

STEPHENS COUNTY BOARD OF COMMISSIONERS FISCAL YEAR 2022 ADOPTED BUDGET



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

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

STEPHENS COUNTY BOARD OF COMMISSIONERS

BUDGET CALENDAR

FISCAL YEAR 2022

FY 2022 Due Date	Budget Steps	Responsibility
Jan 12	Present Budget Calendar For Review and Adoption.	Budget Officer
Jan 12	Forward Budget Calendar To Department Heads And Officials.	Budget Officer
Feb 22	Budget Comparison Reports For Fiscal Year 2021 To December, Memo Outlining Expectations, And Requested Due Dates Are Distributed To Department Heads And Officials.	Budget Officer
Mar 5	Revenue Estimates Are Completed.	Budget Officer
Mar 15	Expenditure Requests Are Returned To The Budget Officer.	Dept Heads/Officials
Apr 19	Budget Requests Are Summarized, Analyzed and Adjusted. Proposed Budget Is Assembled.	Budget Officer
May 10	Advertise The Submission and Availability Of The Fiscal Year 2022 Budget For Review And Comment.	County Clerk
May 10	Advertise Two Public Hearings Of Proposed Fiscal Year 2022 Budget.	County Clerk
May 10-11	Discuss Departmental Budgets With Department Heads and Officials	Commission/Staff
May 12-14	Offsite Budget Review Planning Session	Commission/Staff
May 25	Proposed Fiscal Year 2022 Budget Is Submitted To The Board Of Commissioners.	Budget Officer
Jun 8	1st Public Hearing On Fiscal Year 2022 Budget Is Held.	Board Of Commission
Jun 8	Prepare Fiscal Year 2022 Budget Ordinance Or Resolution.	County Clerk
Jun 22	2nd Public Hearing On Fiscal Year 2022 Budget Is Held. Fiscal Year 2022 Budget Is Adopted. Budget Ordinance Or Resolution Is Adopted.	Board Of Commission
Jun 25	Distribute Adopted Budgets To Department Heads and Officials.	Budget Officer
Jun 25	The Adopted Budgeted Amounts Are Entered Into The Accounts.	Budget Officer

REVENUE COMMENTARY

ALL REVENUES COMPARED TO 2021

PROJECTED ACTUAL YEAR TO DATE

GENERAL FUND

- ❖ Mill Rate Remains The Same At 14.91 With The Value Of A Mill Projected At \$626,389 Which Is 1.12% Increase In The Digest
- ❖ 3% Uncollected Rate Factored Into Property Taxes
- ❖ Local Option Sales Tax Is 8% Decrease Due To One Time Multi Year Audit Receipts of \$224,251 In The Prior Fiscal Year
- ❖ Current Year Property Tax 54.75% Of Total Operating Revenue
- ❖ Local Option Sales Tax 15.68% Of Total Operating Revenue
- ❖ Insurance Premium Tax 7.92% Of Total Operating Revenue
- ❖ Courts, Jail, Senior Center, And Recreation Significant Increases Due To COVID Ceasing Those Operations For Combined 413%
- ❖ Building Permit Fees Is 20% Increase Due To Industry Increasing
- ❖ State Government Grants Is 100% Decline Due To Coronavirus Funds
- ❖ Rents 54% Decline Due To A Full Year Without DFACS
- ❖ Telephone Commissions 25% Decline Due To A New Program Initiated
- ❖ Miscellaneous Revenues 7% Increase Due To A Shared Marshal With The City Of Toccoa For Animal Control
- ❖ Decline In Hotel/Motel Funding 80% Due To COVID And Buyout Of GBCC
- ❖ Total Operating Revenues Are Flat
- ❖ No Significant Increases Used For Other Revenues
- ❖ Use Of Prior Year Fund Balance \$926,691 To Fund Non Repeat Capital Outlay

SOLID WASTE ENTERPRISE FUND

- ❖ No Form Of Revenue Other Than Transfers From General Fund
- ❖ Increase In The Need For Transfer From General Fund Due To HWTF Receipts Not Budgeted

EMERGENCY COMMUNICATION SPECIAL REVENUE FUND

- ❖ Revenues From Fees Remain Stable
- ❖ Transfer From General Fund Increase Due To New Deputy Director Shared With EMA And Console Replacement That Has Reached End Of Life

SPLOST VII CAPITAL PROJECTS FUND

- ❖ Collections Began July 2020 For A Six Year SPLOST

- ❖ Decrease In Revenues 5% Due To One Time Multi Year Audit Receipts of \$353,096 In The Prior Fiscal Year

SPLOST VI CAPITAL PROJECTS FUND

- ❖ Collections Began July 2014 For A Six Year SPLOST Ending June 2020
- ❖ \$465,066 Fund Balance Used For Open Projects

SPLOST V CAPITAL PROJECTS FUND

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

CAPITAL PROJECTS FUND

- ❖ Transfers From General Fund To Fund Capital Projects In FY2022

ALL OTHER NON-MAJOR FUNDS AND GRANT FUNDS

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

EXPENDITURE COMMENTARY

ALL EXPENDITURES COMPARED TO 2021 ADOPTED YEAR TO DATE

GENERAL FUND

- ❖ Pay Increase Of 3% For Full Time Employees Making Greater Than \$35,000 Annual Salary And Part Time Employees, 5% For Full Time Employees Making \$35,000 Or Less Annual Salary
- ❖ Increase In Liability Insurance and Worker's Compensation Estimated At 6% and 20% Respectively
- ❖ Decrease In Elections From Number Of Elections
- ❖ Decrease In Building & Grounds From Not Replacing An Employee
- ❖ Increase In Superior Court From Summer Intern And Shifting Bailiffs From Sheriff
- ❖ Increase in District Attorney From A Full Year Of A Full Time Employee And A Temporary Part Time Employee To Work COVID Case Backlog
- ❖ Increase In Probate Court Converting Current Part Time Employee Into a Full Time Employee And Adding A Temporary Part Time Employee For Scanning Records
- ❖ Increase In Rural Fire Protection To Accommodate Stations Not Able To Operate At Current Funding Level
- ❖ Increase In Airport From Matching Grant That Is Split 50% With The City Of Toccoa
- ❖ Increase In EMA From A New Deputy Director Split With Emergency Communications And Funding For The Rescue Unit
- ❖ Increase In Emergency Medical Services Per The 5 Year Agreement Through Fiscal Year 2024
- ❖ Increase In Indigent Health Care Due To Increase In Value Of A Mill
- ❖ Increase In Recreation Due To Added Operations From The New Splash Pad
- ❖ Increase In Code Enforcement From Third Marshal Added For Animal Control Shared With City Of Toccoa And Martin
- ❖ Increase In Economic Development To The Chamber Of Commerce Due To Decline Of Hotel/Motel Tax
- ❖ Decrease In Contingencies To Normal Levels Of \$250,000 As Last Year Represented Coronavirus Relief Funds And LOST One Time Audit Receipts
- ❖ Increase In RDC Dues From Structural Change Of The Region Participants

SOLID WASTE ENTERPRISE FUND

- ❖ No Significant Changes At Total Budgeted Level

EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

- ❖ Increase For Capital Outlay To Replace Console
- ❖ Increase For Employees As Stated For General Fund
- ❖ Increase For A New Deputy Director Shared With EMA

SPLOST VII CAPITAL PROJECTS FUND

- ❖ Collections Began July 2020 For A Six Year SPLOST
- ❖ Decrease As 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 Ambulances And Sheriff Vehicles

SPLOST V CAPITAL PROJECTS FUND

- ❖ Collections Began July 2008 For A Six Year SPLOST Ending Fiscal Year 2013
- ❖ All Projects Completed

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

GOVERNMENT WIDE REVENUE SUMMARY

	<u>FY 2021 PROJECTED YEAR TO DATE</u>	<u>FY 2022 ADOPTED BUDGET</u>	<u>PROPOSED TO YEAR END INC/(DEC)</u>
GENERAL FUND	17,629,778	17,472,361	(0.01)
SOLID WASTE ENTERPRISE FUND	435,396	403,611	(0.07)
EMERGENCY COMMUNICATIONS FUND	906,339	1,171,395	0.29
SPLOST VII CAPITAL PROJECTS FUND	4,467,130	4,234,132	(0.05)
SPLOST VI CAPITAL PROJECTS FUND	115,807	465,066	3.02
SPLOST V CAPITAL PROJECTS FUND	91	-	(1.00)
SPLOST II CAPITAL PROJECTS FUND	-	7,903	
STATE ASSET SEIZED FUND	8,000	8,000	-
JAIL FUND	64,820	58,053	(0.10)
DRUG REHABILITATION FUND	69,365	69,365	-
JUVENILE SUPERVISION FUND	300	600	1.00
HOTEL/MOTEL TAX FUND	2,500	500	(0.80)
JAIL COMMISSARY FUND	125,000	125,000	-
CAPITAL PROJECTS FUND	473,323	865,156	0.83
RESTRICTED REVENUES FUND	577,652	748,349	0.30
LAW LIBRARY FUND	20,484	20,484	-
	<u>24,895,987</u>	<u>25,649,976</u>	0.03

FISCAL YEAR 2022 PROPOSED BUDGET REVENUES

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

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2022 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REVENUES	Account #				
REAL PROPERTY TAX-CURRENT YEAR	31.1100	6,894,207	0.02	6,809,737	(0.01)
PUBLIC UTILITY TAX	31.1110	528,056	0.02	528,066	-
TIMBER TAX	31.1120	3,362	(0.48)	3,509	0.04
REAL PROPERTY TAX-PRIOR YEAR	31.1200	14,329	0.01	14,329	-
PERSONAL PROPERTY TAX - CURRENT YEAR	31.1300	1,408,194	0.05	1,408,194	-
MOTOR VEHICLE TAX - CURRENT YEAR	31.1310	205,685	(0.03)	186,645	(0.09)
MOTOR VEHICLE - TAVT	31.1315	1,002,274	0.05	1,002,274	-
MOBILE HOME TAX - CURRENT YEAR	31.1320	103,535	0.01	122,139	0.18
INTANGIBLE	31.1340	228,944	0.34	228,944	-
RAILROAD EQUIPMENT TAX	31.1350	34,699	-	34,699	-
HEAVY EQUIPMENT TAX	31.1390	712	(0.22)	1,000	0.40
PERSONAL PROPERTY TAX - PRIOR YEAR	31.1400	10,462	(0.69)	10,462	-
REAL ESTATE TRANSFER	31.1600	74,622	0.54	74,622	-
CABLE FRANCHISE FEE	31.1750	16,300	(0.09)	16,300	-
LOCAL OPTION SALES TAX	31.3100	2,818,368	0.14	2,694,117	(0.08)
BEER TAXES	31.4200	65,130	(0.04)	65,130	-
WINE AND WHISKEY TAXES	31.4210	5,335	0.69	5,335	-
FINANCIAL INSTITUTION TAX	31.6300	40,507	(0.05)	40,507	-
REAL PROPERTY P & I	31.9110	9,844	(0.59)	9,844	-
PERSONAL PROPERTY P & I	31.9120	15,447	(0.09)	15,447	-
FIFA	31.9500	17,725	(0.08)	17,725	-
OTHER - TAX COMMISSIONER	31.9900	70	-	-	(1.00)
ALCOHOLIC BEVERAGE LICENSES	32.1100	14,925	0.02	14,925	-
BUILDING PERMITS	32.2100	55,820	(0.12)	66,984	0.20
SIGN PERMIT FEES	32.2230	206	-	-	(1.00)
MARRIAGE LICENSES	32.2400	13,593	(0.11)	13,593	-
LATE TAG PENALTY	32.4300	17,529	(0.01)	17,529	-
STATE GOVERNMENT GRANTS-OPER CATEGORICAL	33.4110	890,277	-	-	(1.00)
STATE GOVERNMENT GRANTS-OPER NON	33.4210	-	-	-	-
FPLA	33.5200	3,204	(0.12)	3,204	-
DEVELOP AUTH LIEU OF TAX	33.8000	31,444	0.44	31,444	-
US TREASURY-FOREST LAND	33.8100	76,918	0.00	76,918	-
PROBATE JUDGE RECEIPTS	34.1100	73,004	0.36	73,004	-
CLERK OF COURT RECEIPTS	34.1110	181,606	0.71	181,606	-
MAGISTRATE COURT RECEIPTS	34.1120	70,370	(0.15)	80,926	0.15
SHERIFF'S OFFICE RECEIPTS	34.1130	33,287	0.44	33,287	-
SENIOR CITIZENS RECEIPTS	34.1140	9,987	(0.29)	14,000	0.40
PROBATION RECEIPTS	34.1150	2,049	0.33	2,049	-
COUNTY MARSHAL RECEIPTS	34.1180	7,000	-	0	-
OTHER RECEIPTS	34.1190	19,805	(0.41)	20,000	0.01
MOTOR VEHICLE TAG COMMISSIONS	34.1600	40,862	(0.30)	40,862	-
ELECTION QUALIFYING FEE	34.1910	-	(1.00)	1,500	-
COMMISSIONS ON TAX COLLECTION	34.1940	296,410	0.07	296,410	-
SALES TAX VENDORS COMP-TAX COMMISSION	34.1941	1,004	0.01	1,004	-
VICTIMS ASSISTANCE PROGRAM	34.1970	101,597	0.02	101,597	-
PRISONER UPKEEP REIMBURSEMENT	34.2330	8,906	(0.75)	30,000	2.37
GEMA ANNUAL PAYMENT	34.2900	17,496	-	17,496	-
RECREATION-ACTIVITY/FACILITY RENTAL	34.7200	3,444	1.81	3,444	-
RECREATION-ATHLETIC FEES	34.7501	56,505	0.12	56,505	-
RECREATION-PROGRAM FEES	34.7502	6,744	(0.36)	10,000	0.48
RECREATION-SPECIAL EVENTS	34.7700	2,500	1.16	2,500	-
RECREATION CONCESSIONS	34.7900	-	(1.00)	-	-
BAD CHECK FEES - TAX COMMISSIONER	34.9300	300	0.87	300	-
F/F-SUPERIOR COURT	35.1110	65,496	(0.27)	90,000	0.37
F/F-STATE COURT	35.1120	287,062	(0.05)	300,000	0.04
BOND FEES SHERIFF	35.1220	5,975	(0.24)	7,800	0.31
INTEREST EARNED	36.1000	54,468	0.19	54,468	-
REALIZED GAIN/LOSS ON INVESTMENTS	36.2000	3,194	0.70	3,194	-
UNREALIZED GAIN/LOSS ON INVESTMENTS	36.3000	(45,040)	(1.56)	(45,040)	-
RENTS & ROYALTIES	38.1000	12,514	(0.75)	5,700	(0.54)
TELEPHONE COMMISSIONS	38.2000	130,509	0.69	98,380	(0.25)
SRO REIMBURSEMENT	38.3020	200,000	-	200,000	-
MISCELLANEOUS REVENUES	38.9000	131,595	0.25	140,250	0.07
PRIOR YEAR FUND BALANCE	38.9002	-	-	928,691	-
INSURANCE PREMIUM TAX	38.9020	1,248,158	0.06	1,310,566	0.05
TRANSFER FROM HOTEL/MOTEL FUND	39.1001	1,250	(0.88)	250	(0.80)
TRANSFER IN GRANT FUND	39.1002	-	-	-	-
SALE OF ASSETS	39.2100	-	-	-	-
SALE OF PROPERTY	39.2200	-	(1.00)	-	-
OTHER FINANCING SOURCES	39.3500	-	(1.00)	-	-
TOTAL REVENUES		17,629,778	0.08	17,472,361	(0.01)

