

STEPHENS COUNTY
BOARD OF COMMISSIONERS
FISCAL YEAR 2014
ADOPTED BUDGET



Stanley London, Chairman
Dean Scarborough, Vice Chairman
Harold Andrews, Commissioner
Dennis Bell, Commissioner
Debbie Whitlock, Commissioner

Phyllis Ayers, County Administrator
Beth Rider, County Clerk
Brian Ranck, County Attorney

**STEPHENS COUNTY BOARD OF COMMISSIONERS
BUDGET CALENDAR
FISCAL YEAR 2014**

2013 Due Date	Budget Steps	Responsibility
Jan 8	Present Budget Calendar For Review and Adoption.	Budget Officer
Jan 9	Forward Budget Calendar To Department Heads And Officials.	Budget Officer
Feb 11	Budget Comparison Reports For Fiscal Year 2013 To December, Memo Outlining Expectations, And Requested Due Dates Are Distributed To Department Heads And Officials.	Budget Officer
Mar 1	Revenue Estimates Are Completed.	Budget Officer
Mar 15	Expenditure Requests Are Returned To The Budget Officer.	Dept Heads/Officials
Apr 19	Budget Requests Are Summarized, Analyzed and Adjusted. Proposed Budget Is Assembled.	Budget Officer
May 10	Advertise The Submission and Availability Of The Fiscal Year 2014 Budget For Review And Comment.	County Clerk
May 10	Advertise Two Public Hearings Of Proposed Fiscal Year 2014 Budget.	County Clerk
May 13-14	Offsite Budget Review Retreat	Commission/Staff
May 15-17	Discuss Departmentals Budgets With Department Heads and Officials	Commission/Staff
May 28	Proposed Fiscal Year 2014 Budget Is Submitted To The Board Of Commissioners.	Budget Officer
Jun 11	1st Public Hearing On Fiscal Year 2014 Budget Is Held.	Board Of Commission
Jun 11	Prepare Fiscal Year 2014 Budget Ordinance Or Resolution.	County Clerk
Jun 25	2nd Public Hearing On Fiscal Year 2014 Budget Is Held. Fiscal Year 2014 Budget Is Adopted. Budget Ordinance Or Resolution Is Adopted.	Board Of Commission
Jun 28	Distribute Adopted Budgets To Department Heads and Officials.	Budget Officer
Jun 28	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 \$605,936 And A Decrease In The Digest Of 2.32%
- ❖ 4% Uncollected Rate Factored Into Property Taxes
- ❖ Property Tax Revenue Decrease of 4.2%
- ❖ Homeowner's Tax Relief Grant Will Not Be Received And Credit Will Not Be On Tax Bill
- ❖ Local Option Sales Tax To Remain Stable Due To Economic Conditions
- ❖ Current Year Property Tax 55.9% Of Total Operating Revenue
- ❖ Local Option Sales Tax 17.4% Of Total Operating Revenue
- ❖ Insurance Premium Tax 6.5% Of Total Operating Revenue
- ❖ No New Revenue Sources
- ❖ Total Operating Revenues Are Down 2.7%
- ❖ Prior Year Fund Balance Of \$1,164,350 Budgeted For Operations
- ❖ 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 Due To The Elimination Of Stickers
- ❖ Decrease In The Need For Transfer From General Fund From Closure Costs Due To Contractual Closing Taking Place In Fiscal Year 2013

EMERGENCY COMMUNICATION SPECIAL REVENUE FUND

- ❖ Revenues From Fees Remain Stable Due To Economic Conditions
- ❖ Transfer From General Fund Declines Due To Change In Maintenance Agreement

SPLOST V CAPITAL PROJECTS FUND

- ❖ Collections Began July 2008 For A Six Year SPLOST
- ❖ SPLOST Collections To Remain Stable Due To Economic Conditions

SPLOST IV CAPITAL PROJECTS FUND

- ❖ No Revenue Budgeted For Fiscal Year Due To All Project Money Spent In Fiscal Year 2013

SPLOST II CAPITAL PROJECTS FUND

- ❖ Fund Balance Is Used As Projects Will Be Considered In Fiscal Year 2014

CAPITAL PROJECTS FUND

- ❖ Fund Balance And Transfers From General Fund To Fund Capital Projects In Fiscal Year 2014

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

- ❖ All Full Time Employees Will Receive \$300.00 And Part Time \$100.00 As Raises
- ❖ No Christmas Bonus For Employees And Will Be Reviewed Later In The Year
- ❖ Retirement Contributions Remain At 1.5%
- ❖ Securian Non-Vested Forfeiture Account Runs Out Of Funds During Fiscal Year 2014 Requiring An Additional \$30,688 To Be Paid Out Of The General Fund
- ❖ No Furlough Days Built In To Any Department
- ❖ One New Part Time Personnel For Probate Judge Office
- ❖ No Increase In The County Funded Portion For Health Insurance Cost
- ❖ Liability Insurance and Worker's Compensation Estimated at 8% Increase Awaiting Information Provided By ACCG
- ❖ Decrease In Transfer To Solid Waste Due To Construction Closure In Fiscal Year 2013
- ❖ Decrease In Transfer To E911 Due To Change In Maintenance Contracts
- ❖ Increase In Superior Court Due To Death Penalty Case
- ❖ Increase In District Attorney Due To Salary Increase Covered By Grant
- ❖ No Costs Included For New Juvenile Code To Begin January 1, 2014 As Awaiting More Detailed Projections
- ❖ Increase In Jail Due To Full Year Of Debt And Interest Payments For New Jail With Principal Of \$340,120 And Interest Of \$120,288
- ❖ Decrease In Data Processing/MIS Due To Layoff
- ❖ Increase In Coroner Due To Senate Bill 226 Changing Pay Format
- ❖ Decrease In Probation Due To Full Time Employee Cut To Part Time
- ❖ Increase In Maintenance And Shop Due To Moving Position Between Public Works
- ❖ Public Works Funding Will Be Offset By SPLOST V Funds
- ❖ Increase In Planning And Zoning Due To Contracting With Carl Vinson Institute For Assistance In Adopting A Land Use Regulation Zoning Ordinance And GIS1.net For Data Assistance From Employee Layoff
- ❖ Contingencies Of \$250,000 To Cover Any Departmental Shortfall, Fuel and Utility Increases
- ❖ No Significant Increase To Other Agencies That Were Funded Last Fiscal Year
- ❖ Savings In The Election Budget Due To Moving To One Voting Precinct
- ❖ Administrator/Finance Director and EMA/E911 Director Continue As Dual Role
- ❖ Ambulance Agreement Consumer Price Index At 1.8% Increase From Last Year
- ❖ Indigent Health Care Costs Down 5.3% Due To Decrease In Value Of A Mill
- ❖ Humane Shelter/Animal Control At 50% With New Shelter Opening
- ❖ See Tab Seven For Other Items Requested And Not Funded

SOLID WASTE ENTERPRISE FUND

- ❖ Costs For Closure Are Included At \$196,969 To Be Completed Fiscal Year 2014

- ❖ Same Expenditure Explanations As General Fund

EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

- ❖ Same Expenditure Explanations As General Fund
- ❖ Decrease In Cost Due To Change In Maintenance Contracts
- ❖ E911 Director and EMA Director Combined Into One Position

SPLOST V CAPITAL PROJECTS FUND

- ❖ Collections Began July 2008 For A Six Year SPLOST
- ❖ Expenditures Are For Ongoing Projects With 1 Year Left In This SPLOST

SPLOST IV CAPITAL PROJECTS FUND

- ❖ No Expenditures Budgeted For Fiscal Year 2014 Due To All Project Money Spent

SPLOST II CAPITAL PROJECTS FUND

- ❖ Fund Balance Is Used As Projects Will Be Considered In Fiscal Year 2014

CAPITAL PROJECTS FUND

- ❖ Fund Balance And Transfers From General Fund Used For Expenditures In The Capital Projects Fund

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 2013 PROJECTED YEAR ENDING	FY 2014 ADOPTED BUDGET	ADOPTED TO YEAR END INC/(DEC)
GENERAL FUND	12,130,594	12,958,554	0.07
SOLID WASTE ENTERPRISE FUND	834,178	508,759	(0.39)
EMERGENCY COMMUNICATIONS FUND	742,849	718,003	(0.03)
SPLOST V CAPITAL PROJECTS FUND	1,151,719	1,492,777	0.30
SPLOST IV CAPITAL PROJECTS FUND	7	-	(1.00)
SPLOST II CAPITAL PROJECTS FUND	56	113,005	2,001.70
STATE ASSET SEIZED FUND	6,000	6,000	-
JAIL FUND	46,692	52,967	0.13
DRUG REHABILITATION FUND	26,395	117,566	3.45
JUVENILE SUPERVISION FUND	-	250	-
HOTEL/MOTEL TAX FUND	26,553	26,553	-
JAIL COMMISSARY FUND	101,799	101,799	-
CAPITAL PROJECTS FUND	49,239	127,883	1.60
RESTRICTED REVENUES FUND	385,967	319,515	(0.17)
LAW LIBRARY FUND	17,110	17,110	-
	<u>15,519,157</u>	<u>16,560,741</u>	0.07

FISCAL YEAR 2014 PROPOSED

BUDGET

REVENUES

<u>FUND</u>	<u>PAGE</u>
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GENERAL FUND

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REVENUES	Account #				
REAL PROPERTY-CURRENT YEAR	31.1100	6,871,909	(0.05)	6,584,824	(0.04)
REAL PROPERTY-PRIOR YEAR	31.1200	89,962	(0.05)	86,204	(0.04)
INTANGIBLE	31.1340	80,222	0.08	80,222	-
RAILROAD EQUIPMENT TAX	31.1350	15,572	(0.07)	15,572	-
REAL ESTATE TRANSFER	31.1600	10,094	(0.35)	10,094	-
CABLE FRANCHISE FEE	31.1750	49,276	(0.15)	49,276	-
LOCAL OPTION SALES TAX	31.3100	2,048,786	(0.02)	2,048,786	-
BEER TAXES	31.4200	58,296	(0.12)	58,296	-
WINE AND WHISKEY TAXES	31.4210	457	5.40	457	-
FINANCIAL INSTITUTION TAX	31.6300	62,741	(0.12)	62,741	-
REAL PROPERTY P & I	31.9110	46,495	(0.05)	46,495	-
PERSONAL PROPERTY P & I	31.9120	46,818	(0.05)	46,818	-
FIFA	31.9500	149,406	(0.05)	149,406	-
TAX SALE FEES	31.9901	6,012	(0.05)	6,012	-
ALCOHOLIC BEVERAGE LICENSES	32.1100	10,750	0.04	10,750	-
BUILDING PERMITS	32.2100	35,146	(0.45)	35,146	-
MARRIAGE LICENSES	32.2400	5,277	(0.35)	5,277	-
FED GOV GRANT DIRECT OP	33.1110				
FEDERAL GOVERNMENT GRANT-OPERAT	33.1150	29,000	(0.48)		
INDIRECT	33.4150				
DEVELOP AUTH LIEU OF TAX	33.8000	109,668	0.07	85,214	(0.22)
US TREASURY-FOREST LAND	33.8100	48,137	(0.25)	48,137	-
PROBATE JUDGE RECEIPTS	34.1100	56,021	0.46	56,021	-
CLERK OF COURT RECEIPTS	34.1110	98,090	(0.13)	98,090	-
MAGISTRATE COURT RECEIPTS	34.1120	85,512	(0.14)	85,512	-
SHERIFF'S OFFICE RECEIPTS	34.1130	14,681	(0.34)	14,681	-
SENIOR CITIZENS RECEIPTS	34.1140	9,579	(0.36)	9,579	-
PROBATION RECEIPTS	34.1150	138,290	0.10	138,290	-
COUNTY MARSHALL RECEIPTS	34.1180	433	(0.25)	433	-
OTHER RECEIPTS	34.1190	24,513	0.30	24,513	-
ELECTION QUALIFYING FEE	34.1910	1,347	(0.92)	1,500	0.11
COMMISSIONS ON TAX COLLECTION	34.1940	342,205	(0.05)	327,909	(0.04)
INDIGENT DEFENSE REIMBURSEMENT	34.1960				
VICTIMS ASSISTANCE PROGRAM	34.1970	90,699	0.03	93,420	0.03
ACCIDENT REPORTS	34.2120	275	(0.93)	275	-
INMATE MEDICAL FEES	34.2320				
PRISONER UPKEEP REIMBURSEMENT	34.2330	12,408	(0.91)	12,408	-
GEMA ANNUAL PAYMENT	34.2900	17,496	-	17,496	-
DOT ROAD CONTRACTS	34.3300				
RECREATION-ACTIVITY/FACILITY RENTAL	34.7200	5,814	(0.14)	5,814	-
RECREATION	34.7500		(1.00)		
RECREATION-ATHLETIC FEES	34.7501	51,083	0.12	60,083	0.18
RECREATION-PROGRAM FEES	34.7502	14,249	(0.21)	14,249	-
RECREATION-SPECIAL EVENTS	34.7700	3,800	0.03	3,800	-
RECREATION CONCESSIONS	34.7900	13,344	0.56	23,674	0.77
F/F-SUPERIOR COURT	35.1110	133,683	(0.23)	133,683	-
F/F-STATE COURT	35.1120	232,763	0.04	232,763	-
F/F-JUVENILE COURT	35.1160				
BOND FEES SHERIFF	35.1220	11,463	0.53	11,463	-
INTEREST EARNED	36.1000	3,341	(0.32)	3,341	-
RENTS & ROYALTIES	38.1000	33,592	0.08	33,592	-
STATE V A RENT	38.1020				
TELEPHONE COMMISSIONS	38.2000	46,761	1.13	46,761	-
SRO REIMBURSEMENT	38.3020	60,838	0.02	60,838	-
MISCELLANEOUS REVENUES	38.9000	76,780	(0.46)	76,780	-
PRIOR YEAR FUND BALANCE	38.9002	-		1,164,350	
INSURANCE PREMIUM TAX	38.9020	764,232	0.07	764,232	-
TRANSFER FROM HOTEL/MOTEL FUND	39.1001	13,276	(0.26)	13,276	-
TRANSFER IN GRANT FUND	39.1002				
SALE OF ASSETS	39.2100				
PROCEEDS - CAPITAL LEASE	39.3000				
PROCEEDS - RECOV ZONE BONDS	39.3001				
TOTAL REVENUES		12,130,594	(0.06)	12,958,554	0.07

SOLID WASTE ENTERPRISE FUND

		FY 2013	PRIOR YR	FY 2014	PRIOR YR
		PROJECTED	%	ADOPTED	%
		YEAR ENDING	INC/(DEC)	BUDGET	INC/(DEC)
<u>REVENUES</u>					
	<u>Account #</u>				
REIMBURSEMENT-STATE	33.4311	-	(1.00)	-	
REFUSE COLLECTION CHARGES	34.4110	23,387	(0.38)	-	(1.00)
LANDFILL USER FEES	34.4150	4,670	(0.27)	4,670	-
INTEREST INCOME	36.1000	5	1.94	5	-
MISCELLANEOUS REVENUES	38.9000	-		-	
TRANSFERS FROM GENERAL FUND	39.1200	806,116	1.79	504,084	(0.37)
TOTAL REVENUES		834,178	1.47	508,759	(0.39)

