

STEPHENS COUNTY BOARD OF COMMISSIONERS FISCAL YEAR 2016 ADOPTED BUDGET



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STEPHENS COUNTY BOARD OF COMMISSIONERS

BUDGET CALENDAR

FISCAL YEAR 2016

FY 2016 Due Date	Budget Steps	Responsibility
Jan 13	Present Budget Calendar For Review and Adoption.	Budget Officer
Jan 13	Forward Budget Calendar To Department Heads And Officials.	Budget Officer
Feb 2	Budget Comparison Reports For Fiscal Year 2015 To December, Memo Outlining Expectations, And Requested Due Dates Are Distributed To Department Heads And Officials.	Budget Officer
Mar 2	Revenue Estimates Are Completed.	Budget Officer
Mar 13	Expenditure Requests Are Returned To The Budget Officer.	Dept Heads/Officials
Apr 6	Budget Requests Are Summarized, Analyzed and Adjusted. Proposed Budget Is Assembled.	Budget Officer
May 4	Advertise The Submission and Availability Of The Fiscal Year 2016 Budget For Review And Comment.	County Clerk
May 4	Advertise Two Public Hearings Of Proposed Fiscal Year 2016 Budget.	County Clerk
May 18-19	Offsite Budget Review Retreat	Commission/Staff
May 20-22	Discuss Departmental Budgets With Department Heads and Officials	Commission/Staff
May 12	Proposed Fiscal Year 2016 Budget Is Submitted To The Board Of Commissioners.	Budget Officer
Jun 9	1st Public Hearing On Fiscal Year 2016 Budget Is Held.	Board Of Commission
Jun 9	Prepare Fiscal Year 2016 Budget Ordinance Or Resolution.	County Clerk
Jun 23	2nd Public Hearing On Fiscal Year 2016 Budget Is Held. Fiscal Year 2016 Budget Is Adopted. Budget Ordinance Or Resolution Is Adopted.	Board Of Commission
Jun 26	Distribute Adopted Budgets To Department Heads and Officials.	Budget Officer
Jun 26	The Adopted Budgeted Amounts Are Entered Into The Accounts.	Budget Officer

REVENUE COMMENTARY

GENERAL FUND

- ❖ Mill Rate Declines From 13.66 to 13.41 With Value Of A Mill Estimated At \$586,319 And A Decrease In The Digest of .90%
- ❖ 3% Uncollected Rate Factored Into Property Taxes
- ❖ Property Tax Revenue Decrease Of \$3747,032 From 2014 Collection Rate At 99% And Mill Rate Decrease By One Quarter Of A Mill To 13.41
- ❖ Homeowner's Tax Relief Grant Will Not Be Received And Credit Will Not Be On Tax Bill
- ❖ Local Option Sales Tax To Remain Stable Until We Get A Quarter Of Data On HB170 Impact Coupled With Economy
- ❖ Current Year Property Tax 59.10% Of Total Operating Revenue
- ❖ Local Option Sales Tax 16.70% Of Total Operating Revenue
- ❖ Insurance Premium Tax 6.50% Of Total Operating Revenue
- ❖ New Revenue Source Of \$70,000.00 FEMA/GEMA Reimbursement From February 2015 Winter Event
- ❖ New Revenue Source Of \$8,340 From Election Qualifying Fees
- ❖ Total Operating Revenues Are Down 3.44% From .90% Decline In Digest, Collection Rate Budgeted At 97% Which Is 3% Lower Than Actual For FY2014, And Mill Decrease By One Quarter Of A Mill To 13.41
- ❖ Current Stagnant Economic Conditions Used For Other Revenues
- ❖ No Use Of Prior Year Fund Balance
- ❖ Projected Ending FY2016 Fund Balance Of \$234,531 If All Of Contingencies Needed

SOLID WASTE ENTERPRISE FUND

- ❖ No Changes In Revenue
- ❖ Increase In The Need For Transfer From General Fund From Closure Costs Due To Contractual Closing Still Open Of \$31,668.00, Sheriff's Inmate Litter Crew Of \$36,212.00, And Training Of New Personnel For Landfill Certification Of \$2,000.00

EMERGENCY COMMUNICATION SPECIAL REVENUE FUND

- ❖ Revenues From Fees Remain Stable
- ❖ Transfer From General Fund Increase \$54,246 Due To Full Year Of Percent Of Motorola Equipment Not Funded Through SPLOST VI

SPLOST VI CAPITAL PROJECTS FUND

- ❖ Collections Begin July 2014 For A Six Year SPLOST
- ❖ SPLOST Collections To Remain Stable Until We Get A Quarter Of Data On HB170 Impact Coupled With Economy
- ❖ \$300,000 Of Lease Purchase Agreement To Ne Received For 3 Fire Stations
- ❖ \$1,667,058 Of Fund Balance Used From 2014 Receipts Of Debt For Roads And E911 Equipment

SPLOST V CAPITAL PROJECTS FUND

- ❖ Collections Began July 2008 For A Six Year SPLOST Ending FY2013
- ❖ \$1,140,417 Of Fund Balance To Be Used For Open Projects

CAPITAL PROJECTS FUND

- ❖ Transfers From General Fund To Fund Capital Projects In Fiscal Year 2016

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

- ❖ 2% COLA, Christmas Bonus And Thanksgiving Gift Cards For Employees
- ❖ Retirement Contributions Remain At 1.5%
- ❖ No Increase In The County Funded Portion For Health Insurance Cost
- ❖ Liability Insurance And Worker's Compensation Estimated At 3% Increase Awaiting Information Provided By ACCG
- ❖ Audit Fees Decrease Of 10% From Finance Efficiencies Begins A New 3 Year Contract Period
- ❖ Continue To Be In Litigation Against Wilbros
- ❖ COLA For One Half Year For Elected Officials From State Of Georgia To Be From Contingency As State Has Not Made Announcement
- ❖ Increase In Transfer To Solid Waste Due To Construction Closure, Inmate Litter Crew And Certifications
- ❖ Increase In Transfer To E911 Due To Motorola Equipment Not Funded By SPLOST VI
- ❖ Increase In Transfer To Capital Projects Fund From 3 Months Of Debt Payments On The Jail Debt By The Escrow Account To Be Retained For Future Use Of Move To The GEM Building
- ❖ Decrease In Governing Body Due To COLA Not Applied Since 2009
- ❖ Decrease In Elections Due To Registrar Split 50% Between Probate Court
- ❖ Increase In Tax Assessor Due To Two Open Positions From 2014 Filled
- ❖ Death Penalty Case Cost Held In Fund Balance For Superior Court At \$125,000.00
- ❖ Decrease In District Attorney From Moving The PAC Employee To Payroll And Needing No Health Insurance
- ❖ Increase In Probate Court From Shifting 50% Of Registrar Into Department
- ❖ Increase In EMA To Fund Rescue Unit
- ❖ Increase In Public Works And Maintenance Shop From Fully Staffed
- ❖ Decrease In Building Inspection From Outsourcing
- ❖ Increase In Economic Development To Share With City In Funding Full Time Administrative Assistant Position And Other Operational Cost Needs
- ❖ Contingencies Of \$427,753 To Cover Unbudgeted Items That May Arise During Fiscal Year
- ❖ Ambulance Agreement Increase Of 1.8% In Year 2 of 5 Year Agreement
- ❖ Indigent Health Care Costs Down 2.8% Due To Decrease In Value Of A Mill
- ❖ Fuel Increase 6% From HB170

SOLID WASTE ENTERPRISE FUND

- ❖ Decrease In Costs For Closure From Open Purchase Order to Fort Lamar Services
- ❖ Increase In Costs For Adding Sheriff's Inmate Litter Crew
- ❖ Increase In Costs For Certification Of Three Employees
- ❖ Decrease In Salary And Benefits From Allocation Of Road Personnel
- ❖ 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
- ❖ Increase In Cost Due To Percentage Of Motorola Equipment Not Funded By SPLOST VI

SPLOST VI CAPITAL PROJECTS FUND

- ❖ Collections Began July 2014 For A Six Year SPLOST
- ❖ Increase In Spending From Debt Issued for Roads, E911 Equipment and Fire

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 2015 PROJECTED YEAR ENDING	2016 ADOPTED BUDGET	ADOPTED TO YEAR END INC/(DEC)
GENERAL FUND	13,363,632	12,973,911	(0.03)
SOLID WASTE ENTERPRISE FUND	347,227	389,816	0.12
EMERGENCY COMMUNICATIONS FUND	705,269	726,431	0.03
SPLOST VI CAPITAL PROJECTS FUND	9,231,763	5,327,374	(0.42)
SPLOST V CAPITAL PROJECTS FUND	1,218,783	1,170,369	(0.04)
SPLOST II CAPITAL PROJECTS FUND	175	-	(1.00)
STATE ASSET SEIZED FUND	1,183	1,000	(0.15)
JAIL FUND	43,645	41,523	(0.05)
DRUG REHABILITATION FUND	59,199	59,199	-
JUVENILE SUPERVISION FUND	150	150	-
HOTEL/MOTEL TAX FUND	25,219	31,524	0.25
JAIL COMMISSARY FUND	75,723	75,723	-
CAPITAL PROJECTS FUND	162,049	112,324	(0.31)
RESTRICTED REVENUES FUND	412,620	692,840	0.68
LAW LIBRARY FUND	16,010	16,010	-
	25,662,646	21,618,192	(0.16)

FISCAL YEAR 2016 ADOPTED

BUDGET

REVENUES

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GENERAL FUND**REVENUES**

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
	Account #				
REAL PROPERTY-CURRENT YEAR	31.1100	8,000,687	0.13	7,626,655	(0.05)
REAL PROPERTY-PRIOR YEAR	31.1200	44,736	-	44,736	-
INTANGIBLE	31.1340	67,751	0.03	67,751	-
RAILROAD EQUIPMENT TAX	31.1350	16,962	(0.10)	16,962	-
REAL ESTATE TRANSFER	31.1600	16,605	0.24	16,605	-
CABLE FRANCHISE FEE	31.1750	19,732	(0.00)	19,732	-
LOCAL OPTION SALES TAX	31.3100	2,155,493	0.09	2,155,493	-
BEER TAXES	31.4200	61,553	0.01	61,553	-
WINE AND WHISKEY TAXES	31.4210	426	(0.06)	426	-
FINANCIAL INSTITUTION TAX	31.6300	53,686	(0.13)	53,686	-
REAL PROPERTY P & I	31.9110	31,438	-	31,438	-
PERSONAL PROPERTY P & I	31.9120	45,829	-	45,829	-
FIFA	31.9500	100,797	0.00	100,797	-
TAX SALE FEES	31.9901	5,765	-	5,765	-
ALCOHOLIC BEVERAGE LICENSES	32.1100	10,250	(0.02)	10,250	-
BUILDING PERMITS	32.2100	47,933	0.30	47,933	-
MARRIAGE LICENSES	32.2400	8,103	0.10	8,103	-
STATE GOVERNMENT GRANTS-OPERATING NON	33.4210			70,000	
DEVELOP AUTH LIEU OF TAX	33.8000	151,389	0.77	61,624	(0.59)
US TREASURY-FOREST LAND	33.8100	54,363	(0.22)	54,363	-
PROBATE JUDGE RECEIPTS	34.1100	48,211	0.04	48,211	-
CLERK OF COURT RECEIPTS	34.1110	74,675	(0.16)	74,675	-
MAGISTRATE COURT RECEIPTS	34.1120	78,884	(0.16)	78,884	-
SHERIFF'S OFFICE RECEIPTS	34.1130	11,991	(0.24)	11,991	-
SENIOR CITIZENS RECEIPTS	34.1140	15,594	0.68	9,294	(0.40)
PROBATION RECEIPTS	34.1150	176,299	0.15	176,299	-
COUNTY MARSHALL RECEIPTS	34.1180	3,866	1.21	3,866	-
OTHER RECEIPTS	34.1190	15,439	(0.23)	15,439	-
ELECTION QUALIFYING FEE	34.1910	3,660	0.04	12,000	2.28
COMMISSIONS ON TAX COLLECTION	34.1940	410,935	0.13	410,935	-
VICTIMS ASSISTANCE PROGRAM	34.1970	92,400	0.02	92,400	-
ACCIDENT REPORTS	34.2120	30	(0.57)	30	-
PRISONER UPKEEP REIMBURSEMENT	34.2330	43,527	0.56	43,527	-
GEMA ANNUAL PAYMENT	34.2900	17,996	-	17,996	-
CHILD SUPPORT FEES	34.6310	1,400		1,400	-
RECREATION-ACTIVITY/FACILITY RENTAL	34.7200	4,360	(0.40)	4,360	-
RECREATION-ATHLETIC FEES	34.7501	51,296	0.19	51,296	-
RECREATION-PROGRAM FEES	34.7502	14,473	(0.13)	14,473	-
RECREATION-SPECIAL EVENTS	34.7700	4,060	0.06	4,060	-
RECREATION CONCESSIONS	34.7900	13,401	0.03	13,401	-
F/F-SUPERIOR COURT	35.1110	121,750	(0.07)	121,750	-
F/F-STATE COURT	35.1120	200,106	(0.15)	200,106	-
F/F-JUVENILE COURT	35.1160	216	1.58	216	-
BOND FEES SHERIFF	35.1220	5,007	(0.18)	5,007	-
INTEREST EARNED	36.1000	14,814	24.44	14,814	-
RENTS & ROYALTIES	38.1000	38,052	0.15	40,088	0.05
TELEPHONE COMMISSIONS	38.2000	15,605	(0.33)	15,605	-
SRO REIMBURSEMENT	38.3020	65,113	0.04	65,113	-
MISCELLANEOUS REVENUES	38.9000	75,093	(0.23)	75,093	-
INSURANCE PREMIUM TAX	38.9020	839,273	0.06	839,273	-
TRANSFER FROM HOTEL/MOTEL FUND	39.1001	12,609	(0.24)	12,609	-
TOTAL REVENUES		13,363,632	0.10	12,973,911	(0.03)

