



STEPHENS COUNTY
BOARD OF COMMISSIONERS
FISCAL YEAR 2024
ADOPTED BUDGET

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Stephens County Board of Commissioners

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

Dennis Bell, Chairman
Tara Simmons, Vice-Chairman
Debbie Whitlock, Commissioner
Chuck Wright, Commissioner
Chris Rickman, Commissioner

Christian Hamilton, County Administrator
Samantha Turner, County Clerk
Brian Ranck, County Attorney

June 29, 2023

Honorable Chairman and Members of Stephens County Board of Commissioners:

In accordance with the great state of Georgia and local regulations, I am pleased to present to you the Fiscal Year 2024 budget officially adopted on June 27, 2023.

The budget development began in early January 2023 with the budget calendar being passed to give a timeline for the process. Department heads and elected officials submitted requests in March 2023. A budget retreat was held the week of May 15th with department heads with elected officials in attendance with the Commissioners deriving a preliminary budget. Several reviews and adjustments were made with two special called meetings to find a fiscally balanced budget.

Commissioners and staff worked together to determine appropriate services levels within the local financial context. The FY 2024 budget implements the County strategic initiatives, provides funding for upgraded community facilities, maintains existing operations and programs, and invests in employee retention. I believe the budget is responsive to Commissioners and county needs, makes strategic investments, takes advantage of opportunities, protects critical service levels, and builds on the present for a better future.

Sincerely,

James C. Elrod

Finance Director
Stephens County Board of Commissioners
(706) 898-5032

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BOARD OF COMMISSIONERS

Dennis Bell
Chairman

Tara Simmons
Vice-Chairman

Chuck Wright
Commissioner

Chris Rickman
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

Christian Hamilton
Brian Ranck
Samantha Turner
Erin Harper
Mitty Higginbotham
Bruce Carlisle
Danielle Rhodes

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

James Elrod
Rik Wise
Jason Holland
Chris Rainey
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 2024

FY 2024 Due Date	Budget Steps	Responsibility
Jan 10	Present Budget Calendar For Review and Adoption.	Budget Officer
Jan 11	Forward Budget Calendar To Department Heads, Officials, And Agencies.	Budget Officer
Feb 1	Budget Comparison Reports For Fiscal Year 2024 To December, Memo Outlining Expectations, And Requested Due Dates Are Distributed To Department Heads And Officials.	Budget Officer
Mar 3	Revenue Estimates Are Completed.	Budget Officer
Mar 13	Expenditure Requests Are Returned To The Budget Officer.	Dept. Heads/Officials
May 1	Budget Requests Are Summarized, Analyzed and Adjusted. Proposed Budget Is Assembled.	Budget Officer
May 15	Advertise The Submission and Availability Of The Fiscal Year 2024 Budget For Review And Comment.	County Clerk
May 15	Advertise Two Public Hearings Of Proposed Fiscal Year 2024 Budget.	County Clerk
May 15-16	Discuss Departmental Budgets With Department Heads, Officials, And Agencies.	Commission/Staff
May 17-19	Offsite Budget Review Planning Session.	Commission/Staff
May 23	Proposed Fiscal Year 2024 Budget Is Submitted To The Board Of Commissioners And Available For Public Viewing.	Budget Officer
Jun 13	1st Public Hearing On Fiscal Year 2024 Budget Is Held.	Board Of Commission
Jun 13	Prepare Fiscal Year 2024 Budget Ordinance Or Resolution.	County Clerk
Jun 27	2nd Public Hearing On Fiscal Year 2024 Budget Is Held. Fiscal Year 2024 Budget Is Adopted. Budget Ordinance Or Resolution Is Adopted.	Board Of Commission
Jun 28	Distribute Adopted Budgets To Department Heads, Officials, And Agencies.	Budget Officer
Jun 28-30	The Adopted Budgeted Amounts Are Entered Into The Accounts.	Staff Accountant

**STEPHENS COUNTY BOARD OF COMMISSIONERS
DEPARTMENT BUDGET SCHEDULE
FISCAL YEAR 2024**

Monday, May 15, 2023

8:30	Sup. Court- Judge Smith
9:00	HR- Tori
9:30	DA- George Christian
10:00	SR. Cent.- Mary Smith
10:30	Clerk of Court- T. Quick
11:00	Christian H.- Chief Executive / Planning & Zoning / Data
11:30	Processing / Building & Grounds / Capital Projects

Lunch

1:00	County Agent- S. Yearwood
1:30	E911- D. Rhodes
2:00	EMA / Rescue- D. Rhodes
2:30	Fire Dept- J. Jordan
3:00	Coroner- C. Stephens
3:30	J. Elrod- Finance/OS Entities/SPLOST
4:00	Probate Court- G. Ernest
4:30	Sam- Clerk/Bldg Inspect/Govern Body

Tuesday, May 16, 2023

8:30	Tax Comm- Dene Hicks
9:00	Elect- Bruce Carlisle
9:30	Chamber- J. Paysen
9:45	Library - L. Allen
10:00	Rec- Chris Rainey
10:30	Solicitor- A. Pickett
11:00	State Court- J. Irvin
11:30	Humane- Jeff Roberts

Lunch

1:00	SCDA- B. Ivey
1:30	Marshal- R. Wise
1:50	Pub. Defender- D. Powell
2:15	Shop- J. Holland
3:00	PW & SW- J. Holland
3:30	Jail
4:00	Sheriff
4:30	Sheriff

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REVENUE COMMENTARY

ALL REVENUES COMPARED TO FY 2023 ADOPTED BUDGET

GENERAL FUND

- ❖ For the first time in seven (7) years, the County's Millage Rate will increase 1.64 to 15.69 mills. The value of a mill is projection is \$732,975, or 8.54% increase in net digest
- ❖ Zero use of Fund Balance Reserves used to balance the budget
- ❖ 2% uncollected rate factored into property taxes
- ❖ Local Option Sales Tax is projected at a 12.25% increase
- ❖ Current Year Real Property Tax is 43.29% of total operating revenue
- ❖ Local Option Sales Tax is 16.72% of total operating revenue
- ❖ Insurance Premium Tax is 6.56% of total operating revenue
- ❖ Courts, Jail, Senior Center, and Recreation had slight increases due to additional COVID restrictions being lifted
- ❖ Building Permit Fees are projected at a 50% increase due to industry growth
- ❖ Telephone Commissions projection of 5% increase
- ❖ Restricted Revenue has a substantial increase related to State Broadband Grant and Opioid Settlement
- ❖ SRO Reimbursement is projected at 39.10% increase due to an additional officer

SOLID WASTE ENTERPRISE FUND

- ❖ Small reimbursement grant for post closure care
- ❖ Transfers from General Fund increased 26.4%

EMERGENCY COMMUNICATION FUND

- ❖ Revenues from fees remain stable
- ❖ Transfer from General Fund increased 25.5% due to increased operating cost

SPLOST VI CAPITAL PROJECTS FUND

- ❖ Collections began July 2014 for a six year SPLOST that ended in June 2020
- ❖ \$124,467 Fund Balance used for committed open projects

SPLOST VII CAPITAL PROJECTS FUND

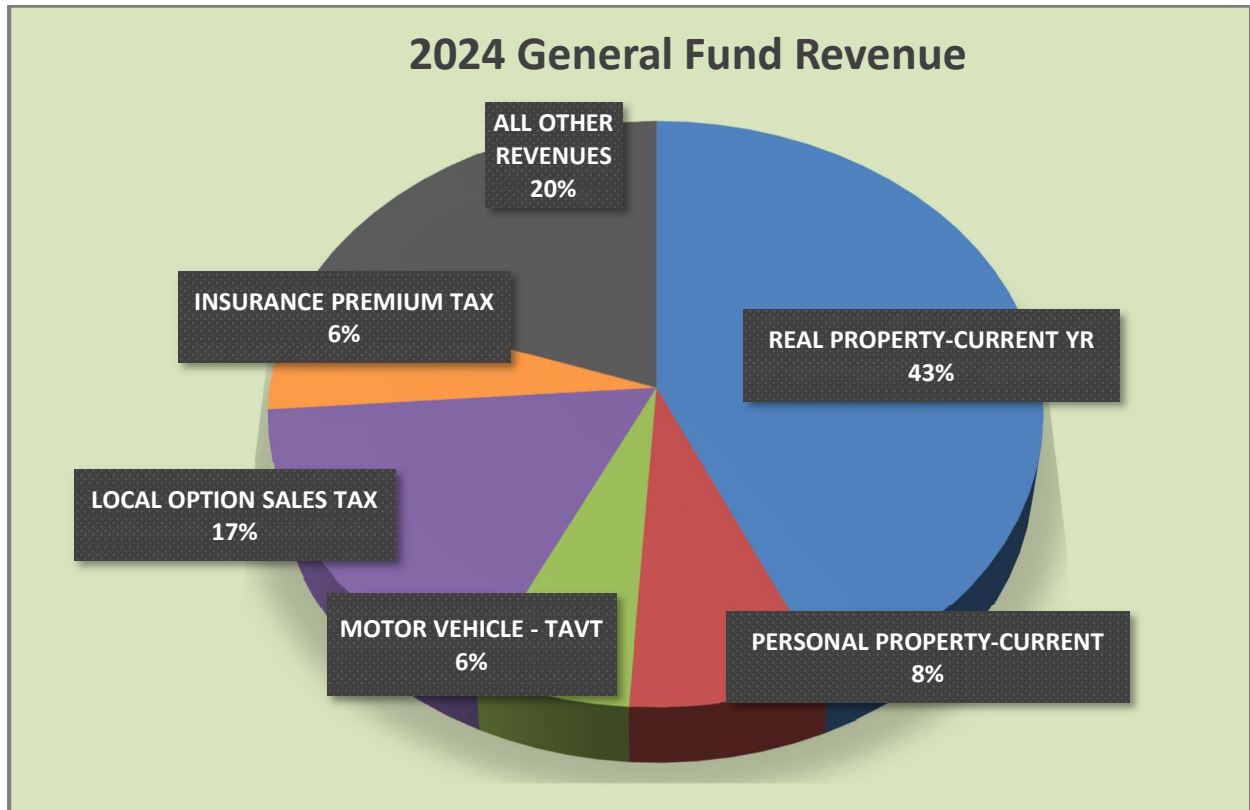
- ❖ Collections began July 2020 for a six year SPLOST ending June 2026
- ❖ Increase in revenues of 15.8% due to stimulated economy

CAPITAL PROJECTS FUND

- ❖ Transfers from General Fund to support Capital Projects decreased due to ARPA funds being used in prior years

ALL OTHER NON-MAJOR FUNDS AND GRANT FUNDS

- ❖ A 5 Year Historical Trend and economic analysis calculated for other Non-Major Funds projections



- ❖ The top 5 General Fund Revenue sources for FY 2024 account for \$15.9 million of the total budget of \$19.8 million or 80.4%



- ❖ FY 2024 Personal Property Tax projection is \$138,100 or 9.8% more than FY 2023

EXPENDITURE COMMENTARY

ALL EXPENDITURES COMPARED TO FY 2023 ADOPTED BUDGET

GENERAL FUND

- ❖ Increase in Health insurance due to market cost and additional employer contribution
- ❖ A COLA pay increase of 3% for most employees
- ❖ Increase in Liability Insurance of 30% and Worker's Compensation of 10%
- ❖ Decrease in Chief Executive due to staffing changes
- ❖ Increase in Elections due to the number of elections increasing
- ❖ Increase in Financial Administration due to health insurance
- ❖ Increase in Tax Commissioner due to salary increases
- ❖ Increase in Superior Court due to additional Court Reporter
- ❖ Increase in District Attorney with additional Juvenile Support person
- ❖ Increase in State Court legal fees
- ❖ Increase in Juvenile Court due to Circuit-wide increase
- ❖ Increase in Public Defender due to Circuit-wide increase
- ❖ Increase in Sheriff related to salary and insurance increases
- ❖ Increase in Jail related to salary, insurance, and cost of supplies increasing
- ❖ Increase in Rural Fire Protection to accommodate increased costs
- ❖ Increase in Airport from matching grant that is split with the City of Toccoa
- ❖ Increase in EMA due to capital items for the Rescue Unit and increased training
- ❖ Increase in Public Works related to salary, insurance, and cost of supplies increasing
- ❖ Increase in Senior Center due to salary, insurance, and cost of supplies increasing
- ❖ Increase in Indigent Health Care per contract due to increase in millage value
- ❖ Increase in Emergency Medical Services per 5-year agreement through FY 2024
- ❖ Increase in Recreation due to Contract Labor and repair and maintenance increases
- ❖ Increase in Code Enforcement due to insurance and disposal cost
- ❖ Decrease in Contingencies to \$200,000
- ❖ Increase in Humane Shelter and RDC dues for Region Participants

SOLID WASTE ENTERPRISE FUND

- ❖ Increase in cost of Post Closure Care

EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

- ❖ No significant changes at total budgeted level

SPLOST VI CAPITAL PROJECTS FUND

- ❖ Collections began July 2014 for a six year SPLOST that ended June 2020
- ❖ Expenditures are for Sheriff vehicles and a parking lot

SPLOST VII CAPITAL PROJECTS FUND

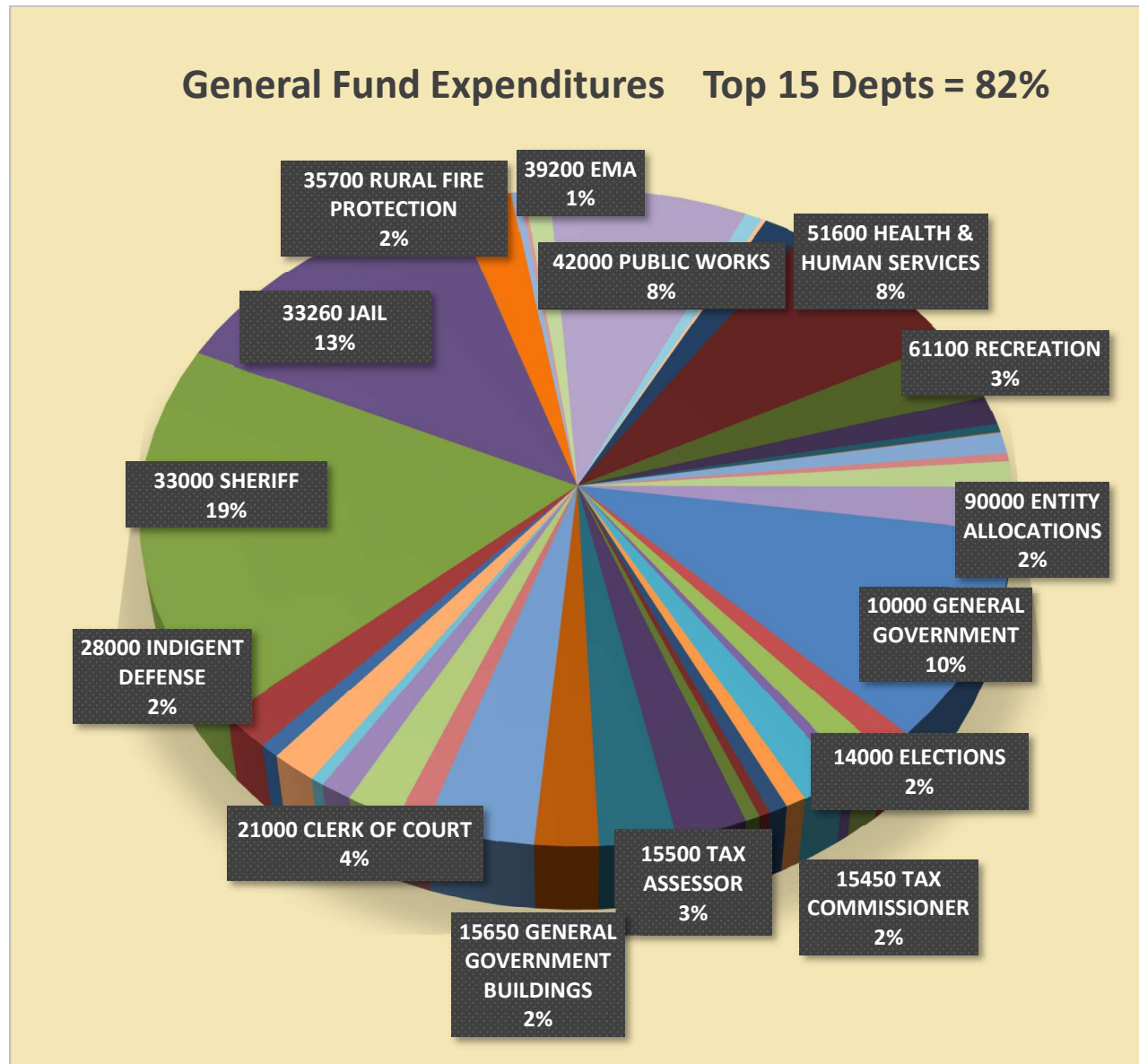
- ❖ Collections began July 2020 for a six year SPLOST ending June 2026
- ❖ SPLOST Expenditures are for Roads, Ambulance and Sheriff vehicles, Economic Development, Government Buildings, Recreation and Senior Center upgrades

