



**STEPHENS COUNTY**  
**BOARD OF COMMISSIONERS**  
**FISCAL YEAR 2025**  
**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

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

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

June 27, 2024

Honorable Chairman and Members of Stephens County Board of Commissioners:

In accordance with the great state of Georgia statute and local regulations, I am pleased to present to you the Fiscal Year 2025 budget officially adopted on June 25, 2024.

The budget development began in early January 2024 with the budget calendar being approved to give a timeline for the process. Department heads and elected officials submitted requests in March 2024. A budget retreat was held on the 22<sup>nd</sup> and 23<sup>rd</sup> of April with department heads and elected officials in attendance. The following week on April 29<sup>th</sup> and 30<sup>th</sup>, the Commissioners and staff met again and strategically derived a preliminary budget. Several reviews and adjustments were made to find a fiscally balanced budget for Stephens County.

Commissioners and staff worked together to determine appropriate services levels within the local financial context. The FY 2025 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 the 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**

Tara Simmons  
Chairman

Chris Rickman  
Vice-Chairman

Chuck Wright  
Commissioner

Dennis Bell  
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  
Brad Goss

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

# STEPHENS COUNTY BOARD OF COMMISSIONERS

## BUDGET CALENDAR

### FISCAL YEAR 2025

| Due Date      | Budget Steps                                                                                                                                                                   | Responsibility        |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Jan 9         | Present Budget Calendar for Review and Adoption.                                                                                                                               | Budget Officer        |
| Jan 10        | Forward Budget Calendar to Department Heads, Officials, and Agencies.                                                                                                          | Budget Officer        |
| Jan 29        | Budget Comparison Reports for Fiscal Year 2024 to December, Memo Outlining Expectations, and Requested Due Dates are Distributed to Department Heads, Officials, and Agencies. | Budget Officer        |
| Mar 1         | <b>Expenditure Requests Due</b> and are Returned to the Budget Officer.                                                                                                        | Dept. Heads/Officials |
| Mar 8         | Revenue Estimates are Completed.                                                                                                                                               | Budget Officer        |
| April 19      | Budget Requests are Summarized, Analyzed and Adjusted. Proposed Budget is Assembled.                                                                                           | Budget Officer        |
| April 22 - 23 | Discuss Departmental Budgets with Department Heads, Officials, and Agencies.                                                                                                   | Commission/Staff      |
| April 29 - 30 | Offsite Budget Review Planning Session.                                                                                                                                        | Commission/Staff      |
| May 13        | <b>Advertise</b> The Submission and Availability of The Fiscal Year 2025 Budget for Review and Comment.                                                                        | County Clerk          |
| May 13        | <b>Advertise</b> Two Public Hearings of Proposed Fiscal Year 2025 Budget.                                                                                                      | County Clerk          |
| May 28        | Proposed Fiscal Year 2025 Budget is Submitted to The Board of Commissioners and Available for Public Viewing.                                                                  | Budget Officer        |
| Jun 11        | 1st Public Hearing on Fiscal Year 2025 Budget is Held.                                                                                                                         | Board of Commission   |
| Jun 11        | Prepare Fiscal Year 2025 Budget Ordinance or Resolution.                                                                                                                       | County Clerk          |
| Jun 25        | 2nd Public Hearing on Fiscal Year 2025 Budget is Held. Fiscal Year 2025 Budget is Adopted. Budget Ordinance or Resolution is Adopted.                                          | Board of Commission   |
| Jun 26        | Distribute Adopted Budgets to Department Heads, Officials, and Agencies.                                                                                                       | Budget Officer        |
| Jun 26 - 28   | The Adopted Budgeted Amounts are Entered into the Accounts.                                                                                                                    | Staff Accountant      |

**STEPHENS COUNTY BOARD OF COMMISSIONERS  
DEPARTMENT BUDGET SCHEDULE  
FISCAL YEAR 2025**

**Monday, April 22, 2024**

|       |                                                             |
|-------|-------------------------------------------------------------|
| 8:30  | Airport- A. McCall                                          |
| 9:00  | Sup. Court- Judge Smith                                     |
| 9:30  | DA- George Christian                                        |
| 10:00 | SR. Center- Mary Smith                                      |
| 10:30 | Clerk of Court- T. Quick                                    |
| 11:00 | Christian H.- Chief Executive /<br>Planning & Zoning / Data |
| 11:30 | Processing / Building &<br>Grounds / Capital Projects       |

**Lunch**

|      |                                     |
|------|-------------------------------------|
| 1:00 | J. Elrod- SPLOST & OS Entities      |
| 1:15 | DFCS- C. Sprowls                    |
| 1:30 | E911- D. Rhodes                     |
| 2:00 | EMA / Rescue- D. Rhodes             |
| 2:30 | Fire Dept- S. Pulliam               |
| 3:00 | Coroner- C. Stephens                |
| 3:30 | Probate Court- G. Ernest            |
| 4:00 | County Agent- S. Yearwood           |
| 4:15 | J. Elrod- Finance                   |
| 4:30 | Sam- Clerk/Bldg Inspect/Govern Body |

**Tuesday, April 23, 2024**

|       |                            |
|-------|----------------------------|
| 8:30  | Tax Comm- Dene Hicks       |
| 9:00  | Elections- Bruce Carlisle  |
| 9:30  | Library- J. Haynes         |
| 9:45  | Rec- Chris Rainey          |
| 10:15 | Solicitor- A. Pickett      |
| 10:45 | State Court- J. Irvin      |
| 11:15 | Humane Shelter- J. Roberts |
| 11:30 | Chamber- J. Paysen         |

**Lunch**

|      |                          |
|------|--------------------------|
| 1:00 | SCDA- B. Ivey            |
| 1:30 | Marshal- R. Wise         |
| 2:00 | Pub. Defender- D. Powell |
| 2:30 | Shop, PW, SW- J. Holland |
| 3:15 | Health Dept.- Debbie     |
| 3:45 | Jail                     |
| 4:00 | Jail                     |
| 4:15 | Sheriff                  |
| 4:30 | Sheriff                  |
| 4:45 | Sheriff                  |

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# FY 2025 REVENUE COMMENTARY

## ALL REVENUES COMPARED TO FY 2024 ADOPTED BUDGET

### GENERAL FUND

- ❖ For the first time in history, the County's Millage Rate will be divided to show more transparency of where the dollars are spent. The property tax bill will show the overall County Maintenance and Operation, Fire Services, Solid Waste, and EMS millage rates.
- ❖ Zero use of Fund Balance Reserves used to balance the budget for the second year in a row
- ❖ 2% uncollected rate factored into property taxes
- ❖ Local Option Sales Tax is projected at a 4.94% increase
- ❖ Current Year Real Property Tax is 43.42% of total operating revenue
- ❖ Local Option Sales Tax is 16.23% of total operating revenue
- ❖ Insurance Premium Tax is 6.57% of total operating revenue
- ❖ Building Permit Fees are projected at a 8.33% increase due to industry growth
- ❖ Telephone Commissions projection of 19% decrease
- ❖ Investment Interest projection of 15.38% increase
- ❖ Most departments had expenditures decrease
- ❖ Fire Services, Health and Human Services, Building Inspection, and Planning and Zoning departments have larger increases due to structure changes or increased services offered
- ❖ Restricted Revenue has a substantial decrease related to State Broadband project being completed

### SOLID WASTE ENTERPRISE FUND

- ❖ The reimbursement grant for post closure care decreased due to additional restraints
- ❖ Transfers from General Fund increased 7.23%

### EMERGENCY COMMUNICATION FUND

- ❖ Revenues from fees decreased 4.54%
- ❖ Transfer from General Fund decreased 8.97% due to decreased operating cost

### SPLOST VII CAPITAL PROJECTS FUND

- ❖ Collections began July 2020 for a six year SPLOST ending June 2026
- ❖ Increase in revenues of 6.29% due to stimulated economy

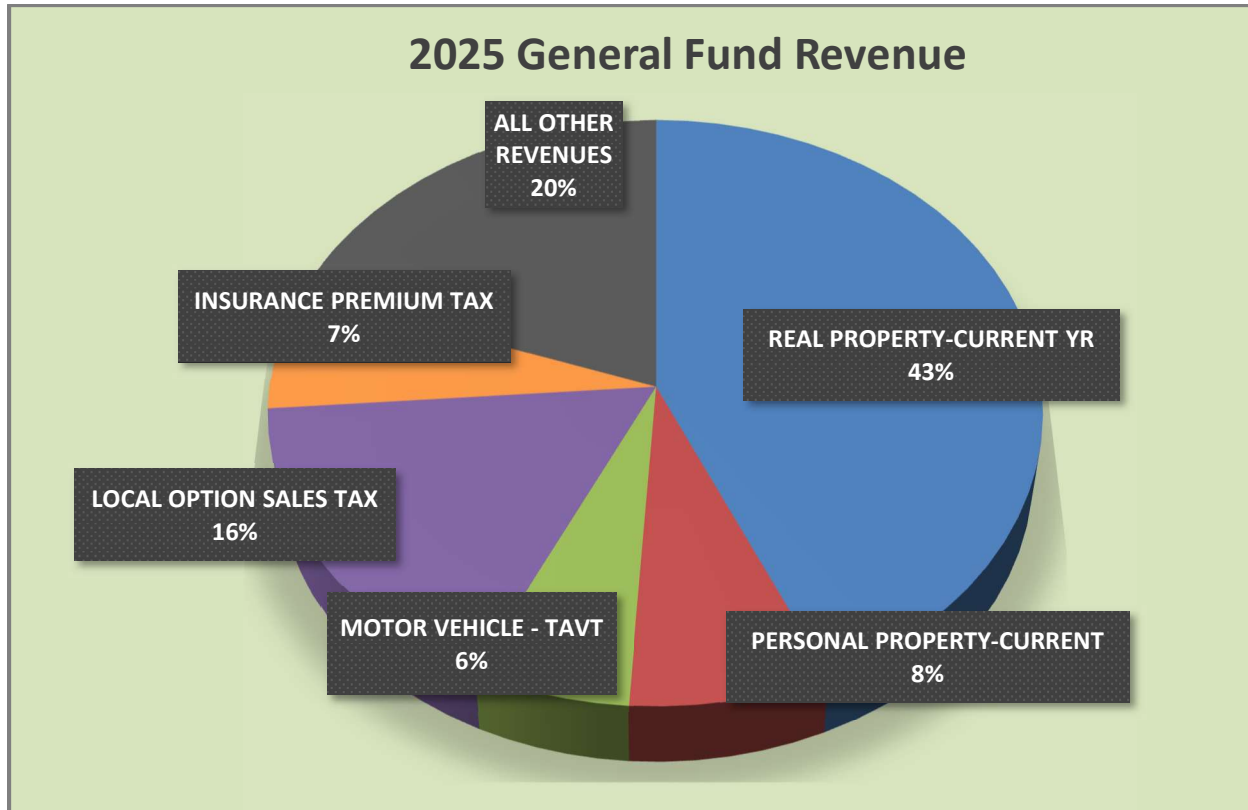
### CAPITAL PROJECTS FUND

- ❖ Transfers from General Fund to support Capital Projects decreased due to prior year transfers being unspent. Overall the budget increased 15.69% with E911 Consoles being the largest project

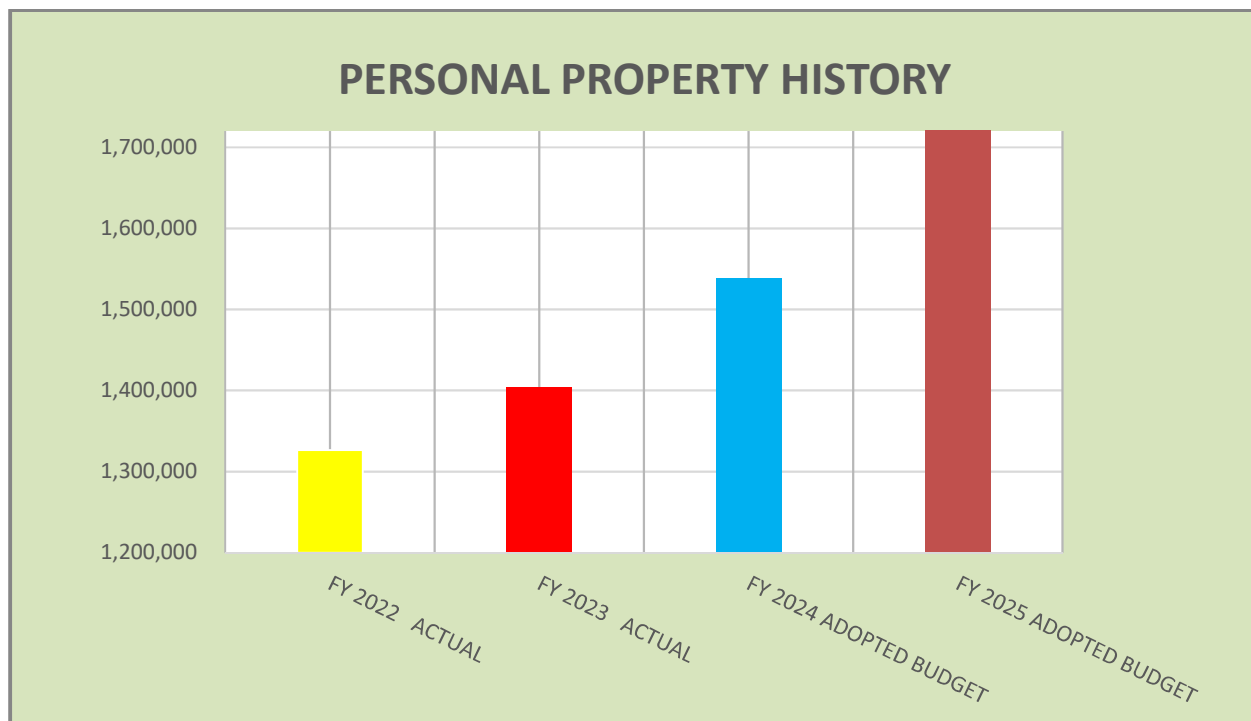
### ALL OTHER NON-MAJOR FUNDS AND GRANT FUNDS

- ❖ ARPA Fund decreased 60% due to less available grant dollars

- ❖ Hotel / Motel Fund increased 46% due to increase in tourism
- ❖ Restrictive Fund decreased 72% due to completion of the Broadband Infrastructure Project



- ❖ The top 5 General Fund Revenue sources for FY 2025 account for \$17.2 million of the total budget of \$21.4 million or 80.3%



- ❖ FY 2025 Personal Property Tax projection is \$259,900 or 16% more than FY 2024

# FY 2025 EXPENDITURE COMMENTARY

## ALL EXPENDITURES COMPARED TO FY 2024 ADOPTED BUDGET

### GENERAL FUND

- ❖ Increase in Health insurance over 10.1% due to market cost and additional employer contribution
- ❖ A Merit pay increase averaging 2% for most employees
- ❖ Increase in Liability Insurance of 7.7% and Worker's Compensation of 10.6%
- ❖ Decrease in Governing Body due to insurance expense allocation changes
- ❖ Increase in Clerk Administration for certification training
- ❖ Decrease in Elections due to less number of elections required
- ❖ Increase in Finance due eliminating the Accounting Department
- ❖ Increase in Data Processing due to contractual agreements
- ❖ Decrease in Tax Commissioner due to insurance expense allocation changes
- ❖ Increase in District Attorney with filling of a vacant position
- ❖ Increase in Juvenile Court due to Court Report fees
- ❖ Decrease in Sheriff due to insurance expense allocation changes
- ❖ Decrease in Jail due to insurance expense allocation changes
- ❖ Increase in Rural Fire Protection to implementation of pay per call
- ❖ Decrease in Coroner due to insurance expense allocation changes
- ❖ Decrease in Airport with less capital projects
- ❖ Decrease in EMA due to less capital items needed
- ❖ Increase in Public Works due to increase needed repairs and inflation cost of supplies
- ❖ Increase in Maintenance Shop due to additional of WBL Student
- ❖ Increase in Senior Center due to insurance expense allocation changes
- ❖ Increase in Indigent Health Care per contract due to increase in millage value
- ❖ Increase in Emergency Medical Services with an additional Ambulance
- ❖ Increase in Recreation due to labor and repair and maintenance increases
- ❖ Increase in Building Inspection due to new position in house
- ❖ Increase in Planning and Zoning for new software
- ❖ Decrease in Code Enforcement due to insurance expense allocation changes
- ❖ Decrease in Economic Development
- ❖ Decrease in Contingencies to \$150,000

### SOLID WASTE ENTERPRISE FUND

- ❖ Increase due to cost of Post Closure Care

### EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

- ❖ Decrease due to insurance expense allocation changes

## **SPLOST VII CAPITAL PROJECTS FUND**

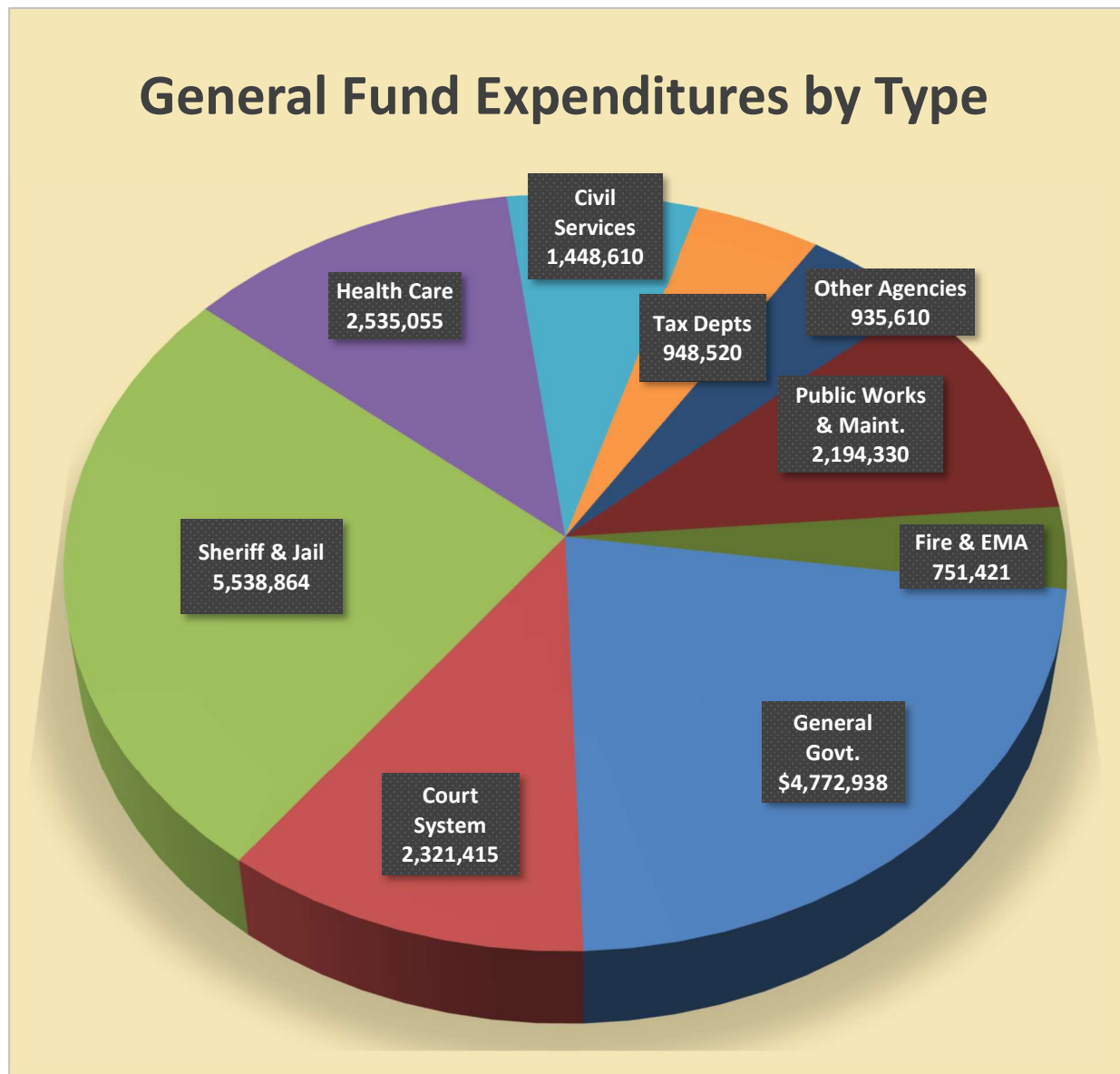
- ❖ Collections began July 2020 for a six year SPLOST ending June 2026
- ❖ SPLOST Expenditures are for Roads, Ambulance and Sheriff vehicles, Economic Development, Government Buildings, Recreation and Senior Center upgrades