EMERGENCY COMMUNICATIONS
SPECIAL REVENUE FUND

REVENUES

	<u>Account #</u>	FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
TELEPHONE CHGS E911 SURCHARGE-LAND	34.4510	189,025	0.10	189,025	-
TELEPHONE CHGS E911 SURCHARGE-WIRE	34.4511	270,077	0.06	270,077	-
INTEREST INCOME	36.1000	2,281	0.07	2,281	-
MISCELLANEOUS REVENUE	38.9000	324	0.10	324	-
TRANSFERS FROM GENERAL FUND	39.1200	281,141	(0.01)	256,295	(0.09)
TOTAL REVENUES		742,849	0.04	718,003	(0.03)

SPLOST V CAPITAL PROJECTS FUND

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
SPLOST V	31.8220	1,137,775	(0.02)	1,137,775	-
PROCEEDS FROM LOAN	31.9901	-	(1.00)	-	-
STATE GRANT-OPERATING DIRECT	33.4110		(1.00)	-	-
INTEREST	36.1000	13,943	(0.50)	13,943	-
PRIOR YEAR FUND BALANCE	38.9002				
OTHER FINANCING SOURCES	39.3500				
PRIOR YEAR FUND BALANCE	38.9002			341,058	
TOTAL REVENUES		<u>1,151,719</u>	(0.05)	<u>1,492,777</u>	0.30

SPLOST IV CAPITAL PROJECTS FUND

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
INTEREST INCOME	36.1000	7	(0.98)	-	(1.00)
FUND BALANCE	38.9002				
TOTAL REVENUES		7	(0.98)	-	(1.00)

SPLOST II COUNTY CAPITAL PROJECTS FUND**REVENUES**INTEREST INCOME
FUND BALANCE**TOTAL REVENUES****Account #**

36.1000

38.9002

**FY 2013
PROJECTED
YEAR ENDING**PRIOR YR
%
INC/(DEC)**FY 2014
ADOPTED
BUDGET**PRIOR YR
%
INC/(DEC)

56

(0.01)

56

-

112,949

56

(0.01)

113,005

2,001.70

STATE ASSET FORFEITURE FUND**REVENUES**

	FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
Account #				
JUVENILE	35.1160			
CONFISCATIONS-CASH	35.1320			
CONFISCATIONS	35.1340	6,000	(0.02)	6,000
INTEREST INCOME	36.1000			-
FUND BALANCE	13.4100			
TOTAL REVENUES	6,000	(0.02)	6,000	-

JAIL FUND

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
MAGISTRATE COURT RECEIPTS	34.1120	1,537	0.01	1,537	-
OTHERS RECEIPTS - CITY OF TOCCOA	34.1190	11,328	(0.07)	11,328	-
F/F-SUPERIOR COURT	35.1110	12,285	(0.01)	12,285	-
F/F-STATE COURT	35.1120	21,535	0.15	21,535	-
F/F-JUVENILE COURT	35.1160	-			
INTEREST INCOME	36.1000	5	(0.20)	5	-
MISCELLANEOUS REVENUE	38.9000	-	(1.00)		
OPERATING TRANSFERS IN	39.1100				
FUND BALANCE	38.9002			6,275	
TOTAL REVENUES		46,692	(0.00)	52,967	0.13

DRUG REHABILITATION FUND**REVENUES**

	FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
Account #				
STATE GRANTS-INDIRECT	33.4150	8,677	99,848	10.51
F/F-SUPERIOR COURT	35.1110	14,975	(0.14)	14,975
F/F-STATE COURT	35.1120	2,723	(0.40)	2,723
INTEREST INCOME	36.1000	20	(0.27)	20
TOTAL REVENUES	26,395	0.20	117,566	3.45

JUVENILE SUPERVISION FUND

		FY 2013	PRIOR YR	FY 2014	PRIOR YR
		PROJECTED	%	ADOPTED	%
		YEAR ENDING	INC/(DEC)	BUDGET	INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
F/F-SUPERIOR COURT	35.1110	-		-	
F/F-STATE COURT	35.1120	-		-	
F/F-JUVENILE COURT	35.1160	-		-	
INTEREST INCOME	36.1000	-		-	
MISCELLANEOUS REVENUE	38.9000	-		-	
FUND BALANCE	38.9002			250	
TOTAL REVENUES		-		250	

HOTEL/MOTEL TAX FUND**REVENUES**

HOTEL/MOTEL TAX

TOTAL REVENUES

Account #
31.4100

FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
26,553	(0.26)	26,553	-
26,553	(0.26)	26,553	-

JAIL COMMISSARY FUND**REVENUES**

OTHER RECEIPTS-INMATES

TOTAL REVENUES

Account #

34.1190

**FY 2013
PROJECTED
YEAR ENDING**

101,799

**PRIOR YR
%
INC/(DEC)**

(0.00)

**FY 2014
ADOPTED
BUDGET**

101,799

**PRIOR YR
%
INC/(DEC)**

-

101,799

(0.00)

101,799

-

CAPITAL PROJECTS FUND

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
INTEREST EARNED	36.1000	659	(0.49)	700	0.06
MISCELLANEOUS REVENUES	38.9000	48,580	(0.28)		(1.00)
FUND BALANCE	38.9002			127,183	
TRANSFERS FROM GENERAL FUND	39.1200		(1.00)		
TOTAL REVENUES		49,239	(0.93)	127,883	1.60

RESTRICTED REVENUES FUND**REVENUES**

	FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
Account #				
CONSOLIDATION STUDY GRANT	33.4110			
BULLET PROOF VEST GRANT	33.4113			
VFD GRANT	33.4114			
COURTHOUSE RESTORATION AUTHORITY	33.4115			
STEPH CO EMERG MEDICAL SVC GRANT	33.4116			
STEPHENS COUNTY RECOVERY ACA-GRANT	33.4117			
ROAD IMPROVEMENTS HOME DEPOT CDBG EIP	33.4118			
TUGALOO CORRIDOR GRANT	33.4119	35,859 (0.01)		(1.00)
CCJC BYRNE GRANT	33.4120			
DOT ROAD PROJECTS	33.4121	309,540	309,540	
HAZARDOUSE MITIGATION PLANNING GRANT	33.4130	468 (0.85)	-	(1.00)
WELLNESS GRANT	33.4151	1,500	1,500	-
SHERIFF'S GRANT	33.4161	30,125 2.29	-	(1.00)
SHERIFF'S GRANT-MUGSHOT	33.4162			
JUVENILE SERVICES GRANT	33.4400	7,500 0.09	7,500	-
OTHER GRANTS	33.4500	975	975	-
JAIL INMATE FUND	34.2900			
TOTAL REVENUES	385,967	5.95	319,515	(0.17)

LAW LIBRARY**REVENUES**

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
	<u>Account #</u>				
INTERGOVERNMENTAL					
FINES AND FORFEITURES	34.1100-1200	17,097	(0.00)	17,097	-
INTEREST INCOME	36.1000	13	(0.03)	13	-
TOTAL REVENUES		<u>17,110</u>	(0.00)	<u>17,110</u>	-

GOVERNMENT WIDE EXPENDITURE SUMMARY

	FY 2013 PROJECTED YEAR ENDING	FY 2014 ADOPTED BUDGET	ADOPTED TO YEAR END INC/(DEC)
GENERAL FUND	13,360,670	12,958,554	(0.03)
SOLID WASTE ENTERPRISE FUND	834,178	508,759	(0.39)
EMERGENCY COMMUNICATIONS FUND	742,849	718,003	(0.03)
SPLOST V CAPITAL PROJECTS FUND	1,173,188	1,492,777	0.27
SPLOST IV CAPITAL PROJECTS FUND	123,783	-	(1.00)
SPLOST II CAPITAL PROJECTS FUND	252	113,005	447.43
SHERIFF STATE ASSET FORFEITURE FUND	51,349	6,000	(0.88)
JAIL FUND	37,386	52,967	0.42
DRUG REHABILITATION FUND	37,386	117,566	2.14
JUVENILE SUPERVISION FUND	250	250	-
HOTEL/MOTEL TAX FUND	26,553	26,553	-
JAIL COMMISSARY FUND	101,799	101,799	-
CAPITAL PROJECTS FUND	290,653	127,883	(0.56)
RESTRICITED REVENUES FUND	91,486	319,515	2.49
LAW LIBRARY FUND	17,110	17,110	-
	<u>16,888,893</u>	<u>16,560,741</u>	(0.02)

STEPHENS COUNTY
FISCAL YEAR 2014 PROPOSED
BUDGET
EXPENDITURES

<u>FUND</u>	<u>PAGE</u>
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10000 GENERAL GOVERNMENT

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
EXPENDITURES					
SALARIES & WAGES	51.1100			44,782	
PROFESSIONAL SERVICES	51.1200				
SALARIES & WAGES-OVERTIME	51.1300				
LEGAL FEES	52.1210				
GROUP HEALTH/LIFE INSURANCE	51.2100		(1.00)		
FICA	51.2200				
RETIREMENT CONTRIBUTIONS	51.2400				
UNEMPLOYMENT INSURANCE	51.2600				
WORKER'S COMPENSATION	51.2700	110,934	0.08	119,809	0.08
PROFESSIONAL SERVICES	52.1200	39,000	(0.17)	39,000	-
CONTRACTED TECHNICAL SERVICES	52.1300				
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-BUILDING	52.2000				
REPAIR & MAINTENANCE-VEHICLE	52.2010		(1.00)		
REPAIR & MAINTENANCE-EQUIPMENT	52.2020				
CLEANING SERVICES	52.2100				
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	9,343	0.38	9,343	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	345	(0.80)	345	-
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	148,838	0.09	160,745	0.08
COMMUNICATIONS	52.3200	35,757	0.05	35,757	-
POSTAGE	52.3210	500	(0.71)	500	-
ADVERTISING	52.3300				
TRAVEL	52.3500				
DUES & FEES	52.3600	1,520	0.55	1,520	-
EDUCATION & TRAINING	52.3700				
CONTRACT LABOR	52.3900				
GENERAL SUPPLIES & MATERIAL	53.1100		(1.00)	-	
GENERAL SUPPLIES & MAT-CENTENNIAL	53.1101				
OFFICE SUPPLIES	53.1110	1,435	(0.55)	1,435	-
CLEANING SUPPLIES	53.1120				
WATER/SEWER	53.1210				
NATURAL GAS	53.1220				
ELECTRICITY	53.1230				
GASOLINE	53.1270				
SOLID WASTE	53.1271				
UNIFORMS	53.1730				
CAPITAL OUTLAY-BUILDINGS ()	54.1300				
CAPITAL OUTLAY-VEHICLES ()	54.2200				
CAPITAL OUTLAY-FURNITURE & FIXTURES ()	54.2300				
CAPITAL OUTLAY-COMPUTERS ()	54.2400				
CAPITAL OUTLAY-EQUIPMENT ()	54.2500				
INDIRECT COSTS ALLOCATIONS	55.1000		(1.00)		
INTERGOVT-TRANSF SOLID W	57.1008				
PAYMENT TO OTHER AGENCIES (5% MONIES)	57.2001	34,895	0.54	35,000	0.00
GRANT-JUVENILE SERVICES	57.2006				
GRANT-SHERIFF	57.2009				
GRANT-WELLNESS PROGRAM	57.2010				
PAYMENTS TO OTHERS	57.3000				
PRINCIPAL-CAPITAL LEASE (CAT EQUIPMENT)	58.1200				
INTEREST-CAPITAL LEASE (CAT EQUIPMENT)	58.2200				
TRANSFER TO SOLID WASTE	58.2400				
TRANSF TO EMERGENCY COMM	58.2600				
TRANSFERS TO SOLID WASTE	61.1000	806,116	1.79	504,084	(0.37)
TRANSFERS TO EMERGENCY COMM	61.1001	281,141	(0.01)	256,295	(0.09)
TRANSFERS TO CAPITAL PROJ	61.1002	-	(1.00)	-	
TOTAL 10000 GENERAL ADMINISTRATION		1,469,824	(0.03)	1,208,615	(0.18)

11100 GOVERNING BODY

EXPENDITURES		FY 2013	PRIOR YR	FY 2014	PRIOR YR
		PROJECTED	%	ADOPTED	%
		YEAR ENDING	INC/(DEC)	BUDGET	INC/(DEC)
SALARIES & WAGES	51.1100	72,268	(0.05)	71,067	(0.02)
GROUP HEALTH/LIFE INSURANCE	51.2100	19,972	2.85	22,640	0.13
SOCIAL SECURITY (FICA)	51.2200	4,481	(0.02)	4,406	(0.02)
MEDICARE	51.2300	1,048	(0.02)	1,030	(0.02)
RETIREMENT CONTRIBUTIONS	51.2400	-		490	
PROFESSIONAL SERVICES	52.1200	523	(0.76)	1,000	0.91
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,000	(0.44)		(1.00)
REPAIR & MAINTENANCE-BLDG/EQUIPMENT	52.2200				
COMMUNICATIONS	52.3200	602	0.80	850	0.41
POSTAGE	52.3210				
ADVERTISING	52.3300	-	(1.00)	900	
TRAVEL	52.3500	6,500	0.49	6,500	-
DUES & FEES	52.3600	4,063	(0.08)	4,600	0.13
EDUCATION & TRAINING	52.3700	6,000	0.40	5,200	(0.13)
GENERAL SUPPLIES & MATERIAL	53.1100	4,100	1.73	3,100	(0.24)
OFFICE SUPPLIES	53.1110	130	0.30		(1.00)
GASOLINE	53.1270	8,993	(0.31)		(1.00)
SMALL EQUIPMENT	53.1600	2,499			(1.00)
TOTAL 11100 GOVERNING BODY		133,178	0.10	121,784	(0.09)

13200 CHIEF EXECUTIVE (ADMINISTRATOR)

		FY 2013 PROJECTED	PRIOR YR %	FY 2014 ADOPTED	PRIOR YR %
		YEAR ENDING	INC/(DEC)	BUDGET	INC/(DEC)
EXPENDITURES					
SALARIES & WAGES	51.1100	50,050	(0.00)	50,000	(0.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	6,403	2.93	6,403	-
SOCIAL SECURITY (FICA)	51.2200	3,103	0.05	3,100	(0.00)
MEDICARE	51.2300	726	0.05	725	(0.00)
RETIREMENT CONTRIBUTIONS	51.2400			345	
PROFESSIONAL SERVICES	52.1200	1,750	3.38	-	(1.00)
LEGAL FEES	52.1210	186,000	1.26	186,000	-
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE - VEHICLE	52.2010	2,000	(0.26)	2,000	-
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	250	(0.43)	250	-
COMMUNICATIONS	52.3200	1,706	(0.34)	1,706	0.00
POSTAGE	52.3210	5	(0.91)	5	-
ADVERTISING	52.3300		(1.00)		
TRAVEL	52.3500	2,700	1.72	2,700	-
DUES & FEES	52.3600	100	(0.89)	100	-
EDUCATION & TRAINING	52.3700	1,575	0.05	1,575	-
LICENSES	52.3800				
GENERAL SUPPLIES	53.1100	500	0.42	500	-
OFFICE SUPPLIES	53.1110	100	(0.70)	100	-
GASOLINE	53.1270	1,305	0.59	1,305	-
TOTAL 13200 CHIEF EXECUTIVE (ADMINISTRATOR)		258,273	0.73	256,814	(0.01)

