

A large, oval-shaped image of a waterfall cascading over a rocky cliff. The water is white and foamy as it falls, and the surrounding rocks are dark and rugged. The image is centered on the page and serves as a background for the title text.

**STEPHENS COUNTY
BOARD OF COMMISSIONERS
FISCAL YEAR 2023
ADOPTED
BUDGET**

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BOARD OF COMMISSIONERS

James Addison
Chairman

Dennis Bell
Vice-Chairman

Michelle Ivester
Commissioner

Dean Scarborough
Commissioner

Debbie Whitlock
Commissioner

ELECTED OFFICIALS

Russell W. Smith
Tim Quick
James T. Irvin
George Christain
Ann Pickett
Donald Tabor

Chief Judge, Superior Court
Clerk of Court
Chief Judge, State Court
District Attorney
Solicitor General
Chief Magistrate

Chan Caudell
Dene Hicks
Chris Stephens
Randy Shirley
Glenda Ernest

Judge, Superior Court
Tax Commissioner
Coroner
Sheriff
Probate Judge

COUNTY ADMINISTRATION

Phyllis Ayers
Brian Ranck
Beth Rider
Erin Harper
James Odom
Krista Terry
Danielle Rhodes

County Administrator
County Attorney
County Clerk
County Agent
Buildings/Grounds
Elections Supervisor
E-911 Director

David Jahns
Rik Wise
Jason Holland
Joe Smith
Mary Smith
Christen Collier

Finance Director
Chief Marshal
Public Works Director
Recreation Director
Senior Center Director
Chief Tax Appraiser

STEPHENS COUNTY BOARD OF COMMISSIONERS

BUDGET CALENDAR

FISCAL YEAR 2023

FY 2023 Due Date	Budget Steps	Responsibility
Jan 25	Present Budget Calendar For Review and Adoption.	Budget Officer
Jan 26	Forward Budget Calendar To Department Heads And Officials.	Budget Officer
Feb 21	Budget Comparison Reports For Fiscal Year 2023 To December, Memo Outlining Expectations, And Requested Due Dates Are Distributed To Department Heads And Officials.	Budget Officer
Mar 4	Revenue Estimates Are Completed.	Budget Officer
Mar 14	Expenditure Requests Are Returned To The Budget Officer.	Dept Heads/Officials
Apr 18	Budget Requests Are Summarized, Analyzed and Adjusted. Proposed Budget Is Assembled.	Budget Officer
May 16	Advertise The Submission and Availability Of The Fiscal Year 2023 Budget For Review And Comment.	County Clerk
May 16	Advertise Two Public Hearings Of Proposed Fiscal Year 2023 Budget.	County Clerk
May 16-17	Discuss Departmental Budgets With Department Heads and Officials	Commission/Staff
May 18-20	Offsite Budget Review Planning Session	Commission/Staff
May 24	Proposed Fiscal Year 2023 Budget Is Submitted To The Board Of Commissioners.	Budget Officer
Jun 14	1st Public Hearing On Fiscal Year 2023 Budget Is Held.	Board Of Commission
Jun 14	Prepare Fiscal Year 2023 Budget Ordinance Or Resolution.	County Clerk
Jun 28	2nd Public Hearing On Fiscal Year 2023 Budget Is Held. Fiscal Year 2023 Budget Is Adopted. Budget Ordinance Or Resolution Is Adopted.	Board Of Commission
Jun 29	Distribute Adopted Budgets To Department Heads and Officials.	Budget Officer
Jun 29	The Adopted Budgeted Amounts Are Entered Into The Accounts.	Budget Officer



Stephens County Board of Commissioners

**P.O. Box 386
Toccoa, Georgia 30577
(706) 886-9491
Fax (706) 886-2185**

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

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

June 24, 2022

Honorable Chairman and Members of the Stephens County Board of Commissioners:

In accordance with state and local regulations, it is with great pleasure that I present to you the Fiscal Year (FY) 2023 Annual Budget.

The FY2023 budget process began in December 2021 when the Board passed the Budget Calendar which gave us a timeline. Department Directors and Elected Officials turned in the Requests in March 2022. In May, Commissioners reviewed and discussed those requests at the Budget Review Planning Session and came up with a preliminary decision. Department directors and elected officials had a meeting in early June to make last requests to the Board. The Board reviewed those requests on June 13 and gave their recommendations for the Proposed Budget.

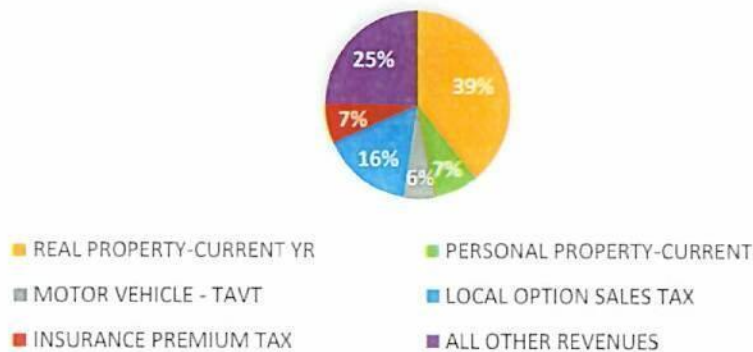
REVENUE COMMENTARY

GENERAL FUND

The current FY2022 General Fund budget is \$17,528,828. The 2023 budget is \$18,752,935, which represents 7% increase over 2022. Stephens County will maintain the current ad valorem tax rate at 14.76 mills. One mill equals approximately \$676,500. The digest is estimated to increase around 8.0%. With a 3% uncollected rate factored in, property taxes should provide the General Fund over \$7,300,000.

The second major General Fund revenue is the Local Option Sales Tax (LOST). It has averaged a 1.41% increase compared to the prior fiscal year. If consumer spending continues to remain strong, LOST should produce close to \$3,000,000.

Percent of 2023 Budget



Property Tax and LOST make up 55% of the General Fund revenues for Fiscal Year 2023.

The top 5 General Fund budgeted revenues for FY 2022 made up \$13.1 million of the total budget of \$17.5 million or 74.5%.

Top 5 General Fund Revenues



The Courts, Jail, Senior Center and Recreation FY 2022 Revenues increased 5.2% compared to FY 2021 while Building Permit Fees saw a 33% increase due to more home construction. A slight increase in the fee for FY 2023 should provide an additional \$10,000 to help cover the costs of inspections.

Telephone Commissions continued to decline compared to the previous year by 11.9%. Miscellaneous Revenues also decreased which is a result of reduced insurance reimbursements from accidents. The City of Toccoa continued to share the marshal for animal control. Hotel/Motel rebounded 1264% due to collecting taxes from Airbnb type collections.

The Total Operating Revenues for FY 2022 decreased 4.26% due to the one time Cares Grant in 2021.

SOLID WASTE ENTERPRISE FUND

Solid Waste no longer has a form of revenue when the landfill was closed other than transfers from General Fund.

EMERGENCY COMMUNICATION SPECIAL REVENUE FUND

911 Fees have remained stable. Transfer from General Fund decreased with the assistance of ARPA funding.

SPLOST VII CAPITAL PROJECTS FUND

Collections began in July 2020 for a six year SPLOST. Like LOST, SPLOST revenues have remained stable.

SPLOST VI CAPITAL PROJECTS FUND

Collections began in July 2014 and ended in June 2020. This fund has \$284,998 in fund balance to spend on Open Projects.

CAPITAL PROJECTS FUND

Transfers from General Fund are used to Fund Capital Projects in FY2022.

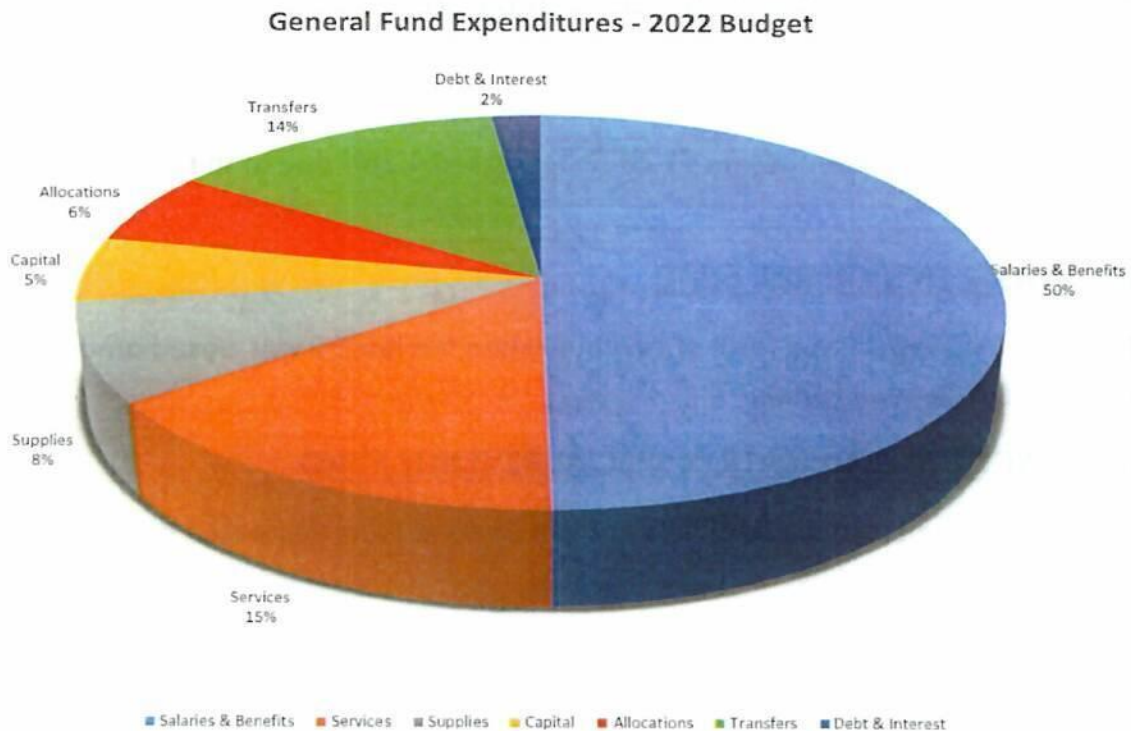
ALL OTHER NON-MAJOR FUNDS AND GRANT FUNDS

A 5 year historical trend and economics are used for all other Non-Major Funds.

EXPENDITURE COMMENTARY

GENERAL FUND

The pie chart below shows that half of the County's General Fund FY 2022 expenditures goes towards employees' salaries and benefits who work to meet the government's goals.



- Employees will receive a 4% pay increase this year
- All departments Group Health/Life Insurance Expense due to the County covering the increase in medical insurance.
- Gas price increases will result in departments needing more funding for Fuel and Travel expenses.
- Decrease in the number of elections in FY 2023 will reduce costs.
- Increase in Chief Executive to allow cross-training of the new Administrator.
- Decrease in Financial Administration with reduction in salary and insurance.
- Increase in Superior Court for third judge. This is also resulting in additional staff for the Clerk of Court and Sheriff.
- Decrease in Airport if automated weather observation system is installed before June 30, 2022.

- Increase in EMA to allow splitting the Deputy Director salary and benefits with Emergency Communications.
- Increase in Public Works due to salary increases that were approved in FY2022 in order to retain and attract employees.
- 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 and lawn mowing service.
- Increase to Planning & Zoning for new employee.
- Decrease in Code Enforcement with reduction in staff.
- Increase in Revenues from Hotel/Motel Tax has resulted in the Chamber of Commerce receiving more. The Board also approved to change the split from 50/50 to 75/25 for FY 2023.
- Contingencies increased to \$245,000 for emergencies and Eastanolee Fire Station.

County-Wide Positions by Fund (full and part-time)				
Row Labels	2022 Positions	2023 Requested	2023 Approved	
General Fund	173	179	178	
Accounting	2	2	2	
Chief Executive	1	1	1	
Clerk of Court	10	11	11	
Clerk-Admin	1	1	1	
Code Enforcement	2	2	2	
Coroner	2	2	2	
District Attorney	4	4	4	
Elections	1	1	1	
Emergency Management	2	2	2	
Financial Admin	1	1	1	
General Government Buildings	4	4	4	
Human Resources	1	1	1	
Jail	30	30	30	
Magistrate Court	3	3	3	
Maintenance & Shop	2	2	2	
Probate Court	5	5	5	
Public Works	20	20	20	
Recreation	6	6	6	
Senior Center	4	4	4	
Sheriff	49	51	51	
State Court	2	2	2	
Superior Court	3	4	4	
Tax Assessor	10	10	10	
Tax Commissioner	5	6	5	
Planning & Zoning	0	1	1	
County Agents	3	3	3	
Enterprise Fund	12	12	12	
Solid Waste	12	12	12	
Special Revenue Fund	19	19	19	
Drug Rehabilitation Fund	2	2	2	
Emergency Communication Fun	16	16	16	
Jail Fund	1	1	1	
Grand Total	204	210	209	

SOLID WASTE ENTERPRISE FUND

- Increase for disposal costs

EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

- Employees will receive a 4% salary increase.
- Medical insurance will be covered by the county.
- Capital Outlay to upgrade phone and computer hardware was transferred to the ARPA Fund.