SOLID WASTE ENTERPRISE FUND

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2022 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
REIMBURSEMENT-STATE	33.4311	44,925	10.46		(1.00)
REFUSE COLLECTION CHARGES	34.4110				
LANDFILL USER FEES	34.4150	100	(0.82)	100	-
INTEREST INCOME	36.1000	11	2.13	11	(0.00)
MISCELLANEOUS REVENUES	38.9000	3,175			(1.00)
TRANSFERS FROM GENERAL FUND	39.1200	387,185	(0.07)	403,500	0.04
SPECIAL ITEMS	39.3600			-	
TOTAL REVENUES		435,396	0.03	403,611	(0.07)

EMERGENCY COMMUNICATIONS
SPECIAL REVENUE FUND

		FY 2021	PRIOR YR	FY 2022	PRIOR YR
		PROJECTED	%	ADOPTED	%
		<u>YEAR TO DATE</u>	<u>INC/(DEC)</u>	<u>BUDGET</u>	<u>INC/(DEC)</u>
REVENUES	<u>Account #</u>				
TELEPHONE CHGS E911 SURCHARGE-LAND	34.4510				
TELEPHONE CHGS E911 SURCHARGE-WIRE	34.4511				
NON-PRE-PAID WIRELESS	34.2500	402,348	0.08	402,348	-
PRE-PAID WIRELESS	34.2510	117,974	0.00	117,974	-
INTEREST INCOME	38.1000	77	(0.68)	77	-
MISCELLANEOUS REVENUE	38.9000	602	(0.94)	500	(0.17)
TRANSFERS FROM GENERAL FUND	39.1200	385,338	(0.25)	650,496	
TOTAL REVENUES		<u>906,339</u>	(0.10)	<u>1,171,395</u>	0.29

SPLOST VII CAPITAL PROJECTS FUND

		<u>FY 2021 PROJECTED YEAR TO DATE</u>	<u>PRIOR YR % INC/(DEC)</u>	<u>FY 2022 ADOPTED BUDGET</u>	<u>PRIOR YR % INC/(DEC)</u>
<u>REVENUES</u>	<u>Account #</u>				
SPECIAL PURPOSE LOCAL SALES TAX	31.3200	4,463,904		4,234,132	(0.05)
GENERAL OBLIGATION BONDS	39.3100	3,226	(1.00)	-	(1.00)
TOTAL REVENUES		<u>4,467,130</u>	<u>(0.59)</u>	<u>4,234,132</u>	<u>(0.05)</u>

SPLOST VI CAPITAL PROJECTS FUND

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2022 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
SPECIAL PURPOSE LOCAL SALES TAX	31.3200	-	(1.00)	-	
INTEREST	36.1000	592	0.28	-	(1.00)
INTEREST-GO BONDS	36.1001	215	-	-	(1.00)
MISCELLANEOUS	38.9000	-		-	
SALE OF ASSETS	39.2100	115,000		-	(1.00)
FUND BALANCE	38.9002			465,066	
TOTAL REVENUES		115,807	(0.97)	465,066	3.02

SPLOST V CAPITAL PROJECTS FUND

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2022 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
INTEREST	36.1000	91	(0.56)	-	(1.00)
PRIOR YEAR FUND BALANCE	38.9002				
SALE OF ASSETS	39.2100	-	(1.00)	-	
TOTAL REVENUES		<u>91</u>	<u>(1.00)</u>	<u>-</u>	<u>(1.00)</u>

SPLOST II COUNTY CAPITAL PROJECTS FUND

		<u>FY 2021</u> <u>PROJECTED</u> <u>YEAR TO DATE</u>	<u>PRIOR YR</u> <u>%</u> <u>INC/(DEC)</u>	<u>FY 2022</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>PRIOR YR</u> <u>%</u> <u>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 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2022 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
CONFISCATIONS	35.1340	8,000	(0.00)	8,000	-
TOTAL REVENUES		8,000	(0.00)	8,000	-

JAIL FUND

		FY 2021	PRIOR YR	FY 2022	PRIOR YR
		PROJECTED	%	ADOPTED	%
		YEAR TO DATE	INC/(DEC)	BUDGET	INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
MAGISTRATE COURT RECEIPTS	34.1120	1,109	0.62	1,109	-
OTHER RECEIPTS - CITY OF TOCCOA	34.1190	23,000	0.99	23,000	-
F/F-SUPERIOR COURT	35.1110	4,331	(0.51)	4,331	-
F/F-STATE COURT	35.1120	20,176	(0.25)	20,176	-
INTEREST INCOME	36.1000	4	(0.01)	4	-
MISCELLANEOUS REVENUE	38.9000	16,200		-	(1.00)
PRIOR YEAR FUND BALANCE	38.9002			9,433	
TOTAL REVENUES		64,820	0.35	58,053	(0.10)

DRUG REHABILITATION FUND

		<u>FY 2021 PROJECTED YEAR TO DATE</u>	<u>PRIOR YR % INC/(DEC)</u>	<u>FY 2022 ADOPTED BUDGET</u>	<u>PRIOR YR % INC/(DEC)</u>
<u>REVENUES</u>	<u>Account #</u>				
STATE GRANTS-INDIRECT	33.4150	45,862	0.10	45,862	-
F/F-SUPERIOR COURT	35.1110	7,547	(0.05)	7,547	-
F/F-STATE COURT	35.1120	11,350	0.55	11,350	-
COURT-ACCOUNTABILITY DRUG	35.1180	4,556	17.75	4,556	-
INTEREST INCOME	36.1000	50	0.14	50	-
FUND BALANCE	38.9002				
TOTAL REVENUES		<u>69,365</u>	0.21	<u>69,365</u>	-

JUVENILE SUPERVISION FUND

		<u>FY 2021 PROJECTED YEAR TO DATE</u>	<u>PRIOR YR % INC/(DEC)</u>	<u>FY 2022 ADOPTED BUDGET</u>	<u>PRIOR YR % INC/(DEC)</u>
<u>REVENUES</u>	<u>Account #</u>				
F/F-JUVENILE COURT	35.1160	300	(0.51)	600	
INTEREST EARNED	36.1000	-	(1.00)	0	
TOTAL REVENUES		<u>300</u>	<u>(0.51)</u>	<u>600</u>	

HOTEL/MOTEL TAX FUND

		<u>FY 2021 PROJECTED YEAR TO DATE</u>	<u>PRIOR YR % INC/(DEC)</u>	<u>FY 2022 ADOPTED BUDGET</u>	<u>PRIOR YR % INC/(DEC)</u>
<u>REVENUES</u>	<u>Account #</u>				
HOTEL/MOTEL TAX	31.4100	2,500	(0.88)	500	(0.80)
TOTAL REVENUES		<u>2,500</u>	<u>(0.88)</u>	<u>500</u>	<u>(0.80)</u>

JAIL COMMISSARY FUND

		<u>FY 2021 PROJECTED YEAR TO DATE</u>	<u>PRIOR YR % INC/(DEC)</u>	<u>FY 2022 ADOPTED BUDGET</u>	<u>PRIOR YR % INC/(DEC)</u>
<u>REVENUES</u>	<u>Account #</u>				
OTHER RECEIPTS-INMATES	34.1190	125,000	(0.07)	125,000	-
TOTAL REVENUES		<u>125,000</u>	<u>(0.07)</u>	<u>125,000</u>	-

CAPITAL PROJECTS FUND

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2022 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
INTEREST EARNED	36.1000	23	(0.71)	23	-
MISCELLANEOUS REVENUES	38.9000	28,115	19.66	-	(1.00)
FUND BALANCE	38.9002				
TRANSFERS FROM GENERAL FUND	39.1200	445,184	2.56	865,133	
TOTAL REVENUES		<u>473,323</u>	2.74	<u>865,156</u>	0.83

RESTRICTED REVENUES FUND

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2022 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
SENIOR CITIZEN CENTER	33.4112		(1.00)		
DOT ROAD PROJECTS	33.4121	567,652	0.04	567,652	-
CITY OF TOCCOA ROAD PROJECTS	33.4122			71,697	
HAZARDOUS MITIGATION PLANNING GRANT	33.4130		(1.00)		
SHERIFF'S GRANT	33.4181	10,000	0.09	-	(1.00)
OTHER GRANTS	33.4500		(1.00)		
PROPERTY/CASUALTY INS REIM RECREATION	38.3000		(1.00)		
FUND BALANCE	38.9004			109,000	
TOTAL REVENUES		577,652	(0.05)	748,349	0.30

LAW LIBRARY**REVENUES**

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2022 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
	<u>Account #</u>				
INTERGOVERNMENTAL					
FINES AND FORFEITURES	34.1100-1200	19,310	-	19,310	-
INTEREST INCOME	36.1000	5	-	5	-
MISCELLANEOUS	38.9000	1,170		1,170	
TOTAL REVENUES		<u>20,484</u>	-	<u>20,484</u>	-

GOVERNMENT WIDE EXPENDITURE SUMMARY

	FY 2021 PROJECTED YEAR TO DATE	FY 2022 ADOPTED BUDGET	ADOPTED TO YEAR END INC/(DEC)
GENERAL FUND	15,374,441	17,472,381	0.14
SOLID WASTE ENTERPRISE FUND	435,396	403,611	(0.07)
EMERGENCY COMMUNICATIONS FUND	908,339	1,171,395	0.29
SPLOST VII CAPITAL PROJECTS FUND	4,281,288	4,234,132	(0.01)
SPLOST VI CAPITAL PROJECTS FUND	2,140,740	465,066	(0.78)
SPLOST V CAPITAL PROJECTS FUND	108,412	-	(1.00)
SPLOST II CAPITAL PROJECTS FUND	-	7,903	
SHERIFF STATE ASSET FORFEITURE FUND	13,023	8,000	(0.39)
JAIL FUND	57,308	58,053	0.01
DRUG REHABILITATION FUND	48,727	69,365	0.42
JUVENILE SUPERVISION FUND	2,800	600	(0.79)
HOTEL/MOTEL TAX FUND	2,500	500	(0.80)
JAIL COMMISSARY FUND	125,000	125,000	-
CAPITAL PROJECTS FUND	387,297	865,156	1.23
RESTRICITED REVENUES FUND	880,450	748,349	(0.15)
LAW LIBRARY FUND	13,882	20,484	0.48
	<u>24,757,603</u>	<u>25,649,976</u>	<u>0.04</u>

FISCAL YEAR 2022 PROPOSED BUDGET EXPENDITURES

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10000 GENERAL GOVERNMENT**EXPENDITURES**

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100			-			
GROUP HEALTH/LIFE INSURANCE	51.2100	13,956	(0.54)	30,165	(0.54)	30,000	(0.01)
FICA	51.2200	-	(1.00)	-			
RETIREMENT CONTRIBUTIONS	51.2400	-	(1.00)	-			
WORKER'S COMPENSATION	51.2700	160,203	0.20	137,603	0.16	165,009	0.20
PROFESSIONAL SERVICES	52.1200	32,000	-	32,000	-	32,960	0.03
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,286	6.30	-		-	
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	6,893	0.20	5,737	0.20	6,894	0.20
RENTAL OF EQUIPMENT & VEHICLES	52.2320	1,035	0.87	1,242	(0.17)	1,035	(0.17)
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	231,459	0.04	226,598	0.02	240,717	0.06
COMMUNICATIONS	52.3200	50,149	0.60	31,250	0.60	50,150	0.60
POSTAGE	52.3210	175	(0.59)	-		175	
DUES & FEES	52.3600	18,100	0.71	18,500	(0.02)	18,100	(0.02)
GENERAL SUPPLIES & MATERIAL	53.1100	-	(1.00)	-		-	
OFFICE SUPPLIES	53.1110	2,500	(0.16)	2,964	(0.16)	2,500	(0.16)
GASOLINE	53.1270	4,075	(0.09)	4,476	(0.09)	4,075	(0.09)
INDIRECT COSTS ALLOCATIONS	55.1000	(10,153)	0.00	-		-	
PAYMENT TO OTHER AGENCIES	57.2001	21,497	(0.05)	22,597	(0.05)	21,500	(0.05)
TRANSFERS TO SOLID WASTE	61.1000	387,185	(0.07)	364,221	0.06	403,500	0.11
TRANSFERS TO EMERGENCY COMM	61.1001	385,336	(0.25)	384,826	0.00	650,496	0.69
TRANSFERS TO CAPITAL PROJECTS	61.1002	445,184	2.56	374,390	0.19	915,002	1.44
TOTAL 10000 GENERAL ADMINISTRATION		1,750,882	0.13	1,636,564	0.07	2,542,113	0.55

11100 GOVERNING BODY

<u>11100 GOVERNING BODY</u>		FY 2021 PROJECTED	PRIOR YR %	FY 2021 ADOPTED	PROJECTED TO PY ADOPTED	FY 2022 ADOPTED	PROPOSED TO PY ADOPTED
		YEAR TO DATE	INC/(DEC)	BUDGET	INC/(DEC)	BUDGET	INC/(DEC)
<u>EXPENDITURES</u>							
SALARIES & WAGES	51.1100	85,188	0.00	88,385	(0.04)	88,385	-
GROUP HEALTH/LIFE INSURANCE	51.2100	21,347	0.31	16,316	0.31	22,050	0.35
SOCIAL SECURITY (FICA)	51.2200	3,735	(0.19)	4,731	(0.21)	5,480	0.16
MEDICARE	51.2300	873	(0.19)	1,107	(0.21)	1,282	0.16
RETIREMENT CONTRIBUTIONS	51.2400	1,847	(0.00)	1,947	(0.05)	1,962	0.01
PROFESSIONAL SERVICES	52.1200	500		500	-	500	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	186				-	
COMMUNICATIONS	52.3200	488	(0.03)	540	(0.10)	540	-
TRAVEL	52.3500	966	(0.41)	13,000	(0.93)	13,000	-
DUES & FEES	52.3600	4,407	(0.04)	4,030	0.09	4,970	0.23
EDUCATION & TRAINING	52.3700	1,770	(0.62)	11,500	(0.85)	12,000	0.04
GENERAL SUPPLIES & MATERIAL	53.1100	7,558	0.11	7,100	0.06	9,200	0.30
TOTAL 11100 GOVERNING BODY		128,844	0.02	149,156	(0.14)	159,369	0.07

13200 CHIEF EXECUTIVE (ADMINISTRATOR)**EXPENDITURES**

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO FY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO FY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	61,086	-	61,089	0.00	62,921	0.03
GROUP HEALTH/LIFE INSURANCE	51.2100	8,085	-	8,025	0.01	8,085	0.01
SOCIAL SECURITY (FICA)	51.2200	3,374	(0.05)	3,538	(0.05)	3,644	0.03
MEDICARE	51.2300	788	(0.05)	827	(0.05)	852	0.03
RETIREMENT CONTRIBUTIONS	51.2400	2,138	-	2,138	0.00	2,202	0.03
PROFESSIONAL SERVICES	52.1200	46	(1.00)	-	-	-	-
LEGAL FEES	52.1210	61,103	(0.07)	66,000	(0.07)	65,000	(0.02)
TECHNICAL SERVICES	52.1300	-	-	-	-	-	-
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	250	5.84	250	-	250	-
COMMUNICATIONS	52.3200	486	(0.52)	792	(0.39)	500	(0.37)
POSTAGE	52.3210	-	(1.00)	-	-	-	-
TRAVEL	52.3500	357	(0.84)	3,000	(0.88)	3,000	-
DUES & FEES	52.3600	100	-	100	-	100	-
EDUCATION & TRAINING	52.3700	-	(1.00)	1,500	(1.00)	1,500	-
GENERAL SUPPLIES	53.1100	500	(0.27)	500	-	500	-
OFFICE SUPPLIES	53.1110	60	1.20	60	-	100	0.67
SMALL EQUIPMENT	53.1600	29	-	-	-	-	-
TOTAL 13200 CHIEF EXECUTIVE (ADMINISTRATOR)		138,406	(0.16)	147,820	(0.06)	148,654	0.01

