

STEPHENS COUNTY BOARD OF COMMISSIONERS FISCAL YEAR 2021 ADOPTED BUDGET



**Dennis Bell, Chairman
Debbie Whitlock, Vice-Chairman
Michelle Ivester, Commissioner
Dean Scarborough, Commissioner
James Addison, Commissioner**

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

REVENUE COMMENTARY

GENERAL FUND

- ❖ Mill Rate Remains The Same At 14.91 With The Value Of A Mill At \$619,458 Which Is A 2.99% Increase In The Digest
- ❖ 3% Uncollected Rate Factored Into Property Taxes
- ❖ Local Option Sales Tax A 10% Increase Which Includes A One Time Multi Year Audit Adjustment of \$224,251
- ❖ Current Year Property Tax 61.56% Of Total Operating Revenue
- ❖ Local Option Sales Tax 16.95% Of Total Operating Revenue
- ❖ Insurance Premium Tax 7.77% Of Total Operating Revenue
- ❖ One Time Revenue Of \$890,277 From The Coronavirus Relief Fund
- ❖ Loss Of Rent From The DFACS Relocating of \$43,734
- ❖ Total Operating Revenues Are Flat
- ❖ No Significant Increases Used For Other Revenues
- ❖ Use Of Prior Year Fund Balance Is Not Needed Due To The Total One Time Receipts Of LOST Audit and CRF Totaling \$1,114,528

SOLID WASTE ENTERPRISE FUND

- ❖ HWTF Reimbursement of \$44,425
- ❖ Decrease In The Need For Transfer From General Fund Due To Landfill Mitigation In FY2020 For Closure

EMERGENCY COMMUNICATION SPECIAL REVENUE FUND

- ❖ Revenues From Fees Remain Stable As The Impact Of The New State Allocation Procedure Is Providing A Higher Revenue
- ❖ Transfer From General Fund Decrease Due To Motorola Equipment Debt Paid Off In FY2020

SPLOST VII CAPITAL PROJECTS FUND

- ❖ Collections Began July 2020 For A Six Year SPLOST
- ❖ SPLOST Collections Budgeted At Full Project For First Year

SPLOST VI CAPITAL PROJECTS FUND

- ❖ Collections Began July 2014 For A Six Year SPLOST Ending June 2020
- ❖ \$2,436,622 Fund Balance Used For Open Projects

SPLOST V CAPITAL PROJECTS FUND

- ❖ Collections Began July 2008 For A Six Year SPLOST Ending FY2013
- ❖ \$108,408 Of Fund Balance To Be Used For Open Projects

CAPITAL PROJECTS FUND

- ❖ Transfers From General Fund To Fund Capital Projects In FY2021

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

- ❖ Pay Increase Of 2% For Full Time And Part Time Employees
- ❖ Increase In Liability Insurance and Worker's Compensation Estimated At 3% and 2% Respectively
- ❖ Actual Salaries FY2020 Reflect A Portion Of The Year At The 27 Pay Period Rate
- ❖ Decrease In Elections From Number Of Elections
- ❖ Decrease In Building & Grounds From New Annex Renovations And Record Retention Completed FY2020
- ❖ Decrease In Clerk Of Court From Technical Services Of Historical Plat Imaging Completed in FY2020
- ❖ Increase In State Court For Technical Services Of Solicitor Due To Work Load
- ❖ Increase In Probate Court Converting Current Part Time Employee Into a Full Time Employee Beginning January 1, 2021
- ❖ Decrease In Rural Fire Protection From Replacement Of 39 Air Packs Completed In FY2020
- ❖ Increase In Airport From Matching Grant That Is Split 50% With The City Of Toccoa
- ❖ Decrease In Public Works From Equipment Debt Paid Off June 2020 And New One Paid For By SPLOST VII Funds
- ❖ Increase In Emergency Medical Services Per The 5 Year Agreement Through Fiscal Year 2024
- ❖ Decrease In Recreation From Equipment Purchased In FY2020
- ❖ Decrease In Code Enforcement From Vehicle Purchased In FY2020
- ❖ Increase In Economic Development To The Joint Development Authority
- ❖ Contingencies Of \$1,608,344 Consists Of \$250,000 To Cover Unbudgeted Items That May Arise During Fiscal Year And \$1,358,344 Mostly From One Time LOST And CRF Revenue To Balance Budget
- ❖ Increases Described From Actual Of FY2020 To FY2021 Proposed Budget

SOLID WASTE ENTERPRISE FUND

- ❖ Decrease From Landfill Mitigation In FY2020 For Closure

EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

- ❖ Decrease From Motorola Equipment Debt Paid Off In FY2020
- ❖ Increases 2% For Full Time And Part Time Employees

SPLOST VII CAPITAL PROJECTS FUND

- ❖ Collections Began July 2020 For A Six Year SPLOST

- ❖ SPLOST Expenditures Budgeted At Full Project For First Year

SPLOST VI CAPITAL PROJECTS FUND

- ❖ Collections Began July 2014 For A Six Year SPLOST Ending June 2020
- ❖ Expenditures Are For Roads, Ambulances, Sheriff Vehicles, And Emergency Communications

SPLOST V CAPITAL PROJECTS FUND

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

CAPITAL PROJECTS FUND

- ❖ Transfers From General Fund Used For Expenditures In The Capital Projects Fund Mostly For Buildings, Equipment And Vehicles

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

**THIS PAGE WILL BE ADDED AFTER
BUDGET RETREAT**

FISCAL YEAR 2021 ADOPTED BUDGET REVENUES

<u>FUND</u>	<u>PAGE</u>
GENERAL	1
SOLID WASTE	2
EMERGENCY COMMUNICATIONS	3
SPLOST VII	4
SPLOST VI	5
SPLOST V	6
SPLOST II	7
SHERIFF STATE ASSET FORFEITURE	8
JAIL	9
DRUG REHABILITATION	10
JUVENILE SUPERVISION	11
HOTEL/MOTEL TAX	12
JAIL COMMISSARY	13
CAPITAL PROJECTS	14
RESTRICTED REVENUES	15
LAW LIBRARY	16

STEPHENS COUNTY

FISCAL YEAR 2021

ADOPTED BUDGET

EXPENDITURES

<u>FUND</u>	<u>PAGE</u>
GENERAL	
GENERAL GOVERNMENT	1
GOVERNING BODY	2
CHIEF EXECUTIVE	3
CLERK-ADMINISTRATION	4
ELECTIONS	5
FINANCIAL ADMINISTRATION	6
ACCOUNTING	7
DATA PROCESSING/MIS	8
HUMAN RESOURCES	9
TAX COMMISSIONER	10
TAX ASSESSOR	11
GENERAL GOVERNMENT BUILDINGS & GROUNDS	12
CLERK OF COURT	13
SUPERIOR COURT	14
DISTRICT ATTORNEY	15
STATE COURT	16
MAGISTRATE	17
PROBATE	18
JUVENILE COURT	19
INDIGENT DEFENSE	20
SHERIFF	21
JAIL	22
PROBATION	23
RURAL FIRE PROTECTION	24
CORONER	25
AIRPORT AUTHORITY	26
EMERGENCY MANAGEMENT AGENCY	27
PUBLIC WORKS	28
MAINTENANCE AND SHOP	29
WELFARE PROGRAMS	30
SENIOR CENTER	31
HEALTH & HUMAN SERVICES	32

RECREATION	33
TOCCOA-STEPHENS COUNTY LIBRARY	34
BUILDING INSPECTION	35
PLANNING AND ZONING	36
CODE ENFORCEMENT	37
COUNTY AGENT	38
ECONOMIC DEVELOPMENT	39
ENTITY ALLOCATIONS	40
GENERAL FUND REVENUE OVER EXPENDITURE	41
SOLID WASTE	42
EMERGENCY COMMUNICATION	43
SPLOST VII	44
SPLOST VI	45
SPLOST V	46
SPLOST II	47
SHERIFF STATE ASSET FORFEITURE	48
JAIL	49
DRUG REHABILITATION	50
JUVENILE SUPERVISION	51
HOTEL/MOTEL TAX	52
JAIL COMMISSARY	53
CAPITAL PROJECTS	54
RESTRICTED REVENUES	55
LAW LIBRARY	56

GOVERNMENT WIDE REVENUE SUMMARY

	FY 2020 ACTUAL YEAR TO DATE	FY 2021 ADOPTED BUDGET	PROPOSED TO YEAR END INC/(DEC)
GENERAL FUND	16,279,279	17,257,700	0.06
SOLID WASTE ENTERPRISE FUND	421,026	409,202	(0.03)
EMERGENCY COMMUNICATIONS FUND	1,012,388	875,811	(0.13)
SPLOST VII CAPITAL PROJECTS FUND	11,000,000	21,967,914	1.00
SPLOST VI CAPITAL PROJECTS FUND	3,869,292	2,437,033	(0.37)
SPLOST V CAPITAL PROJECTS FUND	112,190	108,537	(0.03)
SPLOST II CAPITAL PROJECTS FUND	-	7,903	-
STATE ASSET SEIZED FUND	8,030	8,030	-
JAIL FUND	47,964	47,964	-
DRUG REHABILITATION FUND	57,107	65,002	0.14
JUVENILE SUPERVISION FUND	615	615	-
HOTEL/MOTEL TAX FUND	21,728	5,000	(0.77)
JAIL COMMISSARY FUND	135,043	135,043	-
CAPITAL PROJECTS FUND	126,439	374,469	1.96
RESTRICTED REVENUES FUND	605,738	1,207,915	0.99
LAW LIBRARY FUND	20,483	20,483	-
	<u>33,717,324</u>	<u>44,928,623</u>	0.33

GENERAL FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REVENUES	Account #				
REAL PROPERTY TAX-CURRENT YEAR	31.1100	6,776,214	0.02	6,905,512	0.02
PUBLIC UTILITY TAX	31.1110	517,087	0.03	517,087	-
TIMBER TAX	31.1120	6,504	(0.16)	6,504	-
REAL PROPERTY TAX-PRIOR YEAR	31.1200	14,178	0.09	14,178	-
PERSONAL PROPERTY TAX - CURRENT YEAR	31.1300	1,341,140	0.05	1,341,140	-
MOTOR VEHICLE TAX - CURRENT YEAR	31.1310	212,489	(0.68)	55,247	(0.74)
MOTOR VEHICLE - TAVT	31.1315	957,795	2.36	957,795	-
MOBILE HOME TAX - CURRENT YEAR	31.1320	102,298	0.02	103,321	0.01
INTANGIBLE	31.1340	170,313	0.40	170,313	-
RAILROAD EQUIPMENT TAX	31.1350	34,699	0.03	34,699	-
HEAVY EQUIPMENT TAX	31.1390	913	1.37	913	-
PERSONAL PROPERTY TAX - PRIOR YEAR	31.1400	33,983	1.20	33,983	-
REAL ESTATE TRANSFER	31.1600	48,432	(0.01)	48,432	-
CABLE FRANCHISE FEE	31.1750	17,997	0.02	17,997	-
LOCAL OPTION SALES TAX	31.3100	2,471,733	0.11	2,722,687	0.10
BEER TAXES	31.4200	67,702	0.08	67,702	-
WINE AND WHISKEY TAXES	31.4210	3,163	0.28	3,163	-
FINANCIAL INSTITUTION TAX	31.6300	42,562	(0.01)	43,839	0.03
REAL PROPERTY P & I	31.9110	24,028	(0.03)	24,028	-
PERSONAL PROPERTY P & I	31.9120	16,897	0.10	16,897	-
FIFA	31.9500	19,220	0.01	19,220	-
ALCOHOLIC BEVERAGE LICENSES	32.1100	14,650	0.28	14,650	-
BUILDING PERMITS	32.2100	63,334	0.29	65,234	0.03
SIGN PERMIT FEES	32.2300	-	(1.00)	-	-
MARRIAGE LICENSES	32.2400	15,194	(0.07)	15,194	-
LATE TAG PENALTY	32.4300	17,651	(0.03)	17,651	-
STATE GOVERNMENT GRANTS-OPER CATEGORICAL	33.4110	-	-	890,277	-
STATE GOVERNMENT GRANTS-OPER NON	33.4210	-	(1.00)	-	-
FPLA	33.5200	3,640	-	-	(1.00)
DEVELOP AUTH LIEU OF TAX	33.8000	21,764	(0.03)	32,646	0.50
US TREASURY-FOREST LAND	33.8100	76,918	0.05	76,918	-
PROBATE JUDGE RECEIPTS	34.1100	53,625	(0.03)	53,625	-
CLERK OF COURT RECEIPTS	34.1110	105,905	0.06	105,905	-
MAGISTRATE COURT RECEIPTS	34.1120	82,670	(0.25)	82,670	-
SHERIFF'S OFFICE RECEIPTS	34.1130	23,180	0.27	23,180	-
SENIOR CITIZENS RECEIPTS	34.1140	14,117	(0.21)	14,117	-
PROBATION RECEIPTS	34.1150	1,536	(0.93)	1,536	-
COUNTY MARSHAL RECEIPTS	34.1180	0	(1.00)	3,000	-
OTHER RECEIPTS	34.1190	33,421	0.27	33,421	-
MOTOR VEHICLE TAG COMMISSIONS	34.1600	58,465	(0.04)	58,465	-
ELECTION QUALIFYING FEE	34.1910	8,166	4.02	1,500	(0.82)
COMMISSIONS ON TAX COLLECTION	34.1940	277,298	(0.05)	271,753	(0.02)
SALES TAX VENDORS COMP-TAX COMMISSION	34.1941	990	0.10	990	-
VICTIMS ASSISTANCE PROGRAM	34.1970	99,209	(0.02)	99,209	-
PRISONER UPKEEP REIMBURSEMENT	34.2330	36,250	1.06	36,250	-
GEMA ANNUAL PAYMENT	34.2900	17,496	-	17,496	-
RECREATION-ACTIVITY/FACILITY RENTAL	34.7200	1,225	(0.69)	1,225	-
RECREATION-ATHLETIC FEES	34.7501	50,323	(0.14)	50,323	-
RECREATION-PROGRAM FEES	34.7502	10,589	(0.10)	10,589	-
RECREATION-SPECIAL EVENTS	34.7700	1,155	(0.83)	1,155	-
RECREATION CONCESSIONS	34.7900	1,668	(0.73)	5,000	2.00
BAD CHECK FEES - TAX COMMISSIONER	34.9300	180	(0.45)	180	-
F/F-SUPERIOR COURT	35.1110	90,104	0.17	90,104	-
F/F-STATE COURT	35.1120	303,552	0.21	303,552	-
BOND FEES SHERIFF	35.1220	7,817	0.30	7,817	-
INTEREST EARNED	36.1000	45,945	40.61	45,945	-
REALIZED GAIN/LOSS ON INVESTMENTS	36.2000	1,878	-	1,878	-
UNREALIZED GAIN/LOSS ON INVESTMENTS	36.3000	80,777	-	80,777	-
RENTS & ROYALTIES	38.1000	49,435	0.06	5,700	(0.88)
TELEPHONE COMMISSIONS	38.2000	77,135	(0.05)	77,135	-
SRO REIMBURSEMENT	38.3020	200,000	-	200,000	-
MISCELLANEOUS REVENUES	38.9000	105,322	0.27	105,322	-
PRIOR YEAR FUND BALANCE	38.9002	-	-	-	-
INSURANCE PREMIUM TAX	38.9020	1,179,425	0.07	1,248,158	0.06
TRANSFER FROM HOTEL/MOTEL FUND	39.1001	10,864	(0.39)	2,500	(0.77)
TRANSFER IN GRANT FUND	39.1002	-	-	-	-
SALE OF ASSETS	39.2100	-	-	-	-
SALE OF PROPERTY	39.2200	262	(1.00)	-	(1.00)
OTHER FINANCING SOURCES	39.3500	156,800	-	-	(1.00)
TOTAL REVENUES		16,279,279	0.05	17,257,700	0.06