## **CAPITAL PROJECTS FUND**

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

## **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 will be funded at a rate of 65% of Hotel/Motel Tax Collections



**STEPHENS COUNTY, GEORGIA**  
**EXPENDITURE BY DEPARTMENT OF TOTAL FUND**  
**FY 2025 BUDGET**

| GENERAL FUND DEPARTMENT<br>EXPENDITURES | FY 2025 ADOPTED<br>BUDGET OF TOTAL |             |
|-----------------------------------------|------------------------------------|-------------|
| 10000 GENERAL GOVERNMENT                | \$ 3,660,923                       | 17.07%      |
| 33000 SHERIFF                           | 3,191,801                          | 14.88%      |
| 51600 HEALTH & HUMAN SERVICES           | 2,445,652                          | 11.40%      |
| 33260 JAIL                              | 2,347,063                          | 10.94%      |
| 42000 PUBLIC WORKS                      | 1,616,587                          | 7.54%       |
| 21000 CLERK OF COURT                    | 674,884                            | 3.15%       |
| 61100 RECREATION                        | 632,289                            | 2.95%       |
| 35700 RURAL FIRE PROTECTION             | 617,500                            | 2.88%       |
| 15500 TAX ASSESSOR                      | 480,493                            | 2.24%       |
| 15450 TAX COMMISSIONER                  | 468,027                            | 2.18%       |
| 15650 GENERAL GOVERNMENT BUILDINGS      | 423,862                            | 1.98%       |
| 90000 ENTITY ALLOCATIONS                | 380,385                            | 1.77%       |
| 22000 DISTRICT ATTORNEY                 | 370,312                            | 1.73%       |
| 28000 INDIGENT DEFENSE                  | 362,260                            | 1.69%       |
| 51000 SENIOR CENTER                     | 301,518                            | 1.41%       |
| 24500 PROBATE COURT                     | 286,334                            | 1.34%       |
| 65100 TOCCOA-STEPHENS CO LIBRARY        | 285,600                            | 1.33%       |
| 15110 FINANCE                           | 264,729                            | 1.23%       |
| 14000 ELECTIONS                         | 260,487                            | 1.21%       |
| 75200 ECONOMIC DEVELOPMENT              | 249,000                            | 1.16%       |
| 13200 CHIEF EXECUTIVE                   | 241,193                            | 1.12%       |
| 21500 SUPERIOR COURT                    | 203,923                            | 0.95%       |
| 23000 STATE COURT                       | 203,612                            | 0.95%       |
| 11100 GOVERNING BODY                    | 186,322                            | 0.87%       |
| 74500 CODE ENFORCEMENT                  | 172,723                            | 0.81%       |
| 49000 MAINTENANCE AND SHOP              | 153,880                            | 0.72%       |
| 39200 EMA                               | 133,921                            | 0.62%       |
| 26000 JUVENILE COURT                    | 133,285                            | 0.62%       |
| 72200 BUILDING INSPECTION               | 121,599                            | 0.57%       |
| 13300 CLERK ADMINISTRATION              | 103,337                            | 0.48%       |
| 15400 HUMAN RESOURCES                   | 101,720                            | 0.47%       |
| 24000 MAGISTRATE COURT                  | 85,154                             | 0.40%       |
| 75100 COUNTY AGENT                      | 81,594                             | 0.38%       |
| 15350 DATA PROCESSING/MIS               | 80,780                             | 0.38%       |
| 37000 CORONER                           | 56,403                             | 0.26%       |
| 49500 WELFARE PROGRAMS                  | 33,000                             | 0.15%       |
| 39000 AIRPORT AUTHORITY                 | 20,625                             | 0.10%       |
| 74100 PLANNING & ZONING                 | 12,335                             | 0.06%       |
| 34500 PROBATION                         | 1,650                              | 0.01%       |
|                                         | <b>\$ 21,446,763</b>               | <b>100%</b> |

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

| <b>Fund</b>          | <b>Dept #</b> | <b>Department</b>        | <b>2024<br/>Approved</b> | <b>2025<br/>Requested</b> | <b>2025<br/>Approved</b> |
|----------------------|---------------|--------------------------|--------------------------|---------------------------|--------------------------|
| 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         | Finance                  | 3                        | 3                         | 3                        |
| General Fund         | 15400         | Human Resources          | 1                        | 1                         | 1                        |
| General Fund         | 15450         | Tax Commissioner         | 5                        | 6                         | 5                        |
| General Fund         | 15500         | Tax Assessor             | 7                        | 7                         | 7                        |
| General Fund         | 15650         | General Gvt Buildings    | 4                        | 2                         | 2                        |
| General Fund         | 21000         | Clerk of Court           | 10                       | 10                        | 10                       |
| General Fund         | 21500         | Superior Court           | 4                        | 4                         | 4                        |
| General Fund         | 22000         | District Attorney        | 4                        | 5                         | 4                        |
| General Fund         | 23000         | State Court              | 2                        | 3                         | 2                        |
| General Fund         | 24000         | Magistrate Court         | 3                        | 3                         | 3                        |
| General Fund         | 24500         | Probate Court            | 4                        | 4                         | 4                        |
| General Fund         | 33000         | Sheriff                  | 53                       | 55                        | 53                       |
| General Fund         | 33260         | Jail                     | 31                       | 33                        | 31                       |
| General Fund         | 37000         | Coroner                  | 2                        | 2                         | 2                        |
| General Fund         | 38000         | Emergency Management     | 2                        | 2                         | 2                        |
| General Fund         | 42000         | Public Works             | 20                       | 21                        | 20                       |
| General Fund         | 49000         | Maintenance & Shop       | 2                        | 3                         | 3                        |
| General Fund         | 51000         | Senior Center            | 4                        | 4                         | 4                        |
| General Fund         | 61100         | Recreation               | 6                        | 7                         | 7                        |
| General Fund         | 72200         | Building Inspection      | -                        | 2                         | 1                        |
| General Fund         | 74100         | Planning & Zoning        | -                        | -                         | -                        |
| General Fund         | 74500         | Code Enforcement         | 2                        | 2                         | 2                        |
| General Fund         | 75100         | County Agents            | 3                        | 3                         | 3                        |
| Enterprise Fund      | 45100         | Solid Waste (PT)         | 12                       | 12                        | 12                       |
| Special Revenue Fund | 38000         | Emergency Communications | 16                       | 16                        | 16                       |
| Special Revenue Fund | 29000         | Drug Rehabilitation Fund | 2                        | 2                         | 2                        |
| <b>Grand Total</b>   |               |                          | <b>206</b>               | <b>216</b>                | <b>207</b>               |

**STEPHENS COUNTY, GEORGIA**  
**GOVERNMENT WIDE REVENUE SUMMARY**  
**FY 2025 BUDGET**

| FUND REVENUE                   |                                  | FY 2022<br>ACTUAL           | FY 2023<br>ACTUAL           | FY 2024<br>ADOPTED<br>BUDGET | FY 2024<br>PROJECTED        | FY 2025<br>ADOPTED<br>BUDGET |
|--------------------------------|----------------------------------|-----------------------------|-----------------------------|------------------------------|-----------------------------|------------------------------|
| 100                            | GENERAL FUND                     | 17,783,462                  | 19,832,017                  | 19,832,017                   | 19,832,017                  | 21,446,763                   |
| 210                            | STATE ASSET SEIZED FUND          | 17,101                      | 52,416                      | 5,000                        | 8,000                       | 2,000                        |
| 213                            | OPIOID GRANT FUND                | -                           | 216,913                     | -                            | 216,913                     | 48,217                       |
| 230                            | JAIL FUND                        | 51,991                      | 58,907                      | 58,780                       | -                           | 56,740                       |
| 231                            | AMERICAN RESCUE PLAN FUND        | 2,518,920                   | 2,617,552                   | 800                          | 1,200                       | 800                          |
| 235                            | DRUG REHABILITATION FUND         | 74,651                      | 85,526                      | 39,410                       | 82,261                      | 31,600                       |
| 240                            | JUVENILE SUPERVISION FUND        | 1,825                       | 900                         | 1,503                        | 1,000                       | 5,003                        |
| 275                            | HOTEL/MOTEL FUND                 | 65,653                      | 99,184                      | 74,000                       | 108,000                     | 108,000                      |
| 276                            | JAIL COMMISSARY FUND             | -                           | 125,000                     | 130,000                      | 125,000                     | 130,000                      |
| 322                            | SPLOST VI CAPITAL PROJECTS FUND  | 91                          | 89                          | 50                           | 124,517                     | -                            |
| 323                            | SPLOST VII CAPITAL PROJECTS FUND | 4,914,043                   | 4,501,767                   | 5,219,370                    | 5,117,156                   | 5,742,320                    |
| 350                            | CAPITAL PROJECTS FUND            | 704,819                     | 552,258                     | 224,742                      | 563,492                     | 8,786                        |
| 540                            | SOLID WASTE ENTERPRISE FUND      | 564,193                     | 474,192                     | 639,440                      | 511,939                     | 653,753                      |
| 550                            | EMERGENCY COMMUNICATIONS FUND    | 884,529                     | 1,146,619                   | 1,190,358                    | 1,142,169                   | 1,105,875                    |
| 750                            | RESTRICTED REVENUE FUND          | 792,462                     | 480,752                     | 3,811,521                    | 731,273                     | 180,020                      |
| <b>TOTAL REVENUES</b>          |                                  | <b><u>\$ 28,373,741</u></b> | <b><u>\$ 30,244,092</u></b> | <b><u>\$ 31,226,991</u></b>  | <b><u>\$ 28,564,937</u></b> | <b><u>\$ 29,519,877</u></b>  |
| <b>PRIOR YEAR FUND BALANCE</b> |                                  | <b><u>12,396,276</u></b>    | <b><u>12,681,580</u></b>    | <b><u>11,300,579</u></b>     | <b><u>12,681,582</u></b>    | <b><u>10,830,402</u></b>     |
| <b>TOTAL AVAILABLE FUNDS</b>   |                                  | <b><u>40,770,016</u></b>    | <b><u>42,925,672</u></b>    | <b><u>42,527,570</u></b>     | <b><u>41,246,519</u></b>    | <b><u>\$ 40,350,279</u></b>  |

DOLLAR INCREASE / (DECREASE) OF BUDGET (2,177,291)  
PERCENTAGE INCREASE / DECREASE OF BUDGET -5.12%

**STEPHENS COUNTY, GEORGIA**  
**GOVERNMENT WIDE EXPENDITURE SUMMARY**  
**FY 2025 BUDGET**

| FUND EXPENDITURES         |                                  | FY 2022<br>ACTUAL      | FY 2023<br>ACTUAL    | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET | ADOPTED<br>FY 2024 TO<br>FY 2025 |
|---------------------------|----------------------------------|------------------------|----------------------|------------------------------|------------------------------|----------------------------------|
| 100                       | GENERAL FUND                     | \$ 17,085,831          | \$ 18,252,935        | \$ 19,832,017                | \$ 21,446,763                | 17.50%                           |
| 210                       | SHERIFF STATE FORFEITURE FUND    | 9,562 *                | 98,815               | 98,815                       | 95,815                       | -3.04%                           |
| 213                       | OPIOID FUND                      | -                      | -                    | -                            | 241,816                      | 0.00%                            |
| 230                       | JAIL FUND                        | 59,554 *               | 76,158               | 62,237                       | 57,940                       | -23.92%                          |
| 231                       | AMERICAN RESCUE FUND             | 853,440 *              | 4,185,014            | 1,256,281                    | 587,758                      | -85.96%                          |
| 235                       | DRUG REHABILITATION FUND         | 46,050 *               | 546,296              | 555,414                      | 545,660                      | -0.12%                           |
| 240                       | JUVENILE SUPERVISION FUND        | 1,450 *                | 3,604                | 5,168                        | 6,925                        | 92.15%                           |
| 275                       | HOTEL/MOTEL TAX FUND             | 65,653                 | 64,000               | 74,000                       | 108,000                      | 68.75%                           |
| 276                       | JAIL COMMISSARY FUND             | -                      | 125,000              | 130,000                      | 130,000                      | 4.00%                            |
| 322                       | SPLOST VI CAPITAL PROJECTS FUND  | 797,740 *              | 284,998              | 124,517                      | -                            | -100.00%                         |
| 323                       | SPLOST VII CAPITAL PROJECTS FUND | 5,593,993 *            | 14,141,872           | 14,003,060                   | 13,566,980                   | -4.07%                           |
| 340                       | ONE GEORGIA GRANT FUND           | -                      | -                    | 188                          | -                            | 0.00%                            |
| 350                       | CAPITAL PROJECTS FUND            | 554,965 *              | 742,788              | 512,729                      | 696,974                      | -6.17%                           |
| 540                       | SOLID WASTE ENTERPRISE FUND      | 564,193                | 474,192              | 639,440                      | 653,753                      | 37.87%                           |
| 550                       | EMERGENCY COMMUNICATIONS FUND    | 884,529                | 1,146,619            | 1,190,358                    | 1,105,875                    | -3.55%                           |
| 750                       | RESTRICITED REVENUES FUND        | 873,845 *              | 480,752              | 4,043,347                    | 1,106,020                    | 130.06%                          |
| <b>TOTAL EXPENDITURES</b> |                                  | <b>\$ 27,390,804 *</b> | <b>\$ 40,623,043</b> | <b>\$ 42,527,570</b>         | <b>\$ 40,350,279</b>         | <b>-5.12%</b>                    |

\* Added PY Reserves to ADOPTED and PY Budget

DOLLAR INCREASE / (DECREASE) OF BUDGET (2,177,291)  
PERCENTAGE INCREASE / DECREASE OF BUDGET -5.12%

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**STEPHENS COUNTY GENERAL FUND  
FY 2025 REVENUE BUDGET  
FUND 100**

| REVENUE ACCOUNT              | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| REAL PROPERTY-CURRENT YR     | 100-00000-31-1100 | \$ 7,075,470      | \$ 7,294,044      | \$ 8,585,100                 | \$ 9,312,262                 |
| PUBLIC UTILITY               | 100-00000-31-1110 | 503,569           | 407,129           | 407,200                      | 474,000                      |
| TIMBER TAX                   | 100-00000-31-1120 | 4,340             | 5,441             | 4,500                        | 4,700                        |
| REAL PROPERTY-PRIOR YEAR     | 100-00000-31-1200 | 7,090             | 3,030             | 4,000                        | 7,000                        |
| PERSONAL PROPERTY- CURRENT   | 100-00000-31-1300 | 1,326,652         | 1,403,760         | 1,538,100                    | 1,795,000                    |
| MOTOR VEHICLE TAX CURRENT    | 100-00000-31-1310 | 195,514           | 185,195           | 160,000                      | 140,000                      |
| ALTERNATIVE ATV TAX          | 100-00000-31-1311 | -                 | -                 | 25,000                       | -                            |
| MOTOR VEHICLE - TAVT         | 100-00000-31-1315 | 1,159,230         | 1,271,052         | 1,200,000                    | 1,220,000                    |
| MOBILE HOME TAX CURRENT      | 100-00000-31-1320 | 113,361           | 110,838           | 125,000                      | 125,000                      |
| INTANGIBLE                   | 100-00000-31-1340 | 302,743           | 187,900           | 175,000                      | 175,000                      |
| RAILROAD EQUIPMENT TAX       | 100-00000-31-1350 | 37,285            | -                 | 38,000                       | 35,000                       |
| HEAVY EQUIPMENT              | 100-00000-31-1390 | 221               | 75                | 500                          | 300                          |
| PERSONAL PROPERTY - PRIOR YR | 100-00000-31-1400 | 17,635            | 9,837             | 1,000                        | 4,500                        |
| REAL ESTATE TRANSFER         | 100-00000-31-1600 | 101,108           | 80,040            | 75,000                       | 80,000                       |
| CABLE FRANCHISE FEE          | 100-00000-31-1750 | 18,762            | 18,101            | 18,000                       | 17,000                       |
| LOCAL OPTION SALES TAX       | 100-00000-31-3100 | 3,065,347         | 3,437,380         | 3,316,317                    | 3,480,000                    |
| BEER TAXES                   | 100-00000-31-4200 | 70,007            | 71,532            | 70,000                       | 70,000                       |
| WINE AND WHISKEY TAXES       | 100-00000-31-4210 | 4,820             | 4,466             | 5,500                        | 4,000                        |
| FINANCIAL INSTITUTION TAX    | 100-00000-31-6300 | 40,551            | 45,814            | 46,000                       | 45,000                       |
| REAL PROPERTY P & I          | 100-00000-31-9110 | 15,868            | 16,180            | 10,000                       | 18,000                       |
| PERSONAL PROPERTY P & I      | 100-00000-31-9120 | 16,636            | 15,620            | 1,000                        | 15,000                       |
| FIFA                         | 100-00000-31-9500 | 14,120            | 15,020            | 16,500                       | 15,000                       |
| ALCOHOLIC BEVERAGE LICENS    | 100-00000-32-1100 | 12,800            | 15,000            | 15,000                       | 16,000                       |
| LAND USE FEES                | 100-00000-32-1120 | -                 | -                 | -                            | 1,000                        |
| BUILDING PERMITS             | 100-00000-32-2100 | 132,712           | 120,829           | 120,000                      | 130,000                      |
| SIGN PERMIT FEES             | 100-00000-32-2230 | -                 | -                 | -                            | 1,000                        |
| MARRIAGE LICENSES            | 100-00000-32-2400 | 18,896            | 21,066            | 16,000                       | 18,000                       |
| LATE TAG PENALTY             | 100-00000-32-4300 | 21,661            | 23,437            | 20,000                       | 23,000                       |
| SSA INMATE INCENTIVE PAY     | 100-00000-33-1110 | -                 | 3,000             | -                            | 3,000                        |
| STATE GOVT DIRECT-OPERATING  | 100-00000-33-4110 | 132,587           | 29,478            | -                            | -                            |
| FLPA                         | 100-00000-33-5200 | 6,891             | 2,124             | 4,000                        | 2,000                        |
| DEVELOP AUTH LIEU OF TAX     | 100-00000-33-8000 | 38,978            | 42,718            | 42,700                       | 58,000                       |
| US TREASURTY-FOREST LAND     | 100-00000-33-8100 | 84,796            | 86,259            | 81,000                       | 84,000                       |
| PROBATE JUDGE RECEIPTS       | 100-00000-34-1100 | 59,744            | 56,327            | 55,000                       | 56,000                       |
| CLERK OF COURT RECEIPTS      | 100-00000-34-1110 | 141,610           | 137,086           | 165,000                      | 145,000                      |
| MAGISTRATE COURT RECEIPTS    | 100-00000-34-1120 | 82,755            | 91,471            | 85,000                       | 95,000                       |
| SHERIFF'S OFFICE RECEIPTS    | 100-00000-34-1130 | 21,246            | 30,716            | 35,000                       | 35,000                       |
| SENIOR CITIZENS RECEIPTS     | 100-00000-34-1140 | 12,673            | 16,761            | 27,000                       | 22,000                       |
| PROBATION RECEIPTS           | 100-00000-34-1150 | 5,044             | 2,523             | 3,000                        | 1,500                        |
| COUNTY MARSHALL RECEIPTS     | 100-00000-34-1180 | 700               | -                 | -                            | -                            |
| OTHER RECEIPTS               | 100-00000-34-1190 | 36,303            | 32,001            | 30,000                       | 15,000                       |
| MOTOR VEHICLE TAG COMMISS    | 100-00000-34-1600 | 43,373            | 44,089            | 44,000                       | 45,000                       |
| ELECTION QUALIFYING FEE      | 100-00000-34-1910 | 3,186             | -                 | 8,200                        | -                            |
| COMMISSIONS ON TAX COLLEC    | 100-00000-34-1940 | 297,222           | 313,228           | 310,000                      | 315,000                      |
| SALES TAX VENDORS COMP       | 100-00000-34-1941 | 1,593             | 1,174             | 2,000                        | -                            |