SPLOST VII CAPITAL PROJECTS FUND

- Continued Funding of Approved Projects.

SPLOST VI CAPITAL PROJECTS FUND

- Expenditures for Sheriff Vehicles.
- Fund Balance to be used to complete projects.

SPLOST II CAPITAL PROJECTS FUND

- Remaining \$1,800 funds to be used for water.

CAPITAL PROJECTS FUND

- Transfers from General Fund are used for expenditures in the Capital Projects Fund which are mostly buildings, equipment and vehicles.

ALL OTHER NON-MAJOR FUNDS AND GRANT FUNDS

- 5 year historical trend, economics and fund balance are used for all other non-major funds.

GOVERNMENT WIDE REVENUE SUMMARY

	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
GENERAL FUND	18,266,442	17,537,760	17,528,828	18,752,935
SOLID WASTE ENTERPRISE FUND	460,292	403,692	403,611	474,076
EMERGENCY COMMUNICATIONS FUND	922,106	1,178,238	1,171,395	1,146,619
SPLOST VII CAPITAL PROJECTS FUND	4,654,567	4,637,397	4,234,132	5,245,691
SPLOST VI CAPITAL PROJECTS FUND	115,469	109	465,066	284,988
SPLOST II CAPITAL PROJECTS FUND	-	-	7,903	1,803
STATE ASSET SEIZED FUND	52,311	-	8,000	8,000
JAIL FUND	78,909	56,511	58,053	67,347
AMERICAN RESCUE PLAN FUND	-	2,519,750	2,518,782	3,741,687
DRUG REHABILITATION FUND	59,737	94,560	69,365	59,921
JUVENILE SUPERVISION FUND	550	1,650	600	1,500
HOTEL/MOTEL FUND	2,778	65,602	500	64,000
JAIL COMMISSARY FUND	-	-	125,000	125,000
CAPITAL PROJECTS FUND	328,509	804,399	867,491	544,277
RESTRICTED REVENUE FUND	1,060,908	542,385	748,349	480,752
LAW LIBRARY FUND	-	-	20,485	20,484
	26,002,579	27,842,054	28,227,560	31,019,080

**GENERAL FUND
REVENUES**

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
100-00000-31-1100	REAL PROPERTY-CURRENT YR	6,987,822	7,064,969	6,809,737	7,354,516
100-00000-31-1110	PUBLIC UTILITY	528,056	503,569	528,056	503,569
100-00000-31-1120	TIMBER TAX	7,545	4,437	3,509	4,000
100-00000-31-1200	REAL PROPERTY-PRIOR YEAR	6,278	5,448	14,329	8,000
100-00000-31-1300	PERSONAL PROPERTY-CURRENT	1,408,139	1,326,580	1,408,194	1,400,000
100-00000-31-1310	MOTOR VEHICLE TAX CURRENT	196,749	201,531	186,645	182,000
100-00000-31-1315	MOTOR VEHICLE - TAVT	1,127,155	1,141,972	1,002,274	1,100,000
100-00000-31-1320	MOBILE HOME TAX CURRENT	104,953	118,929	122,139	110,000
100-00000-31-1340	INTANGIBLE	249,996	298,479	228,944	250,000
100-00000-31-1350	RAILROAD EQUIPMENT TAX	36,236	36,236	34,699	36,236
100-00000-31-1390	HEAVY EQUIPMENT	40	221	1,000	1,000
100-00000-31-1400	PERSONAL PROPERTY - PY	15,510	15,791	10,462	13,500
100-00000-31-1600	REAL ESTATE TRANSFER	77,128	98,636	74,622	93,500
100-00000-31-1750	CABLE FRANCHISE FEE	16,607	18,551	16,300	16,000
100-00000-31-3100	LOCAL OPTION SALES TAX	2,935,113	2,976,365	2,594,117	2,954,500
100-00000-31-4100	HOTEL/MOTEL		-	-	-
100-00000-31-4200	BEER TAXES	73,121	68,814	65,130	68,500
100-00000-31-4210	WINE AND WHISKEY TAXES	4,969	4,733	5,335	6,000
100-00000-31-6300	FINANCIAL INSTITUTION TAX	40,613	40,551	40,507	40,507
100-00000-31-9110	REAL PROPERTY P & I	21,756	14,755	9,844	9,800
100-00000-31-9120	PERSONAL PROPERTY P & I	16,193	15,797	15,447	15,000
100-00000-31-9500	FIFA	17,721	13,905	17,725	17,500
100-00000-31-9900	OTHER	70	-	-	-
100-00000-32-1100	ALCOHOLIC BEVERAGE LICENS	13,300	15,360	14,925	15,000
100-00000-32-2100	BUILDING PERMITS	91,571	121,824	66,984	80,000
100-00000-32-2230	SIGN PERMIT FEES	206	-	-	-
100-00000-32-2400	MARRIAGE LICENSES	15,634	17,897	13,593	14,000
100-00000-32-4300	LATE TAG PENALTY	19,796	21,788	17,529	18,000
100-00000-33-1110	FEDERAL GRANTS	890,277		-	
100-00000-33-4110	STATE GOVT DIRECT-OPERATING CAT	10,053	140,095	-	
100-00000-33-5200	FLPA	6,050	6,891	3,204	3,350
100-00000-33-8000	DEVELOP AUTH LIEU OF TAX	31,444	38,978	31,444	31,444
100-00000-33-8100	US TREASURTY-FOREST LAND	77,755	77,754	76,918	77,754
100-00000-34-1100	PROBATE JUDGE RECEIPTS	70,210	65,761	73,004	65,000
100-00000-34-1110	CLERK OF COURT RECEIPTS	164,324	157,117	181,606	165,000
100-00000-34-1120	MAGISTRATE COURT RECEIPTS	150,153	85,198	80,926	82,500
100-00000-34-1130	SHERIFF'S OFFICE RECEIPTS	29,121	21,361	33,287	33,000
100-00000-34-1140	SENIOR CITIZENS RECEIPTS	11,934	12,086	14,000	12,000
100-00000-34-1150	PROBATION RECEIPTS	3,321	4,586	2,049	2,400
100-00000-34-1180	COUNTY MARSHALL RECEIPTS	10,622	700	-	-
100-00000-34-1190	OTHER RECEIPTS	27,356	34,253	20,000	25,000
100-00000-34-1600	MOTOR VEHICLE TAG COMMISS	44,941	43,515	40,862	41,000
100-00000-34-1910	ELECTION QUALIFYING FEE	-	3,186	1,500	1,000
100-00000-34-1940	COMMISSIONS ON TAX COLLEC	300,640	318,940	296,410	297,000
100-00000-34-1941	SALES TAX VENDORS COMP	1,185	1,415	2,006	2,005
100-00000-34-1970	VICTIMS ASSISTANCE PROGRA	104,818	84,431	101,597	95,000

**GENERAL FUND
REVENUES**

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
100-00000-34-2320	INMATE MEDICAL FEES	2,030			-
100-00000-34-2330	PRISONER UPKEEP REIMBURSE	30,722	48,580	30,000	34,000
100-00000-34-2900	GEMA ANNUAL PAYMENT	17,496		17,496	17,496
100-00000-34-7200	ACTIVITY/FACIL RENT-REC	6,979	3,873	3,444	3,000
100-00000-34-7501	RECREATION-ATHLETIC FEES	61,360	74,887	56,505	64,500
100-00000-34-7502	RECREATION-PROGRAM FEES	8,856	7,910	10,000	9,000
100-00000-34-7700	REC-SPECIAL EVENTS	3,050	7,505	2,500	3,050
100-00000-34-7900	RECREATION CONCESSIONS	4,339	2,229	-	1,500
100-00000-34-9300	BAD CHECK FEES	185	270	300	300
100-00000-35-1110	F/F-SUPERIOR COURT	69,477	88,246	90,000	92,000
100-00000-35-1120	F/F-STATE COURT	265,991	384,549	300,000	332,000
100-00000-35-1220	BOND FEES SHERIFF	6,190	5,335	7,800	6,000
100-00000-36-1000	INTEREST EARNED	64,606	65,039	54,468	55,250
100-00000-36-2000	Realized Gain Or Loss On Investment	(14,324)	(16,265)	3,194	1,000
100-00000-36-3000	UNREALZD GN/LOSS ON INVES	(40,609)	(231,229)	(45,040)	(55,000)
100-00000-38-1000	RENTS & ROYALTIES	12,989	5,700	5,700	5,700
100-00000-38-2000	TELEPHONE COMMISSIONS	123,030	108,369	98,380	100,000
100-00000-38-3020	SRO REIMBURSEMENT	200,000	200,000	200,000	200,000
100-00000-38-9000	MISCELLANEOUS REVENUES	247,052	222,998	157,816	175,000
100-00000-38-9002	PRIOR YEAR FUND BALANCE	-	-	964,591	961,992
100-00000-38-9020	INSURANCE PREMIUM TAX	1,248,158	1,302,843	1,310,566	1,310,566
100-00000-39-1001	TRANSFER FROM HOTEL/MOTEL	1,389	-	250	16,000
100-00000-39-1002	TRANSFER FROM ARPA				175,000
100-00000-39-2200	SALE OF PROPERTY	1,000	13,515		
100-0000039-3500	OTHER FINANCING SOURCES	-	-		
TOTAL GENERAL FUND REVENUES		18,266,442	17,537,760	17,528,828	18,752,935

SOLID WASTE ENTERPRISE FUND
REVENUES

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
540-00000-33-4311	REIMB-HSI	44,425	-	-	
540-00000-34.4110	REFUSE COLLECTION CHARGES				
540-00000-34-4150	LANDFILL USER FEES	105	185	100	
540-00000-36-1000	INTEREST INCOME	10	7	11	
540-00000-38-9000	MISC REVENUES	3,175		-	
540-00000-38-9002	PRIOR YEAR FUND BALANCE				-
540-00000-39-1200	TRANSFERS FROM GEN.FUND	412,577	403,500	403,500	474,076
540-00000-39-3600	SPECIAL ITEMS				
TOTAL REVENUES		460,292	403,692	403,611	474,076

EMERGENCY COMMUNICATIONS
SPECIAL REVENUE FUND

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
550-00000-33-4110	STATE GOVT DIRECT GRANT-OPER CAT		6,687	-	
550-00000-34-2500	NON PREPAID LAND/WIRELESS	393,277	386,887	402,348	396,450
550-00000-34-2510	PREPAID WIRELESS	113,859	115,082	117,974	121,750
550-00000-36-1000	INTEREST REVENUE	62	69	77	75
550-00000-38-9000	MISCELLANEOUS REVENUES	776	19,016	500	500
550-00000-38-9002	PREVIOUS YEAR FUND BALANCE				100,000
550-00000-39-1200	TRANSFER FROM GENERAL FUN	414,132	650,496	650,496	527,844
TOTAL REVENUES		922,106	1,178,238	1,171,395	1,146,619

SPLOST VII CAPITAL PROJECTS FUND
REVENUES

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
323-00000-31-3200	SPECIAL PURPOSE LOCAL OPTION SALES TAX	4,639,607	4,631,991	4,234,132	4,501,767
323-00000-36-1000	INTEREST EARNED	11,733	5,407	-	-
323-00000-38-9002	PRIOR YEAR FUND BALANCE				743,924
323-00000-39-3100	PROCEEDS FROM BOND SALE	3,226		-	-
TOTAL REVENUES		4,654,567	4,637,397	4,234,132	5,245,691

SPLOST VI CAPITAL PROJECTS FUND
REVENUES

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
322-00000-31-3200	SPECIAL PUR L O SA/US TAX	-		-	-
322-00000-36-1000	INTEREST EARNED	463	109	-	-
322-00000-36-1001	INTEREST - GO BONDS	-		-	
322-00000-38-9000	MISCELLANEOUS REVENUES	6		-	
322-00000-38-9002	PRIOR YEAR FUND BALANCE	-		465,066	284,988
322-00000-39-2100	SALE OF ASSETS	115,000		-	
TOTAL REVENUES		115,469	109	465,066	284,988

SPLOST II CAPITAL PROJECTS FUND
REVENUES

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
505-00000-38-9002	PRIOR YEAR FUND BALANCE	-		7,903	1,803
TOTAL REVENUES		-	-	7,903	1,803

SHERIFF STATE ASSET FORFEITURE FUND
REVENUES

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
210-00000-35-1340	OTHER CONFISCATIONS/ESCHE	52,311		8,000	8,000
TOTAL REVENUES		52,311	-	8,000	8,000

