

STEPHENS COUNTY BOARD OF COMMISSIONERS FISCAL YEAR 2015 ADOPTED BUDGET



**Dean Scarborough, Chairman
Dennis Bell, Vice Chairman
Michelle Grafton, Commissioner
Stanley London, 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 2015**

2014 Due Date	Budget Steps	Responsibility
Jan 14	Present Budget Calendar For Review and Adoption.	Budget Officer
Jan 14	Forward Budget Calendar To Department Heads And Officials.	Budget Officer
Feb 3	Budget Comparison Reports For Fiscal Year 2014 To December, Memo Outlining Expectations, And Requested Due Dates Are Distributed To Department Heads And Officials.	Budget Officer
Mar 3	Revenue Estimates Are Completed.	Budget Officer
Mar 14	Expenditure Requests Are Returned To The Budget Officer.	Dept Heads/Officials
Apr 7	Budget Requests Are Summarized, Analyzed and Adjusted. Proposed Budget Is Assembled.	Budget Officer
May 5	Advertise The Submission and Availability Of The Fiscal Year 2015 Budget For Review And Comment.	County Clerk
May 5	Advertise Two Public Hearings Of Proposed Fiscal Year 2015 Budget.	County Clerk
May 5-6	Offsite Budget Review Retreat	Commission/Staff
May 7-8	Discuss Departmentals Budgets With Department Heads and Officials	Commission/Staff
May 13	Proposed Fiscal Year 2015 Budget Is Submitted To The Board Of Commissioners.	Budget Officer
Jun 10	1st Public Hearing On Fiscal Year 2015 Budget Is Held.	Board Of Commission
Jun 10	Prepare Fiscal Year 2015 Budget Ordinance Or Resolution.	County Clerk
Jun 24	2nd Public Hearing On Fiscal Year 2015 Budget Is Held. Fiscal Year 2015 Budget Is Adopted. Budget Ordinance Or Resolution Is Adopted.	Board Of Commission
Jun 27	Distribute Adopted Budgets To Department Heads and Officials.	Budget Officer
Jun 27	The Adopted Budgeted Amounts Are Entered Into The Accounts.	Budget Officer

REVENUE COMMENTARY

GENERAL FUND

- ❖ Mill Rate Increase From 11.32 to 13.66 With Value Of A Mill Estimated At \$590,922 And A Decrease In The Digest Of 2.89%
- ❖ 3% Uncollected Rate Factored Into Property Taxes
- ❖ Property Tax Revenue Increase of 15.00%
- ❖ Homeowner's Tax Relief Grant Will Not Be Received And Credit Will Not Be On Tax Bill
- ❖ Local Option Sales Tax To Remain Stable
- ❖ Current Year Property Tax 61.06% Of Total Operating Revenue
- ❖ Local Option Sales Tax 15.4% Of Total Operating Revenue
- ❖ Insurance Premium Tax 6.18% Of Total Operating Revenue
- ❖ New Revenue Source From Soccer Program
- ❖ New Revenue Source From Tax Commissioner
- ❖ Total Operating Revenues Are Up 8.48%
- ❖ Current Stagnant and Declining Economic Conditions Used For Other Revenues
- ❖ \$93,184 Held in Fund Balance for Financial Recovery

SOLID WASTE ENTERPRISE FUND

- ❖ No Changes In Revenue
- ❖ Decrease In The Need For Transfer From General Fund From Closure Costs Due To Contractual Closing Taking Place In Fiscal Year 2014

EMERGENCY COMMUNICATION SPECIAL REVENUE FUND

- ❖ Revenues From Fees Remain Stable
- ❖ Transfer From General Fund Declines Due To Changes In Operations

SPLOST VI CAPITAL PROJECTS FUND

- ❖ Collections Begin July 2014 For A Six Year SPLOST
- ❖ SPLOST Collections To Remain Stable

SPLOST V CAPITAL PROJECTS FUND

- ❖ Collections Began July 2008 For A Six Year SPLOST Ending FY2013

CAPITAL PROJECTS FUND

- ❖ Transfers From General Fund To Fund Capital Projects In Fiscal Year 2015

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

- ❖ 1% COLA, Christmas Bonus and Thanksgiving Gift Cards For Employees
- ❖ Retirement Contributions Remain At 1.5%
- ❖ Securian Non-Vested Forfeiture Account Runs Out Of Funds During Fiscal Year 2014 Requiring A Full Year Of Funding
- ❖ No Furlough Days Built In To Any Department
- ❖ Two New Deputies For Sheriff Office
- ❖ No Increase In The County Funded Portion For Health Insurance Cost
- ❖ Savings of \$156,791.00 Due To Employee Health Care Changes
- ❖ Liability Insurance and Worker's Compensation Estimated at 1% Increase Awaiting Information Provided By ACCG
- ❖ Audit Fees Estimated at 3% Increase As 3 Year Contract Ends Fiscal Year 2014
- ❖ Continue To Be In Litigation Against Wilbros
- ❖ 1% COLA For One Half Year For Elected Officials From State Of Georgia To Be From Contingency
- ❖ Decrease In Transfer To Solid Waste Due To Construction Closure In Fiscal Year 2013
- ❖ Decrease In Transfer To E911 Due To Change In Operations
- ❖ Increase In Governing Body Due To Changeover Of Commission
- ❖ Increase In Clerk-Administration In Order To Have All Minutes Online
- ❖ Increase In Elections Due To Election Year And Replacement of 2 Computers From Windows XP
- ❖ Increase In Finance Department Due To Replacement Of 3 Computers From Windows XP
- ❖ Increase In Tax Commissioner For Funding New Position Against New Revenue Source
- ❖ Increase In Tax Assessor For Aerial Flight, Contract Labor Moved To Permanent Payroll With Benefits and Increase In Salary Of One Employee
- ❖ Increase In Clerk Of Court Moving Part Time Position To Full Time Position With Benefits
- ❖ Death Penalty Case Cost Held In Fund Balance For Superior Court
- ❖ Increase In District Attorney Due To Salary Increase Covered By Grant And Adjustment To PACGA Employee
- ❖ Increase In Probate Court With 3 Computer Replacements From Windows XP
- ❖ Decrease In Funding For Rescue Unit As The Unit Reorganizes
- ❖ Decrease In Planning And Zoning From Technical Services That Was Needed Fiscal Year 2014 For Ordinance And Map Assistance
- ❖ Increase In Economic Development To Support Their Declining Financial Situation
- ❖ Contingencies Of \$250,000 To Cover Unbudgeted Items That May Arise During Fiscal Year
- ❖ Decrease In Funding To Humane Shelter/Animal Control After First Year Of Operations Needing Additional Funds

- ❖ Ambulance Agreement Increase Of 1.9% Will Begin New 5 Year Agreement
- ❖ Indigent Health Care Costs Down 1.9% Due To Decrease In Value Of A Mill

SOLID WASTE ENTERPRISE FUND

- ❖ Decrease In Costs For Closure To Be Completed Fiscal Year 2015
- ❖ Removed \$43,703.00 From Inmate/Detainee Litter Crew
- ❖ Same Expenditure Explanations As General Fund For Employees And Benefits

EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

- ❖ Same Expenditure Explanations As General Fund For Employees And Benefits
- ❖ Decrease In Cost Due To Operational Changes and Maintenance Costs

SPLOST VI CAPITAL PROJECTS FUND

- ❖ Collections Begin July 2014 For A Six Year SPLOST
- ❖ Full Six Year Budgeted For In First Year

SPLOST V CAPITAL PROJECTS FUND

- ❖ Collections Began July 2008 For A Six Year SPLOST Ending Fiscal Year 2013
- ❖ Expenditures Are For Ongoing Projects

CAPITAL PROJECTS FUND

- ❖ 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 2014 PROJECTED YEAR ENDING	2015 ADOPTED BUDGET	ADOPTED TO YEAR END INC/(DEC)
GENERAL FUND	11,842,855	12,907,656	0.09
SOLID WASTE ENTERPRISE FUND	612,771	408,431	(0.33)
EMERGENCY COMMUNICATIONS FUND	713,793	604,371	(0.15)
SPLOST VI CAPITAL PROJECTS FUND	-	14,665,996	
SPLOST V CAPITAL PROJECTS FUND	1,585,231	1,124,425	(0.29)
SPLOST II CAPITAL PROJECTS FUND	33	335	9.15
STATE ASSET SEIZED FUND	7,114	7,114	-
JAIL FUND	44,639	44,639	-
DRUG REHABILITATION FUND	43,476	43,476	-
JUVENILE SUPERVISION FUND	50	50	
HOTEL/MOTEL TAX FUND	35,436	31,831	(0.10)
JAIL COMMISSARY FUND	115,000	115,000	-
CAPITAL PROJECTS FUND	129,888	34,500	(0.73)
RESTRICTED REVENUES FUND	328,815	354,879	0.08
LAW LIBRARY FUND	16,938	16,937	(0.00)
	15,476,040	30,359,641	0.96

FISCAL YEAR 2015 ADOPTED

BUDGET

REVENUES

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GENERAL FUND

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REVENUES	Account #				
REAL PROPERTY-CURRENT YEAR	31.1100	6,819,763	(0.04)	7,844,830	0.15
REAL PROPERTY-PRIOR YEAR	31.1200	21,951	(0.68)	20,881	(0.05)
INTANGIBLE	31.1340	81,699	0.07	81,699	-
RAILROAD EQUIPMENT TAX	31.1350	15,572	0.02	15,572	-
REAL ESTATE TRANSFER	31.1600	12,773	0.18	12,773	-
CABLE FRANCHISE FEE	31.1750	15,900	(0.63)	15,900	-
LOCAL OPTION SALES TAX	31.3100	1,977,930	(0.03)	1,977,930	-
BEER TAXES	31.4200	60,762	0.00	60,762	-
WINE AND WHISKEY TAXES	31.4210	295	(0.11)	295	-
FINANCIAL INSTITUTION TAX	31.6300	61,632	(0.02)	61,632	-
REAL PROPERTY P & I	31.9110	37,856	(0.04)	37,856	-
PERSONAL PROPERTY P & I	31.9120	45,836	(0.04)	45,836	-
FIFA	31.9500	127,127	(0.04)	120,932	(0.05)
TAX SALE FEES	31.9901	6,243	0.07	6,243	-
ALCOHOLIC BEVERAGE LICENSES	32.1100	10,500	(0.09)	10,500	-
BUILDING PERMITS	32.2100	35,146	0.05	35,146	-
MARRIAGE LICENSES	32.2400	6,672	0.08	6,672	-
DEVELOP AUTH LIEU OF TAX	33.8000	65,613	(0.12)	62,600	(0.05)
US TREASURY-FOREST LAND	33.8100	65,776	-	65,776	-
PROBATE JUDGE RECEIPTS	34.1100	43,888	(0.17)	43,888	-
CLERK OF COURT RECEIPTS	34.1110	95,513	(0.08)	95,513	-
MAGISTRATE COURT RECEIPTS	34.1120	100,881	0.05	100,881	-
SHERIFF'S OFFICE RECEIPTS	34.1130	22,668	0.64	22,668	-
SENIOR CITIZENS RECEIPTS	34.1140	7,672	(0.28)	7,672	-
PROBATION RECEIPTS	34.1150	169,280	0.15	169,280	-
COUNTY MARSHALL RECEIPTS	34.1180	750	1.14	750	-
OTHER RECEIPTS	34.1190	17,772	(0.30)	19,996	0.13
ELECTION QUALIFYING FEE	34.1910	3,508	1.60	4,100	0.17
COMMISSIONS ON TAX COLLECTION	34.1940	337,242	(0.05)	318,855	(0.05)
VICTIMS ASSISTANCE PROGRAM	34.1970	82,690	(0.13)	85,964	0.04
ACCIDENT REPORTS	34.2120	55	(0.77)	55	-
PRISONER UPKEEP REIMBURSEMENT	34.2330	1,425	(0.92)	1,425	-
GEMA ANNUAL PAYMENT	34.2900	17,996	0.03	17,496	(0.03)
RECREATION-ACTIVITY/FACILITY RENTAL	34.7200	10,776	0.15	10,776	-
RECREATION-ATHLETIC FEES	34.7501	46,796	0.05	51,296	0.10
RECREATION-PROGRAM FEES	34.7502	19,058	0.20	19,058	-
RECREATION-SPECIAL EVENTS	34.7700	3,860	0.11	3,860	-
RECREATION CONCESSIONS	34.7900	16,118	0.02	16,118	-
F/F-SUPERIOR COURT	35.1110	109,262	(0.19)	109,262	-
F/F-STATE COURT	35.1120	243,962	0.04	243,962	-
BOND FEES SHERIFF	35.1220	7,222	(0.33)	7,222	-
INTEREST EARNED	36.1000	555	(0.79)	555	-
RENTS & ROYALTIES	38.1000	33,221	(0.01)	33,221	-
TELEPHONE COMMISSIONS	38.2000	18,374	(0.58)	18,374	-
SRO REIMBURSEMENT	38.3020	60,838	(0.09)	60,838	-
MISCELLANEOUS REVENUES	38.9000	90,413	0.04	90,413	-
PRIOR YEAR FUND BALANCE	38.9002			60,111	-
INSURANCE PREMIUM TAX	38.9020	794,296	0.04	794,296	-
TRANSFER FROM HOTEL/MOTEL FUND	39.1001	17,718	0.04	15,916	(0.10)
TOTAL REVENUES		11,842,855	(0.04)	12,907,656	0.09