SOLID WASTE ENTERPRISE FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
LANDFILL USER FEES	34.4150	12,202	(0.18)	12,202	-
INTEREST INCOME	36.1000	2	(0.27)	2	-
TRANSFERS FROM GENERAL FUND	39.1200	335,023	(0.42)	377,612	0.13
TOTAL REVENUES		347,227	(0.43)	389,816	0.12

EMERGENCY COMMUNICATIONS
SPECIAL REVENUE FUND

REVENUES

	<u>Account #</u>	FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
TELEPHONE CHGS E911 SURCHARGE-LAND	34.4510	164,919	(0.02)	164,919	-
TELEPHONE CHGS E911 SURCHARGE-WIRE	34.4511	288,711	(0.00)	288,711	-
INTEREST INCOME	36.1000	1,494	0.12	1,494	-
MISCELLANEOUS REVENUE	38.9000	300	(0.04)	300	-
TRANSFERS FROM GENERAL FUND	39.1200	249,845	0.08	271,007	0.08
TOTAL REVENUES		705,269	0.02	726,431	0.03

SPLOST VI CAPITAL PROJECTS FUND

		FY 2015 PROJECTED YEAR TO DATE	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>			
SPLOST VI	31.8220	3,360,214	3,360,214	-
INTEREST	36.1000	102	102	-
BOND PROCEEDS	39.3100	4,500,000		(1.00)
CAPITAL LEASE PROCEEDS - FIRE STATIONS	39.3501		300,000	
CAPITAL LEASE PROCEEDS - E911 EQUIPMENT	39.3502	1,371,447		
FUND BALANCE	38.9002		1,667,058	
TOTAL REVENUES		9,231,763	5,327,374	(0.42)

SPLOST V CAPITAL PROJECTS FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
INTEREST	36.1000	12,690	(0.06)	10,152	(0.20)
PRIOR YEAR FUND BALANCE	38.9002	1,206,093		1,160,217	
TOTAL REVENUES		1,218,783	(0.26)	1,170,369	(0.04)

SPLOST II COUNTY CAPITAL PROJECTS FUND**REVENUES**INTEREST INCOME
FUND BALANCE**Account #**36.1000
38.9002**FY 2015
PROJECTED
YEAR TO DATE**PRIOR YR
%
INC/(DEC)**FY 2016
ADOPTED
BUDGET**PRIOR YR
%
INC/(DEC)24
151

(0.28)

-

(1.00)

175

4.28

-

(1.00)

TOTAL REVENUES

STATE ASSET FORFEITURE FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
CONFISCATIONS	35.1340	1,183	4.38	1,000	(0.15)
FUND BALANCE	13.4100			-	
TOTAL REVENUES		1,183	4.38	1,000	(0.15)

JAIL FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
MAGISTRATE COURT RECEIPTS	34.1120	462	(0.36)	462	-
OTHER RECEIPTS - CITY OF TOCCOA	34.1190	17,148	(0.05)	17,148	-
F/F-SUPERIOR COURT	35.1110	9,003	(0.26)	9,003	-
F/F-STATE COURT	35.1120	14,868	(0.29)	14,868	-
F/F-JUVENILE COURT	35.1160	38	1.09	38	-
INTEREST INCOME	36.1000	3	(0.09)	3	-
MISCELLANEOUS REVENUE	38.9000	37			(1.00)
FUND BALANCE	38.9002	2,085		-	
TOTAL REVENUES		43,645	(0.16)	41,523	(0.05)

DRUG REHABILITATION FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
STATE GRANTS-INDIRECT	33.4150	27,214	3.63	27,214	-
F/F-SUPERIOR COURT	35.1110	8,047	(0.65)	8,047	-
F/F-STATE COURT	35.1120	14,892	0.07	14,892	-
COURT-ACCOUNTABILITY DRUG	35.1180	9,022	0.13	9,022	-
INTEREST INCOME	36.1000	24	0.09	24	-
TOTAL REVENUES		59,199	0.16	59,199	-

JUVENILE SUPERVISION FUND**REVENUES**

F/F-JUVENILE COURT
INTEREST EARNED
TOTAL REVENUES

Account #

FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
150	(0.33)	150	-
0	1.00	0	-
150	(0.33)	150	-

HOTEL/MOTEL TAX FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
HOTEL/MOTEL TAX	31.4100	25,219	(0.24)	31,524	0.25
TOTAL REVENUES		25,219	(0.24)	31,524	0.25

JAIL COMMISSARY FUND**REVENUES**

OTHER RECEIPTS-INMATES

TOTAL REVENUES

Account #

34.1190

**FY 2015
PROJECTED
YEAR TO DATE****PRIOR YR
%
INC/(DEC)****FY 2016
ADOPTED
BUDGET****PRIOR YR
%
INC/(DEC)**

75,723

(0.25)

75,723

-

75,723

(0.25)

75,723

-

CAPITAL PROJECTS FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
INTEREST EARNED	36.1000	26	(0.83)	26	-
MISCELLANEOUS REVENUES	38.9000	14,523	(0.16)	14,523	-
FUND BALANCE	38.9002			37,566	
TRANSFERS FROM GENERAL FUND	39.1200	147,500		60,209	(0.59)
TOTAL REVENUES		162,049	8.29	112,324	(0.31)

RESTRICTED REVENUES FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
BULLET PROOF VEST GRANT	33.4113	5,500	-	5,500	-
DOT ROAD PROJECTS	33.4121	334,340	0.00	334,340	-
CDBG SOUTHEAST METALS & RECYCLING	33.4122			340,000	
WELLNESS GRANT	33.4151	2,000	-	2,000	-
SHERIFF'S GRANT	33.4161	18,000	1.25	10,000	(0.44)
JUVENILE SERVICES GRANT	33.4400	1,000	(0.17)	1,000	-
PROPERTY/CASUALTY INS REIM DFCS	38.3002	51,780			(1.00)
TOTAL REVENUES		412,620	(0.03)	692,840	0.68

LAW LIBRARY**REVENUES**

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
	<u>Account #</u>				
INTERGOVERNMENTAL					
FINES AND FORFEITURES	34.1100-1200	16,004	-	16,004	-
INTEREST INCOME	36.1000	7	-	7	-
TOTAL REVENUES		16,010	-	16,010	-

GOVERNMENT WIDE EXPENDITURE SUMMARY

	FY 2015 PROJECTED YEAR ENDING	FY 2016 ADOPTED BUDGET	ADOPTED TO YEAR END INC/(DEC)
GENERAL FUND	12,451,365	12,977,748	0.04
SOLID WASTE ENTERPRISE FUND	347,227	389,816	0.12
EMERGENCY COMMUNICATIONS FUND	705,269	726,431	0.03
SPLOST VI CAPITAL PROJECTS FUND	2,900,842	5,327,374	0.84
SPLOST V CAPITAL PROJECTS FUND	1,220,441	1,170,369	(0.04)
SPLOST II CAPITAL PROJECTS FUND	175	-	(1.00)
SHERIFF STATE ASSET FORFEITURE FUND	922	1,000	0.08
JAIL FUND	43,645	41,523	(0.05)
DRUG REHABILITATION FUND	31,113	59,199	0.90
JUVENILE SUPERVISION FUND	-	150	
HOTEL/MOTEL TAX FUND	25,219	31,524	0.25
JAIL COMMISSARY FUND	75,723	75,723	-
CAPITAL PROJECTS FUND	48,360	112,324	1.32
RESTRICITED REVENUES FUND	360,379	692,838	0.92
LAW LIBRARY FUND	13,277	16,010	0.21
	18,223,957	21,622,028	0.19

STEPHENS COUNTY
FISCAL YEAR 2016 ADOPTED
BUDGET
EXPENDITURES

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LAW LIBRARY	55

10000 GENERAL GOVERNMENT**EXPENDITURES**

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100			94,296	
GROUP HEALTH/LIFE INSURANCE	51.2100	10,330	(0.43)	10,330	-
WORKER'S COMPENSATION	51.2700	132,395	0.06	136,367	0.03
PROFESSIONAL SERVICES	52.1200	39,000	-	35,000	(0.10)
REPAIR & MAINTENANCE-VEHICLE	52.2010	867	0.13	867	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	8,105	0.36	8,105	-
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	157,976	0.12	162,715	0.03
COMMUNICATIONS	52.3200	38,444	0.06	25,444	(0.34)
DUES & FEES	52.3600	100	0.67	100	-
GENERAL SUPPLIES & MATERIAL	53.1100	1,074		1,074	-
OFFICE SUPPLIES	53.1110	1,875	0.21	1,875	-
GASOLINE	53.1270	5,600	(0.28)	5,600	-
PAYMENT TO OTHER AGENCIES (5% MONIES)	57.2001	26,386	0.16	26,386	-
TRANSFERS TO SOLID WASTE	61.1000	335,023	(0.42)	377,612	0.13
TRANSFERS TO EMERGENCY COMM	61.1001	249,845	0.08	271,007	0.08
TRANSFERS TO CAPITAL PROJ	61.1002	147,500		60,209	(0.59)
TOTAL 10000 GENERAL ADMINISTRATION		1,154,519	(0.02)	1,216,985	0.05

11100 GOVERNING BODY**EXPENDITURES**

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	105,300	0.47	79,012	(0.25)
GROUP HEALTH/LIFE INSURANCE	51.2100	25,891	0.22	25,892	0.00
SOCIAL SECURITY (FICA)	51.2200	6,529	0.59	4,899	(0.25)
MEDICARE	51.2300	1,527	0.59	1,146	(0.25)
RETIREMENT CONTRIBUTIONS	51.2400	1,136	1.63	1,185	0.04
PROFESSIONAL SERVICES	52.1200	1,000		1,000	
COMMUNICATIONS	52.3200	705	0.00	705	0.00
TRAVEL	52.3500	3,000	(0.39)	3,000	-
DUES & FEES	52.3600	4,300	0.02	4,300	-
EDUCATION & TRAINING	52.3700	4,775	0.08	4,000	(0.16)
GENERAL SUPPLIES & MATERIAL	53.1100	3,696	0.15	3,700	0.00
OFFICE SUPPLIES	53.1110	165			(1.00)
TOTAL 11100 GOVERNING BODY		158,024	0.36	128,838	(0.18)