SOLID WASTE ENTERPRISE FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
REIMBURSEMENT-STATE	33.4311	3,921	0.16	44,425	10.33
REFUSE COLLECTION CHARGES	34.4110				
LANDFILL USER FEES	34.4150	553	(0.35)	553	-
INTEREST INCOME	36.1000	4	(0.16)	4	-
MISCELLANEOUS REVENUES	38.9000		(1.00)		
TRANSFERS FROM GENERAL FUND	39.1200	416,549	0.17	364,221	(0.13)
SPECIAL ITEMS	39.3600		(1.00)		
TOTAL REVENUES		421,026	(0.64)	409,202	(0.03)

EMERGENCY COMMUNICATIONS
SPECIAL REVENUE FUND

		FY 2020	PRIOR YR	FY 2021	PRIOR YR
		ACTUAL	%	ADOPTED	%
		<u>YEAR TO DATE</u>	<u>INC/(DEC)</u>	<u>BUDGET</u>	<u>INC/(DEC)</u>
<u>REVENUES</u>	<u>Account #</u>				
TELEPHONE CHGS E911 SURCHARGE-LAND	34.4510	-	(1.00)		
TELEPHONE CHGS E911 SURCHARGE-WIRE	34.4511	-	(1.00)		
NON-PRE-PAID WIRELESS	34.2500	372,878	0.75	372,878	-
PRE-PAID WIRELESS	34.2510	117,867	0.94	117,867	-
INTEREST INCOME	36.1000	240	0.36	240	-
MISCELLANEOUS REVENUE	38.9000	10,771	13.90	-	(1.00)
TRANSFERS FROM GENERAL FUND	39.1200	510,632	0.32	384,826	(0.25)
TOTAL REVENUES		<u>1,012,388</u>	0.11	<u>875,811</u>	(0.13)

SPLOST VII CAPITAL PROJECTS FUND

		<u>FY 2020 ACTUAL YEAR TO DATE</u>	<u>FY 2021 ADOPTED BUDGET</u>	<u>PRIOR YR % INC/(DEC)</u>
<u>REVENUES</u>	<u>Account #</u>			
SPECIAL PURPOSE LOCAL SALES TAX	31.3200		21,964,688	
GENERAL OBLIGATION BONDS	39.3100	11,000,000	3,226	(1.00)
TOTAL REVENUES		<u>11,000,000</u>	<u>21,967,914</u>	1.00

SPLOST VI CAPITAL PROJECTS FUND

		FY 2020	PRIOR YR	FY 2021	PRIOR YR
		ACTUAL	%	ADOPTED	%
		YEAR TO DATE	INC/(DEC)	YEAR TO DATE	INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
SPECIAL PURPOSE LOCAL SALES TAX	31.3200	3,868,614	0.10	-	(1.00)
INTEREST	36.1000	463	1.00	174	(0.62)
INTEREST-GO BONDS	36.1001	215	(0.27)	238	0.10
MISCELLANEOUS	38.9000				
FUND BALANCE	38.9002			2,436,622	
TOTAL REVENUES		<u>3,869,292</u>	0.10	<u>2,437,033</u>	(0.37)

SPLOST V CAPITAL PROJECTS FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
INTEREST	36.1000	208	(0.47)	129	(0.38)
PRIOR YEAR FUND BALANCE	38.9002			108,408	
SALE OF ASSETS	39.2100	111,982			(1.00)
TOTAL REVENUES		<u>112,190</u>	284.20	<u>108,537</u>	(0.03)

SPLOST II COUNTY CAPITAL PROJECTS FUND

		<u>FY 2020 ACTUAL YEAR TO DATE</u>	<u>PRIOR YR % INC/(DEC)</u>	<u>FY 2021 ADOPTED BUDGET</u>	<u>PRIOR YR % INC/(DEC)</u>
<u>REVENUES</u>	<u>Account #</u>				
INTEREST INCOME	36.1000				
FUND BALANCE	38.9002	-		7,903	
TOTAL REVENUES		<u>-</u>		<u>7,903</u>	

STATE ASSET FORFEITURE FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
CONFISCATIONS	35.1340	8,030	(0.36)	8,030	-
TOTAL REVENUES		<u>8,030</u>	<u>(0.36)</u>	<u>8,030</u>	-

JAIL FUND

		FY 2020	PRIOR YR	FY 2021	PRIOR YR
		ACTUAL	%	ADOPTED	%
		YEAR TO DATE	INC/(DEC)	BUDGET	INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
MAGISTRATE COURT RECEIPTS	34.1120	683	(0.13)	683	-
OTHER RECEIPTS - CITY OF TOCCOA	34.1190	11,535	(0.47)	11,535	-
F/F-SUPERIOR COURT	35.1110	8,787	0.08	8,787	-
F/F-STATE COURT	35.1120	26,955	0.25	26,955	-
INTEREST INCOME	36.1000	4	(0.39)	4	-
PRIOR YEAR FUND BALANCE	38.9002			-	
TOTAL REVENUES		47,964	(0.08)	47,964	-

DRUG REHABILITATION FUND

		<u>FY 2020</u> <u>ACTUAL</u> <u>YEAR TO DATE</u>	<u>PRIOR YR</u> <u>%</u> <u>INC/(DEC)</u>	<u>FY 2021</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>PRIOR YR</u> <u>%</u> <u>INC/(DEC)</u>
<u>REVENUES</u>	<u>Account #</u>				
STATE GRANTS-INDIRECT	33.4150	41,550	(0.34)	41,550	-
F/F-SUPERIOR COURT	35.1110	7,944	(0.10)	7,944	-
F/F-STATE COURT	35.1120	7,326	(0.39)	7,326	-
COURT-ACCOUNTABILITY DRUG	35.1180	243	(0.99)	243	-
INTEREST INCOME	36.1000	44	(0.01)	44	-
FUND BALANCE	38.9002			7,895	
TOTAL REVENUES		<u>57,107</u>	(0.45)	<u>65,002</u>	0.14

JUVENILE SUPERVISION FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
F/F-JUVENILE COURT	35.1160	615	(0.90)	615	-
INTEREST EARNED	36.1000	0	0.50	0	-
TOTAL REVENUES		615	(0.90)	615	-

HOTEL/MOTEL TAX FUND

		<u>FY 2020</u> <u>ACTUAL</u> <u>YEAR TO DATE</u>	<u>PRIOR YR</u> <u>%</u> <u>INC/(DEC)</u>	<u>FY 2021</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>PRIOR YR</u> <u>%</u> <u>INC/(DEC)</u>
<u>REVENUES</u>	<u>Account #</u>				
HOTEL/MOTEL TAX	31.4100	21,728	(0.39)	5,000	(0.77)
TOTAL REVENUES		<u>21,728</u>	(0.39)	<u>5,000</u>	(0.77)

JAIL COMMISSARY FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
OTHER RECEIPTS-INMATES	34.1190	135,043	(0.10)	135,043	-
TOTAL REVENUES		<u>135,043</u>	(0.10)	<u>135,043</u>	-

CAPITAL PROJECTS FUND

		<u>FY 2020</u> <u>ACTUAL</u> <u>YEAR TO DATE</u>	<u>PRIOR YR</u> <u>%</u> <u>INC/(DEC)</u>	<u>FY 2021</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>PRIOR YR</u> <u>%</u> <u>INC/(DEC)</u>
<u>REVENUES</u>	<u>Account #</u>				
INTEREST EARNED	36.1000	79	(0.52)	79	-
MISCELLANEOUS REVENUES	38.9000	1,361	2.95	-	(1.00)
FUND BALANCE	38.9002				
TRANSFERS FROM GENERAL FUND	39.1200	125,000	(0.51)	374,390	2.00
TOTAL REVENUES		<u>126,439</u>	<u>(0.51)</u>	<u>374,469</u>	<u>1.96</u>

RESTRICTED REVENUES FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
SENIOR CITIZEN CENTER	33.4112	23,995	8.28	23,995	-
DOT ROAD PROJECTS	33.4121	543,643	(0.62)	543,643	-
CITY OF TOCCOA ROAD PROJECTS	33.4122			640,277	
HAZARDOUS MITIGATION PLANNING GRANT	33.4130	5,000	(0.62)		(1.00)
SHERIFF'S GRANT	33.4161	9,173			(1.00)
OTHER GRANTS	33.4500	(2,473)	(1.71)		(1.00)
PROPERTY/CASUALTY INS REIM RECREATION	38.3000	246	(0.79)		(1.00)
W/C SAFETY	38.9003	26,154	(0.02)		(1.00)
TOTAL REVENUES		<u>605,738</u>	<u>(0.75)</u>	<u>1,207,915</u>	<u>0.99</u>

LAW LIBRARY**REVENUES**

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
	<u>Account #</u>				
INTERGOVERNMENTAL					
FINES AND FORFEITURES	34.1100-1200	19,309	0.02	19,309	-
INTEREST INCOME	36.1000	5	(0.91)	5	-
MISCELLANEOUS	38.9000	1,170		1,170	
TOTAL REVENUES		<u>20,483</u>	0.08	<u>20,483</u>	-