**STEPHENS COUNTY GENERAL FUND  
FY 2025 REVENUE BUDGET  
FUND 100**

| REVENUE ACCOUNT                    | Account #         | FY 2022<br>ACTUAL    | FY 2023<br>ACTUAL    | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------------|-------------------|----------------------|----------------------|------------------------------|------------------------------|
| VICTIMS ASSISTANCE PROGRA          | 100-00000-34-1970 | 106,805              | 132,722              | 100,000                      | 100,000                      |
| INMATE MEDICAL FEES                | 100-00000-34-2320 | 5,975                | (4,425)              | 6,000                        | 5,000                        |
| PRISONER UPKEEP REIMBURSE          | 100-00000-34-2330 | 56,980               | 51,300               | 50,000                       | 35,000                       |
| GEMA ANNUAL PAYMENT                | 100-00000-34-2900 | 17,496               | 15,747               | 17,500                       | 16,000                       |
| ROAD IMPROVEMENTS - CITIES         | 100-00000-34-3100 | -                    | 4,925                | -                            | 280,000                      |
| ANIMAL CONTROL                     | 100-00000-34-6110 | -                    | 28,928               | -                            | 28,000                       |
| ACTIVITY/FACIL RENT-REC            | 100-00000-34-7200 | 5,570                | 17,950               | 7,500                        | 10,000                       |
| RECREATION-ATHLETIC FEES           | 100-00000-34-7501 | 89,000               | 93,556               | 80,000                       | 90,000                       |
| RECREATION-PROGRAM FEES            | 100-00000-34-7502 | 8,777                | 11,112               | 10,000                       | 8,000                        |
| REC-SPECIAL EVENTS                 | 100-00000-34-7700 | 9,505                | 11,008               | 8,000                        | 10,000                       |
| RECREATION CONCESSIONS             | 100-00000-34-7900 | 4,806                | 12,104               | 9,500                        | 18,000                       |
| BAD CHECK FEES                     | 100-00000-34-9300 | 300                  | 210                  | 200                          | 500                          |
| F/F-SUPERIOR COURT                 | 100-00000-35-1110 | 94,069               | 88,654               | 100,000                      | 90,000                       |
| F/F-STATE COURT                    | 100-00000-35-1120 | 388,281              | 412,614              | 375,000                      | 385,000                      |
| BOND FEES SHERIFF                  | 100-00000-35-1220 | 5,943                | 6,091                | 6,000                        | 9,000                        |
| INTEREST EARNED                    | 100-00000-36-1000 | 73,693               | 75,267               | 260,000                      | 300,000                      |
| REALZD GAIN/LOSS ON INV            | 100-00000-36-2000 | (2,928)              | 29,963               | 5,000                        | 15,000                       |
| UNREALZD GAIN/LOSS ON INV          | 100-00000-36-3000 | (221,742)            | (58,506)             | 5,000                        | 15,000                       |
| RENTS & ROYALTIES                  | 100-00000-38-1000 | 5,777                | 6,601                | 6,000                        | 6,600                        |
| TELEPHONE COMMISSIONS              | 100-00000-38-2000 | 118,920              | 102,048              | 105,000                      | 85,000                       |
| INSURANCE CLAIM REIMBURSEMENT      | 100-00000-38-3000 | -                    | 71,964               | -                            | -                            |
| SRO REIMBURSEMENT                  | 100-00000-38-3020 | 200,000              | 278,172              | 278,200                      | 278,200                      |
| FUEL REIMBURSEMENT                 | 100-00000-38-4000 | -                    | 4,572                | -                            | 5,000                        |
| JURY PAY REIMBURSEMENT             | 100-00000-38-5000 | -                    | 260                  | -                            | -                            |
| MISCELLANEOUS REVENUES             | 100-00000-38-9000 | 227,584              | 7,293                | 200,000                      | 20,000                       |
| PRIOR YEAR FUND BALANCE            | 100-00000-38-9002 | -                    | -                    | -                            | -                            |
| INSURANCE PREMIUM TAX              | 100-00000-38-9020 | 1,302,843            | 1,293,524            | 1,300,000                    | 1,410,000                    |
| TRANSFER FROM HOTEL/MOTEL          | 100-00000-39-1001 | 32,827               | 24,796               | 18,500                       | 37,800                       |
| TRANSFER IN FROM SPLOST VI FB      | 100-00000-39-1004 | -                    | -                    | -                            | 77,401                       |
| SALE OF GEN FIXED ASSETS           | 100-00000-39-2100 | -                    | 98,554               | -                            | 10,000                       |
| SALE OF PROPERTY                   | 100-00000-39-2200 | 7,884                | 351                  | -                            | -                            |
| <b>TOTAL GENERAL FUND REVENUES</b> |                   | <b>\$ 17,783,462</b> | <b>\$ 18,469,096</b> | <b>\$ 19,832,017</b>         | <b>\$ 21,446,763</b>         |

DOLLAR INCREASE / (DECREASE) OF BUDGET    \$ 1,614,746  
PERCENTAGE INCREASE / DECREASE OF BUDGET        8.14%

**GENERAL FUND REVENUE OVER EXPENDITURES  
FISCAL YEAR 2024 ADOPTED TO 2025 ADOPTED BUDGET**

| <b>REVENUES</b>                   | <b>FY 2022<br/>ACTUAL</b> | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2025<br/>ADOPTED<br/>BUDGET</b> | <b>ADOPTED<br/>FY 2024 TO<br/>FY 2025</b> |
|-----------------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|-------------------------------------------|
| <b>TOTAL GENERAL FUND REVENUE</b> | <b>\$ 17,783,462</b>      | <b>\$ 18,469,096</b>      | <b>\$ 19,832,017</b>                  | <b>\$ 21,446,763</b>                  | <b>8.14%</b>                              |

| <b>EXPENDITURES</b>                                | <b>FY 2022<br/>ACTUAL</b> | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2025<br/>ADOPTED<br/>BUDGET</b> | <b>ADOPTED<br/>FY 2024 TO<br/>FY 2025</b> |
|----------------------------------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|-------------------------------------------|
| 10000 GENERAL GOVERNMENT                           | \$ 1,623,258              | \$ 1,663,354              | \$ 2,051,150                          | \$ 3,660,923                          | 78.48%                                    |
| 11100 GOVERNING BODY                               | 161,898                   | 179,897                   | 226,004                               | 186,322                               | -17.56%                                   |
| 13200 CHIEF EXECUTIVE                              | 157,729                   | 312,372                   | 253,750                               | 241,193                               | -4.95%                                    |
| 13300 CLERK ADMINISTRATION                         | 95,917                    | 104,202                   | 92,777                                | 103,337                               | 11.38%                                    |
| 14000 ELECTIONS                                    | 178,913                   | 169,434                   | 320,660                               | 260,487                               | -18.77%                                   |
| 15110 FINANCE                                      | 154,078                   | 98,331                    | 139,060                               | 264,729                               | 90.37%                                    |
| 15120 ACCOUNTING                                   | 90,825                    | 114,084                   | 124,547                               | -                                     | -100.00%                                  |
| 15350 DATA PROCESSING/MIS                          | 72,753                    | 72,970                    | 75,880                                | 80,780                                | 6.46%                                     |
| 15400 HUMAN RESOURCES                              | 87,856                    | 88,411                    | 98,195                                | 101,720                               | 3.59%                                     |
| 15450 TAX COMMISSIONER                             | 389,662                   | 441,167                   | 476,531                               | 468,027                               | -1.78%                                    |
| 15500 TAX ASSESSOR                                 | 459,961                   | 504,792                   | 517,000                               | 480,493                               | -7.06%                                    |
| 15650 GENERAL GOVERNMENT BUILDINGS                 | 427,032                   | 458,650                   | 426,269                               | 423,862                               | -0.56%                                    |
| 21000 CLERK OF COURT                               | 635,412                   | 738,459                   | 733,221                               | 674,884                               | -7.96%                                    |
| 21500 SUPERIOR COURT                               | 174,982                   | 161,329                   | 199,982                               | 203,923                               | 1.97%                                     |
| 22000 DISTRICT ATTORNEY                            | 255,575                   | 278,937                   | 358,445                               | 370,312                               | 3.31%                                     |
| 23000 STATE COURT                                  | 173,736                   | 186,378                   | 212,170                               | 203,612                               | -4.03%                                    |
| 24000 MAGISTRATE COURT                             | 80,416                    | 84,193                    | 89,652                                | 85,154                                | -5.02%                                    |
| 24500 PROBATE COURT                                | 274,896                   | 319,873                   | 308,961                               | 286,334                               | -7.32%                                    |
| 26000 JUVENILE COURT                               | 148,215                   | 110,516                   | 130,987                               | 133,285                               | 1.75%                                     |
| 28000 INDIGENT DEFENSE                             | 369,105                   | 273,460                   | 369,105                               | 362,260                               | -1.85%                                    |
| 33000 SHERIFF                                      | 3,634,538                 | 3,514,789                 | 3,655,573                             | 3,191,801                             | -12.69%                                   |
| 33260 JAIL                                         | 2,387,236                 | 2,513,812                 | 2,564,470                             | 2,347,063                             | -8.48%                                    |
| 34500 PROBATION                                    | 1,469                     | 1,450                     | 1,648                                 | 1,650                                 | 0.15%                                     |
| 35700 RURAL FIRE PROTECTION                        | 352,143                   | 294,267                   | 480,000                               | 617,500                               | 28.65%                                    |
| 37000 CORONER                                      | 53,222                    | 68,182                    | 68,270                                | 56,403                                | -17.38%                                   |
| 39000 AIRPORT AUTHORITY                            | 10,000                    | 15,500                    | 36,875                                | 20,625                                | -44.07%                                   |
| 39200 EMA                                          | 61,224                    | 139,520                   | 203,194                               | 133,921                               | -34.09%                                   |
| 42000 PUBLIC WORKS                                 | 1,157,804                 | 1,352,683                 | 1,585,202                             | 1,616,587                             | 1.98%                                     |
| 49000 MAINTENANCE AND SHOP                         | 133,651                   | 134,061                   | 138,134                               | 153,880                               | 11.40%                                    |
| 49500 WELFARE PROGRAMS                             | 28,393                    | 37,550                    | 36,000                                | 33,000                                | -8.33%                                    |
| 51000 SENIOR CENTER                                | 280,500                   | 310,758                   | 321,206                               | 301,518                               | -6.13%                                    |
| 51600 HEALTH & HUMAN SERVICES                      | 1,354,062                 | 1,420,619                 | 1,573,758                             | 2,445,652                             | 55.40%                                    |
| 61100 RECREATION                                   | 566,572                   | 621,596                   | 618,776                               | 632,289                               | 2.18%                                     |
| 65100 TOCCOA-STEPHENS CO LIBRARY                   | 280,000                   | 280,000                   | 285,600                               | 285,600                               | 0.00%                                     |
| 72200 BUILDING INSPECTION                          | 73,174                    | 77,500                    | 78,750                                | 121,599                               | 54.41%                                    |
| 74100 PLANNING & ZONING                            | 8,145                     | 70,532                    | 9,800                                 | 12,335                                | 25.87%                                    |
| 74500 CODE ENFORCEMENT                             | 160,256                   | 202,620                   | 206,452                               | 172,723                               | -16.34%                                   |
| 75100 COUNTY AGENT                                 | 55,062                    | 78,368                    | 81,442                                | 81,594                                | 0.19%                                     |
| 75200 ECONOMIC DEVELOPMENT                         | 269,000                   | 270,500                   | 250,500                               | 249,000                               | -0.60%                                    |
| 90000 ENTITY ALLOCATIONS                           | 207,161                   | 487,819                   | 432,022                               | 380,385                               | -11.95%                                   |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$ 17,085,831</b>      | <b>\$ 18,252,935</b>      | <b>\$ 19,832,017</b>                  | <b>\$ 21,446,763</b>                  | <b>8.14%</b>                              |
| <b>GENERAL FUND<br/>REVENUES OVER EXPENDITURES</b> | <b>\$ 697,631</b>         | <b>\$ 216,161</b>         | <b>\$ -</b>                           | <b>\$ -</b>                           |                                           |

Dept. Combined \*

# 10000 GENERAL GOVERNMENT

| EXPENDITURES                              | Account # | FY 2022<br>ACTUAL   | FY 2023<br>ACTUAL   | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-------------------------------------------|-----------|---------------------|---------------------|------------------------------|------------------------------|
| GROUP HEALTH/LIFE INSURANCE               | 51.2100   | \$ 23,357           | \$ 3,011            | \$ 15,000                    | \$ 1,607,042                 |
| GROUP PTSD INSURANCE                      | 51.2110   | -                   | -                   | -                            | 13,002                       |
| RETIREMENT CONTRIBUTIONS                  | 51.2400   | 10,991              | -                   | -                            | -                            |
| WORKER'S COMPENSATION                     | 51.2700   | 186,219             | 222,306             | 203,363                      | 225,000                      |
| PROFESSIONAL SERVICES                     | 52.1200   | 36,150              | 36,600              | 40,000                       | 44,000                       |
| REPAIR & MAINT-VEHICLE                    | 52.2010   | 349                 | 21                  | 200                          | -                            |
| REPAIR & MAINT-BLDG & EQUIP               | 52.2200   | 7,423               | 9,875               | 7,500                        | 7,500                        |
| RENTAL OF EQUIP & VEHICLES                | 52.2320   | 690                 | 690                 | 1,035                        | 1,000                        |
| PROPERTY, LIABILITY & FIDELITY INS        | 52.3100   | 227,678             | 261,263             | 355,900                      | 383,196                      |
| COMMUNICATIONS                            | 52.3200   | 47,551              | 61,650              | 64,000                       | 70,000                       |
| POSTAGE                                   | 52.3210   | 369                 | 2,530               | 2,000                        | 2,000                        |
| DUES & FEES                               | 52.3600   | 19,931              | 29,989              | 25,000                       | 25,000                       |
| GENERAL SUPPLIES & MATERIAL               | 53.1100   | 149                 | -                   | -                            | -                            |
| OFFICE SUPPLIES                           | 53.1110   | 2,177               | 3,099               | 3,300                        | 10,000                       |
| GASOLINE                                  | 53.1270   | 6,318               | 5,054               | 6,500                        | 6,500                        |
| INDIRECT COSTS ALLOCATIONS                | 55.1000   | (11,441)            | (12,360)            | (12,800)                     | (12,800)                     |
| PAYMENT TO OTHER AGENCIES                 | 57.2001   | 24,168              | 27,204              | 28,152                       | 25,000                       |
| TRANSFERS TO SOLID WASTE 540              | 61.1000   | 494,839             | 425,692             | 599,400                      | 642,712                      |
| TRANSFERS TO EMERGENCY COMM 550           | 61.1001   | 346,342             | 565,356             | 662,600                      | 603,135                      |
| TRANSFERS TO CAPITAL PROJECTS 350         | 61.1002   | 200,000             | 52,000              | 50,000                       | 8,636                        |
| TRANSFERS TO ONEGEORGIA 340               | 61.1003   | -                   | 500                 | -                            | -                            |
| <b>TOTAL 10000 GENERAL ADMINISTRATION</b> |           | <b>\$ 1,623,258</b> | <b>\$ 1,694,480</b> | <b>\$ 2,051,150</b>          | <b>\$ 3,660,923</b>          |

DOLLAR INCREASE / (DECREASE) OF BUDGET 1,609,773  
 PERCENTAGE INCREASE / DECREASE OF BUDGET 78.48%

**11100 GOVERNING BODY**

| EXPENDITURES                      | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-----------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                  | 51.1100   | \$ 91,780         | \$ 99,884         | \$ 113,414                   | \$ 123,719                   |
| GROUP HEALTH/LIFE INSURANCE       | 51.2100   | 21,638            | 29,908            | 42,954                       | -                            |
| SOCIAL SECURITY (FICA)            | 51.2200   | 3,328             | 4,499             | 7,032                        | 7,671                        |
| MEDICARE                          | 51.2300   | 778               | 1,052             | 1,645                        | 1,794                        |
| RETIREMENT CONTRIBUTIONS          | 51.2400   | 1,912             | 1,651             | 2,373                        | 1,738                        |
| PROFESSIONAL SERVICES             | 52.1200   | 1,020             | 1,619             | 1,020                        | 500                          |
| COMMUNICATIONS                    | 52.3200   | 444               | 1,279             | 1,968                        | 2,000                        |
| ADVERTISING                       | 52.3300   | -                 | -                 | -                            | 500                          |
| PRINTING AND BINDING              | 52.3400   | -                 | -                 | 250                          | 200                          |
| TRAVEL                            | 52.3500   | 10,739            | 14,205            | 10,000                       | 15,000                       |
| DUES & FEES                       | 52.3600   | 5,190             | 5,653             | 10,149                       | 10,150                       |
| EDUCATION & TRAINING              | 52.3700   | 7,343             | 6,842             | 15,000                       | 8,000                        |
| GENERAL SUPPLIES & MATERIAL       | 53.1100   | 17,726            | 14,045            | 20,000                       | 15,000                       |
| GASOLINE                          | 53.1270   | -                 | 205               | 200                          | 50                           |
| SMALL EQUIPMENT                   | 53.1600   | -                 | 2,574             | -                            | -                            |
| <b>TOTAL 11100 GOVERNING BODY</b> |           | <u>\$ 161,898</u> | <u>\$ 183,416</u> | <u>\$ 226,004</u>            | <u>\$ 186,322</u>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (39,682)  
 PERCENTAGE INCREASE / DECREASE OF BUDGET -17.56%