13300 CLERK-ADMINISTRATION

13300 CLERK-ADMINISTRATION							
EXPENDITURES		FY 2021 PROJECTED	PRIOR YR %	FY 2021 ADOPTED	PROJECTED TO PY ADOPTED	FY 2022 ADOPTED	PROPOSED TO PY ADOPTED
		YEAR TO DATE	INC/(DEC)	BUDGET	INC/(DEC)	BUDGET	INC/(DEC)
SALARIES & WAGES	51.1100	47,864	0.04	47,854	(0.00)	48,296	0.03
GROUP HEALTH/LIFE INSURANCE	51.2100	9,697	(0.06)	10,247	(0.05)	9,685	(0.05)
SOCIAL SECURITY (FICA)	51.2200	2,152	(0.03)	2,305	(0.07)	2,961	0.28
MEDICARE	51.2300	503	(0.03)	539	(0.07)	693	0.29
RETIREMENT CONTRIBUTIONS	51.2400	1,585	0.02	1,675	(0.05)	1,725	0.03
PROFESSIONAL SERVICES	52.1200	4,000	0.21	4,000	-	4,500	0.13
LEGAL FEES	52.1210	5,728	0.80	1,200	3.77	2,000	0.67
TECHNICAL SERVICES	52.1300	8,348	0.76	1,500	4.57	2,560	0.71
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	7,172	(0.16)	7,200	(0.00)	5,880	(0.18)
RENTAL OF EQUIPMENT AND VEHICLES	52.2320	92	-	92	-	93	0.01
COMMUNICATIONS	52.3200	492	(0.11)	625	(0.21)	625	-
POSTAGE	52.3210	50	0.08	200	(0.75)	150	(0.25)
ADVERTISING	52.3300	3,773	0.26	5,000	(0.25)	4,500	(0.10)
TRAVEL	52.3500	-	-	4,000	(1.00)	4,000	-
DUES & FEES	52.3600	70	1.00	70	-	70	-
EDUCATION & TRAINING	52.3700	280	(0.88)	2,295	(0.89)	2,295	-
GENERAL SUPPLIES & MATERIAL	53.1100	200	(0.68)	1,500	(0.87)	1,200	(0.20)
OFFICE SUPPLIES	53.1110	2,982	0.15	2,000	0.49	3,500	0.75
BOOKS & PERIODICALS	53.1400	28	-	28	(0.01)	28	(0.01)
SMALL EQUIPMENT	53.1600	478	(1.27)				
TOTAL 13300 CLERK-ADMINISTRATION		95,474	0.10	92,340	0.03	95,762	0.04

14000 ELECTIONS

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	112,736	0.67	79,086	0.43	40,741	(0.48)
SALARIES-TEMPORARY EMPLOYEES	51.1200	33,294	0.41	15,000	1.22	33,000	1.20
SALARIES & WAGES-OVERTIME	51.1300	18,969	3.04	250	74.84	-	(1.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	115	0.14	115	(0.00)	70	(0.39)
SOCIAL SECURITY (FICA)	51.2200	10,091	0.70	6,905	0.71	4,572	(0.23)
MEDICARE	51.2300	2,360	0.70	1,377	0.71	1,069	(0.22)
RETIREMENT CONTRIBUTIONS	51.2400	411	(0.45)	799	(0.48)	1,422	0.80
PROFESSIONAL SERVICES	52.1200	60	0.25	96	(0.38)	-	(1.00)
LEGAL FEES	52.1210	7,766	0.66	2,000	2.88	5,000	1.50
TECHNICAL SERVICES	52.1300	2,162	57.50	-	-	-	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	6,742	(0.07)	10,827	(0.38)	11,000	0.02
RENTAL OF EQUIPMENT & VEHICLES	52.2320	981	17.20	90	9.90	900	2.33
COMMUNICATIONS	52.3200	2,241	(0.05)	1,616	0.23	2,250	0.24
POSTAGE	52.3210	5,507	1.88	3,632	0.52	3,632	-
ADVERTISING	52.3300	1,500	(0.16)	1,500	-	1,500	-
PRINTING & BINDING	52.3400	6,797	1.63	3,000	1.27	3,000	-
TRAVEL	52.3500	1,000	(0.70)	2,100	(0.52)	1,000	(0.62)
DUES & FEES	52.3600	250	1.78	250	-	250	-
EDUCATION & TRAINING	52.3700	-	(1.00)	2,000	(1.00)	2,000	-
LICENSES	52.3800	-	-	1,750	(1.00)	-	(1.00)
CONTRACT LABOR	52.3850	1,200	-	1,200	-	3,000	1.50
GENERAL SUPPLIES & MATERIAL	53.1100	7,749	7.81	1,500	4.17	1,500	-
OFFICE SUPPLIES	53.1110	8,102	0.90	3,000	1.70	3,500	0.17
BOOKS AND PERIODICALS	53.1400	55	1.00	-	-	28	-
SMALL EQUIPMENT	53.1600	2,271	(0.48)	700	2.24	700	-
CAPITAL OUTLAY - EQUIPMENT	54.2500	-	(1.00)	-	-	-	-
TOTAL 14000 REGISTRAR		232,379	0.33	137,984	0.68	119,534	(0.13)

15110 FINANCIAL ADMINISTRATION**EXPENDITURES**

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	61,089	0.02	61,089	0.00	62,921	0.03
GROUP HEALTH/LIFE INSURANCE	51.2100	8,085	-	8,025	0.01	8,085	0.01
SOCIAL SECURITY (FICA)	51.2200	3,374	(0.05)	3,538	(0.05)	3,475	(0.02)
MEDICARE	51.2300	789	(0.05)	827	(0.05)	813	(0.02)
RETIREMENT CONTRIBUTIONS	51.2400	2,138	0.11	2,138	0.00	2,202	0.03
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	4,003	0.74	4,400	(0.09)	3,871	(0.12)
POSTAGE	52.3210	4		-		-	
TRAVEL	52.3500	500		500	-	500	-
DUES & FEES	52.3600	500	(0.05)	500	-	500	-
EDUCATION & TRAINING	52.3700	500		500	-	500	-
GENERAL SUPPLIES & MATERIAL	53.1100	100		100	(0.00)	100	(0.00)
OFFICE SUPPLIES	53.1110	2,053	0.98	600	2.42	2,100	2.50
TOTAL 15110 FINANCIAL ADMINISTRATION		83,134	0.06	82,218	0.01	85,067	0.03

15120 ACCOUNTING**EXPENDITURES**

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	86,953	0.00	86,960	(0.00)	89,555	0.03
GROUP HEALTH/LIFE INSURANCE	51.2100	10,472	0.01	5,778	0.81	10,398	0.80
SOCIAL SECURITY (FICA)	51.2200	4,868	(0.04)	5,166	(0.06)	5,013	(0.03)
MEDICARE	51.2300	1,128	(0.05)	1,208	(0.07)	1,161	(0.04)
RETIREMENT CONTRIBUTIONS	51.2400	2,912	(0.03)	3,037	(0.04)	3,127	0.03
TECHNICAL SERVICES	52.1300	60				60	
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	2,797	(0.14)	3,665	(0.28)	2,300	(0.40)
POSTAGE	52.3210	1,649	0.22	1,374	0.20	1,400	0.02
TRAVEL	52.3500	-		60	(1.00)	-	(1.00)
DUES & FEES	52.3600		(1.00)	450	(1.00)	-	(1.00)
EDUCATION & TRAINING	52.3700	816	(0.48)	1,165	(0.30)	600	(0.48)
GENERAL SUPPLIES & MATERIAL	53.1100	300		310	(0.03)	400	0.29
OFFICE SUPPLIES	53.1110	4,327	0.17	2,125	1.04	3,700	0.74
SMALL EQUIPMENT	53.1500	52	(0.95)	1,750	(0.97)	-	(1.00)
TOTAL 15120 ACCOUNTING		115,334	(0.01)	113,238	0.03	117,713	0.04

15350 DATA PROCESSING/MIS

EXPENDITURES		FY 2021	PRIOR YR	FY 2021	PROJECTED TO	FY 2022	PROPOSED TO
		PROJECTED	%	ADOPTED	PY ADOPTED	ADOPTED	PY ADOPTED
		YEAR TO DATE	INC/(DEC)	BUDGET	INC/(DEC)	BUDGET	INC/(DEC)
TECHNICAL SERVICES	52.1300	35,000	(0.00)	34,476	0.02	30,000	(0.13)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	40,484	0.07	37,500	0.08	40,484	0.08
DUES & FEES	52.3500	400	-	400	-	400	-
LICENSES	52.3500	400	-	400	-	400	-
TOTAL 15350 DATA PROCESSING/MIS		76,284	0.03	72,776	0.05	71,284	(0.02)

16400 HUMAN RESOURCES**EXPENDITURES**

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	43,324	(0.01)	43,998	(0.02)	45,305	0.03
GROUP HEALTH/LIFE INSURANCE	51.2100	5,724	0.01	5,671	0.01	5,724	0.01
SOCIAL SECURITY (FICA)	51.2200	2,489	(0.03)	2,595	(0.04)	2,602	0.00
MEDICARE	51.2300	582	(0.03)	607	(0.04)	609	0.00
RETIREMENT CONTRIBUTIONS	51.2400	868	(0.43)	1,540	(0.44)	1,586	0.03
PROFESSIONAL SERVICES	52.1200	30		500	(0.94)	500	-
LEGAL FEES	52.1210	1,365	0.88	1,500	(0.09)	1,500	-
TECHNICAL SERVICES	52.1300	3,792	0.21	3,400	0.12	3,800	0.12
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	4,144	1.06	2,200	0.88	4,300	0.95
POSTAGE	52.3210	300	1.82	206	0.46	300	0.46
TRAVEL	52.3500	-		350	(1.00)	350	-
DUES & FEES	52.3600	50	(0.63)	50	-	100	1.00
EDUCATION & TRAINING	52.3700	-	(1.00)	600	(1.00)	600	-
GENERAL SUPPLIES & MATERIAL	53.1100	20,577	1.17	12,000	0.71	20,000	0.67
OFFICE SUPPLIES	53.1110	5,089	1.77	2,200	1.31	5,100	1.32
SMALL EQUIPMENT	53.1800	-	(1.00)				
TOTAL 16400 HUMAN RESOURCES		68,334	0.18	77,415	0.14	92,375	0.19

15450 TAX COMMISSIONER

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	247,197	0.01	245,828	0.01	257,885	0.05
SALARIES & WAGES-OVERTIME	51.1300	8,231	0.26	3,729	1.21	3,729	-
GROUP HEALTH/LIFE INSURANCE	51.2100	16,388	(0.21)	20,808	(0.21)	16,388	(0.21)
SOCIAL SECURITY (FICA)	51.2200	14,762	0.00	14,713	0.00	16,220	0.10
MEDICARE	51.2300	3,453	0.00	3,441	0.00	3,793	0.10
RETIREMENT CONTRIBUTIONS	51.2400	8,845	(0.01)	8,869	(0.01)	9,012	0.04
PROFESSIONAL SERVICES	52.1200						
LEGAL FEES	52.1210	500	0.79	1,000	(0.50)	1,000	-
TECHNICAL SERVICES	52.1300						
DISPOSAL	52.2110	240	-	240	-	240	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	26,711	(0.02)	26,711	-	26,711	-
RENTAL OF EQUIPMENT & VEHICLE	52.2320		(1.00)	-			
COMMUNICATIONS	52.3200	6,811	0.02	6,577	0.04	6,577	-
POSTAGE	52.3210	20,988	0.01	22,470	(0.07)	22,470	-
ADVERTISING	52.3300	6,100	(0.04)	5,820	0.05	5,820	-
PRINTING AND BINDING	52.3400	6,444	(0.01)	6,444	-	6,444	-
TRAVEL	52.3500	3,400	0.50	3,400	-	3,400	-
DUES & FEES	52.3600	691	(0.10)	691	-	691	-
EDUCATION & TRAINING	52.3700	2,800	13.00	2,800	-	2,800	-
GENERAL SUPPLIES & MATERIAL	53.1100	3,000	(0.00)	3,000	-	3,000	-
OFFICE SUPPLIES	53.1110	5,300	0.05	5,300	-	5,300	-
PERIODICALS	53.1400	751	0.09	617	0.22	617	-
SMALL EQUIPMENT	53.1600	1,000	(0.56)	1,000	-	1,000	-
UNIFORMS	53.1730	-	(1.00)	-			
COMPUTERS	54.2400	3,283					
CAPITAL OUTLAY-EQUIPMENT	54.2500						
TOTAL 15450 TAX COMMISSIONER		366,694	0.01	363,376	0.01	363,097	0.03

15500 TAX ASSESSOR

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	296,860	0.04	296,967	(0.00)	308,465	0.03
GROUP HEALTH/LIFE INSURANCE	51.2100	42,790	(0.18)	52,152	(0.18)	42,745	(0.18)
SOCIAL SECURITY (FICA)	51.2200	16,111	0.00	16,755	(0.04)	19,001	0.13
MEDICARE	51.2300	3,768	0.00	3,919	(0.04)	4,444	0.13
RETIREMENT CONTRIBUTIONS	51.2400	9,145	0.09	9,585	(0.06)	8,910	0.03
PROFESSIONAL SERVICES	52.1200	-	(1.00)	-	-	-	-
LEGAL FEES	52.1210	500	-	500	-	500	-
TECHNICAL SERVICES	52.1300	43,794	(0.00)	43,794	-	44,138	0.01
REPAIR & MAINTENANCE-VEHICLE	52.2010	728	0.08	3,000	(0.78)	3,000	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	17,000	0.00	17,000	-	18,060	0.06
RENTAL OF EQUIPMENT & VEHICLES	52.2320	92	-	90	0.02	92	0.02
COMMUNICATIONS	52.3200	3,950	(0.04)	3,950	-	4,200	0.06
POSTAGE	52.3210	9,100	0.02	9,100	-	9,100	-
PRINTING & BINDING	52.3400	2,900	0.09	2,900	-	2,800	(0.03)
TRAVEL	52.3500	100	(0.84)	2,120	(0.95)	2,120	-
DUES & FEES	52.3600	2,770	0.03	2,264	0.22	2,844	0.26
EDUCATION & TRAINING	52.3700	1,827	2.56	1,810	0.01	1,810	-
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	4.52	1,000	-	1,000	-
OFFICE SUPPLIES	53.1110	1,000	0.02	1,000	-	1,000	-
GASOLINE	53.1270	1,500	0.54	1,500	(0.00)	1,500	(0.00)
BOOKS & PERIODICALS	53.1400	2,172	0.04	2,172	(0.00)	2,172	(0.00)
SMALL EQUIPMENT	53.1600	500	(0.32)	500	(0.00)	500	(0.00)
TOTAL 15500 TAX ASSESSOR		<u>457,397</u>	0.01	<u>471,879</u>	(0.03)	<u>477,190</u>	0.01

