53.1400			1,200	1.00
SMALL EQUIPMENT	53.1600	6,657	1.00	2,000	(0.70)
TOTAL 24500 PROBATE COURT		148,378	0.10	143,213	(0.03)

26000 JUVENILE COURT

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
JUVENILE COURT (HABERSHAM)	52.1201	54,695	(0.09)	55,000	0.01
LEGAL FEES	52.1210	92,864	0.98	93,000	0.00
COURT REPORTER FEES	52.1340	21,962	0.86	22,000	0.00
BAILIFF FEES	52.3630	5,844	(0.11)	-	(1.00)
TOTAL 26000 JUVENILE COURT		175,365	0.40	170,000	(0.03)

28000 INDIGENT DEFENSE

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADTOPED BUDGET	PRIOR YR % INC/(DEC)
PUBLIC DEFENDER (HABERSHAM)	52.1201	147,196	0.23	147,200	0.00
TOTAL 28000 INDIGENT DEFENSE		147,196	0.23	147,200	0.00

33000 SHERIFF

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	2,021,276	0.02	2,000,000	(0.01)
SALARIES & WAGES-OVERTIME	51.1300	21,543	0.11	21,000	(0.03)
GROUP HEALTH/LIFE INSURANCE	51.2100	402,996	(0.21)	402,996	0.00
SOCIAL SECURITY (FICA)	51.2200	126,655	(0.14)	125,302	(0.01)
MEDICARE	51.2300	29,621	1.00	29,304	(0.01)
UNEMPLOYMENT CLAIMS	51.2600	1,948	1.00	-	(1.00)
PROFESSIONAL SERVICES	52.1200	396,903	194.81	382,644	(0.04)
LEGAL FEES	52.1210	126	7.18	150	0.19
TECHNICAL SERVICES	52.1300	4,069	1.00	1,050	(0.74)
REPAIR & MAINTENANCE-VEHICLE	52.2010	77,882	(0.11)	78,000	0.00
DISPOSAL	52.2110	2,795	1.00	2,800	0.00
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	8,000	1.00	8,000	-
RENTAL OF EQUIPMENT & VEHICLES	53.2320	240	1.00	-	(1.00)
COMMUNICATIONS	52.3200	26,792	0.02	26,828	0.00
POSTAGE	52.3210	1,000	(0.05)	500	(0.50)
ADVERTISING	52.3300	220	(0.88)	250	0.14
TRAVEL	52.3500	8,000	1.80	8,000	-
DUES & FEES	52.3600	3,512	0.53	2,500	(0.29)
BAILIFF FEES	52.3630	-	-	20,205	1.00
EDUCATION & TRAINING	52.3700	3,000	0.37	3,000	-
CONTRACT LABOR	52.3850	25	1.00	-	(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	16,000	0.15	10,000	(0.38)
OFFICE SUPPLIES	53.1110	17,700	0.47	14,150	(0.20)
CLEANING SUPPLIES	53.1120	16,000	0.48	10,000	(0.38)
AMMUNITION & FIREARMS	53.1140	4,710	(0.10)	4,710	-
WATER/SEWER	53.1210	41,000	(0.08)	41,000	-
NATURAL GAS	53.1220	30,250	(0.03)	30,250	-
ELECTRICITY	53.1230	80,789	0.03	81,000	0.00
GASOLINE	53.1270	109,493	(0.02)	110,000	0.00
FOOD & PROVISIONS	53.1300	215,060	(0.10)	216,000	0.00
BOOKS & PERIODICALS	53.1400	-	-	1,000	1.00
SMALL EQUIPMENT	53.1600	-	-	550	1.00
INMATE BEDDING & TOILETRY	53.1720	3,000	0.07	3,000	-
UNIFORMS	53.1730	8,000	0.52	8,000	-
CAPITAL OUTLAY-VEHICLES	54.2200	13,250	(0.50)	-	(1.00)
TOTAL 33000 SHERIFF		3,691,854	0.00	3,642,190	(0.01)

34500 PROBATION

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	69,414	0.34	85,314	0.23
GROUP HEALTH/LIFE INSURANCE	51.2100	17,329	(0.04)	20,818	0.20
SOCIAL SECURITY (FICA)	51.2200	4,304	0.14	5,289	0.23
MEDICARE	51.2300	1,007	1.00	1,237	0.23
PROFESSIONAL SERVICES	52.1200	3,380	1.00		(1.00)
LEGAL FEES	52.1210	2,335	1.00		(1.00)
TECHNICAL SERVICES	52.1300	4,000	1.00		(1.00)
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	14,610	1.00	7,000	(0.52)
COMMUNICATIONS	52.3200	2,293	0.58	1,000	(0.56)
POSTAGE	52.3210	200	(0.30)	550	1.75
TRAVEL	52.3500	2,259	22.88	500	(0.78)
TRAINING	52.3700	628	1.00	500	(0.20)
CONTRACT LABOR	52.3900	14,678	1.00		(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	3,788	2.99	300	(0.92)
OFFICE SUPPLIES	53.1110	1,000	(0.00)	1,000	-
CAPITAL OUTLAY - EQUIPMENT	54.2500	4,100	1.00		(1.00)
INTERGOVERNMENTAL	57.2700	2,886		2,886	-
TOTAL 34500 PROBATION		148,210	0.83	126,395	(0.15)