**13200 CHIEF EXECUTIVE (ADMIN)**

| EXPENDITURES                               | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|--------------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                           | 51.1100   | \$ 76,687         | \$ 148,167        | \$ 128,750                   | \$ 135,050                   |
| GROUP HEALTH/LIFE INSURANCE                | 51.2100   | 9,027             | 18,525            | 22,856                       | -                            |
| SOCIAL SECURITY (FICA)                     | 51.2200   | 3,718             | 8,367             | 7,983                        | 8,373                        |
| MEDICARE                                   | 51.2300   | 870               | 1,957             | 1,866                        | 1,958                        |
| RETIREMENT CONTRIBUTIONS                   | 51.2400   | 2,288             | 5,186             | 4,375                        | 4,727                        |
| LEGAL FEES                                 | 52.1210   | 53,565            | 65,751            | 70,000                       | 75,000                       |
| TECHNICAL SERVICES                         | 52.1300   | -                 | 32                | -                            | -                            |
| REPAIR & MAINT - VEHICLE                   | 52.2010   | -                 | 742               | 1,500                        | 900                          |
| REPAIR & MAINT - BLDG & EQUIP              | 52.2200   | 1,363             | 2,419             | 600                          | 500                          |
| COMMUNICATIONS                             | 52.3200   | 485               | 554               | 600                          | 600                          |
| POSTAGE                                    | 52.3210   | 1                 | 19                | -                            | -                            |
| ADVERTISING                                | 52.3300   | -                 | 1,020             | -                            | -                            |
| TRAVEL                                     | 52.3500   | 4,158             | 3,279             | 6,200                        | 5,850                        |
| DUES & FEES                                | 52.3600   | 125               | 1,114             | 2,520                        | 3,135                        |
| EDUCATION & TRAINING                       | 52.3700   | 1,400             | 1,260             | 2,900                        | 2,900                        |
| GENERAL SUPPLIES                           | 53.1100   | 960               | 608               | 1,000                        | 1,000                        |
| OFFICE SUPPLIES                            | 53.1110   | 1,217             | 472               | 950                          | -                            |
| GASOLINE                                   | 53.1270   | -                 | 303               | 1,500                        | 600                          |
| BOOKS & PERIODICALS                        | 53.1400   | -                 | -                 | 150                          | 100                          |
| SMALL EQUIPMENT                            | 53.1600   | 1,865             | 224               | -                            | -                            |
| UNIFORMS                                   | 53.1730   | -                 | -                 | -                            | 500                          |
| <b>TOTAL 13200 CHIEF EXECUTIVE (ADMIN)</b> |           | <b>\$ 157,729</b> | <b>\$ 259,999</b> | <b>\$ 253,750</b>            | <b>\$ 241,193</b>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (12,557)  
 PERCENTAGE INCREASE / DECREASE OF BUDGET -4.95%

**13300 CLERK-ADMINISTRATION**

| EXPENDITURES                            | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-----------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                        | 51.1100   | \$ 51,826         | \$ 47,287         | \$ 44,805                    | \$ 60,926                    |
| GROUP HEALTH/LIFE INSURANCE             | 51.2100   | 10,118            | 3,323             | 70                           | -                            |
| SOCIAL SECURITY (FICA)                  | 51.2200   | 2,268             | 2,495             | 2,778                        | 3,777                        |
| MEDICARE                                | 51.2300   | 530               | 583               | 650                          | 883                          |
| RETIREMENT CONTRIBUTIONS                | 51.2400   | 1,706             | 1,445             | 1,522                        | 2,132                        |
| PROFESSIONAL SERVICES                   | 52.1200   | 3,777             | 2,996             | 4,500                        | 3,200                        |
| LEGAL FEES                              | 52.1210   | 3,612             | 3,173             | 4,400                        | 3,800                        |
| TECHNICAL SERVICES                      | 52.1300   | 1,832             | 5,719             | 5,060                        | 4,350                        |
| REPAIR & MAINT - BLDG & EQUIP           | 52.2200   | 5,070             | 9,674             | 5,230                        | 2,880                        |
| RENTAL OF EQUIP AND VEHICLES            | 52.2320   | 100               | 114               | 120                          | 120                          |
| COMMUNICATIONS                          | 52.3200   | 463               | 553               | 530                          | 530                          |
| POSTAGE                                 | 52.3210   | 105               | 42                | 150                          | 100                          |
| ADVERTISING                             | 52.3300   | 4,356             | 4,248             | 4,500                        | 4,500                        |
| TRAVEL                                  | 52.3500   | 4,353             | 4,344             | 5,000                        | 4,000                        |
| DUES & FEES                             | 52.3600   | 299               | 1,052             | 4,270                        | 4,600                        |
| EDUCATION & TRAINING                    | 52.3700   | 1,494             | 2,375             | 3,000                        | 3,000                        |
| GENERAL SUPPLIES & MATERIAL             | 53.1100   | 527               | 1,652             | 1,860                        | 1,000                        |
| OFFICE SUPPLIES                         | 53.1110   | 2,737             | 2,056             | 3,500                        | -                            |
| GASOLINE                                | 53.1270   | -                 | -                 | -                            | -                            |
| BOOKS & PERIODICALS                     | 53.1400   | 32                | 38                | 32                           | 38                           |
| SMALL EQUIPMENT                         | 53.1600   | 711               | 418               | 800                          | 3,000                        |
| UNIFORMS                                | 53.1730   | -                 | -                 | -                            | 500                          |
| <b>TOTAL 13300 CLERK-ADMINISTRATION</b> |           | <b>\$ 95,917</b>  | <b>\$ 93,588</b>  | <b>\$ 92,777</b>             | <b>\$ 103,337</b>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 10,561  
 PERCENTAGE INCREASE / DECREASE OF BUDGET 11.38%

# **14000 ELECTIONS**

| EXPENDITURES                | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-----------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES            | 51.1100   | \$ 56,768         | \$ 76,879         | \$ 106,090                   | \$ 112,090                   |
| SALARIES-TEMP EMPLOYEES     | 51.1200   | 34,081            | 49,904            | 107,402                      | 60,000                       |
| SALARIES & WAGES-OVERTIME   | 51.1300   | 9,523             | 10,582            | -                            | 1,000                        |
| GROUP HEALTH/LIFE INSURANCE | 51.2100   | 46                | 8,787             | 17,672                       | -                            |
| SOCIAL SECURITY (FICA)      | 51.2200   | 6,172             | 8,048             | 6,578                        | 10,732                       |
| MEDICARE                    | 51.2300   | 1,444             | 1,882             | 1,538                        | 2,510                        |
| RETIREMENT CONTRIBUTIONS    | 51.2400   | -                 | 928               | 1,680                        | 1,765                        |
| PROFESSIONAL SERVICES       | 52.1200   | 1,208             | 825               | 1,500                        | 1,000                        |
| LEGAL FEES                  | 52.1210   | 4,320             | 7,216             | 6,500                        | 6,500                        |
| TECHNICAL SERVICES          | 52.1300   | 20,511            | 17,861            | 3,000                        | 3,900                        |
| REPAIR & MAINT-BLDG & EQUIP | 52.2200   | 3,712             | 2,443             | 5,200                        | 5,200                        |
| RENTAL OF EQUIP & VEHICLES  | 52.2320   | 1,359             | 1,112             | 1,200                        | 2,670                        |
| COMMUNICATIONS              | 52.3200   | 2,142             | 2,856             | 3,500                        | 3,000                        |
| POSTAGE                     | 52.3210   | 8,707             | 6,128             | 10,000                       | 8,500                        |
| ADVERTISING                 | 52.3300   | 4,025             | 4,757             | 7,500                        | 6,000                        |
| PRINTING & BINDING          | 52.3400   | 2,132             | 2,137             | 7,000                        | 5,000                        |
| TRAVEL                      | 52.3500   | 5,169             | 5,028             | 5,000                        | 5,000                        |
| DUES & FEES                 | 52.3600   | 245               | 45                | 350                          | 350                          |
| EDUCATION & TRAINING        | 52.3700   | 775               | 1,320             | 2,000                        | 3,500                        |
| LICENSES                    | 52.3800   | -                 | 1,500             | 6,550                        | 7,420                        |
| CONTRACT LABOR              | 52.3850   | 3,000             | 2,250             | 3,000                        | 2,500                        |
| GENERAL SUPPLIES & MATERIAL | 53.1100   | 5,612             | 9,450             | 5,000                        | 5,000                        |
| OFFICE SUPPLIES             | 53.1110   | 1,235             | 4,200             | 8,500                        | 6,500                        |
| GASOLINE                    | 53.1270   | 31                | 73                | 500                          | 250                          |
| BOOKS AND PERIODICALS       | 53.1400   | -                 | 76                | 100                          | 100                          |
| SMALL EQUIPMENT             | 53.1600   | 2,119             | 17,385            | 3,300                        | -                            |
| CAPITAL OUTLAY - EQUIPMENT  | 54.2500   | 4,578             | -                 | -                            | -                            |

## **TOTAL 14000 REGISTRAR**

\$ 178,913

\$ 243,672

\$ 320,660

\$ 260,487

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (60,174)  
 PERCENTAGE INCREASE / DECREASE OF BUDGET -18.77%

**15110 FINANCE**

| EXPENDITURES                | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-----------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES            | 51.1100   | \$ 120,848        | \$ 193,010        | \$ 204,434                   | \$ 210,384                   |
| GROUP HEALTH/LIFE INSURANCE | 51.2100   | 4,000             | 4,234             | 13,914                       | -                            |
| SOCIAL SECURITY (FICA)      | 51.2200   | 6,500             | 11,119            | 12,675                       | 13,044                       |
| MEDICARE                    | 51.2300   | 1,520             | 2,600             | 2,965                        | 3,051                        |
| RETIREMENT CONTRIBUTIONS    | 51.2400   | 4,307             | 6,528             | 7,074                        | 7,363                        |
| PROFESSIONAL SERVICES       | 52.1200   | 52                | 195               | -                            | -                            |
| LEGAL FEES                  | 52.1210   | 375               | -                 | -                            | -                            |
| TECHNICAL SERVICES          | 52.1300   | 32                | -                 | 300                          | 250                          |
| REPAIR & MAINT-BLDG & EQUIP | 52.2200   | 6,269             | 5,028             | 5,800                        | 14,838                       |
| COMMUNICATIONS              | 52.3200   | 191               | 464               | 2,500                        | -                            |
| POSTAGE                     | 52.3210   | -                 | 2,114             | -                            | 2,100                        |
| ADVERTISING                 | 52.3300   | 495               | 1,505             | -                            | -                            |
| TRAVEL                      | 52.3500   | -                 | -                 | 3,475                        | 5,000                        |
| DUES & FEES                 | 52.3600   | 290               | 400               | 550                          | 900                          |
| EDUCATION & TRAINING        | 52.3700   | -                 | 469               | 3,920                        | 5,500                        |
| GENERAL SUPPLIES & MATERIAL | 53.1100   | 52                | 127               | 700                          | 500                          |
| OFFICE SUPPLIES             | 53.1110   | 1,348             | 5,397             | 5,200                        | -                            |
| SMALL EQUIPMENT             | 53.1600   | 5,632             | 507               | 100                          | 1,800                        |
| CAPITAL OUTLAY - COMPUTERES | 54.2400   | 2,166             | -                 | -                            | -                            |
| <b>TOTAL 15110 FINANCE</b>  |           | <b>\$ 154,078</b> | <b>\$ 233,697</b> | <b>\$ 263,607</b>            | <b>\$ 264,729</b>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 1,122  
 PERCENTAGE INCREASE / DECREASE OF BUDGET 0.43%

**15350 DATA PROCESSING/MIS**

| EXPENDITURES                           | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|----------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| TECHNICAL SERVICES                     | 52.1300   | \$ 29,179         | \$ 23,684         | \$ 30,355                    | \$ 30,355                    |
| REPAIR & MAINT-BUILDING & EQUIP        | 52.2200   | 43,574            | 44,779            | 45,525                       | 50,425                       |
| DUES & FEES                            | 52.3600   | -                 | -                 | -                            | -                            |
| LICENSES                               | 52.3800   | -                 | -                 | -                            | -                            |
| <b>TOTAL 15350 DATA PROCESSING/MIS</b> |           | <b>\$ 72,753</b>  | <b>\$ 68,463</b>  | <b>\$ 75,880</b>             | <b>\$ 80,780</b>             |

|                                          |          |
|------------------------------------------|----------|
| DOLLAR INCREASE / (DECREASE) OF BUDGET   | \$ 4,900 |
| PERCENTAGE INCREASE / DECREASE OF BUDGET | 6.46%    |

# **15400 HUMAN RESOURCES**

| EXPENDITURES                       | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                   | 51.1100   | \$ 42,451         | \$ 45,697         | \$ 46,790                    | \$ 52,020                    |
| SALARIES & WAGES-OVERTIME          | 51.1300   | 38                | 129               | 200                          | -                            |
| GROUP HEALTH/LIFE INSURANCE        | 51.2100   | 4,433             | 7,839             | 7,291                        | -                            |
| SOCIAL SECURITY (FICA)             | 51.2200   | 2,511             | 2,647             | 2,901                        | 3,225                        |
| MEDICARE                           | 51.2300   | 587               | 619               | 678                          | 754                          |
| RETIREMENT CONTRIBUTIONS           | 51.2400   | -                 | -                 | -                            | 1,821                        |
| PROFESSIONAL SERVICES              | 52.1200   | 290               | -                 | 300                          | -                            |
| LEGAL FEES                         | 52.1210   | 1,134             | 2,298             | 1,200                        | 1,000                        |
| TECHNICAL SERVICES                 | 52.1300   | 3,334             | 1,722             | 3,500                        | 1,000                        |
| REPAIR & MAINT-BLDG & EQUIP        | 52.2200   | 5,286             | 4,826             | 5,500                        | 9,800                        |
| POSTAGE                            | 52.3210   | 101               | 120               | 300                          | 100                          |
| ADVERTISING                        | 52.3300   | 31                | -                 | 50                           | -                            |
| TRAVEL                             | 52.3500   | 412               | 1,716             | 900                          | 1,500                        |
| DUES & FEES                        | 52.3600   | 365               | 615               | 660                          | 1,000                        |
| EDUCATION & TRAINING               | 52.3700   | 912               | 1,699             | 1,425                        | 1,500                        |
| GENERAL SUPPLIES & MATERIAL        | 53.1100   | 22,567            | 21,841            | 22,500                       | 28,000                       |
| OFFICE SUPPLIES                    | 53.1110   | 3,065             | 3,881             | 3,000                        | -                            |
| SMALL EQUIPMENT                    | 53.1600   | 338               | 1,011             | 1,000                        | -                            |
| <b>TOTAL 15400 HUMAN RESOURCES</b> |           | <b>\$ 87,856</b>  | <b>\$ 96,660</b>  | <b>\$ 98,195</b>             | <b>\$ 101,720</b>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 3,525  
 PERCENTAGE INCREASE / DECREASE OF BUDGET 3.59%

**15450 TAX COMMISSIONER**

| EXPENDITURES                        | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                    | 51.1100   | \$ 260,947        | \$ 271,838        | \$ 310,856                   | \$ 321,657                   |
| SALARIES & WAGES-OVERTIME           | 51.1300   | 8,366             | 9,165             | 10,000                       | 10,000                       |
| GROUP HEALTH/LIFE INSURANCE         | 51.2100   | 16,074            | 18,586            | 23,815                       | -                            |
| SOCIAL SECURITY (FICA)              | 51.2200   | 14,976            | 15,923            | 18,630                       | 20,563                       |
| MEDICARE                            | 51.2300   | 3,502             | 3,724             | 4,358                        | 4,809                        |
| RETIREMENT CONTRIBUTIONS            | 51.2400   | 9,215             | 9,865             | 12,688                       | 9,699                        |
| LEGAL FEES                          | 52.1210   | 196               | 94                | 1,000                        | 2,500                        |
| PROFESSIONAL SERVICES               | 52.1200   | -                 | 70                | -                            | -                            |
| TECHNICAL SERVICES                  | 52.1300   | -                 | 32                | -                            | -                            |
| DISPOSAL                            | 52.2110   | 345               | 431               | 345                          | 450                          |
| REPAIR & MAINT-BLDG & EQUIP         | 52.2200   | 22,761            | 27,533            | 26,711                       | 27,500                       |
| RENTAL OF EQUIPMENT & VEHICLE       | 52.2320   | 100               | 114               | 125                          | 150                          |
| COMMUNICATIONS                      | 52.3200   | 10,665            | 12,801            | 12,854                       | 13,000                       |
| POSTAGE                             | 52.3210   | 21,447            | 22,700            | 23,000                       | 25,000                       |
| ADVERTISING                         | 52.3300   | 3,170             | 2,835             | 5,000                        | 5,000                        |
| PRINTING AND BINDING                | 52.3400   | 6,359             | 7,045             | 8,000                        | 9,500                        |
| TRAVEL                              | 52.3500   | 403               | 1,514             | 3,400                        | 3,000                        |
| DUES & FEES                         | 52.3600   | 600               | 609               | 650                          | 700                          |
| EDUCATION & TRAINING                | 52.3700   | 891               | 875               | 2,800                        | 2,800                        |
| GENERAL SUPPLIES & MATERIAL         | 53.1100   | 2,559             | 5,460             | 3,000                        | 3,500                        |
| OFFICE SUPPLIES                     | 53.1110   | 5,010             | 5,249             | 5,300                        | 5,700                        |
| PERIODICALS                         | 53.1400   | 861               | 1,146             | 1,000                        | 1,000                        |
| SMALL EQUIPMENT                     | 53.1600   | -                 | 17,861            | 3,000                        | 1,500                        |
| UNIFORMS                            | 53.1730   | 1,214             | -                 | -                            | -                            |
| CAPITAL OUTLAY-COMPUTERS            | 54.2400   | -                 | -                 | -                            | -                            |
| <b>TOTAL 15450 TAX COMMISSIONER</b> |           | <b>\$ 389,662</b> | <b>\$ 435,471</b> | <b>\$ 476,532</b>            | <b>\$ 468,027</b>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (8,505)  
 PERCENTAGE INCREASE / DECREASE OF BUDGET -1.78%

**15500 TAX ASSESSOR**

| EXPENDITURES                    | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|---------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                | 51.1100   | \$ 304,506        | \$ 303,678        | \$ 357,479                   | \$ 356,710                   |
| GROUP HEALTH/LIFE INSURANCE     | 51.2100   | 41,943            | 50,077            | 44,325                       | -                            |
| SOCIAL SECURITY (FICA)          | 51.2200   | 15,732            | 16,173            | 22,164                       | 22,116                       |
| MEDICARE                        | 51.2300   | 3,679             | 3,783             | 5,184                        | 5,172                        |
| RETIREMENT CONTRIBUTIONS        | 51.2400   | 9,641             | 9,787             | 9,726                        | 11,658                       |
| LEGAL                           | 52.1210   | -                 | -                 | -                            | 500                          |
| TECHNICAL SERVICES              | 52.1300   | 39,616            | 37,494            | 24,138                       | 24,138                       |
| REPAIR & MAINTENANCE-VEHICLE    | 52.2010   | 21                | 361               | 1,000                        | 1,000                        |
| DISPOSAL                        | 52.2110   | -                 | 225               | 400                          | 400                          |
| REPAIR & MAINT-BUILDING & EQUIP | 52.2200   | 16,944            | 20,181            | 20,000                       | 20,000                       |
| RENTAL OF EQUIPMENT & VEHICLES  | 52.2320   | 100               | 108               | 110                          | 125                          |
| COMMUNICATIONS                  | 52.3200   | 3,828             | 3,927             | 4,200                        | 4,200                        |
| POSTAGE                         | 52.3210   | 10,194            | 11,159            | 10,200                       | 14,000                       |
| PRINTING & BINDING              | 52.3400   | 3,344             | 4,245             | 3,900                        | 3,900                        |
| TRAVEL                          | 52.3500   | 1,060             | 606               | 1,000                        | 1,800                        |
| DUES & FEES                     | 52.3600   | 2,817             | 3,516             | 3,474                        | 4,474                        |
| EDUCATION & TRAINING            | 52.3700   | 1,279             | 2,799             | 1,950                        | 1,950                        |
| GENERAL SUPPLIES & MATERIAL     | 53.1100   | 1,051             | 1,091             | 1,100                        | 1,100                        |
| OFFICE SUPPLIES                 | 53.1110   | 1,189             | 1,392             | 1,200                        | 1,200                        |
| GASOLINE                        | 53.1270   | 803               | 831               | 1,500                        | 1,200                        |
| BOOKS & PERIODICALS             | 53.1400   | 2,214             | 2,224             | 2,450                        | 2,450                        |
| SMALL EQUIPMENT                 | 53.1600   | -                 | 585               | 1,500                        | 2,400                        |
| <b>TOTAL 15500 TAX ASSESSOR</b> |           | <b>\$ 459,961</b> | <b>\$ 474,242</b> | <b>\$ 517,000</b>            | <b>\$ 480,493</b>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (36,507)  
 PERCENTAGE INCREASE / DECREASE OF BUDGET -7.06%