15650 GENERAL GOVERNMENT BUILDINGS

EXPENDITURES		FY 2021 PROJECTED	PRIOR YR %	FY 2021 ADOPTED	PROJECTED TO PY ADOPTED	FY 2022 ADOPTED	PROPOSED TO PY ADOPTED
		YEAR TO DATE	INC/(DEC)	BUDGET	INC/(DEC)	BUDGET	INC/(DEC)
SALARIES & WAGES	51.1100	120,893	(0.23)	171,406	(0.29)	113,772	(0.34)
SALARIES & WAGES-OVERTIME	51.1300	8,646	(0.24)	1,700	4.62	1,700	-
GROUP HEALTH/LIFE INSURANCE	51.2100	21,710	(0.25)	30,742	(0.25)	20,653	(0.33)
SOCIAL SECURITY (FICA)	51.2200	7,089	(0.27)	9,831	(0.28)	7,159	(0.27)
MEDICARE	51.2300	1,858	(0.27)	2,308	(0.28)	1,674	(0.27)
RETIREMENT CONTRIBUTIONS	51.2400	2,580	(0.38)	4,645	(0.44)	2,429	(0.48)
WORKER'S COMPENSATION	51.2700	-	(1.00)	(45)	(1.00)	-	(1.00)
PROFESSIONAL SERVICES	52.1200	130	0.78	-	-	-	-
TECHNICAL SERVICES	52.1300	45,081	42.58	-	-	-	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,420	0.20	4,000	(0.64)	4,000	-
CLEANING SERVICES	52.2100	59,391	0.17	57,315	0.04	81,100	0.07
GARBAGE DISPOSAL	52.2110	2,984	(0.16)	2,000	0.49	3,000	0.50
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	11,447	0.80	10,000	0.14	10,000	-
REPAIR & MAINTENANCE-HISTORIC COURTHOUSE	52.2201	18,322	0.44	10,000	0.83	10,000	-
REPAIR & MAINTENANCE-GOVERNMENT BUILDING	52.2202	38,611	0.44	37,140	0.04	37,500	0.01
REPAIR & MAINTENANCE-ANNEX BUILDING	52.2203	5,165	0.10	13,000	(0.60)	13,000	-
REPAIR & MAINTENANCE-HEALTH DEPT BUILDING	52.2204	2,164	(0.58)	3,000	(0.28)	3,000	-
REPAIR & MAINTENANCE-OLD JAIL BUILDING	52.2207	-	-	800	(1.00)	-	(1.00)
REPAIR & MAINTENANCE-FARMER'S MARKET BUILDING	52.2208	4,516	4.74	1,000	3.52	1,500	0.50
REPAIR & MAINTENANCE-OLD COMMUNICATIONS BUILDING	52.2210	-	(1.00)	2,000	(1.00)	2,000	-
REPAIR & MAINTENANCE-ASI BUILDING	52.2211	-	-	-	-	-	-
REPAIR & MAINTENANCE - OLD DFACS BLDG	52.2212	278	-	5,000	(0.94)	500	(0.90)
REPAIR & MAINTENANCE - RECORD RETENTION	52.2213	-	-	2,000	(1.00)	2,000	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	1,500	(0.35)	1,439	0.04	1,500	0.04
COMMUNICATIONS	52.3200	1,474	(0.03)	1,587	(0.06)	1,500	(0.04)
POSTAGE	52.3210	47	20.25	-	-	-	-
ADVERTISING	52.3300	-	(1.00)	-	-	-	-
DUES & FEES	52.3600	100	4.52	-	-	-	-
GENERAL SUPPLIES	53.1100	1,000	1.74	1,000	-	1,000	-
OFFICE SUPPLIES	53.1110	893	0.35	500	0.19	800	0.20
CLEANING SUPPLIES	53.1120	18,054	0.07	10,000	0.81	10,000	-
WATER/SEWER	53.1210	4,174	(0.31)	5,000	(0.17)	5,000	-
NATURAL GAS	53.1220	12,280	(0.28)	18,000	(0.32)	15,000	(0.17)
ELECTRICITY	53.1230	100,187	0.01	100,000	0.00	100,000	-
GASOLINE	53.1270	2,573	0.11	3,000	(0.14)	3,000	-
GARBAGE DISPOSAL	53.1271	-	-	-	-	-	-
SMALL EQUIPMENT	53.1500	10,288	13.33	1,500	5.85	1,500	-
UNIFORMS	53.1730	235	-	-	-	500	-
CAPITAL OUTLAY - BUILDINGS	54.1300	14,695	(0.98)	-	-	-	-
CAPITAL OUTLAY - VEHICLES	54.2200	-	-	-	-	-	-
CAPITAL OUTLAY - EQUIPMENT	54.2500	-	-	-	-	3,000	-
TOTAL 15650 GENERAL GOVERNMENT BUILDINGS		520,176	(0.55)	509,848	0.02	437,588	(0.14)

21000 CLERK OF COURT

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	408,839	0.02	407,035	0.00	426,874	0.05
GROUP HEALTH/LIFE INSURANCE	51.2100	51,445	(0.16)	51,081	(0.16)	51,445	(0.16)
SOCIAL SECURITY (FICA)	51.2200	22,830	0.00	23,175	(0.01)	26,466	0.14
MEDICARE	51.2300	5,339	0.00	5,420	(0.01)	6,180	0.14
RETIREMENT CONTRIBUTIONS	51.2400	8,238	0.01	8,506	(0.03)	8,811	0.04
TECHNICAL SERVICES	52.1300	17,000	(0.53)	17,000	-	17,000	-
REAL ESTATE EVALUATION FEE	52.1330	1,250	0.04	1,250	-	1,250	-
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	24,000	0.05	24,000	-	24,000	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	2,665	0.07	2,620	0.02	2,665	0.02
COMMUNICATIONS	52.3200	6,000	0.04	6,000	-	6,000	-
POSTAGE	52.3210	4,414	(0.18)	6,500	(0.32)	6,500	-
TRAVEL	52.3500	1,200	(0.78)	5,000	(0.76)	5,000	-
DUES & FEES	52.3600	1,377	0.83	700	0.97	950	0.36
EDUCATION & TRAINING	52.3700	1,452	0.33	2,500	(0.42)	2,500	-
GENERAL SUPPLIES & MATERIAL	53.1100	7,000	1.32	7,000	-	7,000	-
OFFICE SUPPLIES	53.1110	8,976	(0.17)	11,500	(0.22)	11,500	(0.00)
BOOKS & PERIODICALS	53.1400	1,500	(0.15)	1,500	(0.00)	1,500	(0.00)
SMALL EQUIPMENT	53.1600	2,256	32.22				
TOTAL 21000 CLERK OF COURT		575,780	(0.03)	590,788	(0.03)	606,651	0.03

21500 SUPERIOR COURT

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	27,564	(0.01)	28,199	(0.02)	50,649	0.80
SOCIAL SECURITY (FICA)	51.2200	1,709	(0.01)	1,748	(0.02)	3,140	0.80
MEDICARE (FICA)	51.2300	400	(0.01)	409	(0.02)	734	0.80
SUPERIOR COURT (HABERSHAM)	52.1201	46,140	(0.01)	43,662	0.06	48,662	0.11
TECHNICAL SERVICES	52.1300	1,712		1,500	0.14	2,000	0.33
COURT REPORTER FEES	52.1340	15,641	0.08	21,550	(0.27)	21,550	-
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	750	(0.21)	750	-	800	0.07
RENTAL OF EQUIPMENT & VEHICLES	52.2320	552	0.30	552	-	500	(0.09)
COMMUNICATIONS	52.3200	3,500	(0.04)	3,500	-	3,200	(0.09)
POSTAGE	52.3210	500	12.66	1,584	(0.68)	2,000	0.26
TRAVEL	52.3500	-		500	(1.00)	500	-
DUES & FEES	52.3600	1,000	(0.27)	1,000	-	1,000	-
JUROR FEES	52.3610	5,000	(0.44)	12,433	(0.60)	12,433	-
WITNESS FEES	52.3820	600	2.84	600	-	600	-
EDUCATION & TRAINING	52.3700	-		2,000	(1.00)	2,000	-
GENERAL SUPPLIES & MATERIAL	53.1100	250	3.07	250	-	250	-
OFFICE SUPPLIES	53.1110	2,000	0.21	2,000	-	2,000	-
SMALL EQUIPMENT	53.1600	143	(0.89)	200	(0.29)	200	-
TOTAL 21000 SUPERIOR COURT		<u>107,460</u>	(0.09)	<u>122,437</u>	(0.12)	<u>152,219</u>	0.24

22000 DISTRICT ATTORNEY

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	147,977	0.41	103,740	0.43	181,014	0.74
GROUP HEALTH/LIFE INSURANCE	51.2100	16,936	0.41	14,486	0.17	19,912	0.37
SOCIAL SECURITY (FICA)	51.2200	8,644	0.50	5,702	0.52	11,223	0.97
MEDICARE	51.2300	2,022	0.50	1,334	0.52	2,625	0.97
RETIREMENT CONTRIBUTIONS	51.2400	13,489	0.09	13,604	(0.01)	15,452	0.14
UNEMPLOYMENT CLAIMS	51.2600	38	0.51	25	0.51	25	(0.01)
WORKER'S COMPENSATION	51.2700	652	0.06	615	0.06	615	0.00
MERIT ASSESSMENT	51.2900	101	0.02	98	0.02	98	(0.00)
INVESTIGATOR (HABERSHAM)	52.1201	11,278	0.14	6,713	0.68	11,500	0.71
TECHNICAL SERVICES	52.1300						
REPAIR & MAINTENANCE-VEHICLE	52.2010	942	(0.54)	2,500	(0.52)	2,500	-
REPAIR & MAINTENANCE-BUILDING & E	52.2200	250	1.94	250	-	1,895	6.58
PROPERTY, LIABILITY INSURANCE	52.3100	599	(0.30)	879	(0.32)	879	-
COMMUNICATIONS	52.3200	4,163	(0.04)	4,098	0.02	4,850	0.18
POSTAGE	52.3210	314	(0.31)	516	(0.39)	5,000	8.69
TRAVEL	52.3500	124	(1.55)	132	(0.06)	1,200	8.09
DUES & FEES	52.3600	1,500	(0.03)	1,500	-	1,500	-
WITNESS FEES	52.3620	-		2,000	(1.00)	5,000	1.50
EDUCATION & TRAINING	52.3700	450	0.20	1,250	(0.64)	1,250	-
GENERAL SUPPLIES & MATERIAL	53.1100	750	68.57	750	-	750	-
OFFICE SUPPLIES	53.1110	2,022	0.33	1,800	0.12	3,000	0.67
AMMUNITION AND FIREARMS	53.1140	200	0.00	200	-	200	-
GASOLINE	53.1270	577	0.08	2,500	(0.77)	1,400	(0.44)
SMALL EQUIPMENT	53.1600	2,051	5.85	500	3.10	1600	2.20
TOTAL 22000 DISTRICT ATTORNEY		215,078	0.35	165,192	0.30	273,458	0.66

23000 STATE COURT

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	65,244	0.04	65,244	0.00	67,797	0.04
GROUP HEALTH/LIFE INSURANCE	51.2100	26,461	0.00	26,263	0.01	26,461	0.01
SOCIAL SECURITY (FICA)	51.2200	2,793	(0.04)	3,021	(0.08)	4,203	0.39
MEDICARE	51.2300	653	(0.04)	707	(0.08)	983	0.39
RETIREMENT CONTRIBUTIONS	51.2400						
LEGAL FEES	52.1210	33,813	0.10	30,000	0.13	30,000	-
TECHNICAL SERVICES	52.1300	35,920	0.39	35,920	-	35,920	(0.00)
COURT REPORTER FEES	52.1340	5,100	0.11	4,800	0.06	4,800	-
DISPOSAL	52.2110	92					
REPAIR & MAINTENANCE-BUILDING	52.2200	2,088	1.39	600	2.48	600	-
TELEPHONE	52.3200	705	(0.05)	750	(0.06)	750	-
WITNESS FEES	52.3620	200	1.11	550	(0.64)	550	-
OFFICE SUPPLIES	53.1110	500	0.96	500	-	500	-
SMALL EQUIPMENT	53.1600	532				-	
TOTAL 23000 STATE COURT		174,101	0.12	168,354	0.03	172,565	0.03

24000 MAGISTRATE COURT

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	63,100	0.06	61,300	0.03	63,769	0.04
GROUP HEALTH/LIFE INSURANCE	51.2100	5,611	(0.01)	5,666	(0.01)	5,811	(0.01)
SOCIAL SECURITY (FICA)	51.2200	3,518	0.01	3,577	(0.02)	3,854	0.11
MEDICARE	51.2300	823	0.01	837	(0.02)	925	0.10
RETIREMENT CONTRIBUTIONS	51.2400	1,318	0.03	1,365	(0.03)	1,428	0.05
COMMUNICATIONS	52.3200	1,477	0.30	1,200	0.23	1,896	0.58
TRAVEL	52.3500	-	(1.00)	1,000	(1.00)	1,200	0.20
WITNESS FEES	52.3620	50	-	50	-	50	-
TOTAL 24000 MAGISTRATE COURT		<u>75,899</u>	0.05	<u>74,995</u>	0.01	<u>78,932</u>	0.05

24500 PROBATE COURT

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO FY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO FY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	170,066	0.07	168,136	(0.10)	203,917	0.08
SALARIES & WAGES-OVERTIME	51.1300	150	(0.21)	150	-	300	1.00
GROUP HEALTH/LIFE INSURANCE	51.2100	24,566	(0.06)	26,247	(0.06)	31,549	0.20
SOCIAL SECURITY (FICA)	51.2200	9,545	0.06	11,674	(0.18)	12,371	0.06
MEDICARE	51.2300	2,232	0.06	2,730	(0.18)	2,917	0.07
RETIREMENT CONTRIBUTIONS	51.2400	861	(0.52)	1,942	(0.56)	1,336	(0.31)
PROFESSIONAL SERVICES	52.1200	52				-	
LEGAL FEES	52.1210	500	0.43	1,050	(0.52)	2,100	1.00
TECHNICAL SERVICES	52.1300	32	-			-	
REPAIR & MAINTENANCE - BUILDING AND EQUIPMENT	52.2200	3,375	(0.03)	3,500	(0.04)	5,400	0.54
COMMUNICATIONS	52.3200	2,576	0.11	2,143	0.20	3,400	0.59
POSTAGE	52.3210	965	(0.23)	834	0.18	1,500	0.80
TRAVEL	52.3500	1,683	0.29	3,925	(0.57)	3,925	-
DUES & FEES	52.3600	1,214	0.46	960	0.26	1,250	0.30
EDUCATION & TRAINING	52.3700	300	0.50	300	-	300	-
GENERAL SUPPLIES & MATERIAL	53.1100	1,095	1.24	1,500	(0.27)	2,300	0.53
OFFICE SUPPLIES	53.1110	2,632	(0.03)	2,300	0.14	2,300	-
BOOKS & PERIODICALS	53.1400	880	(0.42)	1,461	(0.40)	1,461	-
SMALL EQUIPMENT	53.1600	703	(0.70)	-			
TOTAL 24500 PROBATE COURT		223,458	0.04	248,852	(0.10)	276,326	0.11

26000 JUVENILE COURT

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
JUVENILE COURT (HABERSHAM)	52.1201	25,742	0.05	31,127	(0.17)	33,467	0.08
LEGAL FEES	52.1210	59,687	(0.11)	71,572	(0.17)	71,572	-
COURT REPORTER FEES	52.1340	12,103	0.29	6,257	1.30	5,257	-
TELECOMMUNICATIONS	52.3200	347	(0.06)	368	(0.06)	368	-
ADVERTISING	52.3300	30					
WITNESS FEES	52.3620	25					
TOTAL 26000 JUVENILE COURT		97,933	(0.03)	108,324	(0.10)	110,664	0.02

28000 INDIGENT DEFENSE

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
PUBLIC DEFENDER (HABERSHAM)	52.1201	264,756	0.06	254,434	0.04	254,434	-
TOTAL 28000 INDIGENT DEFENSE		<u>264,766</u>	0.06	<u>254,434</u>	0.04	<u>254,434</u>	-