GOVERNMENT WIDE EXPENDITURE SUMMARY

	FY 2020 ACTUAL YEAR TO DATE	FY 2021 ADOPTED YEAR TO DATE	PROPOSED TO YEAR END INC/(DEC)
GENERAL FUND	16,236,545	17,257,700	0.06
SOLID WASTE ENTERPRISE FUND	461,690	409,202	(0.11)
EMERGENCY COMMUNICATIONS FUND	1,012,388	875,811	(0.13)
SPLOST VII CAPITAL PROJECTS FUND	1,619,131	21,967,914	12.57
SPLOST VI CAPITAL PROJECTS FUND	4,275,561	2,437,033	(0.43)
SPLOST V CAPITAL PROJECTS FUND	161,744	108,537	(0.33)
SPLOST II CAPITAL PROJECTS FUND	-	7,903	
SHERIFF STATE ASSET FORFEITURE FUND	13,023	8,030	(0.38)
JAIL FUND	60,035	47,964	(0.20)
DRUG REHABILITATION FUND	53,276	65,002	0.22
JUVENILE SUPERVISION FUND	2,125	615	(0.71)
HOTEL/MOTEL TAX FUND	21,728	5,000	(0.77)
JAIL COMMISSARY FUND	140,297	135,043	(0.04)
CAPITAL PROJECTS FUND	182,653	374,469	1.05
RESTRICITED REVENUES FUND	1,117,562	1,207,915	0.08
LAW LIBRARY FUND	13,882	20,483	0.48
	<u>25,371,641</u>	<u>44,928,620</u>	<u>0.77</u>

10000 GENERAL GOVERNMENT**EXPENDITURES**

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100			-	
GROUP HEALTH/LIFE INSURANCE	51.2100	30,165	(0.16)	30,165	-
FICA	51.2200	28			(1.00)
RETIREMENT CONTRIBUTIONS	51.2400	13,786	43.48	-	(1.00)
WORKER'S COMPENSATION	51.2700	133,595	(0.36)	137,603	0.03
PROFESSIONAL SERVICES	52.1200	32,000	-	32,000	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	176	(0.23)	-	(1.00)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	5,737	(0.06)	5,737	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	621	(0.08)	1,242	1.00
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	222,150	0.17	226,593	0.02
COMMUNICATIONS	52.3200	31,250	0.30	31,250	-
POSTAGE	52.3210	424	3.99	-	(1.00)
DUES & FEES	52.3600	10,585	1.68	18,500	0.75
GENERAL SUPPLIES & MATERIAL	53.1100	2,515	(1.39)		(1.00)
OFFICE SUPPLIES	53.1110	2,964	0.42	2,964	-
GASOLINE	53.1270	4,476	0.08	4,476	-
INDIRECT COSTS ALLOCATIONS	55.1000	(10,153)	0.16		(1.00)
PAYMENT TO OTHER AGENCIES	57.2001	22,597	(0.03)	22,597	-
TRANSFERS TO SOLID WASTE	61.1000	416,549	0.17	364,221	(0.13)
TRANSFERS TO EMERGENCY COMM	61.1001	510,632	0.32	384,826	(0.25)
TRANSFERS TO CAPITAL PROJ	61.1002	125,000	(0.51)	374,390	2.00
TOTAL 10000 GENERAL ADMINISTRATION		1,555,098	0.03	1,636,565	0.05

11100 GOVERNING BODY

		FY 2020 ACTUAL	PRIOR YR %	FY 2021 ADOPTED	PRIOR YR %
EXPENDITURES		YEAR TO DATE	INC/(DEC)	BUDGET	INC/(DEC)
SALARIES & WAGES	51.1100	84,865	(0.02)	87,522	0.03
GROUP HEALTH/LIFE INSURANCE	51.2100	16,316	0.02	16,316	(0.00)
SOCIAL SECURITY (FICA)	51.2200	4,587	(0.02)	4,731	0.03
MEDICARE	51.2300	1,073	(0.02)	1,107	0.03
RETIREMENT CONTRIBUTIONS	51.2400	1,848	(0.02)	1,947	0.05
PROFESSIONAL SERVICES	52.1200	-	(1.00)	500	
COMMUNICATIONS	52.3200	503	(0.06)	540	0.07
TRAVEL	52.3500	1,644	(0.89)	13,000	6.91
DUES & FEES	52.3600	4,572	0.09	4,030	(0.12)
EDUCATION & TRAINING	52.3700	4,635	(0.47)	11,500	1.48
GENERAL SUPPLIES & MATERIAL	53.1100	6,797	(0.31)	7,100	0.04
TOTAL 11100 GOVERNING BODY		126,840	(0.15)	148,292	0.17

13200 CHIEF EXECUTIVE (ADMINISTRATOR)**EXPENDITURES**

	FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100 59,893	0.02	61,089	0.02
GROUP HEALTH/LIFE INSURANCE	51.2100 8,025	0.00	8,025	-
SOCIAL SECURITY (FICA)	51.2200 3,538	0.04	3,538	-
MEDICARE	51.2300 827	0.04	827	-
RETIREMENT CONTRIBUTIONS	51.2400 2,096	0.06	2,138	0.02
PROFESSIONAL SERVICES	52.1200 19,156	0.15	-	(1.00)
LEGAL FEES	52.1210 65,871	0.30	66,000	0.00
TECHNICAL SERVICES	52.1300	(1.00)		
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200 37		250	5.84
COMMUNICATIONS	52.3200 1,021	0.30	792	(0.22)
POSTAGE	52.3210 8			(1.00)
TRAVEL	52.3500 2,171	0.59	3,000	0.38
DUES & FEES	52.3600 -	(1.00)	100	
EDUCATION & TRAINING	52.3700 238	(0.66)	1,500	5.32
GENERAL SUPPLIES	53.1100 684	1.12	500	(0.27)
OFFICE SUPPLIES	53.1110 27	(0.51)	60	1.20
TOTAL 13200 CHIEF EXECUTIVE (ADMINISTRATOR)	163,592	0.11	147,820	(0.10)

13300 CLERK-ADMINISTRATION**EXPENDITURES**

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	46,181	0.00	47,864	0.04
GROUP HEALTH/LIFE INSURANCE	51.2100	10,247	0.00	10,247	-
SOCIAL SECURITY (FICA)	51.2200	2,223	0.01	2,304	0.04
MEDICARE	51.2300	520	0.01	539	0.04
RETIREMENT CONTRIBUTIONS	51.2400	1,547	(0.04)	1,675	0.08
PROFESSIONAL SERVICES	52.1200	3,154	0.18	4,000	0.27
LEGAL FEES	52.1210	1,162	(0.35)	1,200	0.03
TECHNICAL SERVICES	52.1300	2,021	1.49	1,500	(0.26)
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	8,434	0.05	7,200	(0.15)
RENTAL OF EQUIPMENT AND VEHICLES	52.2320	92	-	92	-
COMMUNICATIONS	52.3200	544	0.02	625	0.15
POSTAGE	52.3210	46	(0.76)	200	3.37
ADVERTISING	52.3300	2,718	(0.06)	5,000	0.84
TRAVEL	52.3500	2,834	(0.09)	4,000	0.41
DUES & FEES	52.3600	-	(1.00)	70	-
EDUCATION & TRAINING	52.3700	490	(0.73)	2,295	3.68
GENERAL SUPPLIES & MATERIAL	53.1100	335	(0.34)	1,500	3.47
OFFICE SUPPLIES	53.1110	2,521	0.23	2,000	(0.21)
BOOKS & PERIODICALS	53.1400	28	0.02	28	-
SMALL EQUIPMENT	53.1600	1,083			(1.00)
TOTAL 13300 CLERK-ADMINISTRATION		<u>86,182</u>	0.01	<u>92,340</u>	0.07

14000 ELECTIONS

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	67,412	0.42	79,086	0.17
SALARIES-TEMPORARY EMPLOYEES	51.1200	23,691	(0.46)	15,000	(0.37)
SALARIES & WAGES-OVERTIME	51.1300	4,691	3.26	250	(0.95)
GROUP HEALTH/LIFE INSURANCE	51.2100	101	1.90	115	0.14
SOCIAL SECURITY (FICA)	51.2200	5,951	0.04	5,905	(0.01)
MEDICARE	51.2300	1,392	0.04	1,377	(0.01)
RETIREMENT CONTRIBUTIONS	51.2400	747	(0.00)	789	0.06
PROFESSIONAL SERVICES	52.1200	48	(0.67)	96	1.00
LEGAL FEES	52.1210	4,675	(0.83)	2,000	(0.57)
TECHNICAL SERVICES	52.1300	32	(0.67)	-	(1.00)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	7,246	(0.40)	10,827	0.49
RENTAL OF EQUIPMENT & VEHICLES	52.2320	54	(0.40)	90	0.67
COMMUNICATIONS	52.3200	2,381	0.55	1,816	(0.24)
POSTAGE	52.3210	1,914	(0.48)	3,632	0.90
ADVERTISING	52.3300	1,794	(0.20)	1,500	(0.16)
PRINTING & BINDING	52.3400	2,682	0.11	3,000	0.12
TRAVEL	52.3500	3,357	0.44	2,100	(0.37)
DUES & FEES	52.3600	90	0.03	250	1.78
EDUCATION & TRAINING	52.3700	1,100		2,000	0.82
LICENSES	52.3800	-		1,750	
CONTRACT LABOR	52.3850	1,200	-	1,200	-
GENERAL SUPPLIES & MATERIAL	53.1100	880	0.02	1,500	0.71
OFFICE SUPPLIES	53.1110	4,269	0.67	3,000	(0.30)
BOOKS AND PERIODICALS	53.1400	28		-	(1.00)
SMALL EQUIPMENT	53.1600	4,376	10.17	700	(0.84)
CAPITAL OUTLAY - EQUIPMENT	54.2500	34,813			(1.00)
TOTAL 14000 REGISTRAR		<u>174,922</u>	0.11	<u>137,984</u>	(0.21)

15110 FINANCIAL ADMINISTRATION**EXPENDITURES**

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	59,893	0.02	61,089	0.02
GROUP HEALTH/LIFE INSURANCE	51.2100	8,025	0.00	8,025	-
SOCIAL SECURITY (FICA)	51.2200	3,538	0.04	3,538	-
MEDICARE	51.2300	827	0.04	827	-
RETIREMENT CONTRIBUTIONS	51.2400	1,928	(0.10)	2,138	0.11
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	2,304	(0.48)	4,400	0.91
TRAVEL	52.3500	-		500	
DUES & FEES	52.3600	524	0.08	500	(0.05)
EDUCATION & TRAINING	52.3700	-	(1.00)	500	
GENERAL SUPPLIES & MATERIAL	53.1100	-		100	
OFFICE SUPPLIES	53.1110	1,039	0.21	600	(0.42)
TOTAL 15110 FINANCIAL ADMINISTRATION		78,078	(0.02)	82,218	0.05

15120 ACCOUNTING**EXPENDITURES**

	FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100 85,159	0.07	86,960	0.02
GROUP HEALTH/LIFE INSURANCE	51.2100 5,778	(0.03)	5,778	-
SOCIAL SECURITY (FICA)	51.2200 5,059	0.09	5,166	0.02
MEDICARE	51.2300 1,183	0.09	1,208	0.02
RETIREMENT CONTRIBUTIONS	51.2400 3,013	0.12	3,037	0.01
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200 3,269	0.28	3,865	0.18
POSTAGE	52.3210 1,353	(0.04)	1,374	0.02
TRAVEL	52.3500		50	
DUES & FEES	52.3600 20	-	450	21.50
EDUCATION & TRAINING	52.3700 1,556	0.73	1,165	(0.25)
GENERAL SUPPLIES & MATERIAL	53.1100 -	(1.00)	310	
OFFICE SUPPLIES	53.1110 3,703	0.77	2,125	(0.43)
SMALL EQUIPMENT	53.1600 1,148		1,750	0.52
TOTAL 15120 ACCOUNTING	111,241	0.10	113,238	0.02

15350 DATA PROCESSING/MIS**EXPENDITURES**

	FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
TECHNICAL SERVICES	52.1300 35,168	0.20	34,476	(0.02)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200 37,750	0.24	37,500	(0.01)
DUES & FEES	52.3600 400		400	-
LICENSES	52.3800 400	(0.98)	400	-
TOTAL 15350 DATA PROCESSING/MIS	73,718	(0.07)	72,776	(0.01)

15400 HUMAN RESOURCES**EXPENDITURES**

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	43,632	0.03	43,996	0.01
GROUP HEALTH/LIFE INSURANCE	51.2100	5,684	0.00	5,671	(0.00)
SOCIAL SECURITY (FICA)	51.2200	2,573	0.05	2,595	0.01
MEDICARE	51.2300	602	0.05	607	0.01
RETIREMENT CONTRIBUTIONS	51.2400	1,512	0.02	1,540	0.02
PROFESSIONAL SERVICES	52.1200			500	
LEGAL FEES	52.1210	812	0.57	1,500	0.85
TECHNICAL SERVICES	52.1300	3,125	(0.07)	3,400	0.09
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	2,007	(0.08)	2,200	0.10
POSTAGE	52.3210	108	(0.36)	206	0.94
TRAVEL	52.3500			350	
DUES & FEES	52.3600	134	(0.40)	50	(0.63)
EDUCATION & TRAINING	52.3700	2,300		600	(0.74)
GENERAL SUPPLIES & MATERIAL	53.1100	9,500	(0.31)	12,000	0.26
OFFICE SUPPLIES	53.1110	1,839	(0.10)	2,200	0.20
SMALL EQUIPMENT	53.1600	1,248			(1.00)
TOTAL 15400 HUMAN RESOURCES		75,074	0.00	77,414	0.03