SOLID WASTE ENTERPRISE FUND

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REVENUES	Account #				
REIMBURSEMENT-STATE	33.4311				
REFUSE COLLECTION CHARGES	34.4110		(1.00)		
LANDFILL USER FEES	34.4150	16,338	2.95	16,338	-
INTEREST INCOME	36.1000	3	(0.36)	3	-
MISCELLANEOUS REVENUES	38.9000				
TRANSFERS FROM GENERAL FUND	39.1200	596,430	(0.17)	392,090	
TOTAL REVENUES		612,771	(0.18)	408,431	(0.33)

EMERGENCY COMMUNICATIONS
SPECIAL REVENUE FUND

REVENUES

	<u>Account #</u>	FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
TELEPHONE CHGS E911 SURCHARGE-LAND	34.4510	171,802	(0.02)	171,802	-
TELEPHONE CHGS E911 SURCHARGE-WIRE	34.4511	292,685	0.09	292,685	-
INTEREST INCOME	36.1000	1,304	(0.31)	1,304	-
MISCELLANEOUS REVENUE	38.9000	321	0.07	321	-
TRANSFERS FROM GENERAL FUND	39.1200	247,681	(0.02)	138,259	(0.44)
TOTAL REVENUES		713,793	0.02	604,371	(0.15)

SPLOST VI CAPITAL PROJECTS FUND

		FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>		
SPLOST V	31.8220	14,665,996	
TOTAL REVENUES		14,665,996	

SPLOST V CAPITAL PROJECTS FUND**REVENUES**

	Account #	FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SPLOST V	31.8220	1,571,710	0.39		(1.00)
INTEREST	36.1000	13,521	(0.02)	8,500	(0.37)
PRIOR YEAR FUND BALANCE	38.9002			1,115,925	
TOTAL REVENUES		1,585,231	0.38	1,124,425	(0.29)

SPLOST II COUNTY CAPITAL PROJECTS FUND**REVENUES**

INTEREST INCOME
FUND BALANCE

TOTAL REVENUES

Account #

36.1000
38.9002

**FY 2014
PROJECTED
YEAR ENDING**

PRIOR YR
%
INC/(DEC)

**FY 2015
ADOPTED
BUDGET**

PRIOR YR
%
INC/(DEC)

33 (0.42)

33 -

302

33 (0.42)

335 9.15

STATE ASSET FORFEITURE FUND

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
CONFISCATIONS	35.1340	7,114	-	7,114	-
TOTAL REVENUES		7,114	-	7,114	-

JAIL FUND

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
MAGISTRATE COURT RECEIPTS	34.1120	640	(0.61)	640	-
OTHERS RECEIPTS - CITY OF TOCCOA	34.1190	12,766	(0.14)	12,766	-
F/F-SUPERIOR COURT	35.1110	9,135	(0.31)	9,135	-
F/F-STATE COURT	35.1120	22,094	0.06	22,094	-
F/F-JUVENILE COURT	35.1160	-	(1.00)	-	-
INTEREST INCOME	36.1000	4	(0.24)	4	-
TOTAL REVENUES		44,639	(0.12)	44,639	-

DRUG REHABILITATION FUND**REVENUES**

STATE GRANTS-INDIRECT	33.4150	12,500	0.00	12,500	-
F/F-SUPERIOR COURT	35.1110	16,339	(0.02)	16,339	-
F/F-STATE COURT	35.1120	9,910	2.76	9,910	-
COURT-ACCOUNTABILITY DRUG	35.1180	4,705	0.13	4,705	-
INTEREST INCOME	36.1000	22	0.07	22	-
TOTAL REVENUES		43,476	0.21	43,476	-

JUVENILE SUPERVISION FUND**REVENUES**

F/F-JUVENILE COURT

TOTAL REVENUES**Account #**

35.1160

**FY 2014
PROJECTED
YEAR ENDING****PRIOR YR
%
INC/(DEC)****FY 2015
ADOPTED
BUDGET****PRIOR YR
%
INC/(DEC)**

50

(0.55)

50

-

50**(0.55)****50****-**

HOTEL/MOTEL TAX FUND**REVENUES**

HOTEL/MOTEL TAX

TOTAL REVENUES**Account #**
31.4100

FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
35,436	0.04	31,831	(0.10)
35,436	0.04	31,831	(0.10)

JAIL COMMISSARY FUND**REVENUES**

OTHER RECEIPTS-INMATES

TOTAL REVENUES**Account #**

34.1190

**FY 2014
PROJECTED
YEAR ENDING**

115,000

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

(0.01)

**FY 2015
ADOPTED
BUDGET**

115,000

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

-

115,000

(0.01)

115,000

-

CAPITAL PROJECTS FUND

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
INTEREST EARNED	36.1000	195	(0.65)		(1.00)
MISCELLANEOUS REVENUES	38.9000	13,000	(0.74)		(1.00)
FUND BALANCE	38.9002	116,693			
TRANSFERS FROM GENERAL FUND	39.1200			34,500	
TOTAL REVENUES		129,888	1.54	34,500	(0.73)

RESTRICTED REVENUES FUND

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
DOT ROAD PROJECTS	33.4121	309,540	(0.30)	333,579	0.08
HAZARDOUSE MITIGATION PLANNING GRANT	33.4130	9,925	20.19		(1.00)
WELLNESS GRANT	33.4151	2,000	0.33	2,000	-
SHERIFF'S GRANT	33.4161	6050	(0.80)	18,000	1.98
JUVENILE SERVICES GRANT	33.4400	1,000	(0.47)	1,000	-
OTHER GRANTS	33.4500	300	(0.68)	300	-
TOTAL REVENUES		<u>328,815</u>	(0.38)	<u>354,879</u>	0.08

LAW LIBRARY

REVENUES

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
	<u>Account #</u>				
INTERGOVERNMENTAL					
FINES AND FORFEITURES	34.1100-1200	16,931	-	16,931	-
INTEREST INCOME	36.1000	8	-	8	-
TOTAL REVENUES		16,938	-	16,938	-

GOVERNMENT WIDE EXPENDITURE SUMMARY

	FY 2014 PROJECTED YEAR ENDING	FY 2015 ADOPTED BUDGET	ADOPTED TO YEAR END INC/(DEC)
GENERAL FUND	12,696,641	12,907,656	0.02
SOLID WASTE ENTERPRISE FUND	612,771	408,431	(0.33)
EMERGENCY COMMUNICATIONS FUND	713,793	604,371	(0.15)
SPLOST VI CAPITAL PROJECTS FUND	-	14,665,996	
SPLOST V CAPITAL PROJECTS FUND	1,164,438	1,124,425	(0.03)
SPLOST II CAPITAL PROJECTS FUND	65,211	335	(0.99)
SHERIFF STATE ASSET FORFEITURE FUND	2,500	7,114	1.85
JAIL FUND	44,639	44,639	0.00
DRUG REHABILITATION FUND	29,294	43,476	0.48
JUVENILE SUPERVISION FUND	50	50	-
HOTEL/MOTEL TAX FUND	40,436	31,831	(0.21)
JAIL COMMISSARY FUND	115,000	115,000	-
CAPITAL PROJECTS FUND	129,888	34,500	(0.73)
RESTRICITED REVENUES FUND	328,815	354,879	0.08
LAW LIBRARY FUND	16,938	16,938	-
	<u>15,960,415</u>	<u>30,359,641</u>	0.90

STEPHENS COUNTY
FISCAL YEAR 2015 ADOPTED
BUDGET
EXPENDITURES

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10000 GENERAL GOVERNMENT**EXPENDITURES**

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100			28,050	
GROUP HEALTH/LIFE INSURANCE	51.2100	8,203	(0.59)	8,203	-
WORKER'S COMPENSATION	51.2700	117,262	0.01	118,435	0.01
PROFESSIONAL SERVICES	52.1200	39,000	-	40,170	0.03
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,534		1,534	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	5,439	(0.44)	5,439	-
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	139,338	(0.06)	140,731	0.01
COMMUNICATIONS	52.3200	36,107	0.01	36,107	-
POSTAGE	52.3210	2,000	(2.01)	2,000	-
DUES & FEES	52.3600	100	(0.92)	100	-
OFFICE SUPPLIES	53.1110	2,400	0.74	2,400	-
GASOLINE	53.1270	7,624		7,624	-
PAYMENT TO OTHER AGENCIES (5% MONIES)	57.2001	28,000	(0.00)	28,000	-
TRANSFERS TO SOLID WASTE	61.1000	596,430	(0.17)	392,090	(0.34)
TRANSFERS TO EMERGENCY COMM	61.1001	247,681	(0.02)	138,259	(0.44)
TRANSFERS TO CAPITAL PROJ	61.1002	-		34,500	
TOTAL 10000 GENERAL ADMINISTRATION		1,231,118	(0.09)	983,642	(0.20)

11100 GOVERNING BODY**EXPENDITURES**

	FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100 71,660	(0.01)	70,800	(0.01)
GROUP HEALTH/LIFE INSURANCE	51.2100 19,089	(0.04)	25,891	0.36
SOCIAL SECURITY (FICA)	51.2200 4,443	0.04	4,390	(0.01)
MEDICARE	51.2300 1,003	0.01	1,027	0.02
RETIREMENT CONTRIBUTIONS	51.2400 397		1,062	1.68
PROFESSIONAL SERVICES	52.1200 1,500	0.99	1,500	
COMMUNICATIONS	52.3200 700	0.16	700	-
TRAVEL	52.3500 5,000	(0.23)	6,500	0.30
DUES & FEES	52.3600 4,600	0.12	4,600	-
EDUCATION & TRAINING	52.3700 4,500	(0.30)	6,000	0.33
GENERAL SUPPLIES & MATERIAL	53.1100 3,100	(0.19)	3,100	-
TOTAL 11100 GOVERNING BODY	115,992	(0.13)	125,569	0.08