13300 CLERK-ADMINISTRATION**EXPENDITURES**

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	37,928	0.02	37,822	(0.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	12,810	(0.10)	12,810	(0.00)
SOCIAL SECURITY (FICA)	51.2200	2,352	0.02	2,345	(0.00)
MEDICARE	51.2300	550	0.02	548	(0.00)
RETIREMENT CONTRIBUTIONS	51.2400			261	
PROFESSIONAL SERVICES	52.1200	2,000	(0.20)	2,000	-
LEGAL FEES	52.1210	960	(0.62)	500	(0.48)
TECHNICAL SERVICES	52.1300	5,000	0.32	5,000	-
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	3,564	(0.39)	4,500	0.26
RENTAL OF EQUIPMENT AND VEHICLES	52.2320	70	(0.30)	70	-
COMMUNICATIONS	52.3200	362	(0.28)	362	0.00
POSTAGE	52.3210	125	(0.75)	125	-
ADVERTISING	52.3300	1,592	(0.68)	2,500	0.57
TRAVEL	52.3500	2,300	(0.08)	2,100	(0.09)
DUES & FEES	52.3600	60	(0.40)	45	(0.25)
EDUCATION & TRAINING	52.3700	1,200	(0.52)	1,000	(0.17)
CONTRACT LABOR	52.3900				
GENERAL SUPPLIES & MATERIAL	53.1100	1,100	(0.73)	1,100	-
OFFICE SUPPLIES	53.1110	1,200	(0.20)	1,000	(0.17)
GASOLINE	53.1270		(1.00)		
BOOKS & PERIODICALS	53.1400	50	(0.50)	50	-
SMALL EQUIPMENT	53.1600				
TOTAL 13200 CLERK-ADMINISTRATION		73,222	(0.15)	74,138	0.01

14000 ELECTIONS

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	49,259	(0.13)	49,166	(0.00)
SALARIES-TEMPORARY EMPLOYEES	51.1200	25,912		10,000	(0.61)
SALARIES & WAGES-OVERTIME	51.1300		(1.00)		
GROUP HEALTH/LIFE INSURANCE	51.2100	12,810	(0.55)	12,810	(0.00)
SOCIAL SECURITY (FICA)	51.2200	3,054	(0.15)	3,048	(0.00)
MEDICARE	51.2300	714	(0.15)	713	(0.00)
RETIREMENT CONTRIBUTIONS	51.2400			244	
PROFESSIONAL SERVICES	52.1200	400	(0.73)	320	(0.20)
LEGAL FEES	52.1210	2,490	0.66	1,500	(0.40)
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-BUILDING	52.2000				
REPAIR & MAINTENANCE-EQUIPMENT	52.2020				
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	9,060	(0.24)	8,710	(0.04)
RENTAL OF LAND & BUILDNG	52.2310	2,040	(0.35)		(1.00)
RENTAL OF EQUIPMENT & VEHICLES	52.2320	102	0.46	170	0.67
COMMUNICATIONS	52.3200	1,276	0.03	1,350	0.06
POSTAGE	52.3210	2,188	(0.58)	8,100	2.70
ADVERTISING	52.3300	360	1.40	500	0.39
PRINTING & BINDING	52.3400	1,400	(0.70)	2,000	0.43
TRAVEL	52.3500	1,453	(0.52)	2,600	0.79
DUES & FEES	52.3600	62	(0.48)	100	0.61
EDUCATION & TRAINING	52.3700	400	(0.78)	750	0.88
CONTRACT LABOR	52.3850	1,200	(0.97)	1,200	-
CONTRACT LABOR	52.3900				
GENERAL SUPPLIES & MATERIAL	53.1100	2,500	1.78	1,050	(0.58)
OFFICE SUPPLIES	53.1110	1,300	(0.37)	1,650	0.27
WATER/SEWER	53.1210	189	(0.11)		(1.00)
ELECTRICITY	53.1230	240	-		(1.00)
GASOLINE	53.1270		(1.00)		
BOOKS AND PERIODICALS	53.1400	219	(0.03)	225	0.03
SMALL EQUIPMENT	53.1600	3,719	0.49	-	(1.00)
CAPITAL OUTLAY - BUILDINGS	54.1300				
CAPITAL OUTLAY-COMPUTERS ()	54.2400				
CAPITAL OUTLAY - EQUIPMENT	54.2500				
PAYMENT TO OTHER AGENCIES	57.2001				
TOTAL 14000 REGISTRAR		122,348	(0.31)	106,205	(0.13)

15110 FINANCIAL ADMINISTRATION

		FY 2013	PRIOR YR	FY 2014	PRIOR YR
		PROJECTED	%	ADOPTED	%
		YEAR ENDING	INC/(DEC)	BUDGET	INC/(DEC)
EXPENDITURES					
SALARIES & WAGES	51.1100	50,050	(0.48)	50,000	(0.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	6,403	(0.50)	6,403	-
SOCIAL SECURITY (FICA)	51.2200	3,103	(0.46)	3,100	(0.00)
MEDICARE	51.2300	726	(0.46)	725	(0.00)
RETIREMENT CONTRIBUTIONS	51.2400			345	
PROFESSIONAL SERVICES	52.1200		(1.00)		
LEGAL FEES	52.1210				-
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	1,800	(0.15)	1,800	-
COMMUNICATIONS	52.3200				-
POSTAGE	52.3210	43	(0.37)	43	-
TRAVEL	52.3500	155	1.57	155	-
DUES & FEES	52.3600	1,570	0.09	1,570	-
EDUCATION & TRAINING	52.3700	350	(0.38)	350	-
GENERAL SUPPLIES & MATERIAL	53.1100	200	(0.37)	200	-
OFFICE SUPPLIES	53.1110	640	0.29	640	-
GASOLINE	53.1270				
TOTAL 15110 FINANCIAL ADMINISTRATION		65,040	(0.46)	65,331	0.00

15120 ACCOUNTING

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
EXPENDITURES					
SALARIES & WAGES	51.1100	49,097	(0.01)	51,834	0.06
GROUP HEALTH/LIFE INSURANCE	51.2100	4,682	(0.00)	4,698	0.00
SOCIAL SECURITY (FICA)	51.2200	3,044	0.02	3,214	0.06
MEDICARE	51.2300	712	0.02	752	0.06
RETIREMENT CONTRIBUTIONS	51.2400			358	
PROFESSIONAL SERVICES	52.1200	108			(1.00)
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	3,600	0.55	3,150	(0.13)
RENTAL OF EQUIPMENT & VEHICLES	52.2320				
COMMUNICATIONS	52.3200				
POSTAGE	52.3210	1,400	(0.05)	1,200	(0.14)
TRAVEL	52.3500	662	(0.31)	1,400	1.11
DUES & FEES	52.3600		(1.00)		
EDUCATION & TRAINING	52.3700	500	(0.65)	1,225	1.45
CONTRACT LABOR	52.3850	5,516	(0.73)		(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	600	0.21	550	(0.08)
OFFICE SUPPLIES	53.1110	2,000	0.07	1,800	(0.10)
SMALL EQUIPMENT	53.1600				
GASOLINE	53.1270				
CAPITAL OUTLAY-COMPUTERS	54.2400				
TOTAL 15120 ACCOUNTING		71,922	(0.18)	70,179	(0.02)

15350 DATA PROCESSING/MIS**EXPENDITURES**

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	26,376		0	(1.00)
SALARIES & WAGES-OVERTIME	51.1300	265			(1.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	70		(0)	(1.01)
SOCIAL SECURITY (FICA)	51.2200	1,635		0	(1.00)
MEDICARE	51.2300	382		0	(1.00)
RETIREMENT CONTRIBUTIONS	51.2400			0	
PROFESSIONAL SERVICES	52.1200		(1.00)		
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	50	22.82	-	(1.00)
OFFICE SUPPLIES	53.1110			-	
SMALL EQUIPMENT	53.1600			-	
TOTAL 15350 DATA PROCESSING/MIS		28,780	5.97	0	(1.00)

15400 HUMAN RESOURCES**EXPENDITURES**

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	35,882	0.01	35,776	(0.00)
PROFESSIONAL SERVICES	51.1200				
GROUP HEALTH/LIFE INSURANCE	51.2100	4,628	-	4,628	-
SOCIAL SECURITY (FICA)	51.2200	2,225	0.03	2,218	(0.00)
MEDICARE	51.2300	520	0.03	519	(0.00)
RETIREMENT CONTRIBUTIONS	51.2400			247	
PROFESSIONAL SERVICES	52.1200	1,025	0.08	1,025	-
LEGAL FEES	52.1210	2,125	(0.24)	1,615	(0.24)
TECHNICAL SERVICES	52.1300	1,800	0.65	1,800	-
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	2,400	0.16	2,400	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320				
COMMUNICATIONS	52.3200				
POSTAGE	52.3210	267	0.23	250	(0.06)
ADVERTISING	52.3300	1,511	(0.10)	1,150	(0.24)
TRAVEL	52.3500	1,000	9.85	1,000	-
DUES & FEES	52.3600	378	(0.36)	378	-
EDUCATION & TRAINING	52.3700	1,300	2.95	1,300	-
GENERAL SUPPLIES & MATERIAL	53.1100	10,000	0.78	10,000	-
OFFICE SUPPLIES	53.1110	2,000	(0.28)	1,516	(0.24)
GASOLINE	53.1270				
SMALL EQUIPMENT	53.1600				
TOTAL 15400 HUMAN RESOURCES		67,061	0.10	65,822	(0.02)

15450 TAX COMMISSIONER

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	193,682	0.14	178,005	(0.08)
PROFESSIONAL SERVICES	51.1200				
SALARIES & WAGES-OVERTIME	51.1300	5,717	0.45	6,000	0.05
GROUP HEALTH/LIFE INSURANCE	51.2100	57,879	0.00	59,423	0.03
SOCIAL SECURITY (FICA)	51.2200	12,363	0.24	11,036	(0.11)
MEDICARE	51.2300	2,891	0.24	2,581	(0.11)
RETIREMENT CONTRIBUTIONS	51.2400			1,228	
LEGAL FEES	52.1210	1,080	1.83	1,000	(0.07)
MAINTENANCE CONTRACTS	52.1320				
DISPOSAL	52.2110				
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	24,000	0.08	25,049	0.04
RENTAL OF EQUIPMENT & VEHICLE	52.2320		(1.00)	70	
COMMUNICATIONS	52.3200	3,100	0.02	3,200	0.03
POSTAGE	52.3210	20,000	0.15	22,300	0.12
ADVERTISING	52.3300	7,500	(0.02)	7,500	-
PRINTING AND BINDING	52.3400	6,639	0.30	6,800	0.02
TRAVEL	52.3500	2,400	0.46	2,400	-
DUES & FEES	52.3600	616	0.09	616	-
EDUCATION & TRAINING	52.3700	2,400	0.05	2,400	-
CONTRACT LABOR	52.3850				
GENERAL SUPPLIES & MATERIAL	53.1100	6,945	0.20	6,545	(0.06)
OFFICE SUPPLIES	53.1110	5,800	0.22	5,800	-
CLEANING SUPPLIES	53.1120				
PERIODICALS	53.1400	1,080	0.72	1,080	-
SMALL EQUIPMENT	53.1600	1,000	(0.51)	5,000	4.00
CAPITAL OUTLAY -BUILDINGS	54.1300				
COMPUTERS	54.2400				
CAPITAL OUTLAY-EQUIPMENT	54.2500	-	(1.00)	-	
TOTAL 15450 TAX COMMISSIONER		355,093	0.10	348,033	(0.02)

15500 TAX ASSESSOR

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	198,360	(0.14)	197,724	(0.00)
PROFESSIONAL SERVICES	51.1200				
SALARIES & WAGES-OVERTIME	51.1300				
GROUP HEALTH/LIFE INSURANCE	51.2100	55,224	(0.08)	55,739	0.01
SOCIAL SECURITY (FICA)	51.2200	12,298	(0.10)	12,259	(0.00)
MEDICARE	51.2300	2,876	(0.09)	2,867	(0.00)
RETIREMENT CONTRIBUTIONS	51.2400			1,281	
PROFESSIONAL SERVICES	52.1200				
LEGAL FEES	52.1210	15	(0.98)	200	12.33
MAPPING AND SURVEY FEES	52.1220				
TECHNICAL SERVICES	52.1300	38,500	5.21	29,000	(0.25)
MAINTENANCE CONTRACTS	52.1320				
REAL ESTATE EVALUATION FEE	52.1330				
REPAIR & MAINTENANCE-VEHICLE	52.2010	3,000	(0.16)	3,000	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	19,330	0.29	19,400	0.00
RENTAL OF EQUIPMENT & VEHICLES	52.2320	70		70	-
LIABILITY INSURANCE & BONDING	52.3100				
COMMUNICATIONS	52.3200	4,460	0.07	4,200	(0.06)
POSTAGE	52.3210	10,500	(0.00)	10,500	-
TRAVEL	52.3500	3,200	0.17	1,400	(0.56)
DUES & FEES	52.3600	2,530	3.25	2,330	(0.08)
EDUCATION & TRAINING	52.3700	7,740	0.94	2,050	(0.74)
LICENSES	52.3800	20,000			(1.00)
CONTRACT LABOR	52.3850	20,331	0.57	20,363	0.00
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	(0.24)	1,000	-
OFFICE SUPPLIES	53.1110	2,000	0.06	2,200	0.10
GASOLINE	53.1270	3,500	0.27	3,500	-
BOOKS & PERIODICALS	53.1400	1,982	2.76	1,982	-
SMALL EQUIPMENT	53.1600	500		1,500	2.00
CAPITAL OUTLAY-BUILDINGS	54.1300				
CAPITAL OUTLAY-VEHICLE	54.2200				
CAPITAL OUTLAY-COMPUTERS	54.2400	21,669		1,800	(0.92)
CAPITAL OUTLAY-EQUIPMENT	54.2500				
PAYMENTS TO OTHERS	57.3000	690			(1.00)
TOTAL 15500 TAX ASSESSOR		429,775	0.15	374,365	(0.13)