35700 RURAL FIRE PROTECTION

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
RETIREMENT CONTRIBUTIONS	51.2400	19,855	0.89	18,000	(0.09)
BIG SMITH VFD	57.2840	25,000	(0.09)	20,000	(0.20)
CARNES CREEK VFD	57.2841	28,181	0.05	20,000	(0.29)
EASTANOLLEE VFD	57.2842	23,255	(0.20)	20,000	(0.14)
MARTIN VFD	57.2843	23,000	(0.19)	20,000	(0.13)
NEW HOPE VFD	57.2844	28,589	(0.04)	20,000	(0.30)
SHILOH VFD	57.2845	25,000	(0.16)	20,000	(0.20)
TATES CREEK VFD	57.2846	25,000	(0.13)	20,000	(0.20)
CHIEF COUNSEL VFD	57.2847			35,000	
GEORGIA FORESTRY COMM	57.2851	4,879	1.50	4,879	-
TOTAL 35700 RURAL FIRE PROTECTION		202,759	(0.05)	197,879	(0.02)

37000 CORONER

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADTODED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	11,482	-	11,482	-
GROUP HEALTH/LIFE INSURANCE	51.2100	4,732	(0.09)	4,732	-
SOCIAL SECURITY (FICA)	51.2200	712	(0.18)	712	-
MEDICARE	51.2300	166	1.00	166	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	600	(0.58)	600	-
REPAIR & MAINTENANCE-BLDG/EQUIP	52.2200	245	1.00	745	2.04
COMMUNICATIONS	52.3200	722	0.41	722	(0.00)
POSTAGE	52.3210	40	(0.06)	40	-
TRAVEL	52.3500	500		500	-
DUES & FEES	52.3600	150	-	150	-
EDUCATION & TRAINING	52.3700	1,638	-	1,640	0.00
GENERAL SUPPLIES & MATERIAL	53.1100	2,790	2.34	2,790	-
OFFICE SUPPLIES	53.1110	600	2.12	600	-
GASOLINE	53.1270	1,325	0.11	1,330	0.00
UNIFORMS	53.1730	400	1.00	400	-
TOTAL 37000 CORONER		26,103	0.01	26,610	0.02

39000 AIRPORT AUTHORITY

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
ANNUAL ALLOCATION	57.2200	27,500	0.41	10,000	(0.64)
TOTAL 39000 AIRPORT AUTHORITY		<u>27,500</u>	0.41	<u>10,000</u>	(0.64)

39200 EMERGENCY MANAGEMENT AGENCY

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	33,226	(0.34)	34,491	0.04
GROUP HEALTH/LIFE INSURANCE	51.2100	4,626	(0.72)	4,628	0.00
SOCIAL SECURITY (FICA)	51.2200	2,060	(0.44)	2,138	0.04
MEDICARE	51.2300	482	1.00	500	0.04
UNEMPLOYMENT INSURANCE	51.2600	3,932	1.00		(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,000	2.86	2,000	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	2,600	1.00	2,600	-
COMMUNICATIONS	52.3200	2,300	(0.14)	2,300	-
POSTAGE	52.3210	40	0.01	40	-
TRAVEL	52.3500	2,000	2.29	2,000	-
DUES & FEES	52.3600	85	1.00	85	-
EDUCATION & TRAINING	52.3700	1,600	1.00	1,600	-
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	(0.34)	1,000	-
OFFICE SUPPLIES	53.1110	800	(0.09)	800	-
CLEANING SUPPLIES	53.1120	270	(0.43)	250	(0.07)
WATER/SEWER	53.1210	80	0.85	80	-
NATURAL GAS	53.1220	870	0.33	870	-
ELECTRICITY	53.1230	5,045	0.02	5,045	-
GASOLINE	53.1270	1,953	(0.03)	1,700	(0.13)
SMALL EQUIPMENT	53.1600	663	1.00	500	(0.25)
CAPITAL OUTLAY-EQUIPMENT	54.2500	16,217			(1.00)
TOTAL 39200 EMERGENCY MANAGEMENT AGENCY		81,849	(0.17)	62,627	(0.23)

42000 PUBLIC WORKS

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	560,772	0.04	536,692	(0.04)
SALARIES & WAGES-OVERTIME	51.1300	15,500	0.91	12,000	(0.23)
GROUP HEALTH/LIFE INSURANCE	51.2100	147,531	(0.20)	147,400	(0.00)
SOCIAL SECURITY (FICA)	51.2200	35,729	(0.11)	34,019	(0.05)
MEDICARE	51.2300	8,356	1.00	7,956	(0.05)
PROFESSIONAL SERVICES	52.1200	200	1.00	-	(1.00)
LEGAL FEES	52.1210	4,638	(0.47)	4,500	(0.03)
REPAIR & MAINTENANCE-VEHICLE	52.2010	(46,815)	0.15	(48,000)	0.03
REPAIRS & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	47,600	1.00	48,000	0.01
RENTAL OF EQUIPMENT & VEHICLES	52.2320	1,362	(0.46)	1,400	0.03
COMMUNICATIONS	52.3200	3,333	0.17	3,333	-
POSTAGE	52.3210	2	(0.99)	25	11.50
TRAVEL	52.3500	-		2,000	1.00
EDUCATION & TRAINING	52.3700	700	2.11	1,500	1.00
GENERAL SUPPLIES & MATERIAL	53.1100	7,713	0.41	7,500	(0.03)
OFFICE SUPPLIES	53.1110	250	0.09	250	-
ROAD/BRIDGE SUPPLIES & MATERIAL	53.1130	271,512	1.12	150,000	(0.45)
ROAD/BRIDGE SUPPLIES & MATERIAL-SIGNS	53.1131			40,000	1.00
WATER/SEWER	53.1210	1,020	0.87	1,000	(0.02)
NATURAL GAS	53.1220	6,650	0.01	6,650	-
ELECTRICITY	53.1230	5,424	0.31	5,425	0.00
GASOLINE	53.1270	89,856	(0.13)	90,000	0.00
SMALL EQUIPMENT	53.1600	1,000	0.34	9,000	8.00
UNIFORMS	53.1730	10,200	(0.07)	10,200	-
CAPITAL OUTLAY-SITES	54.1100	46,262	1.00		(1.00)
CAPITAL OUTLAY-EQUIPMENT	54.2500		(1.00)	155,000	1.00
PRINCIPAL-CAPITAL LEASE (CAT EQUIP)	58.1200	32,483	(0.90)	33,888	0.04
INTEREST-CAPITAL LEASE (CAT EQUIP)	58.2200	5,768	(0.40)	4,519	(0.22)
TOTAL 42000 PUBLIC WORKS		1,257,046	(0.13)	1,264,258	0.01