13200 CHIEF EXECUTIVE (ADMINISTRATOR)**EXPENDITURES**

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	50,204	0.01	50,652	0.01
GROUP HEALTH/LIFE INSURANCE	51.2100	6,403	(0.00)	6,402	(0.00)
SOCIAL SECURITY (FICA)	51.2200	3,113	0.08	3,140	0.01
MEDICARE	51.2300	728	0.08	734	0.01
RETIREMENT CONTRIBUTIONS	51.2400	753		760	0.01
PROFESSIONAL SERVICES	52.1200	1,500	(0.14)	1,500	-
LEGAL FEES	52.1210	143,512	(0.20)	143,512	-
REPAIR & MAINTENANCE - VEHICLE	52.2010	100	(0.94)	100	-
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	510	1.32	720	0.41
COMMUNICATIONS	52.3200	1,770	0.04	1,716	(0.03)
TRAVEL	52.3500	2,000	(0.31)	2,000	-
DUES & FEES	52.3600	100	(0.31)	100	-
EDUCATION & TRAINING	52.3700	800	(0.60)	800	-
GENERAL SUPPLIES	53.1100	350	0.07	350	-
OFFICE SUPPLIES	53.1110	100	2.51	100	-
GASOLINE	53.1270	300	(0.78)	300	-
TOTAL 13200 CHIEF EXECUTIVE (ADMINISTRATOR)		212,243	(0.15)	212,886	0.00

13300 CLERK-ADMINISTRATION

		FY 2014	PRIOR YR	FY 2015	PRIOR YR
		PROJECTED	%	ADOPTED	%
EXPENDITURES		YEAR ENDING	INC/(DEC)	BUDGET	INC/(DEC)
SALARIES & WAGES	51.1100	38,230	0.01	38,503	0.01
GROUP HEALTH/LIFE INSURANCE	51.2100	12,810	(0.00)	12,810	(0.00)
SOCIAL SECURITY (FICA)	51.2200	2,370	0.15	2,387	0.01
MEDICARE	51.2300	554	0.15	558	0.01
RETIREMENT CONTRIBUTIONS	51.2400	573		578	0.01
PROFESSIONAL SERVICES	52.1200	2,350	2.07	2,300	(0.02)
LEGAL FEES	52.1210	1,082	0.39	1,000	(0.08)
TECHNICAL SERVICES	52.1300	5,000	0.78	8,000	0.60
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	3,800	0.07	3,800	-
RENTAL OF EQUIPMENT AND VEHICLES	52.2320	78	0.11	78	-
COMMUNICATIONS	52.3200	352	(0.03)	352	-
POSTAGE	52.3210	150	0.46	150	-
ADVERTISING	52.3300	2,500	(0.44)	2,500	-
TRAVEL	52.3500	1,000	(0.54)	1,000	-
DUES & FEES	52.3600	55	(0.27)	55	
EDUCATION & TRAINING	52.3700	625	(0.46)	750	0.20
GENERAL SUPPLIES & MATERIAL	53.1100	1,100	(0.08)	1,100	-
OFFICE SUPPLIES	53.1110	1,000	0.13	1,000	-
BOOKS & PERIODICALS	53.1400	23	(0.50)	23	-
TOTAL 13200 CLERK-ADMINISTRATION		73,653	0.02	76,944	0.04

14000 ELECTIONS

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	49,719	0.03	43,000	(0.14)
SALARIES-TEMPORARY EMPLOYEES	51.1200	15,000	(0.42)	22,658	0.51
GROUP HEALTH/LIFE INSURANCE	51.2100	12,810	(0.00)	4,628	(0.64)
SOCIAL SECURITY (FICA)	51.2200	4,013	(0.09)	4,071	0.01
MEDICARE	51.2300	938	(0.09)	952	0.01
RETIREMENT CONTRIBUTIONS	51.2400	246		539	1.19
PROFESSIONAL SERVICES	52.1200		(1.00)	320	
LEGAL FEES	52.1210	1,000	(0.60)	1,000	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	8,700	0.01	8,965	0.03
RENTAL OF EQUIPMENT & VEHICLES	52.2320	78	(0.24)	170	1.18
COMMUNICATIONS	52.3200	1,350	0.06	1,350	-
POSTAGE	52.3210	8,100	2.63	3,100	(0.62)
ADVERTISING	52.3300	500	0.39	500	-
PRINTING & BINDING	52.3400	2,000	0.47	3,000	0.50
TRAVEL	52.3500	2,100	0.77	2,100	-
DUES & FEES	52.3600	100	0.61	100	-
EDUCATION & TRAINING	52.3700	800	1.29	850	0.06
CONTRACT LABOR	52.3850	1,200	-	1,200	-
GENERAL SUPPLIES & MATERIAL	53.1100	800	(0.67)	800	-
OFFICE SUPPLIES	53.1110	1,400	0.11	1,400	-
BOOKS AND PERIODICALS	53.1400	219	-	225	0.03
SMALL EQUIPMENT	53.1600	171	(0.96)	2,299	12.45
PAYMENT TO OTHER AGENCIES	57.2001	657			(1.00)
TOTAL 14000 REGISTRAR		111,901	(0.09)	103,227	(0.08)

15110 FINANCIAL ADMINISTRATION**EXPENDITURES**

	FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100 50,204	0.00	50,652	0.01
GROUP HEALTH/LIFE INSURANCE	51.2100 6,403	0.00	6,402	(0.00)
SOCIAL SECURITY (FICA)	51.2200 3,113	0.00	3,140	0.01
MEDICARE	51.2300 728	0.00	734	0.01
RETIREMENT CONTRIBUTIONS	51.2400 347		760	1.19
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200 1,500	(0.08)	1,895	0.26
POSTAGE	52.3210 40	(0.00)	40	-
TRAVEL	52.3500 150	(0.02)	150	-
DUES & FEES	52.3600 475	(0.61)	475	-
EDUCATION & TRAINING	52.3700 42	(0.86)	650	14.48
OFFICE SUPPLIES	53.1110 640	0.20	500	(0.22)
TOTAL 15110 FINANCIAL ADMINISTRATION	63,642	(0.01)	65,399	0.03

15120 ACCOUNTING**EXPENDITURES**

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	52,633	0.12	52,940	0.01
GROUP HEALTH/LIFE INSURANCE	51.2100	4,698	0.01	4,698	0.00
SOCIAL SECURITY (FICA)	51.2200	3,263	0.15	3,282	0.01
MEDICARE	51.2300	763	0.12	768	0.01
RETIREMENT CONTRIBUTIONS	51.2400	363		794	1.19
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	3,208	(0.19)	2,842	(0.11)
POSTAGE	52.3210	1,200	(0.09)	1,200	-
TRAVEL	52.3500	1,400	1.12	1,250	(0.11)
EDUCATION & TRAINING	52.3700	1,225	0.84	1,104	(0.10)
GENERAL SUPPLIES & MATERIAL	53.1100	550	1.35	550	-
OFFICE SUPPLIES	53.1110	1,800	(0.12)	1,775	(0.01)
SMALL EQUIPMENT	53.1600			1,500	
CAPITAL OUTLAY-COMPUTERS	54.2400	1,875			(1.00)
TOTAL 15120 ACCOUNTING		72,977	0.05	72,703	(0.00)

15350 DATA PROCESSING/MIS**EXPENDITURES**

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GROUP HEALTH/LIFE INSURANCE	51.2100	(4)	(1.06)		(1.00)
UNEMPLOYMENT INSURANCE	51.2600	196			(1.00)
TECHNICAL SERVICES	52.1300	29,400		29,400	
LICENSES	52.3800	1,000		1,000	
TOTAL 15350 DATA PROCESSING/MIS		30,592	0.04	30,400	(0.01)

15400 HUMAN RESOURCES**EXPENDITURES**

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	36,175	0.00	36,428	0.01
GROUP HEALTH/LIFE INSURANCE	51.2100	4,628	-	4,628	0.00
SOCIAL SECURITY (FICA)	51.2200	2,243	0.03	2,259	0.01
MEDICARE	51.2300	525	0.03	528	0.01
RETIREMENT CONTRIBUTIONS	51.2400	251		546	1.18
PROFESSIONAL SERVICES	52.1200	175	(0.83)	175	-
LEGAL FEES	52.1210	1,460	(0.15)	1,460	-
TECHNICAL SERVICES	52.1300	2,103	0.12	1,950	(0.07)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	2,405	(0.19)	2,928	0.22
POSTAGE	52.3210	207	(0.16)	250	0.21
ADVERTISING	52.3300	2,114	(0.23)	1,500	(0.29)
TRAVEL	52.3500	950	1.19	950	-
DUES & FEES	52.3600	500	9.00	500	-
EDUCATION & TRAINING	52.3700	1,300	(0.02)	1,300	-
GENERAL SUPPLIES & MATERIAL	53.1100	8,500	(0.01)	8,500	-
OFFICE SUPPLIES	53.1110	2,557	0.25	2,000	(0.22)
SMALL EQUIPMENT	53.1600	139		1,500	9.79
TOTAL 15400 HUMAN RESOURCES		66,232	(0.00)	67,402	0.02

15450 TAX COMMISSIONER

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	179,603	(0.05)	191,692	0.07
SALARIES & WAGES-OVERTIME	51.1300	6,000	0.02	6,000	-
GROUP HEALTH/LIFE INSURANCE	51.2100	54,395	(0.06)	39,581	(0.27)
SOCIAL SECURITY (FICA)	51.2200	11,507	0.03	12,257	0.07
MEDICARE	51.2300	2,691	0.03	2,867	0.07
RETIREMENT CONTRIBUTIONS	51.2400	1,290		2,875	1.23
LEGAL FEES	52.1210	2,625	2.24	1,000	(0.62)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	25,049	0.02	27,741	0.11
RENTAL OF EQUIPMENT & VEHICLE	52.2320	70	(0.10)	84	0.20
COMMUNICATIONS	52.3200	3,200	0.06	3,200	-
POSTAGE	52.3210	22,300	0.14	21,110	(0.05)
ADVERTISING	52.3300	7,500	0.05	6,500	(0.13)
PRINTING AND BINDING	52.3400	6,800	0.14	5,393	(0.21)
TRAVEL	52.3500	2,400	(0.16)	2,400	-
DUES & FEES	52.3600	716	0.22	716	-
EDUCATION & TRAINING	52.3700	2,400	0.48	2,400	-
GENERAL SUPPLIES & MATERIAL	53.1100	6,545	0.53	6,545	-
OFFICE SUPPLIES	53.1110	5,800	0.20	5,800	-
PERIODICALS	53.1400	1,080	0.35	830	(0.23)
SMALL EQUIPMENT	53.1600	5,000	0.25	5,000	-
COMPUTERS	54.2400	15,317			(1.00)
TOTAL 15450 TAX COMMISSIONER		362,289	0.04	343,991	(0.05)

15500 TAX ASSESSOR

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	200,130	(0.01)	229,216	0.15
GROUP HEALTH/LIFE INSURANCE	51.2100	50,716	(0.08)	33,397	(0.34)
SOCIAL SECURITY (FICA)	51.2200	12,408	0.07	14,211	0.15
MEDICARE	51.2300	2,902	0.07	3,324	0.15
RETIREMENT CONTRIBUTIONS	51.2400	1,297		2,919	1.25
PROFESSIONAL SERVICES	52.1200			150	
LEGAL FEES	52.1210		(1.00)	200	
TECHNICAL SERVICES	52.1300	16,000	(0.56)	16,000	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	3,000	0.03	3,000	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	19,400	(0.00)	33,674	0.74
RENTAL OF EQUIPMENT & VEHICLES	52.2320	78	0.11	84	0.08
COMMUNICATIONS	52.3200	4,600	0.02	4,600	-
POSTAGE	52.3210	11,000	0.04	13,000	0.18
TRAVEL	52.3500	2,300	(0.26)	2,308	0.00
DUES & FEES	52.3600	2,908	0.41	2,908	-
EDUCATION & TRAINING	52.3700	4,900	0.26	4,900	-
CONTRACT LABOR	52.3850	20,363	0.05		(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	1.22	1,000	-
OFFICE SUPPLIES	53.1110	2,000	(0.41)	2,000	-
GASOLINE	53.1270	2,000	(0.45)	5,000	1.50
BOOKS & PERIODICALS	53.1400	1,982	(0.11)	1,982	-
SMALL EQUIPMENT	53.1600	1,500	2.19	1,500	-
CAPITAL OUTLAY-COMPUTERS	54.2400	17,148	(0.21)		(1.00)
CAPITAL OUTLAY-EQUIPMENT	54.2500	2,850			(1.00)
TOTAL 15500 TAX ASSESSOR		380,482	(0.06)	378,373	(0.01)