33000 SHERIFF

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	1,864,202	(0.03)	2,004,580	(0.07)	2,056,111	0.03
SALARIES & WAGES - BAILIFFS	51.1101	-	(1.00)	21,450	(1.00)	-	(1.00)
SALARIES & WAGES-OVERTIME	51.1300	33,889	(0.12)	33,235	0.02	33,235	-
GROUP HEALTH/LIFE INSURANCE	51.2100	276,005	0.02	301,094	(0.08)	301,094	-
SOCIAL SECURITY (FICA)	51.2200	102,931	(0.10)	127,674	(0.19)	127,479	(0.00)
MEDICARE	51.2300	24,071	(0.10)	29,869	(0.19)	29,814	(0.00)
RETIREMENT CONTRIBUTIONS	51.2400	39,598	(0.05)	45,751	(0.13)	43,589	(0.05)
PROFESSIONAL SERVICES	52.1200	6,649	0.29	3,000	1.22	3,000	-
LEGAL FEES	52.1210	1,000	2.36	2,000	(0.60)	2,000	-
TECHNICAL SERVICES	52.1300	1,805	(0.04)	5,250	(0.66)	5,250	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	88,950	(0.24)	77,000	0.16	77,000	-
DISPOSAL	52.2110	-	(1.00)	-	-	0	-
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	18,330	0.44	14,760	0.24	14,760	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	1,406	(0.06)	-	-	-	-
COMMUNICATIONS	52.3200	19,100	0.05	18,000	0.06	18,000	-
POSTAGE	52.3210	602	(0.43)	1,000	(0.40)	1,000	-
ADVERTISING	52.3300	638	(0.37)	900	(0.28)	900	-
TRAVEL	52.3500	4,597	(0.03)	7,500	(0.39)	7,500	-
DUES & FEES	52.3600	2,276	(0.30)	2,550	(0.11)	2,550	-
EDUCATION & TRAINING	52.3700	2,300	(0.11)	2,500	(0.12)	2,600	-
LICENSES	52.3800	132	-	-	-	-	-
GENERAL SUPPLIES & MATERIAL	53.1100	15,328	(0.33)	9,500	0.51	9,500	-
OFFICE SUPPLIES	53.1110	4,455	(0.12)	5,500	(0.19)	5,500	-
AMMUNITION & FIREARMS	53.1140	4,500	0.21	4,500	-	4,500	-
GASOLINE	53.1270	108,427	(0.17)	144,000	(0.25)	126,788	(0.12)
BOOKS & PERIODICALS	53.1400	160	0.29	1,000	(0.85)	1,000	-
SMALL EQUIPMENT	53.1600	8,954	(0.09)	12,796	(0.30)	30,881	1.41
UNIFORMS	53.1730	9,561	(0.31)	11,650	(0.18)	11,650	(0.00)
CAPITAL OUTLAY-SITES	54.1100	-	(1.00)	-	-	-	-
CAPITAL OUTLAY-VEHICLES	54.2200	65,204	-	-	-	-	-
CAPITAL OUTLAY-EQUIPMENT	54.2500	5,500	(0.42)	-	-	-	-
TOTAL 33000 SHERIFF		<u>2,710,542</u>	(0.03)	<u>2,887,150</u>	(0.06)	<u>2,915,700</u>	0.01

33260 JAIL

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	840,800	0.08	1,035,130	(0.19)	1,072,753	0.04
SALARIES & WAGES-OVERTIME	51.1300	26,547	(0.41)	20,000	0.33	20,000	-
GROUP HEALTH/LIFE INSURANCE	51.2100	90,921	0.06	121,412	(0.25)	107,430	(0.12)
SOCIAL SECURITY (FICA)	51.2200	53,853	0.00	65,418	(0.18)	67,751	0.04
MEDICARE	51.2300	12,713	(0.01)	15,299	(0.17)	15,845	0.04
RETIREMENT CONTRIBUTIONS	51.2400	6,813	(0.05)	11,575	(0.41)	8,583	(0.26)
WORKER'S COMPENSATION	51.2700						
PROFESSIONAL SERVICES	52.1200	282,024	(0.00)	289,880	(0.03)	289,860	-
LEGAL FEES	52.1210						
TECHNICAL SERVICES	52.1300	3,668	(0.92)	4,000	(0.08)	5,000	0.25
DISPOSAL	52.2110	2,494	0.02	2,280	0.09	3,100	0.36
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	21,862	0.17	9,850	1.22	18,030	0.83
RENTAL OF EQUIPMENT & VEHICLES	53.2320						
COMMUNICATIONS	52.3200	10,792	0.15	13,159	(0.18)	14,000	0.06
TRAVEL	52.3500	476	0.43				
DUES & FEES	52.3600			250	(1.00)	250	-
EDUCATION & TRAINING	52.3700	792	(7.61)	2,130	(0.63)	2,130	-
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	0.73	1,000	-	2,000	1.00
OFFICE SUPPLIES	53.1110	1,437	(0.43)	2,500	(0.43)	2,500	-
CLEANING SUPPLIES	53.1120	20,122	(0.34)	13,430	0.50	13,500	0.01
WATER/SEWER	53.1210	69,810	(0.09)	83,891	0.09	66,000	0.03
NATURAL GAS	53.1220	20,409	0.28	31,884	(0.36)	30,250	(0.05)
ELECTRICITY	53.1230	79,924	(0.00)	97,492	(0.18)	96,000	(0.02)
GASOLINE	53.1270	340	(1.48)			-	
FOOD & PROVISIONS	53.1300	232,819	(0.02)	258,993	(0.10)	259,000	0.00
SMALL EQUIPMENT	53.1600	5,506	(0.07)	12,446	(0.56)	12,741	0.02
INMATE BEDDING & TOILETRY	53.1720	19,551	(0.45)	3,000	5.52	6,000	1.00
UNIFORMS	53.1730	4,625	(1.87)	3,300	0.40	3,300	-
PRINCIPAL-OTHER DEBT (JAIL)	58.1300	340,120	0.00	340,120	(0.00)	340,120	-
INTEREST-OTHER DEBT (JAIL)	58.2300	30,855	0.35	30,855	(0.00)	14,406	(0.53)
TOTAL 33260 JAIL		2,180,173	0.03	2,449,375	(0.11)	2,470,549	0.01

34500 PROBATION

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO FY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO FY ADOPTED % INC/(DEC)
COMMUNICATIONS	62.3200	1,407	(0.05)	1,489	(0.05)	1,407	(0.06)
TOTAL 34500 PROBATION		<u>1,407</u>	(0.05)	<u>1,489</u>	(0.05)	<u>1,407</u>	(0.06)

35700 RURAL FIRE PROTECTION

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
GROUP HEALTH/LIFE INSURANCE	51.2100	11,519	(0.08)	13,464	(0.14)	11,255	(0.16)
RETIREMENT CONTRIBUTIONS	51.2400	18,165	0.20	17,975	0.01	18,165	0.01
BIG SMITH VFD #4	57.2840	37,500	0.03	36,842	0.02	45,000	0.22
CARNES CREEK VFD #2	57.2841	37,078	(0.08)	40,000	(0.07)	45,000	0.13
EASTANOLLEE VFD #1	57.2842	39,199	(0.02)	40,000	(0.02)	45,000	0.13
MARTIN VFD #5	57.2843	24,191	0.14	28,927	(0.16)	30,000	0.04
NEW HOPE VFD #3	57.2844	26,145	(0.18)	32,305	(0.19)	35,000	0.08
SHILOH VFD #6	57.2845	38,461	(0.15)	36,697	(0.01)	45,000	0.23
TATES CREEK VFD #7	57.2846	21,000	-	21,000	-	25,000	0.19
CHIEF COUNSEL VFD	57.2847	80,139	(0.73)	28,747	1.79	35,000	0.22
GEORGIA FORESTRY COMM	57.2851	4,847	-	4,847	-	4,847	-
TOTAL 35700 RURAL FIRE PROTECTION		336,244	(0.40)	300,804	0.12	339,267	0.13

37000 CORONER

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	35,049	0.04	29,536	0.19	29,536	-
GROUP HEALTH/LIFE INSURANCE	51.2100	5,853	0.01	5,800	0.01	5,800	-
SOCIAL SECURITY (FICA)	51.2200	1,852	(0.06)	1,820	0.02	1,820	-
MEDICARE	51.2300	438	(0.05)	426	0.03	426	-
RETIREMENT CONTRIBUTIONS	51.2400	755	(0.13)	700	0.08	700	-
TECHNICAL SERVICES	52.1300	160					
REPAIR & MAINTENANCE-VEHICLE	52.2010	250	(0.20)	1,500	(0.83)	1,500	-
REPAIR & MAINTENANCE-BLDG/EQUIP	52.2200	1,360	1.02	250	4.44	250	-
COMMUNICATIONS	52.3200	794	(0.12)	1,500	(0.47)	1,500	-
POSTAGE	52.3210	3	(0.06)	150	(0.98)	150	-
TRAVEL	52.3500	794	2.39	1,500	(0.47)	1,500	-
DUES & FEES	52.3600	585	-	525	0.11	525	-
EDUCATION & TRAINING	52.3700	2,655	(0.02)	2,655	-	2,655	-
GENERAL SUPPLIES & MATERIAL	53.1100	2,000	0.04	3,000	(0.33)	3,000	-
OFFICE SUPPLIES	53.1110	400		400	-	400	-
GASOLINE	53.1270	1,111	(0.37)	3,000	(0.63)	3,000	-
SMALL EQUIPMENT	53.1600	-	(1.00)	2,000	(1.00)	2,000	-
UNIFORMS	53.1730	733	(0.01)	750	(0.02)	750	-
CAPITAL OUTLAY - COMPUTERS	54.2400	8,406					
TOTAL 37000 CORONER		63,197	0.20	55,512	0.14	55,512	-

39000 AIRPORT AUTHORITY

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO FY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO FY ADOPTED % INC/(DEC)
ANNUAL ALLOCATION	57.2200	10,000	(0.36)	29,016	(0.66)	33,125	0.14
TOTAL 39000 AIRPORT AUTHORITY		<u>10,000</u>	(0.36)	<u>29,016</u>	(0.66)	<u>33,125</u>	0.14

39200 EMERGENCY MANAGEMENT AGENCY

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	30,993	-	30,993	(0.00)	54,971	0.77
GROUP HEALTH/LIFE INSURANCE	51.2100	2,713	(0.00)	2,741	(0.01)	5,425	0.88
SOCIAL SECURITY (FICA)	51.2200	1,922	-	1,922	(0.00)	3,408	0.77
MEDICARE	51.2300	449	-	449	(0.00)	797	0.77
RETIREMENT CONTRIBUTIONS	51.2400	310	-	310	(0.00)	1,124	2.63
REPAIR & MAINTENANCE-VEHICLE	52.2010	974	(0.73)	3,000	(0.58)	2,500	(0.17)
REPAIR & MAINTENANCE-EQUIPMENT	52.2020	-	-	-	-	9,000	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	-	-	3,200	(1.00)	3,200	-
COMMUNICATIONS	52.3200	7,740	(0.19)	7,825	(0.01)	13,000	0.86
POSTAGE	52.3210	-	(1.00)	60	(1.00)	50	-
TRAVEL	52.3500	-	-	3,500	(1.00)	3,500	-
DUES & FEES	52.3600	25	(4.47)	285	(0.91)	100	(0.65)
DUES & FEES (RU)	52.3601	-	-	-	-	185	-
EDUCATION & TRAINING	52.3700	-	(1.00)	6,500	(1.00)	900	(0.84)
EDUCATION & TRAINING (RU)	52.3701	-	-	-	-	10,700	-
LICENSES	52.3800	-	-	-	-	-	-
GENERAL SUPPLIES & MATERIAL	53.1100	507	(0.45)	600	(0.16)	300	(0.50)
GENERAL SUPPLIES & MATERIAL (RU)	53.1101	-	-	-	-	300	-
OFFICE SUPPLIES	53.1110	-	-	100	(1.00)	250	1.50
CLEANING SUPPLIES	53.1120	-	(1.00)	100	(1.00)	100	-
WATER/SEWER	53.1210	134	0.08	118	0.13	180	0.53
NATURAL GAS	53.1220	867	0.38	721	0.20	200	(0.72)
ELECTRICITY	53.1230	3,737	(0.24)	5,124	(0.27)	5,500	0.07
GASOLINE	53.1270	1,548	(0.21)	2,322	(0.33)	3,804	0.64
SMALL EQUIPMENT	53.1600	2,281	(0.26)	4,220	(0.48)	-	(1.00)
SMALL EQUIPMENT (RU)	53.1601	-	-	-	-	10,000	-
UNIFORMS	53.1730	163	(0.75)	700	(0.77)	-	(1.00)
UNIFORMS (RU)	53.1731	-	-	-	-	-	-
CAPITAL OUTLAY-EQUIPMENT	54.2500	-	(1.00)	-	-	-	-
TOTAL 39200 EMERGENCY MANAGEMENT AGENCY		64,351	(0.30)	73,879	(0.26)	129,495	0.75

42000 PUBLIC WORKS

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	61.1100	684,411	(0.00)	707,441	(0.03)	737,082	0.04
SALARIES & WAGES-OVERTIME	51.1300	23,282	(0.24)	15,000	0.55	15,000	-
GROUP HEALTH/LIFE INSURANCE	51.2100	48,166	(0.60)	137,830	(0.65)	137,830	-
SOCIAL SECURITY (FICA)	51.2200	41,197	(0.02)	44,791	(0.08)	48,829	0.04
MEDICARE	51.2300	9,834	(0.02)	10,475	(0.08)	10,905	0.04
RETIREMENT CONTRIBUTIONS	51.2400	11,840	(0.11)	12,939	(0.08)	12,939	-
PROFESSIONAL SERVICES	52.1200	5,820	(0.89)	5,000	0.16	15,000	2.00
LEGAL FEES	52.1210	1,000		2,000	(0.50)	2,000	-
TECHNICAL SERVICES	52.1300	7,626	22.91	-		200	
REPAIR & MAINTENANCE-VEHICLE	52.2010	65,619	(0.23)	84,300	(0.22)	80,800	(0.04)
REPAIRS & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	16,496	(0.58)	35,000	(0.63)	25,000	(0.26)
RENTAL OF EQUIPMENT & VEHICLES	52.2320			200	(1.00)		(1.00)
COMMUNICATIONS	52.3200	1,849	0.01	2,000	(0.03)	2,200	0.10
POSTAGE	52.3210	1	(0.83)	-		10	
ADVERTISING	52.3300	1,772	2.75	700	1.63	700	-
TRAVEL	52.3600	26	(0.84)	1,300	(0.98)	1,300	-
DUES & FEES	52.3800	2,523	0.10	3,856	(0.35)	4,216	0.09
EDUCATION & TRAINING	52.3700	2,065	4.90	2,560	(0.19)	1,875	(0.23)
LICENSES	52.3800	2,880	1.89	3,024	(0.05)	3,175	0.05
GENERAL SUPPLIES & MATERIAL	53.1100	1,015	(0.00)	1,500	(0.32)	1,500	-
OFFICE SUPPLIES	53.1110	-	(1.00)	2,000	(1.00)	2,000	-
ROAD/BIDGE SUPPLIES & MATERIAL	53.1130	4,798		5,000	(0.04)	5,000	-
GASOLINE	53.1270	78,490	(0.18)	106,000	(0.28)	85,000	(0.20)
BOOKS & PERIODICALS	53.1400		(1.00)				
SMALL EQUIPMENT	53.1600	1,285	(0.68)	1,000	0.28	10,750	9.75
UNIFORMS	53.1730	8,712	(0.12)	8,668	0.02	11,496	0.34
TOTAL 42000 PUBLIC WORKS		1,020,593	(0.23)	1,192,285	(0.14)	1,212,507	0.02