15450 TAX COMMISSIONER

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	243,645	0.02	245,928	0.01
SALARIES & WAGES-OVERTIME	51.1300	6,522	(0.15)	3,729	(0.43)
GROUP HEALTH/LIFE INSURANCE	51.2100	20,808	0.26	20,808	-
SOCIAL SECURITY (FICA)	51.2200	14,743	0.02	14,713	(0.00)
MEDICARE	51.2300	3,448	0.02	3,441	(0.00)
RETIREMENT CONTRIBUTIONS	51.2400	8,707	0.01	8,689	(0.00)
PROFESSIONAL SERVICES	52.1200		1.92		
LEGAL FEES	52.1210	280	(1.00)	1,000	2.57
TECHNICAL SERVICES	52.1300		(1.00)		
DISPOSAL	52.2110	240	(0.14)	240	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	27,356	0.02	26,711	(0.02)
RENTAL OF EQUIPMENT & VEHICLE	52.2320	92	-	-	(1.00)
COMMUNICATIONS	52.3200	6,649	0.02	6,577	(0.01)
POSTAGE	52.3210	20,769	0.10	22,470	0.08
ADVERTISING	52.3300	6,380	0.50	5,820	(0.09)
PRINTING AND BINDING	52.3400	6,492	(0.64)	6,444	(0.01)
TRAVEL	52.3500	2,271	(0.15)	3,400	0.50
DUES & FEES	52.3600	766	0.12	691	(0.10)
EDUCATION & TRAINING	52.3700	200	(0.67)	2,800	13.00
GENERAL SUPPLIES & MATERIAL	53.1100	3,006	0.01	3,000	(0.00)
OFFICE SUPPLIES	53.1110	5,071	(0.27)	5,300	0.05
PERIODICALS	53.1400	687	0.11	617	(0.10)
SMALL EQUIPMENT	53.1600	2,297	(0.48)	1,000	(0.56)
UNIFORMS	53.1730	826		-	(1.00)
COMPUTERS	54.2400				
CAPITAL OUTLAY-EQUIPMENT	54.2500			-	
TOTAL 15450 TAX COMMISSIONER		<u>381,257</u>	0.02	<u>383,378</u>	0.01

15500 TAX ASSESSOR

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	284,251	0.02	296,967	0.04
GROUP HEALTH/LIFE INSURANCE	51.2100	52,157	(0.04)	52,152	(0.00)
SOCIAL SECURITY (FICA)	51.2200	16,037	0.05	16,755	0.04
MEDICARE	51.2300	3,751	0.05	3,919	0.04
RETIREMENT CONTRIBUTIONS	51.2400	8,390	0.06	9,586	0.14
PROFESSIONAL SERVICES	52.1200	48			(1.00)
LEGAL FEES	52.1210	-	(1.00)	500	
TECHNICAL SERVICES	52.1300	43,921	0.00	43,794	(0.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	676	1.60	3,000	3.44
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	16,955	0.02	17,000	0.00
RENTAL OF EQUIPMENT & VEHICLES	52.2320	92	0.02	90	(0.02)
COMMUNICATIONS	52.3200	4,123	0.05	3,950	(0.04)
POSTAGE	52.3210	8,949	0.02	9,100	0.02
PRINTING & BINDING	52.3400	2,655	(0.08)	2,900	0.09
TRAVEL	52.3500	618	(0.17)	2,120	2.43
DUES & FEES	52.3600	2,700	0.16	2,264	(0.16)
EDUCATION & TRAINING	52.3700	458	(0.71)	1,610	2.52
GENERAL SUPPLIES & MATERIAL	53.1100	181	(0.19)	1,000	4.52
OFFICE SUPPLIES	53.1110	981	0.35	1,000	0.02
GASOLINE	53.1270	974	(0.25)	1,500	0.54
BOOKS & PERIODICALS	53.1400	2,081	(0.01)	2,172	0.04
SMALL EQUIPMENT	53.1600	733	0.96	500	(0.32)
TOTAL 15500 TAX ASSESSOR		450,732	0.01	471,877	0.05

15650 GENERAL GOVERNMENT BUILDINGS

		FY 2020 ACTUAL	PRIOR YR %	FY 2021 ADOPTED	PRIOR YR %
		YEAR TO DATE	INC/(DEC)	BUDGET	INC/(DEC)
EXPENDITURES					
SALARIES & WAGES	51.1100	157,873	(0.09)	171,406	0.09
SALARIES & WAGES-OVERTIME	51.1300	12,610	1.77	1,700	(0.87)
GROUP HEALTH/LIFE INSURANCE	51.2100	30,629	0.71	30,742	0.00
SOCIAL SECURITY (FICA)	51.2200	9,682	(0.05)	9,831	0.02
MEDICARE	51.2300	2,273	(0.05)	2,308	0.02
RETIREMENT CONTRIBUTIONS	51.2400	4,166	0.18	4,645	0.11
WORKER'S COMPENSATION	51.2700	(26)	(0.69)	(45)	0.73
PROFESSIONAL SERVICES	52.1200	73	(0.79)		(1.00)
TECHNICAL SERVICES	52.1300	1,032	3.61		(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,185	(0.66)	4,000	2.38
CLEANING SERVICES	52.2100	50,815	1.10	57,315	0.13
GARBAGE DISPOSAL	52.2110	3,558	0.15	2,000	(0.44)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	6,374	(0.28)	10,000	0.57
REPAIR & MAINTENANCE-HISTORIC COURTHOUSE	52.2201	12,757	0.20	10,000	(0.22)
REPAIR & MAINTENANCE-GOVERNMENT BUILDING	52.2202	26,729	(0.29)	37,140	0.39
REPAIR & MAINTENANCE-ANNEX BUILDING	52.2203	4,678	2.19	13,000	1.78
REPAIR & MAINTENANCE-HEALTH DEPT BUILDING	52.2204	5,139	0.74	3,000	(0.42)
REPAIR & MAINTENANCE-OLD JAIL BUILDING	52.2207	-		800	
REPAIR & MAINTENANCE-FARMER'S MARKET BUILDING	52.2209	786	(0.04)	1,000	0.27
REPAIR & MAINTENANCE-OLD COMMUNICATIONS BUILDING	52.2210	79	1.05	2,000	24.32
REPAIR & MAINTENANCE-ASI BUILDING	52.2211	-	(1.00)		
REPAIR & MAINTENANCE - OLD DFACS BLDG	52.2212			5,000	
REPAIR & MAINTENANCE - RECORD RETENTION	52.2213			2,000	
RENTAL OF EQUIPMENT & VEHICLES	52.2320	2,336	22.60	1,439	(0.38)
COMMUNICATIONS	52.3200	1,519	(0.15)	1,567	0.03
POSTAGE	52.3210	2	(0.68)	-	(1.00)
ADVERTISING	52.3300	360	(0.61)	-	(1.00)
DUES & FEES	52.3600	18	0.16	-	(1.00)
GENERAL SUPPLIES	53.1100	365	(0.77)	1,000	1.74
OFFICE SUPPLIES	53.1110	441	1.45	500	0.13
CLEANING SUPPLIES	53.1120	16,815	1.62	10,000	(0.41)
WATER/SEWER	53.1210	6,029	0.10	5,000	(0.17)
NATURAL GAS	53.1220	17,014	(0.02)	18,000	0.06
ELECTRICITY	53.1230	99,572	(0.04)	100,000	0.00
GASOLINE	53.1270	2,321	(0.18)	3,000	0.29
GARBAGE DISPOSAL	53.1271				
SMALL EQUIPMENT	53.1600	716	(0.23)	1,500	1.09
UNIFORMS	53.1730				
CAPITAL OUTLAY - BUILDINGS	54.1300	680,250	3.03		(1.00)
CAPITAL OUTLAY - VEHICLES	54.2200			-	
CAPITAL OUTLAY - EQUIPMENT	54.2500				
TOTAL 15650 GENERAL GOVERNMENT BUILDINGS		1,158,171	0.88	509,848	(0.56)

21000 CLERK OF COURT

		<u>FY 2020</u> <u>ACTUAL</u> <u>YEAR TO DATE</u>	<u>PRIOR YR</u> <u>%</u> <u>INC/(DEC)</u>	<u>FY 2021</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>PRIOR YR</u> <u>%</u> <u>INC/(DEC)</u>
SALARIES & WAGES	51.1100	400,316	0.02	407,035	0.02
GROUP HEALTH/LIFE INSURANCE	51.2100	61,040	0.19	61,081	0.00
SOCIAL SECURITY (FICA)	51.2200	22,793	0.02	23,175	0.02
MEDICARE	51.2300	5,331	0.02	5,420	0.02
RETIREMENT CONTRIBUTIONS	51.2400	8,145	0.00	8,506	0.04
TECHNICAL SERVICES	52.1300	36,492	1.48	17,000	(0.53)
REAL ESTATE EVALUATION FEE	52.1330	1,200	1.67	1,250	0.04
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	22,830	(0.07)	24,000	0.05
RENTAL OF EQUIPMENT & VEHICLES	52.2320	2,488	(0.05)	2,620	0.05
COMMUNICATIONS	52.3200	5,754	(0.02)	6,000	0.04
POSTAGE	52.3210	5,359	(0.11)	6,500	0.21
TRAVEL	52.3500	5,556	1.53	5,000	(0.10)
DUES & FEES	52.3600	754	(0.50)	700	(0.07)
EDUCATION & TRAINING	52.3700	1,095	(0.38)	2,500	1.28
GENERAL SUPPLIES & MATERIAL	53.1100	3,015	(0.51)	7,000	1.32
OFFICE SUPPLIES	53.1110	10,818	(0.08)	11,500	0.06
BOOKS & PERIODICALS	53.1400	1,765	0.28	1,500	(0.15)
SMALL EQUIPMENT	53.1600	68	(0.89)		(1.00)
TOTAL 21000 CLERK OF COURT		<u>594,819</u>	<u>0.06</u>	<u>590,788</u>	<u>(0.01)</u>

21500 SUPERIOR COURT

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	27,751	(0.02)	28,199	0.02
SOCIAL SECURITY (FICA)	51.2200	1,720	(0.02)	1,748	0.02
MEDICARE (FICA)	51.2300	402	(0.02)	409	0.02
SUPERIOR COURT (HABERSHAM)	52.1201	46,649	(0.04)	43,662	(0.06)
TECHNICAL SERVICES	52.1300	-	(1.00)	1,500	
COURT REPORTER FEES	52.1340	14,727	(0.24)	21,550	0.46
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	949	0.41	750	(0.21)
RENTAL OF EQUIPMENT & VEHICLES	52.2320	426	(0.02)	552	0.30
COMMUNICATIONS	52.3200	3,639	0.04	3,500	(0.04)
POSTAGE	52.3210	37	(0.97)	1,584	42.28
TRAVEL	52.3500	-	(1.00)	500	
DUES & FEES	52.3600	1,373	0.72	1,000	(0.27)
JUROR FEES	52.3610	8,950	(0.42)	12,433	0.39
WITNESS FEES	52.3620	156	(0.43)	600	2.84
EDUCATION & TRAINING	52.3700	-	(1.00)	2,000	
GENERAL SUPPLIES & MATERIAL	53.1100	62	(0.68)	250	3.07
OFFICE SUPPLIES	53.1110	1,658	0.11	2,000	0.21
SMALL EQUIPMENT	53.1600	9,704		200	(0.98)
TOTAL 21000 SUPERIOR COURT		118,202	(0.04)	122,437	0.04

22000 DISTRICT ATTORNEY

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	104,630	(0.04)	103,740	(0.01)
GROUP HEALTH/LIFE INSURANCE	51.2100	11,973	(0.35)	14,486	0.21
SOCIAL SECURITY (FICA)	51.2200	5,751	(0.11)	5,702	(0.01)
MEDICARE	51.2300	1,345	(0.11)	1,334	(0.01)
RETIREMENT CONTRIBUTIONS	51.2400	12,410	(0.22)	13,604	0.10
UNEMPLOYMENT CLAIMS	51.2600	25	(0.10)	25	(0.00)
WORKER'S COMPENSATION	51.2700	616	(0.41)	615	(0.00)
MERIT ASSESSMENT	51.2900	98	(0.33)	98	0.00
INVESTIGATOR (HABERSHAM)	52.1201	9,912	0.36	6,713	(0.32)
TECHNICAL SERVICES	52.1300		(1.00)		
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,068	0.57	2,500	0.21
REPAIR & MAINTENANCE-BUILDING & E	52.2200	85		250	1.94
PROPERTY,LIABILITY INSURANCE	52.3100	859	(0.18)	879	0.02
COMMUNICATIONS	52.3200	4,346	0.05	4,098	(0.06)
POSTAGE	52.3210	457	(0.07)	516	0.13
TRAVEL	52.3500	(226)	(4.43)	132	(1.58)
DUES & FEES	52.3600	1,549	0.02	1,500	(0.03)
WITNESS FEES	52.3620	-		2,000	
EDUCATION & TRAINING	52.3700	375	0.50	1,250	2.33
GENERAL SUPPLIES & MATERIAL	53.1100	11	(0.98)	750	68.57
OFFICE SUPPLIES	53.1110	1,515	(0.24)	1,800	0.19
AMMUNITION AND FIREARMS	53.1140	199		200	0.00
GASOLINE	53.1270	537	(0.68)	2,500	3.66
SMALL EQUIPMENT	53.1600	300	-	500	0.67
TOTAL 22000 DISTRICT ATTORNEY		<u>158,835</u>	(0.09)	<u>165,192</u>	0.04