13200 CHIEF EXECUTIVE (ADMINISTRATOR)

EXPENDITURES		FY 2015	PRIOR YR	FY 2016	PRIOR YR
		PROJECTED	%	ADOPTED	%
		YEAR TO DATE	INC/(DEC)	BUDGET	INC/(DEC)
SALARIES & WAGES	51.1100	50,702	0.01	51,461	0.01
GROUP HEALTH/LIFE INSURANCE	51.2100	6,405	0.00	6,405	-
SOCIAL SECURITY (FICA)	51.2200	3,144	0.01	3,191	0.01
MEDICARE	51.2300	735	0.01	746	0.01
RETIREMENT CONTRIBUTIONS	51.2400	761	1.02	772	0.01
LEGAL FEES	52.1210	131,589	(0.12)	131,589	-
REPAIR & MAINTENANCE - VEHICLE	52.2010	309	5.63	-	(1.00)
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	720	0.47	720	-
COMMUNICATIONS	52.3200	1,751	(0.01)	1,751	-
POSTAGE	52.3210	1		-	(1.00)
TRAVEL	52.3500	2,000	0.73	2,000	-
DUES & FEES	52.3600	100	-	100	-
EDUCATION & TRAINING	52.3700	1,500	0.88	1,500	-
GENERAL SUPPLIES	53.1100	500	0.31	500	-
TOTAL 13200 CHIEF EXECUTIVE (ADMINISTRATOR)		200,215	(0.07)	200,735	0.00

13300 CLERK-ADMINISTRATION

EXPENDITURES		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	38,603	0.01	39,758	0.03
GROUP HEALTH/LIFE INSURANCE	51.2100	12,810	0.00	12,810	(0.00)
SOCIAL SECURITY (FICA)	51.2200	2,393	0.08	2,465	0.03
MEDICARE	51.2300	560	0.08	576	0.03
RETIREMENT CONTRIBUTIONS	51.2400	579	1.03	596	0.03
PROFESSIONAL SERVICES	52.1200	2,382	(0.18)	2,300	(0.03)
LEGAL FEES	52.1210	2,000	0.85	2,000	-
TECHNICAL SERVICES	52.1300	6,053	0.09	5,000	(0.17)
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	4,500	0.03	4,500	-
RENTAL OF EQUIPMENT AND VEHICLES	52.2320	85	0.09	85	-
COMMUNICATIONS	52.3200	357	0.01	357	0.00
POSTAGE	52.3210	239	0.98	200	(0.16)
ADVERTISING	52.3300	2,500	0.10	2,500	-
TRAVEL	52.3500	1,000	(0.21)	1,000	-
DUES & FEES	52.3600	55		55	-
EDUCATION & TRAINING	52.3700	1,000	0.60	1,000	-
GENERAL SUPPLIES & MATERIAL	53.1100	1,200	(0.01)	2,000	0.67
OFFICE SUPPLIES	53.1110	1,200	24.00	1,200	-
BOOKS & PERIODICALS	53.1400	25		25	-
TOTAL 13200 CLERK-ADMINISTRATION		77,540	0.04	78,428	0.01

14000 ELECTIONS

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	41,433	(0.16)	18,384	(0.56)
SALARIES-TEMPORARY EMPLOYEES	51.1200	10,932	(0.30)	18,946	0.73
SALARIES & WAGES-OVERTIME	52.1300			1,350	
GROUP HEALTH/LIFE INSURANCE	51.2100	4,628	(0.64)	2,314	(0.50)
SOCIAL SECURITY (FICA)	51.2200	3,247	(0.13)	2,398	(0.26)
MEDICARE	51.2300	759	(0.13)	561	(0.26)
RETIREMENT CONTRIBUTIONS	51.2400	539	1.02	270	(0.50)
PROFESSIONAL SERVICES	52.1200		(1.00)	320	
LEGAL FEES	52.1210	350	(0.27)	1,000	1.86
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	8,965	(0.04)	7,135	(0.20)
RENTAL OF EQUIPMENT & VEHICLES	52.2320	170	1.18	170	-
COMMUNICATIONS	52.3200	1,406	0.05	1,350	(0.04)
POSTAGE	52.3210	3,100	(0.51)	3,600	0.16
ADVERTISING	52.3300	500	0.16	500	-
PRINTING & BINDING	52.3400	3,000	0.30	3,500	0.17
TRAVEL	52.3500	2,100	0.74	2,100	-
DUES & FEES	52.3600	100	0.54	100	-
EDUCATION & TRAINING	52.3700	850	0.06	1,000	0.18
CONTRACT LABOR	52.3850	1,200	0.04	1,200	-
GENERAL SUPPLIES & MATERIAL	53.1100	160	(0.19)	800	4.00
OFFICE SUPPLIES	53.1110	1,300	(0.11)	1,400	0.08
BOOKS AND PERIODICALS	53.1400	225	0.03	225	-
SMALL EQUIPMENT	53.1600	3,035	16.73		(1.00)
TOTAL 14000 REGISTRAR		87,999	(0.19)	68,623	(0.22)

15110 FINANCIAL ADMINISTRATION**EXPENDITURES**

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	50,702	0.01	51,461	0.01
GROUP HEALTH/LIFE INSURANCE	51.2100	6,405	0.00	6,405	-
SOCIAL SECURITY (FICA)	51.2200	3,144	0.03	3,191	0.01
MEDICARE	51.2300	735	0.03	746	0.01
RETIREMENT CONTRIBUTIONS	51.2400	761	1.02	772	0.01
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	2,698	0.90	2,000	(0.26)
POSTAGE	52.3210	59	0.05	59	-
TRAVEL	52.3500	110		110	-
DUES & FEES	52.3600	475	(0.17)	475	-
EDUCATION & TRAINING	52.3700	400	8.52	400	-
GENERAL SUPPLIES & MATERIAL	53.1100	100	15.75	301	2.01
OFFICE SUPPLIES	53.1110	500	(0.26)	500	-
TOTAL 15110 FINANCIAL ADMINISTRATION		66,087	0.04	66,420	0.01

15120 ACCOUNTING**EXPENDITURES**

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	54,102	0.02	53,136	(0.02)
GROUP HEALTH/LIFE INSURANCE	51.2100	4,698	(0.00)	4,698	0.00
SOCIAL SECURITY (FICA)	51.2200	3,354	0.04	3,294	(0.02)
MEDICARE	51.2300	784	0.04	770	(0.02)
RETIREMENT CONTRIBUTIONS	51.2400	812	1.06	797	(0.02)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	3,904	0.22	2,407	(0.38)
POSTAGE	52.3210	1,297	0.11	1,200	(0.08)
TRAVEL	52.3500	-	(1.00)	200	
EDUCATION & TRAINING	52.3700	836	0.16	954	0.14
GENERAL SUPPLIES & MATERIAL	53.1100	150	1.85	702	3.68
OFFICE SUPPLIES	53.1110	1,775	0.27	1,775	-
SMALL EQUIPMENT	53.1600	1,440			(1.00)
TOTAL 15120 ACCOUNTING		73,153	0.02	69,934	(0.04)

15350 DATA PROCESSING/MIS**EXPENDITURES**

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
TECHNICAL SERVICES	52.1300	29,400		29,400	-
LICENSES	52.3800	1,000		1,000	-
TOTAL 15350 DATA PROCESSING/MIS		30,400	154.10	30,400	-

15400 HUMAN RESOURCES

EXPENDITURES		FY 2015	PRIOR YR	FY 2016	PRIOR YR
		PROJECTED	%	ADOPTED	%
		YEAR TO DATE	INC/(DEC)	BUDGET	INC/(DEC)
SALARIES & WAGES	51.1100	36,521	0.00	36,521	0.00
GROUP HEALTH/LIFE INSURANCE	51.2100	4,628	0.08	4,628	0.00
SOCIAL SECURITY (FICA)	51.2200	2,264	0.05	2,264	0.00
MEDICARE	51.2300	530	0.05	530	0.00
RETIREMENT CONTRIBUTIONS	51.2400	548	1.02	548	0.00
PROFESSIONAL SERVICES	52.1200	175	-	250	0.43
LEGAL FEES	52.1210	500	(0.59)	500	-
TECHNICAL SERVICES	52.1300	2,000	(0.00)	2,000	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	2,849	0.10	2,560	(0.10)
POSTAGE	52.3210	250	0.14	250	-
ADVERTISING	52.3300	6,171	1.31	1,500	(0.76)
TRAVEL	52.3500	730	0.05	350	(0.52)
DUES & FEES	52.3600	500	0.02	500	-
EDUCATION & TRAINING	52.3700	500	0.10	500	-
GENERAL SUPPLIES & MATERIAL	53.1100	8,500	0.06	8,776	0.03
OFFICE SUPPLIES	53.1110	2,000	0.25	2,400	0.20
SMALL EQUIPMENT	53.1600	1,440	9.36		(1.00)
TOTAL 15400 HUMAN RESOURCES		70,106	0.10	64,076	(0.09)

15450 TAX COMMISSIONER

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	192,716	0.06	192,716	-
SALARIES & WAGES-OVERTIME	51.1300	6,000	(0.08)	6,000	-
GROUP HEALTH/LIFE INSURANCE	51.2100	33,715	(0.39)	31,427	(0.07)
SOCIAL SECURITY (FICA)	51.2200	12,320	0.16	12,320	-
MEDICARE	51.2300	2,881	0.16	2,881	-
RETIREMENT CONTRIBUTIONS	51.2400	2,981	1.14	2,981	-
LEGAL FEES	52.1210	1,000	(0.59)	1,000	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	27,741	0.05	27,741	-
RENTAL OF EQUIPMENT & VEHICLE	52.2320	84	-	84	-
COMMUNICATIONS	52.3200	5,060	0.53	5,952	0.18
POSTAGE	52.3210	21,110	0.09	21,110	-
ADVERTISING	52.3300	6,500	(0.10)	7,500	0.15
PRINTING AND BINDING	52.3400	5,393	(0.05)	5,648	0.05
TRAVEL	52.3500	2,400	0.09	2,400	-
DUES & FEES	52.3600	716	0.04	716	-
EDUCATION & TRAINING	52.3700	280	(0.81)	2,400	7.57
GENERAL SUPPLIES & MATERIAL	53.1100	3,000	0.14	3,000	-
OFFICE SUPPLIES	53.1110	7,000	0.39	7,000	-
PERIODICALS	53.1400	550	0.05	830	0.51
SMALL EQUIPMENT	53.1600	3,000	2.11	3,000	-
TOTAL 15450 TAX COMMISSIONER		334,448	(0.06)	336,706	0.01

15500 TAX ASSESSOR

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	196,782	(0.02)	234,472	0.19
GROUP HEALTH/LIFE INSURANCE	51.2100	24,372	(0.53)	43,074	0.77
SOCIAL SECURITY (FICA)	51.2200	12,200	0.07	14,537	0.19
MEDICARE	51.2300	2,853	0.07	3,400	0.19
RETIREMENT CONTRIBUTIONS	51.2400	2,952	1.10	3,517	0.19
PROFESSIONAL SERVICES	52.1200	244			(1.00)
LEGAL FEES	52.1210	2,250		200	(0.91)
TECHNICAL SERVICES	52.1300	56,914	3.07	28,181	(0.50)
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,500	(0.18)	3,000	1.00
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	23,500	0.14	23,500	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	84	0.08	84	-
COMMUNICATIONS	52.3200	4,632	0.00	4,632	-
POSTAGE	52.3210	13,000	0.10	13,000	-
TRAVEL	52.3500	3,308	1.56	3,320	0.00
DUES & FEES	52.3600	2,852	0.54	2,852	-
EDUCATION & TRAINING	52.3700	4,900	1.00	4,900	-
CONTRACT LABOR	52.3850	627	(0.97)		(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	1.41	1,000	-
OFFICE SUPPLIES	53.1110	2,000	0.82	2,000	-
GASOLINE	53.1270	2,500	0.00	3,600	0.44
BOOKS & PERIODICALS	53.1400	1,939	2.27	1,939	-
SMALL EQUIPMENT	53.1600	1,500	(0.04)	1,500	-
TOTAL 15500 TAX ASSESSOR		361,909	(0.03)	392,708	0.09