JAIL FUND
REVENUES

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
230-00000-34-1120	MAGISTRATE COURT RECEIPTS	2,344.20	1,466.00	1,109.00	1,300.00
230-00000-34-1190	OTHER RECEIPTS	23,801.23	16,290.24	23,000.00	22,000.00
230-00000-35-1110	F/F-SUPERIOR COURT	4,543.80	7,099.03	4,331.00	6,000.00
230-00000-35-1120	COURT FEES - STATE	23,645.95	29,273.02	20,176.00	28,000.00
230-00000-36-1000	INTEREST EARNED	4.13	6.23	4.00	4.00
230-00000-38-9000	MISCELLANEOUS REVENUE	24,570.00	2,376.00	-	2,000.00
230-00000-38-9002	PRIOR YEAR FUND BALANCE	-		9,433.00	8,043.00
TOTAL REVENUES		78,909.31	56,510.52	58,053.00	67,347.00

AMERICAN RESCUE PLAN
REVENUES

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
231-00000-33-2100	AMERICAN RESCUE PLAN	-	2,518,781.93	2,518,782.00	2,518,782.00
231-00000-36-1000	INTEREST EARNED	-	968.43	-	750.00
231-00000-38-9002	FUND BALANCE				1,222,155.00
TOTAL REVENUES		-	2,519,750.36	2,518,782.00	3,741,687.00

DRUG REHABILITATION FUND
REVENUES

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
235-00000-33-4150	STATE GRANTS-INDIRECT	35,573.72	63,830.00	45,862.00	39,961.00
235-00000-35-1110	COURT-SUPERIOR	8,995.52	6,881.80	7,547.00	5,750.00
235-00000-35-1120	COURT-STATE	9,067.94	16,739.10	11,350.00	10,000.00
235-00000-35-1180	COURT-ACCOUNTABILITY DRUG	6,056.35	7,061.57	4,556.00	4,175.00
235-00000-36-1000	INTEREST REVENUES	43.66	47.88	50.00	35.00
235-00000-38-9002	PRIOR YEAR FUND BALANCE	-		-	
TOTAL REVENUES		59,737.19	94,560.34	69,365.00	59,921.00

JUVENILE SUPERVISION
REVENUES

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
240-00000-35-1160	COURT FEES-JUVENILE	550.00	1,650.00	600.00	1,500.00
240-00000-36-1000	INTEREST EARNED	0.32		-	-
TOTAL REVENUES		550.32	1,650.00	600.00	1,500.00

HOTEL/MOTEL TAX FUND
REVENUES

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
275-00000-31-4100	HOTEL/MOTEL TAX	2,778.24	65,602.00	500.00	64,000.00
TOTAL REVENUES		2,778.24	65,602.00	500.00	64,000.00

JAIL COMMISSARY FUND
REVENUES

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
276-00000-34-1190	OTHER RECEIPTS-INMATES	-	-	125,000.00	125,000.00
TOTAL REVENUES		-	-	125,000.00	125,000.00

CAPITAL PROJECTS FUND
REVENUES

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
350-00000-36-1000	INTEREST EARNED	16.01	8.96	23	20
350-00000-38-9000	MISCELLANEOUS REVENUES	28,492.53	4,390.52	-	-
350-00000-39-1200	TRANSFERS FROM GEN FUND	300,000.00	800,000.00	867,468	544,257
TOTAL REVENUES		328,508.54	804,399.48	867,491.00	544,277

RESTRICTED REVENUES FUND
REVENUES

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
750-00000-33-4112	SENIOR CITIZEN CENTER	-	-	-	
750-00000-33-4121	DOT ROAD PROJECTS	400,929.44	480,751.35	567,652	480,752
750-00000-33-4122	CITY OF TOCCOA ROAD PROJECTS	597,682.80		71,697	-
750-00000-33-4130	HAZARD MITIGATION PLANNING	-		-	
750-00000-33-4161	SHERIFF RESITRICTED	415.00	61,633.90	-	
750-00000-33-4500	OTHER GRANTS				
750-00000-38-3000	PROPERTY/CASUALTY INS REI				
750-00000-38-9000	OTHER MISCELLANEOUS	35,726.30			
750-00000-38-9003	ACCG W/C SAFETY	26,154.00			
750-00000-38-9004	PRIOR YEAR FUND BALANCE	-		109,000	
TOTAL REVENUES		1,060,907.54	542,385.25	748,349	480,752

LAW LIBRARY
REVENUES

Account #	REVENUE ACCOUNT	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2022 BUDGET	FY 2023 ADOPTED BUDGET
	INTERGOVERNMENTAL				
	34.1100-1200 FINES & FORFEITURES			19,310.00	19,310.00
	36.1000 INTEREST INCOME			5.00	4.00
	38.9000 MISCELLANEOUS			1,170.00	1,170.00
TOTAL REVENUES		-	-	20,485.00	20,484.00

GOVERNMENT WIDE EXPENDITURE SUMMARY

	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET	BOARD TO YEAR END INC/(DEC)
GENERAL FUND	17,583,231	18,752,935	6.65%
SOLID WASTE ENTERPRISE FUND	446,145	474,076	6.26%
EMERGENCY COMMUNICATIONS FUND	937,026	1,146,619	22.37%
SPLOST VII CAPITAL PROJECTS FUND	4,542,647	5,245,691	15.48%
SPLOST VI CAPITAL PROJECTS FUND	776,075	284,998	-63.28%
SPLOST II CAPITAL PROJECTS FUND	6,100	1,803	-70.44%
SHERIFF STATE ASSET FORFEITURE FUND	7,997	8,000	0.04%
JAIL FUND	58,383	67,347	15.35%
AMERICA RESCUE PLAN	846,906	3,741,687	341.81%
DRUG REHABILITATION FUND	42,166	60,706	43.97%
JUVENILE SUPERVISION FUND	1,450	1,500	3.45%
HOTEL/MOTEL TAX FUND	65,602	64,000	-2.44%
JAIL COMMISSARY FUND	125,000	125,000	0.00%
CAPITAL PROJECTS FUND	464,637	544,277	17.14%
RESTRICITED REVENUES FUND	594,073	480,752	-19.08%
LAW LIBRARY FUND	20,484	20,484	0.00%
	<u>26,517,922</u>	<u>31,019,875</u>	<u>16.98%</u>

10000 GENERAL GOVERNMENT**EXPENDITURES**

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
GROUP HEALTH/LIFE INSURANCE	51.2100	30,000	32,613	35,000
SOCIAL SECURITY - FICA	51.2200	-	-	-
MEDICARE - FICA	51.2300	-	-	-
RETIREMENT CONTRIBUTIONS	51.2400	-	-	-
WORKER'S COMPENSATION	51.2700	165,009	193,858	195,000
PROFESSIONAL SERVICES	52.1200	32,960	39,000	39,500
REPAIR & MAINTENANCE-VEHICLE	52.2010	-	371	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	6,894	7,060	7,500
RENTAL OF EQUIPMENT & VEHICLES	52.2320	1,035	1,034	1,050
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	240,717	227,025	240,700
COMMUNICATIONS	52.3200	50,150	48,413	50,150
POSTAGE	52.3210	175	150	175
DUES & FEES	52.3600	18,100	18,100	18,100
GENERAL SUPPLIES & MATERIAL	53.1100	-	8	-
OFFICE SUPPLIES	53.1110	2,500	2,176	2,500
GASOLINE	53.1270	4,075	5,897	6,000
INDIRECT COSTS ALLOCATIONS	55.1000	-	-	-
PAYMENT TO OTHER AGENCIES	57.2001	21,500	21,192	21,500
TRANSFERS TO SOLID WASTE	61.1000	403,500	403,500	474,076
TRANSFERS TO EMERGENCY COMM	61.1001	650,496	650,496	527,844
TRANSFERS TO CAPITAL PROJECTS	61.1002	917,337	915,002	544,257
TOTAL 10000 GENERAL ADMINISTRATION		2,544,448	2,565,896	2,163,352

11100 GOVERNING BODY**EXPENDITURES**

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	88,385	88,385	98,377.00
GROUP HEALTH/LIFE INSURANCE	51.2100	22,050	21,503	30,084.00
SOCIAL SECURITY (FICA)	51.2200	5,480	5,480	6,099
MEDICARE	51.2300	1,282	1,282	1,426
RETIREMENT CONTRIBUTIONS	51.2400	1,962	2,272	2,170
PROFESSIONAL SERVICES	52.1200	500	1,000	1,020
COMMUNICATIONS	52.3200	540	485	300
PRINTING AND BINDING	52.3400			250
TRAVEL	52.3500	13,000	11,930	13,000
DUES & FEES	52.3600	4,970	4,866	4,970
EDUCATION & TRAINING	52.3700	12,000	7,373	13,000
GENERAL SUPPLIES & MATERIAL	53.1100	9,200	10,581	9,200
OFFICE SUPPLIES	53.1110		-	
TOTAL 11100 GOVERNING BODY		159,369	155,156	179,897

13200 CHIEF EXECUTIVE (ADMINISTRATOR)**EXPENDITURES**

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	62,921	53,874	196,376
GROUP HEALTH/LIFE INSURANCE	51.2100	8,085	9,847	22,192
SOCIAL SECURITY (FICA)	51.2200	3,644	3,340	12,175
MEDICARE	51.2300	852	781	2,847
RETIREMENT CONTRIBUTIONS	51.2400	2,202	2,288	6,806
PROFESSIONAL SERVICES	52.1200	-	-	
LEGAL FEES	52.1210	65,000	58,581	65,000
REPAIR & MAINTENANCE - VEHICLE	52.2010		-	
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	250	611	600
COMMUNICATIONS	52.3200	500	485	485
POSTAGE	52.3210	-	-	
TRAVEL	52.3500	3,000	3,870	3,000
DUES & FEES	52.3600	100	-	
EDUCATION & TRAINING	52.3700	1,500	1,500	1,500
GENERAL SUPPLIES	53.1100	500	500	500
OFFICE SUPPLIES	53.1110	-	890	890
GASOLINE	53.1270		-	
SMALL EQUIPMENT	53.1600	100	1,865	
TOTAL 13200 CHIEF EXECUTIVE (ADMINISTRATOR)		148,654	138,432	312,372

13300 CLERK-ADMINISTRATION**EXPENDITURES**

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	49,296	53,711	51,284
GROUP HEALTH/LIFE INSURANCE	51.2100	9,685	10,106	14,771
SOCIAL SECURITY (FICA)	51.2200	2,961	3,330	3,180
MEDICARE	51.2300	693	779	744
RETIREMENT CONTRIBUTIONS	51.2400	1,725	1,880	1,795
PROFESSIONAL SERVICES	52.1200	4,500	3,303	4,500
LEGAL FEES	52.1210	2,000	2,856	2,000
TECHNICAL SERVICES	52.1300	2,560	3,664	5,159
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	5,880	7,860	4,680
RENTAL OF EQUIPMENT AND VEHICLES	52.2320	93	-	93
COMMUNICATIONS	52.3200	625	485	250
POSTAGE	52.3210	150	84	150
ADVERTISING	52.3300	4,500	2,316	4,500
TRAVEL	52.3500	4,000	3,388	4,000
DUES & FEES	52.3600	70	-	70
EDUCATION & TRAINING	52.3700	2,295	1,720	2,295
GENERAL SUPPLIES & MATERIAL	53.1100	1,200	5,866	1,200
OFFICE SUPPLIES	53.1110	3,500	2,201	3,500
BOOKS & PERIODICALS	53.1400	28	-	32
SMALL EQUIPMENT	53.1600		1,015	-
TOTAL 13300 CLERK-ADMINISTRATION		95,761	104,563	104,202

14000 ELECTIONS

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	40,741	45,729	65,332
SALARIES-TEMPORARY EMPLOYEES	51.1200	33,000	39,400	19,200
SALARIES & WAGES-OVERTIME	51.1300	-	5,000	3,000
GROUP HEALTH/LIFE INSURANCE	51.2100	70	2,695	22,868
SOCIAL SECURITY (FICA)	51.2200	4,572	5,590	5,427
MEDICARE	51.2300	1,069	1,307	1,269
RETIREMENT CONTRIBUTIONS	51.2400	1,422	337	1,807
PROFESSIONAL SERVICES	52.1200	-	300	300
LEGAL FEES	52.1210	5,000	5,000	5,000
TECHNICAL SERVICES	52.1300	17,000	16,670	500
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	11,000	9,297	10,000
RENTAL OF EQUIPMENT & VEHICLES	52.2320	300	1,434	1,000
COMMUNICATIONS	52.3200	2,250	2,172	2,172
POSTAGE	52.3210	3,632	4,204	4,204
ADVERTISING	52.3300	1,500	2,860	2,860
PRINTING & BINDING	52.3400	3,000	4,522	5,000
TRAVEL	52.3500	1,000	5,343	3,000
DUES & FEES	52.3600	250	287	287
EDUCATION & TRAINING	52.3700	2,000	2,000	2,000
CONTRACT LABOR	52.3850	3,000	3,000	3,000
GENERAL SUPPLIES & MATERIAL	53.1100	1,500	3,500	3,500
OFFICE SUPPLIES	53.1110	3,500	7,680	7,680
GASOLINE	53.1270		-	-
BOOKS AND PERIODICALS	53.1400	28	28	28
SMALL EQUIPMENT	53.1600	700	2,059	
CAPITAL OUTLAY - EQUIPMENT	54.2500	-	4,578	-
TOTAL 14000 REGISTRAR		136,534	174,992	169,434