23000 STATE COURT

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	62,951	(0.01)	65,244	0.04
GROUP HEALTH/LIFE INSURANCE	51.2100	26,263	0.00	26,263	-
SOCIAL SECURITY (FICA)	51.2200	2,914	(0.01)	3,021	0.04
MEDICARE	51.2300	682	(0.01)	707	0.04
RETIREMENT CONTRIBUTIONS	51.2400		41.55		
LEGAL FEES	52.1210	30,638	(0.85)	30,000	(0.02)
TECHNICAL SERVICES	52.1300	25,860	0.55	35,920	0.39
COURT REPORTER FEES	52.1340	4,593	0.05	4,800	0.05
REPAIR & MAINTENANCE-BUILDING	52.2200	873	0.06	600	(0.31)
TELEPHONE	52.3200	740	(0.01)	750	0.01
WITNESS FEES	52.3620	95	(0.53)	550	4.81
OFFICE SUPPLIES	53.1110	256	(0.25)	500	0.96
TOTAL 23000 STATE COURT		155,863	0.06	168,354	0.08

24000 MAGISTRATE COURT

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	59,634	(0.01)	61,300	0.03
GROUP HEALTH/LIFE INSURANCE	51.2100	5,665	(0.04)	5,666	0.00
SOCIAL SECURITY (FICA)	51.2200	3,480	0.01	3,577	0.03
MEDICARE	51.2300	814	0.01	837	0.03
RETIREMENT CONTRIBUTIONS	51.2400	1,277	(0.05)	1,365	0.07
COMMUNICATIONS	52.3200	1,135	(0.28)	1,200	0.06
TRAVEL	52.3500	114	(0.92)	1,000	7.81
WITNESS FEES	52.3620	50	1.00	50	-
TOTAL 24000 MAGISTRATE COURT		<u>72,168</u>	(0.03)	<u>74,994</u>	0.04

24500 PROBATE COURT

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	158,927	(0.01)	188,136	0.18
SALARIES & WAGES-OVERTIME	51.1300	189		150	(0.21)
GROUP HEALTH/LIFE INSURANCE	51.2100	26,247	0.00	26,247	0.00
SOCIAL SECURITY (FICA)	51.2200	9,008	0.00	11,674	0.30
MEDICARE	51.2300	2,107	0.00	2,730	0.30
RETIREMENT CONTRIBUTIONS	51.2400	1,797	0.04	1,942	0.08
LEGAL FEES	52.1210	350	(0.67)	1,050	2.00
TECHNICAL SERVICES	52.1300	32			(1.00)
REPAIR & MAINTENANCE - BUILDING AND EQUIPMENT	52.2200	3,465	0.03	3,500	0.01
COMMUNICATIONS	52.3200	2,314	0.08	2,143	(0.07)
POSTAGE	52.3210	1,285	0.38	834	(0.35)
TRAVEL	52.3500	1,313	(0.48)	3,925	1.99
DUES & FEES	52.3600	834	0.37	960	0.15
EDUCATION & TRAINING	52.3700	200	(0.20)	300	0.50
GENERAL SUPPLIES & MATERIAL	53.1100	488	(0.09)	1,500	2.08
OFFICE SUPPLIES	53.1110	2,700	(0.24)	2,300	(0.15)
BOOKS & PERIODICALS	53.1400	1,518	(0.17)	1,461	(0.04)
SMALL EQUIPMENT	53.1600	2,319	5.35	-	(1.00)
TOTAL 24500 PROBATE COURT		215,091	(0.00)	248,852	0.16

26000 JUVENILE COURT

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
JUVENILE COURT (HABERSHAM)	52.1201	24,450	(0.01)	31,127	0.27
LEGAL FEES	52.1210	66,999	(0.05)	71,572	0.07
COURT REPORTER FEES	52.1340	9,361	0.52	5,257	(0.44)
TELECOMMUNICATIONS	52.3200	369	0.01	368	(0.00)
WITNESS FEES	52.3620		(1.00)		
TOTAL 26000 JUVENILE COURT		<u>101,178</u>	(0.01)	<u>108,324</u>	0.07

28000 INDIGENT DEFENSE

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
PUBLIC DEFENDER (HABERSHAM)	52.1201	250,164	(0.00)	254,434	0.02
TOTAL 28000 INDIGENT DEFENSE		<u>250,164</u>	<u>(0.00)</u>	<u>254,434</u>	<u>0.02</u>

33000 SHERIFF

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	1,925,952	0.19	2,004,580	0.04
SALARIES & WAGES - BAILIFFS	51.1101	10,920	(0.49)	21,450	0.96
SALARIES & WAGES-OVERTIME	51.1300	38,541	(0.05)	33,235	(0.14)
GROUP HEALTH/LIFE INSURANCE	51.2100	270,627	0.04	301,094	0.11
SOCIAL SECURITY (FICA)	51.2200	114,289	0.20	127,674	0.12
MEDICARE	51.2300	26,730	0.20	29,859	0.12
RETIREMENT CONTRIBUTIONS	51.2400	41,630	(0.08)	45,751	0.10
PROFESSIONAL SERVICES	52.1200	5,161	(0.08)	3,000	(0.42)
LEGAL FEES	52.1210	298	(0.93)	2,000	5.72
TECHNICAL SERVICES	52.1300	1,871	0.28	5,250	1.81
REPAIR & MAINTENANCE-VEHICLE	52.2010	117,047	0.39	77,000	(0.34)
DISPOSAL	52.2110	35	(0.79)	0	(1.00)
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	12,686	0.61	14,760	0.16
RENTAL OF EQUIPMENT & VEHICLES	52.2320	1,505	0.01	-	(1.00)
COMMUNICATIONS	52.3200	18,222	0.00	18,000	(0.01)
POSTAGE	52.3210	1,057	(0.23)	1,000	(0.05)
ADVERTISING	52.3300	1,005	0.72	900	(0.10)
TRAVEL	52.3500	4,763	0.17	7,500	0.57
DUES & FEES	52.3600	3,229	(0.11)	2,550	(0.21)
EDUCATION & TRAINING	52.3700	2,584	(0.16)	2,600	0.01
LICENSES	52.3800	132			(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	22,900	(0.01)	9,500	(0.59)
OFFICE SUPPLIES	53.1110	5,056	0.88	5,500	0.09
AMMUNITION & FIREARMS	53.1140	3,728	(0.09)	4,500	0.21
GASOLINE	53.1270	130,394	(0.10)	144,000	0.10
BOOKS & PERIODICALS	53.1400	117	3.24	1,000	7.58
SMALL EQUIPMENT	53.1600	9,801	(0.32)	12,796	0.31
UNIFORMS	53.1730	13,952	(0.02)	11,650	(0.17)
CAPITAL OUTLAY-SITES	54.1100	14,451			(1.00)
CAPITAL OUTLAY-VEHICLES	54.2200	-	(1.00)		
CAPITAL OUTLAY-EQUIPMENT	54.2500	9,500			(1.00)
TOTAL 33000 SHERIFF		2,808,181	0.14	2,887,150	0.03

33260 JAIL

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	911,826	(0.10)	1,035,130	0.14
SALARIES & WAGES-OVERTIME	51.1300	18,834	0.27	20,000	0.06
GROUP HEALTH/LIFE INSURANCE	51.2100	96,794	(0.13)	121,412	0.25
SOCIAL SECURITY (FICA)	51.2200	53,758	(0.10)	65,418	0.22
MEDICARE	51.2300	12,573	(0.10)	15,299	0.22
RETIREMENT CONTRIBUTIONS	51.2400	6,489	(0.42)	11,575	0.78
WORKER'S COMPENSATION	51.2700		(1.00)		
PROFESSIONAL SERVICES	52.1200	281,113	(0.05)	289,860	0.03
LEGAL FEES	52.1210		(1.00)		
TECHNICAL SERVICES	52.1300	1,914	(0.29)	4,000	1.09
DISPOSAL	52.2110	2,552	0.09	2,280	(0.11)
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	26,466	(0.03)	9,850	(0.63)
RENTAL OF EQUIPMENT & VEHICLES	53.2320		(1.00)		
COMMUNICATIONS	52.3200	12,665	(0.04)	13,159	0.04
TRAVEL	52.3500	829	(0.74)		(1.00)
DUES & FEES	52.3600	-	(1.00)	250	
EDUCATION & TRAINING	52.3700	92	(0.28)	2,130	22.15
GENERAL SUPPLIES & MATERIAL	53.1100	3,758	2.39	1,000	(0.73)
OFFICE SUPPLIES	53.1110	1,004	(0.29)	2,500	1.49
CLEANING SUPPLIES	53.1120	14,981	0.11	13,430	(0.10)
WATER/SEWER	53.1210	63,945	0.05	63,891	(0.00)
NATURAL GAS	53.1220	28,251	(0.02)	31,984	0.13
ELECTRICITY	53.1230	79,619	(0.06)	97,492	0.22
GASOLINE	53.1270	137	(0.83)		(1.00)
FOOD & PROVISIONS	53.1300	229,339	0.05	258,993	0.13
SMALL EQUIPMENT	53.1600	5,139	1.24	12,446	1.42
INMATE BEDDING & TOILETRY	53.1720	13,501	1.96	3,000	(0.78)
UNIFORMS	53.1730	1,613	(0.60)	3,300	1.05
PRINCIPAL-OTHER DEBT (JAIL)	58.1300	340,120	-	340,120	-
INTEREST-OTHER DEBT (JAIL)	58.2300	47,349	(0.26)	30,855	(0.35)
TOTAL 33260 JAIL		2,254,661	(0.06)	2,449,375	0.09

34500 PROBATION

	FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
COMMUNICATIONS	52.3200 1,489	0.22	1,489	-
TOTAL 34500 PROBATION	<u>1,489</u>	(0.97)	<u>1,489</u>	-

35700 RURAL FIRE PROTECTION

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GROUP HEALTH/LIFE INSURANCE	51.2100	12,494	(0.14)	13,464	0.08
RETIREMENT CONTRIBUTIONS	51.2400	15,080	0.03	17,975	0.19
BIG SMITH VFD #4	57.2840	36,337	(0.05)	36,842	0.01
CARNES CREEK VFD #2	57.2841	40,140	(0.18)	40,000	(0.00)
EASTANOLLEE VFD #1	57.2842	40,000	(0.19)	40,000	-
MARTIN VFD #5	57.2843	21,271	(0.22)	28,927	0.36
NEW HOPE VFD #3	57.2844	31,891	0.06	32,305	0.01
SHILOH VFD #6	57.2845	43,106	0.38	36,697	(0.15)
TATES CREEK VFD #7	57.2846	21,000	0.07	21,000	-
CHIEF COUNSEL VFD	57.2847	298,694	9.39	28,747	(0.90)
GEORGIA FORESTRY COMM	57.2851	4,847	-	4,847	-
TOTAL 35700 RURAL FIRE PROTECTION		564,861	0.84	300,804	(0.47)

37000 CORONER

		<u>FY 2020</u> <u>ACTUAL</u> <u>YEAR TO DATE</u>	<u>PRIOR YR</u> <u>%</u> <u>INC/(DEC)</u>	<u>FY 2021</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>PRIOR YR</u> <u>%</u> <u>INC/(DEC)</u>
SALARIES & WAGES	51.1100	33,747	0.26	29,536	0.12
GROUP HEALTH/LIFE INSURANCE	51.2100	5,813	0.00	5,800	0.00
SOCIAL SECURITY (FICA)	51.2200	1,980	0.30	1,820	0.08
MEDICARE	51.2300	463	0.30	426	0.08
RETIREMENT CONTRIBUTIONS	51.2400	864	0.33	700	0.19
REPAIR & MAINTENANCE-VEHICLE	52.2010	313	(0.61)	1,500	(3.79)
REPAIR & MAINTENANCE-BLDG/EQUIP	52.2200	673	0.74	250	0.63
COMMUNICATIONS	52.3200	898	(0.26)	1,500	(0.67)
POSTAGE	52.3210	3	(0.87)	150	(45.88)
TRAVEL	52.3500	234	(0.74)	1,500	(5.41)
DUES & FEES	52.3600	585	1.60	525	0.10
EDUCATION & TRAINING	52.3700	2,720	0.28	2,655	0.02
GENERAL SUPPLIES & MATERIAL	53.1100	1,920	(0.29)	3,000	(0.56)
OFFICE SUPPLIES	53.1110	-	(1.00)	400	
GASOLINE	53.1270	1,752	(0.33)	3,000	(0.71)
SMALL EQUIPMENT	53.1600	(73)		2,000	28.40
UNIFORMS	53.1730	741	0.01	750	(0.01)
TOTAL 37000 CORONER		<u>52,633</u>	0.11	<u>55,512</u>	(0.05)