**15650 GOV BUILDINGS & GROUNDS**

| EXPENDITURES                          | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|---------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                      | 51.1100   | \$ 116,617        | \$ 114,370        | \$ 104,537                   | \$ 93,216                    |
| SALARIES & WAGES-OVERTIME             | 51.1300   | 8,626             | 16,186            | 14,000                       | 14,000                       |
| GROUP HEALTH/LIFE INSURANCE           | 51.2100   | 235               | 27,968            | 28,413                       | -                            |
| SOCIAL SECURITY (FICA)                | 51.2200   | 6,383             | 6,860             | 6,481                        | 5,779                        |
| MEDICARE                              | 51.2300   | 1,493             | 1,604             | 1,516                        | 1,352                        |
| RETIREMENT CONTRIBUTIONS              | 51.2400   | 2,719             | 2,994             | 3,146                        | 3,296                        |
| PROFESSIONAL SERVICES                 | 52.1200   | 550               | -                 | 600                          | 1,500                        |
| TECHNICAL SERVICES                    | 52.1300   | 4,109             | 7,475             | 2,000                        | 1,500                        |
| REPAIR & MAINT-VEHICLE                | 52.2010   | 1,688             | 984               | 1,500                        | 1,500                        |
| CLEANING SERVICES                     | 52.2100   | 57,215            | 57,957            | 60,000                       | 75,000                       |
| GARBAGE DISPOSAL                      | 52.2110   | 3,458             | 3,286             | 3,556                        | 4,000                        |
| REPAIR & MAINT-BUILDING & EQUIPMENT   | 52.2200   | 5,942             | 7,644             | 6,500                        | 10,000                       |
| REPAIR & MAINT-HISTORIC COURTHOUSE    | 52.2201   | 7,320             | 11,641            | 12,000                       | 12,000                       |
| REPAIR & MAINT-GOVERNMENT BUILDING    | 52.2202   | 45,463            | 42,411            | 30,000                       | 40,000                       |
| REPAIR & MAINT-ANNEX BUILDING         | 52.2203   | 12,884            | 13,081            | 13,000                       | 8,000                        |
| REPAIR & MAINT-HEALTH DEPT BUILDING   | 52.2204   | 10,648            | 10,159            | 10,000                       | 10,500                       |
| REPAIR & MAINT-FARMER'S MARKET BLDG   | 52.2209   | 3,467             | 2,528             | 2,000                        | -                            |
| REPAIR & MAINT-OLD COMM BLDG          | 52.2210   | 653               | 97                | 500                          | 150                          |
| REPAIR & MAINT - OLD DFACS BLDG       | 52.2212   | 613               | 390               | 500                          | 400                          |
| REPAIR & MAINT - RECORD RETENTION     | 52.2213   | 282               | -                 | 500                          | 250                          |
| DRUG ACCOUNTABILITY CRT - LEASED BLDG | 52.2214   | -                 | 191               | -                            | -                            |
| RENTAL OF EQUIPMENT & VEHICLES        | 52.2320   | 1,800             | 10,800            | -                            | -                            |
| COMMUNICATIONS                        | 52.3200   | 2,591             | 1,666             | 1,700                        | 1,000                        |
| DUES & FEES                           | 52.3600   | 9                 | 82                | 120                          | 120                          |
| GENERAL SUPPLIES                      | 53.1100   | 372               | 484               | 500                          | 900                          |
| OFFICE SUPPLIES                       | 53.1110   | 258               | 392               | 200                          | 400                          |
| CLEANING SUPPLIES                     | 53.1120   | 7,796             | 6,847             | 8,000                        | 10,000                       |
| WATER/SEWER                           | 53.1210   | 4,958             | 6,268             | 5,500                        | 6,000                        |
| NATURAL GAS                           | 53.1220   | 10,677            | 10,656            | 11,000                       | 8,500                        |
| ELECTRICITY                           | 53.1230   | 97,794            | 95,027            | 90,000                       | 105,000                      |
| GASOLINE                              | 53.1270   | 3,966             | 4,270             | 4,500                        | 6,000                        |
| SMALL EQUIPMENT                       | 53.1600   | 6,052             | 2,874             | 3,500                        | 3,000                        |
| UNIFORMS                              | 53.1730   | 394               | -                 | 500                          | 500                          |

**TOTAL 15650 GENERAL GOV BUILDINGS**

|            |            |            |            |
|------------|------------|------------|------------|
| \$ 427,032 | \$ 467,191 | \$ 426,269 | \$ 423,862 |
|------------|------------|------------|------------|

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (2,407)  
PERCENTAGE INCREASE / DECREASE OF BUDGET -0.56%

**21000 CLERK OF COURT**

| EXPENDITURES                      | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-----------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                  | 51.1100   | \$ 445,188        | \$ 486,013        | \$ 504,652                   | \$ 520,333                   |
| SALARIES & WAGES-OVERTIME         | 51.1300   | 1,386             | -                 | -                            | -                            |
| GROUP HEALTH/LIFE INSURANCE       | 51.2100   | 52,991            | 82,753            | 86,139                       | -                            |
| SOCIAL SECURITY (FICA)            | 51.2200   | 24,490            | 26,794            | 31,288                       | 32,261                       |
| MEDICARE                          | 51.2300   | 5,727             | 6,266             | 7,317                        | 7,545                        |
| RETIREMENT CONTRIBUTIONS          | 51.2400   | 9,750             | 11,127            | 11,910                       | 10,580                       |
| PROFESSIONAL SERVICES             | 52.1200   | -                 | 150               | -                            | -                            |
| LEGAL FEES                        | 52.1210   | 227               | -                 | -                            | -                            |
| TECHNICAL SERVICES                | 52.1300   | 29,991            | 31,964            | 17,000                       | 20,000                       |
| REAL ESTATE EVALUATION FEE        | 52.1330   | -                 | 250               | 750                          | 2,000                        |
| REPAIR & MAINT - BLDG & EQUIP     | 52.2200   | 25,884            | 27,197            | 28,121                       | 30,000                       |
| RENTAL OF EQUIP & VEHICLES        | 52.2320   | 2,798             | 2,312             | 2,665                        | 2,665                        |
| COMMUNICATIONS                    | 52.3200   | 5,461             | 9,852             | 10,000                       | 10,000                       |
| POSTAGE                           | 52.3210   | 7,118             | 6,717             | 7,500                        | 10,000                       |
| TRAVEL                            | 52.3500   | 938               | 2,602             | 3,500                        | 4,000                        |
| DUES & FEES                       | 52.3600   | 506               | 954               | 3,000                        | 3,000                        |
| EDUCATION & TRAINING              | 52.3700   | 2,566             | 2,480             | 2,500                        | 2,500                        |
| GENERAL SUPPLIES & MATERIAL       | 53.1100   | 6,793             | 6,480             | 7,000                        | 7,000                        |
| OFFICE SUPPLIES                   | 53.1110   | 12,240            | 12,624            | 11,500                       | 11,500                       |
| BOOKS & PERIODICALS               | 53.1400   | 405               | 1,135             | 1,500                        | 1,500                        |
| SMALL EQUIPMENT                   | 53.1600   | 953               | 426               | -                            | -                            |
| <b>TOTAL 21000 CLERK OF COURT</b> |           | <b>\$ 635,412</b> | <b>\$ 718,097</b> | <b>\$ 736,342</b>            | <b>\$ 674,884</b>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (61,458)  
 PERCENTAGE INCREASE / DECREASE OF BUDGET -8.35%

**21500 SUPERIOR COURT**

| EXPENDITURES                             | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                         | 51.1100   | \$ 30,724         | \$ 36,556         | \$ 42,243                    | \$ 36,681                    |
| SOCIAL SECURITY (FICA)                   | 51.2200   | 1,905             | 2,267             | 2,619                        | 2,274                        |
| MEDICARE (FICA)                          | 51.2300   | 446               | 530               | 613                          | 532                          |
| PROFESSIONAL SERVICES                    | 52.1200   | 2,467             | -                 | -                            | -                            |
| SUPERIOR COURT (HABERSHAM)               | 52.1201   | 50,754            | 51,273            | 80,924                       | 86,486                       |
| TECHNICAL SERVICES                       | 52.1300   | 574               | 2,157             | 1,000                        | 1,500                        |
| COURT REPORTER FEES                      | 52.1340   | 34,956            | 30,550            | 25,000                       | 30,000                       |
| DISPOSAL                                 | 52.2110   | 150               | 225               | 300                          | -                            |
| REPAIR & MAINTENANCE - BLDG & EQUIP      | 52.2200   | 1,289             | 293               | 1,200                        | 1,000                        |
| RENTAL OF EQUIPMENT & VEHICLES           | 52.2320   | 160               | 178               | -                            | -                            |
| COMMUNICATIONS                           | 52.3200   | 3,315             | 4,204             | 3,684                        | 4,000                        |
| POSTAGE                                  | 52.3210   | 750               | 414               | 1,000                        | 500                          |
| TRAVEL                                   | 52.3500   | 198               | 138               | 750                          | 750                          |
| DUES & FEES                              | 52.3600   | 235               | 959               | 1,000                        | 750                          |
| JUROR FEES                               | 52.3610   | 45,375            | 35,485            | 35,000                       | 35,000                       |
| WITNESS FEES                             | 52.3620   | 75                | 826               | 1,200                        | 1,200                        |
| EDUCATION & TRAINING                     | 52.3700   | -                 | 76                | 750                          | 750                          |
| GENERAL SUPPLIES & MATERIAL              | 53.1100   | 613               | 1,102             | 1,000                        | 1,000                        |
| OFFICE SUPPLIES                          | 53.1110   | 965               | 1,101             | 1,500                        | 1,500                        |
| SMALL EQUIPMENT                          | 53.1600   | 32                | 58                | 200                          | -                            |
| <b>TOTAL 21000 SUPERIOR COURT</b>        |           | <b>\$ 174,982</b> | <b>\$ 168,391</b> | <b>\$ 199,982</b>            | <b>\$ 203,923</b>            |
| DOLLAR INCREASE / (DECREASE) OF BUDGET   |           |                   |                   |                              | \$ 3,941                     |
| PERCENTAGE INCREASE / DECREASE OF BUDGET |           |                   |                   |                              | 1.97%                        |

**22000 DISTRICT ATTORNEY**

| EXPENDITURES                         | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|--------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                     | 51.1100   | \$ 179,569        | \$ 177,738        | \$ 201,856                   | \$ 183,397                   |
| GROUP HEALTH/LIFE INSURANCE          | 51.2100   | 20,003            | 21,235            | 24,179                       | -                            |
| SOCIAL SECURITY (FICA)               | 51.2200   | 10,448            | 10,365            | 12,515                       | 11,371                       |
| MEDICARE                             | 51.2300   | 2,444             | 2,424             | 2,927                        | 2,659                        |
| RETIREMENT CONTRIBUTIONS             | 51.2400   | 13,639            | 17,584            | 14,068                       | 3,378                        |
| UNEMPLOYMENT CLAIMS                  | 51.2600   | 43                | 12                | 25                           | 10                           |
| WORKER'S COMPENSATION                | 51.2700   | 632               | 591               | 500                          | 500                          |
| OTHER EMPLOYEE BENEFITS              | 51.2900   | 101               | 101               | 98                           | 100                          |
| PROFESSIONAL SERVICES                | 52.1200   | 52                | -                 | -                            | 6,000                        |
| SPACR POSITION (HABERSHAM)           | 52.1201   | 11,791            | 67,917            | 73,844                       | 132,198                      |
| TECHNICAL SERVICES                   | 52.1300   | 493               | -                 | -                            | 500                          |
| REPAIR & MAINTENANCE-VEHICLE         | 52.2010   | 1,541             | 5,614             | 500                          | 1,000                        |
| REPAIR & MAINT-BLDG & EQUIP          | 52.2200   | 114               | 199               | 250                          | 250                          |
| PROPERTY, LIABILITY INSURANCE        | 52.3100   | 830               | 633               | 879                          | 900                          |
| COMMUNICATIONS                       | 52.3200   | 4,010             | 4,181             | 11,053                       | 4,800                        |
| POSTAGE                              | 52.3210   | 802               | 709               | 800                          | 500                          |
| TRAVEL                               | 52.3500   | 24                | 2,141             | 3,000                        | 3,000                        |
| DUES & FEES                          | 52.3600   | 807               | 843               | 1,500                        | 2,000                        |
| WITNESS FEES                         | 52.3620   | -                 | 3,712             | 4,000                        | 4,000                        |
| EDUCATION & TRAINING                 | 52.3700   | 675               | 1,363             | 1,500                        | 2,500                        |
| GENERAL SUPPLIES & MATERIAL          | 53.1100   | 585               | 503               | 500                          | 750                          |
| OFFICE SUPPLIES                      | 53.1110   | 4,887             | 4,334             | 2,800                        | 5,000                        |
| AMMUNITION AND FIREARMS              | 53.1140   | -                 | 400               | 400                          | 500                          |
| GASOLINE                             | 53.1270   | 961               | 680               | 750                          | 3,500                        |
| SMALL EQUIPMENT                      | 53.1600   | 1,126             | 1,683             | 500                          | 1,500                        |
| MACHINERY & EQUIP C/O VEHICLES       | 54.2200   | -                 | -                 | -                            | -                            |
| <b>TOTAL 22000 DISTRICT ATTORNEY</b> |           | <b>\$ 255,575</b> | <b>\$ 324,962</b> | <b>\$ 358,445</b>            | <b>\$ 370,312</b>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 11,868  
 PERCENTAGE INCREASE / DECREASE OF BUDGET 3.31%

**23000 STATE COURT**

| EXPENDITURES                  | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES              | 51.1100   | \$ 70,655         | \$ 71,491         | \$ 71,484                    | \$ 97,995                    |
| GROUP HEALTH/LIFE INSURANCE   | 51.2100   | 25,938            | 36,613            | 37,097                       | -                            |
| SOCIAL SECURITY (FICA)        | 51.2200   | 3,160             | 3,252             | 4,432                        | 6,076                        |
| MEDICARE                      | 51.2300   | 739               | 761               | 1,037                        | 1,421                        |
| PROFESSIONAL SERVICE          | 52.1200   | -                 | -                 | 15,000                       | 15,000                       |
| LEGAL FEES                    | 52.1210   | 30,922            | 30,435            | 40,000                       | 40,000                       |
| TECHNICAL SERVICES            | 52.1300   | 36,020            | 35,920            | 35,920                       | 35,920                       |
| COURT REPORTER FEES           | 52.1340   | 4,790             | 5,248             | 4,800                        | 4,800                        |
| REPAIR & MAINTENANCE-BUILDING | 52.2200   | 600               | 2,910             | 600                          | 600                          |
| COMMUNICATIONS                | 52.3200   | 692               | 683               | 750                          | 750                          |
| WITNESS FEES                  | 52.3620   | 50                | 75                | 550                          | 550                          |
| OFFICE SUPPLIES               | 53.1110   | 170               | 333               | 500                          | 500                          |
| SMALL EQUIPMENT               | 53.1600   | -                 | -                 | -                            | -                            |

**TOTAL 23000 STATE COURT**

|                   |                   |                   |                   |
|-------------------|-------------------|-------------------|-------------------|
| <b>\$ 173,736</b> | <b>\$ 187,721</b> | <b>\$ 212,170</b> | <b>\$ 203,612</b> |
|-------------------|-------------------|-------------------|-------------------|

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (8,558)  
 PERCENTAGE INCREASE / DECREASE OF BUDGET -4.03%

**24000 MAGISTRATE COURT**

| EXPENDITURES                        | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                    | 51.1100   | \$ 66,790         | \$ 68,465         | \$ 70,775                    | \$ 75,576                    |
| GROUP HEALTH/LIFE INSURANCE         | 51.2100   | 5,817             | 8,013             | 9,869                        | -                            |
| SOCIAL SECURITY (FICA)              | 51.2200   | 3,743             | 3,862             | 4,388                        | 4,686                        |
| MEDICARE                            | 51.2300   | 875               | 903               | 1,026                        | 1,096                        |
| RETIREMENT CONTRIBUTIONS            | 51.2400   | 1,440             | 1,561             | 1,594                        | 1,797                        |
| COMMUNICATIONS                      | 52.3200   | 1,751             | 2,071             | 2,000                        | 2,000                        |
| <b>TOTAL 24000 MAGISTRATE COURT</b> |           | <b>\$ 80,416</b>  | <b>\$ 84,875</b>  | <b>\$ 89,652</b>             | <b>\$ 85,154</b>             |

|                                          |            |
|------------------------------------------|------------|
| DOLLAR INCREASE / (DECREASE) OF BUDGET   | \$ (4,498) |
| PERCENTAGE INCREASE / DECREASE OF BUDGET | -5.02%     |

**24500 PROBATE COURT**

| EXPENDITURES                     | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|----------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                 | 51.1100   | \$ 203,952        | \$ 207,427        | \$ 213,459                   | \$ 221,272                   |
| SALARIES & WAGES-OVERTIME        | 51.1300   | 89                | 54                | 300                          | -                            |
| GROUP HEALTH/LIFE INSURANCE      | 51.2100   | 37,172            | 57,324            | 43,091                       | -                            |
| SOCIAL SECURITY (FICA)           | 51.2200   | 10,551            | 10,635            | 13,235                       | 13,719                       |
| MEDICARE                         | 51.2300   | 2,468             | 2,487             | 3,095                        | 3,208                        |
| RETIREMENT CONTRIBUTIONS         | 51.2400   | 1,176             | 2,013             | 2,036                        | 2,574                        |
| LEGAL FEES                       | 52.1210   | 780               | 800               | 2,100                        | 2,100                        |
| TECHNICAL SERVICES               | 52.1300   | -                 | -                 | -                            | -                            |
| REPAIR & MAINT - BLDG AND EQUIP  | 52.2200   | 3,962             | 4,520             | 19,318                       | 19,891                       |
| COMMUNICATIONS                   | 52.3200   | 3,115             | 3,466             | 3,400                        | 3,400                        |
| POSTAGE                          | 52.3210   | 851               | 1,103             | 2,500                        | 2,500                        |
| TRAVEL                           | 52.3500   | 2,376             | 3,865             | 6,000                        | 6,000                        |
| DUES & FEES                      | 52.3600   | 985               | 1,477             | 1,920                        | 1,920                        |
| EDUCATION & TRAINING             | 52.3700   | 450               | 450               | 450                          | 450                          |
| GENERAL SUPPLIES & MATERIAL      | 53.1100   | 1,380             | 2,722             | 2,300                        | 2,300                        |
| OFFICE SUPPLIES                  | 53.1110   | 4,187             | 3,466             | 3,500                        | 3,500                        |
| BOOKS & PERIODICALS              | 53.1400   | 562               | 2,962             | 1,500                        | 1,500                        |
| SMALL EQUIPMENT                  | 53.1600   | 839               | 3,058             | 2,000                        | 2,000                        |
| <b>TOTAL 24500 PROBATE COURT</b> |           | <b>\$ 274,896</b> | <b>\$ 307,829</b> | <b>\$ 320,204</b>            | <b>\$ 286,334</b>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (33,870)  
 PERCENTAGE INCREASE / DECREASE OF BUDGET -10.58%