15110 FINANCIAL ADMINISTRATION**EXPENDITURES**

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	62,921	125,551	78,120
GROUP HEALTH/LIFE INSURANCE	51.2100	8,085	7,922	105
SOCIAL SECURITY (FICA)	51.2200	3,475	7,784	4,843
MEDICARE	51.2300	813	1,820	1,133
RETIREMENT CONTRIBUTIONS	51.2400	2,202	4,702	2,730
PROFESSIONAL SERVICES	52.1200		104	200
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	3,871	12,537	6,000
POSTAGE	52.3210	-	-	-
ADVERTISING	52.3300		495	-
TRAVEL	52.3500	500	-	600
DUES & FEES	52.3600	500	-	500
EDUCATION & TRAINING	52.3700	500	-	1,000
GENERAL SUPPLIES & MATERIAL	53.1100	100	16	100
OFFICE SUPPLIES	53.1110	2,100	2,233	2,500
SMALL EQUIPMENT	53.1600		11,264	500
TOTAL 15110 FINANCIAL ADMINISTRATION		85,067	174,428	98,331

15120 ACCOUNTING**EXPENDITURES**

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	89,555	80,704	90,923
GROUP HEALTH/LIFE INSURANCE	51.2100	10,396	81	140
SOCIAL SECURITY (FICA)	51.2200	5,013	5,004	5,637
MEDICARE	51.2300	1,161	1,170	1,318
RETIREMENT CONTRIBUTIONS	51.2400	3,127	2,389	3,190
PROFESSIONAL SERVICES	52.1200		104	
TECHNICAL SERVICES	52.1300	60	-	125
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	2,300	2,789	2,800
POSTAGE	52.3210	1,400	1,643	1,700
ADVERTISING	52.3300		578	-
TRAVEL	52.3500	-	-	700
DUES & FEES	52.3600	-	-	50
EDUCATION & TRAINING	52.3700	600	-	1,000
GENERAL SUPPLIES & MATERIAL	53.1100	400	-	600
OFFICE SUPPLIES	53.1110	3,700	1,348	5,300
SMALL EQUIPMENT	53.1600	-	-	600
TOTAL 15120 ACCOUNTING		117,712	95,810	114,084

15350 DATA PROCESSING/MIS**EXPENDITURES**

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
TECHNICAL SERVICES	52.1300	30,000	28,485	30,000
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	40,484	43,857	42,170
DUES & FEES	52.3600	400	-	400
LICENSES	52.3800	400	-	400
TOTAL 15350 DATA PROCESSING/MIS		71,284	72,342	72,970

15400 HUMAN RESOURCES**EXPENDITURES**

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	45,305	46,280	45,548
SALARIES & WAGES-OVERTIME	51.1300		38	-
GROUP HEALTH/LIFE INSURANCE	51.2100	5,724	5,643	7,979
SOCIAL SECURITY (FICA)	51.2200	2,602	2,872	2,824
MEDICARE	51.2300	609	672	660
RETIREMENT CONTRIBUTIONS	51.2400	1,586	-	-
PROFESSIONAL SERVICES	52.1200	500	290	
LEGAL FEES	52.1210	1,500	1,540	1,500
TECHNICAL SERVICES	52.1300	3,800	3,768	3,800
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	4,300	4,724	4,750
POSTAGE	52.3210	300	154	300
ADVERTISING	52.3300		31	-
TRAVEL	52.3500	350	608	750
DUES & FEES	52.3600	100	200	200
EDUCATION & TRAINING	52.3700	600	912	1,000
GENERAL SUPPLIES & MATERIAL	53.1100	20,000	22,045	14,000
OFFICE SUPPLIES	53.1110	5,100	4,312	5,100
SMALL EQUIPMENT	53.1600	-	199	
TOTAL 15400 HUMAN RESOURCES		92,376	94,089	88,411

15450 TAX COMMISSIONER

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	257,885	260,575	267,772
SALARIES & WAGES-OVERTIME	51.1300	3,729	7,949	10,000
GROUP HEALTH/LIFE INSURANCE	51.2100	16,388	15,999	22,570
SOCIAL SECURITY (FICA)	51.2200	16,220	16,648	17,222
MEDICARE	51.2300	3,793	3,894	4,028
RETIREMENT CONTRIBUTIONS	51.2400	9,012	10,134	9,425
LEGAL FEES	52.1210	1,000	392	15,000
DISPOSAL	52.2110	240	345	345
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	26,711	13,369	26,711
RENTAL OF EQUIPMENT & VEHICLE	52.2320	-	-	100
COMMUNICATIONS	52.3200	6,577	7,700	12,854
POSTAGE	52.3210	22,470	28,710	22,470
ADVERTISING	52.3300	5,820	5,820	5,820
PRINTING AND BINDING	52.3400	6,444	9,846	7,700
TRAVEL	52.3500	3,400	-	3,400
DUES & FEES	52.3600	691	600	650
EDUCATION & TRAINING	52.3700	2,800	900	2,800
GENERAL SUPPLIES & MATERIAL	53.1100	3,000	2,704	3,000
OFFICE SUPPLIES	53.1110	5,300	5,166	5,300
PERIODICALS	53.1400	617	873	1,000
SMALL EQUIPMENT	53.1600	1,000	-	3,000
UNIFORMS	53.1730	1,002	2,029	
CAPITAL OUTLAY-EQUIPMENT	54.2500	-	-	
TOTAL 15450 TAX COMMISSIONER		394,099	393,654	441,167

15500 TAX ASSESSOR

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	306,465	317,823	318,351
GROUP HEALTH/LIFE INSURANCE	51.2100	42,745	41,862	58,603
SOCIAL SECURITY (FICA)	51.2200	19,001	19,705	19,738
MEDICARE	51.2300	4,444	4,608	4,616
RETIREMENT CONTRIBUTIONS	51.2400	9,910	10,116	8,850
LEGAL FEES	52.1210	500	-	500
TECHNICAL SERVICES	52.1300	44,138	21,589	44,138
REPAIR & MAINTENANCE-VEHICLE	52.2010	3,000	42	3,000
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	18,050	18,187	18,050
RENTAL OF EQUIPMENT & VEHICLES	52.2320	92	100	100
COMMUNICATIONS	52.3200	4,200	3,847	4,200
POSTAGE	52.3210	9,100	3,338	9,100
PRINTING & BINDING	52.3400	2,800	1,039	2,800
TRAVEL	52.3500	2,120	1,812	2,120
DUES & FEES	52.3600	2,844	2,817	2,844
EDUCATION & TRAINING	52.3700	1,610	-	1,610
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	533	1,000
OFFICE SUPPLIES	53.1110	1,000	1,533	1,000
GASOLINE	53.1270	1,500	806	1,500
BOOKS & PERIODICALS	53.1400	2,172	1,617	2,172
SMALL EQUIPMENT	53.1600	500	-	500
TOTAL 15500 TAX ASSESSOR		477,191	451,373	504,792

15650 GENERAL GOVERNMENT BUILDINGS

<u>EXPENDITURES</u>		FY 2022	FY 2022	FY 2023
		ADOPTED	PROJECTED	ADOPTED
		BUDGET	YEAR TO DATE	BUDGET
SALARIES & WAGES	51.1100	113,772	119,167	118,407
SALARIES & WAGES-OVERTIME	51.1300	1,700	7,472	8,300
GROUP HEALTH/LIFE INSURANCE	51.2100	20,653	20,235	28,552
SOCIAL SECURITY (FICA)	51.2200	7,159	7,852	7,856
MEDICARE	51.2300	1,674	1,836	1,837
RETIREMENT CONTRIBUTIONS	51.2400	2,429	2,788	2,807
PROFESSIONAL SERVICES	52.1200	-	550	-
TECHNICAL SERVICES	52.1300	-	4,109	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	4,000	2,000	4,000
CLEANING SERVICES	52.2100	61,100	57,740	55,900
GARBAGE DISPOSAL	52.2110	3,000	3,236	3,236
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	10,000	6,419	10,000
REPAIR & MAINTENANCE-HISTORIC COURTHOUSE	52.2201	10,000	8,639	10,000
REPAIR & MAINTENANCE-GOVERNMENT BUILDING	52.2202	37,500	36,074	37,500
REPAIR & MAINTENANCE-ANNEX BUILDING	52.2203	13,000	11,942	13,000
REPAIR & MAINTENANCE-HEALTH DEPT BUILDING	52.2204	3,000	5,831	10,000
REPAIR & MAINTENANCE-FARMER'S MARKET BUILDING	52.2209	1,500	840	1,500
REPAIR & MAINTENANCE-OLD COMMUNICATIONS BLDG	52.2210	2,000	1,306	2,000
REPAIR & MAINTENANCE - OLD DFACS BLDG	52.2212	500	613	700
REPAIR & MAINTENANCE - RECORD RETENTION	52.2213	2,000	564	2,000
RENTAL OF EQUIPMENT & VEHICLES	52.2320	1,500	-	1,500
COMMUNICATIONS	52.3200	1,500	1,455	1,455
POSTAGE	52.3210	-	-	-
DUES & FEES	52.3600	-	-	-
GENERAL SUPPLIES	53.1100	1,000	461	1,000
OFFICE SUPPLIES	53.1110	600	104	600
CLEANING SUPPLIES	53.1120	10,000	7,274	10,000
WATER/SEWER	53.1210	5,000	4,775	5,000
NATURAL GAS	53.1220	15,000	14,620	15,000
ELECTRICITY	53.1230	100,000	94,459	100,000
GASOLINE	53.1270	3,000	3,568	4,250
SMALL EQUIPMENT	53.1600	1,500	7,295	1,500
UNIFORMS	53.1730	500	600	750
CAPITAL OUTLAY - BUILDINGS	54.1300	-	-	-
CAPITAL OUTLAY - EQUIPMENT	54.2500	3,000	3,945	-
TOTAL 15650 GENERAL GOVERNMENT BUILDINGS		437,587	437,769	458,650

21000 CLERK OF COURT

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	426,874	454,521	489,366
GROUP HEALTH/LIFE INSURANCE	51.2100	51,445	52,875	97,407
SOCIAL SECURITY (FICA)	51.2200	26,466	28,266	30,341
MEDICARE	51.2300	6,190	6,611	7,096
RETIREMENT CONTRIBUTIONS	51.2400	8,811	10,109	10,450
PROFESSIONAL SERVICES	52.1200	-	-	
LEGAL FEES	52.1210	-	-	
TECHNICAL SERVICES	52.1300	17,000	21,414	33,000
REAL ESTATE EVALUATION FEE	52.1330	1,250	-	1,250
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	24,000	25,882	24,500
RENTAL OF EQUIPMENT & VEHICLES	52.2320	2,665	2,815	2,600
COMMUNICATIONS	52.3200	6,000	6,322	5,750
POSTAGE	52.3210	6,500	6,630	6,750
TRAVEL	52.3500	5,000	938	5,000
DUES & FEES	52.3600	950	484	950
EDUCATION & TRAINING	52.3700	2,500	2,230	2,500
GENERAL SUPPLIES & MATERIAL	53.1100	7,000	7,372	7,000
OFFICE SUPPLIES	53.1110	11,500	11,043	12,000
BOOKS & PERIODICALS	53.1400	1,500	405	1,500
SMALL EQUIPMENT	53.1600	-	711	1,000
TOTAL 21000 CLERK OF COURT		605,651	640,012	738,459

21500 SUPERIOR COURT

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	50,649	36,906	35,313
SOCIAL SECURITY (FICA)	51.2200	3,140	2,288	2,189
MEDICARE (FICA)	51.2300	734	535	512
PROFESSIONAL SERVICES	52.1200		-	
SUPERIOR COURT (HABERSHAM)	52.1201	48,662	49,782	53,265
TECHNICAL SERVICES	52.1300	2,000	574	2,000
COURT REPORTER FEES	52.1340	21,550	24,885	25,000
DISPOSAL	52.2110		-	
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200	800	1,072	1,200
RENTAL OF EQUIPMENT & VEHICLES	52.2320	500	-	-
COMMUNICATIONS	52.3200	3,200	3,373	3,200
POSTAGE	52.3210	2,000	791	2,000
TRAVEL	52.3500	500	174	1,000
DUES & FEES	52.3600	1,000	470	1,000
JUROR FEES	52.3610	12,433	29,375	29,000
WITNESS FEES	52.3620	600	245	1,200
EDUCATION & TRAINING	52.3700	2,000	-	2,000
GENERAL SUPPLIES & MATERIAL	53.1100	250	(324)	250
OFFICE SUPPLIES	53.1110	2,000	1,184	2,000
SMALL EQUIPMENT	53.1600	200	64	200
CAPITAL OUTLAY-EQUIPMENT	54.2500			-
TOTAL 21500 SUPERIOR COURT		152,218	151,194	161,329