15650 GENERAL GOVERNMENT BUILDINGS

EXPENDITURES		FY 2015	PRIOR YR	FY 2016	PRIOR YR
		PROJECTED	%	ADOPTED	%
		YEAR TO DATE	INC/(DEC)	BUDGET	INC/(DEC)
SALARIES & WAGES	51.1100	96,490	0.24	108,604	0.13
SALARIES & WAGES-OVERTIME	51.1300	2,000	0.08	2,500	0.25
GROUP HEALTH/LIFE INSURANCE	51.2100	15,524	0.09	16,188	0.04
SOCIAL SECURITY (FICA)	51.2200	6,106	0.27	6,888	0.13
MEDICARE	51.2300	1,428	0.27	1,611	0.13
RETIREMENT CONTRIBUTIONS	51.2400	584	0.61	1,074	0.84
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,500	1.62	1,500	-
CLEANING SERVICES	52.2100	3,375		-	(1.00)
GARBAGE DISPOSAL	52.2110	2,151	0.16	2,151	0.00
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	10,000	0.01	10,000	-
REPAIR & MAINTENANCE-HISTORIC COURTHOUSE	52.2201	10,000	0.57	10,000	-
REPAIR & MAINTENANCE-GOVERNMENT BUILDING	52.2202	21,000	(0.55)	21,000	-
REPAIR & MAINTENANCE-ANNEX BUILDING	52.2203	3,000	0.73	3,000	-
REPAIR & MAINTENANCE-HEALTH DEPT BUILDING	52.2204	4,214	2.84	1,500	(0.64)
REPAIR & MAINTENANCE-FARMER'S MARKET BUILDING	52.2209	200	0.08	200	-
REPAIR & MAINTENANCE-OLD COMMUNICATIONS BUILDING	52.2210	3,809	(0.72)	2,000	(0.47)
RENTAL OF EQUIPMENT & VEHICLES	52.2320	2,550	0.15	2,550	-
COMMUNICATIONS	52.3200	734	(0.04)	734	0.00
ADVERTISING	52.3300	100		100	-
GENERAL SUPPLIES	53.1100	800	(0.22)	800	-
OFFICE SUPPLIES	53.1110	750	0.61	500	(0.33)
CLEANING SUPPLIES	53.1120	13,000	0.11	13,000	-
WATER/SEWER	53.1210	5,163	0.21	5,163	-
NATURAL GAS	53.1220	7,836	(0.48)	7,836	-
ELECTRICITY	53.1230	95,595	0.10	95,595	-
GASOLINE	53.1270	3,500	(0.06)	3,710	0.06
SMALL EQUIPMENT	53.1600	1,500	0.28	1,500	-
CAPITAL OUTLAY - EQUIPMENT	54.2500	(1,388)	(1.08)		(1.00)
TOTAL 15650 GENERAL GOVERNMENT BUILDINGS		311,521	(0.10)	319,704	0.03

21000 CLERK OF COURT

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	242,280	0.05	246,888	0.02
SALARIES & WAGES-OVERTIME	51.1300	1,206	(0.56)	-	(1.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	48,700	(0.27)	49,350	0.01
SOCIAL SECURITY (FICA)	51.2200	15,096	0.15	15,307	0.01
MEDICARE	51.2300	3,531	0.15	3,580	0.01
RETIREMENT CONTRIBUTIONS	51.2400	2,322	1.39	3,703	0.59
TECHNICAL SERVICES	52.1300	7,000	(0.05)	7,000	-
REAL ESTATE EVALUATION FEE	52.1330	1,250	0.79	1,250	-
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	25,599	(0.03)	23,800	(0.07)
RENTAL OF EQUIPMENT & VEHICLES	52.2320	2,901	25.86	2,694	(0.07)
COMMUNICATIONS	52.3200	4,412	(0.02)	4,412	-
POSTAGE	52.3210	6,000	0.49	6,000	-
ADVERTISING	52.3300	1,000	0.54	1,000	-
TRAVEL	52.3500	2,250	0.11	2,250	-
DUES & FEES	52.3600	1,500	0.43	1,500	-
EDUCATION & TRAINING	52.3700	450	0.29	450	-
GENERAL SUPPLIES & MATERIAL	53.1100	6,600	0.01	6,600	-
OFFICE SUPPLIES	53.1110	12,400	0.35	12,400	-
BOOKS & PERIODICALS	53.1400	545	2.34	500	(0.08)
SMALL EQUIPMENT	53.1600	129		-	(1.00)
TOTAL 21000 CLERK OF COURT		385,171	0.01	388,684	0.01

21500 SUPERIOR COURT

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	81,964	0.08	81,964	-
SOCIAL SECURITY (FICA)	51.2200	5,082	0.08	5,082	-
MEDICARE (FICA)	51.2300	1,188	0.08	1,188	-
SUPERIOR COURT (HABERSHAM)	52.1201	42,549	0.04	42,340	(0.00)
TECHNICAL SERVICES	52.1300	-	(1.00)	4,000	-
COURT REPORTER FEES	52.1340	15,000	0.20	15,000	-
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	1,500	0.22	1,500	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	618	(0.02)	618	-
COMMUNICATIONS	52.3200	4,471	0.28	4,471	-
POSTAGE	52.3210	2,104	2.52	2,104	-
ADVERTISING	52.3300	30			(1.00)
TRAVEL	52.3500	500	0.00	500	-
DUES & FEES	52.3600	1,000	1.22	1,000	-
JUROR FEES	52.3610	12,433	(0.01)	12,433	-
WITNESS FEES	52.3620	1,500	0.66	1,500	-
EDUCATION & TRAINING	52.3700	2,000	15.00	2,000	-
GENERAL SUPPLIES & MATERIAL	53.1100	150	0.79	150	-
OFFICE SUPPLIES	53.1110	2,254	0.11	2,254	-
TOTAL 21000 SUPERIOR COURT		174,344	0.08	178,105	0.02

22000 DISTRICT ATTORNEY

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	75,824	0.24	99,700	0.31
SALARIES & WAGES	51.1101	23,333	(0.33)		(1.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	11,810	(0.30)	4,698	(0.60)
SOCIAL SECURITY (FICA)	51.2200	6,148	0.07	6,181	0.01
MEDICARE	51.2300	1,438	0.07	1,446	0.01
RETIREMENT CONTRIBUTIONS	51.2400	5,207	(0.24)	1,455	(0.72)
UNEMPLOYMENT CLAIMS	51.2600	21		-	(1.00)
WORKER'S COMPENSATION	51.2700	530		-	(1.00)
INVESTIGATOR (HABERSHAM)	52.1201	6,000	0.21	5,773	(0.04)
TECHNICAL SERVICES	52.1300	49		-	(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	700	(0.72)	1,000	0.43
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	160	0.07	250	0.56
COMMUNICATIONS	52.3200	5,222	0.03	5,222	0.00
POSTAGE	52.3210	500	(0.12)	600	0.20
TRAVEL	52.3500	1,000	1.19	2,000	1.00
DUES & FEES	52.3600	500	1.02	500	-
WITNESS FEES	52.3620	-		-	
EDUCATION & TRAINING	52.3700	500	3.17	500	-
GENERAL SUPPLIES & MATERIAL	53.1100	300	(0.01)	300	-
OFFICE SUPPLIES	53.1110	1,500	(0.02)	1,500	-
GASOLINE	53.1270	796	0.30	2,000	1.51
SMALL EQUIPMENT	53.1600	1,500	0.04		(1.00)
TOTAL 22000 DISTRICT ATTORNEY		143,039	(0.01)	133,125	(0.07)

23000 STATE COURT

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	71,481	0.27	71,481	-
GROUP HEALTH/LIFE INSURANCE	51.2100	8,069	(0.34)	8,069	(0.00)
SOCIAL SECURITY (FICA)	51.2200	4,432	0.36	4,432	-
MEDICARE	51.2300	1,036	0.36	1,036	-
LEGAL FEES	52.1210	7,823	1.35	6,000	(0.23)
TECHNICAL SERVICES	52.1300	7,200	(0.62)	7,200	-
COURT REPORTER FEES	52.1340	6,528	0.14	6,150	(0.06)
REPAIR & MAINTENANCE-BUILDING	52.2200	810	(0.15)	600	(0.26)
WITNESS FEES	52.3620	1,000	0.37	1,000	-
OFFICE SUPPLIES	53.1110	125		125	-
TOTAL 23000 STATE COURT		108,505	0.07	106,094	(0.02)

24000 MAGISTRATE COURT

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	102,303	0.02	102,461	0.00
GROUP HEALTH/LIFE INSURANCE	51.2100	20,990	(0.19)	20,990	(0.00)
SOCIAL SECURITY (FICA)	51.2200	6,343	0.20	6,353	0.00
MEDICARE	51.2300	1,483	0.20	1,486	0.00
RETIREMENT CONTRIBUTIONS	51.2400	1,211	1.02	1,214	0.00
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	600	(0.15)	600	-
COMMUNICATIONS	52.3200	2,500	(0.01)	2,500	-
POSTAGE	52.3210	388	(0.26)	400	0.03
TRAVEL	52.3500	2,000	0.37	2,000	-
DUES & FEES	52.3600	300	-	300	-
EDUCATION & TRAINING	52.3700	945	-	945	-
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	-	1,000	-
OFFICE SUPPLIES	53.1110	2,400	0.02	2,400	-
BOOKS & PERIODICALS	53.1400	900	0.03	1,200	0.33
SMALL EQUIPMENT	53.1600	1,000	-	-	(1.00)
TOTAL 24000 MAGISTRATE COURT		144,363	(0.02)	143,848	(0.00)

24500 PROBATE COURT

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	114,836	0.01	129,113	0.12
SALARIES & WAGES-OVERTIME	51.1300	300	(0.15)	300	-
GROUP HEALTH/LIFE INSURANCE	51.2100	21,007	(0.01)	23,322	0.11
SOCIAL SECURITY (FICA)	51.2200	7,138	0.09	8,024	0.12
MEDICARE	51.2300	1,669	0.09	1,876	0.12
RETIREMENT CONTRIBUTIONS	51.2400	473	1.04	761	0.61
LEGAL FEES	52.1210	-	(1.00)	700	-
REPAIR & MAINTENANCE - BUILDING AND EQUIPMENT	52.2200	4,000	1.54	2,500	(0.38)
COMMUNICATIONS	52.3200	1,400	0.22	1,400	-
POSTAGE	52.3210	900	0.32	900	-
TRAVEL	52.3500	2,425	0.33	2,425	-
DUES & FEES	52.3600	960	0.29	960	-
EDUCATION & TRAINING	52.3700	300	0.20	300	-
GENERAL SUPPLIES & MATERIAL	53.1100	2,300	0.03	2,300	-
OFFICE SUPPLIES	53.1110	2,628	0.07	2,300	(0.12)
BOOKS & PERIODICALS	53.1400	1,719	0.34	1,461	(0.15)
SMALL EQUIPMENT	53.1600	4,400	4.48	-	(1.00)
TOTAL 24500 PROBATE COURT		166,456	0.06	178,642	0.07

26000 JUVENILE COURT

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
JUVENILE COURT (HABERSHAM)	52.1201	59,883	(0.07)	59,883	-
LEGAL FEES	52.1210	55,151	0.19	55,151	-
COURT REPORTER FEES	52.1340	9,120	(0.02)	9,120	-
TOTAL 26000 JUVENILE COURT		124,154	0.03	124,154	-