CAPITAL PROJECTS FUND

- ❖ Transfers from General Fund used for Expenditures in the Capital Projects Fund for Buildings, Equipment, and Vehicles

ALL OTHER NON-MAJOR FUNDS AND GRANT FUNDS

- ❖ 5 Year Historical Trend, economic analysis, and prior year fund balances calculated for all other Non-Major Funds
- ❖ Chamber of Commerce remains funded at prior year's rate of 75% of Hotel/Motel Tax Collections



STEPHENS COUNTY, GEORGIA
EXPENDITURE BY DEPARTMENT OF TOTAL FUND
FY 2024 BUDGET

GENERAL FUND DEPARTMENT EXPENDITURES	FY 2024 ADOPTED BUDGET OF TOTAL	
33000 SHERIFF	\$ 3,655,573	18.43%
33260 JAIL	2,564,470	12.93%
10000 GENERAL GOVERNMENT	2,051,150	10.34%
42000 PUBLIC WORKS	1,585,202	7.99%
51600 HEALTH & HUMAN SERVICES	1,573,758	7.94%
21000 CLERK OF COURT	733,221	3.70%
61100 RECREATION	618,776	3.12%
15500 TAX ASSESSOR	517,000	2.61%
35700 RURAL FIRE PROTECTION	480,000	2.42%
15450 TAX COMMISSIONER	476,531	2.40%
90000 ENTITY ALLOCATIONS	432,022	2.18%
15650 GENERAL GOVERNMENT BUILDINGS	426,269	2.15%
28000 INDIGENT DEFENSE	369,105	1.86%
22000 DISTRICT ATTORNEY	358,445	1.81%
51000 SENIOR CENTER	321,206	1.62%
14000 ELECTIONS	320,660	1.62%
24500 PROBATE COURT	308,961	1.56%
65100 TOCCOA-STEPHENS CO LIBRARY	285,600	1.44%
13200 CHIEF EXECUTIVE	253,750	1.28%
75200 ECONOMIC DEVELOPMENT	250,500	1.26%
11100 GOVERNING BODY	226,004	1.14%
23000 STATE COURT	212,170	1.07%
74500 CODE ENFORCEMENT	206,452	1.04%
39200 EMA	203,194	1.02%
21500 SUPERIOR COURT	199,982	1.01%
15110 FINANCIAL ADMINISTRATION	139,060	0.70%
49000 MAINTENANCE AND SHOP	138,134	0.70%
26000 JUVENILE COURT	130,987	0.66%
15120 ACCOUNTING	124,547	0.63%
15400 HUMAN RESOURCES	98,195	0.50%
13300 CLERK ADMINISTRATION	92,777	0.47%
24000 MAGISTRATE COURT	89,652	0.45%
75100 COUNTY AGENT	81,442	0.41%
72200 BUILDING INSPECTION	78,750	0.40%
15350 DATA PROCESSING/MIS	75,880	0.38%
37000 CORONER	68,270	0.34%
39000 AIRPORT AUTHORITY	36,875	0.19%
49500 WELFARE PROGRAMS	36,000	0.18%
74100 PLANNING & ZONING	9,800	0.05%
34500 PROBATION	1,648	0.01%
	\$ 19,832,017	100%

STEPHENS COUNTY, GEORGIA
County-Wide Positions by Fund (full and part-time)

Fund	Dept #	Department	2023 Positions	2024 Requested	2024 Approved
General Fund	13200	Chief Executive	1	1	1
General Fund	13300	Clerk-Admin	1	1	1
General Fund	14000	Elections	2	2	2
General Fund	15110	Financial Admin	1	1	1
General Fund	15120	Accounting	2	2	2
General Fund	15400	Human Resources	1	1	1
General Fund	15450	Tax Commissioner	5	6	5
General Fund	15500	Tax Assessor	10	10	10
General Fund	15650	General Gvt Buildings	4	4	4
General Fund	21000	Clerk of Court	11	11	11
General Fund	21500	Superior Court	4	4	4
General Fund	22000	District Attorney	4	4	4
General Fund	23000	State Court	2	2	2
General Fund	24000	Magistrate Court	3	3	3
General Fund	24500	Probate Court	5	4	4
General Fund	33000	Sheriff	51	56	53
General Fund	33260	Jail	30	34	31
General Fund	37000	Coroner	2	2	2
General Fund	38000	Emergency Management	2	2	2
General Fund	42000	Public Works	20	22	20
General Fund	49500	Maintenance & Shop	2	2	2
General Fund	51000	Senior Center	4	4	4
General Fund	61100	Recreation	6	6	6
General Fund	74100	Planning & Zoning	1	-	-
General Fund	74500	Code Enforcement	2	2	2
General Fund	75100	County Agents	3	3	3
Enterprise Fund	45100	Solid Waste	12	12	12
Special Revenue Fund	38000	Emergency Communications	16	17	16
Special Revenue Fund	29000	Drug Rehabilitation Fund	2	2	2
Special Revenue Fund	33000	Jail Fund	1	-	-
Grand Total			210	220	210

GOVERNMENT WIDE REVENUE SUMMARY

FY 2024 BUDGET

FUND REVENUE		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
100	GENERAL FUND	17,783,462	18,252,935	17,946,786	19,832,017
210	STATE ASSET SEIZED FUND	17,101	8,000	8,000	5,000
230	JAIL FUND	51,991	59,304	56,287	58,780
231	AMERICAN RESCUE PLAN FUND	2,518,920	2,519,532	2,693,585	800
235	DRUG REHABILITATION FUND	74,651	60,705	82,261	39,410
240	JUVENILE SUPERVISION FUND	1,825	1,500	2,161	1,503
275	HOTEL/MOTEL FUND	65,653	21,728	64,000	74,000
276	JAIL COMMISSARY FUND	-	125,000	125,000	130,000
322	SPLOST VI CAPITAL PROJECTS FUND	91	-	-	50
323	SPLOST VII CAPITAL PROJECTS FUND	4,914,043	4,501,767	5,117,156	5,219,370
340	ONE GEORGIA FUND	-	-	500	-
350	CAPITAL PROJECTS FUND	704,819	552,258	563,492	224,742
540	SOLID WASTE ENTERPRISE FUND	564,193	474,192	511,939	639,440
550	EMERGENCY COMMUNICATIONS FUND	884,529	1,146,619	1,142,169	1,190,358
750	RESTRICTED REVENUE FUND	792,462	480,752	731,273	3,811,521
TOTAL REVENUES		\$ 28,373,741	\$ 28,204,292	\$ 29,044,609	\$ 31,226,991
PRIOR YEAR FUND BALANCE		12,396,276	12,681,580	12,681,582	11,300,579
TOTAL AVAILABLE FUNDS		\$ 40,770,016	\$ 40,885,872	\$ 41,726,191	\$ 42,527,570

DOLLAR INCREASE / (DECREASE) OF BUDGET	1,641,698
PERCENTAGE INCREASE / DECREASE OF BUDGET	4.02%

**STEPHENS COUNTY, GEORGIA
GOVERNMENT WIDE EXPENDITURE SUMMARY
FY 2024 BUDGET**

FUND EXPENDITURES		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED BUDGET	FY 2023 TO FY 2024 ADOPTED
100	GENERAL FUND	\$ 16,339,788	\$ 18,252,935	\$ 19,832,017	8.65%
210	SHERIFF STATE FORFEITURE FUND	9,562	98,815	98,815	0.00%
230	JAIL FUND	59,554	76,158	62,237	-18.28%
231	AMERICAN RESCUE FUND	853,440	4,185,014	1,256,281	-69.98%
235	DRUG REHABILITATION FUND	46,050	546,296	555,414	1.67%
240	JUVENILE SUPERVISION FUND	1,450	3,604	5,168	43.40%
275	HOTEL/MOTEL TAX FUND	65,653	64,000	74,000	15.63%
276	JAIL COMMISSARY FUND	-	125,000	130,000	4.00%
322	SPLOST VI CAPITAL PROJECTS FUND	797,740	284,998	124,517	-56.31%
323	SPLOST VII CAPITAL PROJECTS FUND	5,593,993	14,141,872	14,003,060	-0.98%
340	ONE GEORGIA GRANT FUND	-	500	188	-62.40%
350	CAPITAL PROJECTS FUND	554,965	742,788	512,729	-30.97%
540	SOLID WASTE ENTERPRISE FUND	564,193	474,192	639,440	34.85%
550	EMERGENCY COMMUNICATIONS FUND	884,529	1,146,619	1,190,358	3.81%
750	RESTRICITED REVENUES FUND	873,845	480,752	4,043,347	741.05%
TOTAL EXPENDITURES		\$ 26,644,761	\$ 40,623,543	\$ 42,527,570	4.69%

* Added PY Reserves to
ADOPTED and PY Budget

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**STEPHENS COUNTY GENERAL FUND
FY 2024 REVENUE BUDGET
FUND 100**

REVENUE ACCOUNT	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
REAL PROPERTY-CURRENT YR	100-00000-31-1100	7,075,470	\$ 6,854,516	\$ 7,281,900	\$ 8,585,100
PUBLIC UTILITY	100-00000-31-1110	503,569	503,569	407,200	407,200
TIMBER TAX	100-00000-31-1120	4,340	4,000	4,200	4,500
REAL PROPERTY-PRIOR YEAR	100-00000-31-1200	7,090	8,000	3,000	4,000
PERSONAL PROPERTY-CURRENT	100-00000-31-1300	1,326,652	1,400,000	1,405,000	1,538,100
MOTOR VEHICLE TAX CURRENT	100-00000-31-1310	195,514	182,000	180,000	185,000
MOTOR VEHICLE - TAVT	100-00000-31-1315	1,159,230	1,100,000	1,180,000	1,200,000
MOBILE HOME TAX CURRENT	100-00000-31-1320	113,361	110,000	110,000	125,000
INTANGIBLE	100-00000-31-1340	302,743	250,000	260,000	175,000
RAILROAD EQUIPMENT TAX	100-00000-31-1350	37,285	36,236	37,500	38,000
HEAVY EQUIPMENT	100-00000-31-1390	221	1,000	180	500
PERSONAL PROPERTY - PY	100-00000-31-1400	17,635	13,500	14,000	1,000
REAL ESTATE TRANSFER	100-00000-31-1600	101,108	93,500	82,000	75,000
CABLE FRANCHISE FEE	100-00000-31-1750	18,762	16,000	17,500	18,000
LOCAL OPTION SALES TAX	100-00000-31-3100	3,065,347	2,954,500	3,133,126	3,316,317
BEER TAXES	100-00000-31-4200	70,007	68,500	69,000	70,000
WINE AND WHISKEY TAXES	100-00000-31-4210	4,820	6,000	5,000	5,500
FINANCIAL INSTITUTION TAX	100-00000-31-6300	40,551	40,507	45,000	46,000
REAL PROPERTY P & I	100-00000-31-9110	15,868	9,800	15,000	10,000
PERSONAL PROPERTY P & I	100-00000-31-9120	16,636	15,000	15,000	1,000
FIFA	100-00000-31-9500	14,120	17,500	15,000	16,500
ALCOHOLIC BEVERAGE LICENS	100-00000-32-1100	12,800	15,000	14,000	15,000
BUILDING PERMITS	100-00000-32-2100	132,712	80,000	115,000	120,000
MARRIAGE LICENSES	100-00000-32-2400	18,896	14,000	14,200	16,000
LATE TAG PENALTY	100-00000-32-4300	21,661	18,000	18,200	20,000
STATE GOVT DIRECT-OPERATING	100-00000-33-4110	132,587	-	6,300	-
FLPA	100-00000-33-5200	6,891	3,350	3,800	4,000
DEVELOP AUTH LIEU OF TAX	100-00000-33-8000	38,978	31,444	42,700	42,700
US TREASURTY-FOREST LAND	100-00000-33-8100	84,796	77,754	78,000	81,000
PROBATE JUDGE RECEIPTS	100-00000-34-1100	59,744	65,000	50,000	55,000
CLERK OF COURT RECEIPTS	100-00000-34-1110	141,610	165,000	166,000	165,000
MAGISTRATE COURT RECEIPTS	100-00000-34-1120	82,755	82,500	82,000	85,000
SHERIFF'S OFFICE RECEIPTS	100-00000-34-1130	21,246	33,000	30,000	35,000
SENIOR CITIZENS RECEIPTS	100-00000-34-1140	12,673	12,000	13,000	27,000
PROBATION RECEIPTS	100-00000-34-1150	5,044	2,400	2,500	3,000
COUNTY MARSHALL RECEIPTS	100-00000-34-1180	700	-	-	-
OTHER RECEIPTS	100-00000-34-1190	36,303	25,000	27,000	30,000
MOTOR VEHICLE TAG COMMISS	100-00000-34-1600	43,373	41,000	42,500	44,000
ELECTION QUALIFYING FEE	100-00000-34-1910	3,186	1,000	-	8,200
COMMISSIONS ON TAX COLLEC	100-00000-34-1940	297,222	297,000	305,000	310,000
SALES TAX VENDORS COMP	100-00000-34-1941	1,593	2,005	1,500	2,000
VICTIMS ASSISTANCE PROGRA	100-00000-34-1970	106,805	95,000	100,000	100,000
INMATE MEDICAL FEES	100-00000-34-2320	5,975	-	3,000	6,000
PRISONER UPKEEP REIMBURSE	100-00000-34-2330	56,980	34,000	40,000	50,000
GEMA ANNUAL PAYMENT	100-00000-34-2900	17,496	17,496	17,500	17,500
ACTIVITY/FACIL RENT-REC	100-00000-34-7200	5,570	3,000	7,000	7,500
RECREATION-ATHLETIC FEES	100-00000-34-7501	89,000	64,500	75,000	80,000
RECREATION-PROGRAM FEES	100-00000-34-7502	8,777	9,000	9,500	10,000

**STEPHENS COUNTY GENERAL FUND
FY 2024 REVENUE BUDGET
FUND 100**

REVENUE ACCOUNT	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
REC-SPECIAL EVENTS	100-00000-34-7700	9,505	3,050	7,000	8,000
RECREATION CONCESSIONS	100-00000-34-7900	4,806	1,500	8,300	9,500
BAD CHECK FEES	100-00000-34-9300	300	300	180	200
F/F-SUPERIOR COURT	100-00000-35-1110	94,069	92,000	90,000	100,000
F/F-STATE COURT	100-00000-35-1120	388,281	332,000	360,000	375,000
BOND FEES SHERIFF	100-00000-35-1220	5,943	6,000	5,800	6,000
INTEREST EARNED	100-00000-36-1000	73,693	55,250	65,000	260,000
REALZD GAIN/LOSS ON INV	100-00000-36-2000	(2,928)	1,000	22,000	5,000
UNREALZD GAIN/LOSS ON INV	100-00000-36-3000	(221,742)	(55,000)	15,000	5,000
RENTS & ROYALTIES	100-00000-38-1000	5,777	5,700	6,000	6,000
TELEPHONE COMMISSIONS	100-00000-38-2000	118,920	100,000	103,000	105,000
SRO REIMBURSEMENT	100-00000-38-3020	200,000	200,000	278,200	278,200
MISCELLANEOUS REVENUES	100-00000-38-9000	227,584	135,609	150,000	200,000
PRIOR YEAR FUND BALANCE	100-00000-38-9002	-	1,001,383	-	-
INSURANCE PREMIUM TAX	100-00000-38-9020	1,302,843	1,310,566	1,293,000	1,300,000
TRANSFER FROM HOTEL/MOTEL	100-00000-39-1001	32,827	16,000	-	18,500
TRANSFER FROM ARPA	100-00000-39-1002	-	175,000	-	-
SALE OF PROPERTY	100-00000-39-2200	7,884	-	-	-
TOTAL GENERAL FUND REVENUES		\$ 17,783,462	\$ 18,252,935	\$ 17,946,786	\$ 19,832,017

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 1,579,082
PERCENTAGE INCREASE / DECREASE OF BUDGET 8.65%

**GENERAL FUND REVENUE OVER EXPENDITURES
FISCAL YEAR 2023 ADOPTED TO 2024 ADOPTED BUDGET**

REVENUES	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED BUDGET	FY 2023 TO FY 2024 ADOPTED
TOTAL GENERAL FUND REVENUE	\$ 17,783,462	\$ 18,252,935	\$ 19,832,017	8.65%