49500 WELFARE PROGRAMS

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	15,080	0.11	15,100	0.00
VITAL STATISTICS	55.3720	500	0.24	500	-
CHILD WELFARE	55.3760	24,076	(0.01)	24,080	0.00
DEPARTMENT OF FAMILY & CHILD SERVICES	55.3761	20,000	(0.60)	20,000	-
PAUPER BURIALS	55.3780	4,000	(0.24)	4,000	-
GENRAL ASSISTANCE	55.3830	11,802	(0.10)	11,800	(0.00)
TOTAL 49500 WELFARE PROGRAMS		75,458	(0.30)	75,480	0.00

51000 SENIOR CENTER

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	97,490	0.05	97,240	(0.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	24,731	(0.11)	23,952	(0.03)
SOCIAL SECURITY (FICA)	51.2200	6,044	(0.12)	6,029	(0.00)
MEDICARE	51.2300	1,414		1,410	(0.00)
PROFESSIONAL SERVICES	52.1200	1,098	1.00	1,098	-
TECHNICAL SERVICES	52.1300	2,412	(0.02)	2,412	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,671	(0.04)	2,500	0.50
DISPOSAL	52.2110	1,154	1.00	1,154	-
REPAIRS & MAINTENANCE-BUILDINGS AND EQUIPMENT	52.2200	3,708	1.00	2,588	(0.30)
COMMUNICATIONS	52.3200	3,430	0.15	3,430	-
POSTAGE	52.3210	100	1.27	100	-
DUES & FEES	52.3600	25	0.09	-	(1.00)
EDUCATION & TRAINING	52.3700	100	(0.60)	140	0.40
GENERAL SUPPLIES & MATERIAL	53.1100	1,584	(0.58)	1,560	(0.02)
OFFICE SUPPLIES	53.1110	635	0.94	635	-
CLEANING SUPPLIES	53.1120	100		100	-
WATER/SEWER	53.1210	1,500	(0.38)	1,500	-
NATURAL GAS	53.1220	1,260	(0.23)	1,260	-
ELECTRICITY	53.1230	9,268	0.03	9,270	0.00
GASOLINE	53.1270	5,164	0.19	4,000	(0.23)
FOOD & PROVISIONS	53.1300	43,748	0.06	43,750	0.00
BOOKS & PERIODICALS	53.1400			25	1.00
TOTAL 51000 SENIOR CENTER		206,636	0.02	204,153	(0.01)

51600 HEALTH & HUMAN SERVICES

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REPAIR & MAINTENANCE-VEHICLE (AMBULANCE)	52.2010	25,347	(0.01)	25,350	0.00
GASOLINE (AMBULANCE)	53.1270	44,051	0.24	44,100	0.00
CAPITAL OULAY-VEHICLES (AMBULANCE)	54.2200	119,017		-	(1.00)
HEALTH DEPARTMENT	57.2011	100,782	-	100,782	-
MENTAL HEALTH	57.2012	4,750	(0.05)	4,750	-
INDIGENT HEALTH CARE	57.2013	488,423	(0.01)	473,310	(0.03)
AMBULANCE SERVICE	57.2014	606,758	0.02	616,405	0.02
CAPITAL LEASE-PRINCIPAL	58.1200	22,493	1.00	23,408	0.04
CAPITAL LEASE-INTEREST	58.2200	4,557	1.00	3,641	(0.20)
TOTAL 51600 HEALTH & HUMAN SERVICES		1,416,178	0.13	1,291,747	(0.09)

611000 RECREATION

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	208,532	0.07	211,911	0.02
GROUP HEALTH/LIFE INSURANCE	51.2100	56,187	(0.27)	58,011	0.03
SOCIAL SECURITY (FICA)	51.2200	12,929	(0.08)	13,138	0.02
MEDICARE	51.2300	3,024	1.00	3,073	0.02
PROFESSIONAL SERVICES	52.1200	100	(0.07)	100	-
LEGAL FEES	52.1210	210	(0.61)	210	-
CONTRACTED TECHNICAL SERVICES	52.1300	21,000	0.25	21,000	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,160	0.01	3,200	0.48
GARBAGE DISPOSAL	52.2110	1,058	1.00	1,058	0.00
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	4,710	1.00	4,700	(0.00)
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	2,443	-	2,565	0.05
COMMUNICATIONS	52.3200	4,382	0.17	4,400	0.00
POSTAGE	52.3210	110	(0.40)	100	(0.09)
TRAVEL	52.3500	562	(0.00)	550	(0.02)
DUES & FEES	52.3600	1,555	(0.22)	1,450	(0.07)
EDUCATION & TRAINING	52.3700	500	(0.17)	500	-
CONTRACT LABOR	52.3850	435	1.00		(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	49,100	(0.04)	47,100	(0.04)
OFFICE SUPPLIES	53.1110	1,100	(0.26)	1,100	-
CLEANING SUPPLIES	53.1120	1,500	(0.28)	1,500	-
WATER/SEWER	53.1210	3,747	(0.22)	3,750	0.00
NATURAL GAS	53.1220	23,091	0.18	21,091	(0.09)
ELECTRICITY	53.1230	47,027	0.04	45,027	(0.04)
GASOLINE	53.1270	4,676	0.05	4,680	0.00
BOOKS & PERIODICALS	53.1400			50	1.00
SMALL EQUIPMENT	53.1600	2,000	1.00	2,000	-
UNIFORMS	53.1730	1,350	(0.17)	1,350	-
CAPITAL OUTLAY-EQUIPMENT	54.2500	2,108	(0.20)	-	(1.00)
TOTAL 61100 RECREATION		455,595	(0.03)	453,614	(0.00)