49000 MAINTENANCE & SHOP

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	78,885	0.00	78,105	0.01	80,454	0.03
SALARIES & WAGES-OVERTIME	51.1300	3,827	(0.04)	2,622	0.50	3,622	0.38
GROUP HEALTH/LIFE INSURANCE	51.2100	9,755	(0.61)	25,162	(0.61)	9,755	(0.61)
SOCIAL SECURITY (FICA)	51.2200	4,760	0.08	5,005	(0.05)	5,213	0.04
MEDICARE	51.2300	1,113	0.08	1,171	(0.05)	1,219	0.04
RETIREMENT CONTRIBUTIONS	51.2400	1,822	0.03	1,753	0.04	1,806	0.03
REPAIR & MAINTENANCE-PARTS ROOM	52.2011	15,597	0.54	15,000	0.04	15,000	-
REPAIRS & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	4,735	(0.44)	8,500	(0.44)	20,950	1.46
COMMUNICATIONS	52.3200	3,442	0.02	3,708	(0.07)	3,922	0.06
GENERAL SUPPLIES & MATERIAL	53.1100	63	(0.46)	300	(0.79)	600	0.67
OFFICE SUPPLIES	53.1110	-	(1.00)	1,000	(1.00)	1,000	-
CLEANING SUPPLIES	53.1120	404	3.08	150	1.69	350	1.33
WATER/SEWER	53.1210	1,420	0.22	1,042	0.36	1,420	0.36
NATURAL GAS	53.1220	2,866	0.10	3,777	(0.24)	3,777	-
ELECTRICITY	53.1230	7,094	0.10	7,930	(0.11)	8,790	0.11
BULK OIL	53.1250	4,117	(0.10)	4,700	(0.12)	7,147	0.52
GASOLINE	53.1270	12,901	(1.37)	18,286	(0.29)	15,000	(0.18)
BOOKS AND PERIODICALS	53.1400	31		26	0.11	28	-
SMALL EQUIPMENT	53.1600	63	(0.92)	2,904	(0.96)	2,900	(0.00)
UNIFORMS	53.1730	1,748	0.05	1,529	0.14	1,509	(0.01)
C/O - EQUIPMENT	54.2500						
REPAIR & MAINTENANCE SERVICE CHARGE	55.1000	(98,552)	(0.36)	(154,963)	(0.36)	(115,000)	(0.26)
TOTAL 49000 MAINTENANCE & SHOP		55,189	(2.50)	27,708	1.03	69,362	1.50

49500 WELFARE PROGRAMS

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100			-			
CHILD WELFARE	55.3760	24,509	0.59	15,401	0.59	15,401	-
DEPARTMENT OF FAMILY & CHILD SERVICES	55.3761	933	(0.90)	9,820	(0.90)	9,820	-
PAUPER BURIALS	55.3780	5,000	(0.49)	9,750	(0.49)	9,750	-
GENERAL ASSISTANCE	55.3830	289	-	289	-	289	-
TOTAL 49500 WELFARE PROGRAMS		<u>30,731</u>	(0.13)	<u>35,260</u>	(0.13)	<u>35,260</u>	-

51000 SENIOR CENTER

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	123,672	0.04	121,403	0.02	128,999	0.08
GROUP HEALTH/LIFE INSURANCE	51.2100	10,982	(0.24)	11,101	(0.01)	10,982	(0.01)
SOCIAL SECURITY (FICA)	51.2200	7,214	0.03	7,527	(0.04)	7,998	0.06
MEDICARE	51.2300	1,687	0.03	1,760	(0.04)	1,870	0.06
RETIREMENT CONTRIBUTIONS	51.2400	2,892	(0.15)	3,136	(0.08)	3,136	-
PROFESSIONAL SERVICES	52.1200	-	(1.00)	-	-	-	-
TECHNICAL SERVICES	52.1300	853	(0.94)	22,000	(0.98)	16,000	(0.32)
REPAIR & MAINTENANCE-VEHICLE	52.2010	4,000	33.42	1,317	2.04	1,317	-
DISPOSAL	52.2110	1,212	-	1,212	(0.00)	1,212	-
REPAIRS & MAINTENANCE-BUILDINGS AND EQUIPMENT	52.2200	7,136	0.65	7,136	-	9,136	0.28
COMMUNICATIONS	52.3200	3,822	0.00	4,078	(0.06)	3,900	(0.04)
POSTAGE	52.3210	425	0.07	150	1.83	493	2.29
DUES & FEES	52.3600	30	-	30	-	30	-
EDUCATION & TRAINING	52.3700	-	-	250	(1.00)	260	-
GENERAL SUPPLIES & MATERIAL	53.1100	2,000	(0.07)	2,000	-	2,000	-
OFFICE SUPPLIES	53.1110	650	0.28	650	-	650	-
WATER/SEWER	53.1210	2,042	(0.17)	2,042	-	2,040	(0.00)
NATURAL GAS	53.1220	2,495	0.13	2,495	-	2,400	(0.04)
ELECTRICITY	53.1230	10,572	(0.11)	11,053	(0.04)	12,420	0.12
GASOLINE	53.1270	951	(0.28)	3,200	(0.70)	1,920	(0.40)
FOOD & PROVISIONS	53.1300	55,389	0.03	56,500	(0.02)	56,500	-
BOOKS & PERIODICALS	53.1400	25	(0.02)	28	(0.13)	28	-
SMALL EQUIPMENT	53.1600	178	(0.79)	-	-	500	-
TOTAL 51000 SENIOR CENTER		238,236	(0.02)	259,087	(0.08)	262,789	0.01

51600 HEALTH & HUMAN SERVICES

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
REPAIR & MAINTENANCE-VEHICLE (AMBULANCE)	52.2010	38,887	0.34	25,000	0.58	25,000	-
GASOLINE (AMBULANCE)	53.1270	30,127	(0.05)	32,000	(0.06)	32,000	-
HEALTH DEPARTMENT	57.2011	100,782	-	100,782	-	100,782	-
MENTAL HEALTH	57.2012	6,000	0.17	5,000	0.20	6,500	0.30
INDIGENT HEALTH CARE	57.2013	421,012	0.02	421,012	(0.00)	433,620	0.03
AMBULANCE SERVICE	57.2014	732,353	0.02	732,353	0.00	751,541	0.03
TOTAL 51600 HEALTH & HUMAN SERVICES		1,328,161	0.02	1,316,147	0.01	1,349,443	0.03

611000 RECREATION

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	171,708	(0.18)	183,354	(0.06)	230,225	0.26
SALARIES & WAGES-OVERTIME	51.1300	1,498		-		2,000	
GROUP HEALTH/LIFE INSURANCE	51.2100	13,362	(0.81)	36,909	(0.64)	11,383	(0.69)
SOCIAL SECURITY (FICA)	51.2200	10,267	(0.14)	10,442	(0.02)	14,398	0.38
MEDICARE	51.2300	2,401	(0.14)	2,442	(0.02)	3,367	0.38
RETIREMENT CONTRIBUTIONS	51.2400	3,187	(0.44)	5,514	(0.42)	3,179	(0.42)
PROFESSIONAL SERVICES	52.1200	372				800	
LEGAL FEES	52.1210					1,000	
CONTRACTED TECHNICAL SERVICES	52.1300	91,666	2.26	42,785	1.14	72,785	0.70
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,587	1.05	3,114	(0.17)	4,000	0.28
GARBAGE DISPOSAL	52.2110	1,212	-	1,212	(0.00)	1,212	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	43,681	2.41	13,900	2.14	17,003	0.22
RENTAL OF EQUIP & VEHICLE	52.2320	92	-	200	(0.54)	200	-
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	1,868	(0.01)	2,200	(0.15)	2,642	0.20
COMMUNICATIONS	52.3200	3,149	(0.14)	4,000	(0.21)	5,000	0.25
POSTAGE	52.3210	-	(1.00)	108	(1.00)	150	0.39
ADVERTISING	52.3300	236		1,100	(0.79)	1,100	-
TRAVEL	52.3600	-	(1.00)	550	(1.00)	1,150	1.09
DUES & FEES	52.3800	2,900	0.00	2,700	(0.15)	2,700	-
EDUCATION & TRAINING	52.3700	-	(1.00)	1,000	(1.00)	1,600	0.60
GENERAL SUPPLIES & MATERIAL	53.1100	37,335	(0.03)	45,000	(0.17)	64,148	0.43
OFFICE SUPPLIES	53.1110	1,100	0.60	1,100	-	1,100	-
CLEANING SUPPLIES	53.1120	6,696	0.74	3,900	0.72	6,000	0.54
WATER/SEWER	53.1210	3,161	(0.60)	5,928	(0.47)	10,000	0.69
NATURAL GAS	53.1220	12,761	0.12	11,363	0.12	17,700	0.65
ELECTRICITY	53.1230	50,884	(0.06)	53,724	(0.05)	53,000	(0.01)
GASOLINE	53.1270	4,017	(0.32)	6,800	(0.41)	6,800	-
BOOKS & PERIODICALS	53.1400	28	-	28	(0.02)	50	0.79
SMALL EQUIPMENT	53.1600	2,406	(0.76)	2,000	0.20	5,500	1.75
UNIFORMS	53.1730					1,500	
C/O EQUIPMENT	54.2500						
CAPITAL OUTLAY-SITES	54.1100						
CAPITAL OUTLAY-SITES	54.1200						
CAPITAL OUTLAY-BUILDING	54.1300						
CAPITAL OUTLAY-EQUIPMENT	54.2500	15,061	(0.17)				
TOTAL 61100 RECREATION		<u>483,029</u>	0.04	<u>441,393</u>	0.09	<u>541,393</u>	0.23

65100 TOCCOA-STEPHENS CO REG LIBRARY

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
ANNUAL ALLOCATION	57.2900	275,000	(0.00)	275,000	0.00	280,000	0.02
TOTAL 65100 TOCCOA-STEPHENS CO REG LIBRARY		<u>275,000</u>	(0.00)	<u>275,000</u>	0.00	<u>280,000</u>	0.02

72200 BUILDING INSPECTION**EXPENDITURES**

	FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
TECHNICAL SERVICES	52.1300 47,785	0.34	35,580	0.34	68,000	0.85
REPAIR & MAINTENANCE-BUILDINGS & EQUIPMENT	52.2200 1750				1,750	
GENERAL SUPPLIES & MATERIAL	53.1100 233	1.03	115	1.03	200	0.74
OFFICE SUPPLIES	63.1110 115	-	115	-	450	2.91
TOTAL 72200 BUILDING INSPECTION	49,883	0.39	35,810	0.39	69,400	0.91

74100 PLANNING AND ZONING**EXPENDITURES**

	FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
LEGAL SERVICES	52.1210 1,064	(0.58)	2,500	(0.57)	2,500	-
TECHNICAL SERVICES	52.1300 120				480	
ADVERTISING	52.3300 728	0.17	500	0.46	1,000	1.00
GENERAL SUPPLIES & MATERIALS	53.1100 200	8.58	200	-	200	-
OFFICE SUPPLIES	53.1110 150	1.89	150	-	150	-
TOTAL 74100 PLANNING & ZONING	2,262	(0.30)	3,350	(0.32)	4,330	0.28

74500 CODE ENFORCEMENT**EXPENDITURES**

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	62,387	0.39	59,445	0.05	112,427	0.89
SALARIES & WAGES-OVERTIME	51.1300						
GROUP HEALTH/LIFE INSURANCE	51.2100	12,021	(0.37)	21,748	(0.45)	21,022	(0.03)
SOCIAL SECURITY (FICA)	51.2200	3,268	0.36	3,181	0.03	8,970	1.19
MEDICARE	51.2300	764	0.36	744	0.03	1,830	1.19
RETIREMENT CONTRIBUTIONS	51.2400	1,569	0.02	2,081	(0.25)	3,198	0.54
PROFESSIONAL SERVICES	52.1200	32				50	
LEGAL FEES	52.1210	7,562	(0.23)	15,000	(0.50)	15,000	-
TECHNICAL SERVICES	52.1300	500	(0.75)			50	
REPAIR & MAINTENANCE-VEHICLE	52.2010	718	0.01	1,500	(0.52)	3,000	1.00
DISPOSAL	52.2110	10,987				26,000	
REPAIR & MAINTENANCE-BUILDINGS & EQUIPMENT	52.2200	250	(0.70)	200	0.25	500	1.50
COMMUNICATIONS	52.3200	1,333	1.05	600	1.22	2,916	3.86
POSTAGE	52.3210	18	(0.91)	200	(0.91)	100	(0.50)
ADVERTISING	52.3300	483				-	
TRAVEL	52.3500	2,178	0.37	1,500	0.45	4,500	2.00
DUES & FEES	52.3800	200	1.00	200	-	400	1.00
EDUCATION & TRAINING	52.3700	795	(0.16)	2,750	(0.71)	3,530	0.28
GENERAL SUPPLIES & MATERIAL	53.1100	500	(0.22)	500	-	500	-
OFFICE SUPPLIES	53.1110	1,000	0.11	1,000	-	1,000	-
AMMUNITION AND FIREARMS	53.1140	884	25.08	300	1.95	600	1.00
GASOLINE	53.1270	2,964	0.14	3,500	(0.15)	5,000	0.43
SMALL EQUIPMENT	53.1600	7,700	(19.95)			4,000	
UNIFORMS	53.1730	1,584	0.11	1,500	0.12	2,500	0.67
CAPITAL OUTLAY-VEHICLE	54.2200	43,986	(0.38)				
CAPITAL OUTLAY-COMPUTERS	54.2400		(1.00)				
CAPITAL OUTLAY-EQUIPMENT	54.2500	12,021					
TOTAL 74500 CODE ENFORCEMENT		175,908	0.05	115,946	0.52	213,894	0.84

75100 COUNTY AGENT

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES & WAGES	51.1100	46,714	0.02	46,714	(0.00)	48,115	0.03
SOCIAL SECURITY (FICA)	51.2200	2,857	(0.01)	2,741	(0.03)	2,983	0.08
MEDICARE	51.2300	621	(0.01)	641	(0.03)	698	0.09
RETIREMENT CONTRIBUTIONS	51.2400	8,872	(0.01)	9,875	(0.10)	9,532	(0.03)
REPAIR & MAINTENANCE-VEHICLE	52.2010	434		2,500	(0.83)	2,500	-
CLEANING	52.2100	-	(1.00)	-			
REPAIR & MAINTENANCE-BUILDING AND EQUIPMENT	52.2200	1,000	0.03	1,200	(0.17)	1,200	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	-	(1.00)	108	(1.00)	108	-
COMMUNICATIONS	52.3200	3,717	(0.08)	3,756	(0.01)	3,998	0.06
TRAVEL	52.3500	4,200	(0.18)	4,200	-	4,500	0.07
DUES & FEES	52.3600	375	0.32	375	-	375	-
EDUCATION & TRAINING	52.3700	200	(0.33)	750	(0.73)	750	-
GENERAL SUPPLIES & MAT	53.1100	430	0.25	250	0.72	250	-
OFFICE SUPPLIES	53.1110	806	(0.23)	806	-	806	-
JANITORIAL SUPPLIES	53.1120	275	2.08	127	1.17	127	-
ELECTRICITY	53.1230	-	(1.00)	-		-	
GASOLINE	53.1270	150	(0.69)	1,100	(0.86)	1,100	-
BOOKS AND PERIODICALS	53.1400	31	0.13	28	0.11	32	0.14
SMALL EQUIPMENT	53.1600	1,054	(0.12)	859	0.60	859	-
TOTAL 75100 COUNTY AGENT		71,537	(0.03)	75,830	(0.06)	77,731	0.03