15650 GENERAL GOVERNMENT BUILDINGS

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
EXPENDITURES					
SALARIES & WAGES	51.1100	84,845	0.20	88,525	0.04
SALARIES & WAGES-OVERTIME	51.1300	1,409	1.76	1,500	0.06
GROUP HEALTH/LIFE INSURANCE	51.2100	15,616	0.07	20,901	0.34
SOCIAL SECURITY (FICA)	51.2200	5,348	0.34	5,582	0.04
MEDICARE	51.2300	1,251	0.31	1,305	0.04
RETIREMENT CONTRIBUTIONS	51.2400		(1.00)	415	
WORKER'S COMPENSATION	51.2700	(56)	(0.56)		(1.00)
PROFESSIONAL SERVICES	52.1200		(1.00)		
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-BUILDING	52.2000				
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,100	(0.78)	1,500	0.36
REPAIR & MAINTENANCE-EQUIPMENT	52.2020				
CLEANING SERVICES	52.2100		(1.00)		
GARBAGE DISPOSAL	52.2110	2,151	0.00	2,151	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	10,000	(0.14)	10,000	-
REPAIR & MAINTENANCE-HISTORIC COURTHOUSE	52.2201	10,000	0.24	10,000	-
REPAIR & MAINTENANCE-GOVERNMENT BUILDING	52.2202	27,176	0.21	21,000	(0.23)
REPAIR & MAINTENANCE-ANNEX BUILDING	52.2203	2,312	(0.48)	2,000	(0.13)
REPAIR & MAINTENANCE-HEALTH DEPT BUILDING	52.2204	1,594	1.36	1,500	(0.06)
REPAIR & MAINTENANCE-OLD ELEM SCHOOL BUILDING	52.2206		(1.00)		
REPAIR & MAINTENANCE-OLD JAIL BUILDING	52.2207		(1.00)	200	
REPAIR & MAINTENANCE-HILL TOP BUILDING	52.2208				
REPAIR & MAINTENANCE-FARMER'S MARKET BUILDING	52.2209	100	1.15	100	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	2,278	(0.87)	2,000	(0.12)
LIABILITY INSURANCE & BONDING	52.3100				
COMMUNICATIONS	52.3200	727	0.03	717	(0.01)
POSTAGE	52.3210	10	0.94		(1.00)
ADVERTISING	52.3300		(1.00)	300	
TRAINING	52.3700		(1.00)		
CONTRACT LABOR	52.3850	212			(1.00)
GENERAL SUPPLIES	53.1100	617	(0.18)	500	(0.19)
OFFICE SUPPLIES	53.1110	156	(0.61)	500	2.21
CLEANING SUPPLIES	53.1120	15,035	0.35	13,000	(0.14)
WATER/SEWER	53.1210	3,700	(0.18)	3,800	0.03
NATURAL GAS	53.1220	20,000	(0.10)	20,000	-
ELECTRICITY	53.1230	83,000	(0.11)	87,000	0.05
GASOLINE	53.1270	3,245	(0.29)	3,000	(0.08)
GARBAGE DISPOSAL	53.1271				
SMALL EQUIPMENT	53.1600	6,298	1.59	2,000	(0.68)
UNIFORMS	53.1730		(1.00)		
CAPITAL OUTLAY - BUILDINGS	54.1300				
CAPITAL OUTLAY - VEHICLES	54.2200				
CAPITAL OUTLAY - EQUIPMENT	54.2500		(1.00)		
TOTAL 15650 GENERAL GOVERNMENT BUILDINGS		298,124	(0.16)	299,496	0.00

21000 CLERK OF COURT

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	245,742	0.11	234,723	(0.04)
PROFESSIONAL SERVICES	51.1200				
SALARIES & WAGES-OVERTIME	51.1300	35			(1.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	56,068	(0.03)	59,314	0.06
SOCIAL SECURITY (FICA)	51.2200	15,238	0.17	14,553	(0.04)
MEDICARE	51.2300	3,564	0.17	3,403	(0.04)
RETIREMENT CONTRIBUTIONS	51.2400			1,499	
EMPLOYEE PHYSICALS	52.1200	80			(1.00)
LEGAL FEES	52.1210				
TECHNICAL SERVICES	52.1300	8,000	0.22	7,500	(0.06)
MAINTENANCE CONTRACTS	52.1320				
REAL ESTATE EVALUATION FEE	52.1330	1,200	(0.33)	1,250	0.04
REPAIR & MAINTENANCE - EQUIPMENT	52.2020				
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	26,868	0.05	23,800	(0.11)
RENTAL OF EQUIPMENT & VEHICLES	52.2320	100			(1.00)
COMMUNICATIONS	52.3200	3,950	0.10	3,850	(0.03)
POSTAGE	52.3210	5,100	0.04	6,000	0.18
ADVERTISING	52.3300	1,000	(0.13)	1,000	-
TRAVEL	52.3500	2,000	(0.34)	2,250	0.13
DUES & FEES	52.3600	1,240	0.32	350	(0.72)
EDUCATION & TRAINING	52.3700	450	0.01	450	-
CONTRACT LABOR	52.3900				
GENERAL SUPPLIES & MATERIAL	53.1100	8,500	0.00	9,500	0.12
OFFICE SUPPLIES	53.1110	9,500	0.02	9,500	-
GASOLINE	53.1270				
BOOKS & PERIODICALS	53.1400	1,000	11.32		(1.00)
SMALL EQUIPMENT	53.1600		(1.00)		
CAPITAL OUTLAY - BUILDINGS	54.1300	6,215			(1.00)
CAPITAL OUTLAY-FURNITURE & FIXTURES	54.2300				
CAPITAL OUTLAY-EQUIPMENT	54.2500				
TOTAL 21000 CLERK OF COURT		395,850	0.09	378,942	(0.04)

21500 SUPERIOR COURT

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	24,454	0.05	24,454	0.00
PROFESSIONAL SERVICES	51.1200				
SOCIAL SECURITY (FICA)	51.2200	1,516	0.05	1,516	0.00
MEDICARE (FICA)	51.2300	355	0.05	355	0.00
SUPERIOR COURT (HABERSHAM)	52.1201	47,400	0.14	42,549	(0.10)
SUPERIOR COURT-(RABUN)	52.1202				
TECHNICAL SERVICES	52.1300	3,672	0.02	7,600	1.07
MAINTENANCE CONTRACTS	52.1320				
COURT REPORTER FEES	52.1340	21,000	7.37		(1.00)
REPAIR & MAINTENANCE-BUILDING	52.2000				
REPAIR & MAINTENANCE-EQUIPMENT	52.2020				
CLEANING SERVICES	52.2100				
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	1,500	1.36	1,500	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	618	(0.11)	618	(0.00)
COMMUNICATIONS	52.3200	3,774	0.04	4,000	0.06
POSTAGE	52.3210	1,500	0.14	2,500	0.67
ADVERTISING	52.3300				
DUES & FEES	52.3600	880	14.49	1,000	0.14
JUROR FEES	52.3610	16,352	(0.39)	125,000	6.64
WITNESS FEES	52.3620	830	0.64	2,000	1.41
BAILIFF FEES	52.3630		(1.00)	45,693	
EDUCATION & TRAINING	52.3700			2,000	
GENERAL SUPPLIES & MATERIAL	53.1100	820	1.77		(1.00)
OFFICE SUPPLIES	53.1110	2,000	0.23	2,700	0.35
BOOKS & PERIODICALS	53.1400				
CAPITAL OUTLAY - COMPUTERS	54.2400				
CAPITAL OUTLAY-EQUIPMENT	54.2500				
TOTAL 21000 SUPERIOR COURT		126,671	0.16	263,484	1.08

22000 DISTRICT ATTORNEY

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	60,061	0.05	64,284	0.07
SALARIES & WAGES	51.1101	34,957	0.02	34,957	-
GROUP HEALTH/LIFE INSURANCE	51.2100	12,226	(0.00)	17,628	0.44
SOCIAL SECURITY (FICA)	51.2200	5,891	0.03	6,153	0.04
MEDICARE	51.2300	1,378	0.03	1,439	0.04
RETIREMENT CONTRIBUTIONS	51.2400	2,636	0.02	5,914	1.24
INVESTIGATOR (HABERSHAM)	52.1201	5,253	(0.03)	6,000	0.14
DUE OTHER COUNTY	52.1202				
LEGAL FEES	52.1210		(1.00)		
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-BUILDING	52.2000				
REPAIR & MAINTENANCE-VEHICLE	52.2010	3,437	0.36	2,500	(0.27)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	223	(0.40)		(1.00)
RENTAL OF EQUIPMENT & VEHICLES	52.2320				
COMMUNICATIONS	52.3200	4,333	0.03	4,300	(0.01)
POSTAGE	52.3210	744	1.82	1,500	1.02
TRAVEL	52.3500	767	(0.55)	1,000	0.30
DUES & FEES	52.3600	240	2.00	500	1.08
WITNESS FEES	52.3620		(1.00)	500	
EDUCATION & TRAINING	52.3700	310	0.66	500	0.61
GENERAL SUPPLIES & MATERIAL	53.1100	4,879	2.53	1,800	(0.63)
OFFICE SUPPLIES	53.1110	1,089	(0.15)	1,500	0.38
GASOLINE	53.1270	592	9.96	800	0.35
BOOKS AND PERIODICALS	53.1400				
SMALL EQUIPMENT	53.1600				
CAPITAL OUTLAY - VEHICLES	54.2200	18,850			(1.00)
CAPITAL OUTLAY - EQUIPMENT	54.2500				
TOTAL 22000 DISTRICT ATTORNEY		157,867	0.19	151,274	(0.04)

23000 STATE COURT

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	60,281	(0.00)	60,281	(0.00)
PROFESSIONAL SERVICES	51.1200				
GROUP HEALTH/LIFE INSURANCE	51.2100	16,155	0.07	16,155	(0.00)
SOCIAL SECURITY (FICA)	51.2200	3,737	0.23	3,737	(0.00)
MEDICARE	51.2300	874	0.24	874	(0.00)
RETIREMENT CONTRIBUTIONS	51.2400				
LEGAL FEES	52.1210	3,827	(0.08)	1,800	(0.53)
TECHNICAL SERVICES	52.1300	18,400	-	18,400	0.00
COURT REPORTER FEES	52.1340	5,532	(0.46)	5,600	0.01
REPAIR & MAINTENANCE-BUILDING	52.2200	1,200	-	1,200	-
TRAVEL	52.3500				
WITNESS FEES	52.3620	1,905	(0.42)	1,000	(0.48)
BAILIFF FEES	52.3630				
CONTRACT LABOR	52.3850				
GENERAL SUPPLIES & MATERIAL	53.1100			-	
OFFICE SUPPLIES	53.1110	469	0.74	124	(0.74)
TOTAL 23000 STATE COURT		112,381	(0.04)	109,172	(0.03)

24000 MAGISTRATE COURT

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	99,824	0.03	99,506	(0.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	25,541	(0.16)	25,541	(0.00)
SOCIAL SECURITY (FICA)	51.2200	6,189	0.15	6,169	(0.00)
MEDICARE	51.2300	1,447	0.15	1,443	(0.00)
RETIREMENT CONTRIBUTIONS	51.2400			549	
LEGAL FEES	52.1210				
COURT REPORT FEES	52.1340				
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-EQUIPMENT	52.2020				
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	1,056	(0.40)	600	(0.43)
COMMUNICATIONS	52.3200	2,664	0.09	1,500	(0.44)
POSTAGE	52.3210	634	(0.53)	800	0.26
TRAVEL	52.3500	2,000		2,000	-
DUES & FEES	52.3600	300	(0.03)	300	-
BAILIFF FEES	52.3630				
EDUCATION & TRAINING	52.3700	795	-	795	-
CONTRACT LABOR	52.3900				
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	0.46	1,000	-
OFFICE SUPPLIES	53.1110	3,261	0.14	2,300	(0.29)
BOOKS & PERIODICALS	53.1400	900	(0.34)	900	-
SMALL EQUIPMENT	53.1600	1,320		1,000	(0.24)
CAPITAL OUTLAY-BUILDINGS	54.1300				
CAPITAL OUTLAY - COMPUTERS	54.2400				
CAPITAL OUTLAY-EQUIPMENT	54.2500	-		-	
TOTAL 24000 MAGISTRATE COURT		146,931	0.01	144,403	(0.02)

24500 PROBATE COURT

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	107,180	0.08	117,775	0.10
PROFESSIONAL SERVICES	51.1200				
SALARIES & WAGES-OVERTIME	51.1300	107			(1.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	21,003	0.00	21,003	-
SOCIAL SECURITY (FICA)	51.2200	6,652	0.14	7,302	0.10
MEDICARE	51.2300	1,556	0.14	1,708	0.10
RETIREMENT CONTRIBUTIONS	51.2400			205	
PROFESSIONAL SERVICES	52.1200				
LEGAL FEES	52.1210		(1.00)	1,600	
TECHNICAL SERVICES	52.1300				
MAINTENANCE CONTRACTS	52.1320				
COURT REPORTER FEES	52.1340			500	
REPAIR & MAINTENANCE - BUILDING AND EQUIPMENT	52.2200	1,452	(0.05)	1,500	0.03
COMMUNICATIONS	52.3200	1,111	0.08	1,200	0.08
POSTAGE	52.3210	688	0.38	700	0.02
ADVERTISEMENT	52.3300				
TRAVEL	52.3500	2,300	0.13	2,425	0.05
DUES & FEES	52.3600	934	0.34	910	(0.03)
EDUCATION & TRAINING	52.3700	300	0.02	300	-
CONTRACT LABOR	52.3850		(1.00)		
GENERAL SUPPLIES & MATERIAL	53.1100	2,000	0.89	2,300	0.15
OFFICE SUPPLIES	53.1110	2,100	(0.07)	2,200	0.05
BOOKS & PERIODICALS	53.1400	1,461	0.28	1,461	-
SMALL EQUIPMENT	53.1600	3,500	0.75		(1.00)
C/O-EQUIPMENT	54.2500	-			
TOTAL 24500 PROBATE COURT		152,343	0.08	163,088	0.07

26000 JUVENILE COURT

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
PROFESSIONAL SERVICES	51.1200				
JUVENILE COURT (HABERSHAM)	52.1201	59,833	(0.02)	59,833	(0.00)
LEGAL FEES	52.1210	93,234	2.13	93,234	-
COURT REPORTER FEES	52.1340	12,623	0.03	12,623	-
ADVERTISING	52.3300	20		20	-
WITNESS FEES	52.3620	25	(0.09)	25	-
BAILIFF FEES	52.3630				
GENERAL SUPPLIES & MATERIALS	53.1100		(1.00)		
PAYMENT TO OTHER AGENCIES (CASA)	57.2001				
TOTAL 26000 JUVENILE COURT		165,735	0.61	165,735	(0.00)

28000 INDIGENT DEFENSE

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
PUBLIC DEFENDER (HABERSHAM)	52.1201	129,310	0.05	129,466	0.00
PUBLIC DEFENDER (RABUN)	52.1202				
TOTAL 28000 INDIGENT DEFENSE		129,310	0.05	129,466	0.00