15650 GENERAL GOVERNMENT BUILDINGS

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
EXPENDITURES					
SALARIES & WAGES	51.1100	71,577	(0.14)	99,248	0.39
SALARIES & WAGES-OVERTIME	51.1300	3,000	1.46	3,000	-
GROUP HEALTH/LIFE INSURANCE	51.2100	14,212	(0.08)	17,697	0.25
SOCIAL SECURITY (FICA)	51.2200	4,624	(0.06)	6,339	0.37
MEDICARE	51.2300	1,081	(0.06)	1,483	0.37
RETIREMENT CONTRIBUTIONS	51.2400	280	(15.14)	584	1.09
WORKER'S COMPENSATION	51.2700	(52)	(0.16)	-	(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,500	0.16	1,500	-
GARBAGE DISPOSAL	52.2110	2,150	(0.00)	2,151	0.00
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	10,000	0.18	10,000	-
REPAIR & MAINTENANCE-HISTORIC COURTHOUSE	52.2201	10,000	(0.05)	10,000	-
REPAIR & MAINTENANCE-GOVERNMENT BUILDING	52.2202	42,901	0.53	21,000	(0.51)
REPAIR & MAINTENANCE-ANNEX BUILDING	52.2203	2,000	(0.23)	3,000	0.50
REPAIR & MAINTENANCE-HEALTH DEPT BUILDING	52.2204	1,500	0.13	1,500	-
REPAIR & MAINTENANCE-OLD JAIL BUILDING	52.2207	100	-	2,200	21.00
REPAIR & MAINTENANCE-FARMER'S MARKET BUILDING	52.2209	200	1.38	200	-
REPAIR & MAINTENANCE-OLD COMMUNICATIONS BUILDING	52.2210	10,000	-	2,000	(0.80)
RENTAL OF EQUIPMENT & VEHICLES	52.2320	2,550	0.02	2,550	-
COMMUNICATIONS	52.3200	729	0.00	729	(0.00)
ADVERTISING	52.3300	-	-	100	-
CONTRACT LABOR	52.3850	15,687	6.06	-	(1.00)
GENERAL SUPPLIES	53.1100	800	0.16	800	-
OFFICE SUPPLIES	53.1110	750	3.81	750	-
CLEANING SUPPLIES	53.1120	13,000	(0.12)	13,000	-
WATER/SEWER	53.1210	4,700	0.31	4,700	-
NATURAL GAS	53.1220	18,000	0.05	18,000	-
ELECTRICITY	53.1230	87,000	0.07	87,000	-
GASOLINE	53.1270	3,500	0.00	3,500	-
SMALL EQUIPMENT	53.1600	2,000	(0.67)	1,500	(0.25)
CAPITAL OUTLAY - EQUIPMENT	54.2500	16,403	-	-	(1.00)
TOTAL 15650 GENERAL GOVERNMENT BUILDINGS		340,192	0.15	314,531	(0.08)

21000 CLERK OF COURT

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	235,077	(0.02)	241,882	0.03
SALARIES & WAGES-OVERTIME	51.1300	3,000	53.17		(1.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	66,399	0.18	50,832	(0.23)
SOCIAL SECURITY (FICA)	51.2200	14,761	0.06	14,997	0.02
MEDICARE	51.2300	3,452	0.06	3,507	0.02
RETIREMENT CONTRIBUTIONS	51.2400	926		2,633	1.84
TECHNICAL SERVICES	52.1300	7,500	(0.02)	7,000	(0.07)
REAL ESTATE EVALUATION FEE	52.1330	1,250	(0.11)	1,250	-
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	26,099	(0.00)	25,599	(0.02)
RENTAL OF EQUIPMENT & VEHICLES	52.2320	108	0.09	108	-
COMMUNICATIONS	52.3200	4,200	0.09	4,200	-
POSTAGE	52.3210	6,000	0.23	6,000	-
ADVERTISING	52.3300	1,000	0.87	1,000	-
TRAVEL	52.3500	2,250	0.77	2,250	-
DUES & FEES	52.3600	1,500	0.36	1,500	-
EDUCATION & TRAINING	52.3700	450	0.29	450	-
GENERAL SUPPLIES & MATERIAL	53.1100	9,500	0.65	9,500	-
OFFICE SUPPLIES	53.1110	9,500	0.01	9,500	-
BOOKS & PERIODICALS	53.1400	500	(0.26)	500	-
TOTAL 21000 CLERK OF COURT		393,472	0.03	382,708	(0.03)

21500 SUPERIOR COURT

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	76,909	2.15	75,006	(0.02)
SOCIAL SECURITY (FICA)	51.2200	4,768	2.15	4,650	(0.02)
MEDICARE (FICA)	51.2300	1,115	2.14	1,088	(0.02)
SUPERIOR COURT (HABERSHAM)	52.1201	42,549	0.04	42,549	-
TECHNICAL SERVICES	52.1300	3,600	(0.02)	4,000	0.11
COURT REPORTER FEES	52.1340	15,000	(0.06)	15,000	-
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	1,500	0.42	1,500	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	618	0.00	618	-
COMMUNICATIONS	52.3200	4,000	0.14	4,000	-
POSTAGE	52.3210	2,500	0.65	2,500	-
TRAVEL	52.3500	500		500	-
DUES & FEES	52.3600		(1.00)	1,000	
JUROR FEES	52.3610	12,433	(0.22)	12,433	(0.00)
WITNESS FEES	52.3620	1,500	1.04	1,500	-
EDUCATION & TRAINING	52.3700			2,000	
GENERAL SUPPLIES & MATERIAL	53.1100	156	(0.81)	156	-
OFFICE SUPPLIES	53.1110	2,527	0.45	2,254	(0.11)
TOTAL 21000 SUPERIOR COURT		169,675	0.47	170,754	0.01

22000 DISTRICT ATTORNEY

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	61,281	0.02	61,600	0.01
SALARIES & WAGES	51.1101	34,957	-	37,000	0.06
GROUP HEALTH/LIFE INSURANCE	51.2100	17,628	0.44	16,558	(0.06)
SOCIAL SECURITY (FICA)	51.2200	5,967	0.03	6,113	0.02
MEDICARE	51.2300	1,395	0.03	1,430	0.02
RETIREMENT CONTRIBUTIONS	51.2400	5,458	1.07	7,708	0.41
UNEMPLOYMENT CLAIMS	51.2600			876	
WORKER'S COMPENSATION	51.2700			9,540	
INVESTIGATOR (HABERSHAM)	52.1201	6,000	0.13	6,000	-
TECHNICAL SERVICES	52.1300			384	
REPAIR & MAINTENANCE-VEHICLE	52.2010	3,223	(0.10)	2,500	(0.22)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	500	1.24	500	-
COMMUNICATIONS	52.3200	5,400	0.26	5,400	-
POSTAGE	52.3210	1,500	1.08	1,500	-
TRAVEL	52.3500	1,000	0.35	1,000	-
DUES & FEES	52.3600	500	0.03	500	-
WITNESS FEES	52.3620	2,000		2,000	-
EDUCATION & TRAINING	52.3700	500	0.22	500	-
GENERAL SUPPLIES & MATERIAL	53.1100	1,800	(0.66)	1,800	-
OFFICE SUPPLIES	53.1110	1,500	(0.01)	1,500	-
GASOLINE	53.1270	800	0.17	800	-
TOTAL 22000 DISTRICT ATTORNEY		151,409	(0.05)	165,209	0.09

23000 STATE COURT

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	54,834	(0.09)	60,281	0.10
GROUP HEALTH/LIFE INSURANCE	51.2100	11,729	(0.27)	16,141	0.38
SOCIAL SECURITY (FICA)	51.2200	3,400	0.15	3,737	0.10
MEDICARE	51.2300	795	0.15	874	0.10
RETIREMENT CONTRIBUTIONS	51.2400			904	
LEGAL FEES	52.1210	3,050	(0.02)	3,100	0.02
TECHNICAL SERVICES	52.1300	18,800	0.00	18,400	(0.02)
COURT REPORTER FEES	52.1340	6,147	0.13	6,150	0.00
REPAIR & MAINTENANCE-BUILDING	52.2200	1,200	-	1,200	-
WITNESS FEES	52.3620	1,000	(0.38)	1,000	-
OFFICE SUPPLIES	53.1110	125	(0.73)	125	-
TOTAL 23000 STATE COURT		101,079	(0.09)	111,913	0.11

24000 MAGISTRATE COURT

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	100,414	0.01	100,574	0.00
GROUP HEALTH/LIFE INSURANCE	51.2100	25,532	(0.05)	20,974	(0.18)
SOCIAL SECURITY (FICA)	51.2200	6,226	0.13	6,236	0.00
MEDICARE	51.2300	1,456	0.13	1,458	0.00
RETIREMENT CONTRIBUTIONS	51.2400	555		894	0.61
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	600	(0.76)	600	-
COMMUNICATIONS	52.3200	2,620	(0.01)	2,620	-
POSTAGE	52.3210	800	0.25	800	-
TRAVEL	52.3500	2,000	0.18	2,000	-
DUES & FEES	52.3600	300	-	300	-
EDUCATION & TRAINING	52.3700	945	0.19	945	-
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	7.97	1,000	-
OFFICE SUPPLIES	53.1110	2,400	(0.17)	2,400	-
BOOKS & PERIODICALS	53.1400	900	0.44	900	-
SMALL EQUIPMENT	53.1600		(1.00)	1,000	
CAPITAL OUTLAY - COMPUTERS	54.2400	3,767			(1.00)
TOTAL 24000 MAGISTRATE COURT		149,514	0.01	142,700	(0.05)

24500 PROBATE COURT

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	117,597	0.17	118,739	0.01
SALARIES & WAGES-OVERTIME	51.1300	351	2.28	300	(0.15)
GROUP HEALTH/LIFE INSURANCE	51.2100	20,999	0.01	20,999	-
SOCIAL SECURITY (FICA)	51.2200	7,313	0.24	7,380	0.01
MEDICARE	51.2300	1,710	0.24	1,726	0.01
RETIREMENT CONTRIBUTIONS	51.2400	211		454	1.16
PROFESSIONAL SERVICES	52.1200	80			(1.00)
LEGAL FEES	52.1210	1,600		2,100	0.31
REPAIR & MAINTENANCE - BUILDING AND EQUIPMENT	52.2200	1,500	0.25	3,500	1.33
COMMUNICATIONS	52.3200	1,400	(0.06)	1,400	-
POSTAGE	52.3210	900	0.25	900	-
TRAVEL	52.3500	2,425	0.23	2,425	-
DUES & FEES	52.3600	910	0.24	960	0.05
EDUCATION & TRAINING	52.3700	300	0.20	300	-
GENERAL SUPPLIES & MATERIAL	53.1100	2,300	0.83	2,300	-
OFFICE SUPPLIES	53.1110	2,300	0.20	2,300	-
BOOKS & PERIODICALS	53.1400	1,461	0.08	1,461	-
SMALL EQUIPMENT	53.1600	500	(0.82)	4,400	7.80
TOTAL 24500 PROBATE COURT		163,856	0.15	171,645	0.05

26000 JUVENILE COURT

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
JUVENILE COURT (HABERSHAM)	52.1201	59,883	(0.02)	59,883	-
LEGAL FEES	52.1210	45,335	(0.41)	45,335	-
COURT REPORTER FEES	52.1340	9,336	(0.24)	9,336	0.00
TOTAL 26000 JUVENILE COURT		114,553	(0.24)	114,554	0.00