22000 DISTRICT ATTORNEY

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	181,014	178,158	178,986
GROUP HEALTH/LIFE INSURANCE	51.2100	19,912	19,866	23,509
SOCIAL SECURITY (FICA)	51.2200	11,223	11,046	11,097
MEDICARE	51.2300	2,625	2,583	2,595
RETIREMENT CONTRIBUTIONS	51.2400	15,452	13,647	14,016
UNEMPLOYMENT CLAIMS	51.2600	25	38	21
WORKER'S COMPENSATION	51.2700	615	632	632
MERIT ASSESSMENT	51.2900	98	101	101
PROFESSIONAL SERVICES	52.1200	-	52	-
INVESTIGATOR (HABERSHAM)	52.1201	11,500	12,059	11,955
TECHNICAL SERVICES	52.1300	-	493	-
MAINTENANCE CONTRACTS	52.1320	-	-	-
REPAIR & MAINT-BUILDING	52.2000	-	-	-
REPAIR & MAINT-VEHICLE	52.2010	2,500	1,992	2,500
REPAIR & MAINT-BLDG/EQUIP	52.2200	1,895	228	1,895
PROPERTY, LIABILITY INSURANCE	52.3100	879	830	830
COMMUNICATIONS	52.3200	4,850	3,568	4,850
POSTAGE	52.3210	4,000	660	5,000
TRAVEL	52.3500	1,200	48	1,200
DUES & FEES	52.3600	1,500	807	2,000
WITNESS FEES	52.3620	2,500	-	3,250
EDUCATION & TRAINING	52.3700	1,250	-	3,000
GENERAL SUPPLIES & MATERIAL	53.1100	1,750	423	1,500
OFFICE SUPPLIES	53.1110	5,500	5,046	4,500
AMMUNITION AND FIREARMS	53.1140	200	-	400
GASOLINE	53.1270	1,400	886	2,500
SMALL EQUIPMENT	53.1600	1,600	2,145	2,600
TOTAL 22000 DISTRICT ATTORNEY		273,488	255,308	278,937

23000 STATE COURT

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	67,797	70,440	70,749
GROUP HEALTH/LIFE INSURANCE	51.2100	26,461	25,938	37,097
SOCIAL SECURITY (FICA)	51.2200	4,203	4,367	4,386
MEDICARE	51.2300	983	1,021	1,026
RETIREMENT CONTRIBUTIONS	51.2400	-	-	-
LEGAL FEES	52.1210	30,000	30,981	30,000
TECHNICAL SERVICES	52.1300	35,920	34,047	35,920
COURT REPORTER FEES	52.1340	4,800	4,990	4,800
DISPOSAL	52.2110	-	-	-
REPAIR & MAINTENANCE-BUILDING	52.2200	600	600	600
COMMUNICATIONS	52.3200	750	690	750
WITNESS FEES	52.3620	550	50	550
OFFICE SUPPLIES	53.1110	500		500
SMALL EQUIPMENT	53.1600	-		
TOTAL 23000 STATE COURT		172,564	173,124	186,378

24000 MAGISTRATE COURT

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	63,769	64,191	66,304
GROUP HEALTH/LIFE INSURANCE	51.2100	5,611	5,817	8,159
SOCIAL SECURITY (FICA)	51.2200	3,954	3,980	4,111
MEDICARE	51.2300	925	931	961
RETIREMENT CONTRIBUTIONS	51.2400	1,428	1,450	1,494
COMMUNICATIONS	52.3200	1,896	1,723.14	1,914
TRAVEL	52.3500	1,200	-	1,200
WITNESS FEES	52.3620	50	-	50
TOTAL 24000 MAGISTRATE COURT		78,833	78,092	84,193

24500 PROBATE COURT

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	203,917	209,592	211,569
SALARIES & WAGES-OVERTIME	51.1300	300	197	300
GROUP HEALTH/LIFE INSURANCE	51.2100	31,549	34,513	58,153
SOCIAL SECURITY (FICA)	51.2200	12,371	13,007	13,136
MEDICARE	51.2300	2,917	3,042	3,072
RETIREMENT CONTRIBUTIONS	51.2400	1,336	748	2,043
PROFESSIONAL SERVICES	52.1200	-	-	-
LEGAL FEES	52.1210	2,100	700	2,100
TECHNICAL SERVICES	52.1300	-	-	-
REPAIR & MAINTENANCE - BUILDING AND EQUIP	52.2200	5,400	3,959	6,000
COMMUNICATIONS	52.3200	3,400	2,958	3,400
POSTAGE	52.3210	1,500	899	2,500
TRAVEL	52.3500	3,925	2,957	6,000
DUES & FEES	52.3600	840	400	1,200
EDUCATION & TRAINING	52.3700	650	900	300
GENERAL SUPPLIES & MATERIAL	53.1100	1,622	2,039	2,100
OFFICE SUPPLIES	53.1110	2,300	3,454	3,500
BOOKS & PERIODICALS	53.1400	1,461	1,125	1,500
SMALL EQUIPMENT	53.1600	738	1,470	3,000
TOTAL 24500 PROBATE COURT		276,326	281,960	319,873

26000 JUVENILE COURT

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
JUVENILE COURT (HABERSHAM)	52.1201	33,467	27,130	37,648
LEGAL FEES	52.1210	71,572	58,145	61,500
TECHNICAL SERVICES	52.1300	-	200	-
COURT REPORTER FEES	52.1340	5,257	11,729	11,000
TELECOMMUNICATIONS	52.3200	368	339	368
ADVERTISING	52.3300	-		-
WITNESS FEES	52.3620	-		-
TOTAL 26000 JUVENILE COURT		110,664	97,543	110,516

28000 INDIGENT DEFENSE

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
PUBLIC DEFENDER (HABERSHAM)	52.1201	254,434	254,038	273,460
TOTAL 28000 INDIGENT DEFENSE		254,434	254,038	273,460

33000 SHERIFF

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	2,098,812	2,049,245	2,328,516
SALARIES & WAGES - BAILIFFS	51.1101	-	1,400	38,000
SALARIES & WAGES-OVERTIME	51.1300	52,034	96,194	30,000
GROUP HEALTH/LIFE INSURANCE	51.2100	317,264	261,120	481,372
SOCIAL SECURITY (FICA)	51.2200	130,126	133,104	148,584
MEDICARE	51.2300	30,433	31,129	34,749
RETIREMENT CONTRIBUTIONS	51.2400	45,083	42,193	46,976
PROFESSIONAL SERVICES	52.1200	3,000	10,600	3,000
LEGAL FEES	52.1210	2,000	-	2,000
TECHNICAL SERVICES	52.1300	5,250	3,790	5,250
REPAIR & MAINTENANCE-VEHICLE	52.2010	80,439	74,110	93,000
REPAIR & MAINTENANCE - BUILDING & EQUIP	52.2200	14,760	23,400	14,760
RENTAL OF EQUIPMENT & VEHICLES	52.2320	-	1,180	-
COMMUNICATIONS	52.3200	18,000	19,120	18,000
POSTAGE	52.3210	1,000	462	1,000
ADVERTISING	52.3300	900	1,112	900
TRAVEL	52.3500	7,500	4,887	7,500
DUES & FEES	52.3600	2,550	2,635	2,550
EDUCATION & TRAINING	52.3700	2,600	2,898	2,600
GENERAL SUPPLIES & MATERIAL	53.1100	9,500	15,782	9,500
OFFICE SUPPLIES	53.1110	5,500	6,078	5,500
AMMUNITION & FIREARMS	53.1140	4,500	-	4,500
GASOLINE	53.1270	126,788	112,427	175,000
BOOKS & PERIODICALS	53.1400	1,000	31	1,000
SMALL EQUIPMENT	53.1600	30,881	10,818	48,881
UNIFORMS	53.1730	11,650	12,305	11,650
CAPITAL OUTLAY-VEHICLES	54.2200	-	17,692	-
CAPITAL OUTLAY-EQUIPMENT	54.2500	-	-	-
TOTAL 33000 SHERIFF		3,001,570	2,933,711	3,514,789

33260 JAIL

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	1,115,441	939,609	1,160,059
SALARIES & WAGES-OVERTIME	51.1300	28,647	85,869	20,000
GROUP HEALTH/LIFE INSURANCE	51.2100	123,600	94,350	239,617
SOCIAL SECURITY (FICA)	51.2200	70,397	63,580	73,164
MEDICARE	51.2300	16,464	14,869	17,111
RETIREMENT CONTRIBUTIONS	51.2400	10,077	3,895	10,823
WORKER'S COMPENSATION	51.2700	-	199	
PROFESSIONAL SERVICES	52.1200	289,860	301,841	298,556
TECHNICAL SERVICES	52.1300	5,000	6,681	5,000
CLEANING	52.2100			
DISPOSAL	52.2110	3,100	2,749	3,100
REPAIR & MAINTENANCE - BUILDING & EQUIP	52.2200	18,030	24,013	18,030
COMMUNICATIONS	52.3200	14,000	13,436	14,000
TRAVEL	52.3500	-	1,279	-
DUES & FEES	52.3600	250	42	250
EDUCATION & TRAINING	52.3700	2,130	1,127	2,130
GENERAL SUPPLIES & MATERIAL	53.1100	2,000	6,156	2,000
OFFICE SUPPLIES	53.1110	2,500	2,737	2,500
CLEANING SUPPLIES	53.1120	19,647	19,602	19,647
WATER/SEWER	53.1210	66,000	85,021	66,000
NATURAL GAS	53.1220	30,250	30,126	30,250
ELECTRICITY	53.1230	96,000	76,492	96,000
GASOLINE	53.1270	-	-	-
FOOD & PROVISIONS	53.1300	259,000	235,221	259,000
SMALL EQUIPMENT	53.1600	12,741	8,004	12,741
INMATE BEDDING & TOILETRY	53.1720	6,000	30,859	6,000
UNIFORMS	53.1730	3,300	9,824	3,300
PRINCIPAL-OTHER DEBT (JAIL)	58.1300	340,120	340,120	141,715
INTEREST-OTHER DEBT (JAIL)	58.2300	14,406	14,406	12,820
TOTAL 33260 JAIL		2,548,960	2,412,108	2,513,812

34500 PROBATION

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
COMMUNICATIONS	52.3200	1,407	1,439	1,450
TOTAL 34500 PROBATION		1,407	1,439	1,450

35700 RURAL FIRE PROTECTION

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
GROUP HEALTH/LIFE INSURANCE	51.2100	11,255	11,519.33	11,255
RETIREMENT CONTRIBUTIONS	51.2400	18,165	18,340.00	18,165
BIG SMITH VFD #4	57.2840	45,000	38,461.50	45,000
CARNES CREEK VFD #2	57.2841	45,000	37,794.00	45,000
EASTANOLLEE VFD #1	57.2842	45,000	25,109.24	-
MARTIN VFD #5	57.2843	30,000	19,144.50	30,000
NEW HOPE VFD #3	57.2844	35,000	27,612.00	35,000
SHILOH VFD #6	57.2845	45,000	32,940.00	45,000
TATES CREEK VFD #7	57.2846	25,000	27,397.50	25,000
CHIEF COUNSEL VFD	57.2847	35,000	17,157.00	35,000
GEORGIA FORESTRY COMM	57.2851	4,847	4,847.00	4,847
TOTAL 35700 RURAL FIRE PROTECTION		339,267	260,322	294,267

37000 CORONER

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	29,536	35,523	36,200
GROUP HEALTH/LIFE INSURANCE	51.2100	5,800	5,748	8,083
SOCIAL SECURITY (FICA)	51.2200	1,820	2,202	2,244
MEDICARE	51.2300	426	515	525
RETIREMENT CONTRIBUTIONS	51.2400	700	929	955
PROFESSIONAL SERVICES	52.1300	-	52	500
TECHNICAL SERVICES	52.1300	-	32	500
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,500	878	2,000
REPAIR & MAINTENANCE-BLDG/EQUIP	52.2200	250	360	500
COMMUNICATIONS	52.3200	1,500	758	1,500
POSTAGE	52.3210	150	-	150
TRAVEL	52.3500	1,500	-	1,500
DUES & FEES	52.3600	525	225	525
EDUCATION & TRAINING	52.3700	2,655	2,195	3,500
GENERAL SUPPLIES & MATERIAL	53.1100	3,000	2,607	3,000
OFFICE SUPPLIES	53.1110	400	269	500
GASOLINE	53.1270	3,000	2,420	3,250
SMALL EQUIPMENT	53.1600	2,000	107	2,000
UNIFORMS	53.1730	750	728	750
CAPITAL OUTLAY - COMPUTERS	54.2400	-		
TOTAL 37000 CORONER		55,512	55,549	68,182

39000 AIRPORT AUTHORITY

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
ANNUAL ALLOCATION	57.2200	33,125	10,000	15,500
TOTAL 39000 AIRPORT AUTHORITY		33,125	10,000	15,500