75200 ECONOMIC DEVELOPMENT

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
CHAMBER OF COMMERCE	57.2000	9,750	1.29	-		20,000	
ANNUAL ALLOCATION - SCDA	57.2100	245,000	(0.00)	245,000	0.00	245,000	-
ANNUAL ALLOCATION - JDA	57.2110	4,000	0.14	4,000	-	4,000	-
TOTAL 75200 ECONOMIC DEVELOPMENT		<u>258,750</u>	0.02	<u>249,000</u>	0.04	<u>269,000</u>	0.08

90000 ENTITY ALLOCATIONS

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
GEORGIA MOUNTAIN RC-DUES	52.3600	19,515	0.01	19,309	0.01	25,000	0.29
SOIL AND WATER CONSERVATION	57.1003	10,800	-	10,800	-	10,800	-
4H CLUBS	57.2400	4,000	0.30	4,000	-	4,000	-
KEEP TOCCOA-STEPHENS COUNTY BEAUTIFUL	57.2600	9,222	-	9,222	-	9,222	-
CONTINGENCIES	57.2700	-	-	1,808,344	(1.00)	250,000	(0.84)
HUMANE SHELTER/ANIMAL CONTROL	57.2830	175,000	0.00	175,000	0.00	180,250	0.03
TOTAL 90000 ENTITY ALLOCATIONS		218,537	0.01	1,826,576	(0.88)	479,272	(0.74)

GENERAL FUND REVENUE OVER EXPENDITURES
FISCAL YEAR 2021 PROJECTED YEAR END TO 2022 PROPOSED BUDGET

	FY 2021 PROJECTED YEAR ENDING	FY 2022 ADOPTED BUDGET	PRIOR YR % INC/(DEC)
REVENUES	17,629,778	17,472,361	(0.01)
EXPENDITURES			
10000 GENERAL GOVERNMENT	1,750,882	2,542,113	0.45
11100 GOVERNING BODY	128,844	159,369	0.24
13200 CHIEF EXECUTIVE	138,406	148,654	0.07
13300 CLERK ADMINISTRATION	95,474	95,762	0.00
14000 ELECTIONS	232,379	119,534	(0.48)
15110 FINANCIAL ADMINISTRATION	83,134	85,067	0.02
15120 ACCOUNTING	116,334	117,713	0.01
15350 DATA PROCESSING/MIS	76,284	71,284	(0.07)
15400 HUMAN RESOURCES	88,334	92,375	0.05
15450 TAX COMMISSIONER	386,694	393,097	0.02
15500 TAX ASSESSOR	457,397	477,190	0.04
15650 GENERAL GOVERNMENT BUILDINGS	520,176	437,588	(0.16)
21000 CLERK OF COURT	575,780	605,651	0.05
21500 SUPERIOR COURT	107,460	152,219	0.42
22000 DISTRICT ATTORNEY	215,078	273,488	0.27
23000 STATE COURT	174,101	172,565	(0.01)
24000 MAGISTRATE COURT	75,899	78,832	0.04
24500 PROBATE COURT	223,458	276,326	0.24
26000 JUVENILE COURT	97,933	110,664	0.13
28000 INDIGENT DEFENSE	284,756	254,434	(0.04)
33000 SHERIFF	2,710,542	2,915,700	0.08
33260 JAIL	2,180,173	2,470,549	0.13
34500 PROBATION	1,407	1,407	-
35700 RURAL FIRE PROTECTION	336,244	339,267	0.01
37000 CORONER	63,197	55,512	(0.12)
38000 AIRPORT AUTHORITY	10,000	33,125	2.31
38200 EMERGENCY MANAGEMENT AGENCY	54,361	129,495	1.38
42000 PUBLIC WORKS	1,020,593	1,212,507	0.19
49000 MAINTENANCE AND SHOP	56,189	69,362	0.23
49500 WELFARE PROGRAMS	30,731	35,260	0.15
51000 SENIOR CENTER	238,236	262,789	0.10
51600 HEALTH & HUMAN SERVICES	1,329,161	1,349,443	0.02
611000 RECREATION	483,029	541,393	0.12
65100 TOCCOA-STEPHENS CO REG LIBRARY	275,000	280,000	0.02
72200 BUILDING INSPECTION	49,883	68,400	0.37
74100 PLANNING & ZONING	2,262	4,330	0.91
74500 CODE ENFORCEMENT	175,806	213,894	0.22
75100 COUNTY AGENT	71,537	77,731	0.09
75200 ECONOMIC DEVELOPMENT	258,750	269,000	0.04
90000 ENTITY ALLOCATIONS	218,537	479,272	1.19
	15,374,441	17,472,361	
TOTAL GENERAL FUND REVENUES OVER EXPENDITURES	2,255,337	-	

45100 SOLID WASTE ENTERPRISE FUND

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SOLID WASTE DISPOSAL	45.3000	191,870	0.04	200,170	(0.04)	180,090	(0.05)
CLOSURE/POST CLOSURE CARE	45.8000	59,826	(0.48)	59,826	(0.00)	59,826	(0.00)
SALARIES & WAGES	51.1100	58,693	(0.09)	59,665	(0.02)	59,175	(0.01)
SALARIES & WAGES-OVERTIME	51.1300	4,252		5,000	(0.15)	5,000	-
SOCIAL SECURITY (FICA)	51.2200	3,890	(0.02)	4,009	(0.03)	3,979	(0.01)
MEDICARE	51.2300	910	(0.02)	938	(0.03)	931	(0.01)
WORKER'S COMPENSATION	51.2700	4,405	(0.01)	5,000	(0.12)	5,000	-
PROFESSIONAL SERVICES	52.1200		(1.00)	-		200	-
LEGAL FEES	52.1210			250	(1.00)	250	-
TECHNICAL SERVICES	52.1300	128		-		-	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,553	(0.54)	3,000	(0.48)	3,000	-
DISPOSAL	52.2110	47,008	0.01	42,840	0.10	44,676	0.04
REPAIRS & MAINTENANCE-BLDG & EQUIPMENT	52.2200	5,952	(0.04)	10,500	(0.43)	10,500	-
REPAIRS & MAINTENANCE-SITES	52.2210		(1.00)				
RENTAL OF EQUIPMENT & VEHICLES	52.2320	4,950	0.03	4,800	0.03	5,100	0.06
COMMUNICATIONS	52.3200	1,408	(0.02)	1,462	(0.04)	1,870	0.14
POSTAGE	52.3210		(1.00)				
ADVERTISING	52.3300		(1.00)				
GENERAL SUPPLIES & MATERIAL	53.1100	1,813	0.79	1,900	(0.05)	2,500	0.32
OFFICE SUPPLIES	53.1110	100		100	-	100	-
WATER/SEWER	53.1210	1,846	0.10	1,616	0.14	1,940	0.20
ELECTRICITY	53.1230	5,722	0.35	4,251	0.35	5,800	0.36
GASOLINE	53.1270	1,318	(0.66)	3,875	(0.66)	3,875	-
CAPITAL OUTLAY-SITES	54.1100	39,753					
CAPITAL OUTLAY-EQUIPMENT	54.2500						
DEPRECIATION	56.1000		(1.00)				
INDIRECT COST ALLOCATION	58.2500		(1.00)				
TOTAL 45100 SOLID WASTE		<u>436,396</u>	(0.06)	<u>409,202</u>	0.06	<u>403,611</u>	(0.01)

38000 EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET
SALARIES & WAGES	51.1100	415,255	0.05	428,258	(0.03)	470,339
SALARIES-OVERTIME	51.1300	102,089	0.02	69,960	0.46	94,250
GROUP HEALTH/LIFE INSURANCE	51.2100	66,674	0.12	62,185	0.07	96,316
SOCIAL SECURITY (FICA)	51.2200	29,361	0.01	30,889	(0.05)	35,005
MEDICARE	51.2300	6,870	0.01	7,224	(0.05)	8,187
RETIREMENT CONTRIBUTIONS	51.2400	6,996	(0.06)	7,916	(0.12)	10,601
WORKER'S COMPENSATION	51.2700	3,600	0.05	3,887	(0.07)	3,265
PROFESSIONAL SERVICES	52.1200	-	(1.00)	1,152	(1.00)	1,152
TECHNICAL SERVICES	52.1300	34,380	25.36	450	75.40	6,050
DISPOSAL	52.2110	429	0.43			450
REPAIRS & MAINTENANCE-BUILDING	52.2200	111,804	0.04	111,804	-	115,625
EQUIPMENT RENTAL	52.2320		(1.00)			-
COMMUNICATIONS	52.3200	102,106	0.00	113,850	(0.10)	109,450
POSTAGE	52.3210	100	0.74	100	-	200
TRAVEL	52.3500	2,415	(0.25)	3,400	(0.29)	6,000
DUES AND FEES	52.3600	2,146	1.18	1,230	0.74	2,750
EDUCATION & TRAINING	52.3700	2,875	(0.39)	4,100	(0.30)	5,600
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	0.79	1,000	-	4,000
OFFICE SUPPLIES	53.1110	1,300	0.25	1,300	-	1,500
JANITORIAL SUPPLIES	53.1120	1,000	0.66	1,000	-	1,000
WATER/SEWER	53.1210	271	0.08	464	(0.42)	350
NATURAL GAS	53.1220	1,785	0.35	1,211	0.47	1,932
ELECTRICITY	53.1230	8,736	(0.21)	11,431	(0.24)	11,300
GASOLINE	53.1270	88		-		700
SMALL EQUIPMENT	53.1600	3,061	(0.78)	11,000	(0.72)	8,050
UNIFORMS	53.1730	2,000	(0.02)	2,000	-	2,000
CAPITAL OUTLAY - BUILDINGS	54.1300					
CAPITAL OUTLAY - COMPUTERS	54.2400		(1.00)			175,323
CAPITAL OUTLAY-FURNITURE	54.2300					
CAPITAL OUTLAY - EQUIPMENT	54.2500		(1.00)	-		
PRINCIPAL-CAPITAL LEASE (MOTOROLA EQUIP)	58.1200		(1.00)			
INTEREST-CAPITAL LEASE (MOTOROLA EQUIP)	58.2200		(1.00)			
TOTAL 38000 EMERGENCY COMMUNICATIONS		<u>906,339</u>	(0.10)	<u>875,811</u>	0.03	<u>1,171,395</u>

SPLOST VII CAPITAL PROJECTS FUND

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO FY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO FY ADOPTED % INC/(DEC)
42000							
TECHNICAL SERVICES	52.1300	-					
ROADS, BRIDGES, CULVERTS INC EQUIPMENT	54.1401	1,344,669	1.82	7,874,087	(0.83)	1,033,151	(0.87)
MACHINERY & EQUIPMENT	54.2500	33,346				-	
PRINCIPAL	58.1200	135,595				117,821	
INTEREST	58.2200	14,060				14,557	
35700							
FIRE	54.2500	1,290,436		1,890,887	(0.32)	400,000	(0.79)
75200							
ECONOMIC DEVELOPMENT	54.1100	-	(1.00)	1,585,580	(1.00)		(1.00)
51600							
AMBULANCE VEHICLES	54.2200	57,790		750,000	(0.92)		(1.00)
33000							
SHERIFF VEHICLES	54.2200	-		1,000,000	(1.00)	100,000	(0.90)
15550							
GOVERNMENT BUILDING UPGRADES	54.2500	14,749		600,000	(0.98)	585,251	(0.02)
61100							
RECREATION DEPARTMENT UPGRADES	54.2500	125,000		363,220	(0.66)	238,220	(0.34)
51000							
SENIOR CENTER UPGRADES	54.2500	-		300,000	(1.00)	300,000	-
39200							
EMERGENCY MANAGEMENT VEHICLE	54.2200	-		34,000	(1.00)		(1.00)
10000							
INTERGOVERNMENTAL - CITY OF TOCCOA	57.1000	885,401	6.90	7,315,180	(0.88)	1,344,337	(0.82)
INTERGOVERNMENTAL - CITY OF MARTIN	57.1001	225,000		225,000	-		(1.00)
INTERGOVERNMENTAL - CITY OF AVALON	57.1002	50,000		50,000	-		(1.00)
INTEREST - BOND ISSUE	58.2200	85,042				100,695	
ISSUANCE COSTS	58.4000	-	(1.00)				
TOTAL SPLOST VII		<u>4,261,288</u>	1.63	<u>21,967,814</u>	(0.81)	<u>4,234,132</u>	(0.81)

SPLOST VI CAPITAL PROJECTS FUND

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
EMS AMBULANCE VEHICLES	54.2200			315,066	(1.00)	315,066	-
C/O-VEHICLES - SHERIFF	54.2200	131,423	(0.57)	482,412	(0.72)	150,000	(0.68)
RECREATION	54.2500	350,000					
PRINCIPAL - ROADS (BONDS)	58.1100	1,524,852	0.03	1,525,000	(0.00)		(1.00)
INTEREST - ROADS (BONDS)	58.2100	11,082	(0.86)	11,082	(0.00)		(1.00)
PRINCIPAL - ROADS (TRUCKS)	58.1200	76,945	0.00	76,946	-		(1.00)
INTEREST - ROADS (TRUCKS)	58.2200	2,289	(0.00)	2,289	-		(1.00)
PRINCIPAL - ROADS (ROLLERS)	58.1200	5,247	(0.83)	5,247	0.00		(1.00)
INTEREST - ROADS (ROLLERS)	58.2200	73	(0.83)	73	-		(1.00)
PRINCIPAL - ROADS (PAVER)	58.1200	5,546	(0.91)	5,546	(0.00)		(1.00)
INTEREST - ROADS (PAVER)	58.2200	273	(0.91)	273	-		(1.00)
PRINCIPAL - ROADS (BOOM MOWER)	58.1200	31,761	(0.09)	31,761	-		(1.00)
INTEREST - ROADS (BOOM MOWER)	58.2200	1,269	(0.08)	1,269	-		(1.00)
 TOTAL SPLOST VI		<u>2,140,740</u>	(0.50)	<u>2,436,943</u>	(0.12)	<u>465,066</u>	(0.81)

SPLOST V CAPITAL PROJECTS FUND

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
RECREATION	54.1201	108,412	8.72	108,537	(0.00)		(1.00)
INFRASTRUCTURE-ROADS	54.1401			-			
COUNTY FIRE	54.2500		(1.00)	-			
PRINCIPAL - CAPITAL LEASE - (Road Equipment)	58.1200		(1.00)	-			
INTEREST - CAPITAL LEASE - (Road Equipment)	58.2200		(1.00)	-			
TOTAL SPLOST V		<u>108,412</u>	(0.33)	<u>108,537</u>	(0.00)	<u>-</u>	(1.00)

SPLOST II CAPITAL PROJECTS FUND

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
WATER/SEWER	54.1400	-		7,903	(1.00)	7,903	-
TOTAL SPLOST II		-		<u>7,903</u>	(1.00)	<u>7,903</u>	-

SHERIFF STATE ASSET FORFEITURE FUND

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
TRAVEL	52.3500	1,544	-	2,224	(0.31)	1,544	(0.31)
DUES AND FEES	52.3600	605	-			605	
EDUCATION & TRAINING	52.3700	-		325	(1.00)	-	(1.00)
GENERAL SUPPLIES & MAT	53.1100	747	-	5,481	(0.86)	747	(0.86)
C/O EQUIPMENT	54.2500	10,127	-			5,104	
TOTAL DRUG TASK FORCE		<u>13,023</u>	-	<u>8,030</u>	0.62	<u>8,000</u>	(0.00)