EXPENDITURES	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED BUDGET	FY 2023 TO FY 2024 ADOPTED
10000 GENERAL GOVERNMENT	\$ 1,623,258	\$ 1,663,354	\$ 2,051,150	23.31%
11100 GOVERNING BODY	161,898	179,897	226,004	25.63%
13200 CHIEF EXECUTIVE	157,729	312,372	253,750	-18.77%
13300 CLERK ADMINISTRATION	95,917	104,202	92,777	-10.96%
14000 ELECTIONS	178,913	169,434	320,660	89.25%
15110 FINANCIAL ADMINISTRATION	154,078	98,331	139,060	41.42%
15120 ACCOUNTING	90,825	114,084	124,547	9.17%
15350 DATA PROCESSING/MIS	72,753	72,970	75,880	3.99%
15400 HUMAN RESOURCES	87,856	88,411	98,195	11.07%
15450 TAX COMMISSIONER	389,662	441,167	476,531	8.02%
15500 TAX ASSESSOR	459,961	504,792	517,000	2.42%
15650 GENERAL GOVERNMENT BUILDINGS	427,032	458,650	426,269	-7.06%
21000 CLERK OF COURT	635,412	738,459	733,221	-0.71%
21500 SUPERIOR COURT	174,982	161,329	199,982	23.96%
22000 DISTRICT ATTORNEY	255,575	278,937	358,445	28.50%
23000 STATE COURT	173,736	186,378	212,170	13.84%
24000 MAGISTRATE COURT	80,416	84,193	89,652	6.48%
24500 PROBATE COURT	274,896	319,873	308,961	-3.41%
26000 JUVENILE COURT	111,893	110,516	130,987	18.52%
28000 INDIGENT DEFENSE	285,003	273,460	369,105	34.98%
33000 SHERIFF	3,007,047	3,514,789	3,655,573	4.01%
33260 JAIL	2,387,236	2,513,812	2,564,470	2.02%
34500 PROBATION	1,469	1,450	1,648	13.63%
35700 RURAL FIRE PROTECTION	352,143	294,267	480,000	63.12%
37000 CORONER	53,222	68,182	68,270	0.13%
39000 AIRPORT AUTHORITY	10,000	15,500	36,875	137.90%
39200 EMA	60,556	139,520	203,194	45.64%
42000 PUBLIC WORKS	1,157,804	1,352,683	1,585,202	17.19%
49000 MAINTENANCE AND SHOP	133,651	134,061	138,134	3.04%
49500 WELFARE PROGRAMS	28,393	37,550	36,000	-4.13%
51000 SENIOR CENTER	280,500	310,758	321,206	3.36%
51600 HEALTH & HUMAN SERVICES	1,354,062	1,420,619	1,573,758	10.78%
61100 RECREATION	564,611	621,596	618,776	-0.45%
65100 TOCCOA-STEPHENS CO LIBRARY	280,000	280,000	285,600	2.00%
72200 BUILDING INSPECTION	73,174	77,500	78,750	1.61%
74100 PLANNING & ZONING	8,145	70,532	9,800	-86.11%
74500 CODE ENFORCEMENT	160,256	202,620	206,452	1.89%
75100 COUNTY AGENT	55,062	78,368	81,442	3.92%
75200 ECONOMIC DEVELOPMENT	273,500	270,500	250,500	-7.39%
90000 ENTITY ALLOCATIONS	207,161	487,819	432,022	-11.44%
TOTAL EXPENDITURES	\$ 16,339,788	\$ 18,252,935	\$ 19,832,017	8.65%

GENERAL FUND REVENUES OVER EXPENDITURES	\$ 1,443,674	\$ -	\$ -
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10000 GENERAL GOVERNMENT

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
		-			
GROUP HEALTH/LIFE INSURANCE	51.2100	24,053	\$ 23,357	\$ 44,345	\$ 15,000
SOCIAL SECURITY (FICA)	51.2200	11,904	-	-	930
MEDICARE (FICA)	51.2300	2,784	-	-	218
RETIREMENT CONTRIBUTIONS	51.2400	-	10,991	-	-
WORKER'S COMPENSATION	51.2700	160,418	186,219	192,793	202,433
PROFESSIONAL SERVICES	52.1200	32,000	36,150	30,600	40,000
REPAIR & MAINT-VEHICLE	52.2010	1,286	349	21	200
REPAIR & MAINT-BLDG & EQUIP	52.2200	5,073	7,423	7,026	7,500
RENTAL OF EQUIP & VEHICLES	52.2320	673	690	518	1,035
PROPERTY, LIABILITY & FIDELITY INS	52.3100	232,188	227,678	259,765	355,683
COMMUNICATIONS	52.3200	49,966	47,551	45,743	64,000
POSTAGE	52.3210	365	369	2,024	2,000
DUES & FEES	52.3600	21,259	19,931	18,509	25,000
GENERAL SUPPLIES & MATERIAL	53.1100	128	149	-	-
OFFICE SUPPLIES	53.1110	1,351	2,177	2,755	3,300
GASOLINE	53.1270	4,245	6,318	3,775	6,500
INDIRECT COSTS ALLOCATIONS	55.1000	(11,057)	(11,441)	(12,124)	(12,800)
PAYMENT TO OTHER AGENCIES	57.2001	20,268	24,168	19,173	28,152
TRANSFERS TO SOLID WASTE 540	61.1000	412,577	494,839	300,000	599,400
TRANSFERS TO EMERGENCY COMM 550	61.1001	414,132	346,342	500,000	662,600
TRANSFERS TO CAPITAL PROJECTs 350	61.1002	300,000	200,000	300,000	50,000
TRANSFERS TO ONEGEORGIA 340	61.1003	-	-	500	-
TOTAL 10000 GENERAL ADMINISTRATION		\$ 1,683,612	\$ 1,623,258	\$ 1,715,422	\$ 2,051,150

DOLLAR INCREASE / (DECREASE) OF BUDGET 427,892
PERCENTAGE INCREASE / DECREASE OF BUDGET 26.36%

11100 GOVERNING BODY

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 85,168	\$ 91,780	\$ 98,395	\$ 113,414
GROUP HEALTH/LIFE INSURANCE	51.2100	21,347	21,638	25,818	42,954
SOCIAL SECURITY (FICA)	51.2200	3,735	3,328	4,552	7,032
MEDICARE	51.2300	873	778	1,064	1,645
RETIREMENT CONTRIBUTIONS	51.2400	1,847	1,912	1,383	2,373
PROFESSIONAL SERVICES	52.1200	500	1,020	1,000	1,020
COMMUNICATIONS	52.3200	488	444	1,232	1,968
PRINTING AND BINDING	52.3400	-	-	-	250
TRAVEL	52.3500	966	10,739	11,750	10,000
DUES & FEES	52.3600	4,407	5,190	5,951	10,149
EDUCATION & TRAINING	52.3700	1,770	7,343	9,340	15,000
GENERAL SUPPLIES & MATERIAL	53.1100	7,558	17,726	10,796	20,000
GASOLINE	53.1270	-	-	205	200

TOTAL 11100 GOVERNING BODY

<u>\$ 128,844</u>	<u>\$ 161,898</u>	<u>\$ 171,487</u>	<u>\$ 226,004</u>
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DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 64,106
 PERCENTAGE INCREASE / DECREASE OF BUDGET 39.60%

13200 CHIEF EXECUTIVE (ADMIN)

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 59,739	\$ 76,687	\$ 112,745	\$ 128,750
GROUP HEALTH/LIFE INSURANCE	51.2100	8,085	9,027	12,667	22,856
SOCIAL SECURITY (FICA)	51.2200	3,373	3,718	6,416	7,983
MEDICARE	51.2300	789	870	1,501	1,867
RETIREMENT CONTRIBUTIONS	51.2400	2,022	2,288	3,946	4,375
LEGAL FEES	52.1210	70,669	53,565	40,308	70,000
REPAIR & MAINT - VEHICLE	52.2010	-	-	742	1,500
REPAIR & MAINT - BLDG & EQUIP	52.2200	35	1,363	1,955	600
COMMUNICATIONS	52.3200	391	485	453	600
TRAVEL	52.3500	1,002	4,158	728	6,200
DUES & FEES	52.3600	-	125	594	2,520
EDUCATION & TRAINING	52.3700	888	1,400	855	2,900
GENERAL SUPPLIES	53.1100	190	960	483	1,000
OFFICE SUPPLIES	53.1110	274	1,217	460	950
GASOLINE	53.1270	-	-	164	1,500
BOOKS & PERIODICALS	53.1400	-	-	-	150
TOTAL 13200 CHIEF EXECUTIVE (ADMIN)		\$ 148,175	\$ 157,729	\$ 185,386	\$ 253,750

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 96,021
 PERCENTAGE INCREASE / DECREASE OF BUDGET 60.88%

13300 CLERK-ADMINISTRATION

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 47,714	\$ 51,826	\$ 34,543	\$ 44,805
GROUP HEALTH/LIFE INSURANCE	51.2100	9,685	10,118	3,306	70
SOCIAL SECURITY (FICA)	51.2200	2,152	2,268	1,742	2,778
MEDICARE	51.2300	503	530	408	650
RETIREMENT CONTRIBUTIONS	51.2400	1,672	1,706	1,013	1,523
PROFESSIONAL SERVICES	52.1200	5,409	3,777	571	4,500
LEGAL FEES	52.1210	5,132	3,612	1,624	4,400
TECHNICAL SERVICES	52.1300	8,149	1,832	531	5,060
REPAIR & MAINT - BLDG & EQUIP	52.2200	7,149	5,070	3,955	5,230
RENTAL OF EQUIP AND VEHICLES	52.2320	92	100	-	120
COMMUNICATIONS	52.3200	667	463	392	530
POSTAGE	52.3210	88	105	36	150
ADVERTISING	52.3300	4,317	4,356	3,033	4,500
TRAVEL	52.3500	1,411	4,353	1,634	5,000
DUES & FEES	52.3600	40	299	430	4,270
EDUCATION & TRAINING	52.3700	710	1,494	1,835	3,000
GENERAL SUPPLIES & MATERIAL	53.1100	53	527	910	1,860
OFFICE SUPPLIES	53.1110	2,692	2,737	1,275	3,500
BOOKS & PERIODICALS	53.1400	31	32	-	32
SMALL EQUIPMENT	53.1600	939	711	418	800
TOTAL 13300 CLERK-ADMINISTRATION		\$ 98,604	\$ 95,917	\$ 57,655	\$ 92,777
DOLLAR INCREASE / (DECREASE) OF BUDGET					\$ (3,140)
PERCENTAGE INCREASE / DECREASE OF BUDGET					-3.27%

14000 ELECTIONS

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 111,175	\$ 56,768	\$ 47,691	\$ 106,090
SALARIES-TEMP EMPLOYEES	51.1200	32,890	34,081	50,074	107,402
SALARIES & WAGES-OVERTIME	51.1300	18,888	9,523	10,582	-
GROUP HEALTH/LIFE INSURANCE	51.2100	96	46	6,901	17,672
SOCIAL SECURITY (FICA)	51.2200	10,044	6,172	6,430	6,578
MEDICARE	51.2300	2,349	1,444	1,504	1,538
RETIREMENT CONTRIBUTIONS	51.2400	411	-	452	1,680
PROFESSIONAL SERVICES	52.1200	60	1,208	825	1,500
LEGAL FEES	52.1210	6,141	4,320	6,800	6,500
TECHNICAL SERVICES	52.1300	2,400	20,511	17,769	3,000
REPAIR & MAINT-BLDG & EQUIP	52.2200	8,063	3,712	2,443	5,200
RENTAL OF EQUIP & VEHICLES	52.2320	981	1,359	1,037	1,200
COMMUNICATIONS	52.3200	2,284	2,142	2,111	3,500
POSTAGE	52.3210	4,946	8,707	6,113	10,000
ADVERTISING	52.3300	1,027	4,025	4,509	7,500
PRINTING & BINDING	52.3400	6,822	2,132	1,091	7,000
TRAVEL	52.3500	392	5,169	4,949	5,000
DUES & FEES	52.3600	42	245	45	350
EDUCATION & TRAINING	52.3700	560	775	1,100	2,000
LICENSES	52.3800	-	-	1,500	6,550
CONTRACT LABOR	52.3850	1,200	3,000	1,500	3,000
GENERAL SUPPLIES & MATERIAL	53.1100	7,721	5,612	9,317	5,000
OFFICE SUPPLIES	53.1110	7,680	1,235	4,149	8,500
GASOLINE	53.1270	-	31	53	500
BOOKS AND PERIODICALS	53.1400	55	-	76	100
CAPITAL OUTLAY - EQUIPMENT	54.2500	-	4,578	-	3,300
TOTAL 14000 REGISTRAR		\$ 227,924	\$ 178,913	\$ 202,323	\$ 320,660

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 141,747
 PERCENTAGE INCREASE / DECREASE OF BUDGET 79.23%

15110 FINANCIAL ADMINISTRATION

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 59,739	\$ 120,848	\$ 71,327	\$ 103,000
GROUP HEALTH/LIFE INSURANCE	51.2100	8,085	4,000	3,173	13,775
SOCIAL SECURITY (FICA)	51.2200	3,374	6,500	3,970	6,386
MEDICARE	51.2300	789	1,520	929	1,494
RETIREMENT CONTRIBUTIONS	51.2400	2,022	4,307	2,181	3,605
TECHNICAL SERVICES	52.1300	-	32	-	100
REPAIR & MAINT-BLDG & EQUIP	52.2200	3,747	6,269	3,426	4,000
COMMUNICATIONS	52.3200	-	191	303	500
ADVERTISING	52.3300	-	495	1,208	-
TRAVEL	52.3500	-	-	-	2,500
DUES & FEES	52.3600	265	290	290	500
EDUCATION & TRAINING	52.3700	-	-	-	2,000
GENERAL SUPPLIES & MATERIAL	53.1100	-	52	60	200
OFFICE SUPPLIES	53.1110	1,837	1,348	911	1,000
TOTAL 15110 FINANCIAL ADMINISTRATION		\$ 79,957	\$ 154,078	\$ 87,795	\$ 139,060

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (15,019)
 PERCENTAGE INCREASE / DECREASE OF BUDGET -9.75%

15120 ACCOUNTING

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 86,282	\$ 74,346	\$ 66,705	\$ 101,434
GROUP HEALTH/LIFE INSURANCE	51.2100	8,132	104	104	139
SOCIAL SECURITY (FICA)	51.2200	4,843	4,290	4,004	6,289
MEDICARE	51.2300	1,133	1,003	936	1,471
RETIREMENT CONTRIBUTIONS	51.2400	3,068	2,337	2,405	3,469
PROFESSIONAL SERVICES	52.1200	-	52	-	-
TECHNICAL SERVICES	52.1300	60	92	90	200
REPAIR & MAINT-BLDG & EQUIP	52.2200	2,652	1,729	1,602	1,800
POSTAGE	52.3210	1,656	1,487	1,572	2,000
ADVERTISING	52.3300	-	578	-	-
TRAVEL	52.3500	-	-	-	975
DUES & FEES	52.3600	3	-	50	50
EDUCATION & TRAINING	52.3700	597	469	469	1,920
GENERAL SUPPLIES & MATERIAL	53.1100	322	96	8	500
OFFICE SUPPLIES	53.1110	4,212	2,867	3,514	4,200
SMALL EQUIPMENT	53.1600	52	1,375	-	100
TOTAL 15120 ACCOUNTING		\$ 113,011	\$ 90,825	\$ 81,459	\$ 124,547

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 33,722
 PERCENTAGE INCREASE / DECREASE OF BUDGET 37.13%

15350 DATA PROCESSING/MIS

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
TECHNICAL SERVICES	52.1300	\$ 36,354	\$ 29,179	\$ 15,734	\$ 30,355
REPAIR & MAINT-BUILDING & EQUIP	52.2200	42,039	43,574	33,798	45,525
DUES & FEES	52.3600	400	-	-	-
LICENSES	52.3800	400	-	-	-
TOTAL 15350 DATA PROCESSING/MIS		<u>\$ 79,193</u>	<u>\$ 72,753</u>	<u>\$ 49,532</u>	<u>\$ 75,880</u>