39200 EMERGENCY MANAGEMENT AGENCY

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	54,971	34,408	54,419
GROUP HEALTH/LIFE INSURANCE	51.2100	5,426	7,985	15,418
SOCIAL SECURITY (FICA)	51.2200	3,408	2,133	3,374
MEDICARE	51.2300	797	499	789
RETIREMENT CONTRIBUTIONS	51.2400	1,124	258	555
WORKER'S COMPENSATION	51.2700		-	
TECHNICAL SERVICES	52.1300		240	
REPAIR & MAINT-VEHICLE	52.2010	2,500	1,548	2,500
REPAIR & MAINT-VEHICLE (RU)	52.2011	9,000	13	9,000
REPAIR & MAINT-BLDG & EQUIP	52.2200	1,447		1,447
REPAIR & MAINTENANCE-BLDG & EQUIP	52.2201	-	160	-
RENTAL OF EQUIPMENT (RU)	52.2321		160	
COMMUNICATIONS	52.3200	13,000		13,000
POSTAGE	52.3210	50		50
TRAVEL	52.3500	3,500		3,500
TRAVEL (RU)				
DUES & FEES	52.3600	100		100
DUES & FEES (RU)	52.3601	185	128	185
EDUCATION & TRAINING	52.3700	900		900
EDUCATION & TRAINING (RU)	52.3701	10,700	2,900	10,700
GENERAL SUPPLIES & MATERIAL	53.1100	3,053	2,694	3,053
GENERAL SUPPLIES & MATERIAL (RU)	53.1101	1,300	669	1,300
OFFICE SUPPLIES	53.1110	250	30	250
OFFICE SUPPLIES (RU)				
CLEANING SUPPLIES	53.1120	100		100
WATER/SEWER	53.1210	180	144	180
NATURAL GAS	53.1220	200	693	200
ELECTRICITY	53.1230	5,500	4,347	5,500
GASOLINE	53.1270	3,804	2,184	4,000
GASOLINE (RU)				
SMALL EQUIPMENT	53.1600	-		-
SMALL EQUIPMENT (RU)	53.1601	8,000	5,214	8,000
UNIFORMS	53.1730	1,000	668	1,000
UNIFORMS (RU)	53.1731	-		-
CAPITAL OUTLAY-BUILDINGS	54.1300			
CAPITAL OUTLAY-VEHICLES	54.2200			
CAPITAL OUTLAY-VEHICLES (RU)	54.2201			
CAPITAL OUTLAY-COMPUTERS	54.2400			
CAPITAL OUTLAY-EQUIPMENT	54.2500	-		-
CHAMBER OF COMMERCE	57.2000			
TOTAL 39200 EMERGENCY MANAGEMENT AGENCY		130,495	67,074	139,520

42000 PUBLIC WORKS

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	737,082	805,331	864,465
SALARIES & WAGES-OVERTIME	51.1300	15,000	25,127	15,000
GROUP HEALTH/LIFE INSURANCE	51.2100	137,630	32,021	102,717
SOCIAL SECURITY (FICA)	51.2200	46,629	51,488	54,527
MEDICARE	51.2300	10,905	12,042	12,752
RETIREMENT CONTRIBUTIONS	51.2400	12,939	10,963	11,000
PROFESSIONAL SERVICES	52.1200	15,000	52	5,000
LEGAL FEES	52.1210	2,000	-	2,000
TECHNICAL SERVICES	52.1300	14,155	27,792	35,100
REPAIR & MAINTENANCE-VEHICLE	52.2010	80,800	57,271	80,800
REPAIR & MAINTENANCE-PARTS ROOM	52.2011		1,826	
REPAIRS & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	25,000	34,768	25,000
RENTAL OF EQUIPMENT & VEHICLES	52.2320	-	38,348	-
COMMUNICATIONS	52.3200	2,200	1,940	2,200
POSTAGE	52.3210	10	175	10
ADVERTISING	52.3300	700	-	700
TRAVEL	52.3500	1,300	-	1,300
DUES & FEES	52.3600	4,216	5,192	4,216
EDUCATION & TRAINING	52.3700	1,975	-	1,975
LICENSES	52.3800	3,175	-	3,175
GENERAL SUPPLIES & MATERIAL	53.1100	1,500	493	1,500
OFFICE SUPPLIES	53.1110	2,000	139	2,000
ROAD/BRIDGE SUPPLIES & MATERIAL	53.1130	5,000	253,018	5,000
GASOLINE	53.1270	85,000	86,026	100,000
SMALL EQUIPMENT	53.1600	10,750	228	10,750
UNIFORMS	53.1730	11,496		11,496
CAPITAL OUTLAY-EQUIPMENT	54.2500		-	
TOTAL 42000 PUBLIC WORKS		1,226,462	1,444,241	1,352,683

49000 MAINTENANCE & SHOP

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	80,454	92,248	103,208
SALARIES & WAGES-OVERTIME	51.1300	3,622	2,406	3,622
GROUP HEALTH/LIFE INSURANCE	51.2100	9,755	21,922	29,542
SOCIAL SECURITY (FICA)	51.2200	5,213	4,598	6,623
MEDICARE	51.2300	1,219	1,075	1,549
RETIREMENT CONTRIBUTIONS	51.2400	1,806	2,031	2,377
REPAIR & MAINTENANCE-VEHICLE	52.2010	-	-	
REPAIR & MAINTENANCE-PARTS ROOM	52.2011	15,000	20,888	15,000
REPAIRS & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	20,950	4,750	15,450
RENTAL OF EQUIPMENT & VEHICLES	52.2320		1,102	
COMMUNICATIONS	52.3200	3,922	4,489	4,500
ADVERTISING	52.3300	-	-	
GENERAL SUPPLIES & MATERIAL	53.1100	500	-	500
OFFICE SUPPLIES	53.1110	1,000	-	1,000
CLEANING SUPPLIES	53.1120	350	510	500
WATER/SEWER	53.1210	1,420	1,766	2,050
NATURAL GAS	53.1220	3,777	423	3,777
ELECTRICITY	53.1230	8,790	6,358	8,790
BULK OIL	53.1250	7,147	1,100	8,500
GASOLINE	53.1270	15,000	26,945	20,000
BOOKS AND PERIODICALS	53.1400	28	-	32
SMALL EQUIPMENT	53.1600	2,900	62	2,900
UNIFORMS	53.1730	1,509	1,418	4,141
C/O - EQUIPMENT	54.2500			-
REPAIR & MAINTENANCE SERVICE CHARGE	55.1000	(115,000)	(62,005)	(100,000)
TOTAL 49000 MAINTENANCE & SHOP		69,362	132,085	134,061

49500 WELFARE PROGRAMS

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
CHILD WELFARE	55.3760	15,401	21,988	22,000
DEPARTMENT OF FAMILY & CHILD SERVICES	55.3761	9,820	961	6,000
PAUPER BURIALS	55.3780	9,750	8,000	9,250
GENERAL ASSISTANCE	55.3830	289	-	300
TOTAL 49500 WELFARE PROGRAMS		35,260	30,949	37,550

51000 SENIOR CENTER

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	128,999	129,911	134,666
GROUP HEALTH/LIFE INSURANCE	51.2100	10,992	11,339	22,930
SOCIAL SECURITY (FICA)	51.2200	7,998	8,011	8,349
MEDICARE	51.2300	1,870	1,873	1,953
RETIREMENT CONTRIBUTIONS	51.2400	3,136	3,399	3,850
TECHNICAL SERVICES	52.1300	18,307	18,870	20,080
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,317	962	1,317
DISPOSAL	52.2110	1,212	1,212	1,212
REPAIRS & MAINTENANCE-BUILDINGS AND EQUIPMENT	52.2200	9,135	9,535	10,813
COMMUNICATIONS	52.3200	3,900	4,069	4,086
POSTAGE	52.3210	493	860	606
DUES & FEES	52.3600	30	-	-
EDUCATION & TRAINING	52.3700	-	-	250
GENERAL SUPPLIES & MATERIAL	53.1100	2,562	3,350	2,100
OFFICE SUPPLIES	53.1110	338	463	650
WATER/SEWER	53.1210	2,040	2,149	2,880
NATURAL GAS	53.1220	2,400	1,831	2,400
ELECTRICITY	53.1230	12,420	14,000	13,488
GASOLINE	53.1270	1,920	2,481	2,600
FOOD & PROVISIONS	53.1300	56,500	53,132	75,900
BOOKS & PERIODICALS	53.1400	28	56	28
SMALL EQUIPMENT	53.1600	500	792	600
UNIFORMS	53.1730	-	-	-
TOTAL 51000 SENIOR CENTER		266,097	268,295	310,758

51600 HEALTH & HUMAN SERVICES

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
REPAIR & MAINTENANCE-VEHICLE (AMBULANCE)	52.2010	33,247	21,120	25,000
GASOLINE (AMBULANCE)	53.1270	32,000	29,553	34,000
CAPITAL OUTLAY-EQUIPMENT (AMBULANCE)	54.2500	-		
HEALTH DEPARTMENT	57.2011	100,782	100,782	100,782
MENTAL HEALTH	57.2012	6,500	6,500	8,000
INDIGENT HEALTH CARE	57.2013	433,620	433,620	437,114
AMBULANCE SERVICE	57.2014	751,541	751,541	815,723
TOTAL 51600 HEALTH & HUMAN SERVICES		1,357,690	1,343,116	1,420,619

61100 RECREATION

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	230,225	183,964	209,243
SALARIES & WAGES-OVERTIME	51.1300	2,000	384	2,000
GROUP HEALTH/LIFE INSURANCE	51.2100	11,383	17,012	29,843
SOCIAL SECURITY (FICA)	51.2200	14,398	11,430	13,097
MEDICARE	51.2300	3,367	2,673	3,063
RETIREMENT CONTRIBUTIONS	51.2400	3,179	3,069	5,100
PROFESSIONAL SERVICES	52.1200	500	-	500
LEGAL FEES	52.1210	1,000		
CONTRACTED TECHNICAL SERVICES	52.1300	93,185	114,434	80,000
REPAIR & MAINTENANCE-VEHICLE	52.2010	4,000	471	1,500
GARBAGE DISPOSAL	52.2110	1,212	1,712	1,800
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	21,778	23,294	50,000
RENTAL OF EQUIP & VEHICLE	52.2320	200	1,124	500
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	2,642	3,736	2,000
COMMUNICATIONS	52.3200	5,000	4,377	5,000
POSTAGE	52.3210	150	130	150
ADVERTISING	52.3300	1,100	-	1,000
TRAVEL	52.3500	1,150	-	1,150
DUES & FEES	52.3600	2,700	5,815	7,000
EDUCATION & TRAINING	52.3700	1,600	790	2,000
CONTRACT LABOR	52.3850		587	25,000
GENERAL SUPPLIES & MATERIAL	53.1100	64,148	43,343	65,000
OFFICE SUPPLIES	53.1110	1,100	600	1,100
CLEANING SUPPLIES	53.1120	6,000	5,265	10,000
WATER/SEWER	53.1210	10,000	6,182	10,000
NATURAL GAS	53.1220	17,700	8,303	10,000
ELECTRICITY	53.1230	53,000	60,597	65,000
GASOLINE	53.1270	6,800	5,567	9,000
BOOKS & PERIODICALS	53.1400	50	31	50
SMALL EQUIPMENT	53.1600	10,620	5,178	10,000
UNIFORMS	53.1730	1,500		1,500
C/O EQUIPMENT	54.2500	-	(1,961)	-
TOTAL 61100 RECREATION		571,687	508,107	621,596

65100 TOCCOA-STEPHENS CO REG LIBRARY

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
ANNUAL ALLOCATION	57.2900	280,000	280,000	280,000
TOTAL 65100 TOCCOA-STEPHENS CO REG LIBRARY		280,000	280,000	280,000

72200 BUILDING INSPECTION**EXPENDITURES**

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
TECHNICAL SERVICES	52.1300	66,000	68,933	75,000
REPAIR & MAINTENANCE-BUILDINGS & EQUIP	52.2200	1,750	0	1,750
GENERAL SUPPLIES & MATERIAL	53.1100	200	0	200
OFFICE SUPPLIES	53.1110	450	528	550
TOTAL 72200 BUILDING INSPECTION		68,400	69,461	77,500

74100 PLANNING AND ZONING**EXPENDITURES**

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100			45,000
GROUP HEALTH/LIFE INSURANCE	51.2100			14,284
SOCIAL SECURITY (FICA)	51.2200			3,443
RETIREMENT CONTRIBUTIONS	51.2400			1,575
LEGAL SERVICES	52.1210	2500	2,604	2,700
TECHNICAL SERVICES	52.1300	480	144	480
REPAIR & MAINT-BLDG/EQUIP	52.2200		2,812	-
ADVERTISING	52.3300	1000	1,482	1,500
GENERAL SUPPLIES & MATERIALS	53.1100	200	1,383	1,400
OFFICE SUPPLIES	53.1110	150	-	150
TOTAL 74100 PLANNING & ZONING		4,330	8,425	70,532