28000 INDIGENT DEFENSE

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
PUBLIC DEFENDER (HABERSHAM)	52.1201	132,469	0.09	132,469	-
TOTAL 28000 INDIGENT DEFENSE		132,469	0.09	132,469	-

33000 SHERIFF

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	1,382,857	0.08	1,382,857	0.00
SALARIES & WAGES-OVERTIME	51.1300	22,528	(0.01)	23,000	0.02
GROUP HEALTH/LIFE INSURANCE	51.2100	198,373	0.04	196,799	(0.01)
SOCIAL SECURITY (FICA)	51.2200	87,134	0.15	87,163	0.00
MEDICARE	51.2300	20,378	0.15	20,385	0.00
RETIREMENT CONTRIBUTIONS	51.2400	16,798	1.20	18,238	0.09
PROFESSIONAL SERVICES	52.1200	2,000	0.03	2,550	0.28
LEGAL FEES	52.1210	1,000	(0.61)	3,000	2.00
TECHNICAL SERVICES	52.1300	1,000	0.36	3,580	2.58
REPAIR & MAINTENANCE-VEHICLE	52.2010	63,557	(0.34)	70,000	0.10
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	19,960	1.12	19,960	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	516	-	-	(1.00)
COMMUNICATIONS	52.3200	25,293	0.42	15,500	(0.39)
POSTAGE	52.3210	1,000	0.19	1,000	-
ADVERTISING	52.3300	1,682	(0.52)	900	(0.46)
TRAVEL	52.3500	5,979	0.12	6,000	0.00
DUES & FEES	52.3600	2,550	0.39	2,550	-
EDUCATION & TRAINING	52.3700	3,000	(0.10)	2,400	(0.20)
GENERAL SUPPLIES & MATERIAL	53.1100	13,076	0.03	9,500	(0.27)
OFFICE SUPPLIES	53.1110	8,000	(0.02)	8,350	0.04
AMMUNITION & FIREARMS	53.1140	4,500	0.37	4,500	-
GASOLINE	53.1270	136,166	(0.15)	144,336	0.06
BOOKS & PERIODICALS	53.1400	1,000	2.14	1,000	-
SMALL EQUIPMENT	53.1600	7,574	0.18	3,200	(0.58)
UNIFORMS	53.1730	8,000	(0.51)	8,000	-
CAPITAL OUTLAY-VEHICLES	54.2200	22,141	(0.32)	-	(1.00)
TOTAL 33000 SHERIFF		2,056,060	0.04	2,034,768	(0.01)

33260 JAIL

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	659,226	(0.16)	660,000	0.00
SALARIES & WAGES-OVERTIME	51.1300	21,282	0.65	15,000	(0.30)
GROUP HEALTH/LIFE INSURANCE	51.2100	84,870	(0.48)	100,000	0.18
SOCIAL SECURITY (FICA)	51.2200	42,192	(0.09)	41,850	(0.01)
MEDICARE	51.2300	9,867	(0.09)	9,787	(0.01)
RETIREMENT CONTRIBUTIONS	51.2400	8,190	1.24	8,190	(0.00)
PROFESSIONAL SERVICES	52.1200	261,102	(0.06)	269,467	0.03
TECHNICAL SERVICES	52.1300	3,500	(0.41)	3,500	-
DISPOSAL	52.2110	3,166	0.08	3,000	(0.05)
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	20,000	7.06	8,250	(0.59)
RENTAL OF EQUIPMENT & VEHICLES	53.2320	35			(1.00)
COMMUNICATIONS	52.3200	12,000	(0.16)	16,600	0.38
TRAVEL	52.3500	3,165	0.68		(1.00)
DUES & FEES	52.3600	200		250	0.25
EDUCATION & TRAINING	52.3700	2,130	1.11	2,130	-
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	(0.18)	1,000	-
OFFICE SUPPLIES	53.1110	6,000	0.21	6,000	-
CLEANING SUPPLIES	53.1120	14,172	(0.05)	15,000	0.06
WATER/SEWER	53.1210	47,372	(0.10)	41,000	(0.13)
NATURAL GAS	53.1220	28,617	(0.03)	30,250	0.06
ELECTRICITY	53.1230	88,361	0.00	83,000	(0.06)
GASOLINE	53.1270	20	(0.46)		(1.00)
FOOD & PROVISIONS	53.1300	192,283	(0.06)	198,051	0.03
SMALL EQUIPMENT	53.1600	10,091	0.79	3,000	(0.70)
INMATE BEDDING & TOILETRY	53.1720	3,000	4.62	3,000	-
UNIFORMS	53.1730	3,300	(0.11)	3,300	-
PRINCIPAL-OTHER DEBT (JAIL)	58.1300	340,120	(0.00)	340,120	-
INTEREST-OTHER DEBT (JAIL)	58.2300	106,736	(0.11)	93,431	(0.12)
TOTAL 33260 JAIL		1,971,996	(0.10)	1,955,177	(0.01)

34500 PROBATION

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	73,778	0.17	72,204	(0.02)
GROUP HEALTH/LIFE INSURANCE	51.2100	16,199	(0.03)	16,187	(0.00)
SOCIAL SECURITY (FICA)	51.2200	4,574	0.28	4,477	(0.02)
MEDICARE	51.2300	1,070	0.28	1,047	(0.02)
RETIREMENT CONTRIBUTIONS	51.2400	850	1.06	850	0.00
PROFESSIONAL SERVICES	52.1200	48			(1.00)
LEGAL FEES	52.1210			300	
TECHNICAL SERVICES	52.1300	32			(1.00)
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	7,000	0.62	7,000	-
COMMUNICATIONS	52.3200	1,636	0.04	1,636	-
POSTAGE	52.3210	2,921	0.84	1,000	(0.66)
TRAVEL	52.3500	350		350	-
TRAINING	52.3700	-		350	
GENERAL SUPPLIES & MATERIAL	53.1100	500		500	-
OFFICE SUPPLIES	53.1110	1,000	1.40	1,000	-
INTERGOVERNMENTAL	57.1000	24,000	(0.18)	24,000	-
TOTAL 34500 PROBATION		133,958	0.10	130,901	(0.02)

35700 RURAL FIRE PROTECTION

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
RETIREMENT CONTRIBUTIONS	51.2400	18,000	0.12	16,098	(0.11)
REPAIR & MAINT-VEHICLE	52.2010				
TRAINING	52.3700				
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	18,840	(0.11)	20,000	0.06
CHIEF COUNSEL VFD	57.2847	35,000	0.00	35,000	-
GEORGIA FORESTRY COMM	57.2851	4,912	-	4,912	-
TOTAL 35700 RURAL FIRE PROTECTION		196,752	(0.00)	196,010	(0.00)

37000 CORONER

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	21,451	(0.03)	23,061	0.08
GROUP HEALTH/LIFE INSURANCE	51.2100	4,732	(0.01)	4,732	0.00
SOCIAL SECURITY (FICA)	51.2200	1,330	0.03	1,430	0.08
MEDICARE	51.2300	311	0.03	334	0.08
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,550	(0.35)	2,000	0.29
REPAIR & MAINTENANCE-BLDG/EQUIP	52.2200	887	(0.37)	250	(0.72)
COMMUNICATIONS	52.3200	778	0.01	800	0.03
POSTAGE	52.3210	6	(0.72)	150	24.51
TRAVEL	52.3500	750	0.86	1,000	0.33
DUES & FEES	52.3600	150	-	525	2.50
EDUCATION & TRAINING	52.3700	1,770	-	2,370	0.34
GENERAL SUPPLIES & MATERIAL	53.1100	3,000	2.23	3,000	-
OFFICE SUPPLIES	53.1110	400	1.09	400	-
GASOLINE	53.1270	2,507	0.02	2,700	0.08
SMALL EQUIPMENT	53.1600			250	
UNIFORMS	53.1730	500	0.02	750	0.50
TOTAL 37000 CORONER		40,121	0.01	43,752	0.09

39000 AIRPORT AUTHORITY

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
ANNUAL ALLOCATION	57.2200	21,385	(0.46)	10,000	(0.53)
TOTAL 39000 AIRPORT AUTHORITY		21,385	(0.46)	10,000	(0.53)

39200 EMERGENCY MANAGEMENT AGENCY

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	27,825	0.01	27,825	-
GROUP HEALTH/LIFE INSURANCE	51.2100	35		35	-
SOCIAL SECURITY (FICA)	51.2200	1,725	0.01	1,725	-
MEDICARE	51.2300	403	0.01	403	-
RETIREMENT CONTRIBUTIONS	51.2400	417		417	-
LEGAL FEES	52.1210			100	
REPAIR & MAINTENANCE-VEHICLE	52.2010	900	0.29	900	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	850	(0.02)	2,000	1.35
TRAVEL	52.3500	2,000		2,000	-
DUES & FEES	52.3600	100	3.00	100	-
EDUCATION & TRAINING	52.3700	900		900	-
GENERAL SUPPLIES & MATERIAL	53.1100	350	0.08	350	-
OFFICE SUPPLIES	53.1110	250		250	-
CLEANING SUPPLIES	53.1120	300		300	-
WATER/SEWER	53.1210	250	1.72	250	-
NATURAL GAS	53.1220	500	0.07	500	-
ELECTRICITY	53.1230	4,900	0.00	4,900	-
GASOLINE	53.1270	3,000	(0.04)	3,000	-
SMALL EQUIPMENT	53.1600	-		600	
TOTAL 39200 EMERGENCY MANAGEMENT AGENCY		44,706	0.06	46,556	0.04

42000 PUBLIC WORKS

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	376,248	0.11	411,655	0.09
SALARIES & WAGES-OVERTIME	51.1300	17,357	0.95	12,000	(0.31)
GROUP HEALTH/LIFE INSURANCE	51.2100	77,967	0.02	81,452	0.04
SOCIAL SECURITY (FICA)	51.2200	24,404	0.19	26,267	0.08
MEDICARE	51.2300	5,707	0.19	6,143	0.08
RETIREMENT CONTRIBUTIONS	51.2400	4,212	0.82	6,355	0.51
PROFESSIONAL SERVICES	52.1200	378	0.04	400	0.06
LEGAL FEES	52.1210	1,000	(0.51)	1,000	-
TECHNICAL SERVICES	52.1300	3,500	0.38	3,500	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	27,354	2.41	20,000	(0.27)
TIRES & TUBES	52.2012	10,866	(0.21)	10,866	-
REPAIRS & MAINTENANCE-EQUIPMENT	52.2240	25,000	0.48	32,000	0.28
RENTAL OF EQUIPMENT & VEHICLES	52.2320	16			(1.00)
COMMUNICATIONS	52.3200	1,400	0.32	1,400	-
POSTAGE	52.3210	50	10.79	50	-
ADVERTISING	52.3300	200		200	-
TRAVEL	52.3500	3,500	1.23	3,500	-
DUES & FEES	52.3600	300	0.72	300	-
EDUCATION & TRAINING	52.3700	2,850	0.13	4,150	0.46
GENERAL SUPPLIES & MATERIAL	53.1100	1,500	(0.05)	1,500	-
OFFICE SUPPLIES	53.1110	500	0.81	500	-
ROAD/BRIDGE SUPPLIES & MATERIAL	53.1130	20,272	-	20,272	-
GASOLINE	53.1270	61,869	(0.13)	65,581	0.06
SMALL EQUIPMENT	53.1600	1,350	0.25	1,500	0.11
UNIFORMS	53.1730	3,000	(0.29)	3,000	-
CAPITAL OUTLAY-EQUIPMENT	54.2500	2,367	(0.55)	-	(1.00)
PRINCIPAL-CAPITAL LEASE (CAT EQUIP)	58.1200	4,774	(0.80)	3,062	(0.36)
INTEREST-CAPITAL LEASE (CAT EQUIP)	58.2200	1,124	(0.31)	2,906	1.58
TOTAL 42000 PUBLIC WORKS		679,065	0.07	719,558	0.06