28000 INDIGENT DEFENSE

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
PUBLIC DEFENDER (HABERSHAM)	52.1201	129,446	0.04	129,446	-
TOTAL 28000 INDIGENT DEFENSE		129,446	0.04	129,446	-

33000 SHERIFF

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	1,265,536	0.05	1,370,265	0.08
SALARIES & WAGES-OVERTIME	51.1300	25,000	0.01	30,000	0.20
GROUP HEALTH/LIFE INSURANCE	51.2100	194,078	(0.09)	272,414	0.40
SOCIAL SECURITY (FICA)	51.2200	80,013	0.11	86,816	0.09
MEDICARE	51.2300	18,713	0.11	20,304	0.09
RETIREMENT CONTRIBUTIONS	51.2400	7,382		17,623	1.39
UNEMPLOYMENT CLAIMS	51.2600	1,650	(0.84)		(1.00)
PROFESSIONAL SERVICES	52.1200	1,733	(0.65)	5,550	2.20
LEGAL FEES	52.1210	3,000	(0.59)	3,000	-
TECHNICAL SERVICES	52.1300	1,730	1.06	1,730	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	100,000	(0.43)	137,000	0.37
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	19,960	4.59	19,960	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	516	0.02	516	-
COMMUNICATIONS	52.3200	17,465	(0.08)	15,500	(0.11)
POSTAGE	52.3210	1,000	0.12	1,000	-
ADVERTISING	52.3300	900	19.00	900	-
TRAVEL	52.3500	5,000	(0.13)	5,000	-
DUES & FEES	52.3600	2,500	(0.01)	2,500	-
EDUCATION & TRAINING	52.3700	4,094	0.09	2,000	(0.51)
GENERAL SUPPLIES & MATERIAL	53.1100	9,500	(0.28)	9,500	-
OFFICE SUPPLIES	53.1110	8,355	0.18	8,350	(0.00)
AMMUNITION & FIREARMS	53.1140	4,710	0.05	4,710	-
GASOLINE	53.1270	159,483	(0.01)	173,000	0.08
BOOKS & PERIODICALS	53.1400	1,000	2.82	1,000	-
SMALL EQUIPMENT	53.1600	3,050	(0.05)	7,441	
UNIFORMS	53.1730	8,000	(0.06)	8,000	-
CAPITAL OUTLAY-VEHICLES	54.2200	32,659	1.12		(1.00)
TOTAL 33000 SHERIFF		1,977,027	(0.03)	2,204,079	0.11

33260 JAIL

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	780,955	(0.02)	766,483	(0.02)
SALARIES & WAGES-OVERTIME	51.1300	13,000	(0.01)	15,000	0.15
GROUP HEALTH/LIFE INSURANCE	51.2100	161,710	0.02	139,015	(0.14)
SOCIAL SECURITY (FICA)	51.2200	49,225	0.04	48,452	(0.02)
MEDICARE	51.2300	11,512	0.04	11,331	(0.02)
RETIREMENT CONTRIBUTIONS	51.2400	3,580		11,413	2.19
UNEMPLOYMENT CLAIMS	51.2600	8,178			(1.00)
PROFESSIONAL SERVICES	52.1200	277,877	(0.00)	291,585	0.05
LEGAL FEES	52.1210	300	(0.14)		(1.00)
TECHNICAL SERVICES	52.1300	7,649	2.05	3,500	(0.54)
DISPOSAL	52.2110	2,874	(0.12)	2,800	(0.03)
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	8,250	(0.02)	8,250	-
COMMUNICATIONS	52.3200	14,723	0.31	16,600	0.13
TRAVEL	52.3500	2,650	10.68		(1.00)
DUES & FEES	52.3600			200	
EDUCATION & TRAINING	52.3700	1,177	1.69	2,130	0.81
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	1.79	1,000	-
OFFICE SUPPLIES	53.1110	6,000	(0.21)	6,000	-
CLEANING SUPPLIES	53.1120	17,000	0.13	17,000	-
WATER/SEWER	53.1210	54,164	0.20	41,000	(0.24)
NATURAL GAS	53.1220	33,126	0.46	30,250	(0.09)
ELECTRICITY	53.1230	86,416	0.04	81,000	(0.06)
FOOD & PROVISIONS	53.1300	228,410	0.14	222,868	(0.02)
SMALL EQUIPMENT	53.1600	8,600	0.90	10,091	0.17
INMATE BEDDING & TOILETRY	53.1720	3,000	0.79	3,000	-
UNIFORMS	53.1730	4,500	(0.12)	4,500	-
PRINCIPAL-OTHER DEBT (JAIL)	58.1300	340,120	0.35	340,120	-
INTEREST-OTHER DEBT (JAIL)	58.2300	120,288	0.22	106,736	(0.11)
TOTAL 33000 SHERIFF		2,246,283	0.08	2,180,324	(0.03)

34500 PROBATION

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	62,909	(0.27)	71,945	0.14
GROUP HEALTH/LIFE INSURANCE	51.2100	16,679	(0.20)	16,189	(0.03)
SOCIAL SECURITY (FICA)	51.2200	3,900	(0.24)	4,461	0.14
MEDICARE	51.2300	912	(0.24)	1,043	0.14
RETIREMENT CONTRIBUTIONS	51.2400	388		841	1.17
LEGAL FEES	52.1210			-	
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	7,000	0.64	7,000	-
COMMUNICATIONS	52.3200	1,577	0.05	1,577	0.00
POSTAGE	52.3210	1,593	1.33	1,593	(0.00)
TRAVEL	52.3500	350	4.44	350	-
TRAINING	52.3700	350		350	-
GENERAL SUPPLIES & MATERIAL	53.1100	500		500	-
OFFICE SUPPLIES	53.1110	1,000	(0.03)	1,000	-
INTERGOVERNMENTAL	57.1000	5,263		5,263	-
TOTAL 34500 PROBATION		102,422	(0.15)	112,112	0.09

35700 RURAL FIRE PROTECTION

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
RETIREMENT CONTRIBUTIONS	51.2400	18,000	0.25	18,000	-
REPAIR & MAINT-VEHICLE	52.2010				
TRAINING	52.3700				
BIG SMITH VFD	57.2840	20,000	0.04	20,000	-
CARNES CREEK VFD	57.2841	20,000	0.03	20,000	-
EASTANOLLEE VFD	57.2842	20,000	(0.01)	20,000	-
MARTIN VFD	57.2843	20,000	0.03	20,000	-
NEW HOPE VFD	57.2844	20,000	0.00	20,000	-
SHILOH VFD	57.2845	20,000	0.05	20,000	-
TATES CREEK VFD	57.2846	20,000	0.02	20,000	-
CHIEF COUNSEL VFD	57.2847	35,000	0.02	35,000	-
GEORGIA FORESTRY COMM	57.2851	4,912	0.01	4,912	-
TOTAL 35700 RURAL FIRE PROTECTION		197,912	0.04	197,912	-

37000 CORONER

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	23,667	1.03	22,367	(0.05)
GROUP HEALTH/LIFE INSURANCE	51.2100	4,732	0.00	4,732	-
SOCIAL SECURITY (FICA)	51.2200	1,467	1.17	1,387	(0.05)
MEDICARE	51.2300	343	1.17	324	(0.05)
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,547	(0.07)	1,550	0.00
REPAIR & MAINTENANCE-BLDG/EQUIP	52.2200	250	(0.13)	250	-
COMMUNICATIONS	52.3200	800	0.06	800	-
POSTAGE	52.3210	50	0.40	50	-
TRAVEL	52.3500	750	2.75	750	-
DUES & FEES	52.3600	150	-	150	-
EDUCATION & TRAINING	52.3700	1,770	0.07	1,770	-
GENERAL SUPPLIES & MATERIAL	53.1100	3,000	0.95	3,000	-
OFFICE SUPPLIES	53.1110	400	0.45	400	-
GASOLINE	53.1270	2,500	(0.01)	2,500	-
SMALL EQUIPMENT	53.1600	400	0.27	400	-
UNIFORMS	53.1730	500	0.02	500	-
TOTAL 37000 CORONER		42,326	0.56	40,930	(0.03)

39000 AIRPORT AUTHORITY

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
ANNUAL ALLOCATION	57.2200	39,495	2.95	21,385	(0.46)
TOTAL 39000 AIRPORT AUTHORITY		39,495	2.95	21,385	(0.46)

39200 EMERGENCY MANAGEMENT AGENCY

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	27,550	0.20	27,775	0.01
GROUP HEALTH/LIFE INSURANCE	51.2100	35	(0.98)	35	-
SOCIAL SECURITY (FICA)	51.2200	1,708	0.20	1,722	0.01
MEDICARE	51.2300	399	0.20	403	0.01
RETIREMENT CONTRIBUTIONS	51.2400			417	
UNEMPLOYMENT INSURANCE	51.2600	12,210	0.37		(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	900	(0.49)	900	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	850	0.01	850	-
COMMUNICATIONS	52.3200		(1.00)	-	
POSTAGE	52.3210	50		50	
TRAVEL	52.3500		(1.00)	2,000	
DUES & FEES	52.3600	100	3.00	100	-
EDUCATION & TRAINING	52.3700			900	
GENERAL SUPPLIES & MATERIAL	53.1100	250		150	(0.40)
OFFICE SUPPLIES	53.1110			250	
CLEANING SUPPLIES	53.1120	300		300	-
WATER/SEWER	53.1210	100	0.03	100	-
NATURAL GAS	53.1220	500	0.03	500	-
ELECTRICITY	53.1230	5,100	(0.10)	5,100	-
GASOLINE	53.1270	3,000	0.61	3,000	-
TOTAL 39200 EMERGENCY MANAGEMENT AGENCY		53,052	0.12	44,551	(0.16)

42000 PUBLIC WORKS

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	353,730	(0.02)	392,990	0.11
SALARIES & WAGES-OVERTIME	51.1300	10,000	1.11	11,000	0.10
GROUP HEALTH/LIFE INSURANCE	51.2100	78,090	(0.10)	116,144	0.49
SOCIAL SECURITY (FICA)	51.2200	22,551	0.03	25,047	0.11
MEDICARE	51.2300	5,274	0.03	5,858	0.11
RETIREMENT CONTRIBUTIONS	51.2400	2,362		5,112	1.16
PROFESSIONAL SERVICES	52.1200	87	(0.64)	160	0.84
LEGAL FEES	52.1210	1,000	0.07	1,000	-
TECHNICAL SERVICES	52.1300	3,500		3,500	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	4,800	3.68	3,000	(0.38)
TIRES & TUBES	52.2012	15,000	(0.07)	15,000	-
DISPOSAL	52.2110	200			
REPAIRS & MAINTENANCE-EQUIPMENT	52.2240	21,000	(0.73)	25,000	0.19
COMMUNICATIONS	52.3200		(1.00)	1,400	
POSTAGE	52.3210	50	0.62	20	(0.60)
ADVERTISING	52.3300	200	4.00	200	-
TRAVEL	52.3500	3,500	0.16	3,500	-
DUES & FEES	52.3600	200	(0.49)	200	-
EDUCATION & TRAINING	52.3700	4,300	0.63	4,300	-
CONTRACT LABOR	52.3850	3,243	(0.69)	-	(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	1,500	0.00	1,500	-
OFFICE SUPPLIES	53.1110	500	(0.70)	500	-
CLEANING SUPPLIES	53.1120	175		175	-
ROAD/BRIDGE SUPPLIES & MATERIAL	53.1130	-	(1.00)	-	
GASOLINE	53.1270	67,000	7.24	70,000	0.04
SMALL EQUIPMENT	53.1600	1,080	(0.23)	1,350	0.25
UNIFORMS	53.1730	5,255	(0.16)	2,520	(0.52)
PRINCIPAL-CAPITAL LEASE (CAT EQUIP)	58.1200	23,790	(0.33)	6,325	(0.73)
INTEREST-CAPITAL LEASE (CAT EQUIP)	58.2200	1,620	(0.47)	1,483	(0.08)
TOTAL 42000 PUBLIC WORKS		630,007	(0.23)	697,284	0.11