39000 AIRPORT AUTHORITY

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
ANNUAL ALLOCATION	57.2200	15,625	0.56	29,016	0.86
TOTAL 39000 AIRPORT AUTHORITY		<u>15,625</u>	0.56	<u>29,016</u>	0.86

39200 EMERGENCY MANAGEMENT AGENCY

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	30,386	0.02	30,993	0.02
GROUP HEALTH/LIFE INSURANCE	51.2100	2,741	(0.00)	2,741	-
SOCIAL SECURITY (FICA)	51.2200	1,884	0.02	1,922	0.02
MEDICARE	51.2300	441	0.02	449	0.02
RETIREMENT CONTRIBUTIONS	51.2400	304	(0.71)	310	0.02
REPAIR & MAINTENANCE-VEHICLE	52.2010	3,556	(0.31)	3,000	(0.16)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	-		3,200	
COMMUNICATIONS	52.3200	9,614	24.05	7,825	(0.19)
POSTAGE	52.3210	52	5.25	50	(0.04)
TRAVEL	52.3500	-	(1.00)	3,500	
DUES & FEES	52.3600	(7)	(1.01)	285	(40.53)
EDUCATION & TRAINING	52.3700	5,337	1.84	5,600	0.05
GENERAL SUPPLIES & MATERIAL	53.1100	920	0.57	600	(0.35)
OFFICE SUPPLIES	53.1110	-	(1.00)	100	
CLEANING SUPPLIES	53.1120	2,371		100	(0.96)
WATER/SEWER	53.1210	123	0.09	118	(0.04)
NATURAL GAS	53.1220	626	0.05	721	0.15
ELECTRICITY	53.1230	4,888	(0.03)	5,124	0.05
GASOLINE	53.1270	1,965	(0.20)	2,322	0.18
SMALL EQUIPMENT	53.1600	3,074	(0.40)	4,220	0.37
UNIFORMS	53.1730	646		700	0.08
CAPITAL OUTLAY-EQUIPMENT	54.2500	8,201		-	(1.00)
TOTAL 39200 EMERGENCY MANAGEMENT AGENCY		77,121	0.31	73,879	(0.04)

42000 PUBLIC WORKS

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	687,134	(0.00)	707,441	0.03
SALARIES & WAGES-OVERTIME	51.1300	30,600	0.12	15,000	(0.51)
GROUP HEALTH/LIFE INSURANCE	51.2100	120,226	(0.00)	137,630	0.14
SOCIAL SECURITY (FICA)	51.2200	42,128	0.04	44,791	0.06
MEDICARE	51.2300	9,854	0.04	10,475	0.06
RETIREMENT CONTRIBUTIONS	51.2400	13,295	0.05	12,939	(0.03)
PROFESSIONAL SERVICES	52.1200	50,937	(0.93)	5,000	(0.90)
LEGAL FEES	52.1210	-		2,000	
TECHNICAL SERVICES	52.1300	319	(0.95)	-	(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	85,516	0.08	84,300	(0.01)
REPAIRS & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	39,305	(0.34)	35,000	(0.11)
RENTAL OF EQUIPMENT & VEHICLES	52.2320			200	
COMMUNICATIONS	52.3200	1,931	0.01	2,000	0.04
POSTAGE	52.3210	3	3.34	-	(1.00)
ADVERTISING	52.3300	472	(0.31)	700	0.48
TRAVEL	52.3500	159		1,300	7.16
DUES & FEES	52.3600	2,284	0.18	3,856	0.69
EDUCATION & TRAINING	52.3700	350	(0.56)	2,560	6.31
LICENSES	52.3800	995	(0.65)	3,024	2.04
GENERAL SUPPLIES & MATERIAL	53.1100	1,017	0.57	1,500	0.47
OFFICE SUPPLIES	53.1110	1,372	0.06	2,000	0.46
ROAD/BRIDGE SUPPLIES & MATERIAL	53.1130	-	(1.00)	5,000	
GASOLINE	53.1270	92,989	(0.13)	106,000	0.14
BOOKS & PERIODICALS	53.1400	465			(1.00)
SMALL EQUIPMENT	53.1600	4,040	(0.51)	1,000	(0.75)
UNIFORMS	53.1730	9,889	0.25	8,568	(0.13)
CAPITAL OUTLAY-VEHICLES	54.2200	-	(1.00)	-	
CAPITAL OUTLAY-EQUIPMENT	54.2500	4,368	(0.54)	-	(1.00)
PRINCIPAL-CAPITAL LEASE (CAT EQUIP)	58.1200	125,695	42.21	-	(1.00)
INTEREST-CAPITAL LEASE (CAT EQUIP)	58.2200	2,412	(0.10)	-	(1.00)
TOTAL 42000 PUBLIC WORKS		1,327,754	(0.32)	1,192,285	(0.10)

49000 MAINTENANCE & SHOP

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	78,728	0.04	78,105	(0.01)
SALARIES & WAGES-OVERTIME	51.1300	4,097	(0.36)	2,622	(0.36)
GROUP HEALTH/LIFE INSURANCE	51.2100	25,162	(0.03)	25,162	-
SOCIAL SECURITY (FICA)	51.2200	4,422	0.04	5,005	0.13
MEDICARE	51.2300	1,034	0.04	1,171	0.13
RETIREMENT CONTRIBUTIONS	51.2400	1,771	0.08	1,753	(0.01)
REPAIR & MAINTENANCE-PARTS ROOM	52.2011	10,138	0.07	15,000	0.48
REPAIRS & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	8,525	1.16	8,500	(0.00)
COMMUNICATIONS	52.3200	3,379	0.00	3,708	0.10
GENERAL SUPPLIES & MATERIAL	53.1100	115	1.79	300	1.61
OFFICE SUPPLIES	53.1110	139	0.25	1,000	6.19
CLEANING SUPPLIES	53.1120	99	(0.57)	150	0.52
WATER/SEWER	53.1210	1,163	(0.02)	1,042	(0.10)
NATURAL GAS	53.1220	2,609	(0.10)	3,777	0.45
ELECTRICITY	53.1230	6,447	(0.16)	7,930	0.23
BULK OIL	53.1250	4,549	0.00	4,700	0.03
GASOLINE	53.1270	(34,976)	(0.37)	18,286	(1.52)
BOOKS AND PERIODICALS	53.1400	-	(1.00)	28	
SMALL EQUIPMENT	53.1600	781	(0.38)	2,904	2.72
UNIFORMS	53.1730	1,661	0.32	1,529	(0.08)
C/O - EQUIPMENT	54.2500		(1.00)		
REPAIR & MAINTENANCE SERVICE CHARGE	55.1000	(154,963)	0.32	(154,963)	(0.00)
TOTAL 49000 MAINTENANCE & SHOP		<u>(35,121)</u>	0.80	<u>27,708</u>	(1.79)

49500 WELFARE PROGRAMS

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	-	(1.00)	-	
CHILD WELFARE	55.3760	15,401	0.24	15,401	0.00
DEPARTMENT OF FAMILY & CHILD SERVICES	55.3761	9,820	(0.38)	9,820	0.00
PAUPER BURIALS	55.3780	9,750	(0.13)	9,750	-
GENERAL ASSISTANCE	55.3830	289		289	-
TOTAL 49500 WELFARE PROGRAMS		<u>35,259</u>	(0.39)	<u>35,260</u>	0.00

51000 SENIOR CENTER

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	119,057	0.05	121,403	0.02
GROUP HEALTH/LIFE INSURANCE	51.2100	14,447	0.07	11,101	(0.23)
SOCIAL SECURITY (FICA)	51.2200	7,022	0.06	7,527	0.07
MEDICARE	51.2300	1,642	0.06	1,760	0.07
RETIREMENT CONTRIBUTIONS	51.2400	3,390	0.09	3,015	(0.11)
PROFESSIONAL SERVICES	52.1200	52		0	(1.00)
TECHNICAL SERVICES	52.1300	13,443	(0.39)	22,000	0.64
REPAIR & MAINTENANCE-VEHICLE	52.2010	116	(0.94)	1,317	10.33
DISPOSAL	52.2110	1,212	0.00	1,212	0.00
REPAIRS & MAINTENANCE-BUILDINGS AND EQUIPMENT	52.2200	4,313	(0.10)	7,135	0.65
COMMUNICATIONS	52.3200	3,805	(0.07)	4,078	0.07
POSTAGE	52.3210	398	1.66	150	(0.62)
DUES & FEES	52.3600	-		30	
EDUCATION & TRAINING	52.3700	-	(1.00)	250	
GENERAL SUPPLIES & MATERIAL	53.1100	2,139	0.70	2,000	(0.07)
OFFICE SUPPLIES	53.1110	507	(0.05)	650	0.28
WATER/SEWER	53.1210	2,457	0.15	2,042	(0.17)
NATURAL GAS	53.1220	2,211	(0.08)	2,495	0.13
ELECTRICITY	53.1230	11,833	0.08	11,053	(0.07)
GASOLINE	53.1270	1,312	(0.51)	3,200	1.44
FOOD & PROVISIONS	53.1300	53,646	(0.02)	56,500	0.05
BOOKS & PERIODICALS	53.1400	25	0.02	28	0.12
SMALL EQUIPMENT	53.1600	863	(0.66)	-	(1.00)
TOTAL 51000 SENIOR CENTER		243,891	(0.03)	258,946	0.06

51600 HEALTH & HUMAN SERVICES

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REPAIR & MAINTENANCE-VEHICLE (AMBULANCE)	52.2010	25,756	(0.11)	25,000	(0.03)
GASOLINE (AMBULANCE)	53.1270	31,590	(0.17)	32,000	0.01
HEALTH DEPARTMENT	57.2011	100,782	-	100,782	-
MENTAL HEALTH	57.2012	5,000	(0.00)	5,000	(0.00)
INDIGENT HEALTH CARE	57.2013	412,984	0.01	421,012	0.02
AMBULANCE SERVICE	57.2014	721,246	0.02	732,353	0.02
TOTAL 51600 HEALTH & HUMAN SERVICES		<u>1,297,358</u>	0.01	<u>1,316,147</u>	0.01

611000 RECREATION

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	209,117	0.04	183,354	(0.12)
GROUP HEALTH/LIFE INSURANCE	51.2100	34,240	0.19	36,909	0.08
SOCIAL SECURITY (FICA)	51.2200	11,910	0.03	10,442	(0.12)
MEDICARE	51.2300	2,786	0.03	2,442	(0.12)
RETIREMENT CONTRIBUTIONS	51.2400	5,706	0.06	5,514	(0.03)
PROFESSIONAL SERVICES	52.1200		(1.00)		
CONTRACTED TECHNICAL SERVICES	52.1300	28,123	0.79	42,785	0.52
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,264	(0.66)	3,114	1.46
GARBAGE DISPOSAL	52.2110	1,212	0.00	1,212	0.00
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	12,795	(0.12)	13,900	0.09
RENTAL OF EQUIP & VEHICLE	52.2320	92		200	1.17
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	1,883	-	2,200	0.17
COMMUNICATIONS	52.3200	3,668	(0.06)	4,000	0.09
POSTAGE	52.3210	86	0.09	108	0.26
ADVERTISING	52.3300	-	(1.00)	1,100	
TRAVEL	52.3500	224	1.00	550	1.45
DUES & FEES	52.3600	2,292	0.01	2,700	0.18
EDUCATION & TRAINING	52.3700	250		1,000	3.00
GENERAL SUPPLIES & MATERIAL	53.1100	38,558	(0.05)	45,000	0.17
OFFICE SUPPLIES	53.1110	687	(0.32)	1,100	0.60
CLEANING SUPPLIES	53.1120	3,847	(0.05)	3,900	0.01
WATER/SEWER	53.1210	7,969	(0.25)	5,928	(0.26)
NATURAL GAS	53.1220	11,420	0.10	11,383	(0.00)
ELECTRICITY	53.1230	54,387	0.03	53,724	(0.01)
GASOLINE	53.1270	5,870	(0.14)	6,800	0.16
BOOKS & PERIODICALS	53.1400	28	-	28	0.02
SMALL EQUIPMENT	53.1600	9,858	4.73	2,000	(0.80)
CAPITAL OUTLAY-BUILDING	54.1300		(1.00)		
CAPITAL OUTLAY-EQUIPMENT	54.2500	18,200			(1.00)
TOTAL 61100 RECREATION		<u>466,470</u>	<u>(0.20)</u>	<u>441,393</u>	<u>(0.05)</u>