JAIL FUND

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
SALARIES	51.1100	36,100	0.37	36,791	0.01	36,971	0.03
GROUP HEALTH/LIFE INSURANCE	51.2100	16,170	0.01	6,334	1.55	16,170	1.55
SOCIAL SECURITY (FICA)	51.2200	1,434	(0.13)	2,176	(0.34)	1,468	(0.33)
MEDICARE	51.2300	335	(0.12)	509	(0.34)	150	(0.70)
RETIREMENT CONTRIBUTIONS	51.2400	1,269	0.07	1,228	0.03	1,294	0.05
WORKER'S COMPENSATION	51.2700	1,999	0.06	1,926	0.04	2,000	0.04
PROFESSIONAL SERVICES	52.1200						
REPAIRS & MAINTENANCE-BLDG & EQUIP	52.2200		(1.00)	-			
CAPITAL OUTLAY-MACH & EQUIP	54.2500		(1.00)				
TOTAL JAIL		<u>57,308</u>	(0.05)	<u>47,964</u>	0.19	<u>58,053</u>	0.21

DRUG REHABILITATION FUND

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
<u>DIVISION 10000 GENERAL GOVERNMENT</u>							
GENERAL SUPPLIES & MATERIALS	53.1100			2,749	(1.00)	12,223	3.45
INTERGOVERNMENTAL	57.1000						
<u>DIVISION 29000 DRUG COURT</u>							
SALARIES	51.1100	37,442	(0.18)	45,000	(0.17)	45,000	-
GROUP HEALTH/LIFE INSURANCE	51.2100	70	(0.97)	5,481	(0.99)	70	(0.99)
SOCIAL SECURITY (FICA)	51.2200	2,141	(0.17)	2,541	(0.16)	2,790	0.10
MEDICARE	51.2300	501	(0.17)	594	(0.16)	653	0.10
RETIREMENT CONTRIBUTIONS	51.2400	1,178	0.32	1,200	(0.02)	1,196	(0.00)
WORKERS COMPENSATION	51.2700	212	(0.13)	253	(0.16)	250	(0.01)
COMMUNICATIONS	52.3200	683	(0.00)	683	(0.00)	683	-
<u>DIVISION 33000 SHERIFF</u>							
TRAVEL	52.3500	3,000		3,000	-	2,000	(0.33)
EDUCATION & TRAINING	52.3700	1,000	1.87	1,000	-	2,000	1.00
GENERAL SUPPLIES	53.1100	2,500		2,500	0.00	2,500	0.00
TOTAL DRUG REHABILITATION		48,727	(0.09)	65,001	(0.25)	69,365	0.07

JUVENILE SUPERVISION

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
PROFESSIONAL SERVICES	52.1200	2,800	0.32	615	3.55	600	(0.02)
TOTAL JUVENILE SUPERVISION		<u>2,800</u>	0.32	<u>615</u>	3.55	<u>600</u>	(0.02)

HOTEL/MOTEL TAX FUND

		FY2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
TRANSFERS TO GENERAL FUND	57.1009	1,250	(0.88)	2,500	(0.50)	250	(0.90)
CHAMBER OF COMMERCE	57.2000	1,250	(0.88)	2,500	(0.50)	250	(0.90)
NORTHEAST GA COMMUNITY CONCERT	57.2015						
TOTAL HOTEL/MOTEL TAX		2,500	(0.88)	5,000	(0.50)	500	(0.90)

JAIL COMMISSARY FUND

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
GENERAL SUPPLIES & MATERIALS	53.1100	125,000	(0.11)	135,043	(0.07)	125,000	(0.07)
TOTAL JAIL COMMISSARY		<u>125,000</u>	(0.11)	<u>135,043</u>	(0.07)	<u>125,000</u>	(0.07)

CAPITAL PROJECTS

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
10000 DUES & FEES - GENERAL GOVT	52.3800	792	30.68				
15950 BUILDING - BLDG & GROUNDS	54.1300					250,000	
24000 BUILDING - MAGISTRATE	54.1300	6,858					
24500 BUILDING - PROBATE	54.1300	70,840					
39200 BUILDING - EMA	54.1300					250,000	
15650 BUILDING - HEALTH DEPT	54.1300	15,753		18,000	(0.12)		(1.00)
15450 BUILDING - TAX COMMISSIONER	54.1300	22,794					
15650 BUILDING - GOVT BLDG	54.1300						
15650 BUILDING - HISTORIC COURTHOUSE	54.1300	15,880		21,080	(0.25)	25,000	0.19
38000 BUILDING - E911	54.1300	42,869		48,989	(0.09)		(1.00)
39200 BUILDING - EMA	54.1300			165,000	(1.00)		(1.00)
35700 BUILDINGS - EVFD	54.1300					115,200	
15500 VEHICLES - TAX ASSESSOR	54.2200					40,000	
15650 VEHICLES - BLDG & GROUNDS	54.2200	42,025		42,025	(0.00)		(1.00)
39200 VEHICLES - EMA	54.2200		(1.00)			40,000	
24500 FURNITURE & FIXTURES	54.2300	6,099					
15110 C/O COMPUTERS - FINANCE	54.2400		(1.00)	6,390	(1.00)		(1.00)
15450 C/O COMPUTERS - TAX COMMISSIONER	54.2400		(1.00)			7,820	
42000 COMPUTERS - PUBLIC WORKS	54.2400	29,859					
51000 COMPUTERS - SENIOR CENTER	54.2400					5,000	
14000 C/O COMPUTERS - ELECTIONS	54.2400	7,475	(0.74)				
15650 EQUIPMENT - GOVT BLDG	54.2500	24,050	0.06				
15650 C/O EQUIPMENT - HISTORIC COURTHOUSE	54.2500			14,000	(1.00)	45,400	2.24
21000 EQUIPMENT - CLERK OF COURT	54.2500					31,949	
21500 EQUIPMENT - SUPERIOR COURT	54.2500					2,500	
22000 EQUIPMENT - PROBATE	54.2500	3,497					
33260 EQUIPMENT - JAIL	54.2500	55,971					
36000 EQUIPMENT - E911	54.2500	16,968	3.95	37,107	(0.54)		(1.00)
39200 EQUIPMENT - EMA	54.2500					11,000	
42000 EQUIPMENT - PUBLIC WORKS	54.2500	19,770		23,898	(0.17)	3,500	(0.85)
61100 EQUIPMENT - RECREATION	54.2500	6,277				37,787	
TOTAL CAPITAL PROJECTS		387,297	1.12	374,469	0.03	865,156	1.31

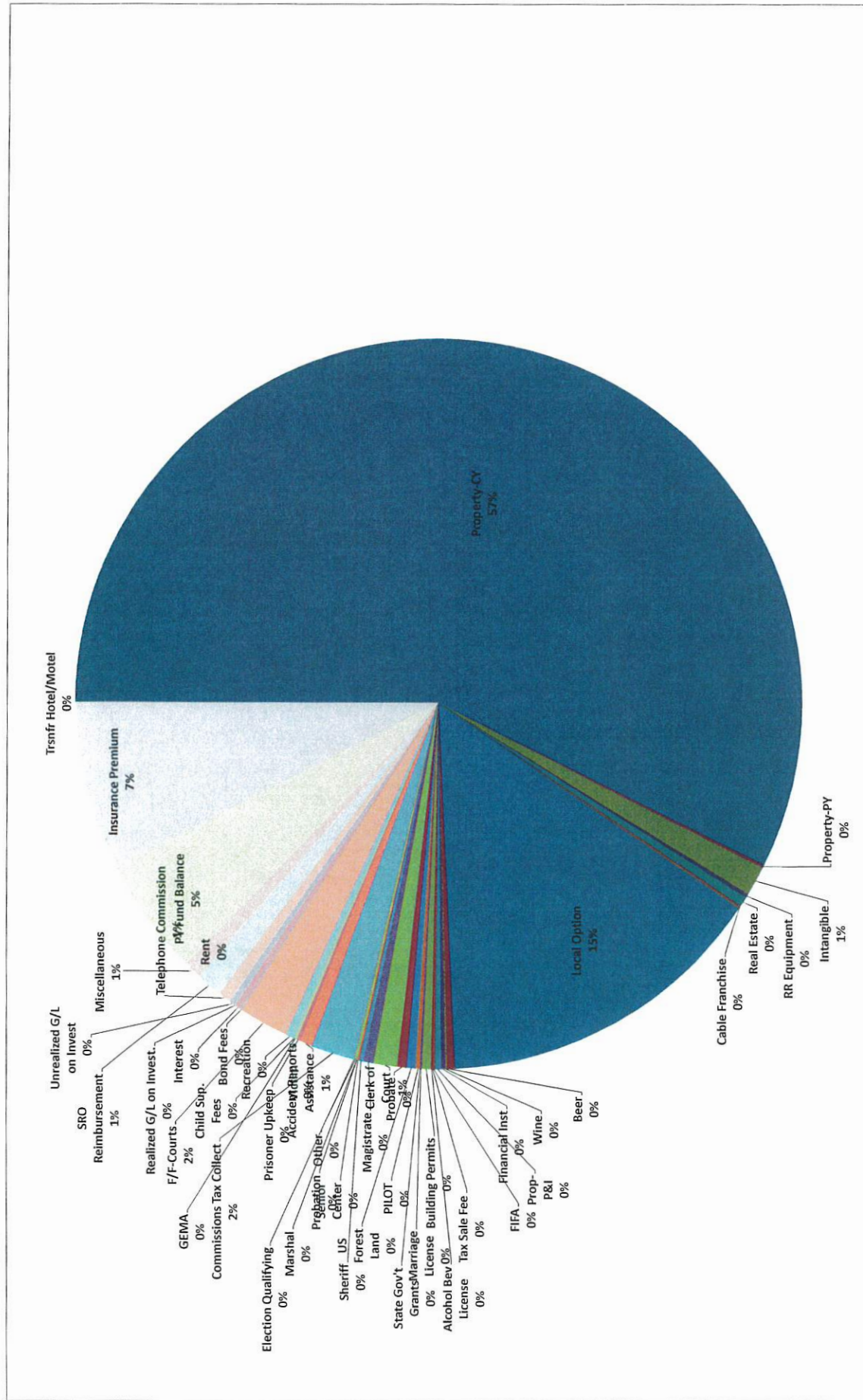
RESTRICTED REVENUES FUND

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
FINANCE ADMINISTRATION	52.1201					100,000	
ROAD-GENERAL SUPPLIES & MATERIALS	53.1100		(1.00)	360	(1.00)		(1.00)
CITY OF TOCCOA ROADS & BRIDGES	53.1131	330,862	63.28			71,697	
PUBLIC WORKS GRANT DOT	57.1305	543,843	(0.30)	657,917	(0.17)	567,652	(0.14)
SHERIFF-ABANDONED FUNDS	57.2004	5,845	6.44				
PUBLIC WORKS GRANT DOT	57.1305			549,646	(1.00)		(1.00)
ACCG W/C REFUND	57.2017					9,000	
TOTAL RESTRICTED REVENUES		<u>880,450</u>	(0.21)	<u>1,207,915</u>	(0.27)	<u>748,349</u>	(0.38)

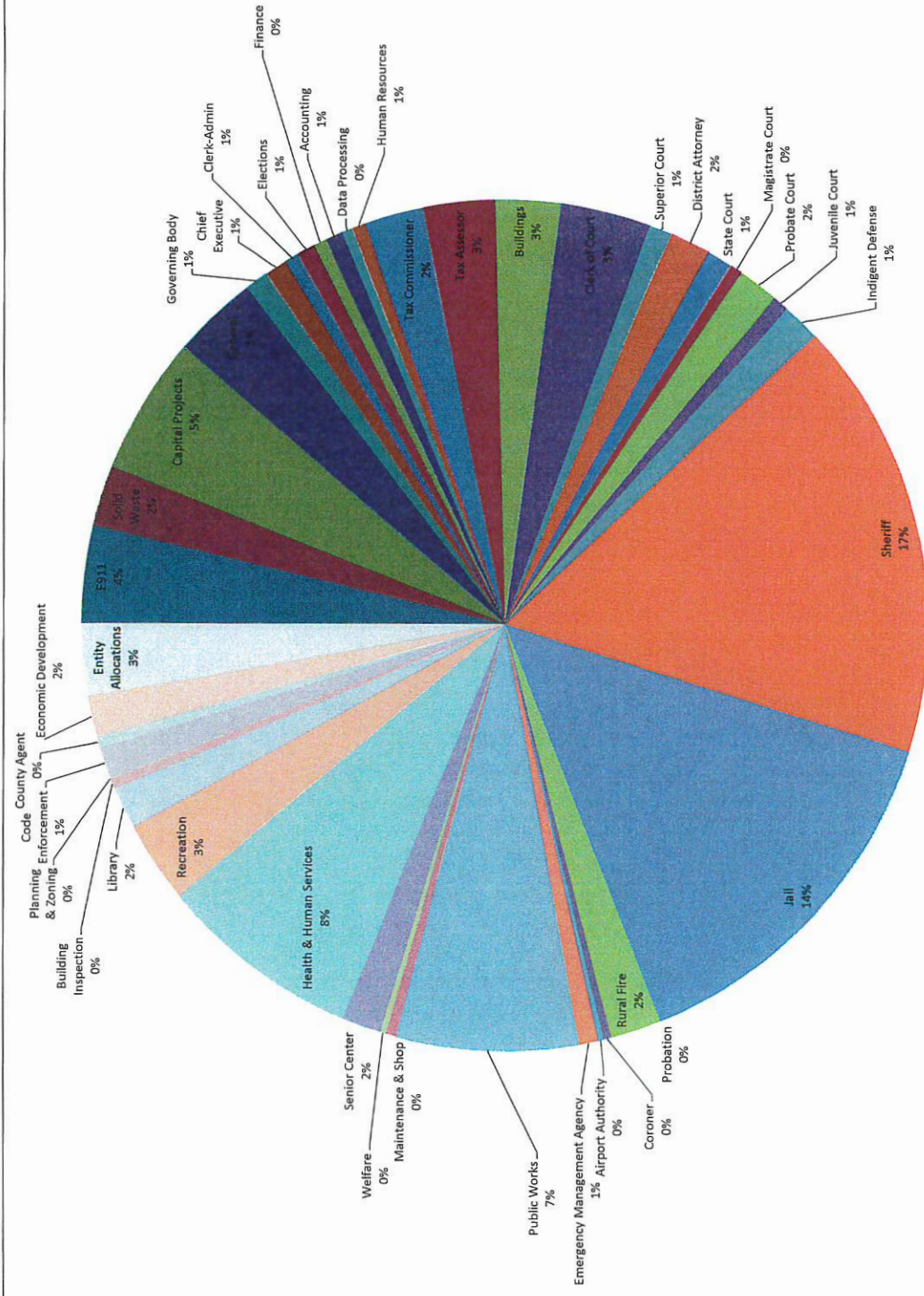
LAW LIBRARY

		FY 2021 PROJECTED YEAR TO DATE	PRIOR YR % INC/(DEC)	FY 2021 ADOPTED BUDGET	PROJECTED TO PY ADOPTED % INC/(DEC)	FY 2022 ADOPTED BUDGET	PROPOSED TO PY ADOPTED % INC/(DEC)
General Supplies	53.1100	13,882	0.00	20,483	(0.32)	20,484	0.00
TOTAL LAW LIBRARY		<u>13,882</u>	0.00	<u>20,483</u>	(0.32)	<u>20,484</u>	0.00

GENERAL FUND FY2021 REVENUES OF \$17,472,361



GENERAL FUND FY2021 EXPENDITURES OF \$17,472,361



**STEPHENS COUNTY BOARD OF COMMISSIONERS
FY 2022 BUDGET
SALARIES AND BENEFITS TO DEPARTMENTAL COSTS**