49000 MAINTENANCE & SHOP

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	130,530	(0.08)	163,508	0.25
SALARIES & WAGES-OVERTIME	51.1300	3,875	(0.03)	4,500	0.16
GROUP HEALTH/LIFE INSURANCE	51.2100	43,338	(0.13)	30,149	(0.30)
SOCIAL SECURITY (FICA)	51.2200	8,333	(0.03)	10,417	0.25
MEDICARE	51.2300	1,949	(0.03)	2,436	0.25
RETIREMENT CONTRIBUTIONS	51.2400	913		1,667	0.83
PROFESSIONAL SERVICES	52.1200	80	(0.67)	160	1.00
REPAIR & MAINTENANCE-VEHICLE	52.2010	8,050	1.72	5,000	(0.38)
REPAIR & MAINTENANCE-PARTS ROOM	52.2011	17,912	0.25	12,000	(0.33)
REPAIRS & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	16,000	(0.30)	15,000	(0.06)
RENTAL OF EQUIPMENT & VEHICLES	52.2320	200	4.26	200	-
COMMUNICATIONS	52.3200	3,000	11.55	3,000	-
TRAVEL	52.3500	750	0.64	750	-
EDUCATION & TRAINING	52.3700	1,250		1,000	(0.20)
CONTRACT LABOR	52.3850	1,106	(0.84)		(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	1,795		300	(0.83)
OFFICE SUPPLIES	53.1110	3,200		3,200	-
WATER/SEWER	53.1210	649	0.65	500	(0.23)
NATURAL GAS	53.1220	2,500	0.81	2,500	-
ELECTRICITY	53.1230	6,600	0.43	6,600	-
BULK OIL	53.1250	17,000	0.17	12,000	(0.29)
GASOLINE	53.1270	2,500	(0.98)	2,500	-
SMALL EQUIPMENT	53.1600	2,686	1.30	2,000	(0.26)
UNIFORMS	53.1730	2,370	(0.04)	1,080	(0.54)
REPAIR & MAINTENANCE SERVICE CHARGE	55.1000	(121,662)	(0.23)	(121,662)	-
TOTAL 49000 MAINTENANCE & SHOP		154,924	(0.32)	158,805	0.03

49500 WELFARE PROGRAMS

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	17,200	0.08	17,200	-
CHILD WELFARE	55.3760	10,100	0.25	10,100	-
DEPARTMENT OF FAMILY & CHILD SERVICES	55.3761	25,830	0.63	17,503	(0.32)
PAUPER BURIALS	55.3780	9,000	(0.29)	9,000	-
GENERAL ASSISTANCE	55.3830	5,764	(0.06)	5,764	-
TOTAL 49500 WELFARE PROGRAMS		67,894	0.16	59,567	(0.12)

51000 SENIOR CENTER

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	89,374	(0.01)	92,180	0.03
GROUP HEALTH/LIFE INSURANCE	51.2100	17,078	(0.20)	17,078	-
SOCIAL SECURITY (FICA)	51.2200	5,541	0.07	5,715	0.03
MEDICARE	51.2300	1,296	0.07	1,337	0.03
RETIREMENT CONTRIBUTIONS	51.2400	594		1,383	1.33
PROFESSIONAL SERVICES	52.1200	1,000	0.54	1,000	-
TECHNICAL SERVICES	52.1300	1,560	(0.07)	1,716	0.10
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,500	(0.55)	2,500	-
DISPOSAL	52.2110	1,154	0.09	1,154	-
REPAIRS & MAINTENANCE-BUILDINGS AND EQUIPMENT	52.2200	7,135	1.28	7,135	0.00
COMMUNICATIONS	52.3200	4,234	0.24	4,234	-
POSTAGE	52.3210	100	(0.00)	100	-
GENERAL SUPPLIES & MATERIAL	53.1100	1,600	1.29	1,600	-
OFFICE SUPPLIES	53.1110	550	(0.14)	550	-
CLEANING SUPPLIES	53.1120	100		100	-
WATER/SEWER	53.1210	2,100	0.05	2,100	-
NATURAL GAS	53.1220	5,102	(0.20)	5,102	(0.00)
ELECTRICITY	53.1230	9,400	(0.02)	9,400	-
GASOLINE	53.1270	5,241	0.06	5,241	-
FOOD & PROVISIONS	53.1300	48,000	0.03	48,000	-
BOOKS & PERIODICALS	53.1400	23		23	-
SMALL EQUIPMENT	53.1600		(1.00)	1,000	
TOTAL 51000 SENIOR CENTER		203,682	(0.02)	208,647	0.02

51600 HEALTH & HUMAN SERVICES

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REPAIR & MAINTENANCE-VEHICLE (AMBULANCE)	52.2010	35,000	0.31	35,000	-
GASOLINE (AMBULANCE)	53.1270	47,000	(0.02)	47,000	-
HEALTH DEPARTMENT	57.2011	100,782	-	100,782	-
MENTAL HEALTH	57.2012	4,750	-	4,750	-
INDIGENT HEALTH CARE	57.2013	434,234	(0.05)	425,977	(0.02)
AMBULANCE SERVICE	57.2014	648,208	0.02	660,265	0.02
CAPITAL LEASE-PRINCIPAL	58.1200	25,353	0.04	26,385	0.04
CAPITAL LEASE-INTEREST	58.2200	1,697	(0.37)	665	(0.61)
TOTAL 51600 HEALTH & HUMAN SERVICES		1,297,023	(0.00)	1,300,823	0.00

611000 RECREATION

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	189,021	0.06	206,479	0.09
GROUP HEALTH/LIFE INSURANCE	51.2100	33,225	0.04	26,705	(0.20)
SOCIAL SECURITY (FICA)	51.2200	11,719	0.13	12,802	0.09
MEDICARE	51.2300	2,741	0.13	2,994	0.09
RETIREMENT CONTRIBUTIONS	51.2400	1,104		3,097	1.81
PROFESSIONAL SERVICES	52.1200	160	0.43	160	-
LEGAL FEES	52.1210			500	
CONTRACTED TECHNICAL SERVICES	52.1300	22,000	(0.15)	22,000	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,500	(0.66)	1,500	-
GARBAGE DISPOSAL	52.2110	1,154	0.09	1,154	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	9,000	(0.04)	9,000	-
RENTAL OF EQUIP & VEHICLE	52.2320	78	0.11	84	0.08
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	2,642	0.03	2,642	-
COMMUNICATIONS	52.3200	5,000	0.06	5,000	-
POSTAGE	52.3210	150	0.78	150	-
TRAVEL	52.3500			550	
DUES & FEES	52.3600	1,450	1.58	1,450	-
EDUCATION & TRAINING	52.3700		(1.00)	500	
CONTRACT LABOR	52.3850	10,764	(0.52)		(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	51,745	0.25	50,650	(0.02)
OFFICE SUPPLIES	53.1110		(1.00)	1,100	
CLEANING SUPPLIES	53.1120	3,900	0.63	3,900	-
WATER/SEWER	53.1210	2,000	0.20	2,000	-
NATURAL GAS	53.1220	15,713	0.17	15,713	-
ELECTRICITY	53.1230	46,261	0.02	46,261	-
GASOLINE	53.1270	7,000	(0.10)	7,000	-
BOOKS & PERIODICALS	53.1400	23		23	-
SMALL EQUIPMENT	53.1600		(1.00)	2,000	
TOTAL 61100 RECREATION		418,351	0.01	425,414	0.02

65100 TOCCOA-STEPHENS CO REG LIBRARY

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 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 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADPOTED BUDGET	PRIOR YR % INC/(DEC)
EXPENDITURES					
SALARIES & WAGES	51.1100	40,856	0.01	41,155	0.01
GROUP HEALTH/LIFE INSURANCE	51.2100	10,872	(0.15)	12,805	0.18
SOCIAL SECURITY (FICA)	51.2200	2,533	0.11	2,552	
MEDICARE	51.2300	592	0.11	597	0.01
RETIREMENT CONTRIBUTIONS	51.2400	306		617	1.02
LEGAL FEES	52.1210	40			(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	521	(0.47)	520	(0.00)
REPAIR & MAINTENANCE-BUILDINGS & EQUIPMENT	52.2200	200		200	-
COMMUNICATIONS	52.3200	348	0.01	348	-
POSTAGE	52.3210	7	0.75	7	-
TRAVEL	52.3500	1,500	(0.13)	1,500	-
DUES & FEES	52.3600	500	0.01	500	-
EDUCATION & TRAINING	52.3700	1,543	0.23	1,800	0.17
GENERAL SUPPLIES & MATERIAL	53.1100	200	(0.13)	200	-
OFFICE SUPPLIES	53.1110	500	0.89	500	-
GASOLINE	53.1270	2,500	0.03	2,500	-
BOOKS & PERIODICALS	53.1400	814			(1.00)
UNIFORMS	53.1730	300	0.53	300	-
TOTAL 72200 BUILDING INSPECTION		64,132	(0.01)	66,101	0.03

74100 PLANNING AND ZONING**EXPENDITURES**

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
TECHNICAL SERVICES	52.1300	28,984	2.13		(1.00)
ADVERTISING	52.3300			2,500	
GENERAL SUPPLIES & MATERIALS	53.1100	40		1,000	
OFFICE SUPPLIES	53.1110			1,000	
TOTAL 74100 PLANNING & ZONING		29,024	0.86	4,500	(0.84)

74500 CODE ENFORCEMENT**EXPENDITURES**

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	33,048	0.14	33,270	0.01
GROUP HEALTH/LIFE INSURANCE	51.2100	12,810	(0.00)	12,810	(0.00)
SOCIAL SECURITY (FICA)	51.2200	2,049	0.28	2,063	0.01
MEDICARE	51.2300	479	0.28	482	0.01
RETIREMENT CONTRIBUTIONS	51.2400	228		499	1.19
LEGAL FEES	52.1210	500	0.69	500	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,000	(0.85)	1,000	-
REPAIR & MAINTENANCE-BUILDINGS & EQUIPMENT	52.2200	200		200	-
COMMUNICATIONS	52.3200	384	0.01	384	-
POSTAGE	52.3210	101	(0.06)	100	(0.01)
TRAVEL	52.3500	1,500	(0.33)	1,500	-
DUES & FEES	52.3600	150	0.25	150	-
EDUCATION & TRAINING	52.3700	2,250	5.34	2,250	-
GENERAL SUPPLIES & MATERIAL	53.1100	100	0.07	100	-
OFFICE SUPPLIES	53.1110	600	2.03	600	-
AMMUNITION AND FIREARMS	53.1140	272	(0.23)	272	-
GASOLINE	53.1270	3,303	0.36	3,303	0.00
SMALL EQUIPMENT	53.1600		(1.00)	250	
UNIFORMS	53.1730	100	(0.71)	100	-
TOTAL 74500 CODE ENFORCEMENT		59,074	0.01	59,832	0.01