DOLLAR INCREASE / (DECREASE) OF BUDGET	\$ 3,127
PERCENTAGE INCREASE / DECREASE OF BUDGET	4.30%

15400 HUMAN RESOURCES

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 43,436	\$ 42,451	\$ 33,323	\$ 46,790
SALARIES & WAGES-OVERTIME	51.1300	-	38	129	200
GROUP HEALTH/LIFE INSURANCE	51.2100	5,724	4,433	5,831	7,291
SOCIAL SECURITY (FICA)	51.2200	2,579	2,511	1,931	2,901
MEDICARE	51.2300	603	587	452	678
RETIREMENT CONTRIBUTIONS	51.2400	868	-	-	-
PROFESSIONAL SERVICES	52.1200	2,139	290	-	300
LEGAL FEES	52.1210	2,730	1,134	884	1,200
TECHNICAL SERVICES	52.1300	3,872	3,334	1,206	3,500
REPAIR & MAINT-BLDG & EQUIP	52.2200	4,205	5,286	4,411	5,500
POSTAGE	52.3210	302	101	81	300
ADVERTISING	52.3300	197	31	-	50
TRAVEL	52.3500	-	412	-	900
DUES & FEES	52.3600	50	365	519	660
EDUCATION & TRAINING	52.3700	-	912	1,699	1,425
GENERAL SUPPLIES & MATERIAL	53.1100	19,873	22,567	21,622	22,500
OFFICE SUPPLIES	53.1110	3,767	3,065	2,463	3,000
SMALL EQUIPMENT	53.1600	-	338	890	1,000
TOTAL 15400 HUMAN RESOURCES		\$ 90,345	\$ 87,856	\$ 75,443	\$ 98,195

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 10,340
 PERCENTAGE INCREASE / DECREASE OF BUDGET 11.77%

15450 TAX COMMISSIONER

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 248,288	\$ 260,947	\$ 195,046	\$ 290,489
SALARIES & WAGES-OVERTIME	51.1300	8,358	8,366	6,383	10,000
GROUP HEALTH/LIFE INSURANCE	51.2100	16,388	16,074	16,500	53,193
SOCIAL SECURITY (FICA)	51.2200	14,837	14,976	11,280	18,630
MEDICARE	51.2300	3,470	3,502	2,638	4,358
RETIREMENT CONTRIBUTIONS	51.2400	9,112	9,215	7,050	12,688
LEGAL FEES	52.1210	333	196	42	1,000
DISPOSAL	52.2110	385	345	345	345
REPAIR & MAINT-BLDG & EQUIP	52.2200	27,127	22,761	20,645	24,000
RENTAL OF EQUIPMENT & VEHICLE	52.2320	92	100	-	125
COMMUNICATIONS	52.3200	7,006	10,665	9,883	12,854
POSTAGE	52.3210	21,127	21,447	20,169	23,000
ADVERTISING	52.3300	3,770	3,170	255	3,500
PRINTING AND BINDING	52.3400	6,303	6,359	6,460	8,000
TRAVEL	52.3500	252	403	1,178	1,500
DUES & FEES	52.3600	618	600	600	650
EDUCATION & TRAINING	52.3700	1,004	891	450	1,400
GENERAL SUPPLIES & MATERIAL	53.1100	3,042	2,559	3,828	3,000
OFFICE SUPPLIES	53.1110	5,254	5,010	2,931	5,300
PERIODICALS	53.1400	751	861	1,146	1,000
SMALL EQUIPMENT	53.1600	1,609	-	14,724	1,500
UNIFORMS	53.1730	142	1,214	-	-
CAPITAL OUTLAY-COMPUTERS	54.2400	3,283	-	-	-

TOTAL 15450 TAX COMMISSIONER

\$ 382,550

\$ 389,662

\$ 321,553

\$ 476,531

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 86,869
 PERCENTAGE INCREASE / DECREASE OF BUDGET 22.29%

15500 TAX ASSESSOR

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 293,721	\$ 304,506	\$ 289,412	\$ 357,479
GROUP HEALTH/LIFE INSURANCE	51.2100	42,780	41,943	48,523	44,325
SOCIAL SECURITY (FICA)	51.2200	16,202	15,732	14,787	22,164
MEDICARE	51.2300	3,790	3,679	3,476	5,183
RETIREMENT CONTRIBUTIONS	51.2400	9,640	9,641	8,981	9,726
LEGAL FEES	52.1210	-	-	-	-
TECHNICAL SERVICES	52.1300	43,033	39,616	18,240	24,138
REPAIR & MAINTENANCE-VEHICLE	52.2010	546	21	49	1,000
DISPOSAL	52.2110	-	-	199	400
REPAIR & MAINT-BUILDING & EQUIP	52.2200	17,962	16,944	18,686	20,000
RENTAL OF EQUIPMENT & VEHICLES	52.2320	92	100	108	110
COMMUNICATIONS	52.3200	4,021	3,828	3,850	4,200
POSTAGE	52.3210	9,140	10,194	6,817	10,200
PRINTING & BINDING	52.3400	3,254	3,344	2,595	3,900
TRAVEL	52.3500	-	1,060	781	1,000
DUES & FEES	52.3600	2,770	2,817	2,256	3,474
EDUCATION & TRAINING	52.3700	2,618	1,279	2,130	1,950
GENERAL SUPPLIES & MATERIAL	53.1100	202	1,051	909	1,100
OFFICE SUPPLIES	53.1110	1,267	1,189	1,201	1,200
GASOLINE	53.1270	727	803	934	1,500
BOOKS & PERIODICALS	53.1400	1,983	2,214	2,229	2,450
SMALL EQUIPMENT	53.1600	141	-	90	1,500
TOTAL 15500 TAX ASSESSOR		\$ 453,890	\$ 459,961	\$ 426,252	\$ 517,000

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 57,038
 PERCENTAGE INCREASE / DECREASE OF BUDGET 12.40%

15650 GOV BUILDINGS & GROUNDS

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 119,526	\$ 116,617	\$ 87,166	\$ 104,537
SALARIES & WAGES-OVERTIME	51.1300	10,014	8,626	10,411	14,000
GROUP HEALTH/LIFE INSURANCE	51.2100	21,666	235	23,217	28,413
SOCIAL SECURITY (FICA)	51.2200	7,028	6,383	5,065	6,481
MEDICARE	51.2300	1,644	1,493	1,184	1,516
RETIREMENT CONTRIBUTIONS	51.2400	2,738	2,719	2,218	3,146
PROFESSIONAL SERVICES	52.1200	582	550	-	600
TECHNICAL SERVICES	52.1300	45,081	4,109	1,775	2,000
REPAIR & MAINT-VEHICLE	52.2010	1,065	1,688	413	1,500
CLEANING SERVICES	52.2100	55,160	57,215	36,832	60,000
GARBAGE DISPOSAL	52.2110	2,981	3,458	2,485	3,556
REPAIR & MAINT-BUILDING & EQUIPMENT	52.2200	9,559	5,942	4,225	6,500
REPAIR & MAINT-HISTORIC COURTHOUSE	52.2201	21,077	7,320	10,267	12,000
REPAIR & MAINT-GOVERNMENT BUILDING	52.2202	61,373	45,463	23,202	30,000
REPAIR & MAINT-ANNEX BUILDING	52.2203	5,533	12,884	12,704	13,000
REPAIR & MAINT-HEALTH DEPT BUILDING	52.2204	5,718	10,648	3,647	10,000
REPAIR & MAINT-FARMER'S MARKET BLDG	52.2209	7,765	3,467	2,323	2,000
REPAIR & MAINT-OLD COMM BLDG	52.2210	-	653	97	500
REPAIR & MAINT - OLD DFACS BLDG	52.2212	139	613	390	500
REPAIR & MAINT - RECORD RETENTION	52.2213	-	282	-	500
DRUG ACCOUNTABILITY CRT - LEASED BLDG	52.2214	-	-	148	-
RENTAL OF EQUIPMENT & VEHICLES	52.2320	1,500	1,800	9,000	-
COMMUNICATIONS	52.3200	1,474	2,591	1,343	1,700
DUES & FEES	52.3600	147	9	22	120
GENERAL SUPPLIES	53.1100	1,009	372	-	500
OFFICE SUPPLIES	53.1110	445	258	68	200
CLEANING SUPPLIES	53.1120	19,841	7,796	6,048	8,000
WATER/SEWER	53.1210	4,262	4,958	4,002	5,500
NATURAL GAS	53.1220	10,796	10,677	9,613	11,000
ELECTRICITY	53.1230	95,759	97,794	69,057	90,000
GASOLINE	53.1270	2,702	3,966	3,629	4,500
SMALL EQUIPMENT	53.1600	10,968	6,052	714	3,500
UNIFORMS	53.1730	235	394	-	500
TOTAL 15650 GENERAL GOV BUILDINGS		\$ 537,985	\$ 427,032	\$ 331,265	\$ 426,269

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (762)
 PERCENTAGE INCREASE / DECREASE OF BUDGET -0.18%

21000 CLERK OF COURT

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 413,396	\$ 445,188	\$ 355,193	\$ 504,652
SALARIES & WAGES-OVERTIME	51.1300	-	1,386	-	-
GROUP HEALTH/LIFE INSURANCE	51.2100	51,445	52,991	61,780	86,139
SOCIAL SECURITY (FICA)	51.2200	23,092	24,490	19,565	31,288
MEDICARE	51.2300	5,400	5,727	4,576	7,317
RETIREMENT CONTRIBUTIONS	51.2400	8,682	9,750	8,143	11,910
PROFESSIONAL SERVICES	52.1200	96	-	150	-
LEGAL FEES	52.1210	87	227	-	-
TECHNICAL SERVICES	52.1300	15,784	29,991	23,160	17,000
REAL ESTATE EVALUATION FEE	52.1330	750	-	250	750
REPAIR & MAINT - BLDG & EQUIP	52.2200	25,463	25,884	21,055	25,000
RENTAL OF EQUIP & VEHICLES	52.2320	2,699	2,798	2,082	2,665
COMMUNICATIONS	52.3200	5,653	5,461	7,158	10,000
POSTAGE	52.3210	5,784	7,118	5,044	7,500
TRAVEL	52.3500	2,122	938	2,602	3,500
DUES & FEES	52.3600	2,060	506	710	3,000
EDUCATION & TRAINING	52.3700	1,452	2,566	2,480	2,500
GENERAL SUPPLIES & MATERIAL	53.1100	5,498	6,793	5,106	7,000
OFFICE SUPPLIES	53.1110	8,390	12,240	8,510	11,500
BOOKS & PERIODICALS	53.1400	548	405	1,135	1,500
SMALL EQUIPMENT	53.1600	4,914	953	426	-
TOTAL 21000 CLERK OF COURT		\$ 583,315	\$ 635,412	\$ 529,125	\$ 733,221

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 97,809
 PERCENTAGE INCREASE / DECREASE OF BUDGET 15.39%

21500 SUPERIOR COURT

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 29,723	\$ 30,724	\$ 24,652	\$ 42,243
SOCIAL SECURITY (FICA)	51.2200	1,843	1,905	1,529	2,619
MEDICARE (FICA)	51.2300	431	446	357	613
SUPERIOR COURT (HABERSHAM)	52.1201	48,211	50,754	29,423	80,924
TECHNICAL SERVICES	52.1300	916	574	-	1,000
COURT REPORTER FEES	52.1340	17,023	34,956	17,987	25,000
DISPOSAL	52.2110	-	150	150	300
REPAIR & MAINTENANCE - BLDG & EQUIP	52.2200	691	1,289	252	1,200
RENTAL OF EQUIPMENT & VEHICLES	52.2320	150	160	-	-
COMMUNICATIONS	52.3200	3,179	3,315	2,705	3,684
POSTAGE	52.3210	-	750	329	1,000
TRAVEL	52.3500	59	198	138	750
DUES & FEES	52.3600	338	235	911	1,000
JUROR FEES	52.3610	9,275	45,375	23,100	35,000
WITNESS FEES	52.3620	100	75	665	1,200
EDUCATION & TRAINING	52.3700	-	-	76	750
GENERAL SUPPLIES & MATERIAL	53.1100	168	613	713	1,000
OFFICE SUPPLIES	53.1110	1,600	965	1,005	1,500
SMALL EQUIPMENT	53.1600	10,137	32	58	200
CAPITAL OUTLAY-EQUIPMENT	54.2500	-	-	-	-
TOTAL 21000 SUPERIOR COURT		\$ 123,875	\$ 174,982	\$ 104,049	\$ 199,982

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 25,000
 PERCENTAGE INCREASE / DECREASE OF BUDGET 14.29%

22000 DISTRICT ATTORNEY

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 147,977	\$ 179,569	\$ 131,937	\$ 201,856
GROUP HEALTH/LIFE INSURANCE	51.2100	16,936	20,003	15,488	24,179
SOCIAL SECURITY (FICA)	51.2200	9,644	10,448	7,709	12,515
MEDICARE	51.2300	2,022	2,444	1,803	2,927
RETIREMENT CONTRIBUTIONS	51.2400	13,565	13,639	11,809	14,068
UNEMPLOYMENT CLAIMS	51.2600	38	43	8	25
WORKER'S COMPENSATION	51.2700	652	632	394	500
OTHER EMPLOYEE BENEFITS	51.2900	101	101	67	98
PROFESSIONAL SERVICES	52.1200	-	52	-	-
SPACR POSITION (HABERSHAM)	52.1201	11,594	11,791	6,847	73,844
TECHNICAL SERVICES	52.1300	-	493	-	-
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,088	1,541	949	500
REPAIR & MAINT-BLDG & EQUIP	52.2200	249	114	90	250
PROPERTY,LIABILITY INSURANCE	52.3100	599	830	422	879
COMMUNICATIONS	52.3200	4,667	4,010	3,113	11,053
POSTAGE	52.3210	556	802	638	800
TRAVEL	52.3500	124	24	1,468	3,000
DUES & FEES	52.3600	1,454	807	562	1,500
WITNESS FEES	52.3620	-	-	2,878	4,000
EDUCATION & TRAINING	52.3700	1,110	675	738	1,500
GENERAL SUPPLIES & MATERIAL	53.1100	760	585	183	500
OFFICE SUPPLIES	53.1110	1,656	4,887	2,529	2,800
AMMUNITION AND FIREARMS	53.1140	-	-	-	400
GASOLINE	53.1270	601	961	413	750
SMALL EQUIPMENT	53.1600	1,795	1,126	278	500
MACHINERY & EQUIP C/O VEHICLES	54.2200	-	-	-	-
TOTAL 22000 DISTRICT ATTORNEY		<u>\$ 217,186</u>	<u>\$ 255,575</u>	<u>\$ 190,325</u>	<u>\$ 358,445</u>

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 102,870
 PERCENTAGE INCREASE / DECREASE OF BUDGET 40.25%

23000 STATE COURT

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 63,808	\$ 70,655	\$ 51,526	\$ 71,484
GROUP HEALTH/LIFE INSURANCE	51.2100	26,462	25,938	27,111	37,097
SOCIAL SECURITY (FICA)	51.2200	2,793	3,160	2,342	4,432
MEDICARE	51.2300	653	739	548	1,037
PROFESSIONAL SERVICE	52.1200	-	-	-	15,000
LEGAL FEES	52.1210	32,867	30,922	22,935	40,000
TECHNICAL SERVICES	52.1300	35,920	36,020	26,940	35,920
COURT REPORTER FEES	52.1340	5,026	4,790	3,858	4,800
DISPOSAL	52.2110	92	-	-	-
REPAIR & MAINTENANCE-BUILDING	52.2200	2,088	600	1,635	600
COMMUNICATIONS	52.3200	705	692	510	750
WITNESS FEES	52.3620	75	50	75	550
OFFICE SUPPLIES	53.1110	113	170	158	500
TOTAL 23000 STATE COURT		<u>\$ 171,132</u>	<u>\$ 173,736</u>	<u>\$ 137,638</u>	<u>\$ 212,170</u>

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 38,434
 PERCENTAGE INCREASE / DECREASE OF BUDGET 22.12%

24000 MAGISTRATE COURT

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 60,975	\$ 66,790	\$ 48,911	\$ 70,775
GROUP HEALTH/LIFE INSURANCE	51.2100	5,611	5,817	5,962	9,869
SOCIAL SECURITY (FICA)	51.2200	3,519	3,743	2,756	4,388
MEDICARE	51.2300	823	875	645	1,026
RETIREMENT CONTRIBUTIONS	51.2400	1,390	1,440	1,110	1,594
COMMUNICATIONS	52.3200	1,490	1,751	1,431	2,000
TOTAL 24000 MAGISTRATE COURT		<u>\$ 73,857</u>	<u>\$ 80,416</u>	<u>\$ 60,814</u>	<u>\$ 89,652</u>