33000 SHERIFF

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	1,245,177	(0.38)	1,284,888	0.03
PROFESSIONAL SERVICES	51.1200				
SALARIES & WAGES-OVERTIME	51.1300	26,921	0.06	30,000	0.11
GROUP HEALTH/LIFE INSURANCE	51.2100	215,885	(0.45)	230,181	0.07
SOCIAL SECURITY (FICA)	51.2200	78,870	(0.34)	81,523	0.03
MEDICARE	51.2300	18,445	(0.34)	19,066	0.03
RETIREMENT CONTRIBUTIONS	51.2400			8,028	
UNEMPLOYMENT CLAIMS	51.2600	19,800	10.01	2,558	(0.87)
PROFESSIONAL SERVICES	52.1200	5,227	(0.98)	4,800	(0.08)
LEGAL FEES	52.1210	7,016	81.54	3,000	(0.57)
TECHNICAL SERVICES	52.1300	1,119	(0.51)	1,730	0.55
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-BUILDING	52.2000				
REPAIR & MAINTENANCE-VEHICLE	52.2010	165,951	1.01	137,000	(0.17)
DISPOSAL	52.2110		(1.00)		
REPAIRS & MAINTENANCE-EQUIPMENT	52.2020				
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	12,460	(0.16)	19,960	
RENTAL OF LAND & BUILDING	52.2310				
RENTAL OF EQUIPMENT & VEHICLES	53.2320	500	0.85		(1.00)
LIABILITY INSURANCE & BONDING	52.3100				
COMMUNICATIONS	52.3200	18,915	(0.24)	15,500	(0.18)
POSTAGE	52.3210	1,000	(0.07)	1,000	-
ADVERTISING	52.3300	60		1,650	26.50
TRAVEL	52.3500	5,591	(0.13)	5,000	(0.11)
DUES & FEES	52.3600	2,500	0.29	2,500	-
BAILIFF FEES	52.3630	47,660	0.39		(1.00)
EDUCATION & TRAINING	52.3700	3,659	0.39	2,000	(0.45)
CONTRACT LABOR	52.3850				
GENERAL SUPPLIES & MATERIAL	53.1100	14,264	0.36	9,500	(0.33)
OFFICE SUPPLIES	53.1110	9,161	(0.41)	8,350	(0.09)
CLEANING SUPPLIES	53.1120	24	(1.00)		(1.00)
AMMUNITION & FIREARMS	53.1140	5,961	(0.03)	4,710	(0.21)
WATER/SEWER	53.1210		(1.00)		
NATURAL GAS	53.1220		(1.00)		
ELECTRICITY	53.1230		(1.00)		
GASOLINE	53.1270	158,692	0.07	152,000	(0.04)
FOOD & PROVISIONS	53.1300		(1.00)		
BOOKS & PERIODICALS	53.1400	500	(0.72)	1,000	1.00
SMALL EQUIPMENT	53.1600	3,219	(0.38)	3,850	0.20
INMATE CLOTHING	53.1710				
INMATE BEDDING & TOILETRY	53.1720		(1.00)		
UNIFORMS	53.1730	10,737	0.44	8,000	(0.25)
CAPITAL OUTLAY-VEHICLES	54.2200	48,000	2.46		(1.00)
CAPITAL OUTLAY-COMPUTERS	54.2400				
CAPITAL OUTLAY-EQUIPMENT	54.2500				
PAYMENTS TO OTHER AGENCIES	57.2001				
TOTAL 33000 SHERIFF		2,127,314	(0.41)	2,037,794	(0.04)

33260 JAIL

		FY 2013 PROJECTED YEAR ENDING	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	821,761	757,436	(0.08)
PROFESSIONAL SERVICES	51.1200			
SALARIES & WAGES-OVERTIME	51.1300	12,539	15,000	0.20
GROUP HEALTH/LIFE INSURANCE	51.2100	160,704	200,389	0.25
SOCIAL SECURITY (FICA)	51.2200	51,727	46,961	(0.09)
MEDICARE	51.2300	12,097	10,983	(0.09)
RETIREMENT CONTRIBUTIONS	51.2400		5,226	
UNEMPLOYMENT CLAIMS	51.2600			
PROFESSIONAL SERVICES	52.1200	274,493	283,235	0.03
LEGAL FEES	52.1210			
TECHNICAL SERVICES	52.1300	3,500	3,500	-
MAINTENANCE CONTRACTS	52.1320			
REPAIR & MAINTENANCE-BUILDING	52.2000			
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,954		(1.00)
DISPOSAL	52.2110	3,008	2,800	(0.07)
REPAIRS & MAINTENANCE-EQUIPMENT	52.2020			
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	10,827	8,250	(0.24)
RENTAL OF LAND & BUILDING	52.2310			
RENTAL OF EQUIPMENT & VEHICLES	53.2320			
LIABILITY INSURANCE & BONDING	52.3100			
COMMUNICATIONS	52.3200	11,063	13,000	0.18
POSTAGE	52.3210			
ADVERTISING	52.3300	60		(1.00)
TRAVEL	52.3500	100		(1.00)
DUES & FEES	52.3600		200	
BAILIFF FEES	52.3630			
EDUCATION & TRAINING	52.3700	400	2,130	4.33
CONTRACT LABOR	52.3850			
GENERAL SUPPLIES & MATERIAL	53.1100	250	1,000	3.00
OFFICE SUPPLIES	53.1110	7,708	6,000	(0.22)
CLEANING SUPPLIES	53.1120	17,211	17,000	(0.01)
AMMUNITION & FIREARMS	53.1140			
WATER/SEWER	53.1210	45,397	41,000	(0.10)
NATURAL GAS	53.1220	24,373	30,250	0.24
ELECTRICITY	53.1230	80,780	81,000	0.00
GASOLINE	53.1270			
FOOD & PROVISIONS	53.1300	202,545	211,076	0.04
BOOKS & PERIODICALS	53.1400			
SMALL EQUIPMENT	53.1600	4,600	8,600	0.87
INMATE CLOTHING	53.1710			
INMATE BEDDING & TOILETRY	53.1720	2,023	3,000	0.48
UNIFORMS	53.1730	4,811	4,500	(0.06)
CAPITAL OUTLAY-VEHICLES	54.2200			
CAPITAL OUTLAY-COMPUTERS	54.2400			
CAPITAL OUTLAY-EQUIPMENT	54.2500			
PAYMENTS TO OTHER AGENCIES	57.2001			
PRINCIPAL-OTHER DEBT (JAIL)	58.1300	251,447	340,120	0.35
INTEREST-OTHER DEBT (JAIL)	58.2300	98,830	120,288	0.22
TOTAL 33000 SHERIFF		2,104,208	2,212,944	0.05

34500 PROBATION

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	86,411	0.01	70,793	(0.18)
PROFESSIONAL SERVICES	51.1200				
SALARIES & WAGES-OVERTIME	51.1300				
GROUP HEALTH/LIFE INSURANCE	51.2100	20,818	(0.00)	16,190	(0.22)
SOCIAL SECURITY (FICA)	51.2200	5,357	0.04	4,389	(0.18)
MEDICARE	51.2300	1,253	0.03	1,027	(0.18)
RETIREMENT CONTRIBUTIONS	51.2400			383	
PROFESSIONAL SERVICES	52.1200				
LEGAL FEES	52.1210		(1.00)	-	
TECHNICAL SERVICES	52.1300				
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	6,000	0.55	7,000	0.17
COMMUNICATIONS	52.3200	1,502	0.03	1,500	(0.00)
POSTAGE	52.3210	700	0.38	700	-
TRAVEL	52.3500	500	(0.05)	500	-
TRAINING	52.3700	500	1.50	500	-
CONTRACT LABOR	52.3850				
CONTRACT LABOR	52.3900				
GENERAL SUPPLIES & MATERIAL	53.1100	300		700	1.33
OFFICE SUPPLIES	53.1110	1,000	0.08	1,000	-
CAPITAL OUTLAY - EQUIPMENT	54.2500				
INTERGOVERNMENTAL	57.1000				
INTERGOVERNMENTAL	57.2700				
TOTAL 34500 PROBATION		124,341	0.04	104,681	(0.16)

35700 RURAL FIRE PROTECTION

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
RETIREMENT CONTRIBUTIONS	51.2400	15,000	0.07	18,000	0.20
REPAIR & MAINT-VEHICLE	52.2010				
TRAINING	52.3700				
CAPITAL OUTLAY-VEHICLES	54.2200				
BIG SMITH VFD	57.2840	20,000	-	20,000	-
CARNES CREEK VFD	57.2841	20,000	-	20,000	-
EASTANOLLEE VFD	57.2842	20,000	-	20,000	-
MARTIN VFD	57.2843	20,000	-	20,000	-
NEW HOPE VFD	57.2844	20,000	-	20,000	-
SHILOH VFD	57.2845	20,000	-	20,000	-
TATES CREEK VFD	57.2846	20,000	-	20,000	-
CHIEF COUNSEL VFD	57.2847	35,000	0.28	35,000	-
GEORGIA FORESTRY COMM	57.2851	4,879	-	4,912	0.01
TOTAL 35700 RURAL FIRE PROTECTION		194,879	0.05	197,912	0.02

37000 CORONER

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	11,648	0.01	21,031	0.81
GROUP HEALTH/LIFE INSURANCE	51.2100	4,732	(0.00)	4,732	0.00
SOCIAL SECURITY (FICA)	51.2200	722	0.05	1,304	0.81
MEDICARE	51.2300	169	0.05	305	0.81
RETIREMENT CONTRIBUTIONS	51.2400			115	
LEGAL FEES	52.1210				
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,000	0.36	2,000	-
REPAIR & MAINTENANCE-BLDG/EQUIP	52.2200	287		250	(0.13)
COMMUNICATIONS	52.3200	753	0.04	750	(0.00)
POSTAGE	52.3210	50	2.33	150	2.00
TRAVEL	52.3500	600	1.16	600	-
DUES & FEES	52.3600	150	-	225	0.50
EDUCATION & TRAINING	52.3700	1,650	0.01	2,124	0.29
GENERAL SUPPLIES & MATERIAL	53.1100	3,000	3.64	3,000	-
OFFICE SUPPLIES	53.1110	300		300	-
GASOLINE	53.1270	2,651	1.08	1,200	(0.55)
SMALL EQUIPMENT	53.1600	500	(0.61)	400	(0.20)
UNIFORMS	53.1730	500	0.32	500	-
CAPITAL OUTLAY - VEHICLES	54.2200				
CAPITAL OUTLAY - EQUIPMENT	54.2500				
TOTAL 37000 CORONER		29,712	0.19	38,986	0.31

39000 AIRPORT AUTHORITY

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
ANNUAL ALLOCATION	57.2200	10,000	-	10,000	(0.00)
TOTAL 39000 AIRPORT AUTHORITY		10,000	-	10,000	(0.00)

39200 EMERGENCY MANAGEMENT AGENCY

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	25,050	(0.18)	25,000	(0.00)
PROFESSIONAL FEES	51.1200				
SALARIES & WAGES-OVERTIME	51.1300				
GROUP HEALTH/LIFE INSURANCE	51.2100	4,046	(0.07)	4,046	(0.00)
SOCIAL SECURITY (FICA)	51.2200	1,553	(0.11)	1,550	(0.00)
MEDICARE	51.2300	363	(0.11)	363	(0.00)
RETIREMENT CONTRIBUTIONS	51.2400			173	
UNEMPLOYMENT INSURANCE	51.2600	12,100			(1.00)
PROFESSIONAL SERVICES	52.1200				
LEGAL FEES	52.1210		(1.00)	100	
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-BUILDING	52.2000				
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,000	(0.74)	1,000	-
REPAIR & MAINTENANCE-EQUIPMENT	52.2020				
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	900	(0.45)	900	-
RENTAL OF EQUIPMENT & VEHICLE	52.2320				
LIABILITY INSURANCE & BONDING	52.3100				
COMMUNICATIONS	52.3200	140	(0.92)	500	2.57
POSTAGE	52.3210		(1.00)	-	
TRAVEL	52.3500		(1.00)	1,800	
DUES & FEES	52.3600	100	3.00	100	-
EDUCATION & TRAINING	52.3700		(1.00)	900	
LICENSES	52.3800				
GENERAL SUPPLIES & MATERIAL	53.1100		(1.00)	500	
OFFICE SUPPLIES	53.1110		(1.00)	500	
CLEANING SUPPLIES	53.1120		(1.00)	300	
WATER/SEWER	53.1210	100	0.45	100	-
NATURAL GAS	53.1220	670	1.43	700	0.04
ELECTRICITY	53.1230	5,400	0.19	5,400	-
GASOLINE	53.1270	2,000	(0.20)	2,000	-
SMALL EQUIPMENT	53.1600		(1.00)	600	
UNIFORMS	53.1730				
CAPITAL OUTLAY-BUILDINGS	54.1300				
CAPITAL OUTLAY-COMPUTERS	54.2400				
CAPITAL OUTLAY-EQUIPMENT	54.2500		(1.00)		
CHAMBER OF COMMERCE	57.2000				
TOTAL 39200 EMERGENCY MANAGEMENT AGENCY		53,423	(0.09)	46,531	(0.13)

42000 PUBLIC WORKS

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	324,482	(0.33)	283,247	(0.13)
PROFESSIONAL SERVICES	51.1200				
SALARIES & WAGES-OVERTIME	51.1300	4,421	(0.48)	2,750	(0.38)
GROUP HEALTH/LIFE INSURANCE	51.2100	76,098	(0.37)	72,007	(0.05)
SOCIAL SECURITY (FICA)	51.2200	20,392	(0.30)	17,561	(0.14)
MEDICARE	51.2300	4,769	(0.31)	4,107	(0.14)
RETIREMENT CONTRIBUTIONS	51.2400			1,954	
PROFESSIONAL AND TECHNICAL SERVICES	52.1000				
PROFESSIONAL SERVICES	52.1200	100	(0.96)	3,000	29.00
LEGAL FEES	52.1210	1,300	(0.52)	1,000	(0.23)
TECHNICAL SERVICES	52.1300		(1.00)		
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-BUILDING	52.2000				
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,500	(1.02)	2,500	0.67
TIRES & TUBES	52.2012	18,897		15,000	(0.21)
REPAIRS & MAINTENANCE-EQUIPMENT	52.2020				
REPAIRS & MAINTENANCE-BUILDING & EQUIPMENT	52.2200		(1.00)		
REPAIRS & MAINTENANCE-EQUIPMENT	52.2240	83,352		30,000	(0.64)
RENTAL OF EQUIPMENT & VEHICLES	52.2320		(1.00)		
COMMUNICATIONS	52.3200	1,364	(0.78)	1,364	(0.00)
POSTAGE	52.3210	50	31.68	50	-
ADVERTISING	52.3300	120		200	0.67
TRAVEL	52.3500	3,500	1.00	3,500	-
DUES & FEES	52.3600	222	0.49	200	(0.10)
EDUCATION & TRAINING	52.3700	1,735	(0.06)	4,300	1.48
CONTRACT LABOR	52.3850	12,961			(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	1,708	(0.88)	-	(1.00)
OFFICE SUPPLIES	53.1110	1,200	(0.46)	500	(0.58)
CLEANING SUPPLIES	53.1120				
ROAD/BRIDGE SUPPLIES & MATERIAL	53.1130	150,000	0.42	-	(1.00)
ROAD/BRIDGE SUPPLIES & MATERIAL-SIGNS	53.1131				
WATER/SEWER	53.1210		(1.00)		
NATURAL GAS	53.1220		(1.00)		
ELECTRICITY	53.1230		(1.00)		
GASOLINE	53.1270	68,119	0.04	70,000	
BOOKS & PERIODICALS	53.1400	23	-		(1.00)
SMALL EQUIPMENT	53.1600	1,500	(0.94)	-	(1.00)
UNIFORMS	53.1730	6,378	(0.34)	-	(1.00)
CAPITAL OUTLAY-SITES	54.1100				
CAPITAL OUTLAY-BUILDINGS	54.1300				
CAPITAL OUTLAY-VEHICLES	54.2200				
CAPITAL OUTLAY-EQUIPMENT	54.2500	8,220	0.53		(1.00)
PAYMENTS TO OTHERS	57.3000				
PRINCIPAL-CAPITAL LEASE (CAT EQUIP)	58.1200	35,353	0.04	23,790	
INTEREST-CAPITAL LEASE (CAT EQUIP)	58.2200	3,053	(0.32)	1,620	
TOTAL 42000 PUBLIC WORKS		830,818	(0.14)	538,651	(0.35)