75100 COUNTY AGENT

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	38,037	0.06	39,167	0.03
SOCIAL SECURITY (FICA)	51.2200	2,358	0.12	2,428	0.03
MEDICARE	51.2300	552	0.11	568	0.03
RETIREMENT CONTRIBUTIONS	51.2400	4,626	0.17	5,150	0.11
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,262	(0.49)	1,000	(0.21)
REPAIR & MAINTENANCE-BUILDING AND EQUIPMENT	52.2200	2,000	0.02	2,000	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	108	-	108	-
COMMUNICATIONS	52.3200	4,350	0.00	4,350	-
POSTAGE	52.3210	50		50	-
TRAVEL	52.3500	4,507	(0.02)	4,507	(0.00)
DUES & FEES	52.3600	400	1.00	400	-
EDUCATION & TRAINING	52.3700	600	(0.21)	600	-
GENERAL SUPPLIES & MAT	53.1100	250	0.47	250	-
OFFICE SUPPLIES	53.1110	2,000	(0.35)	2,000	-
JANITORIAL SUPPLIES	53.1120	200		200	-
ELECTRICITY (CROSS ROADS)	53.1230	4,200	0.09	4,200	-
GASOLINE	53.1270	2,100	(0.23)	2,100	-
SMALL EQUIPMENT	53.1600	350		2,000	4.71
TOTAL 75100 COUNTY AGENT		67,950	0.02	71,079	0.05

75200 ECONOMIC DEVELOPMENT

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
ANNUAL ALLOCATION - SCDA	57.2100	50,000	(0.72)	180,000	2.60
ANNUAL ALLOCATION - JDA	57.2110	3,500	1.33	3,500	-
TOTAL 75200 ECONOMIC DEVELOPMENT		53,500	(0.71)	183,500	2.43

90000 ENTITY ALLOCATIONS

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GEORGIA MOUNTAIN RC-DUES	52.3600	19,293	(0.01)	19,293	-
SOIL AND WATER CONSERVATION	57.1003	10,800	-	10,800	-
4H CLUBS	57.2400	500	(0.21)	500	-
KEEP TOCCOA-STEPHENS COUNTY BEAUTIFUL	57.2600	9,222	0.84	9,222	-
CONTINGENCIES	57.2700			250,000	
CIVIL DEFENSE RESCUE UNIT	57.2810	5,000	-		(1.00)
HUMANE SHELTER/ANIMAL CONTROL	57.2830	246,430	(0.01)	150,000	(0.39)
TOTAL 90000 ENTITY ALLOCATIONS		291,245	0.01	439,815	0.51

GENERAL FUND REVENUE OVER EXPENDITURES
FISCAL YEAR 2014 PROJECTED YEAR END TO FY 2015 ADOPTED BUDGET

	FY 2014 PROJECTED YEAR ENDING	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REVENUES	11,842,855	12,907,656	0.09
EXPENDITURES			
10000 GENERAL GOVERNMENT	1,231,118	983,642	(0.20)
11100 GOVERNING BODY	115,992	125,569	0.08
13200 CHIEF EXECUTIVE	212,243	212,886	0.00
13300 CLERK ADMINISTRATION	73,653	76,944	0.04
14000 ELECTIONS	111,901	103,227	(0.08)
15110 FINANCIAL ADMINISTRATION	63,642	65,399	0.03
15120 ACCOUNTING	72,977	72,703	(0.00)
15350 DATA PROCESSING/MIS	30,592	30,400	1.00
15400 HUMAN RESOURCES	66,232	67,402	0.02
15450 TAX COMMISSIONER	362,289	343,991	(0.05)
15500 TAX ASSESSOR	380,482	378,373	(0.01)
15650 GENERAL GOVERNMENT BUILDINGS	340,192	314,531	(0.08)
21000 CLERK OF COURT	393,472	382,708	(0.03)
21500 SUPERIOR COURT	169,675	170,754	0.01
22000 DISTRICT ATTORNEY	151,409	165,209	0.09
23000 STATE COURT	101,079	111,913	0.11
24000 MAGISTRATE COURT	149,514	142,700	(0.05)
24500 PROBATE COURT	163,856	171,645	0.05
26000 JUVENILE COURT	114,553	114,554	0.00
28000 INDIGENT DEFENSE	129,446	129,446	-
33000 SHERIFF	1,977,027	2,204,079	0.11
33260 JAIL	2,246,283	2,180,324	(0.03)
34500 PROBATION	102,422	112,112	0.09
35700 RURAL FIRE PROTECTION	197,912	197,912	-
37000 CORONER	42,326	40,930	(0.03)
39000 AIRPORT AUTHORITY	39,495	21,385	(0.46)
39200 EMERGENCY MANAGEMENT AGENCY	53,052	44,551	(0.16)
42000 PUBLIC WORKS	630,007	697,284	0.11
49000 MAINTENANCE AND SHOP	154,924	158,805	(0.12)
49500 WELFARE PROGRAMS	67,894	59,567	0.02
51000 SENIOR CENTER	203,682	208,647	0.00
51600 HEALTH & HUMAN SERVICES	1,297,023	1,300,823	0.00
611000 RECREATION	418,351	425,414	0.02
65100 TOCCOA-STEPHENS CO REG LIBRARY	267,000	267,000	-
72200 BUILDING INSPECTION	64,132	66,101	0.03
74100 PLANNING & ZONING	29,024	4,500	(0.84)
74500 CODE ENFORCEMENT	59,074	59,832	0.01
75100 COUNTY AGENT	67,950	71,079	0.05
75200 ECONOMIC DEVELOPMENT	53,500	183,500	2.43
90000 ENTITY ALLOCATIONS	291,245	439,815	0.51
FUND BALANCE OF CAPITAL PROJECTS FUND	-	12,907,656	
TOTAL GENERAL FUND REVENUES OVER EXPENDITURES	(853,786)	(0)	

45100 SOLID WASTE ENTERPRISE FUND

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SOLID WASTE DISPOSAL	45.3000	83,043	0.38	85,000	0.02
CLOSURE/POST CLOSURE CARE	45.6000	268,833	(0.83)	95,569	(0.64)
SALARIES & WAGES	51.1100	136,316	0.02	137,011	0.01
GROUP HEALTH/LIFE INSURANCE	51.2100	17,285	(0.07)	17,285	-
SOCIAL SECURITY (FICA)	51.2200	8,452	0.06	8,495	0.01
MEDICARE	51.2300	1,977	0.06	1,987	0.01
RETIREMENT CONTRIBUTIONS	51.2400	627	(98.79)	1,254	1.00
WORKER'S COMPENSATION	51.2700	15,424	0.06	15,424	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	12,690	0.64	12,690	-
DISPOSAL	52.2110	31,272		0	(1.00)
REPAIRS & MAINTENANCE-BLDG & EQUIPMENTS	52.2200	2,007	0.73	2,800	0.40
RENTAL OF EQUIPMENT & VEHICLES	52.2320	3,480	-	3,480	-
COMMUNICATIONS	52.3200	1,268	(0.11)	1,268	0.00
POSTAGE	52.3210	125	5.40	125	-
ADVERTISING	52.3300		(1.00)	500	
TRAVEL	52.3500	327			(1.00)
EDUCATION & TRAINING	52.3700	700			(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	5,400	72.19	3,842	(0.29)
OFFICE SUPPLIES	53.1110	1,000	2.27	1,000	-
WATER/SEWER	53.1210	1,352	0.02	1,352	-
ELECTRICITY	53.1230	4,000	0.02	4,000	-
GASOLINE	53.1270	15,444	1.93	12,799	(0.17)
SMALL EQUIPMENT	53.1600			800	
UNIFORMS	53.1730	1,750	0.13	1,750	-
TOTAL 45100 SOLID WASTE		612,771	(0.68)	408,431	(0.33)

38000 EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	271,532	(0.03)	293,904	0.08
SALARIES & WAGES-OVERTIME	51.1300	54,201	(0.10)	41,000	(0.24)
GROUP HEALTH/LIFE INSURANCE	51.2100	61,400	(0.20)	56,484	(0.08)
SOCIAL SECURITY (FICA)	51.2200	20,195	0.01	20,764	0.03
MEDICARE	51.2300	4,723	0.02	4,856	0.03
RETIREMENT CONTRIBUTIONS	51.2400	1,340		4,188	2.13
UNEMPLOYMENT INSURANCE	51.2600	17,135	1.53		(1.00)
WORKER'S COMPENSATION	51.2700	14,440	(0.03)	14,440	-
PROFESSIONAL SERVICES	52.1200	398	0.91		(1.00)
LEGAL FEES	52.1210			852	
REPAIRS & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	115,771	0.38	43,680	(0.62)
COMMUNICATIONS	52.3200	125,877	(0.00)	103,700	(0.18)
POSTAGE	52.3210	20	1.20	50	1.50
TRAVEL	52.3500	1,000	(0.33)	1,000	-
DUES AND FEES	52.3600		(1.00)	193	
EDUCATION & TRAINING	52.3700	1,750	0.03	1,750	-
CONTRACT LABOR	52.3850	7,084	(0.76)		(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	(0.47)	1,000	-
OFFICE SUPPLIES	53.1110	1,500	(0.11)	1,500	-
JANITORIAL SUPPLIES	53.1120	500	(0.25)	500	-
WATER/SEWER	53.1210	200	0.03	200	-
NATURAL GAS	53.1220	1,110	0.14	1,110	-
ELECTRICITY	53.1230	10,000	(0.02)	10,000	-
SMALL EQUIPMENT	53.1600	1,500	0.25	2,200	0.47
UNIFORMS	53.1730	1,116	0.05	1,000	(0.10)
TOTAL 38000 EMERGENCY COMMUNICATIONS		713,793	(0.01)	604,371	(0.15)

SPLOST VI CAPITAL PROJECTS FUND

		FY 2015 ADOPTED BUDGET
ANNEX RENOVATIONS	54.1300	230,000
HUMANE SHELTER PARKING LOT	54.1300	35,000
INFRASTRUCTURE-ROADS	54.1401	10,378,431
EMS AMBULANCE VEHICLES	54.2200	904,215
SHERIFF VEHICLES	54.2200	1,500,000
RECREATION	54.2500	383,350
COUNTY JAIL	54.2500	50,000
HISTORIC COURTHOUSE ACOUSITCS	54.2500	35,000
FIRE	54.2500	400,000
EMERGENCY COMMUNICATIONS	54.2500	750,000
TOTAL SPLOST VI		14,665,996

SPLOST V CAPITAL PROJECTS FUND

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
RECREATION	54.1201	22,931	0.90	296,709	11.94
AIRPORT AUTHORITY TERMINAL/OFFICES	54.1300	155,592	(0.04)	-	(1.00)
BUILDINGS-FIRE	54.1303	17,731		182,018	9.27
INFRASTRUCTURE-ROADS	54.1401	486,490		276,000	(0.43)
SHERIFF VEHICLES	54.2200	27,850			(1.00)
FUELING FACILITY	54.2502	10,206	(0.93)		(1.00)
PRINCIPAL - CAPITAL LEASE (Fire Trucks)	58.1201	428,206	0.03	365,364	(0.15)
INTEREST - CAPITAL LEASE (Fire Trucks)	58.2201	15,432	(0.41)	4,334	(0.72)
TOTAL SPLOST V		1,164,438	0.19	1,124,425	(0.03)

SPLOST II CAPITAL PROJECTS FUND

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
DUES & FEES	52.3600	335	0.33	335	-
WATER/SEWER	54.1400	64,876			(1.00)
TOTAL SPLOST II		65,211	257.77	335	(0.99)

SHERIFF STATE ASSET FORFEITURE FUND

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GENERAL	53.1100	2,500	(0.02)	2,500	-
FUND BALANCE	13.4101			4,614	
TOTAL DRUG TASK FORCE		2,500	(0.65)	7,114	1.85

JAIL FUND

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES	51.1100	10,588	0.04	14,950	0.41
SOCIAL SECURITY (FICA)	51.2200	656	0.25	927	0.41
MEDICARE	51.2300	154	0.04	217	0.41
PROFESSIONAL SERVICES	52.1200				
REPAIRS & MAINTENANCE-BLDG & EQUIP	52.2200	44,185	0.37	28,545	(0.35)
CAPITAL OUTLAY-MACH & EQUIP	54.2500	5,938			
FUND BALANCE	13.4101	(16,882)			
TOTAL JAIL		44,639	0.04	44,639	0.00