DOLLAR INCREASE / (DECREASE) OF BUDGET	\$ 9,236
PERCENTAGE INCREASE / DECREASE OF BUDGET	11.48%

24500 PROBATE COURT

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 172,860	\$ 203,952	\$ 150,119	\$ 213,459
SALARIES & WAGES-OVERTIME	51.1300	102	89	54	300
GROUP HEALTH/LIFE INSURANCE	51.2100	24,566	37,172	42,485	43,091
SOCIAL SECURITY (FICA)	51.2200	9,721	10,551	7,690	13,234
MEDICARE	51.2300	2,273	2,468	1,798	3,095
RETIREMENT CONTRIBUTIONS	51.2400	898	1,176	1,449	2,036
LEGAL FEES	52.1210	-	780	400	2,100
REPAIR & MAINT - BLDG AND EQUIP	52.2200	3,225	3,962	3,700	8,075
COMMUNICATIONS	52.3200	2,752	3,115	2,563	3,400
POSTAGE	52.3210	989	851	792	2,500
TRAVEL	52.3500	2,654	2,376	1,254	6,000
DUES & FEES	52.3600	2,076	985	985	1,920
EDUCATION & TRAINING	52.3700	-	450	450	450
GENERAL SUPPLIES & MATERIAL	53.1100	944	1,380	888	2,300
OFFICE SUPPLIES	53.1110	2,637	4,187	2,076	3,500
BOOKS & PERIODICALS	53.1400	970	562	2,561	1,500
SMALL EQUIPMENT	53.1600	1,394	839	3,058	2,000
TOTAL 24500 PROBATE COURT		\$ 228,229	\$ 274,896	\$ 222,323	\$ 308,961
DOLLAR INCREASE / (DECREASE) OF BUDGET					\$ 34,065
PERCENTAGE INCREASE / DECREASE OF BUDGET					12.39%

26000 JUVENILE COURT

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
JUVENILE COURT (HABERSHAM)	52.1201	\$ 26,419	\$ 27,864	\$ 17,084	\$ 54,885
LEGAL FEES	52.1210	61,423	69,700	62,453	75,000
TECHNICAL SERVICES	52.1300	-	100	600	750
COURT REPORTER FEES	52.1340	11,358	13,891	14,831	-
TELECOMMUNICATIONS	52.3200	347	339	254	352
TOTAL 26000 JUVENILE COURT		\$ 99,627	\$ 111,893	\$ 95,222	\$ 130,987

DOLLAR INCREASE / (DECREASE) OF BUDGET	\$ 19,094
PERCENTAGE INCREASE / DECREASE OF BUDGET	17.06%

28000 INDIGENT DEFENSE

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
PUBLIC DEFENDER (HABERSHAM)	52.1201	\$ 254,894	\$ 285,003	\$ 175,094	\$ 369,105
TOTAL 28000 INDIGENT DEFENSE		\$ 254,894	\$ 285,003	\$ 175,094	\$ 369,105
INCREASE / (DECREASE) OF BUDGET					\$ 84,102
PERCENTAGE INCREASE / DECREASE OF BUDGET					29.51%

33000 SHERIFF

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 1,880,370	\$ 2,034,752	\$ 1,701,565	\$ 2,574,717
SALARIES & WAGES - BAILIFFS	51.1101	220	1,950	2,280	5,000
SALARIES & WAGES-OVERTIME	51.1300	39,595	88,156	40,417	40,000
GROUP HEALTH/LIFE INSURANCE	51.2100	273,742	268,925	292,794	463,772
SOCIAL SECURITY (FICA)	51.2200	107,315	116,109	97,153	162,422
MEDICARE	51.2300	25,097	27,155	22,721	37,986
RETIREMENT CONTRIBUTIONS	51.2400	39,548	39,304	29,363	40,575
PROFESSIONAL SERVICES	52.1200	9,730	9,492	4,163	10,000
LEGAL FEES	52.1210	-	-	158	500
TECHNICAL SERVICES	52.1300	2,874	5,307	1,156	3,000
REPAIR & MAINT-VEHICLE	52.2010	99,177	83,342	57,589	55,000
REPAIR & MAINT - BLDG & EQUIP	52.2200	18,118	20,197	18,006	20,000
RENTAL OF EQUIP & VEHICLES	52.2320	1,670	1,216	36	-
COMMUNICATIONS	52.3200	21,760	20,848	14,865	20,000
POSTAGE	52.3210	508	821	1,688	2,000
ADVERTISING	52.3300	425	1,287	1,923	4,000
TRAVEL	52.3500	4,141	7,563	2,691	4,500
DUES & FEES	52.3600	1,555	2,720	2,011	3,000
EDUCATION & TRAINING	52.3700	2,942	4,027	565	4,500
GENERAL SUPPLIES & MAT	53.1100	20,488	27,865	23,025	25,000
OFFICE SUPPLIES	53.1110	4,666	5,774	5,277	6,000
AMMUNITION & FIREARMS	53.1140	3,132	-	8,174	3,500
GASOLINE	53.1270	104,402	154,621	128,336	120,000
BOOKS & PERIODICALS	53.1400	28	31	38	100
SMALL EQUIPMENT	53.1600	23,481	18,637	36,283	32,000
UNIFORMS	53.1730	12,910	16,752	13,339	18,000
CAPITAL OUTLAY-VEHICLES	54.2200	69,705	50,194	-	-
TOTAL 33000 SHERIFF		\$ 2,786,478	\$ 3,007,047	\$ 2,505,615	\$ 3,655,573

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 648,526
 PERCENTAGE INCREASE / DECREASE OF BUDGET 21.57%

33260 JAIL

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 854,808	\$ 848,095	\$ 600,912	\$ 1,252,560
SALARIES & WAGES-OVERTIME	51.1300	24,763	88,606	47,489	50,000
GROUP HEALTH/LIFE INSURANCE	51.2100	88,924	90,305	46,097	217,407
SOCIAL SECURITY (FICA)	51.2200	51,220	53,949	38,164	80,830
MEDICARE	51.2300	12,007	13,181	9,025	18,904
RETIREMENT CONTRIBUTIONS	51.2400	5,727	3,290	7,057	36,959
WORKER'S COMPENSATION	51.2700	-	(543)	3,107	4,000
PROFESSIONAL SERVICES	52.1200	327,991	336,080	274,643	320,000
TECHNICAL SERVICES	52.1300	5,662	6,896	2,828	5,800
DISPOSAL	52.2110	3,002	3,897	2,231	5,000
REPAIR & MAINT - BLD & EQUIP	52.2200	23,415	33,488	15,839	-
RENTAL OF EQUIP & VEHICLES	53.2320	-	-	1,985	-
COMMUNICATIONS	52.3200	11,242	13,212	10,366	15,000
TRAVEL	52.3500	238	2,078	2,054	3,000
DUES & FEES	52.3600	-	42	850	500
EDUCATION & TRAINING	52.3700	5,146	1,127	414	2,000
GENERAL SUPPLIES & MATERIAL	53.1100	7,392	4,831	4,665	8,500
OFFICE SUPPLIES	53.1110	2,108	2,487	2,077	5,250
CLEANING SUPPLIES	53.1120	22,990	24,760	14,198	18,000
WATER/SEWER	53.1210	84,258	93,781	48,998	80,000
NATURAL GAS	53.1220	25,112	30,264	27,062	38,500
ELECTRICITY	53.1230	75,086	74,668	56,368	82,000
GASOLINE	53.1270	258	-	222	-
FOOD & PROVISIONS	53.1300	244,550	259,122	161,139	278,260
SMALL EQUIPMENT	53.1600	8,476	7,131	3,910	5,000
INMATE BEDDING & TOILETRY	53.1720	34,673	34,515	18,775	25,000
UNIFORMS	53.1730	3,367	7,368	9,324	12,000
PRINCIPAL-OTHER DEBT (JAIL)	58.1300	340,120	340,120	113,257	-
INTEREST-OTHER DEBT (JAIL)	58.2300	30,769	14,485	1,133	-
TOTAL 33260 JAIL		\$ 2,295,303	\$ 2,387,236	\$ 1,524,190	\$ 2,564,470

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 177,233
 PERCENTAGE INCREASE / DECREASE OF BUDGET 7.42%

34500 PROBATION

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
COMMUNICATIONS	52.3200	\$ 1,399	\$ 1,469	\$ 1,248	\$ 1,648
TOTAL 34500 PROBATION		\$ 1,399	\$ 1,469	\$ 1,248	\$ 1,648

DOLLAR INCREASE / (DECREASE) OF BUDGET	\$ 179
PERCENTAGE INCREASE / DECREASE OF BUDGET	12.19%

35700 RURAL FIRE PROTECTION

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
GROUP HEALTH/LIFE INSURANCE	51.2100	\$ 11,519	\$ 11,490	\$ 11,290	\$ 12,000
RETIREMENT CONTRIBUTIONS	51.2400	18,340	17,598	-	18,000
BIG SMITH VFD #4	57.2840	40,312	43,534	36,957	60,000
CARNES CREEK VFD #2	57.2841	38,761	43,190	34,555	60,000
EASTANOLLEE VFD #1	57.2842	39,306	41,766	29,863	60,000
MARTIN VFD #5	57.2843	36,554	28,331	17,457	45,000
NEW HOPE VFD #3	57.2844	30,602	40,147	19,436	55,000
SHILOH VFD #6	57.2845	35,970	43,116	42,298	55,000
TATES CREEK VFD #7	57.2846	20,017	24,646	18,096	35,000
CHIEF COUNSEL VFD	57.2847	69,027	33,978	23,617	75,000
GEORGIA FORESTRY COMM	57.2851	4,847	4,847	4,847	5,000
TOTAL 35700 RURAL FIRE PROTECTION		\$ 345,256	\$ 352,143	\$ 238,415	\$ 480,000
DOLLAR INCREASE / (DECREASE) OF BUDGET					\$ 127,857
PERCENTAGE INCREASE / DECREASE OF BUDGET					36.31%

37000 CORONER

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 33,112	\$ 32,484	\$ 21,288	\$ 33,352
GROUP HEALTH/LIFE INSURANCE	51.2100	5,853	5,748	5,910	9,799
SOCIAL SECURITY (FICA)	51.2200	1,872	1,796	1,172	1,133
MEDICARE	51.2300	438	420	274	265
RETIREMENT CONTRIBUTIONS	51.2400	798	796	539	842
PROFESSIONAL SERVICES	52.1200	-	102	-	500
TECHNICAL SERVICES	52.1300	320	32	-	500
REPAIR & MAINTENANCE-VEHICLE	52.2010	84	1,761	1,591	3,000
REPAIR & MAINTENANCE-BLDG/EQUIP	52.2200	1,360	360	-	1,000
COMMUNICATIONS	52.3200	836	1,462	681	1,750
POSTAGE	52.3210	1	1	30	150
TRAVEL	52.3500	1,286	-	651	2,000
DUES & FEES	52.3600	225	225	450	525
EDUCATION & TRAINING	52.3700	3,180	1,835	2,922	3,303
GENERAL SUPPLIES & MATERIAL	53.1100	94	2,931	1,259	3,000
OFFICE SUPPLIES	53.1110	570	135	280	400
GASOLINE	53.1270	1,188	2,354	2,894	4,000
SMALL EQUIPMENT	53.1600	-	53	-	2,000
UNIFORMS	53.1730	733	728	159	750
TOTAL 37000 CORONER		<u>\$ 60,352</u>	<u>\$ 53,222</u>	<u>\$ 40,101</u>	<u>\$ 68,270</u>
DOLLAR INCREASE / (DECREASE) OF BUDGET					\$ 15,048
PERCENTAGE INCREASE / DECREASE OF BUDGET					28.27%

39000 AIRPORT AUTHORITY

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
ANNUAL ALLOCATION	57.2200	\$ 10,000	\$ 10,000	\$ 24,949	\$ 36,875
TOTAL 39000 AIRPORT AUTHORITY		\$ 10,000	\$ 10,000	\$ 24,949	\$ 36,875
DOLLAR INCREASE / (DECREASE) OF BUDGET					\$ 26,875
PERCENTAGE INCREASE / DECREASE OF BUDGET					268.75%

39200 EMA

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 30,343	\$ 30,343	\$ -	\$ 60,811
GROUP HEALTH/LIFE INSURANCE	51.2100	2,678	2,678	-	15,417
SOCIAL SECURITY (FICA)	51.2200	1,742	1,742	-	3,770
MEDICARE	51.2300	407	407	-	882
RETIREMENT CONTRIBUTIONS	51.2400	303	303	-	533
REPAIR & MAINTENANCE-VEHICLE	52.2010	3,493	3,493	226	3,200
REPAIR & MAINTENANCE-VEHICLE (	52.2011	-	-	6,349	6,000
REPAIR & MAINTENANCE-BUILDING	52.2200	-	-	-	2,200
REPAIR & MAINTENANCE-BUILDING	52.2201	-	-	960	1,500
COMMUNICATIONS	52.3200	7,740	7,740	228	7,500
POSTAGE	52.3210	-	-	-	50
TRAVEL	52.3500	-	-	-	500
DUES & FEES	52.3600	25	25	75	300
DUES & FEES (RU)	52.3601	-	-	5	-
EDUCATION & TRAINING	52.3700	105	105	-	900
EDUCATION & TRAINING (RU)	52.3701	-	-	7,966	10,000
GENERAL SUPPLIES & MAT	53.1100	879	879	708	800
GENERAL SUPPLIES & MAT (RU)	53.1101	-	-	714	1,600
OFFICE SUPPLIES	53.1110	584	584	30	250
OFFICE SUPPLIES (RU)	53.1111	-	-	-	350
CLEANING SUPPLIES	53.1120	20	20	-	100
WATER/SEWER	53.1210	132	132	117	180
NATURAL GAS	53.1220	698	698	819	200
ELECTRICITY	53.1230	4,024	4,024	2,907	5,500
GASOLINE	53.1270	1,546	1,546	1,453	2,500
GASOLINE (RU)	53.1271	-	-	-	2,000
SMALL EQUIPMENT	53.1600	5,418	5,418	3,792	1,950
SMALL EQUIPMENT (RU)	53.1601	-	-	6,331	12,000
UNIFORMS	53.1730	418	418	-	1,000
UNIFORMS (RU)	53.1731	-	-	-	1,200
CAPITAL OUTLAY-VEHICLES	54.2201	-	-	-	60,000
CAPITAL OUTLAY-EQUIP (RU)	54.2501	-	-	-	-
TOTAL 39200 EMA		<u>\$ 60,556</u>	<u>\$ 60,556</u>	<u>\$ 32,677</u>	<u>\$ 203,194</u>

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 142,637
 PERCENTAGE INCREASE / DECREASE OF BUDGET 235.54%

42000 PUBLIC WORKS

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 685,192	\$ 741,140	\$ 657,774	\$ 1,038,842
SALARIES & WAGES-OVERTIME	51.1300	19,066	30,373	11,011	15,000
GROUP HEALTH/LIFE INSURANCE	51.2100	49,216	40,958	63,167	96,401
SOCIAL SECURITY (FICA)	51.2200	41,038	44,693	38,127	64,408
MEDICARE	51.2300	9,598	10,452	8,917	15,063
RETIREMENT CONTRIBUTIONS	51.2400	12,238	12,225	11,445	18,727
PROFESSIONAL SERVICES	52.1200	345	2,431	600	5,400
LEGAL FEES	52.1210	-	53	-	1,000
TECHNICAL SERVICES	52.1300	1,274	31,841	22,352	70,500
REPAIR & MAINTENANCE-VEHICLE	52.2010	66,617	53,679	45,292	60,000
REPAIR & MAINTENANCE-PARTS ROOM	52.2011	-	1,047	99	-
REPAIRS & MAINT-BLDG & EQUIP	52.2200	22,130	45,329	13,315	30,000
RENTAL OF EQUIP & VEHICLES	52.2320	-	-	3,977	300
COMMUNICATIONS	52.3200	1,949	2,434	3,505	5,000
POSTAGE	52.3210	1	90	3	10
ADVERTISING	52.3300	1,572	-	-	700
TRAVEL	52.3500	25	31	32	500
DUES & FEES	52.3600	2,623	5,256	2,860	3,255
EDUCATION & TRAINING	52.3700	2,035	2,693	-	4,850
LICENSES	52.3800	2,885	-	-	4,500
GENERAL SUPPLIES & MAT	53.1100	2,887	7,678	287	2,500
OFFICE SUPPLIES	53.1110	732	435	1,177	2,000
ROAD/BRIDGE SUPPLIES & MAT	53.1130	4,798	5,000	500,419	5,000
GASOLINE	53.1270	72,007	107,428	94,178	110,000
SMALL EQUIPMENT	53.1600	3,636	2,749	745	10,750
UNIFORMS	53.1730	8,092	9,789	4,666	20,496
CAPITAL OUTLAY-EQUIPMENT	54.2500	-	-	241	-
TOTAL 42000 PUBLIC WORKS		<u>\$ 1,009,957</u>	<u>\$ 1,157,804</u>	<u>\$ 1,484,189</u>	<u>\$ 1,585,202</u>

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 427,398
 PERCENTAGE INCREASE / DECREASE OF BUDGET 36.91%