49000 MAINTENANCE & SHOP

		FY 2013 PROJECTED YEAR ENDING	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	146,546	187,034	0.28
SALARIES & WAGES-OVERTIME	51.1300	4,433	1,400	(0.68)
GROUP HEALTH/LIFE INSURANCE	51.2100	49,877	74,904	0.50
SOCIAL SECURITY (FICA)	51.2200	9,086	11,596	0.28
MEDICARE	51.2300	2,125	2,712	0.28
RETIREMENT CONTRIBUTIONS	51.2400		1,291	
PROFESSIONAL SERVICES	52.1200	240		(1.00)
TECHNICAL SERVICES	52.1300		1,000	
REPAIR & MAINTENANCE-VEHICLE	52.2010	3,005	3,000	(0.00)
REPAIR & MAINTENANCE-PARTS ROOM	52.2011	15,728	12,000	(0.24)
REPAIRS & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	33,456	31,500	(0.06)
RENTAL OF EQUIPMENT & VEHICLES	52.2320			
COMMUNICATIONS	52.3200	3,000	3,000	
TRAVEL	52.3500	456	750	0.64
EDUCATION & TRAINING	52.3700		1,250	
CONTRACT LABOR	52.3850	9,119		(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100		200	
OFFICE SUPPLIES	53.1110	1,000	2,200	
WATER/SEWER	53.1210	431	500	0.16
NATURAL GAS	53.1220	1,689	1,700	0.01
ELECTRICITY	53.1230	4,588	4,600	0.00
BULK OIL	53.1250	15,223	17,000	0.12
GASOLINE	53.1270	26,000	26,000	-
SMALL EQUIPMENT	53.1600	7,000		(1.00)
UNIFORMS	53.1730	2,515	-	(1.00)
C/O - BUILDINGS	54.1300			
REPAIR & MAINTENANCE SERVICE CHARGE	55.1000	(142,950)	(143,000)	0.00
TOTAL 49000 MAINTENANCE & SHOP		192,567	240,636	0.25

49500 WELFARE PROGRAMS

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	17,204	0.06	17,200	(0.00)
EDUCATION & TRAINING	52.3700				
VITAL STATISTICS	55.3720				
CHILD WELFARE	55.3760	10,093	(0.18)	10,100	0.00
DEPARTMENT OF FAMILY & CHILD SERVICES	55.3761	11,630	(0.53)	11,700	0.01
PAUPER BURIALS	55.3780	9,000	0.09	9,000	-
9TH DISTRICT OPPORTUNITY	55.3800				
GENRAL ASSISTANCE	55.3830	5,764	(0.54)	5,764	(0.00)
TOTAL 49500 WELFARE PROGRAMS		53,692	(0.28)	53,764	0.00

51000 SENIOR CENTER

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	90,504	(0.07)	90,080	(0.00)
SALARIES & WAGES-OVERTIME	51.1300				
GROUP HEALTH/LIFE INSURANCE	51.2100	21,638	(0.10)	17,080	(0.21)
SOCIAL SECURITY (FICA)	51.2200	5,611	(0.02)	5,585	(0.00)
MEDICARE	51.2300	1,312	(0.02)	1,306	(0.00)
RETIREMENT CONTRIBUTIONS	51.2400			622	
UNEMPLOYMENT INSURANCE	51.2600	2,893			(1.00)
PROFESSIONAL SERVICES	52.1200	1,100	0.03	1,100	-
TECHNICAL SERVICES	52.1300	1,747	(0.07)	2,028	0.16
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-BUILDING	52.2000				
REPAIR & MAINTENANCE-VEHICLE	52.2010	3,100	(0.33)	2,500	(0.19)
REPAIRS & MAINTENANCE-EQUIPMENT	52.2020				
DISPOSAL	52.2110	1,154	-	1,154	-
REPAIRS & MAINTENANCE-BUILDINGS AND EQUIPMENT	52.2200	4,048	0.24	4,051	0.00
REPAIRS & MAINTENANCE-EQUIPMENT	52.2210				
COMMUNICATIONS	52.3200	3,462	0.04	3,432	(0.01)
POSTAGE	52.3210			100	
TRAVEL	52.3500				
DUES & FEES	52.3600				
EDUCATION & TRAINING	52.3700		(1.00)	140	
CONTRACT LABOR	52.3900				
GENERAL SUPPLIES & MATERIAL	53.1100	1,600	0.47	1,600	-
OFFICE SUPPLIES	53.1110	640	0.06	640	-
CLEANING SUPPLIES	53.1120			100	
WATER/SEWER	53.1210	2,046	(0.32)	2,200	0.08
NATURAL GAS	53.1220	6,867	0.25	6,900	0.00
ELECTRICITY	53.1230	9,382	0.12	9,400	0.00
GASOLINE	53.1270	4,984	(0.07)	5,000	0.00
SOLID WASTE	53.1271				
FOOD & PROVISIONS	53.1300	48,000	0.02	48,000	-
BOOKS & PERIODICALS	53.1400				
SMALL EQUIPMENT	53.1600	1,000		1,000	-
CAPITAL OUTLAY-VEHICLES ()	54.2200				
CAPITAL OUTLAY-EQUIPMENT ()	54.2500				
TOTAL 51000 SENIOR CENTER		211,090	(0.02)	204,017	(0.03)

51600 HEALTH & HUMAN SERVICES

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REPAIR & MAINTENANCE-VEHICLE (AMBULANCE)	52.2010	26,719	0.28	27,000	0.01
GASOLINE (AMBULANCE)	53.1270	46,976	(0.06)	47,000	0.00
CAPITAL OULAY-VEHICLES (AMBULANCE)	54.2200				
HEALTH DEPARTMENT	57.2011	100,782	-	100,782	-
MENTAL HEALTH	57.2012	4,750	-	4,750	0.00
INDIGENT HEALTH CARE	57.2013	458,771	(0.03)	434,234	(0.05)
AMBULANCE SERVICE	57.2014	636,746	0.03	648,208	0.02
CAPITAL LEASE-PRINCIPAL	58.1200	24,361	0.04	25,353	
CAPITAL LEASE-INTEREST	58.2200	2,688	(0.27)	1,697	
TOTAL 51600 HEALTH & HUMAN SERVICES		1,301,794	0.01	1,289,023	(0.01)

611000 RECREATION

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	182,691	(0.14)	206,930	0.13
PROFESSIONAL SERVICES	51.1200				
SALARIES & WAGES-OVERTIME	51.1300				
GROUP HEALTH/LIFE INSURANCE	51.2100	32,080	(0.33)	34,430	0.07
SOCIAL SECURITY (FICA)	51.2200	11,327	(0.08)	12,830	0.13
MEDICARE	51.2300	2,649	(0.09)	3,000	0.13
RETIREMENT CONTRIBUTIONS	51.2400			1,428	
UNEMPLOYMENT INSURANCE	51.2600	2,893			(1.00)
PROFESSIONAL SERVICES	52.1200	112		500	3.46
LEGAL FEES	52.1210		(1.00)	500	
CONTRACTED TECHNICAL SERVICES	52.1300	26,925	0.44	22,000	(0.18)
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-BUILDING	52.2000				
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,457	(0.72)	1,500	0.03
REPAIR & MAINTENANCE-EQUIPMENT	52.2020				
GARBAGE DISPOSAL	52.2110	1,154	-	1,154	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	9,765	0.44	9,400	(0.04)
REPAIR & MAINTENANCE-EQUIPMENT	52.2210				
RENTAL OF EQUIP & VEHICLE	52.2320	70			(1.00)
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	2,563	0.05	2,565	0.00
COMMUNICATIONS	52.3200	4,601	0.13	4,700	0.02
POSTAGE	52.3210	112	0.40	150	0.34
ADVERTISING	52.3300			500	
TRAVEL	52.3500			550	
DUES & FEES	52.3600	1,450	0.23	1,450	-
EDUCATION & TRAINING	52.3700	500	1.94	500	-
CONTRACT LABOR	52.3850	20,951			(1.00)
CONTRACT LABOR	52.3900				
GENERAL SUPPLIES & MATERIAL	53.1100	51,725	0.12	51,750	0.00
OFFICE SUPPLIES	53.1110	928	0.12	1,100	0.19
CLEANING SUPPLIES	53.1120	3,185	1.01	3,900	0.22
WATER/SEWER	53.1210	1,692	(0.60)	2,000	0.18
NATURAL GAS	53.1220	14,124	0.45	14,500	0.03
ELECTRICITY	53.1230	44,728	(0.02)	45,027	0.01
GASOLINE	53.1270	7,395	(0.06)	8,000	0.08
SOLID WASTE	53.1271				
BOOKS & PERIODICALS	53.1400		(1.00)	50	
SMALL EQUIPMENT	53.1600	2,000		2,000	0.00
UNIFORMS	53.1730	1,137	(0.16)	-	(1.00)
CAPITAL OUTLAY-SITES	54.1100				
CAPITAL OUTLAY-SITES	54.1200				
CAPITAL OUTLAY-BUILDING	54.1300				
CAPITAL OUTLAY-VEHICLES	54.2200				
CAPITAL OUTLAY-EQUIPMENT	54.2500		(1.00)		
TOTAL 61100 RECREATION		428,217	(0.02)	432,415	0.01

65100 TOCCOA-STEPHENS CO REG LIBRARY

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
ANNUAL ALLOCATION	57.2900	267,000	-	267,000	-
TOTAL 65100 TOCCOA-STEPHENS CO REG LIBRARY		267,000	-	267,000	-

72200 BUILDING INSPECTION

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
EXPENDITURES					
SALARIES & WAGES	51.1100	40,554	0.02	40,448	(0.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	12,807	0.00	12,807	-
SOCIAL SECURITY (FICA)	51.2200	2,514	0.09	2,508	(0.00)
MEDICARE	51.2300	588	0.09	586	(0.00)
RETIREMENT CONTRIBUTIONS	51.2400			279	
EMPLOYEE PHYSICALS	52.1200	231			(1.00)
LEGAL FEES	52.1210		(1.00)		
TECHNICAL SERVICES	52.1300				
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-VEHICLE	52.2010	603	(0.77)	100	(0.83)
REPAIR & MAINTENANCE-BUILDINGS & EQUIPMENT	52.2200		(1.00)	200	
COMMUNICATIONS	52.3200	345	0.07	348	0.01
POSTAGE	52.3210	2	(0.71)	2	0.11
ADVERTISING	52.3300				
TRAVEL	52.3500	1,900	0.07	1,238	(0.35)
DUES & FEES	52.3600	522	-	500	(0.04)
EDUCATION & TRAINING	52.3700	1,300	0.98	1,543	0.19
GENERAL SUPPLIES & MATERIAL	53.1100	200	(0.79)	200	-
OFFICE SUPPLIES	53.1110	500	(0.15)	500	-
GASOLINE	53.1270	2,559	(0.00)	2,500	(0.02)
SMALL EQUIPMENT	53.1600	575		800	0.39
UNIFORMS	53.1730	200	(0.33)	300	0.50
CAPITAL OUTLAY-COMPUTERS	54.2400				
CAPITAL OUTLAY-EQUIPMENT	54.2500				
TOTAL 72200 BUILDING INSPECTION		65,399	(0.01)	64,859	(0.01)

74100 PLANNING AND ZONING**EXPENDITURES**

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100		(1.00)		
GROUP HEALTH/LIFE INSURANCE	51.2100		(1.00)		
SOCIAL SECURITY (FICA)	51.2200		(1.00)		
MEDICARE (FICA)	51.2300		(1.00)		
TECHNICAL SERVICES	52.1300	10,000		60,000	5.00
REPAIR & MAINT-BLDG/EQUIP	52.2200		(1.00)		
EDUCATION & TRAINING	52.3700	380		-	(1.00)
LICENSES	52.3800	6,000	(0.83)		(1.00)
TOTAL 74100 PLANNING & ZONING		16,380	(0.74)	60,000	2.66

74500 CODE ENFORCEMENT

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
EXPENDITURES					
SALARIES & WAGES	51.1100	32,746	0.11	32,640	(0.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	12,810	0.00	12,810	-
SOCIAL SECURITY (FICA)	51.2200	2,030	0.21	2,024	(0.00)
MEDICARE	51.2300	475	0.21	473	(0.00)
RETIREMENT CONTRIBUTIONS	51.2400			225	
PROFESSIONAL SERVICES	52.1200				
LEGAL FEES	52.1210	1,500		500	(0.67)
TECHNICAL SERVICES	52.1300	592			(1.00)
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-VEHICLE	52.2010	7,573	2.29	2,000	(0.74)
REPAIR & MAINTENANCE-BUILDINGS & EQUIPMENT	52.2200		(1.00)		
COMMUNICATIONS	52.3200	380	0.06	380	(0.00)
POSTAGE	52.3210	150	0.55	500	2.33
TRAVEL	52.3500	1,780	0.08	1,000	(0.44)
DUES & FEES	52.3600	100	-	100	-
EDUCATION & TRAINING	52.3700	620	(0.02)	2,000	2.23
GENERAL SUPPLIES & MATERIAL	53.1100	100	1.66	100	-
OFFICE SUPPLIES	53.1110	400	0.43	1,000	1.50
AMMUNITION AND FIREARMS	53.1140	400		200	(0.50)
GASOLINE	53.1270	2,210	(0.41)	3,010	0.36
SMALL EQUIPMENT	53.1600	687	(0.55)		(1.00)
UNIFORMS	53.1730	350	0.67	100	(0.71)
CAPITAL OUTLAY-VEHICLE	54.2200				
CAPITAL OUTLAY-COMPUTERS	54.2400				
CAPITAL OUTLAY-EQUIPMENT	54.2500				
TOTAL 74500 CODE ENFORCEMENT		64,903	0.17	59,062	(0.09)