DRUG REHABILITATION FUND

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
DIVISION 29000 DRUG COURT					
SALARIES	51.1100	22,103		22,103	-
SOCIAL SECURITY (FICA)	51.2200	1,370		1,370	-
MEDICARE	51.2300	320		320	-
REPAIR & MAINT-BLDG/EQUIP	52.2200	215	(0.82)	215	-
COMMUNICATIONS	52.3200	1,486	(0.31)	1,486	0.00
DIVISION 33000 SHERIFF					
TRAVEL	52.3500	1,500		1,500	
EDUCATION & TRAINING	52.3700	1,600	(0.72)	1,600	
GENERAL SUPPLIES	53.1100	700	(0.74)	700	-
FUND BALANCE	13.4101			14,182	
TOTAL DRUG REHABILITATION		29,294	1.21	43,476	0.48

JUVENILE SUPERVISION

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % <u>INC/(DEC)</u>	FY 2015 ADOPTED BUDGET	PRIOR YR % <u>INC/(DEC)</u>
PROFESSIONAL SERVICES	52.1200	50	(0.97)	50	-
TOTAL JUVENILE SUPERVISION		50	(0.97)	50	-

HOTEL/MOTEL TAX FUND

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
TRANSFERS TO GENERAL FUND	57.1009	17,718	0.04	10,916	(0.38)
CHAMBER OF COMMERCE	57.2000	17,718	0.04	15,916	(0.10)
NORTHEAST GA COMMUNITY CONCERT	57.2015	5,000		5,000	
TOTAL HOTEL/MOTEL TAX		40,436	0.19	31,831	(0.21)

JAIL COMMISSARY FUND

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GENERAL SUPPLIES & MATERIALS	53.1100	115,000	0.00	115,000	-
TOTAL JAIL COMMISSARY		115,000	0.00	115,000	-

CAPITAL PROJECTS

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
10000 DUES & FEES - GENERAL GOVT	52.3600	1,848	8.17		(1.00)
15650 BUILDING - HEALTH DEPARTMENT	54.1300	3,300			(1.00)
49000 BUILDINGS - MAINTENANCE & SHOP	54.1300			-	
33000 VEHICLES - SHERIFF	54.2200	100,000			(1.00)
74500 VEHICLES - CODE ENFORCEMENT	54.2200			15,000	
15110 COMPUTERS - ACCOUNTING	54.2400			2,500	
10000 EQUIPMENT - GENERAL ADMIN	54.2500	8,965			(1.00)
15650 EQUIPMENT - BUILDING & GROUNDS	54.2500	6,275		9,000	0.43
37000 EQUIPMENT - CORONER	54.2500	7,500			(1.00)
42000 EQUIPMENT -PUBLIC WORKS	54.2500		(1.00)	-	
49000 EQUIPMENT - MAINTENANCE & SHOP	54.2500		(1.00)	-	
49500 EQUIPMENT - DFACS	54.2500	2,000	(0.90)	8,000	3.00
TOTAL CAPITAL PROJECTS		129,888	(0.60)	34,500	(0.73)

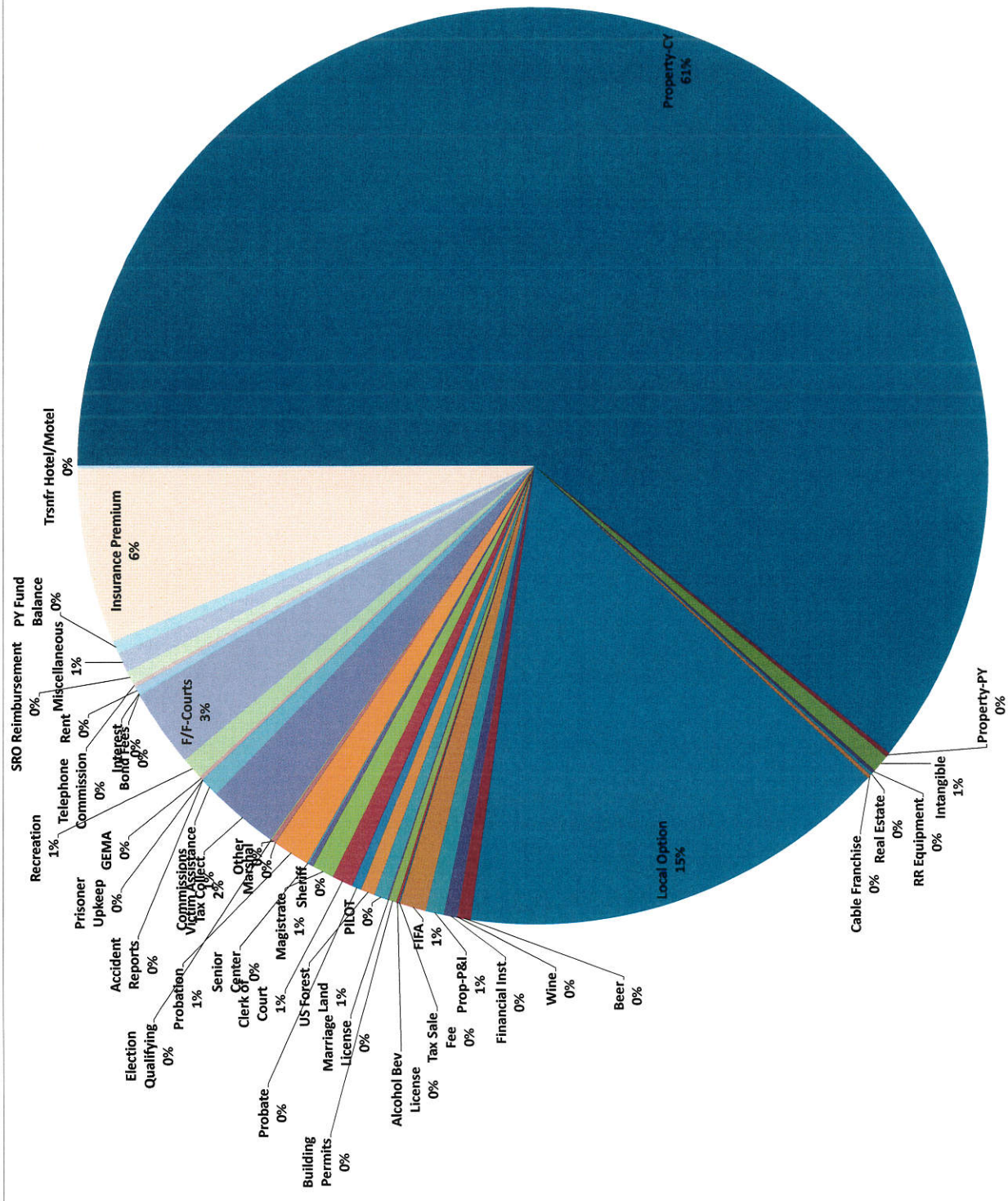
RESTRICTED REVENUES FUND

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
HAZARDOUS MITIGATION PLAN	52.1310	9,925	20.19		(1.00)
GENERAL SUPPLIES & MATERIALS	53.1100	300	(0.68)	300	-
PUBLIC WORKS GRANT	57.1305	309,540	1.33	333,579	0.08
JUVENILE SERVICES GRANT	57.2006	1,000	(0.47)	1,000	-
SHERIFF'S DEPT GRANT	57.2009	6,050	32.99	18,000	1.98
ACCG WELLNESS GRANT	57.2013	2,000	(0.23)	2,000	-
TOTAL RESTRICTED REVENUES		328,815	0.48	354,879	0.08

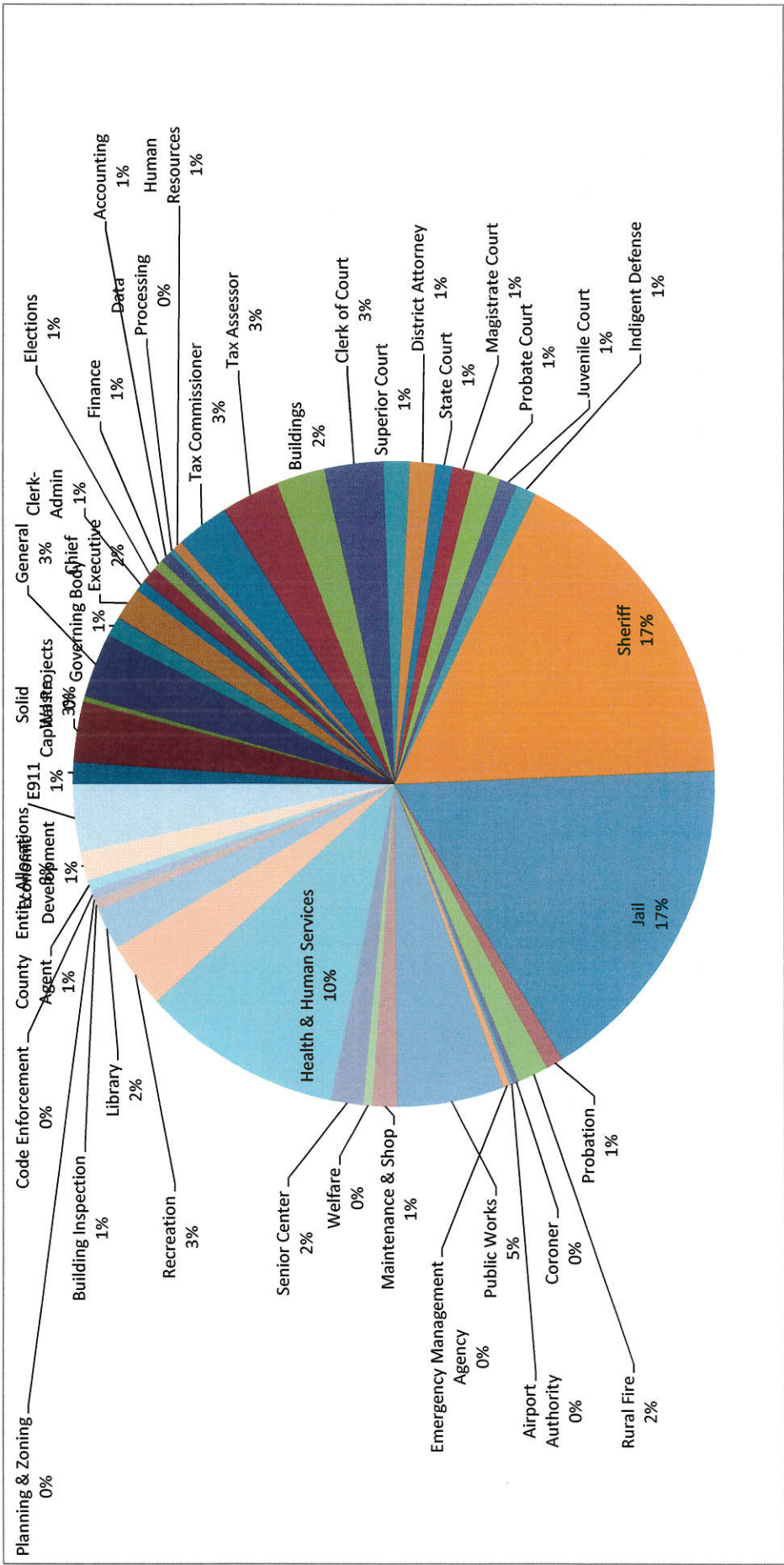
LAW LIBRARY

		FY 2014 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2015 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
General Supplies	53.1100	16,938	0.37	16,938	-
TOTAL LAW LIBRARY		16,938	(0.51)	16,938	-

GENERAL FUND FY2015 REVENUES OF \$12,907,656



GENERAL FUND FY2015 EXPENDITURES OF \$12,907,656



**STEPHENS COUNTY BOARD OF COMMISSIONERS
FY 2015 BUDGET
SALARIES AND BENEFITS TO DEPARTMENTAL COSTS**