49000 MAINTENANCE & SHOP

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 81,560	\$ 88,626	\$ 76,668	\$ 106,006
SALARIES & WAGES-OVERTIME	51.1300	3,691	2,972	325	3,622
GROUP HEALTH/LIFE INSURANCE	51.2100	9,743	21,264	16,582	22,254
SOCIAL SECURITY (FICA)	51.2200	4,701	4,682	4,131	6,572
MEDICARE	51.2300	1,099	1,095	966	1,537
RETIREMENT CONTRIBUTIONS	51.2400	1,903	2,019	1,714	2,316
REPAIR & MAINT-VEHICLE	52.2010	616	91	22	-
REPAIR & MAINT-PARTS ROOM	52.2011	13,260	17,071	6,772	18,000
REPAIRS & MAINT-BLDG & EQUIP	52.2200	10,159	4,323	6,093	15,000
COMMUNICATIONS	52.3200	3,667	3,882	2,883	4,500
GENERAL SUPPLIES & MAT	53.1100	120	105	297	250
OFFICE SUPPLIES	53.1110	106	58	-	200
CLEANING SUPPLIES	53.1120	352	304	144	500
WATER/SEWER	53.1210	1,389	2,173	1,591	2,300
NATURAL GAS	53.1220	2,550	1,086	1,887	3,777
ELECTRICITY	53.1230	6,989	7,255	6,931	9,230
BULK OIL	53.1250	4,328	3,785	5,783	7,000
GASOLINE	53.1270	(4,749)	30,362	(6,973)	10,000
SMALL EQUIPMENT	53.1600	2,087	2,063	20	4,900
UNIFORMS	53.1730	1,699	1,348	898	3,171
C/O - EQUIPMENT	54.2500	2,249	-	-	12,000
INDIRECT COST ALLOCATIONS	55.1000	(85,982)	(63,236)	(56,113)	(95,000)
TOTAL 49000 MAINTENANCE & SHOP		\$ 61,800	\$ 133,651	\$ 70,623	\$ 138,134

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 4,484
 PERCENTAGE INCREASE / DECREASE OF BUDGET 3.35%

49500 WELFARE PROGRAMS

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
CHILD WELFARE	55.3760	\$ 24,620	\$ 21,570	\$ 14,392	\$ 25,000
DEPART OF FAMILY & CHILD SERVICES	55.3761	892	823	320	5,000
PAUPER BURIALS	55.3780	3,750	6,000	979	6,000
TOTAL 49500 WELFARE PROGRAMS		<u>\$ 29,232</u>	<u>\$ 28,393</u>	<u>\$ 15,691</u>	<u>\$ 36,000</u>

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 7,607
PERCENTAGE INCREASE / DECREASE OF BUDGET 26.79%

51000 SENIOR CENTER

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 123,742	\$ 129,618	\$ 95,706	\$ 143,616
GROUP HEALTH/LIFE INSURANCE	51.2100	10,992	9,975	8,362	25,388
SOCIAL SECURITY (FICA)	51.2200	7,258	7,411	5,612	8,904
MEDICARE	51.2300	1,697	1,733	1,312	2,082
RETIREMENT CONTRIBUTIONS	51.2400	3,049	3,119	1,631	3,983
PROFESSIONAL SERVICES	52.1200	-	75.00	75	-
TECHNICAL SERVICES	52.1300	1,855	17,319	15,452	20,000
REPAIR & MAINTENANCE-VEHICLE	52.2010	3,449	517	676	1,317
DISPOSAL	52.2110	1,010	1,212	949	1,272
REPAIRS & MAINT-BLDG AND EQUIP	52.2200	10,813	21,031	6,048	7,597
COMMUNICATIONS	52.3200	3,857	4,028	3,058	4,104
POSTAGE	52.3210	425	493	606	806
ADVERTISING	52.3300	-	1,874	1,006	-
DUES & FEES	52.3600	-	-	-	30
EDUCATION & TRAINING	52.3700	-	-	-	250
GENERAL SUPPLIES & MATERIAL	53.1100	1,395	2,561	1,059	2,500
OFFICE SUPPLIES	53.1110	406	310	558	700
WATER/SEWER	53.1210	1,980	1,973	2,001	3,000
NATURAL GAS	53.1220	2,345	2,687	2,639	3,620
ELECTRICITY	53.1230	10,985	12,764	8,703	13,000
GASOLINE	53.1270	1,051	2,595	2,058	2,500
FOOD & PROVISIONS	53.1300	55,852	58,671	63,410	75,900
BOOKS & PERIODICALS	53.1400	25	28	35	35
SMALL EQUIPMENT	53.1600	249	504	3,618	600
UNIFORMS	53.1730	754	-	338	-
TOTAL 51000 SENIOR CENTER		\$ 243,189	\$ 280,500	\$ 224,913	\$ 321,206

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 40,706
 PERCENTAGE INCREASE / DECREASE OF BUDGET 14.51%

51600 HEALTH & HUMAN SERVICES

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
REPAIR & MAINT-VEHICLE (AMBULANCE)	52.2010	\$ 38,281	\$ 19,881	\$ 19,551	\$ 25,000
GASOLINE (AMBULANCE)	53.1270	30,222	41,738	53,041	70,384
HEALTH DEPARTMENT	57.2011	100,782	100,782	75,587	100,782
MENTAL HEALTH	57.2012	6,000	6,500	6,000	8,000
INDIGENT HEALTH CARE	57.2013	421,012	433,620	327,836	513,083
AMBULANCE SERVICE	57.2014	732,353	751,541	611,792	856,509
TOTAL 51600 HEALTH & HUMAN SERVICES		<u>\$ 1,355,631</u>	<u>\$ 1,354,062</u>	<u>\$ 1,093,807</u>	<u>\$ 1,573,758</u>

DOLLAR INCREASE / (DECREASE) OF BUDGET	219,696
PERCENTAGE INCREASE / DECREASE OF BUDGET	16.22%

61100 RECREATION

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 169,653	\$ 200,320	\$ 147,538	\$ 233,005
SALARIES & WAGES-OVERTIME	51.1300	1,496	1,595	-	2,000
GROUP HEALTH/LIFE INSURANCE	51.2100	13,327	13,440	11,123	18,713
SOCIAL SECURITY (FICA)	51.2200	10,139	11,802	8,765	14,446
MEDICARE	51.2300	2,371	2,760	2,050	3,379
RETIREMENT CONTRIBUTIONS	51.2400	3,346	3,190	1,368	1,585
PROFESSIONAL SERVICES	52.1200	340	405	1,151	3,500
CONTRACTED TECHNICAL SERVICES	52.1300	61,238	103,769	69,330	80,000
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,346	1,386	909	1,500
GARBAGE DISPOSAL	52.2110	1,075	1,462	949	1,500
REPAIR & MAINT-BLDG & EQUIP	52.2200	37,590	41,287	28,864	40,000
RENTAL OF EQUIP & VEHICLE	52.2320	622	1,162	708	500
PROPERTY, LIABILITY & FIDELITY INS	52.3100	1,868	1,868	1,868	2,000
COMMUNICATIONS	52.3200	3,667	4,181	5,686	8,000
POSTAGE	52.3210	-	65	90	150
ADVERTISING	52.3300	236	950	4,118	4,500
TRAVEL	52.3500	-	478	-	1,150
DUES & FEES	52.3600	1,762	5,596	7,322	8,000
EDUCATION & TRAINING	52.3700	1,145	970	-	2,000
CONTRACT LABOR	52.3850	-	294	-	25,000
GENERAL SUPPLIES & MAT	53.1100	38,336	71,079	49,209	57,098
OFFICE SUPPLIES	53.1110	673	300	101	500
CLEANING SUPPLIES	53.1120	5,334	4,981	2,542	10,000
WATER/SEWER	53.1210	3,798	6,464	5,354	10,000
NATURAL GAS	53.1220	10,642	11,843	10,480	17,700
ELECTRICITY	53.1230	51,982	54,724	41,406	60,000
GASOLINE	53.1270	4,258	5,659	5,300	9,000
BOOKS & PERIODICALS	53.1400	28	31	38	50
SMALL EQUIPMENT	53.1600	2,665	13,571	1,228	2,000
UNIFORMS	53.1730	-	940	-	1,500
TOTAL 61100 RECREATION		\$ 444,997	\$ 564,611	\$ 407,500	\$ 618,776

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 54,166
 PERCENTAGE INCREASE / DECREASE OF BUDGET 9.59%

65100 TOCCOA-STEPHENS CO LIBRARY

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
ANNUAL ALLOCATION	57.2900	\$ 275,000	\$ 280,000	\$ 210,000	\$ 285,600
TOTAL 65100 TOCCOA-STEPHENS CO LIBRARY		\$ 275,000	\$ 280,000	\$ 210,000	\$ 285,600

DOLLAR INCREASE / (DECREASE) OF BUDGET	\$ 5,600
PERCENTAGE INCREASE / DECREASE OF BUDGET	2.00%

72200 BUILDING INSPECTION

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
TECHNICAL SERVICES	52.1300	\$ 45,315	\$ 72,695	\$ 47,915	\$ 75,000
REPAIR & MAINT-BLDG & EQUIP	52.2200	1,750	-	2,953	3,000
GENERAL SUPPLIES & MAT	53.1100	242	16	78	200
OFFICE SUPPLIES	53.1110	90	463	-	550
TOTAL 72200 BUILDING INSPECTION		\$ 47,397	\$ 73,174	\$ 50,946	\$ 78,750

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 5,576
PERCENTAGE INCREASE / DECREASE OF BUDGET 7.62%

74100 PLANNING AND ZONING

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ -	\$ -	\$ -	\$ -
GROUP HEALTH/LIFE INSURANCE	51.2100	-	-	-	-
SOCIAL SECURITY (FICA)	51.2200	-	-	-	-
LEGAL SERVICES	52.1210	1,232	2,786	651	3,300
TECHNICAL SERVICES	52.1300	120	120	-	150
REPAIR & MAINT-BLDG/EQUIP	52.2200	-	2,812	-	3,000
ADVERTISING	52.3300	646	1,275	960	1,700
DUES & FEES	52.3600	-	-	120	-
GENERAL SUPPLIES & MATERIALS	53.1100	-	1,153	1,229	1,500
OFFICE SUPPLIES	53.1110	-	-	-	150
TOTAL 74100 PLANNING & ZONING		<u>\$ 1,998</u>	<u>\$ 8,145</u>	<u>\$ 2,960</u>	<u>\$ 9,800</u>

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 1,655
 PERCENTAGE INCREASE / DECREASE OF BUDGET 20.32%

74500 CODE ENFORCEMENT

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 63,291	\$ 101,579	\$ 75,785	\$ 106,488
GROUP HEALTH/LIFE INSURANCE	51.2100	14,538	16,854	23,743	32,511
SOCIAL SECURITY (FICA)	51.2200	3,323	5,484	3,874	6,602
MEDICARE	51.2300	777	1,283	906	1,544
RETIREMENT CONTRIBUTIONS	51.2400	1,747	2,805	814	1,133
PROFESSIONAL SERVICES	52.1200	52	52	-	52
LEGAL FEES	52.1210	7,798	5,231	1,691	6,500
TECHNICAL SERVICES	52.1300	532	82	11,000	7,582
REPAIR & MAINTENANCE-VEHICLE	52.2010	883	1,595	912	2,000
DISPOSAL	52.2110	10,987	5,450	13,150	20,000
REPAIR & MAINT-BLDG & EQUIP	52.2200	250	727	-	500
COMMUNICATIONS	52.3200	1,179	1,204	1,367	2,200
POSTAGE	52.3210	14	7	105	200
ADVERTISING	52.3300	483	806	-	500
TRAVEL	52.3500	1,001	2,838	-	3,000
DUES & FEES	52.3600	125	145	125	290
EDUCATION & TRAINING	52.3700	946	285	-	1,000
GENERAL SUPPLIES & MATERIAL	53.1100	376	522	192	500
OFFICE SUPPLIES	53.1110	404	508	88	750
AMMUNITION AND FIREARMS	53.1140	588	425	-	600
GASOLINE	53.1270	3,330	7,159	5,004	8,000
SMALL EQUIPMENT	53.1600	12,249	2,586	2,507	2,000
UNIFORMS	53.1730	1,684	2,629	593	2,500
TOTAL 74500 CODE ENFORCEMENT		\$ 182,565	\$ 160,256	\$ 141,857	\$ 206,452

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 46,196
 PERCENTAGE INCREASE / DECREASE OF BUDGET 28.83%

75100 COUNTY AGENT

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	51.1100	\$ 45,663	\$ 35,342	\$ 36,568	\$ 51,541
SOCIAL SECURITY (FICA)	51.2200	2,657	2,073	2,199	3,196
MEDICARE	51.2300	621	485	514	747
RETIREMENT CONTRIBUTIONS	51.2400	8,521	6,075	5,292	10,158
REPAIR & MAINTENANCE-VEHICLE	52.2010	585	247	245	1,000
REPAIR & MAINTENANCE-BLDG AND EQUIP	52.2200	308	902	560	1,200
COMMUNICATIONS	52.3200	3,714	3,530	2,959	3,996
TRAVEL	52.3500	4,200	3,112	3,766	4,800
DUES & FEES	52.3600	410	250	250	375
EDUCATION & TRAINING	52.3700	625	265	-	750
GENERAL SUPPLIES & MAT	53.1100	459	276	38	350
OFFICE SUPPLIES	53.1110	626	837	4	806
JANITORIAL SUPPLIES	53.1120	399	126	25	127
GASOLINE	53.1270	359	860	788	1,100
BOOKS AND PERIODICALS	53.1400	31	32	38	38
SMALL EQUIPMENT	53.1600	1,594	649	27	1,150
TOTAL 75100 COUNTY AGENT		\$ 71,023	\$ 55,062	\$ 53,273	\$ 81,442

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 26,380
 PERCENTAGE INCREASE / DECREASE OF BUDGET 47.91%

75200 ECONOMIC DEVELOPMENT

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
CHAMBER OF COMMERCE	57.2000	\$ 9,750	\$ 24,500	\$ 67,982	\$ -
ANNUAL ALLOCATION - SCDA	57.2100	245,000	245,000	183,750	245,000
ANNUAL ALLOCATION - JDA	57.2110	4,000	4,000	4,000	5,500
TOTAL 75200 ECONOMIC DEVELOPMENT		\$ 258,750	\$ 273,500	\$ 255,732	\$ 250,500
DOLLAR INCREASE / (DECREASE) OF BUDGET					\$ (23,000)
PERCENTAGE INCREASE / DECREASE OF BUDGET					-8%

90000 ENTITY ALLOCATIONS

EXPENDITURES	Account #	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL AS OF 3/31/23	FY 2024 ADOPTED BUDGET
GEORGIA MOUNTAIN RC-DUES	52.3600	\$ 19,515	\$ 21,986	\$ 16,694	\$ 23,000
SOIL AND WATER CONSERVATION	57.1003	10,800	10,800	-	10,800
4H CLUBS	57.2400	2,243	4,303	-	4,000
KEEP TOCCOA-STEPHENS COUNTY BEAUTIFUL	57.2600	9,222	9,222	6,917	9,222
CONTINGENCIES	57.2700	-	-	-	200,000
FOOD BANK	57.2800	-	-	-	-
HUMANE SHELTER/ANIMAL CONTROL	57.2830	175,000	160,850	155,638	185,000
THE HOPE CENTER	57.2898	-	1,500	-	-
TOTAL 90000 ENTITY ALLOCATIONS		\$ 216,781	\$ 207,161	\$ 179,248	\$ 432,022

DOLLAR INCREASE / (DECREASE) OF BUDGET 224,861
 PERCENTAGE INCREASE / DECREASE OF BUDGET 108.54%

**SHERIFF STATE ASSET FORFEITURES
FUND 210
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	210-00000-13-4101	\$ 83,276	\$ 90,815	\$ 90,815	\$ 93,815
OTHER CONFISCATIONS	210-00000-35-1340	\$ 17,101	\$ 8,000	\$ 8,000	\$ 5,000
INTEREST	210-00000-36-1000	-	-	-	-
TOTAL REVENUE		\$ 17,101	\$ 8,000	\$ 8,000	\$ 5,000
TOTAL FUNDS AVAILABLE		\$ 100,377	\$ 98,815	\$ 98,815	\$ 98,815

EXPENDITURES	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
TRAVEL	210-33000-52-3500	\$ 2,883	\$ 1,544	\$ 5,000	\$ 5,000
DUES AND FEES	210-33000-52-3600	-	605	-	-
EDUCATION & TRAINING	210-33000-52-3700	-	-	-	-
GENERAL SUPPLIES & MAT	210-33000-53-1100	1,135	747	-	-
CAPITAL OUTLAY - VEHICLES	210-33000-54-2200	-	-	-	-
SMALL EQUIPMENT	210-33000-53-1600	-	-	-	-
UNIFORMS	210-33000-53-1730	-	-	-	-
C/O EQUIPMENT	210-33000-54-2500	-	5,104	-	-
PAYMENT TO OTHERS	210-33000-57-2001	5,544	-	-	-
UNSPECIFIED EXPENSE	210-33000-59-9999	-	90,815	-	93,815
TOTAL EXPENDITURES		\$ 9,562	\$ 98,815	\$ 5,000	\$ 98,815