**26000 JUVENILE COURT**

| EXPENDITURES                      | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-----------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| JUVENILE COURT (HABERSHAM)        | 52.1201   | \$ 27,864         | \$ 29,986         | \$ 54,885                    | \$ 54,885                    |
| LEGAL FEES                        | 52.1210   | 69,700            | 99,717            | 75,000                       | 75,000                       |
| TECHNICAL SERVICES                | 52.1300   | 100               | 800               | 750                          | 750                          |
| COURT REPORTER FEES               | 52.1340   | 13,891            | 17,373            | -                            | 2,300                        |
| TELECOMMUNICATIONS                | 52.3200   | 339               | 339               | 352                          | 350                          |
| <b>TOTAL 26000 JUVENILE COURT</b> |           | <b>\$ 111,893</b> | <b>\$ 148,215</b> | <b>\$ 130,987</b>            | <b>\$ 133,285</b>            |

|                                          |          |
|------------------------------------------|----------|
| DOLLAR INCREASE / (DECREASE) OF BUDGET   | \$ 2,298 |
| PERCENTAGE INCREASE / DECREASE OF BUDGET | 1.75%    |

**28000 INDIGENT DEFENSE**

| EXPENDITURES                 | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| PUBLIC DEFENDER (HABERSHAM)  | 52.1201   | \$ 285,003        | \$ 277,713        | \$ 369,105                   | \$ 362,260                   |
| TOTAL 28000 INDIGENT DEFENSE |           | \$ 285,003        | \$ 277,713        | \$ 369,105                   | \$ 362,260                   |

|                                          |            |
|------------------------------------------|------------|
| DOLLAR INCREASE / (DECREASE) OF BUDGET   | \$ (6,845) |
| PERCENTAGE INCREASE / DECREASE OF BUDGET | -1.85%     |

**33000 SHERIFF**

| EXPENDITURES                  | Account # | FY 2022<br>ACTUAL   | FY 2023<br>ACTUAL   | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-------------------------------|-----------|---------------------|---------------------|------------------------------|------------------------------|
| SALARIES & WAGES              | 51.1100   | \$ 2,034,752        | \$ 2,385,143        | \$ 2,574,717                 | \$ 2,574,717                 |
| SALARIES & WAGES - BAILIFFS   | 51.1101   | 1,950               | 3,180               | 5,000                        | 5,000                        |
| SALARIES & WAGES-OVERTIME     | 51.1300   | 88,156              | 41,280              | 40,000                       | 40,000                       |
| GROUP HEALTH/LIFE INSURANCE   | 51.2100   | 268,925             | 387,927             | 463,772                      | -                            |
| SOCIAL SECURITY (FICA)        | 51.2200   | 116,109             | 135,742             | 162,422                      | 162,422                      |
| MEDICARE                      | 51.2300   | 27,155              | 31,746              | 37,987                       | 37,987                       |
| RETIREMENT CONTRIBUTIONS      | 51.2400   | 39,304              | 41,270              | 40,575                       | 40,575                       |
| PROFESSIONAL SERVICES         | 52.1200   | 9,492               | 4,368               | 10,000                       | 10,000                       |
| LEGAL FEES                    | 52.1210   | -                   | 438                 | 500                          | 500                          |
| TECHNICAL SERVICES            | 52.1300   | 5,307               | 1,417               | 3,000                        | 3,000                        |
| REPAIR & MAINT-VEHICLE        | 52.2010   | 83,342              | 115,245             | 55,000                       | 55,000                       |
| REPAIR & MAINT - BLDG & EQUIP | 52.2200   | 20,197              | 18,148              | 20,000                       | 20,000                       |
| RENTAL OF EQUIP & VEHICLES    | 52.2320   | 1,216               | 66                  | -                            | -                            |
| COMMUNICATIONS                | 52.3200   | 20,848              | 19,016              | 20,000                       | 20,000                       |
| POSTAGE                       | 52.3210   | 821                 | 2,301               | 2,000                        | 2,000                        |
| ADVERTISING                   | 52.3300   | 1,287               | 3,823               | 4,000                        | 4,000                        |
| TRAVEL                        | 52.3500   | 7,563               | 4,045               | 4,500                        | 4,500                        |
| DUES & FEES                   | 52.3600   | 2,720               | 2,436               | 3,000                        | 3,000                        |
| EDUCATION & TRAINING          | 52.3700   | 4,027               | 2,176               | 4,500                        | 4,500                        |
| GENERAL SUPPLIES & MAT        | 53.1100   | 27,865              | 23,903              | 25,000                       | 25,000                       |
| OFFICE SUPPLIES               | 53.1110   | 5,774               | 6,035               | 6,000                        | 6,000                        |
| AMMUNITION & FIREARMS         | 53.1140   | -                   | 54,654              | 3,500                        | 3,500                        |
| GASOLINE                      | 53.1270   | 154,621             | 162,038             | 120,000                      | 120,000                      |
| BOOKS & PERIODICALS           | 53.1400   | 31                  | 38                  | 100                          | 100                          |
| SMALL EQUIPMENT               | 53.1600   | 18,637              | 162,748             | 32,000                       | 32,000                       |
| UNIFORMS                      | 53.1730   | 16,752              | 25,355              | 18,000                       | 18,000                       |
| CAPITAL OUTLAY-VEHICLES       | 54.2200   | 50,194              | -                   | -                            | -                            |
| <b>TOTAL 33000 SHERIFF</b>    |           | <b>\$ 3,007,047</b> | <b>\$ 3,634,538</b> | <b>\$ 3,655,573</b>          | <b>\$ 3,191,801</b>          |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (463,772)  
 PERCENTAGE INCREASE / DECREASE OF BUDGET -12.69%

**33260 JAIL**

| EXPENDITURES                 | Account # | FY 2022<br>ACTUAL   | FY 2023<br>ACTUAL   | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------|-----------|---------------------|---------------------|------------------------------|------------------------------|
| SALARIES & WAGES             | 51.1100   | \$ 848,095          | \$ 837,987          | \$ 1,252,560                 | \$ 1,252,560                 |
| SALARIES & WAGES-OVERTIME    | 51.1300   | 88,606              | 46,266              | 50,000                       | 50,000                       |
| GROUP HEALTH/LIFE INSURANCE  | 51.2100   | 90,305              | 64,910              | 217,407                      | -                            |
| SOCIAL SECURITY (FICA)       | 51.2200   | 53,949              | 51,898              | 80,830                       | 80,830                       |
| MEDICARE                     | 51.2300   | 13,181              | 12,237              | 18,904                       | 18,904                       |
| RETIREMENT CONTRIBUTIONS     | 51.2400   | 3,290               | 29,389              | 36,959                       | 36,959                       |
| WORKER'S COMPENSATION        | 51.2700   | (543)               | 3,107               | 4,000                        | 4,000                        |
| PROFESSIONAL SERVICES        | 52.1200   | 336,080             | 359,936             | 320,000                      | 320,000                      |
| TECHNICAL SERVICES           | 52.1300   | 6,896               | 5,380               | 5,800                        | 5,800                        |
| DISPOSAL                     | 52.2110   | 3,897               | 3,173               | 5,000                        | 5,000                        |
| REPAIR & MAINT - BLD & EQUIP | 52.2200   | 33,488              | 63,282              | -                            | -                            |
| RENTAL OF EQUIPMENT          | 52.2320   | -                   | 1,985               | -                            | -                            |
| COMMUNICATIONS               | 52.3200   | 13,212              | 14,586              | 15,000                       | 15,000                       |
| TRAVEL                       | 52.3500   | 2,078               | 5,690               | 3,000                        | 3,000                        |
| DUES & FEES                  | 52.3600   | 42                  | 850                 | 500                          | 500                          |
| EDUCATION & TRAINING         | 52.3700   | 1,127               | 414                 | 2,000                        | 2,000                        |
| GENERAL SUPPLIES & MATERIAL  | 53.1100   | 4,831               | 15,865              | 8,500                        | 8,500                        |
| OFFICE SUPPLIES              | 53.1110   | 2,487               | 2,469               | 5,250                        | 5,250                        |
| CLEANING SUPPLIES            | 53.1120   | 24,760              | 19,899              | 18,000                       | 18,000                       |
| WATER/SEWER                  | 53.1210   | 93,781              | 71,938              | 80,000                       | 80,000                       |
| NATURAL GAS                  | 53.1220   | 30,264              | 33,594              | 38,500                       | 38,500                       |
| ELECTRICITY                  | 53.1230   | 74,668              | 78,897              | 82,000                       | 82,000                       |
| GASOLINE                     | 53.1270   | -                   | 222                 | -                            | -                            |
| FOOD & PROVISIONS            | 53.1300   | 259,122             | 244,777             | 278,260                      | 278,260                      |
| SMALL EQUIPMENT              | 53.1600   | 7,131               | 4,629               | 5,000                        | 5,000                        |
| INMATE BEDDING & TOILETRY    | 53.1720   | 34,515              | 27,885              | 25,000                       | 25,000                       |
| UNIFORMS                     | 53.1730   | 7,368               | 10,991              | 12,000                       | 12,000                       |
| PRINCIPAL-OTHER DEBT (JAIL)  | 58.1300   | 340,120             | 113,492             | -                            | -                            |
| INTEREST-OTHER DEBT (JAIL)   | 58.2300   | 14,485              | 898                 | -                            | -                            |
| <b>TOTAL 33260 JAIL</b>      |           | <b>\$ 2,387,236</b> | <b>\$ 2,126,647</b> | <b>\$ 2,564,470</b>          | <b>\$ 2,347,063</b>          |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (217,407)  
 PERCENTAGE INCREASE / DECREASE OF BUDGET -8.48%

**34500 PROBATION**

| EXPENDITURES          | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-----------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| COMMUNICATIONS        | 52.3200   | \$ 1,469          | \$ 1,624          | \$ 1,648                     | \$ 1,650                     |
| TOTAL 34500 PROBATION |           | <u>\$ 1,469</u>   | <u>\$ 1,624</u>   | <u>\$ 1,648</u>              | <u>\$ 1,650</u>              |

|                                          |       |
|------------------------------------------|-------|
| DOLLAR INCREASE / (DECREASE) OF BUDGET   | \$ 2  |
| PERCENTAGE INCREASE / DECREASE OF BUDGET | 0.15% |

### **35700 RURAL FIRE PROTECTION**

| <b>EXPENDITURES</b>                      | <b>Account #</b> | <b>FY 2022<br/>ACTUAL</b> | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2025<br/>ADOPTED<br/>BUDGET</b> |
|------------------------------------------|------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| GROUP HEALTH/LIFE INSURANCE              | 51.2100          | \$ 11,490                 | \$ 11,291                 | \$ 12,000                             | \$ 12,000                             |
| GROUP PTSD INSURANCE                     | 51.2110          | -                         | -                         | -                                     | 5,000                                 |
| RETIREMENT CONTRIBUTIONS                 | 51.2400          | 17,598                    | 16,200                    | 18,000                                | 18,000                                |
| BIG SMITH VFD #4                         | 57.2840          | 43,534                    | 45,000                    | 60,000                                | 60,000                                |
| BIG SMITH- Professional Service          | 52.2840          | -                         | -                         | -                                     | -                                     |
| CARNES CREEK VFD #2                      | 57.2841          | 43,190                    | 41,292                    | 60,000                                | 60,000                                |
| CARNES CREEK- Professional Service       | 52.2841          | -                         | -                         | -                                     | -                                     |
| EASTANOLLEE VFD #1                       | 57.2842          | 41,766                    | 48,580                    | 60,000                                | 60,000                                |
| EASTANOLLEE- Professional Service        | 52.2842          | -                         | -                         | -                                     | -                                     |
| MARTIN VFD #5                            | 57.2843          | 28,331                    | 27,119                    | 45,000                                | 45,000                                |
| MARTIN- Professional Service             | 52.2843          | -                         | -                         | -                                     | -                                     |
| NEW HOPE VFD #3                          | 57.2844          | 40,147                    | 34,920                    | 55,000                                | 55,000                                |
| NEW HOPE- Professional Service           | 52.2844          | -                         | -                         | -                                     | -                                     |
| SHILOH VFD #6                            | 57.2845          | 43,116                    | 44,996                    | 55,000                                | 55,000                                |
| SHILOH- Professional Service             | 52.2845          | -                         | -                         | -                                     | -                                     |
| TATES CREEK VFD #7                       | 57.2846          | 24,646                    | 24,773                    | 35,000                                | 35,000                                |
| TATES CREEK- Professional Service        | 52.2846          | -                         | -                         | -                                     | -                                     |
| CHIEF COUNSEL VFD                        | 57.2847          | 33,978                    | 41,123                    | 75,000                                | 75,000                                |
| COUNTY-WIDE - Professional Service       | 52.2847          | -                         | -                         | -                                     | 132,500                               |
| GEORGIA FORESTRY COMM                    | 57.2851          | 4,847                     | 4,847                     | 5,000                                 | 5,000                                 |
| PAYMENTS TO OTHERS                       | 57.3001          | 19,500                    | -                         | -                                     | -                                     |
| <b>TOTAL 35700 RURAL FIRE PROTECTION</b> |                  | <b>\$ 352,143</b>         | <b>\$ 340,141</b>         | <b>\$ 480,000</b>                     | <b>\$ 617,500</b>                     |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 137,500  
 PERCENTAGE INCREASE / DECREASE OF BUDGET 28.65%

**37000 CORONER**

| EXPENDITURES                    | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|---------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                | 51.1100   | \$ 32,484         | \$ 29,955         | \$ 33,352                    | \$ 34,170                    |
| GROUP HEALTH/LIFE INSURANCE     | 51.2100   | 5,748             | 7,943             | 9,799                        | -                            |
| SOCIAL SECURITY (FICA)          | 51.2200   | 1,796             | 1,653             | 1,133                        | 1,196                        |
| MEDICARE                        | 51.2300   | 420               | 387               | 266                          | 280                          |
| RETIREMENT CONTRIBUTIONS        | 51.2400   | 796               | 761               | 842                          | 362                          |
| PROFESSIONAL SERVICES           | 52.1200   | 102               | -                 | 500                          | 100                          |
| TECHNICAL SERVICES              | 52.1300   | 32                | -                 | 500                          | 120                          |
| REPAIR & MAINTENANCE-VEHICLE    | 52.2010   | 1,761             | 1,740             | 3,000                        | 3,000                        |
| REPAIR & MAINTENANCE-BLDG/EQUIP | 52.2200   | 360               | -                 | 1,000                        | 1,000                        |
| COMMUNICATIONS                  | 52.3200   | 1,462             | 927               | 1,750                        | 1,750                        |
| POSTAGE                         | 52.3210   | 1                 | 30                | 150                          | 150                          |
| TRAVEL                          | 52.3500   | -                 | 995               | 2,000                        | 2,000                        |
| DUES & FEES                     | 52.3600   | 225               | 450               | 525                          | 525                          |
| EDUCATION & TRAINING            | 52.3700   | 1,835             | 3,663             | 3,303                        | 3,600                        |
| GENERAL SUPPLIES & MATERIAL     | 53.1100   | 2,931             | 1,259             | 3,000                        | 3,000                        |
| OFFICE SUPPLIES                 | 53.1110   | 135               | 280               | 400                          | 400                          |
| GASOLINE                        | 53.1270   | 2,354             | 3,394             | 4,000                        | 4,000                        |
| SMALL EQUIPMENT                 | 53.1600   | 53                | -                 | 2,000                        | -                            |
| UNIFORMS                        | 53.1730   | 728               | 305               | 750                          | 750                          |
| <b>TOTAL 37000 CORONER</b>      |           | <b>\$ 53,222</b>  | <b>\$ 53,743</b>  | <b>\$ 68,270</b>             | <b>\$ 56,403</b>             |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (11,868)  
 PERCENTAGE INCREASE / DECREASE OF BUDGET -17.38%

**39000 AIRPORT AUTHORITY**

| EXPENDITURES                             | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| ANNUAL ALLOCATION                        | 57.2200   | \$ 10,000         | \$ 10,000         | \$ 10,000                    | \$ 10,000                    |
| CAPITAL PROJECTS                         | Same      | -                 | 17,449            | 26,875                       | 10,625                       |
| TOTAL 39000 AIRPORT AUTHORITY            |           | \$ 10,000         | \$ 27,449         | \$ 36,875                    | \$ 20,625                    |
| DOLLAR INCREASE / (DECREASE) OF BUDGET   |           |                   |                   |                              | \$ (16,250)                  |
| PERCENTAGE INCREASE / DECREASE OF BUDGET |           |                   |                   |                              | -44.07%                      |

**39200 EMA**

| EXPENDITURES                           | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|----------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                       | 51.1100   | \$ 30,343         | \$ 45,425         | \$ 60,811                    | \$ 63,582                    |
| GROUP HEALTH/LIFE INSURANCE            | 51.2100   | 2,678             | 7,518             | 15,417                       | -                            |
| SOCIAL SECURITY (FICA)                 | 51.2200   | 1,742             | 2,512             | 3,770                        | 3,942                        |
| MEDICARE                               | 51.2300   | 407               | 588               | 882                          | 922                          |
| RETIREMENT CONTRIBUTIONS               | 51.2400   | 303               | 454               | 533                          | 636                          |
| PROFESSIONAL SERVICES (RU)             | 52.1201   | -                 | 1,000             | -                            | -                            |
| TECHNICAL SERVICES                     | 52.1300   | -                 | -                 | 5,160                        | -                            |
| REPAIR & MAINTENANCE-BLDG              | 52.2000   | -                 | -                 | -                            | -                            |
| REPAIR & MAINTENANCE-VEHICLE           | 52.2010   | 3,493             | 447               | 3,200                        | 1,000                        |
| REPAIR & MAINTENANCE-VEHICLE (RU)      | 52.2011   | -                 | 7,307             | 6,000                        | 7,500                        |
| REPAIR & MAINTENANCE-BLDG & EQUIP      | 52.2200   | -                 | -                 | 2,200                        | 2,200                        |
| REPAIR & MAINTENANCE-BLDG & EQUIP (RU) | 52.2201   | -                 | 960               | 1,500                        | 1,500                        |
| COMMUNICATIONS                         | 52.3200   | 7,740             | 7,880             | 7,500                        | 13,560                       |
| POSTAGE                                | 52.3210   | -                 | -                 | 50                           | 50                           |
| TRAVEL                                 | 52.3500   | -                 | -                 | 500                          | 1,500                        |
| DUES & FEES                            | 52.3600   | 25                | 50                | 300                          | 300                          |
| DUES & FEES (RU)                       | 52.3601   | -                 | 5                 | -                            | -                            |
| EDUCATION & TRAINING                   | 52.3700   | 105               | -                 | 900                          | 900                          |
| EDUCATION & TRAINING (RU)              | 52.3701   | -                 | 7,966             | 10,000                       | 10,000                       |
| GENERAL SUPPLIES & MAT                 | 53.1100   | 879               | 764               | 800                          | 500                          |
| GENERAL SUPPLIES & MAT (RU)            | 53.1101   | -                 | 948               | 1,600                        | 1,000                        |
| OFFICE SUPPLIES                        | 53.1110   | 584               | 30                | 250                          | 100                          |
| OFFICE SUPPLIES (RU)                   | 53.1111   | -                 | -                 | 350                          | 350                          |
| CLEANING SUPPLIES                      | 53.1120   | 20                | -                 | 100                          | 100                          |
| WATER/SEWER                            | 53.1210   | 132               | 163               | 180                          | 180                          |
| NATURAL GAS                            | 53.1220   | 698               | 921               | 200                          | 500                          |
| ELECTRICITY                            | 53.1230   | 4,024             | 4,256             | 5,500                        | 5,700                        |
| GASOLINE                               | 53.1270   | 1,546             | 2,038             | 2,500                        | 2,200                        |
| GASOLINE (RU)                          | 53.1271   | -                 | -                 | 2,000                        | 500                          |
| SMALL EQUIP                            | 53.1600   | 5,418             | 3,792             | 1,950                        | 1,200                        |
| SMALL EQUIP (RU)                       | 53.1601   | -                 | 12,457            | 12,000                       | 12,000                       |
| UNIFORMS                               | 53.1730   | 418               | 337               | 1,000                        | 1,000                        |
| UNIFORMS (RU)                          | 53.1731   | 668               | -                 | 1,200                        | 1,000                        |
| CAPITAL OUTLAY-VEHICLES                | 54.2201   | -                 | -                 | 60,000                       | -                            |
| CAPITAL OUTLAY-EQUIP                   | 54.2500   | -                 | -                 | -                            | -                            |
| CAPITAL OUTLAY-EQUIP (RU)              | 54.2500   | -                 | -                 | -                            | -                            |
| <b>TOTAL 39200 EMA</b>                 |           | <b>\$ 61,224</b>  | <b>\$ 107,818</b> | <b>\$ 208,354</b>            | <b>\$ 133,921</b>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (74,432)  
 PERCENTAGE INCREASE / DECREASE OF BUDGET -35.72%