65100 TOCCOA-STEPHENS CO REG LIBRARY

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
ANNUAL ALLOCATION	57.2900	275,000	0.01	275,000	(0.00)
TOTAL 65100 TOCCOA-STEPHENS CO REG LIBRARY		<u>275,000</u>	0.01	<u>275,000</u>	(0.00)

72200 BUILDING INSPECTION**EXPENDITURES**

TECHNICAL SERVICES

GENERAL SUPPLIES & MATERIAL

OFFICE SUPPLIES

TOTAL 72200 BUILDING INSPECTION

	FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
52.1300	35,580	0.25	35,580	-
53.1100	115		115	-
53.1110	115	(0.32)	115	-
	<u>35,810</u>	0.25	<u>35,810</u>	-

74100 PLANNING AND ZONING**EXPENDITURES**

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
LEGAL SERVICES	52.1210	2,548	0.12	2,500	(0.02)
ADVERTISING	52.3300	620	0.51	500	(0.19)
EDUCATION & TRAINING	52.3700	-		-	
GENERAL SUPPLIES & MATERIALS	53.1100	21	(0.58)	200	8.58
OFFICE SUPPLIES	53.1110	52	5.97	150	1.89
TOTAL 74100 PLANNING & ZONING		3,241	0.18	3,350	0.03

74500 CODE ENFORCEMENT**EXPENDITURES**

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	44,991	0.22	59,445	0.32
SALARIES & WAGES-OVERTIME	51.1300		(1.00)		
GROUP HEALTH/LIFE INSURANCE	51.2100	19,083	2.29	21,746	0.14
SOCIAL SECURITY (FICA)	51.2200	2,408	0.15	3,181	0.32
MEDICARE	51.2300	563	0.15	744	0.32
RETIREMENT CONTRIBUTIONS	51.2400	1,533	0.20	2,081	0.36
PROFESSIONAL SERVICES	52.1200		(1.00)		
LEGAL FEES	52.1210	9,839	0.51	15,000	0.52
TECHNICAL SERVICES	52.1300	2,000	2.76		(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	709	(0.18)	1,500	1.12
REPAIR & MAINTENANCE-BUILDINGS & EQUIPMENT	52.2200	823	1.07	200	(0.76)
COMMUNICATIONS	52.3200	652	0.09	600	(0.08)
POSTAGE	52.3210	211	0.82	200	(0.05)
ADVERTISING	52.3300		(1.00)		
TRAVEL	52.3500	1,592		1,500	(0.06)
DUES & FEES	52.3600	100		200	1.00
EDUCATION & TRAINING	52.3700	952	5.35	2,750	1.89
GENERAL SUPPLIES & MATERIAL	53.1100	644	0.63	500	(0.22)
OFFICE SUPPLIES	53.1110	897	(0.07)	1,000	0.11
AMMUNITION AND FIREARMS	53.1140	34		300	7.85
GASOLINE	53.1270	2,609	(0.00)	3,500	0.34
SMALL EQUIPMENT	53.1600	(406)	(1.43)		(1.00)
UNIFORMS	53.1730	1,518		1,500	(0.01)
CAPITAL OUTLAY-VEHICLE	54.2200	71,115			(1.00)
CAPITAL OUTLAY-COMPUTERS	54.2400	5,550			(1.00)
CAPITAL OUTLAY-EQUIPMENT	54.2500	-			
TOTAL 74500 CODE ENFORCEMENT		167,417	1.68	115,946	(0.31)

75100 COUNTY AGENT

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	45,971	0.05	46,714	0.02
SOCIAL SECURITY (FICA)	51.2200	2,676	0.04	2,741	0.02
MEDICARE	51.2300	626	0.04	641	0.02
RETIREMENT CONTRIBUTIONS	51.2400	8,927	0.01	9,875	0.11
REPAIR & MAINTENANCE-VEHICLE	52.2010	-	(1.00)	2,500	
CLEANING	52.2100	300		-	(1.00)
REPAIR & MAINTENANCE-BUILDING AND EQUIPMENT	52.2200	975	0.02	1,200	0.23
RENTAL OF EQUIPMENT & VEHICLES	52.2320	108	-	108	-
COMMUNICATIONS	52.3200	3,955	0.11	3,756	(0.05)
TRAVEL	52.3500	5,144	0.30	4,200	(0.18)
DUES & FEES	52.3600	285	0.84	375	0.32
EDUCATION & TRAINING	52.3700	300	(0.56)	750	1.50
GENERAL SUPPLIES & MAT	53.1100	344	0.14	250	(0.27)
OFFICE SUPPLIES	53.1110	1,050	0.19	806	(0.23)
JANITORIAL SUPPLIES	53.1120	89	(0.29)	127	0.42
ELECTRICITY	53.1230	1,058	(0.73)	-	(1.00)
GASOLINE	53.1270	485	(0.49)	1,100	1.27
BOOKS AND PERIODICALS	53.1400	28	-	28	0.02
SMALL EQUIPMENT	53.1600	1,194	1.40	659	(0.45)
TOTAL 75100 COUNTY AGENT		<u>73,514</u>	0.01	<u>75,830</u>	0.03

75200 ECONOMIC DEVELOPMENT

		<u>FY 2020 ACTUAL YEAR TO DATE</u>	<u>PRIOR YR % INC/(DEC)</u>	<u>FY 2021 ADOPTED BUDGET</u>	<u>PRIOR YR % INC/(DEC)</u>
CHAMBER OF COMMERCE	57.2000	4,250			
ANNUAL ALLOCATION - SCDA	57.2100	245,000	0.03	245,000	(0.00)
ANNUAL ALLOCATION - JDA	57.2110	3,500	-	4,000	0.14
TOTAL 75200 ECONOMIC DEVELOPMENT		<u>252,750</u>	0.05	<u>249,000</u>	(0.01)

90000 ENTITY ALLOCATIONS

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GEORGIA MOUNTAIN RC-DUES	52.3600	19,309	0.01	19,309	(0.00)
SOIL AND WATER CONSERVATION	57.1003	10,800	-	10,800	-
4H CLUBS	57.2400	3,075	2.84	4,000	0.30
KEEP TOCCOA-STEPHENS COUNTY BEAUTIFUL	57.2600	9,222	-	9,222	-
CONTINGENCIES	57.2700			1,608,344	
HUMANE SHELTER/ANIMAL CONTROL	57.2830	175,000	(0.00)	175,000	-
TOTAL 90000 ENTITY ALLOCATIONS		<u>217,406</u>	<u>0.01</u>	<u>1,826,675</u>	<u>7.40</u>

GENERAL FUND REVENUE OVER EXPENDITURES
FISCAL YEAR 2020 PROJECTED YEAR END TO 2021 PROPOSED BUDGET

	FY 2020 ACTUAL YEAR ENDING	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REVENUES	16,279,279	17,257,700	0.06
EXPENDITURES			
10000 GENERAL GOVERNMENT	1,555,098	1,636,565	0.05
11100 GOVERNING BODY	126,840	148,292	0.17
13200 CHIEF EXECUTIVE	163,592	147,820	(0.10)
13300 CLERK ADMINISTRATION	86,182	92,340	0.07
14000 ELECTIONS	174,922	137,984	(0.21)
15110 FINANCIAL ADMINISTRATION	78,078	82,218	0.05
15120 ACCOUNTING	111,241	113,238	0.02
15350 DATA PROCESSING/MIS	73,718	72,776	(0.01)
15400 HUMAN RESOURCES	75,074	77,414	0.03
15450 TAX COMMISSIONER	381,257	383,378	0.01
15500 TAX ASSESSOR	450,732	471,877	0.05
15650 GENERAL GOVERNMENT BUILDINGS	1,158,171	509,848	(0.56)
21000 CLERK OF COURT	594,819	590,788	(0.01)
21500 SUPERIOR COURT	118,202	122,437	0.04
22000 DISTRICT ATTORNEY	158,835	165,192	0.04
23000 STATE COURT	155,863	168,354	0.08
24000 MAGISTRATE COURT	72,188	74,994	0.04
24500 PROBATE COURT	215,091	248,852	0.16
26000 JUVENILE COURT	101,176	100,324	0.07
28000 INDIGENT DEFENSE	250,164	254,434	0.02
33000 SHERIFF	2,808,181	2,887,150	0.03
33260 JAIL	2,254,661	2,449,375	0.09
34500 PROBATION	1,489	1,489	-
35700 RURAL FIRE PROTECTION	584,861	300,804	(0.47)
37000 CORONER	52,633	55,512	0.05
39000 AIRPORT AUTHORITY	15,625	29,016	0.86
39200 EMERGENCY MANAGEMENT AGENCY	77,121	73,879	(0.04)
42000 PUBLIC WORKS	1,327,754	1,192,285	(0.10)
48000 MAINTENANCE AND SHOP	(35,121)	27,708	(1.79)
48500 WELFARE PROGRAMS	35,259	35,260	0.00
51000 SENIOR CENTER	243,891	288,946	0.06
51600 HEALTH & HUMAN SERVICES	1,297,358	1,316,147	0.01
611000 RECREATION	466,470	441,393	(0.05)
65100 TOCOA-STEPHENS CO REG LIBRARY	275,000	275,000	-
72200 BUILDING INSPECTION	35,810	35,810	-
74100 PLANNING & ZONING	3,241	3,350	0.03
74500 CODE ENFORCEMENT	187,417	115,946	(0.31)
75100 COUNTY AGENT	73,514	75,830	0.03
75200 ECONOMIC DEVELOPMENT	252,750	249,000	(0.01)
90000 ENTITY ALLOCATIONS	217,406	1,826,675	7.40
	16,236,545	17,257,700	

TOTAL GENERAL FUND REVENUES OVER EXPENDITURES

42,734

45100 SOLID WASTE ENTERPRISE FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SOLID WASTE DISPOSAL	45.3000	183,917	(0.61)	200,170	0.09
CLOSURE/POST CLOSURE CARE	45.6000	114,257	(1.00)	59,826	(0.48)
SALARIES & WAGES	51.1100	64,206	(1.00)	59,665	(0.07)
SALARIES & WAGES-OVERTIME	51.1300	-	(0.46)	5,000	
SOCIAL SECURITY (FICA)	51.2200	3,980	(1.00)	4,009	0.01
MEDICARE	51.2300	931	3.80	938	0.01
WORKER'S COMPENSATION	51.2700	4,440	(1.00)	5,000	0.13
PROFESSIONAL SERVICES	52.1200	250	(1.00)	-	(1.00)
LEGAL FEES	52.1210	-	(1.00)	250	
TECHNICAL SERVICES	52.1300		52.31	-	
REPAIR & MAINTENANCE-VEHICLE	52.2010	3,412	22.65	3,000	(0.12)
DISPOSAL	52.2110	46,520	(1.00)	42,840	(0.08)
REPAIRS & MAINTENANCE-BLDG & EQUIPMENT	52.2200	6,224	(0.96)	10,500	0.69
REPAIRS & MAINTENANCE-SITES	52.2210	243			(1.00)
RENTAL OF EQUIPMENT & VEHICLES	52.2320	4,800	(0.70)	4,800	-
COMMUNICATIONS	52.3200	1,436	(0.66)	1,462	0.02
POSTAGE	52.3210	128			(1.00)
ADVERTISING	52.3300	472			(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	1,016	(0.17)	1,900	0.87
OFFICE SUPPLIES	53.1110	-		100	
WATER/SEWER	53.1210	1,678	1.53	1,616	(0.04)
ELECTRICITY	53.1230	4,251	(1.00)	4,251	0.00
GASOLINE	53.1270	3,875	(1.00)	3,875	(0.00)
CAPITAL OUTLAY-EQUIPMENT	54.2500	-			
DEPRECIATION	56.1000	5,501	(1.00)		(1.00)
INDIRECT COST ALLOCATION	58.2500	10,153	(1.00)		(1.00)
TOTAL 45100 SOLID WASTE		<u>461,690</u>	(1.00)	<u>409,202</u>	(0.11)