65100 TOCCOA-STEPHENS CO REG LIBRARY

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
ANNUAL ALLOCATION	57.2900	272,000	0.06	267,000	(0.02)
TOTAL 65100 TOCCOA-STEPHENS CO REG LIBRARY		272,000	0.06	267,000	(0.02)

72200 BUILDING INSPECTION**EXPENDITURES**

		FY 2011 PROJECTED YEAR ENDING	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	39,763	39,655	(0.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	12,775	12,810	0.00
SOCIAL SECURITY (FICA)	51.2200	2,465	2,459	(0.00)
MEDICARE	51.2300	577	575	(0.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,500	1,500	-
REPAIR & MAINTENANCE-BUILDINGS & EQUIPMENT	52.2200	200	200	-
COMMUNICATIONS	52.3200	343	344	0.00
POSTAGE	52.3210	2	-	(1.00)
TRAVEL	52.3500	1,500	1,500	-
DUES & FEES	52.3600	500	500	-
EDUCATION & TRAINING	52.3700	1,700	1,700	-
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	1,000	-
OFFICE SUPPLIES	53.1110	500	500	-
GASOLINE	53.1270	1,519	1,600	0.05
UNIFORMS	53.1730	300	300	-
TOTAL 72200 BUILDING INSPECTION		64,644	64,642	(0.00)

74100 PLANNING AND ZONING**EXPENDITURES**

	FY 2011 PROJECTED YEAR ENDING	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	26,136	1.00
GROUP HEALTH/LIFE INSURANCE	51.2100	70	1.00
SOCIAL SECURITY (FICA)	51.2200	1,620	1.00
MEDICARE	51.2300	379	1.00
LICENSES	52.3800	35,000	-
TOTAL 74100 PLANNING & ZONING	35,000	63,206	0.81

74500 CODE ENFORCEMENT**EXPENDITURES**

		FY 2011 PROJECTED YEAR ENDING	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	26,334	32,000	0.22
GROUP HEALTH/LIFE INSURANCE	51.2100	7,501	12,810	0.71
SOCIAL SECURITY (FICA)	51.2200	1,633	1,984	0.22
MEDICARE	51.2300	382	464	0.22
REPAIR & MAINTENANCE-VEHICLE	52.2010	882	900	0.02
REPAIR & MAINTENANCE-BUILDINGS & EQUIPMENT	52.2200	300	300	-
COMMUNICATIONS	52.3200	381	381	-
POSTAGE	52.3210	10	10	-
TRAVEL	52.3500	2,000	1,600	(0.20)
DUES & FEES	52.3600	100	250	1.50
EDUCATION & TRAINING	52.3700	340	750	1.21
GENERAL SUPPLIES & MATERIAL	53.1100	585	600	0.03
OFFICE SUPPLIES	53.1110	-	200	1.00
AMMUNITION AND FIREARMS	53.1140	120	300	1.50
GASOLINE	53.1270	2,207	2,210	0.00
SMALL EQUIPMENT	53.1600		1,546	1.00
UNIFORMS	53.1730	250	250	-
TOTAL 74500 CODE ENFORCEMENT		43,025	56,555	0.31

75100 COUNTY AGENT

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	37,430	0.05	37,430	0.00
SOCIAL SECURITY (FICA)	51.2200	2,321	(0.19)	2,321	0.00
MEDICARE	51.2300	543	1.00	543	0.00
RETIREMENT CONTRIBUTIONS	51.2400	3,848	0.05	3,848	0.00
REPAIR & MAINTENANCE-VEHICLE	52.2010	500	(0.38)	500	-
REPAIR & MAINTENANCE-BUILDING AND EQUIPMENT	52.2200	2,564	1.00	2,600	0.01
RENTAL OF EQUIPMENT & VEHICLES	52.2320	217	1.41	200	(0.08)
COMMUNICATIONS	52.3200	4,267	0.11	4,270	0.00
POSTAGE	52.3210	50	1.00	50	-
TRAVEL	52.3500	4,848	0.01	4,850	0.00
DUES & FEES	52.3600	500	0.22	400	(0.20)
EDUCATION & TRAINING	52.3700	400	0.60	400	-
GENERAL SUPPLIES & MAT	53.1100	2,000	0.08	1,000	(0.50)
OFFICE SUPPLIES	53.1110	2,000	(0.08)	3,000	0.50
JANITORIAL SUPPLIES	53.1120	450	1.00	300	(0.33)
ELECTRICITY (CROSS ROADS)	53.1230	4,064	(0.15)	4,065	0.00
GASOLINE	53.1270	976	0.81	500	(0.49)
CAPITAL OUTLAY-EQUIPMENT	54.2500	4,788	1.00		(1.00)
TOTAL 75100 COUNTY AGENT		71,765	0.13	66,276	(0.08)

75200 ECONOMIC DEVELOPMENT

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
ANNUAL ALLOCATION	57.2100	153,128	(0.44)	181,263	0.18
TOTAL 75200 ECONOMIC DEVELOPMENT		153,128	(0.44)	181,263	0.18