74500 CODE ENFORCEMENT**EXPENDITURES**

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	112,427	105,503	80,631
GROUP HEALTH/LIFE INSURANCE	51.2100	21,022	17,760	27,204
SOCIAL SECURITY (FICA)	51.2200	6,970	6,541	4,999
MEDICARE	51.2300	1,630	1,530	1,169
RETIREMENT CONTRIBUTIONS	51.2400	3,199	2,972	1,969
PROFESSIONAL SERVICES	52.1200	50	-	100
LEGAL FEES	52.1210	15,000	4,728	15,500
TECHNICAL SERVICES	52.1300	50	50	12,000
REPAIR & MAINTENANCE-VEHICLE	52.2010	3,000	2,621	3,500
DISPOSAL	52.2110	25,000	6,000	25,000
REPAIR & MAINTENANCE-BUILDINGS & EQUIP	52.2200	500	578	500
COMMUNICATIONS	52.3200	2,916	1,355	3,828
POSTAGE	52.3210	100	25	200
ADVERTISING	52.3300	-	680	500
TRAVEL	52.3500	4,500	3,787	4,500
DUES & FEES	52.3600	400	145	420
EDUCATION & TRAINING	52.3700	3,530	-	3,500
GENERAL SUPPLIES & MATERIAL	53.1100	500	834	500
OFFICE SUPPLIES	53.1110	1,000	569	1,000
AMMUNITION AND FIREARMS	53.1140	600	-	600
GASOLINE	53.1270	5,000	7,209	9,500
SMALL EQUIPMENT	53.1600	4,000	3,914	3,000
UNIFORMS	53.1730	2,500	2,235	2,500
CAPITAL OUTLAY-VEHICLE	54.2200	-	-	
CAPITAL OUTLAY-EQUIPMENT	54.2500	-	-	
TOTAL 74500 CODE ENFORCEMENT		213,894	169,037	202,620

75100 COUNTY AGENT

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	48,115	34,337	48,116
SOCIAL SECURITY (FICA)	51.2200	2,983	2,155	2,983
MEDICARE	51.2300	698	504	698
RETIREMENT CONTRIBUTIONS	51.2400	9,532	3,177	9,768
TECHNICAL SERVICES	52.1300	-	-	
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,500	494	2,500
REPAIR & MAINTENANCE-BUILDING AND EQUIPMENT	52.2200	1,200	4,559	1,200
RENTAL OF EQUIPMENT & VEHICLES	52.2320	108	-	108
COMMUNICATIONS	52.3200	3,996	3,529	3,996
TRAVEL	52.3500	4,500	3,424	4,800
DUES & FEES	52.3600	375	240	375
EDUCATION & TRAINING	52.3700	750	-	750
GENERAL SUPPLIES & MAT	53.1100	250	164	250
OFFICE SUPPLIES	53.1110	806	272	806
JANITORIAL SUPPLIES	53.1120	127	179	127
GASOLINE	53.1270	1,100	877	1,200
BOOKS AND PERIODICALS	53.1400	32	-	32
SMALL EQUIPMENT	53.1600	659	-	659
TOTAL 75100 COUNTY AGENT		77,731	53,911	78,368

75200 ECONOMIC DEVELOPMENT

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
CHAMBER OF COMMERCE	57.2000	20,000	20,000	20,000
ANNUAL ALLOCATION - SCDA	57.2100	245,000	245,000	245,000
ANNUAL ALLOCATION - JDA	57.2110	4,000	5,500	5,500
TOTAL 75200 ECONOMIC DEVELOPMENT		269,000	270,500	270,500

90000 ENTITY ALLOCATIONS

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
GEORGIA MOUNTAIN RC-DUES	52.3600	25,000	25,000	25,000
SOIL AND WATER CONSERVATION	57.1003	10,800	10,800	10,800
4H CLUBS	57.2400	4,000	4,000	4,000
KEEP TOCCOA-STEPHENS COUNTY BEAUTIFUL	57.2600	9,222	9,222	9,222
CONTINGENCIES	57.2700	44,197	225,000	245,000
HUMANE SHELTER/ANIMAL CONTROL	57.2830	201,100	201,100	193,797
TOTAL 90000 ENTITY ALLOCATIONS		294,319	475,122	487,819

GENERAL FUND REVENUE OVER EXPENDITURES
FISCAL YEAR 2022 PROJECTED YEAR END TO 2023 ADOPTED BUDGET

	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET	PRIOR YR % Inc/(Dec)
<u>REVENUES</u>	17,487,760	18,752,935	
<u>EXPENDITURES</u>			
10000 GENERAL GOVERNMENT	2,565,896	2,163,352	-15.69%
11100 GOVERNING BODY	155,156	179,897	15.95%
13200 CHIEF EXECUTIVE	138,432	312,372	125.65%
13300 CLERK ADMINISTRATION	104,563	104,202	-0.35%
14000 ELECTIONS	174,992	169,434	-3.18%
15110 FINANCIAL ADMINISTRATION	174,428	98,331	-43.63%
15120 ACCOUNTING	95,810	114,084	19.07%
15350 DATA PROCESSING/MIS	72,342	72,970	0.87%
15400 HUMAN RESOURCES	94,089	88,411	-6.03%
15450 TAX COMMISSIONER	393,654	441,167	12.07%
15500 TAX ASSESSOR	451,373	504,792	11.83%
15650 GENERAL GOVERNMENT BUILDINGS	437,769	458,650	4.77%
21000 CLERK OF COURT	640,012	738,459	15.38%
21500 SUPERIOR COURT	151,194	161,329	6.70%
22000 DISTRICT ATTORNEY	255,308	278,937	9.26%
23000 STATE COURT	173,124	186,378	7.66%
24000 MAGISTRATE COURT	78,092	84,193	7.81%
24500 PROBATE COURT	281,960	319,873	13.45%
26000 JUVENILE COURT	97,543	110,516	13.30%
28000 INDIGENT DEFENSE	254,038	273,460	7.65%
33000 SHERIFF	2,933,711	3,514,789	19.81%
33260 JAIL	2,412,108	2,513,812	4.22%
34500 PROBATION	1,439	1,450	0.76%
35700 RURAL FIRE PROTECTION	260,322	294,267	13.04%
37000 CORONER	55,549	68,182	22.74%
39000 AIRPORT AUTHORITY	10,000	15,500	55.00%
39200 EMERGENCY MANAGEMENT AGENCY	67,074	139,520	108.01%
42000 PUBLIC WORKS	1,444,241	1,352,683	-6.34%
49000 MAINTENANCE AND SHOP	132,085	134,061	1.50%
49500 WELFARE PROGRAMS	30,949	37,550	21.33%
51000 SENIOR CENTER	268,295	310,758	15.83%
51600 HEALTH & HUMAN SERVICES	1,343,116	1,420,619	5.77%
61100 RECREATION	508,107	621,596	22.34%
65100 TOCCOA-STEPHENS CO REG LIBRARY	280,000	280,000	0.00%
72200 BUILDING INSPECTION	69,461	77,500	11.57%
74100 PLANNING & ZONING	8,425	70,532	737.20%
74500 CODE ENFORCEMENT	169,037	202,620	19.87%
75100 COUNTY AGENT	53,911	78,368	45.36%
75200 ECONOMIC DEVELOPMENT	270,500	270,500	0.00%
90000 ENTITY ALLOCATIONS	475,122	487,819	2.67%
	17,583,231	18,752,935	6.65%
TOTAL GENERAL FUND REVENUES OVER EXPENDITURES	<u>(95,471)</u>	<u>(0)</u>	

45100 SOLID WASTE ENTERPRISE FUND

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SOLID WASTE DISPOSAL	45.3000	190,090	234,505	256,690
CLOSURE/POST CLOSURE CARE	45.6000	59,826	50,000	89,963
SALARIES & WAGES	51.1100	59,175	58,825	71,115
SALARIES & WAGES-OVERTIME	51.1300	5,000	7,230	7,230
SOCIAL SECURITY (FICA)	51.2200	3,979	4,919	4,857
MEDICARE	51.2300	931	1,150	1,136
WORKER'S COMPENSATION	51.2700	5,000	4,727	5,000
PROFESSIONAL SERVICES	52.1200	200	104	200
LEGAL FEES	52.1210	250		250
TECHNICAL SERVICES	52.1300	-		
REPAIR & MAINTENANCE-VEHICLE	52.2010	3,000	761	3,000
DISPOSAL	52.2110	44,675	49,024	2,500
REPAIRS & MAINTENANCE-BLDG & EQUIPMENT	52.2200	10,500	749	10,500
REPAIRS & MAINTENANCE-SITES	52.2210	-	535	
RENTAL OF EQUIPMENT & VEHICLES	52.2320	5,100	5,100	5,400
COMMUNICATIONS	52.3200	1,670	1,399	1,670
GENERAL SUPPLIES & MATERIAL	53.1100	2,500	2,118	2,500
OFFICE SUPPLIES	53.1110	100	22	100
WATER/SEWER	53.1210	1,940	1,390	1,940
ELECTRICITY	53.1230	5,800	5,454	6,150
GASOLINE	53.1270	3,875	6,647	3,875
SMALL EQUIPMENT	53.1600			-
CAPITAL OUTLAY-SITES	54.1100	-		
CAPITAL OUTLAY-EQUIPMENT	54.2500	-	11,487	-
DEPRECIATION	56.1000	-		
INDIRECT COST ALLOCATION	58.2500	-		
TOTAL 45100 SOLID WASTE		403,611	446,145	474,076

38000 EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES & WAGES	51.1100	470,339	436,885	538,567
SALARIES-OVERTIME	51.1300	94,250	96,778	102,000
GROUP HEALTH/LIFE INSURANCE	51.2100	96,316	61,190	148,764
SOCIAL SECURITY (FICA)	51.2200	35,005	31,359	39,715
MEDICARE	51.2300	8,187	7,334	9,288
RETIREMENT CONTRIBUTIONS	51.2400	10,601	5,237	9,100
WORKER'S COMPENSATION	51.2700	3,265	3,090	3,676
PROFESSIONAL SERVICES	52.1200	1,152	-	1,252
LEGAL FEES	52.1210		3,012	-
TECHNICAL SERVICES	52.1300	6,050	14,629	7,300
CLEANING	52.2100			5,200
DISPOSAL	52.2110	450	429	450
REPAIRS & MAINTENANCE-BUILDING	52.2200	115,625	131,538	116,085
EQUIPMENT RENTAL	52.2320	-		
COMMUNICATIONS	52.3200	109,450	106,692	110,590
POSTAGE	52.3210	200	13	200
TRAVEL	52.3500	6,000	2,652	6,000
DUES AND FEES	52.3600	2,750	1,467	2,750
EDUCATION & TRAINING	52.3700	5,600	14,017	10,100
GENERAL SUPPLIES & MATERIAL	53.1100	4,000	1,813	4,000
OFFICE SUPPLIES	53.1110	1,500	2,297	2,500
JANITORIAL SUPPLIES	53.1120	1,000	470	1,000
WATER/SEWER	53.1210	350	250	350
NATURAL GAS	53.1220	1,932	929	1,932
ELECTRICITY	53.1230	11,300	10,713	11,300
GASOLINE	53.1270	700	-	700
SMALL EQUIPMENT	53.1600	8,050	3,779	8,000
UNIFORMS	53.1730	2,000	453	5,800
CAPITAL OUTLAY - SITE IMPROVEMENTS	54.1200			-
CAPITAL OUTLAY - COMPUTERS	54.2400	175,323		-
CAPITAL OUTLAY-FURNITURE	54.2300			-
CAPITAL OUTLAY - EQUIPMENT	54.2500	-		-
TOTAL 38000 EMERGENCY COMMUNICATIONS		1,171,395	937,026	1,146,619

SPLOST VII CAPITAL PROJECTS FUND

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
42000				
TECHNICAL SERVICES	52.1300			
ROADS, BRIDGES, CLUVERTS INC EQUIPMENT	54.1401	1,033,151	200,514	826,622
MACHINERY & EQUIPMENT	54.2500			
PRINCIPAL	58.1200	117,921	113,062	117,921
INTEREST	58.2200	14,557	14,275	14,557
35700				
FIRE EQUIPMENT	54.2500	400,000		57,600
FIRE VEHICLES	54.2200		920,436	
33000				
SHERIFF VEHICLES	54.2200	100,000		100,000
15650				
GOVERNMENT BLDG UPGRADES/EQUIPMENT	54.2500	585,251		585,251
61100				
RECREATION DEPARTMENT UPGRADES	54.2500	238,220	127,136	60,000
51000				
SENIOR CENTER UPGRADES	54.2500	300,000	88,016	80,000
51600				
AMBULANCE VEHICLES			57,856	100,000
10000				
INTERGOVERNMENTAL - CITY OF TOCCOA	57.1000	1,344,337	1,470,657	1,344,337
INTERGOVERNMENTAL - CITY OF MARTIN	57.1001			
INTERGOVERNMENTAL - CITY OF AVALON	57.1002			
PRINCIPAL - BONDS	58.1100		1,450,000	1,875,000
INTEREST - BOND	58.2100		100,695	84,403
INTEREST - BOND ISSUE	58.2200	100,695		
TOTAL SPLOST VII		4,234,132	4,542,647	5,245,691