49000 MAINTENANCE & SHOP

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	104,033	(0.17)	150,031	0.44
SALARIES & WAGES-OVERTIME	51.1300	2,556	(0.25)	2,556	-
GROUP HEALTH/LIFE INSURANCE	51.2100	27,444	(0.37)	34,788	0.27
SOCIAL SECURITY (FICA)	51.2200	6,609	(0.12)	9,460	0.43
MEDICARE	51.2300	1,546	(0.12)	2,213	0.43
RETIREMENT CONTRIBUTIONS	51.2400	1,461	0.75	2,289	0.57
PROFESSIONAL SERVICES	52.1200	32	(0.83)	400	11.50
REPAIR & MAINTENANCE-PARTS ROOM	52.2011	17,500	(0.03)	17,500	-
REPAIRS & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	27,925	0.72	5,700	(0.80)
RENTAL OF EQUIPMENT & VEHICLES	52.2320	100	(0.33)	100	-
COMMUNICATIONS	52.3200	3,710	0.24	3,710	0.00
TRAVEL	52.3500			1,000	
EDUCATION & TRAINING	52.3700	1,000	6.41	2,000	1.00
GENERAL SUPPLIES & MATERIAL	53.1100	300	0.94	300	-
OFFICE SUPPLIES	53.1110	2,000	0.05	2,000	-
WATER/SEWER	53.1210	601	0.22	601	(0.00)
NATURAL GAS	53.1220	2,689	0.38	2,689	(0.00)
ELECTRICITY	53.1230	5,909	(0.01)	5,909	(0.00)
BULK OIL	53.1250	9,416	(0.42)	9,500	0.01
GASOLINE	53.1270	20,481	0.86	20,481	-
BOOKS AND PERIODICALS	53.1400	25		25	-
SMALL EQUIPMENT	53.1600	2,000	0.45	5,500	1.75
UNIFORMS	53.1730	1,641	0.01	1,641	-
REPAIR & MAINTENANCE SERVICE CHARGE	55.1000	(43,817)	(0.52)	(43,817)	-
TOTAL 49000 MAINTENANCE & SHOP		195,159	0.08	236,575	0.21

49500 WELFARE PROGRAMS

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	17,200	0.39	17,200	-
CHILD WELFARE	55.3760	10,100	0.61	10,100	-
DEPARTMENT OF FAMILY & CHILD SERVICES	55.3761	17,503	(0.21)	17,503	-
PAUPER BURIALS	55.3780	9,900	0.65	9,900	-
GENERAL ASSISTANCE	55.3830	5,764	2.35	5,764	-
TOTAL 49500 WELFARE PROGRAMS		60,467	0.24	60,467	-

51000 SENIOR CENTER

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	92,578	0.04	92,578	0.00
GROUP HEALTH/LIFE INSURANCE	51.2100	17,083	(0.03)	17,083	0.00
SOCIAL SECURITY (FICA)	51.2200	5,740	0.14	5,740	0.00
MEDICARE	51.2300	1,342	0.14	1,342	0.00
RETIREMENT CONTRIBUTIONS	51.2400	1,389	1.25	1,389	0.00
PROFESSIONAL SERVICES	52.1200	1,000	6.80	1,000	-
TECHNICAL SERVICES	52.1300	1,716	0.08	1,500	(0.13)
REPAIR & MAINTENANCE-VEHICLE	52.2010	5,009	0.41	5,000	(0.00)
DISPOSAL	52.2110	1,154	-	1,154	-
REPAIRS & MAINTENANCE-BUILDINGS AND EQUIPMENT	52.2200	7,135	0.30	7,135	-
COMMUNICATIONS	52.3200	3,552	(0.10)	3,552	-
POSTAGE	52.3210	100	0.02	100	-
DUES & FEES	52.3600	5			(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	1,300	0.26	1,300	-
OFFICE SUPPLIES	53.1110	550	(0.04)	550	-
CLEANING SUPPLIES	53.1120	100		100	-
WATER/SEWER	53.1210	2,556	0.25	2,556	-
NATURAL GAS	53.1220	5,021	(0.03)	5,021	(0.00)
ELECTRICITY	53.1230	9,400	(0.04)	9,400	-
GASOLINE	53.1270	4,223	(0.18)	4,476	0.06
FOOD & PROVISIONS	53.1300	48,000	(0.03)	48,000	-
BOOKS & PERIODICALS	53.1400	25	0.09	25	-
SMALL EQUIPMENT	53.1600	1,000		1,000	-
TOTAL 51000 SENIOR CENTER		209,978	0.03	210,001	0.00

51600 HEALTH & HUMAN SERVICES

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REPAIR & MAINTENANCE-VEHICLE (AMBULANCE)	52.2010	35,000	0.00	35,000	-
GASOLINE (AMBULANCE)	53.1270	44,245	(0.07)	47,000	0.06
HEALTH DEPARTMENT	57.2011	100,782	-	100,782	-
MENTAL HEALTH	57.2012	4,750	-	4,750	-
INDIGENT HEALTH CARE	57.2013	425,977	(0.02)	414,133	(0.03)
AMBULANCE SERVICE	57.2014	660,265	0.02	672,322	0.02
CAPITAL LEASE-PRINCIPAL	58.1200	26,385	0.04		(1.00)
CAPITAL LEASE-INTEREST	58.2200	665	(0.61)		(1.00)
TOTAL 51600 HEALTH & HUMAN SERVICES		1,298,069	0.00	1,273,987	(0.02)

611000 RECREATION

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	196,555	0.04	206,231	0.05
GROUP HEALTH/LIFE INSURANCE	51.2100	19,943	(0.40)	26,721	0.34
SOCIAL SECURITY (FICA)	51.2200	12,186	0.11	12,786	0.05
MEDICARE	51.2300	2,850	0.11	2,990	0.05
RETIREMENT CONTRIBUTIONS	51.2400	2,360	0.96	3,093	0.31
PROFESSIONAL SERVICES	52.1200	96	(0.40)	1,000	9.42
LEGAL FEES	52.1210	32		500	14.63
CONTRACTED TECHNICAL SERVICES	52.1300	25,296	0.17	22,000	(0.13)
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,529	(0.67)	1,500	(0.41)
GARBAGE DISPOSAL	52.2110	1,155	0.00	1,154	(0.00)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	9,509	(0.48)	9,000	(0.05)
RENTAL OF EQUIP & VEHICLE	52.2320	200	1.53	200	-
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	2,550	0.00	2,642	0.04
COMMUNICATIONS	52.3200	5,103	0.02	5,103	-
POSTAGE	52.3210	150	0.41	150	-
TRAVEL	52.3500	550		550	
DUES & FEES	52.3600	1,450	1.69	1,450	-
EDUCATION & TRAINING	52.3700		(1.00)	500	
CONTRACT LABOR	52.3850	13,404	(0.10)		(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	50,650	0.33	50,650	-
OFFICE SUPPLIES	53.1110	1,151	0.06	1,100	(0.04)
CLEANING SUPPLIES	53.1120	3,600	(0.00)	3,600	-
WATER/SEWER	53.1210	1,724	(0.02)	1,724	-
NATURAL GAS	53.1220	17,668	0.15	17,668	-
ELECTRICITY	53.1230	48,035	0.04	48,035	0.00
GASOLINE	53.1270	5,289	(0.12)	5,607	0.06
BOOKS & PERIODICALS	53.1400	25	0.09	25	-
SMALL EQUIPMENT	53.1600	2,000	(0.28)	2,000	-
UNIFORMS	53.1730	2,100		2,100	-
TOTAL 61100 RECREATION		428,161	0.01	430,080	0.00

65100 TOCCOA-STEPHENS CO REG LIBRARY

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 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**EXPENDITURES**

	FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
TECHNICAL SERVICES	52.1300 25,000		25,000	-
REPAIR & MAINTENANCE-BUILDINGS & EQUIPMENT	52.2200 743	2.25	200	(0.73)
COMMUNICATIONS	52.3200 44	(0.87)		(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	(1.00)	300	
OFFICE SUPPLIES	53.1110 200	(0.40)	200	-
GASOLINE	53.1270 237	(0.90)		(1.00)
SMALL EQUIPMENT	53.1600 1,144			
TOTAL 72200 BUILDING INSPECTION	27,368	(0.59)	25,700	(0.06)

74100 PLANNING AND ZONING**EXPENDITURES**

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
LEGAL SERVICES	52.1210	7,155	3.54	7,155	-
TECHNICAL SERVICES	52.1300	3,500	(0.93)	1,000	(0.71)
ADVERTISING	52.3300	260	1.89	1,000	2.85
GENERAL SUPPLIES & MATERIALS	53.1100	100	(0.64)	500	4.00
OFFICE SUPPLIES	53.1110			500	
TOTAL 74100 PLANNING & ZONING		11,015	(0.80)	10,155	(0.08)

74500 CODE ENFORCEMENT**EXPENDITURES**

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	33,370	0.01	33,370	-
GROUP HEALTH/LIFE INSURANCE	51.2100	12,810	0.00	12,810	-
SOCIAL SECURITY (FICA)	51.2200	2,069	0.09	2,069	-
MEDICARE	51.2300	484	0.09	484	-
RETIREMENT CONTRIBUTIONS	51.2400	501	1.03	501	-
LEGAL FEES	52.1210		(1.00)	500	
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,425	(0.07)	800	(0.44)
REPAIR & MAINTENANCE-BUILDINGS & EQUIPMENT	52.2200	875	3.10	200	(0.77)
COMMUNICATIONS	52.3200	385	0.02	385	-
POSTAGE	52.3210	200	0.48	200	-
TRAVEL	52.3500	1,500	(0.23)	1,500	-
DUES & FEES	52.3600	200	1.00	200	-
EDUCATION & TRAINING	52.3700	1,000	1.50	2,750	1.75
GENERAL SUPPLIES & MATERIAL	53.1100	100	0.05	100	-
OFFICE SUPPLIES	53.1110	500	0.18	500	-
AMMUNITION AND FIREARMS	53.1140	300	0.10	300	-
GASOLINE	53.1270	2,434	(0.19)	2,580	0.06
SMALL EQUIPMENT	53.1600	250			(1.00)
UNIFORMS	53.1730	100	-	250	1.50
TOTAL 74500 CODE ENFORCEMENT		58,501	0.02	59,497	0.02

75100 COUNTY AGENT

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	39,579	0.04	41,642	0.05
SOCIAL SECURITY (FICA)	51.2200	2,454	0.11	2,582	0.05
MEDICARE	51.2300	574	0.11	604	0.05
RETIREMENT CONTRIBUTIONS	51.2400	5,205	0.12	5,942	0.14
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,000	(0.02)	1,000	-
CLEANING	52.2100			-	
REPAIR & MAINTENANCE-BUILDING AND EQUIPMENT	52.2200	1,500	(0.06)	1,500	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	108	-	108	-
COMMUNICATIONS	52.3200	4,562	0.04	4,350	(0.05)
POSTAGE	52.3210	50	0.02	50	-
TRAVEL	52.3500	4,507	(0.12)	4,507	-
DUES & FEES	52.3600	375	-	375	-
EDUCATION & TRAINING	52.3700	335	0.08	600	0.79
GENERAL SUPPLIES & MAT	53.1100	200	0.27	250	0.25
OFFICE SUPPLIES	53.1110	1,575	0.03	1,575	-
JANITORIAL SUPPLIES	53.1120	200	0.21	200	-
ELECTRICITY (CROSS ROADS)	53.1230	4,586	0.22	4,586	-
GASOLINE	53.1270	1,648	(0.27)	1,747	0.06
SMALL EQUIPMENT	53.1600	1,719	3.74	1,200	(0.30)
TOTAL 75100 COUNTY AGENT		70,177	0.05	72,818	0.04

75200 ECONOMIC DEVELOPMENT

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
ANNUAL ALLOCATION - NEGA COMM CONCER	57.2015	5,000	-	5,000	-
ANNUAL ALLOCATION - SCDA	57.2100	180,000	2.60	200,000	0.11
ANNUAL ALLOCATION - JDA	57.2110	3,500	-	3,500	-
TOTAL 75200 ECONOMIC DEVELOPMENT		188,500	2.22	208,500	0.11