90000 ENTITY ALLOCATIONS

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GEORGIA MOUNTAIN RC-DUES	52.3600	17,977	1.00	18,299	0.02
SOIL AND WATER CONSERVATION	57.1003	10,800	-	10,800	-
4H CLUBS	57.2400	550	(0.28)	550	-
KEEP TOCCOA-STEPHENS COUNTY BEAUTIFUL	57.2600	4,480	0.00	4,480	-
CONTINGENCIES	57.2700	-		215,576	
ANIMAL CONTROL	57.2830	102,584	0.03	103,000	0.00
TOTAL 90000 ENTITY ALLOCATIONS		136,391	0.02	352,705	1.59

GENERAL FUND REVENUE OVER EXPENDITURES
FISCAL YEAR 2011 PROJECTED YEAR END TO FY 2012 ADOPTED BUDGET

	FY 2011 PROJECTED YEAR ENDING	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REVENUES	13,175,614	13,987,030	0.06
EXPENDITURES			
10000 GENERAL GOVERNMENT	947,429	2,496,165	1.63
11100 GOVERNING BODY	123,669	119,073	(0.04)
13200 CHIEF EXECUTIVE	176,501	177,963	0.01
13300 CLERK ADMINISTRATION	71,935	73,385	0.02
14000 ELECTIONS	157,489	135,381	(0.14)
15110 FINANCIAL ADMINISTRATION	96,369	96,262	(0.00)
15120 ACCOUNTING	81,040	80,385	(0.01)
15350 DATA PROCESSING/MIS	-	20,000	1.00
15400 HUMAN RESOURCES	57,567	56,559	(0.02)
15450 TAX COMMISSIONER	299,739	293,656	(0.02)
15500 TAX ASSESSOR	373,455	361,333	(0.03)
15650 GENERAL GOVERNMENT BUILDINGS	363,196	322,914	(0.11)
21000 CLERK OF COURT	377,868	362,537	(0.04)
21500 SUPERIOR COURT	141,045	125,250	(0.11)
22000 DISTRICT ATTORNEY	127,313	128,735	0.01
23000 STATE COURT	119,303	115,044	(0.04)
24000 MAGISTRATE COURT	156,726	155,374	(0.01)
24500 PROBATE COURT	148,378	143,213	(0.03)
26000 JUVENILE COURT	175,365	170,000	(0.03)
28000 INDIGENT DEFENSE	147,196	147,200	0.00
33000 SHERIFF	3,691,854	3,642,190	(0.01)
34500 PROBATION	148,210	126,395	(0.15)
35700 RURAL FIRE PROTECTION	202,759	197,879	(0.02)
37000 CORONER	26,103	26,610	0.02
39000 AIRPORT AUTHORITY	27,500	10,000	(0.64)
39200 EMERGENCY MANAGEMENT AGENCY	81,849	62,627	(0.23)
42000 PUBLIC WORKS	1,257,046	1,264,258	0.01
49500 WELFARE PROGRAMS	75,458	75,480	0.00
51000 SENIOR CENTER	206,636	204,153	(0.01)
51600 HEALTH & HUMAN SERVICES	1,416,178	1,291,747	(0.09)
611000 RECREATION	455,595	453,614	(0.00)
65100 TOCCOA-STEPHENS CO REG LIBRARY	272,000	267,000	(0.02)
72200 BUILDING INSPECTION	64,544	64,642	(0.00)
74100 PLANNING & ZONING	35,000	63,206	0.81
74500 CODE ENFORCEMENT	43,025	56,555	0.31
75100 COUNTY AGENT	71,765	66,276	(0.08)
75200 ECONOMIC DEVELOPMENT	153,128	181,263	0.18
90000 ENTITY ALLOCATIONS	136,391	352,705	1.59
	12,506,725	13,987,030	
TOTAL GENERAL FUND REVENUES OVER EXPENDITURES	668,890	(0)	

45100 SOLID WASTE ENTERPRISE FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SOLID WASTE DISPOSAL	45.3000	49,548	(0.11)	50,000	0.01
CLOSURE/POST CLOSURE CARE	45.6000	76,660	(0.81)	1,080,467	13.09
SALARIES & WAGES	51.1100	131,970	(0.04)	131,825	(0.00)
SALARIES & WAGES-OVERTIME	51.1300	100	1.00		(1.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	23,612	(0.09)	23,079	(0.02)
SOCIAL SECURITY (FICA)	51.2200	8,188	(0.19)	8,173	(0.00)
MEDICARE	51.2300	1,915	1.00	1,911	(0.00)
WORKER'S COMPENSATION	51.2700	15,046	1.00	14,136	(0.06)
PROFESSIONAL SERVICES	52.1200	108	1.00		(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,900	(0.26)	3,900	1.05
REPAIRS & MAINTENANCE-BLDG & EQUIPMENTS	52.2200	5,000	1.00	1,500	(0.70)
RENTAL OF EQUIPMENT & VEHICLES	52.2320	3,480		3,680	0.06
COMMUNICATIONS	52.3200	1,255	(0.10)	1,255	-
POSTAGE	52.3210	45	(0.92)	50	0.11
ADVERTISING	52.3300	30	(0.74)		(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	2,165	(0.52)	2,070	(0.04)
OFFICE SUPPLIES	53.1110	200	(0.52)	200	-
WATER/SEWER	53.1210	1,150	(0.05)	1,150	-
ELECTRICITY	53.1230	3,869	0.02	3,870	0.00
GASOLINE	53.1270	5,270	(0.24)	5,280	0.00
SMALL EQUIPMENT	53.1600			550	1.00
UNIFORMS	53.1730	1,325	(0.13)	1,325	-
TOTAL 45100 SOLID WASTE		332,836	(0.54)	1,334,422	3.01