SPLOST VI CAPITAL PROJECTS FUND

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
C/O- EQUIPMENT-BUILDINGS & GROUND	54.2500			
INFRASTRUCTURE-ROADS	54.1401		21,665	
INFRASTRUCTURE-ROADS	58.1100			
C/O-EQUIPMENT-ROADS	54.2500			
ISSUANCE COSTS-ROADS	58.4000			
EMS AMBULANCE VEHICLES (51600)	54.2200	315,066	315,000	
C/O-VEHICLES - SHERIFF	54.2200		130,783	53,330
C/O-VEHICLES - ROADS	54.2200	150,000		
C/O - EQUIPMENT-JAIL	54.2500			
RENT OF EQUIPMENT & VEHICLE (42000)	52.2320			
RECREATION (61100)	54.2500		320,943	
COUNTY JAIL	54.2500			
PROFESSIONAL SERVICES-ROADS	52.1200			
PROFESSIONAL SERVICES-FIRE	52.1200			
TECHNICAL SERVICES - ROADS	52.1300			
DUES & FEES - FIRE	52.3600			
DUES & FEES - ROADS	52.3600		4,208	
C/O SITES - FIRE	54.1100			
C/O-EQUIPMENT - FIRE	54.2500			
INTERGOVERNMENTAL - CITY OF TOCCOA	57.1000			
INTERGOVERNMENTAL - CITY OF MARTIN	57.1001			
INTERGOVERNMENTAL - CITY OF AVALON	57.1002			
LEGAL FEES-EMERGENCY COMM	52.1210			
LEGAL FEES - ROADS	52.1210			
RENTAL - ROADS	52.2320			
DUES & FEES - ROADS	52.3600			
C/O EQUIPMENT - EMERGENCY COMM	54.2500			
REPAIR & MAINTENANCE - BLDG & EQUIP ROADS	52.2200			
RENTAL OF EQUIPMENT - ROADS	52.2320			
PRINCIPAL - ROADS (BONDS) (42000)	58.1100			
INTEREST - ROADS (BONDS) (42000)	58.2100			
PRINCIPAL - EMERGENCY COMM	58.1200			
INTEREST - EMERGENCY COMM	58.2200			
PRINCIPAL - ROADS (TRUCKS) (42000)	58.1200		5,072	
INTEREST - ROADS (TRUCKS) (42000)	58.2200		69	
PRINCIPAL - ROADS (ROLLERS)	58.1200			
INTEREST - ROADS (ROLLERS)	58.2200			
PRINCIPAL - ROADS (PAVER)	58.1200			
INTEREST - ROADS (PAVER)	58.2200			
PRINCIPAL - ROADS (BOOM MOWER)	58.1200			
INTEREST - ROADS (BOOM MOWER)	58.2200			
FUND BALANCE	13.4101			231,668
 TOTAL SPLOST VI		 465,066	 776,075	 284,998

SPLOST II CAPITAL PROJECTS FUND

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
WATER/SEWER	54.1400	7,903	6,100	1,803
TOTAL SPLOST II		7,903	6,100	1,803

SHERIFF STATE ASSET FORFEITURE FUND

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
TRAVEL	52.3500	1,544	1,544	1,544
DUES AND FEES	52.3600	605	605	605
GENERAL SUPPLIES & MAT	53.1100	747	747	747
PAYMENT TO OTHER AGENCY	57.2001	-	-	
C/O EQUIPMENT	54.2500	5,104	5,101	5,104
TOTAL DRUG TASK FORCE		8,000	7,997	8,000

JAIL FUND

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
SALARIES	51.1100	36,971	37,097	38,474
GROUP HEALTH/LIFE INSURANCE	51.2100	16,170	15,826	22,112
SOCIAL SECURITY (FICA)	51.2200	1,468	1,388	2,385
MEDICARE	51.2300	150	324	558
RETIREMENT CONTRIBUTIONS	51.2400	1,294	1,398	1,318
WORKER'S COMPENSATION	51.2700	2,000	2,349	2,500
TOTAL JAIL		58,053	58,383	67,347

AMERICAN RESCUE PLAN

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 DEPT REQUEST BUDGET	FY 2023 ADOPTED BUDGET
10000 GENERAL ADMIN					
SALARY & WAGES	51.1100	450,000	450,000		
SOCIAL SECURITY (FICA)	51.2200	27,900	27,900		
MEDICARE (FICA)	51.2300	6,525	6,525		
RETIREMENT CONTRIBUTIONS	51.2400	7,013	7,013		
DUES & FEES	52.3600		40		
14000 ELECTIONS					
CAPITAL OUTLAY-BUILDINGS	54.1300			500,000	500,000
15650 GEN GOVT BLDG & GROUNDS					
CAPITAL OUTLAY-BUILDINGS	54.1300				
CAPITAL OUTLAY-EQUIPMENT	54.2500		53,909	180,991	180,991
33000 SHERIFF					
CAPITAL OUTLAY-BUILDINGS	54.1300			750,000	750,000
33260 JAIL					
CAPITAL OUTLAY-BUILDINGS	54.1300		153,180	-	
CAPITAL OUTLAY-EQUIPMENT	54.2500		65,100		
35700 FIRE					
CHIEF COUNCIL VFD	57.2847			250,000	150,000
38000 EMERGENCY COMMICATIONS					
CAPITAL OUTLAY-EQUIPMENT	54.2500			500,000	500,000
42000 PUBLIC WORKS					
CAPITAL OUTLAY-EQUIPMENT	54.2500		67,036		
49000 MAINTENANCE & SHOP					
CAPITAL OUTLAY-BUILDINGS	54.1300			450,000	450,000
51000 SENIOR CITIZEN CENTER					
GENERAL SUPPLIES & MAT	53.1100			16,900	16,900
51600 HEALTH & HUMAN SERVICES					
CAPITAL OUTLAY-VEHICLES	54.2200			75,000	-
PAYMENTS TO OTHER AGENCIES	57.2001			210,000	210,000
61100 PARKS & RECREATION					
CAPITAL OUTLAY-SITE IMPROVEMENTS	54.1200			150,000	150,000
CAPITAL OUTLAY-BUILDINGS	54.1300		16,204	83,796	83,796
CAPITAL OUTLAY-EQUIPMENT	54.2500			500,000	500,000
75200 ECONOMIC DEVELOPMENT					
CAPITAL OUTLAY-EQUIPMENT	54.2500			250,000	250,000

TOTAL AMERICAN RESCUE PLAN

491,438	846,906	3,916,687	3,741,687
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DRUG REHABILITATION FUND

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
<u>DIVISION 10000 GENERAL GOVERNMENT</u>				
GENERAL SUPPLIES & MATERIALS	53.1100	12,223	-	12,223
<u>DIVISION 29000 DRUG COURT</u>				
SALARIES	51.1100	45,000	34,396	35,668
GROUP HEALTH/LIFE INSURANCE	51.2100	70	70	70
SOCIAL SECURITY (FICA)	51.2200	2,790	2,024	2,211
MEDICARE	51.2300	653	473	517
RETIREMENT CONTRIBUTIONS	51.2400	1,196	1,296	1,266
WORKERS COMPENSATION	51.2700	250	207	250
TECHNICAL SERVICES	52.1300		250	300
COMMUNICATIONS	52.3200	683	652	700
<u>DIVISION 33000 SHERIFF</u>				
TRAVEL	52.3500	2,000	-	2,500
EDUCATION & TRAINING	52.3700	2,000	913	2,500
GENERAL SUPPLIES	53.1100	2,500	1,885	2,500
TOTAL DRUG REHABILITATION		69,365	42,166	60,706

JUVENILE SUPERVISION

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
PROFESSIONAL SERVICES	52.1200	600.00	1,450	1,500.00
TOTAL JUVENILE SUPERVISION		600	1,450	1,500

HOTEL/MOTEL TAX FUND

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
TRANSFERS TO GENERAL FUND	57.1009	250	32,801	16,000
CHAMBER OF COMMERCE	57.2000	250	32,801	48,000
TOTAL HOTEL/MOTEL TAX		500	65,602	64,000

JAIL COMMISSARY FUND

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
GENERAL SUPPLIES & MATERIALS	53.1100	125,000	125,000	125,000
TOTAL JAIL COMMISSARY		125,000	125,000	125,000

CAPITAL PROJECTS

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
10000 DUES & FEES - GENERAL GOVT	52.3600	-	710	
14000 C/O COMPUTERS - ELECTIONS	54.2400	-		
15110 C/O COMPUTERS - FINANCE	54.2400	-		
15450 BUILDING - TAX COMMISSIONER	54.1300	-		
15450 C/O COMPUTERS - TAX COMMISSIONER	54.2400	7,820	10,090	
15500 VEHICLES - TAX ASSESSOR	54.2200	40,000	19,500	
15650 BUILDING - SITE IMPROV	54.1100			15,000
15650 BUILDING - BLDG & GROUNDS	54.1300	250,000		24,000
15650 BUILDING - GOVT BLDG	54.1300		45,253	75,000
15650 BUILDING - HEALTH DEPT	54.1300			31,741
15650 BUILDING - HISTORIC COURTHOUSE	54.1300	25,000	15,753	14,711
15650 C/O COMPUTERS - GENERAL BLDGS	54.2400			60,000
15650 C/O EQUIPMENT - HISTORIC COURTHOUSE	54.2500	45,400	16,148	-
15650 EQUIPMENT - HEALTH DEPT	54.2500			-
15650 VEHICLES - BLDG & GROUNDS	54.2200	-		
21000 - TECHNICAL SERVICES	52.1300	-	31,949	
21000 C/O COMPUTERS	54.2400		4,089	
21000 EQUIPMENT - CLERK OF COURT	54.2500	31,949		
21000 SMALL EQUIPMENT - CLERK OF COURT	53.1600		3,159	
21500 EQUIPMENT - SUPERIOR COURT	54.2500	2,500		2,500
22000 C/O FURNITURE & FIXTURES - DA	54.2300		4,252	
22000 EQUIPMENT - DISTRICT ATTORNEY	54.2500		11,049	
24000 BUILDING - MAGISTRATE	54.1300	-		
24500 BUILDING - PROBATE	54.1300	-	3,198	
24500 EQUIPMENT	54.2500	-		
24500 FURNITURE & FIXTURES	54.2300	-		
33000 COMPUTERS - SHERIFF	54.2400		2,093	
33260 EQUIPMENT - JAIL	54.2500	-		
35700 SITES - VFD	54.1200			15,000
35700 BUILDINGS - VFD	54.1300	117,535		
38000 EQUIPMENT - E911	54.2500	-		
38000 SITES - E911	54.1100			
39200 BUILDING - EMA	54.1300	250,000		-
39200 EQUIPMENT - EMA	54.2500	11,000	8,300	
39200 VEHICLES - EMA	54.2200	40,000		-
42000 COMPUTERS - PUBLIC WORKS	54.2400	-		
42000 EQUIPMENT -PUBLIC WORKS	54.2500	3,500		26,325
42000 SITE - PUBLIC WORKS	54.1200			
49000 EQUIPMENT - MAINTENANCE & SHOP	54.2500		25,181	12,000
49500 C/O EQUIPMENT - DFACS	54.2500			
51000 COMPUTERS - SENIOR CENTER	54.2400	5,000		
51000 EQUIPMENT - SENIOR CENTER	54.2500			-
61100 BUILDING - RECREATION	54.1300		12,687	15,000
61100 COMPUTERS - RECREATION	54.2400		188	
61100 EQUIPMENT - RECREATION	54.2500	37,787	238,211	3,000
61100 FURNITURE & FIXTURES	54.2300		12,827	
CONTINGENCIES				250,000
FUND BALANCE	13.4101			
TOTAL CAPITAL PROJECTS		867,491	464,637	544,277

RESTRICTED REVENUES FUND

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
FINANCE ADMINISTRATION	52.1201	100,000	-	
ROAD-GENERAL SUPPLIES & MATERIALS	53.1100	-	-	
CITY OF TOCCOA ROADS & BRIDGES	53.1131	71,697	115,188	
PUBLIC WORKS GRANT DOT	57.1305	567,652	410,176	480,752
SHERIFF-ABANDONED FUNDS	57.2004	-	-	
ACCG WELLNESS GRANT	57.2013		68,709	
ACCG W/C REFUND	57.2017	9,000	-	
TOTAL RESTRICTED REVENUES		748,349	594,073	480,752

LAW LIBRARY

		FY 2022 ADOPTED BUDGET	FY 2022 PROJECTED YEAR TO DATE	FY 2023 ADOPTED BUDGET
General Supplies	53.1100	20,484	20,484	20,484
TOTAL LAW LIBRARY		20,484	20,484	20,484