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ -
PERCENTAGE INCREASE / DECREASE OF BUDGET 0.00%

TOTAL AVAILABLE FUNDS-END OF YEAR	<u>\$ 90,815</u>	<u>\$ -</u>	<u>\$ 93,815</u>	<u>\$ -</u>
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**STEPHENS COUNTY JAIL FUND
FUND 230
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	230-00000-38-9002	\$ 24,417	\$ 16,854	\$ 16,854	\$ 3,457
MAGISTRATE COURT RECEIPTS	230-00000-34-1120	\$ 1,257	\$ 1,300	\$ 1,150	\$ 1,200
OTHER RECEIPTS	230-00000-34-1190	20,709	22,000	21,500	23,500
F/F-SUPERIOR COURT	230-00000-35-1110	2,765	6,000	3,008	3,050
COURT FEES - STATE	230-00000-35-1120	27,254	28,000	30,602	31,000
INTEREST EARNED	230-00000-36-1000	6	4	27	30
MISCELLANEOUS REVENUE	230-00000-38-9000	-	2,000	-	-
TOTAL REVENUE		\$ 51,991	\$ 59,304	\$ 56,287	\$ 58,780
TOTAL FUNDS AVAILABLE		\$ 76,408	\$ 76,158	\$ 73,141	\$ 62,237

EXPENDITURES	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
SALARIES	230-33000-51-1100	\$ 38,252	\$ 38,474	\$ 40,515	\$ -
GROUP HEALTH/LIFE INSURANCE	230-33000-51-2100	15,806	22,112	22,337	-
SOCIAL SECURITY (FICA)	230-33000-51-2200	1,368	2,385	1,762	-
MEDICARE	230-33000-51-2300	320	558	415	-
RETIREMENT CONTRIBUTIONS	230-33000-51-2400	1,339	1,318	1,418	-
WORKER'S COMPENSATION	230-33000-51-2700	2,469	2,500	2,180	-
REPAIRS & MAINT.	230-33000-52-2200	-	-	1,057	62,237
UNSPECIFIED EXPENSE	230-33000-59-9999	-	8,811	-	-
TOTAL EXPENDITURES		\$ 59,554	\$ 76,158	\$ 69,684	\$ 62,237

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (13,921)
PERCENTAGE INCREASE / DECREASE OF BUDGET -18.28%

TOTAL AVAILABLE FUNDS-END OF YEAR	<u>\$ 16,854</u>	<u>\$ -</u>	<u>\$ 3,457</u>	<u>\$ -</u>
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**AMERICAN RESCUE PLAN ACT
FUND 231
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	231-00000-38-9002	\$ -	\$ 1,665,480	\$ 1,665,480	\$ 1,255,481
AMERICAN RESCUE PLAN	231-00000-10-2100	\$ 2,517,813	\$ 2,518,782	\$ 2,692,535	\$ -
INTEREST	231-00000-36-1000	1,107	750	1,050	800
TOTAL REVENUE		\$ 2,518,920	\$ 2,519,532	\$ 2,693,585	\$ 800
TOTAL FUNDS AVAILABLE		\$ 2,518,920	\$ 4,185,012	\$ 4,359,065	\$ 1,256,281

EXPENDITURES	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	231-10000-51-1100	\$ 450,000	\$ -	\$ -	\$ -
SOCIAL SECURITY (FICA)	231-10000-51-2200	27,900	-	-	-
MEDICARE (FICA)	231-10000-51-2300	6,525	-	-	-
RETIREMENT CONTRIBUTIONS	231-10000-51-2400	7,013	-	-	-
DUES & FEES	231-10000-52-3600	40	-	-	-
TRANSFER TO CAPITAL PROJECTS	231-10000-61-1002	-	500,000	500,000	87,361
C/O BUILDINGS	231-14000-54-1300	-	500,000	387,902	112,098
C/O EQUIPMENT	231-15650-54-2500	53,909	180,991	-	-
C/O BUILDINGS	231-33000-54-1300	-	-	-	-
C/O BUILDINGS	231-33260-54-1300	153,180	500,000	265,000	235,000
C/O EQUIPMENT	231-33260-54-2500	65,100	-	-	-
BIG SMITH VFD	231-35700-57-2840	-	21,429	-	21,429
CARNES CREEK VFD	231-35700-57-2841	-	21,429	10,900	10,529
EASTONOLLEE VFD	231-35700-57-2842	-	21,429	-	21,429
MARTIN VFD	231-35700-57-2843	-	21,429	10,900	10,529
NEW HOPE VFD	231-35700-57-2844	-	72,429	68,639	3,790
SHILOH VFD	231-35700-57-2845	-	21,429	5,670	15,759
TATES CREEK VFD	231-35700-57-2846	-	21,429	14,040	7,389
C/O EQUIPMENT	231-38000-54-2500	-	250,000	310,000	40,000
C/O EQUIPMENT	231-42000-54-2500	67,036	-	-	-
C/O BUILDINGS	231-49000-54-1300	-	450,000	466,523	-
C/O EQUIPMENT	231-49000-54-2500	-	-	29,725	-
C/O EQUIPMENT	231-51000-54-2500	-	16,900	-	16,900
C/O EQUIPMENT	231-51000-54-2500	-	-	114,662	-
PAYMENT TO OTHER AGENCIES	231-51600-57-2001	-	210,000	205,924	129,076
INDIGENT HEALTH CARE	231-51600-57-2013	5,902	-	22	-
C/O SITE IMPROVEMENTS	231-61100-54-1200	630	150,000	34,573	115,427
C/O BUILDINGS	231-61100-54-1300	16,205	83,796	102,488	-
C/O EQUIPMENT	231-61100-54-2500	-	500,000	457,720	-
C/O EQUIPMENT	231-75200-54-2500	-	250,000	22,355	227,645
UNALLOCATED	231-00000-13-4101	-	392,325	96,541	201,923
TOTAL EXPENDITURES		\$ 853,440	\$ 4,185,012	\$ 3,103,584	\$ 1,256,281

DOLLAR INCREASE / (DECREASE) OF BUDGET \$(2,928,731)
PERCENTAGE INCREASE / DECREASE OF BUDGET -69.98%

TOTAL AVAILABLE FUNDS-END OF YEAR	\$ 1,665,480	\$ -	\$ 1,255,481	\$ -
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**STEPHENS COUNTY DRUG FUND
FUND 235
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	235-00000-38-9002	\$ 456,990	\$ 485,591	\$ 485,591	\$ 516,004
STATE GRANTS-INDIRECT	235-00000-33-4150	\$ 41,689	\$ 39,961	\$ 40,094	\$ -
COURT-SUPERIOR	235-00000-35-1110	5,064	6,534	7,288	7,360
COURT-STATE	235-00000-35-1120	22,452	10,000	27,895	25,000
COURT-ACCOUNTABILITY DRUG	235-00000-35-1180	5,397	4,175	6,456	6,500
INTEREST REVENUES	235-00000-36-1000	49	35	528	550
TOTAL REVENUE		\$ 74,651	\$ 60,705	\$ 82,261	\$ 39,410
TOTAL FUNDS AVAILABLE		\$ 531,641	\$ 546,296	\$ 567,852	\$ 555,414

EXPENDITURES	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
<u>DIVISION 29000 DRUG COURT</u>					
SALARIES	235-29000-51-1100	\$ 35,611	\$ 37,225	\$ 38,336	\$ 40,234
GROUP HEALTH/LIFE INSURANCE	235-29000-51-2100	70	70	70	70
SOCIAL SECURITY (FICA)	235-29000-51-2200	1,945	2,307	2,114	2,495
MEDICARE	235-29000-51-2300	455	540	495	583
RETIREMENT CONTRIBUTIONS	235-29000-51-2400	1,246	1,328	1,320	1,367
WORKER'S COMPENSATION	235-29000-51-2700	213	250	174	180
TECHNICAL SERVICES	235-29000-52-1300	125	300	-	-
RENTAL DRUG COURT OFFICE	235-29000-52-2320	-	-	-	10,800
COMMUNICATIONS	235-29000-52-3200	655	700	671	720
TRAVEL	235-29000-52-3500	-	-	-	3,300
SMALL EQUIPMENT	235-29000-53-1600	314	-	-	-
UNSPECIFIED EXPENSE	235-29000-59-9999	-	496,076	-	486,165
<u>DIVISION 33000 SHERIFF</u>					
TRAVEL	235-33000-52-3500	-	2,500	3,424	3,500
EDUCATION & TRAINING	235-33000-52-3700	456	2,500	1,393	2,000
GENERAL SUPPLIES	235-33000-53-1100	4,960	2,500	3,851	4,000
TOTAL EXPENDITURES		\$ 46,050	\$ 546,296	\$ 51,848	\$ 555,414

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 9,118
PERCENTAGE INCREASE / DECREASE OF BUDGET 1.67%

TOTAL AVAILABLE FUNDS-END OF YEAR	\$ 485,591	\$ -	\$ 516,004	\$ -
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**JUVENILE SUPERVISION
FUND 240
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	240-00000-38-9002	\$ 1,729	\$ 2,104	\$ 2,104	\$ 3,665
COURT FEES	240-00000-35-1160	\$ 1,825	\$ 1,500	\$ 2,160	\$ 1,500
INTEREST	240-00000-36-1000	-	-	1	3
TOTAL REVENUE		\$ 1,825	\$ 1,500	\$ 2,161	\$ 1,503
TOTAL FUNDS AVAILABLE		\$ 3,554	\$ 3,604	\$ 4,265	\$ 5,168

EXPENDITURES	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
PROFESSIONAL SERVICES	240-26000-52-1200	\$ 1,450	\$ 1,500	\$ 600	\$ 1,500
UNSPECIFIED EXPENSE	240-26000-59-9999	-	2,104	-	3,668
TOTAL EXPENDITURES		\$ 1,450	\$ 3,604	\$ 600	\$ 5,168

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 1,564
PERCENTAGE INCREASE / DECREASE OF BUDGET 43.40%

TOTAL AVAILABLE FUNDS-END OF YEAR	<u>\$ 2,104</u>	<u>\$ -</u>	<u>\$ 3,665</u>	<u>\$ -</u>
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**HOTEL / MOTEL TAX
FUND 275
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	275-00000-38-9002	\$ -	\$ -	\$ -	\$ -
HOTEL/MOTEL TAX	275-00000-31-4100	65,653	64,000	72,000	74,000
TOTAL REVENUE		\$ 65,653	\$ 64,000	\$ 72,000	\$ 74,000
TOTAL FUNDS AVAILABLE		\$ 65,653	\$ 64,000	\$ 72,000	\$ 74,000

EXPENDITURES	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
TRANSFERS TO GENERAL FUND	275-00000-57-1009	\$ 32,826	\$ 16,000	\$ 18,000	\$ 18,500
CHAMBER OF COMMERCE	275-00000-57-2000	32,827	48,000	54,000	55,500
TOTAL EXPENDITURES		\$ 65,653	\$ 64,000	\$ 72,000	\$ 74,000

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 2,000
PERCENTAGE INCREASE / DECREASE OF BUDGET 2.78%

TOTAL AVAILABLE FUNDS-END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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**JAIL COMMISSARY
FUND 276
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	276-00000-38-9002	\$ -	\$ -	\$ -	\$ -
OTHER RECEIPTS- INMATES	276-00000-34-1190	\$ -	\$ 125,000	\$ -	\$ 130,000
INTEREST	276-00000-36-1000	-	-	-	-
TOTAL REVENUE		\$ -	\$ 125,000	\$ -	\$ 130,000
TOTAL FUNDS AVAILABLE		\$ -	\$ 125,000	\$ -	\$ 130,000

EXPENDITURES	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
GENERAL SUPPLIES & MATERIAL	276-00000-53-1100	\$ -	\$ 125,000	\$ -	\$ 130,000
UNSPECIFIED EXPENSE	276-00000-59-9999	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ 125,000	\$ -	\$ 130,000

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 5,000
PERCENTAGE INCREASE / DECREASE OF BUDGET 4.00%

TOTAL AVAILABLE FUNDS-END OF YEAR	\$	-	\$	-	\$	-	\$	-
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**SPLOST VI
FUND 322
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	322-00000-38-9002	\$ 1,082,647	\$ 284,998	\$ 284,998	\$ 124,467
SPLOST	322-00000-31-3200	\$ -	\$ -	\$ -	\$ -
INTEREST	322-00000-36-1000	91	-	79	50
TOTAL REVENUE		\$ 91	\$ -	\$ 79	\$ 50
TOTAL FUNDS AVAILABLE		\$ 1,082,738	\$ 284,998	\$ 285,077	\$ 124,517

EXPENDITURES	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
HUMANE SHELTER PARKING LOT	322-00000-54-1402	\$ -	\$ -	\$ 3,350	\$ 13,698
C/O EQUIPMENT	322-15650-54-2500	-	-	2,942	-
C/O VEHICLES	322-33000-54-2200	130,783	184,113	138,998	45,115
DUES & FEES	322-42000-52-3600	4,208	-	-	-
INFRASTRUCTURE ROADS	322-42000-54-1401	21,665	-	4,000	-
C/O EQUIPMENT	322-42000-54-2500	-	-	11,320	-
PRINCIPAL	322-42000-58-1200	5,072	-	-	-
INTEREST	322-42000-58-2200	69	-	-	-
C/O VEHICLES	322-51600-54-2200	315,000	-	-	-
C/O EQUIPMENT	322-61100-54-2500	320,943	-	-	-
UNALLOCATED	322-90000-57-2700	-	100,885	-	65,704
TOTAL EXPENDITURES		\$ 797,740	\$ 284,998	\$ 160,610	\$ 124,517

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (160,481)
PERCENTAGE INCREASE / DECREASE OF BUDGET -56.31%

TOTAL AVAILABLE FUNDS-END OF YEAR	<u>\$ 284,998</u>	<u>\$ -</u>	<u>\$ 124,467</u>	<u>\$ -</u>
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**SPLOST VII
FUND 323
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	323-00000-38-9002	\$ 10,320,055	\$ 9,640,105	\$ 9,640,105	\$ 8,783,690
SPLOST	323-00000-35-1160	\$ 4,818,864	\$ 4,501,767	\$ 5,101,361	\$ 5,214,370
STATE GOVT DIRECT GRANT	323-00000-33-4110	90,000	-	10,000	-
INTEREST	323-00000-36-1000	5,179	-	5,795	5,000
TOTAL REVENUE		\$ 4,914,043	\$ 4,501,767	\$ 5,117,156	\$ 5,219,370
TOTAL FUNDS AVAILABLE		\$ 15,234,098	\$ 14,141,872	\$ 14,757,261	\$ 14,003,060

EXPENDITURES	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
INTERGOVT- CITY OF TOCCOA	323-10000-57-1000	\$ 1,529,992	\$ 1,344,337	\$ 1,537,254	\$ 1,550,000
PRINCIPAL - BONDS	323-10000-58-1100	1,450,000	1,875,000	1,875,000	1,890,000
INTEREST - BONDS	323-10000-58-2100	100,695	84,403	84,403	65,954
C/O EQUIPMENT	323-15650-54-2500	-	585,251	490,320	235,225
C/O VEHICLES	323-33000-54-2200	36,230	127,887	292,242	684,544
C/O VEHICLES	323-35700-54-2200	920,436	-	137,181	-
C/O EQUIPMENT	323-35700-54-2500	-	57,600	25,750	-
ROADS & BRIDGES	323-42000-54-1401	1,148,253	826,622	963,190	1,313,095
PRINCIPAL	323-42000-58-1200	112,848	117,921	122,558	125,828
INTEREST	323-42000-58-2200	14,489	14,557	14,469	14,521
C/O EQUIPMENT	323-51000-54-2500	96,058	80,000	42,500	161,442
C/O VEHICLES	323-51600-54-2200	57,856	100,000	-	692,144
C/O EQUIPMENT	323-61100-54-2500	127,136	60,000	-	236,085
ECONOMIC DEVELOPMENT	323-75200-54-1100	-	-	388,705	1,176,855
FUTURE DEBT SERVICE	323-90000-57-2700	-	8,868,294	-	5,857,367
TOTAL EXPENDITURES		\$ 5,593,993	\$ 14,141,872	\$ 5,973,572	\$ 14,003,060

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (138,813)
PERCENTAGE INCREASE / DECREASE OF BUDGET -0.98%