38000 EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	303,308	(0.01)	304,000	0.00
SALARIES & WAGES-OVERTIME	51.1300	44,000	0.07	41,000	(0.07)
GROUP HEALTH/LIFE INSURANCE	51.2100	93,848	(0.18)	94,272	0.00
SOCIAL SECURITY (FICA)	51.2200	21,533	(0.15)	21,390	(0.01)
MEDICARE	51.2300	5,036	1.00	5,003	(0.01)
WORKER'S COMPENSATION	51.2700	14,459	1.00	14,500	0.00
PROFESSIONAL SERVICES	52.1200	617	(0.28)	600	(0.03)
LEGAL FEES	52.1210	201	12.40	200	(0.00)
TECHNICAL SERVICES	52.1300	100	1.00	3,100	30.00
REPAIRS & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	79,000	1.00	79,000	-
COMMUNICATIONS	52.3200	140,582	0.04	133,054	(0.05)
POSTAGE	52.3210	30	(0.87)	50	0.67
TRAVEL	52.3500	550	(0.12)	600	0.09
DUES AND FEES	52.3600	254	0.20	192	(0.24)
EDUCATION & TRAINING	52.3700	250	(0.87)	500	1.00
LICENSES	52.3800			3,000	
GENERAL SUPPLIES & MATERIAL	53.1100	7,295	1.23	7,200	(0.01)
OFFICE SUPPLIES	53.1110	2,100	(0.36)	2,000	(0.05)
JANITORIAL SUPPLIES	53.1120	750	0.05	750	-
WATER/SEWER	53.1210	200	0.04	200	-
NATURAL GAS	53.1220	1,673	0.05	1,700	0.02
GASOLINE	53.1270	250	0.05	250	-
ELECTRICITY	53.1230	10,161	0.03	10,000	(0.02)
UNIFORMS	53.1730	1,048	16.46	900	1.00
CAPITAL OUTLAY - EQUIPMENT	54.2500	12,025	1.00	-	(1.00)
TOTAL 38000 EMERGENCY COMMUNICATIONS		739,270	(0.02)	723,461	(0.02)

SPLOST V CAPITAL PROJECTS FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
HAYESTONE BRADY INDUSTRIAL PARK	12.1900	902,978	(0.04)	884,918	(0.02)
RECREATION	54.1201	55,000	1.00	325,000	4.91
AIRPORT AUTHORITY TERMINAL/OFFICES	54.1300	120,000	3.47	250,000	1.08
BUILDINGS-FIRE	54.1303	23,390	(0.77)	219,489	8.38
INFRASTRUCTURE-ROADS	54.1401	214,151	5.00	250,000	0.17
SHERIFF VEHICLES	54.2200	99,400	(0.45)		(1.00)
FIRE	54.2500	344	(0.78)		(1.00)
PRINCIPAL - CAPITAL LEASE (Sheriff Vehicle)	58.1200	57,678	1.04	58,913	0.02
INTEREST - CAPITAL LEASE (Sheriff Vehicle)	58.2200	2,548	0.42	1,313	(0.48)
PRINCIPAL - CAPITAL LEASE (Fire Trucks)	58.1201	396,350	5.09	406,696	0.03
INTEREST - CAPITAL LEASE (Fire Trucks)	58.2201	47,287	4.33	36,941	(0.22)
TOTAL SPLOST V		1,919,127	0.35	2,433,272	0.27

SPLOST IV CAPITAL PROJECTS FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
DUES & FEES - BANK	52.3600	279	(0.56)	280	(0.01)
HISTORIC COURTHOUSE	54.1201	19,600	0.68		
PRINCIPAL-OTHER DEBT (JAIL)	58.1300	340,120	(0.00)	340,120	(0.00)
INTEREST-OTHER DEBT (JAIL)	58.2300	160,945	(0.08)	147,789	0.09
TOTAL SPLOST IV		520,944	(0.01)	488,190	0.07

SPLOST II CAPITAL PROJECTS FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
WATER/SEWER	54.1400	-	(1.00)	115,435	(1.00)
TOTAL SPLOST II		<u>-</u>	<u>(1.00)</u>	<u>115,435</u>	<u>(1.00)</u>

SHERIFF STATE ASSET FORFEITURE FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GENERAL	53.1100			368	1.00
TOTAL DRUG TASK FORCE		-		368	1.00

JAIL FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES	51.1100	-	(1.00)	14,560	1.00
SOCIAL SEC (FICA) CNTRIB	51.2200		(1.00)	1,114	1.00
REPAIRS & MAINTENANCE-BLDG & EQUIP	52.2200	20,000	(0.32)	26,362	0.32
CONTRACT LABOR	52.3850	5,500		-	(1.00)
TOTAL JAIL		25,500	(0.78)	42,036	0.65

DRUG REHABILITATION FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
TRAVEL	52.3500	500	1.00		(1.00)
EDUCATION & TRAINING	52.3700	500	(0.67)		(1.00)
GENERAL SUPPLIES	53.1100	2,300	(0.80)		(1.00)
FUND BALANCE	13.4101			20,180	1.00
TOTAL DRUG REHABILITATION		3,300	(0.91)	20,180	5.12

JUVENILE SUPERVISION

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
PROFESSIONAL SERVICES	52.1200	-		204	1.00
TOTAL JUVENILE SUPERVISION		-		204	1.00

HOTEL/MOTEL TAX FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
TRANSFERS TO GENERAL FUND	57.1009	19,720	0.07	16,128	(0.18)
CHAMBER OF COMMERCE	57.2000	19,720	(0.06)	19,128	(0.03)
NORTHEAST GA COMMUNITY CONCERT	57.2015			3,000	
TOTAL HOTEL/MOTEL TAX		39,439	0.00	38,256	(0.03)