**42000 PUBLIC WORKS**

| EXPENDITURES                    | Account # | FY 2022<br>ACTUAL   | FY 2023<br>ACTUAL   | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|---------------------------------|-----------|---------------------|---------------------|------------------------------|------------------------------|
| SALARIES & WAGES                | 51.1100   | \$ 741,140          | \$ 881,704          | \$ 1,038,842                 | \$ 1,116,288                 |
| SALARIES & WAGES-OVERTIME       | 51.1300   | 30,373              | 24,544              | 15,000                       | 16,000                       |
| GROUP HEALTH/LIFE INSURANCE     | 51.2100   | 40,958              | 85,298              | 96,401                       | -                            |
| SOCIAL SECURITY (FICA)          | 51.2200   | 44,693              | 51,606              | 64,408                       | 70,202                       |
| MEDICARE                        | 51.2300   | 10,452              | 12,069              | 15,063                       | 16,418                       |
| RETIREMENT CONTRIBUTIONS        | 51.2400   | 12,225              | 15,744              | 18,727                       | 16,969                       |
| PROFESSIONAL SERVICES           | 52.1200   | 2,431               | -                   | 5,400                        | 1,000                        |
| LEGAL FEES                      | 52.1210   | 53                  | -                   | 1,000                        | 100                          |
| TECHNICAL SERVICES              | 52.1300   | 31,841              | 29,170              | 70,500                       | 102,000                      |
| REPAIR & MAINTENANCE-VEHICLE    | 52.2010   | 53,679              | 53,631              | 60,000                       | 60,000                       |
| REPAIR & MAINTENANCE-PARTS ROOM | 52.2011   | 1,047               | -                   | -                            | -                            |
| REPAIRS & MAINT-BLDG & EQUIP    | 52.2200   | 45,329              | 32,057              | 30,000                       | 40,000                       |
| RENTAL OF EQUIP & VEHICLES      | 52.2320   | -                   | 4,998               | 300                          | 300                          |
| COMMUNICATIONS                  | 52.3200   | 2,434               | 5,062               | 5,000                        | 6,000                        |
| POSTAGE                         | 52.3210   | 90                  | 3                   | 10                           | 10                           |
| ADVERTISING                     | 52.3300   | -                   | -                   | 700                          | 700                          |
| TRAVEL                          | 52.3500   | 31                  | 64                  | 500                          | 2,500                        |
| DUES & FEES                     | 52.3600   | 5,256               | 18,660              | 3,255                        | 4,000                        |
| EDUCATION & TRAINING            | 52.3700   | 2,693               | 350                 | 4,850                        | 4,850                        |
| LICENSES                        | 52.3800   | -                   | -                   | 4,500                        | 4,500                        |
| GENERAL SUPPLIES & MAT          | 53.1100   | 7,678               | 860                 | 2,500                        | 2,500                        |
| OFFICE SUPPLIES                 | 53.1110   | 435                 | 1,177               | 2,000                        | 2,000                        |
| ROAD/BRIDGE SUPPLIES & MAT      | 53.1130   | 5,000               | 1,569               | 5,000                        | 5,000                        |
| GASOLINE                        | 53.1270   | 107,428             | 120,370             | 110,000                      | 110,000                      |
| SMALL EQUIPMENT                 | 53.1600   | 2,749               | 8,837               | 10,750                       | 13,750                       |
| UNIFORMS                        | 53.1730   | 9,789               | 5,801               | 20,496                       | 21,500                       |
| CAPITAL OUTLAY-EQUIPMENT        | 54.2500   | -                   | -                   | -                            | -                            |
| <b>TOTAL 42000 PUBLIC WORKS</b> |           | <b>\$ 1,157,804</b> | <b>\$ 1,353,574</b> | <b>\$ 1,585,202</b>          | <b>\$ 1,616,587</b>          |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 31,386  
 PERCENTAGE INCREASE / DECREASE OF BUDGET 1.98%

# **49000 MAINTENANCE & SHOP**

| EXPENDITURES                   | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|--------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES               | 51.1100   | \$ 88,626         | \$ 105,229        | \$ 106,006                   | \$ 136,567                   |
| SALARIES & WAGES-OVERTIME      | 51.1300   | 2,972             | 1,838             | 3,622                        | 3,700                        |
| GROUP HEALTH/LIFE INSURANCE    | 51.2100   | 21,264            | 22,571            | 22,254                       | -                            |
| SOCIAL SECURITY (FICA)         | 51.2200   | 4,682             | 5,763             | 6,572                        | 8,697                        |
| MEDICARE                       | 51.2300   | 1,095             | 1,348             | 1,537                        | 2,034                        |
| RETIREMENT CONTRIBUTIONS       | 51.2400   | 2,019             | 2,402             | 2,316                        | 2,433                        |
| PROFESSIONAL SERVICES          | 52.1200   | 1,775             | -                 | -                            | -                            |
| REPAIR & MAINT-VEHICLE         | 52.2010   | 91                | 22                | -                            | -                            |
| REPAIR & MAINT-PARTS ROOM      | 52.2011   | 17,071            | 11,528            | 18,000                       | 18,000                       |
| REPAIRS & MAINT-BLDG & EQUIP   | 52.2200   | 4,323             | 13,321            | 15,000                       | 15,000                       |
| RENTAL OF EQUIPMENT & VEHICLES | 52.2320   | 551               | -                 | -                            | -                            |
| COMMUNICATIONS                 | 52.3200   | 3,882             | 3,854             | 4,500                        | 3,400                        |
| TRAVEL                         | 52.3500   | -                 | -                 | -                            | 2,500                        |
| EDUCATION & TRAINING           | 52.3700   | -                 | -                 | -                            | 500                          |
| LICENSES                       | 52.3800   | -                 | -                 | -                            | 10,000                       |
| GENERAL SUPPLIES & MAT         | 53.1100   | 105               | 297               | 250                          | 250                          |
| OFFICE SUPPLIES                | 53.1110   | 58                | -                 | 200                          | 200                          |
| CLEANING SUPPLIES              | 53.1120   | 304               | 322               | 500                          | 500                          |
| WATER/SEWER                    | 53.1210   | 2,173             | 2,138             | 2,300                        | 2,800                        |
| NATURAL GAS                    | 53.1220   | 1,086             | 2,280             | 3,777                        | 3,800                        |
| ELECTRICITY                    | 53.1230   | 7,255             | 9,212             | 9,230                        | 10,000                       |
| BULK OIL                       | 53.1250   | 3,785             | 6,537             | 7,000                        | 8,000                        |
| GASOLINE                       | 53.1270   | 30,362            | (12,032)          | 10,000                       | 12,000                       |
| SMALL EQUIPMENT                | 53.1600   | 2,063             | 2,057             | 4,900                        | 5,000                        |
| UNIFORMS                       | 53.1730   | 1,348             | 1,352             | 3,171                        | 4,000                        |
| C/O - EQUIPMENT                | 54.2500   | -                 | -                 | 12,000                       | -                            |
| INDIRECT COST ALLOCATIONS      | 55.1000   | (63,236)          | (81,906)          | (95,000)                     | (95,500)                     |

## **TOTAL 49000 MAINTENANCE & SHOP**

|            |           |            |            |
|------------|-----------|------------|------------|
| \$ 133,651 | \$ 98,133 | \$ 138,134 | \$ 153,880 |
|------------|-----------|------------|------------|

|                                          |           |
|------------------------------------------|-----------|
| DOLLAR INCREASE / (DECREASE) OF BUDGET   | \$ 15,746 |
| PERCENTAGE INCREASE / DECREASE OF BUDGET | 11.40%    |

**49500 WELFARE PROGRAMS**

| EXPENDITURES                             | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| CHILD WELFARE (DFCS)                     | 55.3760   | \$ 21,570         | \$ 21,097         | \$ 25,000                    | \$ 25,000                    |
| DEPART OF FAMILY & CHILD SERVICES        | 55.3761   | 823               | 1,560             | 5,000                        | 5,000                        |
| PAUPER BURIALS                           | 55.3780   | 6,000             | 1,729             | 6,000                        | 3,000                        |
| TOTAL 49500 WELFARE PROGRAMS             |           | \$ 28,393         | \$ 24,386         | \$ 36,000                    | \$ 33,000                    |
| DOLLAR INCREASE / (DECREASE) OF BUDGET   |           |                   |                   |                              | \$ (3,000)                   |
| PERCENTAGE INCREASE / DECREASE OF BUDGET |           |                   |                   |                              | -8.33%                       |

# **51000 SENIOR CENTER**

| EXPENDITURES                     | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|----------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                 | 51.1100   | \$ 129,618        | \$ 131,483        | \$ 143,616                   | \$ 152,249                   |
| GROUP HEALTH/LIFE INSURANCE      | 51.2100   | 9,975             | 11,988            | 25,388                       | -                            |
| SOCIAL SECURITY (FICA)           | 51.2200   | 7,411             | 7,692             | 8,904                        | 9,439                        |
| MEDICARE                         | 51.2300   | 1,733             | 1,799             | 2,082                        | 2,208                        |
| RETIREMENT CONTRIBUTIONS         | 51.2400   | 3,119             | 2,258             | 3,983                        | 2,386                        |
| PROFESSIONAL SERVICES            | 52.1200   | 75                | 150               | -                            | -                            |
| TECHNICAL SERVICES               | 52.1300   | 17,319            | 20,594            | 20,000                       | 20,000                       |
| REPAIR & MAINTENANCE-VEHICLE     | 52.2010   | 517               | 3,332             | 1,317                        | 1,317                        |
| DISPOSAL                         | 52.2110   | 1,212             | 1,267             | 1,272                        | 1,272                        |
| REPAIRS & MAINT-BLDG AND EQUIP   | 52.2200   | 21,031            | 6,933             | 7,597                        | 7,597                        |
| COMMUNICATIONS                   | 52.3200   | 4,028             | 4,109             | 4,104                        | 1,500                        |
| POSTAGE                          | 52.3210   | 493               | 606               | 806                          | 915                          |
| ADVERTISING                      | 52.3300   | 1,874             | 2,207             | -                            | -                            |
| DUES & FEES                      | 52.3600   | -                 | 30                | 30                           | 30                           |
| EDUCATION & TRAINING             | 52.3700   | -                 | -                 | 250                          | 250                          |
| GENERAL SUPPLIES & MATERIAL      | 53.1100   | 2,561             | 1,357             | 2,500                        | 2,500                        |
| OFFICE SUPPLIES                  | 53.1110   | 310               | 635               | 700                          | 700                          |
| WATER/SEWER                      | 53.1210   | 1,973             | 3,317             | 3,000                        | 3,000                        |
| NATURAL GAS                      | 53.1220   | 2,687             | 3,233             | 3,620                        | 3,620                        |
| ELECTRICITY                      | 53.1230   | 12,764            | 11,220            | 13,000                       | 13,000                       |
| GASOLINE                         | 53.1270   | 2,595             | 2,622             | 2,500                        | 3,000                        |
| FOOD & PROVISIONS                | 53.1300   | 58,671            | 83,357            | 75,900                       | 75,900                       |
| BOOKS & PERIODICALS              | 53.1400   | 28                | 35                | 35                           | 35                           |
| SMALL EQUIPMENT                  | 53.1600   | 504               | 3,618             | 600                          | 600                          |
| <b>TOTAL 51000 SENIOR CENTER</b> |           | <b>\$ 280,500</b> | <b>\$ 304,180</b> | <b>\$ 321,206</b>            | <b>\$ 301,518</b>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (19,688)  
PERCENTAGE INCREASE / DECREASE OF BUDGET -6.13%

**51600 HEALTH & HUMAN SERVICES**

| EXPENDITURES                        | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| REPAIR & MAINT-VEHICLE (AMBULANCE)  | 52.2010   | \$ 19,881         | \$ 27,911         | \$ 25,000                    | \$ 30,000                    |
| GASOLINE (AMBULANCE)                | 53.1270   | 41,738            | 66,706            | 70,384                       | 85,000                       |
| HEALTH DEPARTMENT                   | 57.2011   | 100,782           | 100,782           | 100,782                      | 27,465                       |
| MENTAL HEALTH                       | 57.2012   | 6,500             | 8,000             | 8,000                        | 8,800                        |
| INDIGENT HEALTH CARE                | 57.2013   | 433,620           | 437,114           | 513,083                      | 547,908                      |
| AMBULANCE SERVICE                   | 57.2014   | 751,541           | 815,723           | 856,509                      | 1,746,479                    |
| TOTAL 51600 HEALTH & HUMAN SERVICES |           | \$ 1,354,062      | \$ 1,456,236      | \$ 1,573,758                 | \$ 2,445,652                 |

|                                          |         |
|------------------------------------------|---------|
| DOLLAR INCREASE / (DECREASE) OF BUDGET   | 871,894 |
| PERCENTAGE INCREASE / DECREASE OF BUDGET | 55.40%  |

**61100 RECREATION**

| EXPENDITURES                       | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                   | 51.1100   | \$ 200,320        | \$ 200,015        | \$ 233,005                   | \$ 245,231                   |
| SALARIES & WAGES-OVERTIME          | 51.1300   | 1,595             | 203               | 2,000                        | 1,000                        |
| GROUP HEALTH/LIFE INSURANCE        | 51.2100   | 13,440            | 14,803            | 18,713                       | -                            |
| SOCIAL SECURITY (FICA)             | 51.2200   | 11,802            | 11,886            | 14,446                       | 15,266                       |
| MEDICARE                           | 51.2300   | 2,760             | 2,780             | 3,379                        | 3,570                        |
| RETIREMENT CONTRIBUTIONS           | 51.2400   | 3,190             | 1,817             | 1,585                        | 1,671                        |
| PROFESSIONAL SERVICES              | 52.1200   | 405               | 2,311             | 3,500                        | 3,500                        |
| CONTRACTED TECHNICAL SERVICES      | 52.1300   | 103,769           | 92,927            | 80,000                       | 60,000                       |
| REPAIR & MAINTENANCE-VEHICLE       | 52.2010   | 1,386             | 909               | 1,500                        | 1,000                        |
| GARBAGE DISPOSAL                   | 52.2110   | 1,462             | 1,267             | 1,500                        | 1,500                        |
| REPAIR & MAINT-BLDG & EQUIP        | 52.2200   | 41,287            | 52,764            | 40,000                       | 40,000                       |
| RENTAL OF EQUIP & VEHICLE          | 52.2320   | 1,162             | 708               | 500                          | 500                          |
| PROPERTY, LIABILITY & FIDELITY INS | 52.3100   | 1,868             | 1,868             | 2,000                        | 2,000                        |
| COMMUNICATIONS                     | 52.3200   | 4,181             | 7,663             | 8,000                        | 8,500                        |
| POSTAGE                            | 52.3210   | 65                | 90                | 150                          | 200                          |
| ADVERTISING                        | 52.3300   | 950               | 4,118             | 4,500                        | 4,500                        |
| TRAVEL                             | 52.3500   | 478               | 441               | 1,150                        | 1,000                        |
| DUES & FEES                        | 52.3600   | 5,596             | 7,759             | 8,000                        | 10,000                       |
| EDUCATION & TRAINING               | 52.3700   | 970               | -                 | 2,000                        | 1,500                        |
| CONTRACT LABOR                     | 52.3850   | 294               | -                 | 25,000                       | 50,000                       |
| GENERAL SUPPLIES & MAT             | 53.1100   | 71,079            | 66,262            | 57,098                       | 58,000                       |
| OFFICE SUPPLIES                    | 53.1110   | 300               | 577               | 500                          | 500                          |
| CLEANING SUPPLIES                  | 53.1120   | 4,981             | 4,392             | 10,000                       | 7,000                        |
| WATER/SEWER                        | 53.1210   | 6,464             | 5,958             | 10,000                       | 10,000                       |
| NATURAL GAS                        | 53.1220   | 11,843            | 12,686            | 17,700                       | 18,300                       |
| ELECTRICITY                        | 53.1230   | 54,724            | 55,435            | 60,000                       | 60,000                       |
| GASOLINE                           | 53.1270   | 5,659             | 7,129             | 9,000                        | 7,500                        |
| CONCESSION FOOD                    | 53.1300   | -                 | -                 | -                            | 7,000                        |
| BOOKS & PERIODICALS                | 53.1400   | 31                | 38                | 50                           | 50                           |
| SMALL EQUIPMENT                    | 53.1600   | 13,571            | 7,984             | 2,000                        | 12,000                       |
| UNIFORMS                           | 53.1730   | 940               | -                 | 1,500                        | 1,000                        |
| C/O EQUIPMENT                      | 54.2500   | -                 | 9,695             | -                            | -                            |
| <b>TOTAL 61100 RECREATION</b>      |           | <b>\$ 566,572</b> | <b>\$ 574,485</b> | <b>\$ 618,776</b>            | <b>\$ 632,289</b>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 13,512  
 PERCENTAGE INCREASE / DECREASE OF BUDGET 2.18%

**65100 TOCCOA-STEPHENS CO LIBRARY**

| EXPENDITURES                           | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|----------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| ANNUAL ALLOCATION                      | 57.2900   | \$ 275,000        | \$ 280,000        | \$ 285,600                   | \$ 285,600                   |
| TOTAL 65100 TOCCOA-STEPHENS CO LIBRARY |           | \$ 275,000        | \$ 280,000        | \$ 285,600                   | \$ 285,600                   |

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

**72200 BUILDING INSPECTION**

| EXPENDITURES                           | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|----------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                       | 51.1100   | \$ -              | \$ -              | \$ -                         | \$ 85,100                    |
| GROUP HEALTH/LIFE INSURANCE            | 51.2100   | -                 | -                 | -                            | -                            |
| SOCIAL SECURITY (FICA)                 | 51.2200   | -                 | -                 | -                            | 5,276                        |
| MEDICARE                               | 51.2300   | -                 | -                 | -                            | 1,234                        |
| RETIREMENT CONTRIBUTIONS               | 51.2400   | -                 | -                 | -                            | 2,139                        |
| TECHNICAL SERVICES                     | 52.1300   | 72,695            | 83,034            | 75,000                       | 5,000                        |
| REPAIR & MAINTENANCE-VEHICLE           | 52.2010   | -                 | -                 | -                            | 1,500                        |
| REPAIR & MAINT-BLDG & EQUIP            | 52.2200   | -                 | 2,953             | 3,000                        | 3,000                        |
| COMMUNICATIONS                         | 52.3200   | -                 | -                 | -                            | 540                          |
| TRAVEL                                 | 52.3500   | -                 | -                 | -                            | 2,000                        |
| DUES & FEES                            | 52.3600   | -                 | -                 | -                            | 2,160                        |
| EDUCATION & TRAINING                   | 52.3700   | -                 | -                 | -                            | 4,000                        |
| GENERAL SUPPLIES & MAT                 | 53.1100   | 16                | 78                | 200                          | 200                          |
| OFFICE SUPPLIES                        | 53.1110   | 463               | -                 | 550                          | 550                          |
| GASOLINE                               | 53.1270   | -                 | -                 | -                            | 5,000                        |
| BOOKS & PERIODICALS                    | 53.1400   | -                 | -                 | -                            | 900                          |
| SMALL EQUIPMENT                        | 53.1600   | -                 | -                 | -                            | 3,000                        |
| <b>TOTAL 72200 BUILDING INSPECTION</b> |           | <u>\$ 73,174</u>  | <u>\$ 86,065</u>  | <u>\$ 78,750</u>             | <u>\$ 121,599</u>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 42,849  
 PERCENTAGE INCREASE / DECREASE OF BUDGET 54.41%