38000 EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	395,744	0.20	428,258	0.08
SALARIES-OVERTIME	51.1300	100,515	0.06	69,960	(0.30)
GROUP HEALTH/LIFE INSURANCE	51.2100	59,459	0.30	62,185	0.05
SOCIAL SECURITY (FICA)	51.2200	29,132	0.18	30,889	0.06
MEDICARE	51.2300	6,814	0.18	7,224	0.06
RETIREMENT CONTRIBUTIONS	51.2400	7,410	0.68	7,916	0.07
WORKER'S COMPENSATION	51.2700	3,427	(0.09)	3,887	0.13
PROFESSIONAL SERVICES	52.1200	204	(0.72)	1,152	4.65
TECHNICAL SERVICES	52.1300	1,304	1.15	450	(0.65)
DISPOSAL	52.2110	300			(1.00)
REPAIRS & MAINTENANCE-BUILDING	52.2200	107,329	0.15	111,804	0.04
EQUIPMENT RENTAL	52.2320	6,817	131.72		(1.00)
COMMUNICATIONS	52.3200	101,671	(0.00)	113,850	0.12
POSTAGE	52.3210	58	1.51	100	0.74
TRAVEL	52.3500	3,231	0.15	3,400	0.05
DUES AND FEES	52.3600	986	0.26	1,230	0.25
EDUCATION & TRAINING	52.3700	4,704	0.58	4,100	(0.13)
GENERAL SUPPLIES & MATERIAL	53.1100	560	(0.38)	1,000	0.79
OFFICE SUPPLIES	53.1110	1,038	(0.58)	1,300	0.25
JANITORIAL SUPPLIES	53.1120	603	(0.24)	1,000	0.66
WATER/SEWER	53.1210	250	(0.40)	464	0.85
NATURAL GAS	53.1220	1,323	0.29	1,211	(0.08)
ELECTRICITY	53.1230	11,010	(0.03)	11,431	0.04
GASOLINE	53.1270			-	
SMALL EQUIPMENT	53.1600	14,053	4.71	11,000	(0.22)
UNIFORMS	53.1730	2,048	(0.03)	2,000	(0.02)
CAPITAL OUTLAY - BUILDINGS	54.1300				
CAPITAL OUTLAY - COMPUTERS	54.2400	7,193	(0.85)		(1.00)
CAPITAL OUTLAY-FURNITURE	54.2300				
CAPITAL OUTLAY - EQUIPMENT	54.2500	18,248		-	(1.00)
PRINCIPAL-CAPITAL LEASE (MOTOROLA EQUIP)	58.1200	126,327	(0.01)		(1.00)
INTEREST-CAPITAL LEASE (MOTOROLA EQUIP)	58.2200	632	(0.76)		(1.00)
TOTAL 38000 EMERGENCY COMMUNICATIONS		<u>1,012,388</u>	0.11	<u>875,811</u>	(0.13)

SPLOST VII CAPITAL PROJECTS FUND

		<u>FY 2020 ACTUAL YEAR TO DATE</u>	<u>FY 2021 ADOPTED BUDGET</u>	<u>PRIOR YR % INC/(DEC)</u>
42000				
ROADS, BRIDGES, CLUVERTS INC EQUIPMENT	54.1401	477,743	7,874,087	15.48
35700				
FIRE	54.2500	-	1,890,867	
75200				
ECONOMIC DEVELOPMENT	54.1100	869,280	1,565,560	0.80
51600				
AMBULANCE VEHICLES	54.2200	-	750,000	
33000				
SHERIFF VEHICLES	54.2200	-	1,000,000	
15650				
GOVERNMENT BUILDING UPGRADES	54.2500	-	600,000	
61100				
RECREATION DEPARTMENT UPGRADES	54.2500	-	363,220	
51000				
SENIOR CENTER UPGRADES	54.2500	-	300,000	
39200				
EMERGENCY MANAGEMENT VEHICLE	54.2200	-	34,000	
10000				
INTERGOVERNMENTAL - CITY OF TOCCOA	57.1000	112,108	7,315,180	64.25
INTERGOVERNMENTAL - CITY OF MARTIN	57.1001	-	225,000	
INTERGOVERNMENTAL - CITY OF AVALON	57.1002	-	50,000	
ISSUANCE COSTS	58.4000	160,000		(1.00)
TOTAL SPLOST VII		<u>1,619,131</u>	<u>21,967,914</u>	12.57

SPLOST VI CAPITAL PROJECTS FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
HUMANE SHELTER PARKING LOT	54.1100	17,952			(1.00)
COURTHOUSE ANNEX RENOVATIONS	54.1300	72,945			(1.00)
INFRASTRUCTURE-ROADS	54.1401	653,201	(0.64)	-	(1.00)
EMS AMBULANCE VEHICLES	54.2200	-	(1.00)	315,066	
C/O-VEHICLES - SHERIFF	54.2200	308,165	0.62	462,412	0.50
C/O-VEHICLES - ROADS	54.2200	310,926			(1.00)
PROFESSIONAL SERVICES-ROADS	52.1200	4,000	(0.86)		(1.00)
TECHNICAL SERVICES - ROADS	52.1300	12,145	3.45		(1.00)
INTERGOVERNMENTAL - CITY OF TOCCOA	57.1000	1,160,584	0.10	-	(1.00)
RENTAL OF EQUIPMENT - ROADS	52.2320	15,882			(1.00)
PRINCIPAL - ROADS (BONDS)	58.1100	1,480,000	0.03	1,525,000	0.03
INTEREST - ROADS (BONDS)	58.2100	32,914	(0.39)	11,082	(0.66)
PRINCIPAL - EMERGENCY COMM	58.1200	(6,531)	(1.04)		(1.00)
PRINCIPAL - ROADS (TRUCKS)	58.1200	76,945	(0.83)	76,945	0.00
INTEREST - ROADS (TRUCKS)	58.2200	2,269	(0.88)	2,269	(0.00)
PRINCIPAL - ROADS (ROLLERS)	58.1200	31,048		5,247	(0.83)
INTEREST - ROADS (ROLLERS)	58.2200	431		73	(0.83)
PRINCIPAL - ROADS (PAVER)	58.1200	63,432		5,546	(0.91)
INTEREST - ROADS (PAVER)	58.2200	3,122		273	(0.91)
PRINCIPAL - ROADS (BOOM MOWER)	58.1200	34,746		31,851	(0.08)
INTEREST - ROADS (BOOM MOWER)	58.2200	1,385		1,269	(0.08)
TOTAL SPLOST VI		4,275,561	(0.18)	2,437,033	(0.43)

SPLOST V CAPITAL PROJECTS FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
RECREATION	54.1201	14,045	(0.80)	108,537	6.73
INFRASTRUCTURE-ROADS	54.1401	-	(1.00)	-	
COUNTY FIRE	54.2500	18,907	0.29	-	(1.00)
PRINCIPAL - CAPITAL LEASE - (Road Equipment)	58.1200	126,483	6.31	-	(1.00)
INTEREST - CAPITAL LEASE - (Road Equipment)	58.2200	2,309	(0.20)	-	(1.00)
TOTAL SPLOST V		161,744	0.12	108,537	(0.33)

SPLOST II CAPITAL PROJECTS FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
WATER/SEWER	54.1400	-		7,903	
TOTAL SPLOST II		<u>-</u>		<u>7,903</u>	

SHERIFF STATE ASSET FORFEITURE FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
TRAVEL	52.3500	1,544	(0.31)	2,224	0.44
DUES AND FEES	52.3600	605			(1.00)
EDUCATION & TRAINING	52.3700	-	(1.00)	325	
GENERAL SUPPLIES & MAT	53.1100	747	(0.43)	5,481	6.34
C/O EQUIPMENT	54.2500	10,127			(1.00)
TOTAL DRUG TASK FORCE		13,023	2.38	8,030	(0.38)

JAIL FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
SALARIES	51.1100	26,401	(0.23)	35,791	0.36
GROUP HEALTH/LIFE INSURANCE	51.2100	16,039	0.00	6,334	(0.61)
SOCIAL SECURITY (FICA)	51.2200	1,639	0.14	2,176	0.33
MEDICARE	51.2300	383	0.13	509	0.33
RETIREMENT CONTRIBUTIONS	51.2400	1,190	11.78	1,228	0.03
WORKER'S COMPENSATION	51.2700	1,893	0.01	1,926	0.02
PROFESSIONAL SERVICES	52.1200				
REPAIRS & MAINTENANCE-BLDG & EQUIP	52.2200	5,930	3.60	-	(1.00)
CAPITAL OUTLAY-MACH & EQUIP	54.2500	6,561			(1.00)
TOTAL JAIL		60,035	0.09	47,964	(0.20)

DRUG REHABILITATION FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>DIVISION 10000 GENERAL GOVERNMENT</u>					
GENERAL SUPPLIES & MATERIALS	53.1100			2,749	
INTERGOVERNMENTAL	57.1000				
<u>DIVISION 29000 DRUG COURT</u>					
SALARIES	51.1100	45,581	(0.20)	45,000	(0.01)
GROUP HEALTH/LIFE INSURANCE	51.2100	2,324	32.40	5,481	1.36
SOCIAL SECURITY (FICA)	51.2200	2,574	(0.24)	2,541	(0.01)
MEDICARE	51.2300	602	(0.24)	594	(0.01)
RETIREMENT CONTRIBUTIONS	51.2400	890	(0.26)	1,200	0.35
WORKERS COMPENSATION	51.2700	245	(0.12)	253	0.03
COMMUNICATIONS	52.3200	685	(0.09)	683	(0.00)
<u>DIVISION 33000 SHERIFF</u>					
TRAVEL	52.3500	-		3,000	
EDUCATION & TRAINING	52.3700	375	-	1,000	1.67
GENERAL SUPPLIES	53.1100	-	(1.00)	2,500	
TOTAL DRUG REHABILITATION		53,276	(0.19)	65,002	0.22

JUVENILE SUPERVISION

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
PROFESSIONAL SERVICES	52.1200	2,125	(0.17)	615	(0.71)
TOTAL JUVENILE SUPERVISION		<u>2,125</u>	<u>(0.17)</u>	<u>615</u>	<u>(0.71)</u>

HOTEL/MOTEL TAX FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY2021 ADOPTED BUDGET
TRANSFERS TO GENERAL FUND	57.1009	10,864	(0.39)	2,500
CHAMBER OF COMMERCE	57.2000	10,864	(0.39)	2,500
NORTHEAST GA COMMUNITY CONCERT	57.2015			
TOTAL HOTEL/MOTEL TAX		21,728	(0.39)	5,000

JAIL COMMISSARY FUND

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
GENERAL SUPPLIES & MATERIALS	53.1100	140,297	(0.09)	135,043	(0.04)
TOTAL JAIL COMMISSARY		<u>140,297</u>	<u>(0.09)</u>	<u>135,043</u>	<u>(0.04)</u>

CAPITAL PROJECTS

		FY 2021 ADOPTED BUDGET
10000 DUES & FEES - GENERAL GOVT	52.3600	
15650 BUILDING - HEALTH DEPT	54.1300	18,000
15650 BUILDING - HISTORIC COURTHOUSE	54.1300	21,080
38000 BUILDING - E911	54.1300	46,969
39200 BUILDING - EMA	54.1300	165,000
15650 VEHICLES - BLDG & GROUNDS	54.2200	42,025
39200 VEHICLES - EMA	54.2200	
15110 C/O COMPUTERS - FINANCE	54.2400	6,390
15450 C/O COMPUTERS - TAX COMMISSIONER	54.2400	
21500 C/O COMPUTERS - SUPERIOR COURT	54.2400	
14000 C/O COMPUTERS - ELECTIONS	54.2400	
24500 C/O COMPUTERS - PROBATE	54.2400	
10000 EQUIPMENT - GENERAL ADMIN	54.2500	
15650 EQUIPMENT - GOVT BLDG	54.2500	
15650 C/O EQUIPMENT - HISTORIC COURTHOUSE	54.2500	14,000
FUND BALANCE	13.4101	
38000 EQUIPMENT - E911	54.2500	37,107
42000 EQUIPMENT -PUBLIC WORKS	54.2500	23,898
TOTAL CAPITAL PROJECTS		374,469

RESTRICTED REVENUES FUND

		FY 2021 ADOPTED BUDGET
HAZARDOUS MITIGATION PLAN	52.1310	
ROAD-GENERAL SUPPLIES & MATERIALS	53.1100	350
ROAD/BRIDGE SUPPLIES & MATERIALS	53.1130	
CITY OF TOCCOA ROADS & BRIDGES	53.1131	
C/O BUILDINGS-RECREATION	54.1300	
ROADS-C/O VEHICLES	54.2200	
SENIOR CITIZEN CENTER	54.2300	
ROADS-C/O EQUIPMENT	54.2500	
PUBLIC WORKS GRANT DOT	57.1305	657,917
SHERIFF-ABANDONED FUNDS	57.2004	
ACCG WELLNESS GRANT	57.2013	
STEPHENS COUNTY RESCUE UNIT	57.2015	
PUBLIC WORKS GRANT DOT	57.1305	549,648
TOTAL RESTRICTED REVENUES		1,207,915

LAW LIBRARY

		FY 2020 ACTUAL YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
General Supplies	53.1100	13,882	(0.79)	20,483	0.48
TOTAL LAW LIBRARY		<u>13,882</u>	<u>(0.79)</u>	<u>20,483</u>	0.48