JAIL COMMISSARY FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GENERAL SUPPLIES & MATERIALS	53.1100	85,000	0.00	87,125	0.02
TOTAL JAIL COMMISSARY		85,000	0.00	87,125	0.02

CAPITAL PROJECTS

		FY 2011 PROJECTED YEAR ENDING	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
C/O - EQUIPMENT	54.2500	-	600,000	1.00
TOTAL JAIL COMMISSARY		-	600,000	1.00

RESTRICTED REVENUES FUND

		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
JUVENILE SERVICES GRANT	57.2006	7,500	(0.27)	7,500	-
STEPH CO EMS	57.2011	84	(1.00)		
TOTAL RESTRICTED REVENUES		7,584	(0.86)	7,500	(0.01)

LAW LIBRARY

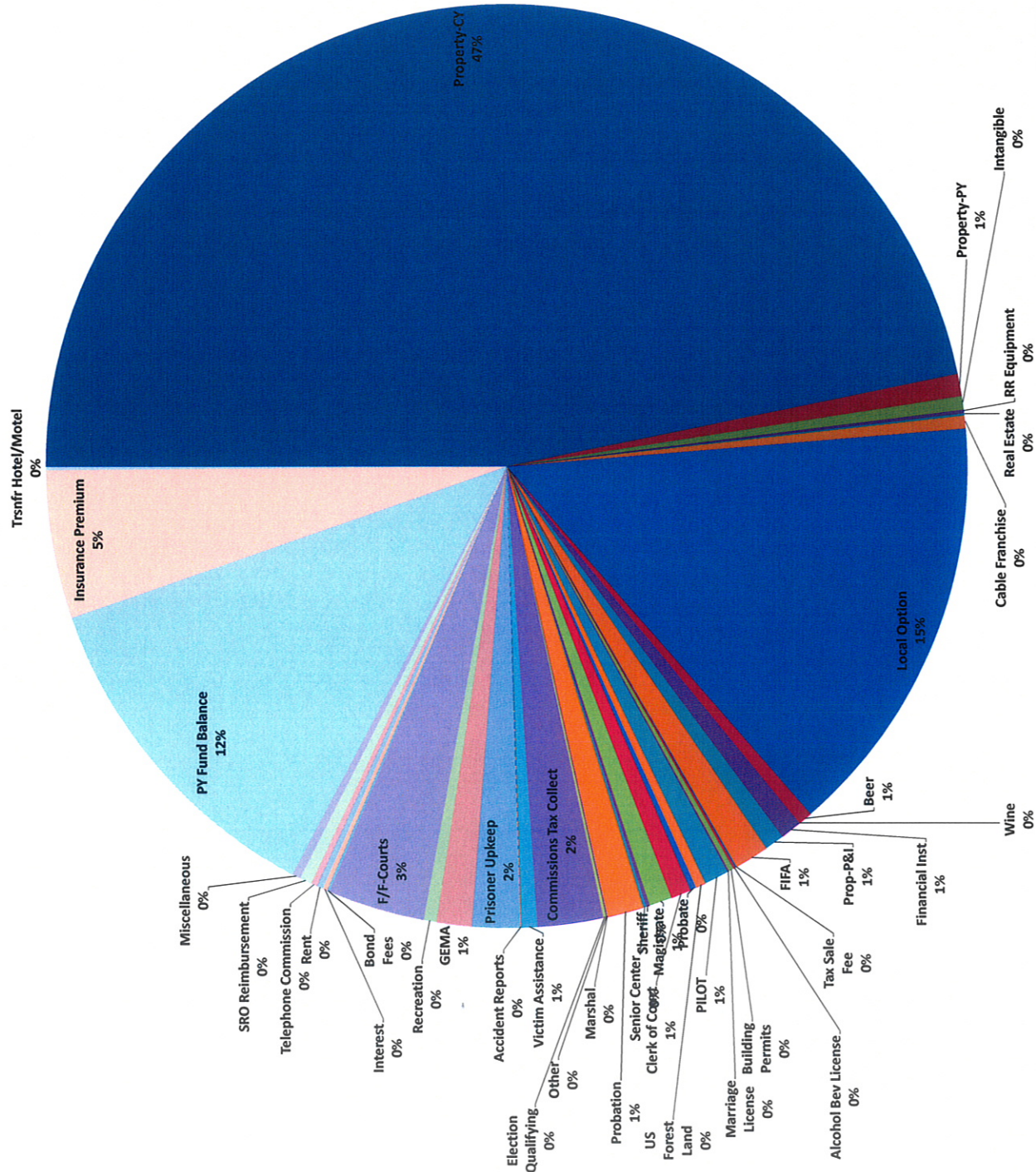
		FY 2011 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2012 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
General Supplies	53.1100	10,000	1.94	20,110	1.01
TOTAL LAW LIBRARY		10,000	1.94	20,110	1.01