75100 COUNTY AGENT

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	36,521	(0.02)	38,179	0.05
SOCIAL SECURITY (FICA)	51.2200	2,264	0.03	2,367	0.05
MEDICARE	51.2300	530	0.04	554	0.05
RETIREMENT CONTRIBUTIONS	51.2400	4,060	0.08	4,688	0.15
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-BUILDING	52.2000				
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,863	3.45	1,000	(0.65)
REPAIRS & MAINTENANCE-EQUIPMENT	52.2020				
CLEANING	52.2100		(1.00)		
REPAIR & MAINTENANCE-BUILDING AND EQUIPMENT	52.2200	2,600	0.74	2,600	-
REPAIR & MAINTENANCE - EQUIPMENT	52.2210				
RENTAL OF EQUIPMENT & VEHICLES	52.2320	108	0.20	108	-
COMMUNICATIONS	52.3200	4,350	0.01	4,350	(0.00)
POSTAGE	52.3210	50	2.77	50	-
TRAVEL	52.3500	4,300	0.00	5,700	0.33
DUES & FEES	52.3600	400	0.48	400	-
EDUCATION & TRAINING	52.3700	600	3.62	600	-
GENERAL SUPPLIES & MAT	53.1100	208	0.67	250	0.20
OFFICE SUPPLIES	53.1110	2,760	0.14	2,120	(0.23)
JANITORIAL SUPPLIES	53.1120			150	
NATURAL GAS (CROSS ROADS)	53.1220				
ELECTRICITY (CROSS ROADS)	53.1230	4,148	0.10	4,000	(0.04)
GASOLINE	53.1270	2,798	(0.04)	2,600	(0.07)
SMALL EQUIPMENT	53.1600			350	
SITE IMPROVEMENTS	54.1200		(1.00)		
CAPITAL OUTLAY-EQUIPMENT	54.2500				
4H CLUBS	57.2400				
TOTAL 75100 COUNTY AGENT		68,559	0.02	70,066	0.02

75200 ECONOMIC DEVELOPMENT

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
CHAMBER OF COMMERCE	57.2000				
ANNUAL ALLOCATION - SCDA	57.2100	181,263	-	50,000	(0.72)
ANNUAL ALLOCATION - JDA	57.2110	1,500	(0.50)	1,500	-
TOTAL 75200 ECONOMIC DEVELOPMENT		182,763	(0.01)	51,500	(0.72)

90000 ENTITY ALLOCATIONS

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GEORGIA MOUNTAIN RC-DUES	52.3600	19,452	0.06	19,452	-
SOIL AND WATER CONSERVATION	57.1003	10,800	-	10,800	-
GEORGIA MOUNTAIN RC-DUES	57.2300				
4H CLUBS	57.2400	500	(0.41)	500	-
NATIONAL GUARD	57.2500				
KEEP TOCCOA-STEPHENS COUNTY BEAUTIFUL	57.2600	5,000	0.12	4,611	(0.08)
CONTINGENCIES	57.2700			250,000	
CIVIL DEFENSE RESCUE UNIT	57.2810	5,000		5,000	(0.00)
CIVIL AIR PATROL	57.2820				
HUMANE SHELTER/ANIMAL CONTROL	57.2830	233,134	1.82	192,000	(0.18)
STEPHENS EDUCATION LITERACY FOUNDATION	57.2890				
STEPHENS CO HISTORIC SOCIETY	57.2891			-	
TOCC-SC LITERACY COUNCIL	57.2892				
CURRAHEE ARTS COUNCIL	57.2893				
PARTNERS FOR SUCCESS	57.2894				
BOY & GIRLS CLUB	57.2895				
NORTHEAST GEORGIA COMMUNITY CONCERT	57.2896				
TOTAL 90000 ENTITY ALLOCATIONS		273,887	1.34	482,363	0.76

GENERAL FUND REVENUE OVER EXPENDITURES
FISCAL YEAR 2013 PROJECTED YEAR END TO FY 2014 ADOPTED BUDGET

	FY 2013 PROJECTED YEAR ENDING	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REVENUES	12,130,594	12,958,554	0.07
EXPENDITURES			
10000 GENERAL GOVERNMENT	1,469,824	1,208,615	(0.18)
11100 GOVERNING BODY	133,178	121,784	(0.09)
13200 CHIEF EXECUTIVE	258,273	256,814	(0.01)
13300 CLERK ADMINISTRATION	73,222	74,138	0.01
14000 ELECTIONS	122,348	106,205	(0.13)
15110 FINANCIAL ADMINISTRATION	65,040	65,331	0.00
15120 ACCOUNTING	71,922	70,179	(0.02)
15350 DATA PROCESSING/MIS	28,780	0	1.00
15400 HUMAN RESOURCES	67,061	65,822	(0.02)
15450 TAX COMMISSIONER	355,093	348,033	(0.02)
15500 TAX ASSESSOR	429,775	374,365	(0.13)
15650 GENERAL GOVERNMENT BUILDINGS	298,124	299,496	0.00
21000 CLERK OF COURT	395,850	378,942	(0.04)
21500 SUPERIOR COURT	126,671	263,484	1.08
22000 DISTRICT ATTORNEY	157,867	151,274	(0.04)
23000 STATE COURT	112,381	109,172	(0.03)
24000 MAGISTRATE COURT	146,931	144,403	(0.02)
24500 PROBATE COURT	152,343	163,088	0.07
26000 JUVENILE COURT	165,735	165,735	(0.00)
28000 INDIGENT DEFENSE	129,310	129,466	0.00
33000 SHERIFF	2,127,314	2,037,794	(0.04)
33260 JAIL	2,104,208	2,212,944	(0.16)
34500 PROBATION	124,341	104,681	0.02
35700 RURAL FIRE PROTECTION	194,879	197,912	0.31
37000 CORONER	29,712	38,986	(0.00)
39000 AIRPORT AUTHORITY	10,000	10,000	(0.00)
39200 EMERGENCY MANAGEMENT AGENCY	53,423	46,531	(0.13)
42000 PUBLIC WORKS	830,818	538,651	(0.35)
49000 MAINTENANCE AND SHOP	192,567	240,636	0.00
49500 WELFARE PROGRAMS	53,682	53,764	(0.03)
51000 SENIOR CENTER	211,090	204,017	(0.01)
51600 HEALTH & HUMAN SERVICES	1,301,794	1,289,023	0.01
611000 RECREATION	428,217	432,415	-
65100 TOCCOA-STEPHENS CO REG LIBRARY	267,000	267,000	(0.01)
72200 BUILDING INSPECTION	65,399	64,859	2.66
74100 PLANNING & ZONING	16,380	60,000	(0.09)
74500 CODE ENFORCEMENT	64,903	59,062	0.02
75100 COUNTY AGENT	68,559	70,066	(0.72)
75200 ECONOMIC DEVELOPMENT	182,763	51,500	0.76
90000 ENTITY ALLOCATIONS	273,887	482,363	
FUND BALANCE OF CAPITAL PROJECTS FUND	(118,376)		
	13,242,294	12,958,554	
TOTAL GENERAL FUND REVENUES OVER EXPENDITURES	(1,111,700)	(0)	

45100 SOLID WASTE ENTERPRISE FUND

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SOLID WASTE DISPOSAL	45.3000	53,965	0.01	60,450	0.12
CLOSURE/POST CLOSURE CARE	45.6000	562,288		196,969	
SALARIES & WAGES	51.1100	134,835	0.02	134,181	(0.00)
SALARIES & WAGES-OVERTIME	51.1300				
GROUP HEALTH/LIFE INSURANCE	51.2100	20,265	0.06	17,161	(0.15)
SOCIAL SECURITY (FICA)	51.2200	8,360	0.03	8,319	(0.00)
MEDICARE	51.2300	1,955	0.06	1,946	(0.00)
RETIREMENT CONTRIBUTIONS	51.2400		(1.00)	571	
WORKER'S COMPENSATION	51.2700	15,360	(0.02)	15,360	-
PROFESSIONAL SERVICES	52.1200	80			(1.00)
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINTENANCE-VEHICLE	52.2010	8,622	0.68	8,250	(0.04)
REPAIRS & MAINTENANCE-EQUIPMENT	52.2020				
DISPOSAL	52.2110	6,583		39,500	
REPAIRS & MAINTENANCE-BLDG & EQUIPMENTS	52.2200	1,549	0.38	3,650	1.36
REPAIR & MAINTENANCE-EQUIPMENT	52.2210				
RENTAL OF EQUIPMENT & VEHICLES	52.2320	3,680	0.04	3,680	-
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100				
COMMUNICATIONS	52.3200	1,400	0.14	1,410	0.01
POSTAGE	52.3210	25	(0.42)	50	1.02
ADVERTISING	52.3300	320	0.52	320	-
TRAVEL	52.3500		(1.00)	600	
DUES & FEES	52.3600				
EDUCATION & TRAINING	52.3700		(1.00)	600	
CONTRACT LABOR	52.3850				
GENERAL SUPPLIES & MATERIAL	53.1100	1,750	1.85	1,500	(0.14)
OFFICE SUPPLIES	53.1110	868	1.12	868	-
WATER/SEWER	53.1210	1,299	0.08	1,400	0.08
ELECTRICITY	53.1230	4,027	0.23	4,100	0.02
GASOLINE	53.1270	5,477	0.17	6,000	0.10
SMALL EQUIPMENT	53.1600			300	
UNIFORMS	53.1730	1,470	(0.05)	1,575	0.07
CAPITAL OUTLAY-SITES	54.1100				
DEPRECIATION	56.1000		(1.00)		
A/R BAD DEBT EXPENSE	57.2003				
LOSS ON DISPOSAL FIXED ASSET	57.5000				
INDIRECT COST ALLOCATION	58.2500		(1.00)		
TOTAL 45100 SOLID WASTE		834,178	1.99	508,759	(0.39)

38000 EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	286,124	(0.07)	313,922	0.10
PROFESSIONAL SERVICES	51.1200				
SALARIES & WAGES-OVERTIME	51.1300	60,423	0.26	41,000	(0.32)
GROUP HEALTH/LIFE INSURANCE	51.2100	62,244	(0.31)	90,455	0.45
SOCIAL SECURITY (FICA)	51.2200	17,740	(0.16)	19,463	0.10
MEDICARE	51.2300	4,149	(0.15)	4,552	0.10
RETIREMENT CONTRIBUTIONS	51.2400			1,850	
UNEMPLOYMENT INSURANCE	51.2600	9,668		330	(0.97)
WORKER'S COMPENSATION	51.2700	14,974	(0.02)	15,000	0.00
PROFESSIONAL SERVICES	52.1200	171	(0.67)		(1.00)
LEGAL FEES	52.1210				
TECHNICAL SERVICES	52.1300	78		100	0.29
MAINTENANCE CONTRACTS	52.1320				
REPAIRS & MAINTENANCE-EQUIPMENT	52.2020				
REPAIRS & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	98,000	0.45	98,016	0.00
REPAIR & MAINTENANCE-EQUIPMENT	52.2210				
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100				
COMMUNICATIONS	52.3200	138,000	0.03	111,864	(0.19)
POSTAGE	52.3210	10	(0.77)	50	4.00
TRAVEL	52.3500	1,000	1.82	1,000	-
DUES AND FEES	52.3600	193	1.10	193	-
EDUCATION & TRAINING	52.3700	1,700	2.41	1,700	-
LICENSES	52.3800		(1.00)		
CONTRACT LABOR	52.3850	29,070			(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	2,000	(0.50)	1,500	(0.25)
OFFICE SUPPLIES	53.1110	2,000	0.47	2,000	-
JANITORIAL SUPPLIES	53.1120	750	0.23	750	-
WATER/SEWER	53.1210	200	(0.03)	200	-
NATURAL GAS	53.1220	1,100	0.14	1,100	-
ELECTRICITY	53.1230	10,657	(0.00)	10,657	0.00
GASOLINE	53.1270				
SMALL EQUIPMENT	53.1600	1,600		1,500	(0.06)
UNIFORMS	53.1730	1,000	0.17	800	(0.20)
CAPITAL OUTLAY - COMPUTERS	54.2400				
CAPITAL OUTLAY - EQUIPMENT	54.2500	-		-	
TOTAL 38000 EMERGENCY COMMUNICATIONS		742,849	0.04	718,003	(0.03)

SPLOST V CAPITAL PROJECTS FUND

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
RECREATION	54.1201		(1.00)	283,494	
AIRPORT AUTHORITY TERMINAL/OFFICES	54.1300	165,000	(0.26)	293,645	0.78
BUILDINGS-FIRE	54.1303		(1.00)	40,000	
INFRASTRUCTURE-SEWER	54.1400				
INFRASTRUCTURE-ROADS	54.1401	387,931	3.42	400,000	0.03
SHERIFF VEHICLES	54.2200		(1.00)	32,000	
FIRE	54.2500				
FARMERS MARKET	54.2501				
FUELING FACILITY	54.2502	146,507	9.39		(1.00)
PRINCIPAL - CAPITAL LEASE (Sheriff Vehicle)	58.1200	29,928	(0.49)		(1.00)
INTEREST - CAPITAL LEASE (Sheriff Vehicle)	58.2200	185	(0.86)		(1.00)
PRINCIPAL - CAPITAL LEASE (Fire Trucks)	58.1201	417,312	0.04	428,206	0.03
INTEREST - CAPITAL LEASE (Fire Trucks)	58.2201	26,325	(0.28)	15,432	(0.41)
TOTAL SPLOST V		1,173,188	(0.03)	1,492,777	0.27

SPLOST IV CAPITAL PROJECTS FUND

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
DUES & FEES - BANK	52.3600	100	(0.86)		(1.00)
HISTORIC COURTHOUSE	54.1201				
EMS VEHICLES	54.2200				
JAIL	54.1301				
E911 FACILITY	54.1302				
INFRASTRUCTURE-RDS/BDGS	54.1401				
PRINCIPLE-CAPITAL LEASE	58.1200		(1.00)		
PRINCIPAL-OTHER DEBT (JAIL)	58.1300	88,673			(1.00)
INTEREST-CAPITAL LEASE	58.2200		(1.00)		
INTEREST-OTHER DEBT (JAIL)	58.2300	35,010			(1.00)
ISSUANCE COSTS (JAIL)	58.4000				
TOTAL SPLOST IV		123,783	(0.75)	-	(1.00)

SPLOST II CAPITAL PROJECTS FUND

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
DUES & FEES	52.3600	252		252	
WATER/SEWER	54.1400		(1.00)	113,005	
TOTAL SPLOST II		252	(0.88)	113,005	447.43

SHERIFF STATE ASSET FORFEITURE FUND

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GENERAL	53.1100	3,000	(0.09)	6,000	1.00
DUES AND FEES	52.3600				
INTER-GOVT PIEDMONT MANS MATCH	57.1010				
TOTAL DRUG TASK FORCE		3,000	(0.09)	6,000	1.00

JAIL FUND

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES	51.1100	14,899	0.47	14,846	(0.00)
SOCIAL SECURITY (FICA)	51.2200	924	0.77	920	(0.00)
MEDICARE	51.2300	216	0.47	215	(0.00)
PROFESSIONAL SERVICES	52.1200	2,475		2,475	-
REPAIRS & MAINTENANCE-BLDG & EQUIP	52.2200	26,326	(0.18)	28,020	0.06
CONTRACT LABOR	52.3850				
DUES & FEES	52.3600				
GENERAL SUPPLIES	53.1100				
OFFICE SUPPLIES	53.1110				
CLEANING SUPPLIES	53.1120	215		215	-
AMMUNITION AND FIREARMS	53.1140				
INMATE CLOTHING	53.1710				
INMATE BEDDING & TOILETRY	53.1720				
UNIFORMS	53.1730				
CAPITAL OUTLAY-SITES	54.1200				
CAPITAL OUTLAY-MACH & EQUIP	54.2500	6,294		6,275	(0.00)
FUND BALANCE	13.4101				
TOTAL JAIL		51,349	0.19	52,967	0.03