90000 ENTITY ALLOCATIONS

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GEORGIA MOUNTAIN RC-DUES	52.3600	19,236	(0.00)	19,293	0.00
SOIL AND WATER CONSERVATION	57.1003	10,800	-	10,800	-
4H CLUBS	57.2400	500	-	500	-
KEEP TOCCOA-STEPHENS COUNTY BEAUTIFUL	57.2600	9,222	-	9,222	-
CONTINGENCIES	57.2700			427,753	
CIVIL DEFENSE RESCUE UNIT	57.2810	(1,250)	(1.25)		(1.00)
HUMANE SHELTER/ANIMAL CONTROL	57.2830	150,000	(0.32)	160,000	0.07
TOTAL 90000 ENTITY ALLOCATIONS		188,508	(0.29)	627,568	2.33

GENERAL FUND REVENUE OVER EXPENDITURES
FISCAL YEAR 2015 PROJECTED YEAR END TO FY 2016 PROPOSED BUDGET

	FY 2015 PROJECTED YEAR ENDING	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REVENUES	13,363,632	12,973,911	(0.03)
EXPENDITURES			
10000 GENERAL GOVERNMENT	1,154,519	1,216,985	0.05
11100 GOVERNING BODY	158,024	128,838	(0.18)
13200 CHIEF EXECUTIVE	200,215	200,735	0.00
13300 CLERK ADMINISTRATION	77,540	78,428	0.01
14000 ELECTIONS	87,999	88,623	(0.22)
15110 FINANCIAL ADMINISTRATION	66,087	66,420	0.01
15120 ACCOUNTING	73,153	69,934	(0.04)
15350 DATA PROCESSING/MIS	30,400	30,400	1.00
15400 HUMAN RESOURCES	70,106	64,076	(0.09)
15450 TAX COMMISSIONER	334,448	336,706	0.01
15500 TAX ASSESSOR	361,909	392,708	0.09
15650 GENERAL GOVERNMENT BUILDINGS	311,521	319,704	0.03
21000 CLERK OF COURT	385,171	388,684	0.01
21500 SUPERIOR COURT	174,344	178,105	0.02
22000 DISTRICT ATTORNEY	143,039	133,125	(0.07)
23000 STATE COURT	108,505	106,094	(0.02)
24000 MAGISTRATE COURT	144,363	143,848	(0.00)
24500 PROBATE COURT	166,456	178,642	0.07
26000 JUVENILE COURT	124,154	124,154	-
28000 INDIGENT DEFENSE	132,469	132,469	-
30000 SHERIFF	2,056,060	2,034,768	(0.01)
33260 JAIL	1,971,996	1,955,177	(0.01)
34500 PROBATION	133,958	130,901	(0.02)
35700 RURAL FIRE PROTECTION	196,752	196,010	(0.00)
37000 CORONER	40,121	43,752	0.09
39000 AIRPORT AUTHORITY	21,385	10,000	(0.53)
39200 EMERGENCY MANAGEMENT AGENCY	44,706	46,556	0.04
42000 PUBLIC WORKS	679,065	719,558	0.06
49000 MAINTENANCE AND SHOP	195,159	236,575	-
49500 WELFARE PROGRAMS	60,467	60,467	0.00
51000 SENIOR CENTER	209,978	210,001	(0.02)
51600 HEALTH & HUMAN SERVICES	1,298,069	1,273,987	(0.02)
611000 RECREATION	428,161	430,080	0.00
65100 TOCCOA-STEPHENS CO REG LIBRARY	267,000	267,000	-
72200 BUILDING INSPECTION	27,368	25,700	(0.06)
74100 PLANNING & ZONING	11,015	10,155	(0.08)
74500 CODE ENFORCEMENT	58,501	59,497	0.02
75100 COUNTY AGENT	70,177	72,818	0.04
75200 ECONOMIC DEVELOPMENT	188,500	208,500	0.11
90000 ENTITY ALLOCATIONS	188,508	627,568	2.33
FUND BALANCE OF CAPITAL PROJECTS FUND			
	12,451,365	12,977,748	
TOTAL GENERAL FUND REVENUES OVER EXPENDITURES	<u>912,267</u>	<u>(3,837)</u>	

45100 SOLID WASTE ENTERPRISE FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SOLID WASTE DISPOSAL	45.3000	81,893	(0.00)	81,893	-
CLOSURE/POST CLOSURE CARE	45.6000	45,779	(0.84)	81,258	0.78
SALARIES & WAGES	51.1100	127,449	(0.07)	121,769	(0.04)
GROUP HEALTH/LIFE INSURANCE	51.2100	14,108	(0.18)	11,492	(0.19)
SOCIAL SECURITY (FICA)	51.2200	7,902	(0.02)	7,550	(0.04)
MEDICARE	51.2300	1,848	(0.02)	1,766	(0.04)
RETIREMENT CONTRIBUTIONS	51.2400	1,035	0.64	1,037	0.00
WORKER'S COMPENSATION	51.2700	13,708	(0.14)	12,181	(0.11)
PROFESSIONAL SERVICES	52.1200	170			(1.00)
LEGAL FEES	52.1210	4,719		4,719	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,320	(0.87)	1,320	-
DISPOSAL	52.2110	9,588	(0.69)	36,212	2.78
REPAIRS & MAINTENANCE-BLDG & EQUIPMENT	52.2200	9,476	2.19	9,476	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	3,480	-	3,480	-
COMMUNICATIONS	52.3200	1,281	0.01	1,281	(0.00)
POSTAGE	52.3210	43	3.19	43	0.00
TRAVEL	52.3500	-	(1.00)	400	
EDUCATION & TRAINING	52.3700	750	0.07	1,800	1.40
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	(0.78)	1,000	-
OFFICE SUPPLIES	53.1110		(1.00)	150	
WATER/SEWER	53.1210	1,350	0.01	1,350	-
ELECTRICITY	53.1230	4,528	0.14	4,528	-
GASOLINE	53.1270	4,152	(0.56)	4,152	-
SMALL EQUIPMENT	53.1600	2,078		960	(0.54)
UNIFORMS	53.1730	1,871	0.10	-	(1.00)
CAPITAL OUTLAY-EQUIPMENT	54.2500	7,700			
TOTAL 45100 SOLID WASTE		347,227	(0.46)	389,816	0.12

38000 EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	283,364	0.02	288,364	0.02
SALARIES-OVERTIME	51.1300	46,020	(0.16)	41,000	(0.11)
GROUP HEALTH/LIFE INSURANCE	51.2100	46,016	(0.29)	47,452	0.03
SOCIAL SECURITY (FICA)	51.2200	20,422	0.03	20,421	(0.00)
MEDICARE	51.2300	4,776	0.03	4,776	(0.00)
RETIREMENT CONTRIBUTIONS	51.2400	5,356	2.81	4,811	(0.10)
UNEMPLOYMENT INSURANCE	51.2600	4,950	(0.28)		
WORKER'S COMPENSATION	51.2700	15,063	0.01	15,062	(0.00)
PROFESSIONAL SERVICES	52.1200	48	(0.88)	52	0.08
REPAIRS & MAINTENANCE-BUILDING	52.2200	79,451	(0.23)	51,230	(0.36)
COMMUNICATIONS	52.3200	103,917	(0.05)	103,917	-
POSTAGE	52.3210	50	2.85	50	-
TRAVEL	52.3500	1,000	(0.30)	1,000	-
DUES AND FEES	52.3600	193		193	-
EDUCATION & TRAINING	52.3700	1,000	1.47	1,000	-
LICENSES	52.3800	786			(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	0.42	1,000	-
OFFICE SUPPLIES	53.1110	1,500	0.94	1,500	-
JANITORIAL SUPPLIES	53.1120	500	0.84	500	-
WATER/SEWER	53.1210	480	1.72	480	-
NATURAL GAS	53.1220	869	(0.07)	869	(0.00)
ELECTRICITY	53.1230	9,363	(0.03)	9,363	0.00
SMALL EQUIPMENT	53.1600	2,200	0.61	2,200	-
UNIFORMS	53.1730	1,000	(0.10)	1,000	-
PRINCIPAL-CAPITAL LEASE (MOTOROLA EQUIP)	58.1200	68,630		119,736	0.74
INTEREST-CAPITAL LEASE (MOTOROLA EQUIP)	58.2200	7,314		10,454	0.43
TOTAL 38000 EMERGENCY COMMUNICATIONS		705,269	0.02	726,431	0.03

SPLOST VI CAPITAL PROJECTS FUND

		FY 2015 PROJECTED YEAR TO DATE	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
INFRASTRUCTURE-ROADS	54.1401		4,500,000	
INFRASTRUCTURE-ROADS	58.2100		42,185	
INFRASTRUCTURE-ROADS	58.4000	27,000		(1.00)
EMS AMBULANCE VEHICLES	54.2200	142,007	140,000	(0.01)
SHERIFF VEHICLES	54.2200	110,000	110,000	-
INFRASTRUCTURE-ROADS	54.2500	12,500	212,000	15.96
HISTORIC COURTHOUSE ACOUSTICS	54.2500	12,000		(1.00)
FIRE	52.3600	60		(1.00)
FIRE	54.1100	8,764		(1.00)
FIRE	54.1300		300,000	
INTERGOVERNMENTAL - CITY OF TOCCOA	57.1000	911,164		(1.00)
INTERGOVERNMENTAL - CITY OF MARTIN	57.1001	217,000		(1.00)
INTERGOVERNMENTAL - CITY OF AVALON	57.1002	106,000		(1.00)
FIRE	58.1200		17,028	
FIRE	58.2200		6,161	
EMERGENCY COMMUNICATIONS	52.1210	9,520		(1.00)
EMERGENCY COMMUNICATIONS	54.2500	1,252,006		(1.00)
EMERGENCY COMMUNICATIONS	58.1200	83,882	146,345	0.74
EMERGENCY COMMUNICATIONS	58.2200	8,939	12,777	0.43
TOTAL SPLOST V		2,900,842	5,327,374	0.84

SPLOST V CAPITAL PROJECTS FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
PROFESSIONAL	52.1200	51,786		883,569	
RECREATION	54.1201	10,689	(0.58)	250,000	22.39
AIRPORT AUTHORITY TERMINAL/OFFICES	54.1300	102,928	(0.45)	-	(1.00)
BUILDINGS-FIRE	54.1303	8,000	(0.55)	-	(1.00)
INFRASTRUCTURE-ROADS	54.1401	535,176	(0.29)	17,000	(0.97)
SHERIFF VEHICLES	54.2200	140,506	4.05	-	(1.00)
PRINCIPAL - CAPITAL LEASE (Fire Trucks)	58.1201	365,364	(0.15)	-	(1.00)
INTEREST - CAPITAL LEASE (Fire Trucks)	58.2201	4,334	(0.72)	-	(1.00)
PRINCIPAL - CAPITAL LEASE (Road Equipment)	58.1202	1,303		15,893	
INTEREST - CAPITAL LEASE (Road Equipment)	58.2202	354		3,907	
TOTAL SPLOST V		1,220,441	(0.19)	1,170,369	(0.04)

SPLOST II CAPITAL PROJECTS FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
DUES & FEES	52.3600	175	(0.48)		(1.00)
WATER/SEWER	54.1400		(1.00)		
TOTAL SPLOST II		175	(1.00)	-	(1.00)

SHERIFF STATE ASSET FORFEITURE FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GENERAL SUPPLIES & MAT	53.1100	922		1,000	
TOTAL DRUG TASK FORCE		922	(0.37)	1,000	0.08

JAIL FUND

		FY 2016 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES	51.1100	14,027	0.36	15,000	0.07
SOCIAL SECURITY (FICA)	51.2200	870	0.36	930	0.07
MEDICARE	51.2300	203	0.36	218	0.07
REPAIRS & MAINTENANCE-BLDG & EQUIP	52.2200	28,545	(0.28)	25,375	(0.11)
TOTAL JAIL		43,645	(0.25)	41,523	(0.05)