**FISCAL YEAR 2012 BUDGET IMPACTS
NOT INCLUDED IN BUDGET**

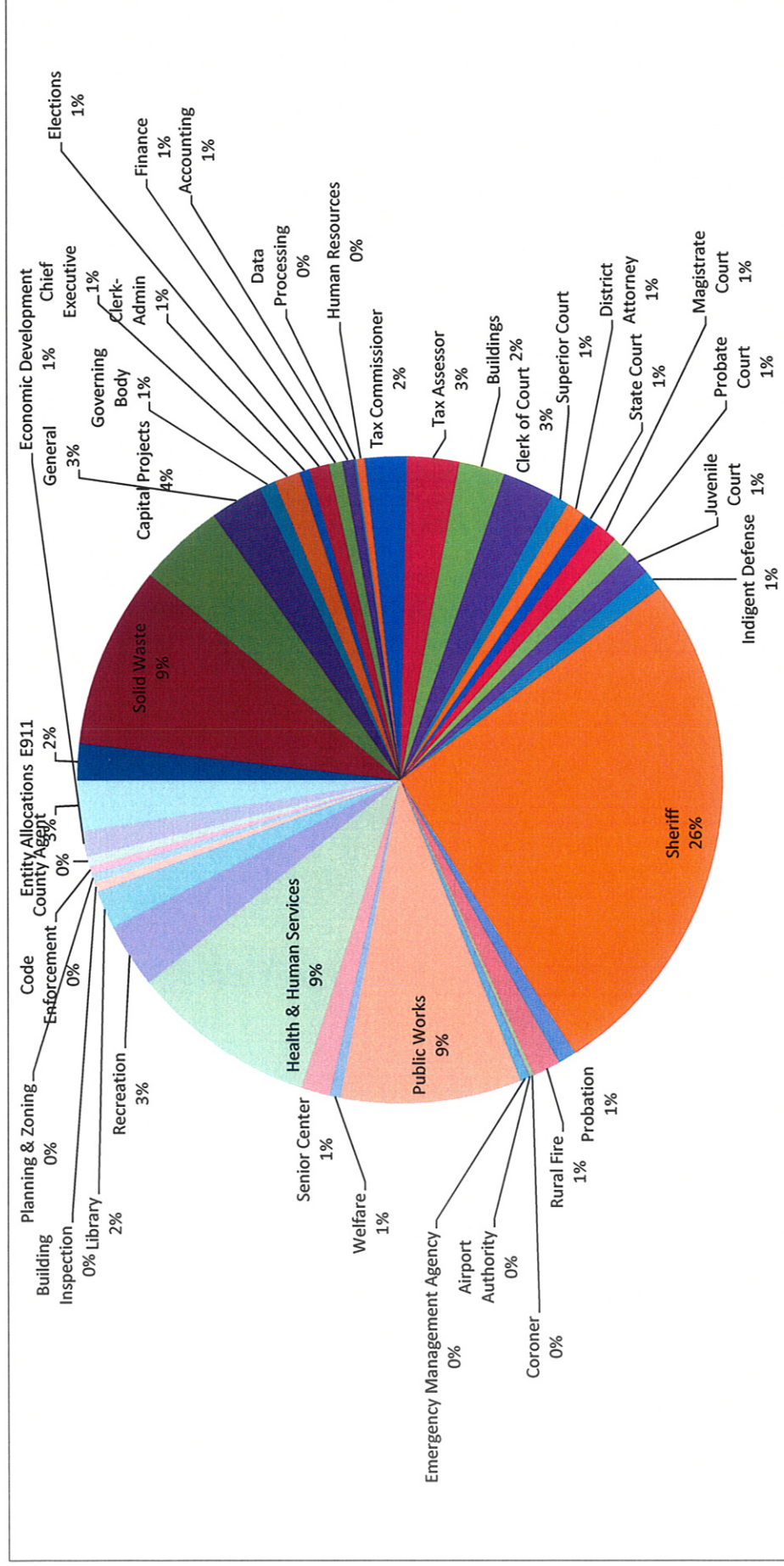
**2012
FULL YEAR INC/(DEC)
IMPACT MILL**

COSTS			
	BEGINNING MILL RATE @ VALUE OF \$608,542	11.32	
Health Insurance Increase - 35.9%	\$	417,297	0.69
1% Cost of Living Increase	\$	55,810	0.09
Digest Penalty - Tax Assessor	\$	25,000	0.04
Contract Labor - Tax Assessor	\$	8,000	0.01
Contract Labor - Buildings & Grounds	\$	34,000	0.06
Salaries & Wages (Attrition)- Sheriff	\$	52,678	0.09
Salaries & Wages OT (Attrition)- Sheriff	\$	16,000	0.03
Benefits (Attrition) - Sheriff	\$	194,778	0.32
Repairs & Maintenance - Vehicle - VFD	\$	53,415	0.09
Training - VFD	\$	11,000	0.02
Operational Requests - VFD	\$	106,448	0.17
New Terminal Operational Requests - Airport Authority	\$	15,000	0.02
Salaries & Wages (3 Vacant) - Public Works	\$	72,072	0.12
Benefits (3 Vacant) - Public Works	\$	38,430	0.06
Professional Services (Engineering) - Public Works	\$	20,000	0.03
Toccoa-Stephens County Library	\$	9,976	0.02
Toccoa-Stephens County Development Authority	\$	218,737	0.36
Soil & Water (Salary Increase)	\$	200	0.00
Keep Toccoa Stephens County Beautiful	\$	6,570	0.01
Stephens County Literacy Foundation	\$	3,000	0.00
Stephens County Historical Society	\$	5,000	0.01
Toccoa-Stephens County Literacy Council	\$	2,500	0.00
\$100 Bonus Year End Plus Benefits	\$	19,000	0.03
Year End Gift Certificate	\$	4,750	0.01
Salaries & Wages (Attrition)- Emergency Communications	\$	29,112	0.05
Benefits (Attrition) - Emergency Communications	\$	5,000	0.01
Other Departmental Reductions (All)	\$	491,296	0.81
	\$	1,915,069	3.15
		14.47	
	ENDING MILL RATE @ VALUE OF \$608,542		

GENERAL FUND FY2012 REVENUES OF \$13,987,030



GENERAL FUND FY2012 EXPENDITURES OF \$13,987,030



STEPHENS COUNTY BOARD OF COMMISSIONERS
FY 2012 BUDGET
SALARIES AND BENEFITS