TOTAL AVAILABLE FUNDS-END OF YEAR	\$ 9,640,105	\$ -	\$ 8,783,690	\$ -
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**ONE GEORGIA FUND
FUND 340
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	340-00000-38-9002	\$ -	\$ -	\$ -	\$ 188
CAPITAL GRANT	340-00000-33-4310	-	-	-	-
TRANSFERS FROM GF	340-00000-39-1200	-	-	500	-
TOTAL REVENUE		\$ -	\$ -	\$ 500	\$ -
TOTAL FUNDS AVAILABLE		\$ -	\$ -	\$ 500	\$ 188

EXPENDITURES	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
DUES & FEES	340-43000-52-3600	\$ -	\$ -	\$ 312	\$ 188
TRANSFERS TO GENERAL FUND	340-43000-57-2000	-	-	-	-
TOTAL EXPENDITURES		\$ -	\$ -	\$ 312	\$ 188

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 188
PERCENTAGE INCREASE / DECREASE OF BUDGET 0.00%

TOTAL AVAILABLE FUNDS-END OF YEAR	\$ -	\$ -	\$ 188	\$ -
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**CAPITAL PROJECTS FUND
FUND 350
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	350-00000-38-9002	\$ 40,676	\$ 190,530	\$ 190,530	\$ 287,987
INTEREST	350-00000-36-1000	\$ 12	\$ 20	\$ 70	\$ 20
MISCELLANEOUS REVENUES / GRANTS	350-00000-38-9000	4,807	-	63,422	87,361
TRANSFERS IN FROM ARPA	350-00000-39-1002	-	500,000	500,000	87,361
TRANSFERS IN FROM GEN FUND	350-00000-39-1200	700,000	52,238	-	50,000
TOTAL REVENUE		\$ 704,819	\$ 552,258	\$ 563,492	\$ 224,742
TOTAL FUNDS AVAILABLE		\$ 745,495	\$ 742,788	\$ 754,022	\$ 512,729

EXPENDITURES	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
DUES & FEES - GENERAL GOVT	350-10000-52-3600	\$ 850	\$ -	\$ 778	\$ -
SMALL EQUIPMENT - CLERK OF COURT	350-21000-53-1600	3,159	-	-	-
SITE - RECREATION	350-61100-54-1200	-	-	-	18,736
SITE - VFD	350-35700-54-1200	-	15,000	3,486	-
BUILDING - BLDG & GROUNDS	350-15650-54-1300	45,253	160,452	114,430	41,321
BUILDING - SUPERIOR COURT	350-21500-54-1300	-	2,500	12,351	-
BUILDING - MAGISTRATE	350-24000-54-1300	-	-	-	-
BUILDING - PROBATE	350-24500-54-1300	688	-	-	-
BUILDING - VFD	350-35700-54-1300	8,419	7,981	7,981	-
BUILDINGS - E911	350-38000-54-1300	-	-	42,669	-
BUILDING - PUBLIC WORKS	350-42000-54-1300	-	-	3,690	-
BUILDING - TAX COMMISSIONER	350-15450-54-1300	-	9,750	-	9,750
BUILDING - GOVT BLDG	350-15650-54-1300	-	-	9,321	-
BUILDINGS - RECREATION	350-61100-54-1300	48,437	15,000	-	-
VEHICLES - CHIEF EXECUTIVE	350-13200-54-2200	-	-	22,670	-
VEHICLES - TAX ASSESSOR	350-15500-54-2200	19,500	2,150	22,650	-
VEHICLES - SC AIRPORT	350-39000-54-2200	-	-	6,206	-
C/O VEHICLES - CODE ENFORCEMENT	350-74500-54-2200	-	-	23,516	-
C/O FURNITURE & FIXTURES	350-22000-54-2300	4,252	-	-	-
FURNITURE & FIXTURES - RECREATION	350-61100-54-2300	12,827	-	-	-
C/O COMPUTERS - CHIEF EXECUTIVE	350-13200-54-2400	-	-	2,415	-
C/O COMPUTERS - ELECTIONS	350-14000-54-2400	-	-	2,289	-
C/O COMPUTERS - TAX COMMISSIONER	350-15450-54-2400	10,090	-	-	-
C/O COMPUTERS - GENERAL BLDGS	350-15650-54-2400	-	60,000	55,812	34,188
C/O COMPUTERS - CLERK OF COURT	350-21000-54-2400	4,089	-	-	-
COMPUTERS - STATE COURT	350-23000-54-2400	-	-	4,168	-
COMPUTERS - SHERIFF	350-10000-54-2400	2,093	-	-	-
15110/15120/15400 - FINANCE	350-15110-54-2400	-	-	-	-
C/O COMPUTERS - RECREATION	350-61100-54-2400	188	-	-	-
EQUIPMENT - TAX COMMISSIONER	350-15450-54-2500	-	17,960	17,960	-
EQUIPMENT - BUILDING & GROUNDS	350-15650-54-2500	-	-	-	127,552
EQUIPMENT - GOVT BLDG	350-15650-54-2500	20,447	-	40,226	-
EQUIPMENT - PROBATE	350-22000-54-2500	11,049	-	-	-

EXPENDITURES	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
EQUIPMENT - PROBATE	350-24500-54-2500	-	-	8,158	-
EQUIPMENT - JAIL	350-33260-54-2500	20,155	-	-	-
EQUIPMENT - E911	350-38000-54-2500	8,300	-	-	19,021
EQUIPMENT - PUBLIC WORKS	350-42000-54-2500	-	26,325	17,249	18,825
EQUIPMENT - MAINTENANCE & SHOP	350-49000-54-2500	29,178	12,000	10,300	-
EQUIPMENT - RECREATION	350-61100-54-2500	305,991	3,000	26,170	42,214
C/O EQUIPMENT - CODE ENFORCEMENT	350-74500-54-2500	-	-	11,540	-
CONTINGENCIES - ALL DEPARTMENTS	350-90000-54-2500	-	247,850	-	200,000
UNALLOCATED	350-00000-13-4101	-	162,820	-	1,122
TOTAL EXPENDITURES		\$ 554,965	\$ 742,788	\$ 466,035	\$ 512,729

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (230,059)
 PERCENTAGE INCREASE / DECREASE OF BUDGET -30.97%

TOTAL AVAILABLE FUNDS-END OF YEAR	<u>\$ 190,530</u>	<u>\$ -</u>	<u>\$ 287,987</u>	<u>\$ -</u>
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**SOLID WASTE ENTERPRISE FUND
FUND 540
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	540-00000-38-9002	\$ -	\$ -	\$ -	\$ -
REIMB-HSI	540-00000-33-4311	\$ -	\$ -	\$ 65,148	\$ 40,000
LANDFILL USER FEES	540-00000-34-4150	185	-	-	-
INTEREST INCOME	540-00000-36-1000	7	-	39	40
TRANSFERS FROM GEN.FUND	540-00000-39-1200	564,001	474,192	446,752	599,400
TOTAL REVENUE		\$ 564,193	\$ 474,192	\$ 511,939	\$ 639,440
TOTAL FUNDS AVAILABLE		\$ 564,193	\$ 474,192	\$ 511,939	\$ 639,440

EXPENDITURES	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
SOLID WASTE DISPOSAL	540-45100-45-3000	\$ 249,964	\$ 256,690	\$ 273,925	\$ 274,900
CLOSURE/POST CLOSURE CARE	540-45100-45-6000	135,703	89,963	83,697	138,000
SALARIES & WAGES	540-45100-51-1100	67,764	71,115	70,475	82,868
SALARIES & WAGES-OVERTIME	540-45100-51-1300	3,615	7,230	-	5,120
SOCIAL SECURITY (FICA)	540-45100-51-2200	4,425	4,857	4,782	5,452
MEDICARE	540-45100-51-2300	1,035	1,136	1,092	1,280
WORKER'S COMPENSATION	540-45100-51-2700	5,999	5,000	4,157	5,100
PROFESSIONAL SERVICES	540-45100-52-1200	254	200	175	250
LEGAL FEES	540-45100-52-1210	-	250	-	250
TECHNICAL SERVICES	540-45100-52-1300	96	-	182	-
REPAIR & MAINT-VEHICLE	540-45100-52-2010	1,168	3,000	-	3,000
DISPOSAL	540-45100-52-2110	51,628	2,500	24,114	70,000
REPAIRS & MAINT-BLDG & EQUIP	540-45100-52-2200	764	10,500	4,805	10,000
REPAIRS & MAINT-SITES	540-45100-52-2210	1,501	-	-	-
RENTAL OF EQUIP & VEHICLES	540-45100-52-2320	5,100	5,400	4,250	5,500
COMMUNICATIONS	540-45100-52-3200	1,282	1,786	1,394	1,500
GENERAL SUPPLIES & MATERIAL	540-45100-53-1100	2,770	2,500	1,800	3,000
OFFICE SUPPLIES	540-45100-53-1110	11	100	-	100
WATER/SEWER	540-45100-53-1210	1,404	1,940	1,387	2,000
ELECTRICITY	540-45100-53-1230	5,754	6,150	5,542	7,000
GASOLINE	540-45100-53-1270	5,196	3,875	3,325	3,820
CAPITAL OUTLAY-EQUIPMENT	540-45100-54-2500	-	-	7,313	-
DEPRECIATION	540-45100-56-1000	7,319	-	7,400	7,500
INDIRECT COST ALLOCATION	540-45100-58-2500	11,441	-	12,124	12,800
TOTAL EXPENDITURES		\$ 564,193	\$ 474,192	\$ 511,939	\$ 639,440

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 165,248
PERCENTAGE INCREASE / DECREASE OF BUDGET 34.85%

TOTAL AVAILABLE FUNDS-END OF YEAR	\$ -	\$ -	\$ -	\$ -
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**EMERGENCY COMMUNICATIONS
FUND 550
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	550-00000-38-9002	\$ -	\$ 100,000	\$ 71,692	\$ -
STATE GOVT DIRECT GRANT	550-00000-33-4110	\$ 9,936	\$ -	\$ -	\$ -
NON PREPAID LAND/WIRELESS	550-00000-34-2500	389,131	396,450	390,340	399,243
PREPAID WIRELESS	550-00000-34-2510	119,411	121,750	120,143	126,345
INTEREST REVENUE	550-00000-36-1000	70	75	166	170
MISCELLANEOUS REVENUES	550-00000-38-9000	19,638	500	1,984	2,000
TRANSFER FROM GENERAL FUND	550-00000-39-1200	346,343	527,844	557,844	662,600
TOTAL REVENUE		\$ 884,529	\$ 1,046,619	\$ 1,070,477	\$ 1,190,358
TOTAL FUNDS AVAILABLE		\$ 884,529	\$ 1,146,619	\$ 1,142,169	\$ 1,190,358

EXPENDITURES	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
SALARIES & WAGES	550-38000-51-1100	\$ 396,680	538,567	458,937	\$ 541,129
SALARIES-OVERTIME	550-38000-51-1300	94,623	102,000	96,796	119,000
GROUP HEALTH/LIFE INSURANCE	550-38000-51-2100	56,374	148,764	75,374	157,150
SOCIAL SECURITY (FICA)	550-38000-51-2200	28,078	39,715	34,455	40,928
MEDICARE	550-38000-51-2300	6,567	9,288	8,058	9,572
RETIREMENT CONTRIBUTIONS	550-38000-51-2400	4,081	9,100	3,349	8,133
WORKER'S COMPENSATION	550-38000-51-2700	3,152	3,676	2,565	2,029
PROFESSIONAL SERVICES	550-38000-52-1200	260	1,252	525	1,200
LEGAL FEES	550-38000-52-1210	2,056	-	455	-
TECHNICAL SERVICES	550-38000-52-1300	13,392	11,500	13,189	13,800
CLEANING	550-38000-52-2100	-	5,200	-	-
DISPOSAL	550-38000-52-2110	429	450	429	450
REPAIRS & MAINT-BUILDING	550-38000-52-2200	133,689	116,085	89,125	132,125
EQUIPMENT RENTAL	550-38000-52-2320	-	-	12,000	-
COMMUNICATIONS	550-38000-52-3200	103,802	110,590	98,553	111,710
POSTAGE	550-38000-52-3210	24	200	40	200
TRAVEL	550-38000-52-3500	2,693	6,000	4,639	7,100
DUES AND FEES	550-38000-52-3600	862	2,750	2,575	2,950
EDUCATION & TRAINING	550-38000-52-3700	13,700	8,400	8,183	10,100
GENERAL SUPPLIES & MATERIAL	550-38000-53-1100	3,378	3,500	2,500	4,000
OFFICE SUPPLIES	550-38000-53-1110	1,931	2,500	800	2,500
JANITORIAL SUPPLIES	550-38000-53-1120	904	1,000	300	1,000
WATER/SEWER	550-38000-53-1210	265	350	353	350
NATURAL GAS	550-38000-53-1220	1,659	1,932	2,204	1,932
ELECTRICITY	550-38000-53-1230	9,435	11,300	8,968	11,300
GASOLINE	550-38000-53-1270	(2,062)	700	-	700
SMALL EQUIPMENT	550-38000-53-1600	4,770	6,000	3,945	7,000
UNIFORMS	550-38000-53-1730	1,725	5,800	3,852	4,000
CAPITAL OUTLAY - COMPUTERS	550-38000-54-2400	2,064	-	210,000	-
TOTAL EXPENDITURES		\$ 884,529	\$ 1,146,619	\$ 1,142,169	\$ 1,190,358

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 43,739
PERCENTAGE INCREASE / DECREASE OF BUDGET 3.81%

TOTAL AVAILABLE FUNDS-END OF YEAR	\$ -	\$ -	\$ -	\$ -
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**RESTRICTED REVENUE
FUND 750
REVENUE & EXPENDITURES**

REVENUE	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
PRIOR YEAR FUND BALANCE	750-00000-38-9004	\$ 386,486	\$ 305,103	\$ 305,103	\$ 231,826
SENIOR CITIZEN CENTER	750-00000-33-4112	\$ 16,389	\$ -	\$ 24,097	\$ 47,695
DOT ROAD PROJECTS	750-00000-33-4121	723,810	480,752	485,329	458,329
CITY OF TOCCOA ROAD PROJECTS	750-00000-33-4122	-	-	-	-
SHERIFF RESITRICTED	750-00000-33-4161	4,170	-	-	-
BROADBAND INFRASTRUCTURE GRANT	750-00000-33-4162	-	-	-	3,088,584
OTHER GRANTS	750-00000-33-4500	9,050	-	-	-
PUBLIC WORKS REIMB & METAL	750-00000-38-9000	3,000	-	4,247	-
OPIOID SETTLEMENT	750-00000-38-9001	-	-	214,863	216,913
ACCG W/C SAFETY	750-00000-38-9003	36,043	-	2,737	-
TOTAL REVENUE		\$ 792,462	\$ 480,752	\$ 731,273	\$ 3,811,521
TOTAL FUNDS AVAILABLE		\$ 1,178,948	\$ 785,855	\$ 1,036,376	\$ 4,043,347

EXPENDITURES	Account #	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 PROJECTED	FY 2024 ADOPTED BUDGET
FINANCE ADMINISTRATION	750-00000-52-1201	\$ 2,392	\$ -	\$ -	\$ -
ROAD-GENERAL SUPPLIES & MATERIAL	750-00000-53-1100	297	-	23,588	-
CITY OF TOCCOA ROADS & BRIDGES	750-00000-53-1131	115,188	-	-	130,000
C/O BUILDINGS-RECREATION	750-00000-54-1300	7,855	-	1,244	300
SENIOR CITIZEN CENTER	750-00000-54-2300	16,270	-	23,346	2,676
PUBLIC WORKS GRANT DOT	750-00000-57-1305	657,741	480,752	451,301	458,329
PUBLIC WORKS REIMB & METAL	750-00000-57-1400	-	-	-	3,725
SHERIFF-ABANDONED FUNDS	750-00000-57-2004	-	-	-	-
SHERIFF'S DEPT GRANT	750-00000-57-2009	56,050	-	76,729	-
ACCG WELLNESS GRANT	750-00000-57-2013	3,431	-	-	-
STEPHENS COUNTY RESCUE UNIT	750-00000-57-2015	-	-	2,737	263
ACCG W/C REFUND	750-00000-57-2017	14,621	-	10,742	96,387
BROADBAND INFRASTRUCTURE GRANT	750-00000-57-2018	-	-	-	3,088,584
OPIOID SETTLEMENT	750-00000-57-2019	-	-	214,863	216,913
RESTRICTIVE	750-00000-59-9999	-	305,103	-	46,170
TOTAL EXPENDITURES		\$ 873,845	\$ 785,855	\$ 804,550	\$ 4,043,347

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 3,257,492
PERCENTAGE INCREASE / DECREASE OF BUDGET 414.52%

TOTAL AVAILABLE FUNDS-END OF YEAR	<u>\$ 305,103</u>	<u>\$ -</u>	<u>\$ 231,826</u>	<u>\$ -</u>
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