DRUG REHABILITATION FUND

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES	51.1100	26,594		53,189	1.00
SOCIAL SECURITY (FICA)	51.2200	1,649		3,298	1.00
MEDICARE	51.2300	386		771	1.00
PROFESSIONAL SERVICES	52.1200	80			(1.00)
DRUG REHAB	52.1001				
DRUG COURT (HABERSHAM)	52.1201			51,204	
MAINTENANCE CONTRACTS	52.1320				
REPAIR & MAINT-BLDG/EQUIP	52.2200	437	(0.63)	200	(0.54)
RENTAL OF EQUIPMENT	52.2320				
COMMUNICATIONS	52.3200	780	(0.64)	1,404	0.80
TRAVEL	52.3500				
DUES & FEES	52.3600				
EDUCATION & TRAINING	52.3700		(1.00)		
GENERAL SUPPLIES	53.1100	7,460	1.79	7,500	0.01
SMALL EQUIPMENT	53.1600		(1.00)		
VEHICLES	54.2200				
PAYMENTS TO OTHER AGENCIES	57.2001				
FUND BALANCE	13.4101				
TOTAL DRUG REHABILITATION		37,386	1.82	117,566	2.14

JUVENILE SUPERVISION

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
PROFESSIONAL SERVICES	52.1200	250		250	-
TOTAL JUVENILE SUPERVISION		250		250	-

HOTEL/MOTEL TAX FUND

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
TRANSFERS TO GENERAL FUND	57.1009	10,276	(0.43)	10,276	-
CHAMBER OF COMMERCE	57.2000	13,277	(0.26)	13,277	-
NORTHEAST GA COMMUNITY CONCERT	57.2015	3,000		3,000	-
TOTAL HOTEL/MOTEL TAX		26,553	(0.26)	26,553	-

JAIL COMMISSARY FUND

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GENERAL SUPPLIES & MATERIALS	53.1100	101,799	(0.01)	101,799	-
TOTAL JAIL COMMISSARY		101,799	(0.01)	101,799	-

CAPITAL PROJECTS

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
	52.2205				
10000 DUES & FEES - GENERAL GOVT	52.3600	192	(0.94)		(1.00)
72200 DUES & FEES - BUILDING INSPECTION	52.3600		(1.00)		
42000 DUES & FEES - PUBLIC WORKS	52.3600		(1.00)		
42000 SITE - PUBLIC WORKS	54.1200	25,252			(1.00)
24500 BUILDING - PROBATE	54.1300	3,357			(1.00)
39200 BUILDING - EMA	54.1300		(1.00)		
49500 BUILDING - DFACS	54.1300		(1.00)	-	
75100 BUILDING - COUNTY AGENT	54.1300			-	
15650 BUILDING - HEALTH DEPARTMENT	54.1300		(1.00)	3,300	
15650 BUILDING - OLD MIDDLE SCHOOL	54.1300	108,229			(1.00)
15650 BUILDING - GOVT BLDG	54.1300			-	
42000 BUILDING - ROAD	54.1300			-	
49000 BUILDINGS - MAINTENANCE & SHOP	54.1300			-	
51000 BUILDINGS - SENIOR CENTER	54.1300			-	
33000 VEHICLES - SHERIFF	54.2200			100,000	
39200 VEHICLES - EMA	54.2200			-	
42000 VEHICLE - ROAD	54.2200	25822			(1.00)
51600 VEHICLES - HEALTH & HUMAN SERVICE	54.2200		(1.00)	-	
51600 VEHICLES - RECREATION	54.2200			-	
72200 VEHICLES - BUILDING INSPECTION	54.2200		(1.00)		
74500 VEHICLES - CODE ENFORCEMENT	54.2200			-	
13300 COMPUTERS - CLERK	54.2400		(1.00)		
15110 COMPUTERS - ACCOUNTING	54.2400				
15450 COMPUTERS - TAX COMMISSIONER	54.2400		(1.00)		
15500 COMPUTERS - TAX ASSESSOR	54.2400		(1.00)		
24000 COMPUTERS - MAGISTRATE	54.2400	1,398			(1.00)
38000 COMPUTERS - E911	54.2400		(1.00)		
10000 EQUIPMENT - GENERAL ADMIN	54.2500			8,965	
15450 EQUIPMENT - TAX COMMISSIONER	54.2500		(1.00)	-	
15650 EQUIPMENT - BUILDING & GROUNDS	54.2500			6,275	
15650 EQUIPMENT - GOVT BLDG	54.2500		(1.00)		
15550 EQUIPMENT - TAX ASSESSOR	54.2500		(1.00)		
21000 EQUIPMENT - CLERK OF COURT	54.2500		(1.00)		
33000 EQUIPMENT - SHERIFF	54.2500		(1.00)		
37000 EQUIPMENT - CORONER	54.2500			7,343	
38000 EQUIPMENT - E911	54.2500	83,339	19.58		(1.00)
49000 EQUIPMENT - PUBLIC WORKS	54.2500	14,000			(1.00)
49500 EQUIPMENT - DFACS	54.2500	20,075	1.34	2,000	(0.90)
61100 EQUIPMENT - RECREATION	54.2500	8,990			(1.00)
GRANT MATCH				-	
22000 - PAYMENTS TO OTHER AGENCIES-DA	57.2001		(1.00)		
33000 - PAYMENTS TO OTHER AGENCIES-SHERIFF	57.2001		(1.00)		
TOTAL CAPITAL PROJECTS		290,653	(0.19)	127,883	(0.56)

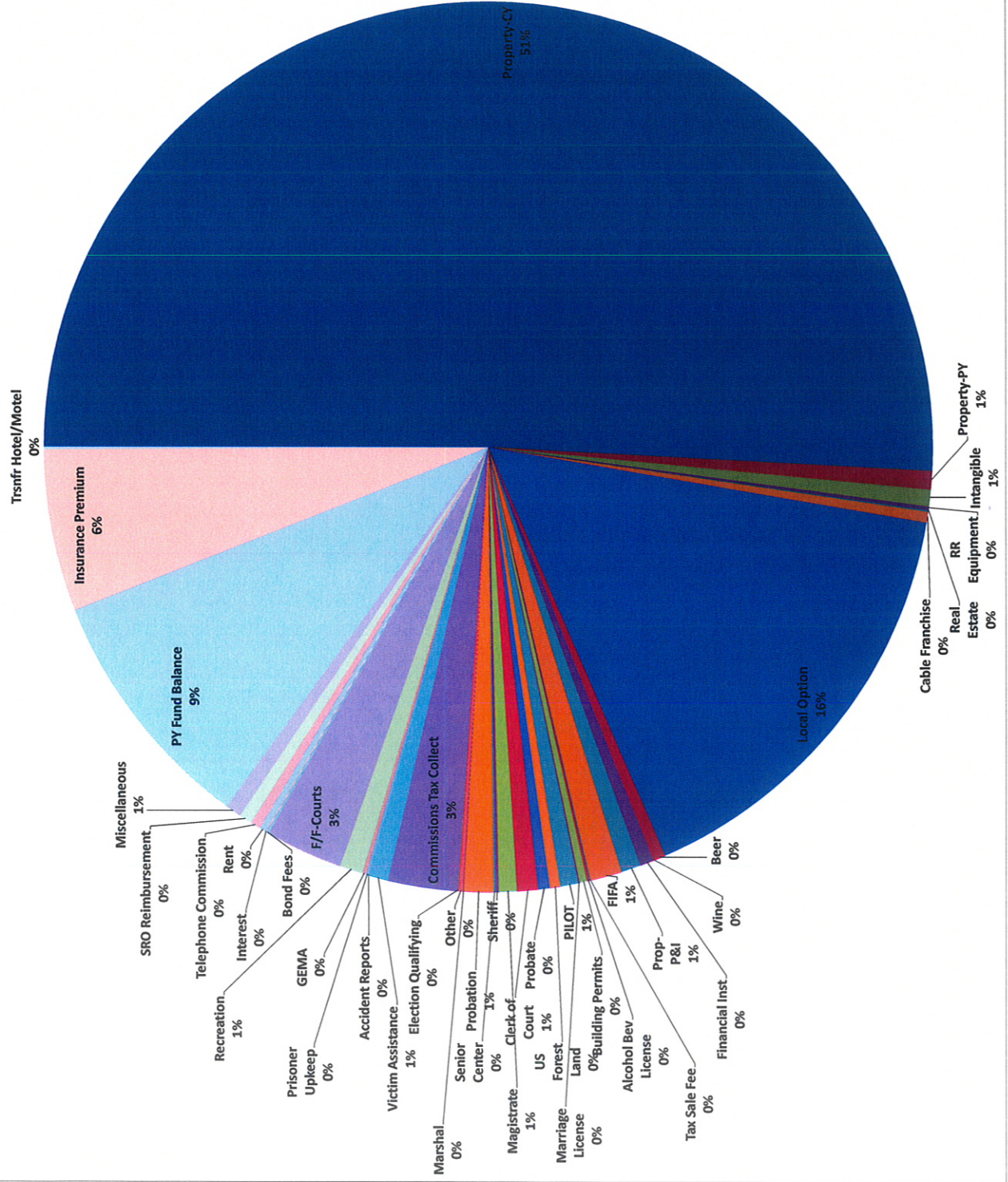
RESTRICTED REVENUES FUND

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
CONSOLIDATION STUDY	52.1200				
HAZARDOUS MITIGATION PLAN	52.1310	468	(0.85)		(1.00)
VFD GRANT	52.1311				
COURTHOUSE RESTORATION AUTHORITY	52.1313				
GENERAL SUPPLIES & MATERIALS	53.1100	975		975	-
BULLET PROOF VESTS	53.1730				
ROAD IMPROVEMENTS HOME DEPOT CDBG EIP	54.1400				
PUBLIC WORKS GRANT	57.1305			309,540	
SHERIFF'S JAG GRANT	57.2004	30,125			(1.00)
JUVENILE SERVICES GRANT	57.2006	7,500	0.09	7,500	-
STEPHENS COUNTY RECOVERY ACADEMY	57.2008				
SHERIFF'S DEPT GRANT	57.2009				
STEPH CO EMS	57.2011				
TUGALOO CORRIDOR GRANT	57.2012	49,448	0.36		(1.00)
ACCG WELLNESS GRANT	57.2013	2,970		1,500	(0.49)
FUND BALANCE	13.4101				
TOTAL RESTRICTED REVENUES		91,486	0.64	319,515	2.49

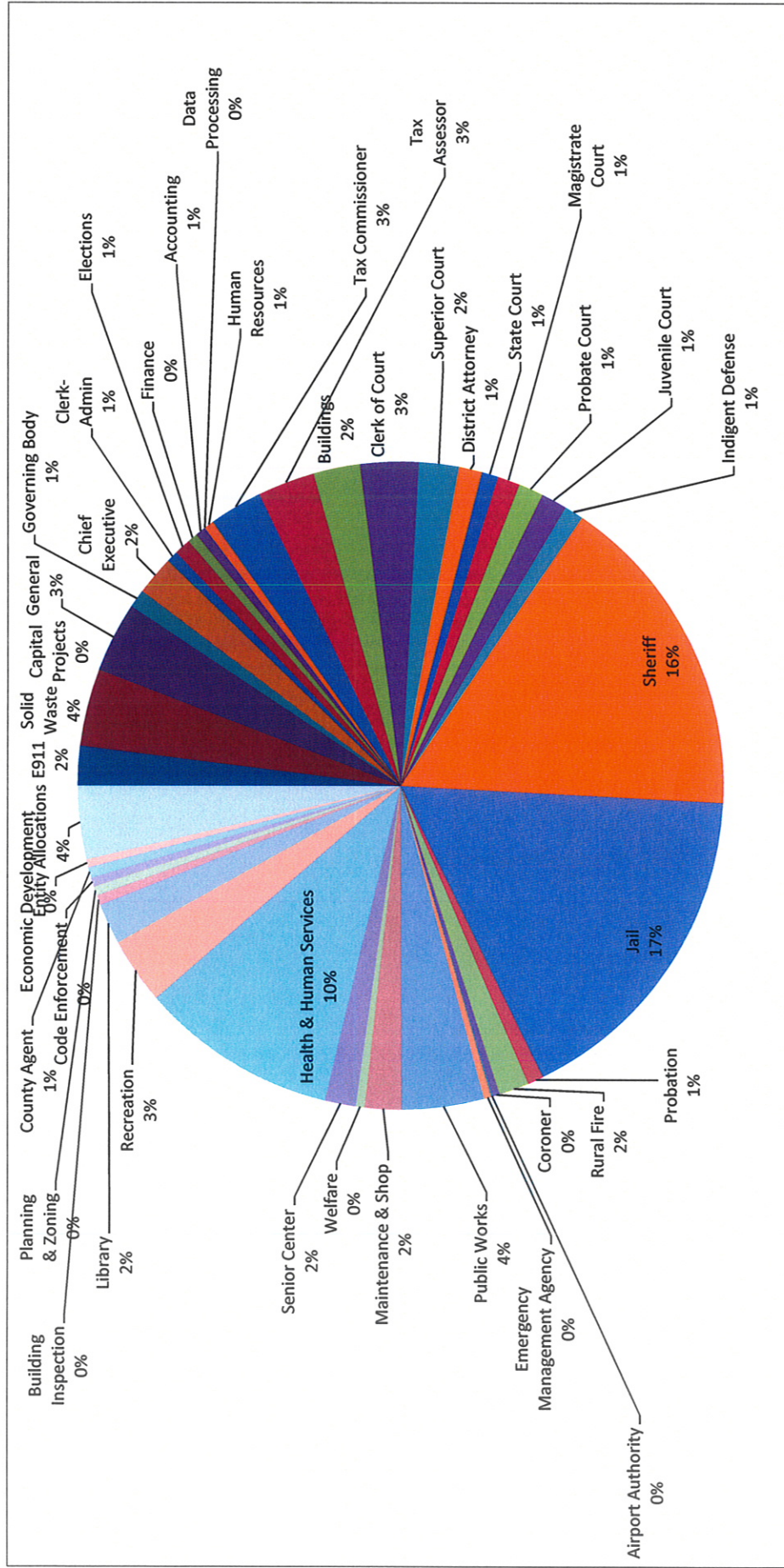
LAW LIBRARY

		FY 2013 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2014 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
General Supplies	53.1100	17,110	(0.03)	17,110	-
TOTAL LAW LIBRARY		17,110	(0.03)	17,110	-

GENERAL FUND FY2014 REVENUES OF \$12,958,554



GENERAL FUND FY2014 EXPENDITURES OF \$12,958,554



STEPHENS COUNTY BOARD OF COMMISSIONERS
FY 2014 BUDGET
SALARIES AND BENEFITS TO DEPARTMENTAL COSTS