DRUG REHABILITATION FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
DIVISION 29000 DRUG COURT					
SALARIES	51.1100	23,995	0.08	23,995	-
SOCIAL SECURITY (FICA)	51.2200	1,488	0.09	1,488	-
MEDICARE	51.2300	348	0.09	348	-
REPAIR & MAINT-BLDG/EQUIP	52.2200		(1.00)		#DIV/0!
COMMUNICATIONS	52.3200	1,482	(0.00)	1,482	-
DIVISION 33000 SHERIFF					
PROFESSIONAL	52.1200				
TRAVEL	52.3500	1,500		1,500	
EDUCATION & TRAINING	52.3700	1,600		1,600	
GENERAL SUPPLIES	53.1100	700	(0.71)	1,700	1.43
FUND BALANCE	13.4101			27,087	
TOTAL DRUG REHABILITATION		31,113	0.01	59,199	0.90

JUVENILE SUPERVISION

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
PROFESSIONAL SERVICES	52.1200			150	
TOTAL JUVENILE SUPERVISION		-		150	

HOTEL/MOTEL TAX FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
TRANSFERS TO GENERAL FUND	57.1009	12,610	(0.24)	15,762	0.25
CHAMBER OF COMMERCE	57.2000	12,610	(0.24)	15,762	0.25
NORTHEAST GA COMMUNITY CONCERT	57.2015				
TOTAL HOTEL/MOTEL TAX		25,219	(0.24)	31,524	0.25

JAIL COMMISSARY FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GENERAL SUPPLIES & MATERIALS	53.1100	75,723	(0.25)	75,723	-
TOTAL JAIL COMMISSARY		75,723	(0.25)	75,723	-

CAPITAL PROJECTS

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
10000 DUES & FEES - GENERAL GOVT	52.3600	742	(0.60)		(1.00)
49500 BUILDING - DFACS	54.1300		(1.00)	9,993	
15650 BUILDING - HEALTH DEPARTMENT	54.1300			2,955	
15650 BUILDING - GOVT BLDG	54.1300		(1.00)	-	
15650 BUILDING - HISTORIC COURTHOUSE	54.1300			20,100	
15650 VEHICLES - BLDG & GROUNDS	54.2200			15,000	
33000 VEHICLES - SHERIFF	54.2200	24,013	(0.68)		(1.00)
74500 VEHICLES - CODE ENFORCEMENT	54.2200	13,606			(1.00)
15110 COMPUTERS - ACCOUNTING	54.2400	2,395			(1.00)
33260 COMPUTERS - JAIL	54.2400			4,296	
33000 COMPUTERS - SHERIFF	54.2400			4,296	
15110/15400 EQUIPMENT - ACCOUNTING/FINANCE	54.2500			15,000	
15650 EQUIPMENT - OLD COMMUNICATIONS	54.2500	2,804			(1.00)
33260 EQUIPMENT - JAIL	54.2500			20,684	
49000 EQUIPMENT - MAINTENANCE & SHOP	54.2500			20,000	
49500 EQUIPMENT - DFACS	54.2500	4,800			(1.00)
TOTAL CAPITAL PROJECTS		48,360	(0.59)	112,324	1.32

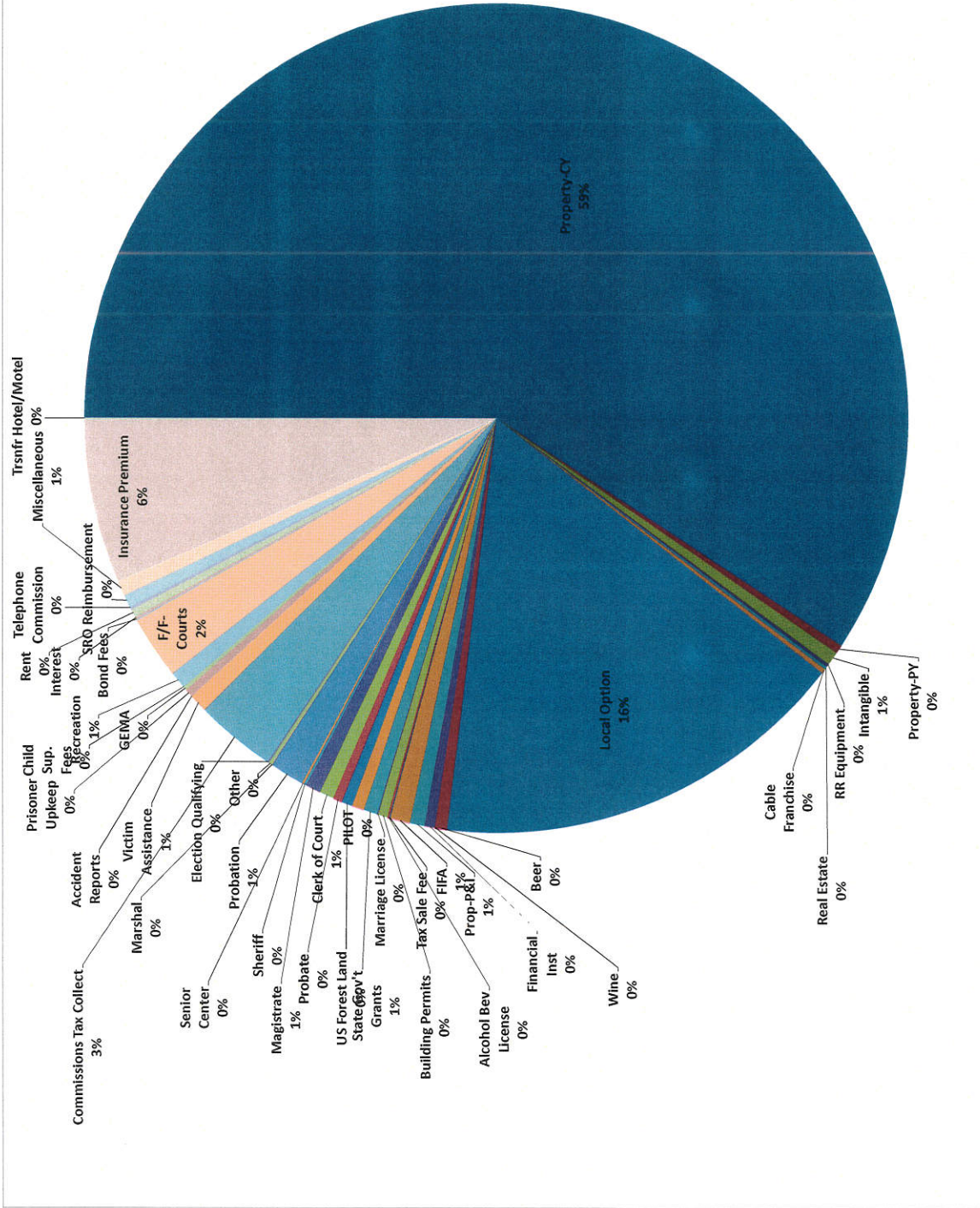
RESTRICTED REVENUES FUND

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GENERAL SUPPLIES & MATERIALS	53.1100	300			(1.00)
BULLETPROOF VEST PROGRAM	54.2400	5,500		5,500	-
PUBLIC WORKS GRANT	57.1305	333,579	0.08	334,340	0.00
JUVENILE SERVICES GRANT	57.2006	1,000	(0.17)	1,000	-
SHERIFF'S DEPT GRANT	57.2009	18,000	1.25	10,000	(0.44)
ACCG WELLNESS GRANT	57.2013	2,000		2,000	-
SOUTHEAST METALS	57.2014			340,000	
TOTAL RESTRICTED REVENUES		360,379	0.08	692,840	0.92

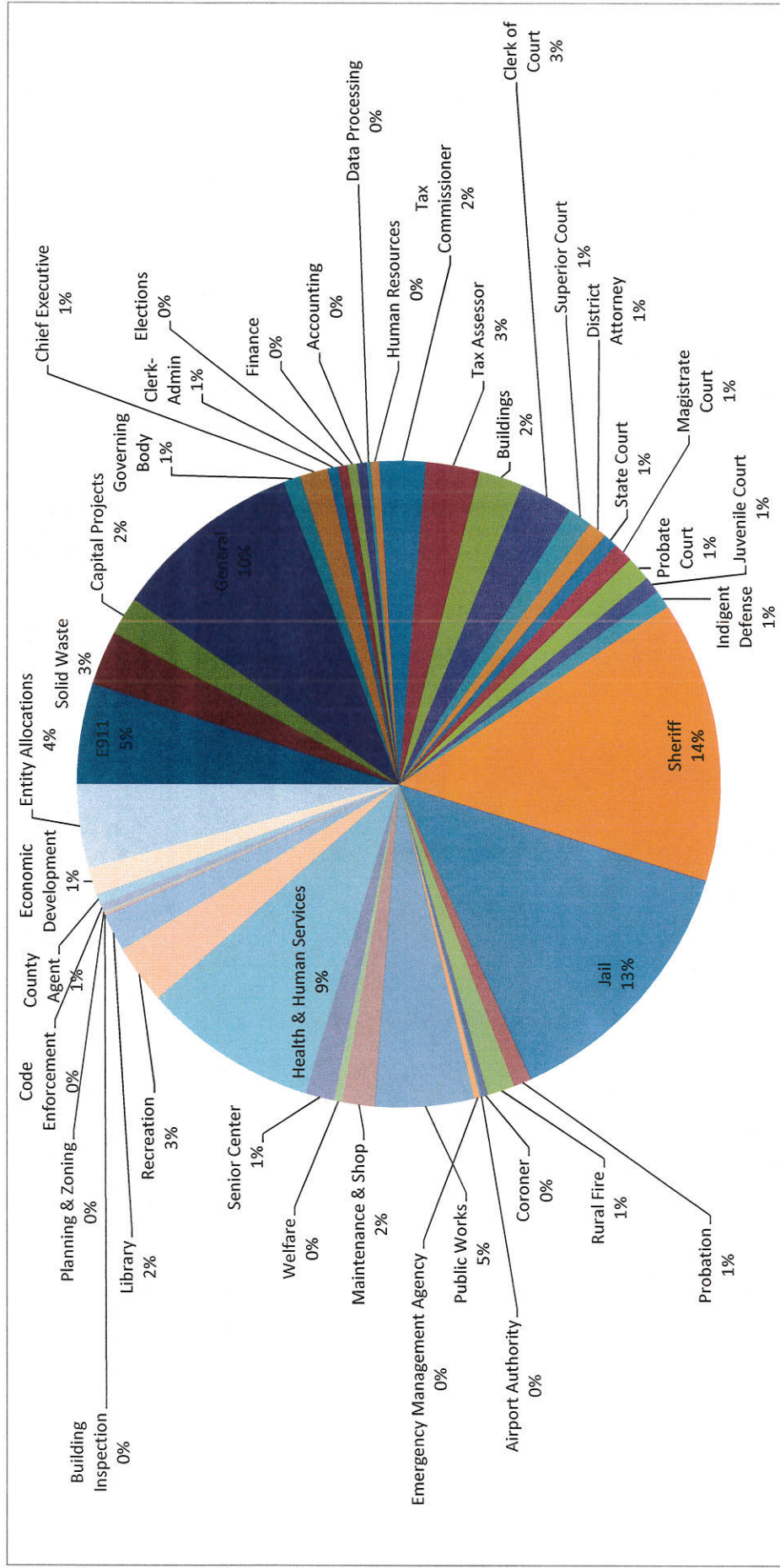
LAW LIBRARY

		FY 2015 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2016 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
General Supplies	53.1100	13,277	-	16,010	0.21
TOTAL LAW LIBRARY		13,277	0.24	16,010	0.21

GENERAL FUND FY2016 REVENUES OF \$12,973,911



GENERAL FUND FY2016 EXPENDITURES OF \$12,973,911



**STEPHENS COUNTY BOARD OF COMMISSIONERS
FY 2016 BUDGET
SALARIES AND BENEFITS TO DEPARTMENTAL COSTS**