**74100 PLANNING AND ZONING**

| EXPENDITURES                             | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                         | 51.1100   | \$ -              | \$ -              | \$ -                         | \$ -                         |
| GROUP HEALTH/LIFE INSURANCE              | 51.2100   | -                 | -                 | -                            | -                            |
| SOCIAL SECURITY (FICA)                   | 51.2200   | -                 | -                 | -                            | -                            |
| MEDICARE                                 | 51.2300   | -                 | -                 | -                            | -                            |
| PROFESSIONAL SERVICES                    | 52.1200   | -                 | -                 | -                            | 3,000                        |
| LEGAL SERVICES                           | 52.1210   | 2,786             | 3,522             | 3,300                        | 3,300                        |
| TECHNICAL SERVICES                       | 52.1300   | 120               | -                 | 30                           | -                            |
| REPAIR & MAINT-BLDG/EQUIP                | 52.2200   | 2,812             | -                 | 2,875                        | 2,990                        |
| ADVERTISING                              | 52.3300   | 1,275             | 1,800             | 1,700                        | 1,500                        |
| DUES & FEES                              | 52.3600   | -                 | 120               | 120                          | 120                          |
| EDUCATION & TRAINING                     | 52.3700   | -                 | -                 | 125                          | 125                          |
| GENERAL SUPPLIES & MATERIALS             | 53.1100   | 1,153             | 1,229             | 1,500                        | 1,300                        |
| OFFICE SUPPLIES                          | 53.1110   | -                 | -                 | 150                          | -                            |
| <b>TOTAL 74100 PLANNING &amp; ZONING</b> |           | <b>\$ 8,145</b>   | <b>\$ 6,671</b>   | <b>\$ 9,800</b>              | <b>\$ 12,335</b>             |

|                                          |          |
|------------------------------------------|----------|
| DOLLAR INCREASE / (DECREASE) OF BUDGET   | \$ 2,535 |
| PERCENTAGE INCREASE / DECREASE OF BUDGET | 25.87%   |

# **74500 CODE ENFORCEMENT**

| EXPENDITURES                             | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                         | 51.1100   | \$ 101,579        | \$ 105,082        | \$ 106,488                   | \$ 110,056                   |
| SALARIES & WAGES-OVERTIME                | 51.1300   | -                 | -                 | -                            | 2,000                        |
| GROUP HEALTH/LIFE INSURANCE              | 51.2100   | 16,854            | 32,012            | 32,511                       | -                            |
| SOCIAL SECURITY (FICA)                   | 51.2200   | 5,484             | 5,370             | 6,602                        | 6,823                        |
| MEDICARE                                 | 51.2300   | 1,283             | 1,256             | 1,544                        | 1,596                        |
| RETIREMENT CONTRIBUTIONS                 | 51.2400   | 2,805             | 1,129             | 1,133                        | 1,196                        |
| PROFESSIONAL SERVICES                    | 52.1200   | 52                | 32                | 52                           | 52                           |
| LEGAL FEES                               | 52.1210   | 5,231             | 3,851             | 6,500                        | 5,000                        |
| TECHNICAL SERVICES                       | 52.1300   | 82                | 11,000            | 7,582                        | 7,500                        |
| REPAIR & MAINTENANCE-VEHICLE             | 52.2010   | 1,595             | 2,749             | 2,000                        | 2,000                        |
| DISPOSAL                                 | 52.2110   | 5,450             | 14,982            | 20,000                       | 20,000                       |
| REPAIR & MAINT-BLDG & EQUIP              | 52.2200   | 727               | 313               | 500                          | 500                          |
| COMMUNICATIONS                           | 52.3200   | 1,204             | 1,994             | 2,200                        | 2,200                        |
| POSTAGE                                  | 52.3210   | 7                 | 162               | 200                          | 200                          |
| ADVERTISING                              | 52.3300   | 806               | -                 | 500                          | 250                          |
| TRAVEL                                   | 52.3500   | 2,838             | 169               | 3,000                        | 1,500                        |
| DUES & FEES                              | 52.3600   | 145               | 125               | 290                          | 150                          |
| EDUCATION & TRAINING                     | 52.3700   | 285               | 120               | 1,000                        | 1,500                        |
| GENERAL SUPPLIES & MATERIAL              | 53.1100   | 522               | 198               | 500                          | 300                          |
| OFFICE SUPPLIES                          | 53.1110   | 508               | 313               | 750                          | 400                          |
| AMMUNITION AND FIREARMS                  | 53.1140   | 425               | -                 | 600                          | 500                          |
| GASOLINE                                 | 53.1270   | 7,159             | 6,618             | 8,000                        | 6,000                        |
| SMALL EQUIPMENT                          | 53.1600   | 2,586             | 2,587             | 2,000                        | 2,000                        |
| UNIFORMS                                 | 53.1730   | 2,629             | 1,512             | 2,500                        | 1,000                        |
| <b>TOTAL 74500 CODE ENFORCEMENT</b>      |           | <b>\$ 160,256</b> | <b>\$ 191,574</b> | <b>\$ 206,452</b>            | <b>\$ 172,723</b>            |
| DOLLAR INCREASE / (DECREASE) OF BUDGET   |           |                   |                   |                              | \$ (33,730)                  |
| PERCENTAGE INCREASE / DECREASE OF BUDGET |           |                   |                   |                              | -16.34%                      |

**75100 COUNTY AGENT**

| EXPENDITURES                    | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|---------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES & WAGES                | 51.1100   | \$ 35,342         | \$ 50,748         | \$ 51,541                    | \$ 51,541                    |
| SOCIAL SECURITY (FICA)          | 51.2200   | 2,073             | 3,052             | 3,196                        | 3,196                        |
| MEDICARE                        | 51.2300   | 485               | 714               | 747                          | 747                          |
| RETIREMENT CONTRIBUTIONS        | 51.2400   | 6,075             | 7,007             | 10,158                       | 10,710                       |
| REPAIR & MAINTENANCE-VEHICLE    | 52.2010   | 247               | 245               | 1,000                        | 1,000                        |
| REPAIR & MAINT-BLDG AND EQUIP   | 52.2200   | 902               | 1,167             | 1,200                        | 900                          |
| COMMUNICATIONS                  | 52.3200   | 3,530             | 3,943             | 3,996                        | 3,996                        |
| TRAVEL                          | 52.3500   | 3,112             | 5,061             | 4,800                        | 4,800                        |
| DUES & FEES                     | 52.3600   | 250               | 330               | 375                          | 375                          |
| EDUCATION & TRAINING            | 52.3700   | 265               | 445               | 750                          | 350                          |
| GENERAL SUPPLIES & MAT          | 53.1100   | 276               | 358               | 350                          | 650                          |
| OFFICE SUPPLIES                 | 53.1110   | 837               | 806               | 806                          | 806                          |
| JANITORIAL SUPPLIES             | 53.1120   | 126               | 127               | 135                          | 135                          |
| GASOLINE                        | 53.1270   | 860               | 1,223             | 1,200                        | 1,200                        |
| BOOKS AND PERIODICALS           | 53.1400   | 32                | 38                | 38                           | 38                           |
| SMALL EQUIPMENT                 | 53.1600   | 649               | 1,736             | 1,150                        | 1,150                        |
| <b>TOTAL 75100 COUNTY AGENT</b> |           | <b>\$ 55,062</b>  | <b>\$ 77,000</b>  | <b>\$ 81,442</b>             | <b>\$ 81,594</b>             |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 152  
 PERCENTAGE INCREASE / DECREASE OF BUDGET 0.19%

**75200 ECONOMIC DEVELOPMENT**

| EXPENDITURES                             | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| CHAMBER OF COMMERCE                      | 57.2000   | \$ 9,750          | \$ 20,000         | \$ 4,500                     | \$ -                         |
| ANNUAL ALLOCATION - SCDA                 | 57.2100   | 245,000           | 245,000           | 245,000                      | 245,000                      |
| ANNUAL ALLOCATION - JDA                  | 57.2110   | 4,000             | 4,000             | 5,500                        | 4,000                        |
| <b>TOTAL 75200 ECONOMIC DEVELOPMENT</b>  |           | <b>\$ 258,750</b> | <b>\$ 269,000</b> | <b>\$ 255,000</b>            | <b>\$ 249,000</b>            |
| DOLLAR INCREASE / (DECREASE) OF BUDGET   |           |                   |                   |                              | \$ (6,000)                   |
| PERCENTAGE INCREASE / DECREASE OF BUDGET |           |                   |                   |                              | -2%                          |

**90000 ENTITY ALLOCATIONS**

| EXPENDITURES                          | Account # | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|---------------------------------------|-----------|-------------------|-------------------|------------------------------|------------------------------|
| GEORGIA MOUNTAIN RC-DUES              | 52.3600   | \$ 21,986         | \$ 22,259         | \$ 23,000                    | \$ 22,050                    |
| SOIL AND WATER CONSERVATION           | 57.1003   | 10,800            | -                 | 10,800                       | 10,800                       |
| 4H CLUBS                              | 57.2400   | 4,303             | 4,000             | 4,000                        | 4,000                        |
| KEEP TOCCOA-STEPHENS COUNTY BEAUTIFUL | 57.2600   | 9,222             | 9,222             | 9,222                        | 3,000                        |
| CONTINGENCIES                         | 57.2700   | -                 | 5,469             | 200,000                      | 150,000                      |
| CAMP TOCCOA                           | 57.2800   | -                 | -                 | -                            | 1,000                        |
| HUMANE SHELTER/ANIMAL CONTROL         | 57.2830   | 160,850           | 195,850           | 185,000                      | 189,535                      |
| THE HOPE CENTER                       | 57.2898   | 1,500             | -                 | -                            | -                            |

**TOTAL 90000 ENTITY ALLOCATIONS**

|            |            |            |            |
|------------|------------|------------|------------|
| \$ 207,161 | \$ 236,800 | \$ 432,022 | \$ 380,385 |
|------------|------------|------------|------------|

DOLLAR INCREASE / (DECREASE) OF BUDGET (51,637)  
PERCENTAGE INCREASE / DECREASE OF BUDGET -11.95%

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

| REVENUE                      | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| PRIOR YEAR FUND BALANCE      | 210-00000-13-4101 | \$ 83,276         | \$ 90,815         | \$ 93,815                    | \$ 93,815                    |
| OTHER CONFISCATIONS          | 210-00000-35-1340 | \$ 17,101         | \$ 52,416         | \$ 5,000                     | \$ 2,000                     |
| INTEREST                     | 210-00000-36-1000 | -                 | -                 | -                            | -                            |
| TOTAL REVENUE                |                   | \$ 17,101         | \$ 52,416         | \$ 5,000                     | \$ 2,000                     |
| <b>TOTAL FUNDS AVAILABLE</b> |                   | <b>\$ 100,377</b> | <b>\$ 143,231</b> | <b>\$ 98,815</b>             | <b>\$ 95,815</b>             |

| EXPENDITURES              | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| TRAVEL                    | 210-33000-52-3500 | \$ 2,883          | \$ 1,667          | \$ 5,000                     | \$ 2,000                     |
| DUES AND FEES             | 210-33000-52-3600 | -                 | -                 | -                            | -                            |
| EDUCATION & TRAINING      | 210-33000-52-3700 | -                 | 6,732             | -                            | -                            |
| GENERAL SUPPLIES & MAT    | 210-33000-53-1100 | 1,135             | 6,943             | -                            | -                            |
| CAPITAL OUTLAY - VEHICLES | 210-33000-54-2200 | -                 | -                 | -                            | -                            |
| SMALL EQUIPMENT           | 210-33000-53-1600 | -                 | 2,605             | -                            | -                            |
| UNIFORMS                  | 210-33000-53-1730 | -                 | -                 | -                            | -                            |
| C/O EQUIPMENT             | 210-33000-54-2500 | -                 | -                 | -                            | -                            |
| PAYMENT TO OTHERS         | 210-33000-57-2001 | 5,544             | 5,548             | -                            | -                            |
| UNSPECIFIED EXPENSE       | 210-33000-59-9999 | -                 | -                 | 93,815                       | 93,815                       |
| <b>TOTAL EXPENDITURES</b> |                   | <b>\$ 9,562</b>   | <b>\$ 23,495</b>  | <b>\$ 98,815</b>             | <b>\$ 95,815</b>             |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (3,000)  
PERCENTAGE INCREASE / DECREASE OF BUDGET -3.04%

|                                          |                  |                   |             |             |
|------------------------------------------|------------------|-------------------|-------------|-------------|
| <b>TOTAL AVAILABLE FUNDS-END OF YEAR</b> | <u>\$ 90,815</u> | <u>\$ 119,736</u> | <u>\$ -</u> | <u>\$ -</u> |
|------------------------------------------|------------------|-------------------|-------------|-------------|

**STEPHENS COUNTY OPIOID GRANT FUND  
FUND 213  
REVENUE & EXPENDITURES**

| REVENUE                 | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| PRIOR YEAR FUND BALANCE | 213-00000-38-9002 | \$ -              | \$ -              | \$ 216,913                   | \$ 193,599                   |
| INTEREST EARNED         | 213-00000-36-1000 | -                 | -                 | -                            | -                            |
| GRANT REVENUE           | 213-00000-38-9001 | -                 | 216,913           | -                            | 48,217                       |
| TOTAL REVENUE           |                   | \$ -              | \$ 216,913        | \$ -                         | \$ 48,217                    |
| TOTAL FUNDS AVAILABLE   |                   | \$ -              | \$ 216,913        | \$ 216,913                   | \$ 241,816                   |

| EXPENDITURES            | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| REPAIRS & MAINT.        | 213-00000-52-2200 | \$ -              | \$ -              | \$ -                         | \$ -                         |
| CAPITAL OUTLAY- VEHICLE | 213-00000-59-9999 | -                 | -                 | -                            | -                            |
| UNSPECIFIED EXPENSE     | 213-00000-59-9999 | -                 | -                 | -                            | 241,816                      |
| TOTAL EXPENDITURES      |                   | \$ -              | \$ -              | \$ -                         | \$ 241,816                   |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 241,816  
PERCENTAGE INCREASE / DECREASE OF BUDGET -

|                                   |      |            |            |      |
|-----------------------------------|------|------------|------------|------|
| TOTAL AVAILABLE FUNDS-END OF YEAR | \$ - | \$ 216,913 | \$ 216,913 | \$ - |
|-----------------------------------|------|------------|------------|------|

**STEPHENS COUNTY JAIL FUND  
FUND 230  
REVENUE & EXPENDITURES**

| REVENUE                      | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| PRIOR YEAR FUND BALANCE      | 230-00000-38-9002 | \$ 24,417         | \$ 16,854         | \$ 3,457                     | \$ 1,200                     |
| MAGISTRATE COURT RECEIPTS    | 230-00000-34-1120 | \$ 1,257          | \$ 1,216          | \$ 1,200                     | \$ 1,200                     |
| OTHER RECEIPTS               | 230-00000-34-1190 | 20,709            | 23,182            | 23,500                       | 22,000                       |
| F/F-SUPERIOR COURT           | 230-00000-35-1110 | 2,765             | 3,940             | 3,050                        | 2,500                        |
| COURT FEES - STATE           | 230-00000-35-1120 | 27,254            | 30,533            | 31,000                       | 31,000                       |
| INTEREST EARNED              | 230-00000-36-1000 | 6                 | 36                | 30                           | 40                           |
| MISCELLANEOUS REVENUE        | 230-00000-38-9000 | -                 | -                 | -                            | -                            |
| TOTAL REVENUE                |                   | \$ 51,991         | \$ 58,907         | \$ 58,780                    | \$ 56,740                    |
| <b>TOTAL FUNDS AVAILABLE</b> |                   | <b>\$ 76,408</b>  | <b>\$ 75,761</b>  | <b>\$ 62,237</b>             | <b>\$ 57,940</b>             |

| EXPENDITURES                | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-----------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| SALARIES                    | 230-33000-51-1100 | \$ 38,252         | \$ 44,295         | \$ -                         | \$ -                         |
| GROUP HEALTH/LIFE INSURANCE | 230-33000-51-2100 | 15,806            | 15,562            | -                            | -                            |
| SOCIAL SECURITY (FICA)      | 230-33000-51-2200 | 1,368             | 1,994             | -                            | -                            |
| MEDICARE                    | 230-33000-51-2300 | 320               | 466               | -                            | -                            |
| RETIREMENT CONTRIBUTIONS    | 230-33000-51-2400 | 1,339             | 1,400             | -                            | -                            |
| WORKER'S COMPENSATION       | 230-33000-51-2700 | 2,469             | 2,488             | -                            | -                            |
| REPAIRS & MAINT.            | 230-33000-52-2200 | -                 | 2,321             | 62,237                       | 57,940                       |
| UNSPECIFIED EXPENSE         | 230-33000-59-9999 | -                 | -                 | -                            | -                            |
| <b>TOTAL EXPENDITURES</b>   |                   | <b>\$ 59,554</b>  | <b>\$ 68,526</b>  | <b>\$ 62,237</b>             | <b>\$ 57,940</b>             |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (4,297)  
PERCENTAGE INCREASE / DECREASE OF BUDGET -6.90%

|                                   |                  |                 |             |             |
|-----------------------------------|------------------|-----------------|-------------|-------------|
| TOTAL AVAILABLE FUNDS-END OF YEAR | <u>\$ 16,854</u> | <u>\$ 7,235</u> | <u>\$ -</u> | <u>\$ -</u> |
|-----------------------------------|------------------|-----------------|-------------|-------------|

**AMERICAN RESCUE PLAN ACT  
FUND 231  
REVENUE & EXPENDITURES**

| REVENUE                 | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| PRIOR YEAR FUND BALANCE | 231-00000-38-9002 | \$ -              | \$ 1,665,480      | \$ 1,465,481                 | \$ 586,958                   |
| AMERICAN RESCUE PLAN    | 231-00000-33-2100 | \$ 2,517,813      | \$ 2,615,793      | \$ -                         | \$ -                         |
| INTEREST                | 231-00000-36-1000 | 1,107             | 1,759             | 800                          | 800                          |
| TOTAL REVENUE           |                   | \$ 2,518,920      | \$ 2,617,552      | \$ 800                       | \$ 800                       |
| TOTAL FUNDS AVAILABLE   |                   | \$ 2,518,920      | \$ 4,283,032      | \$ 1,466,281                 | \$ 587,758                   |

| EXPENDITURES                 | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>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           | 87,361                       | -                            |
| C/O BUILDINGS                | 231-14000-54-1300 | -                 | 381,542           | 112,098                      | 82,288                       |
| C/O EQUIPMENT                | 231-14000-54-2500 | -                 | 6,360             | -                            | -                            |
| C/O EQUIPMENT                | 231-15650-54-2500 | 53,909            | -                 | -                            | -                            |
| C/O BUILDINGS                | 231-33000-54-1300 | -                 | 265,000           | -                            | -                            |
| C/O BUILDINGS                | 231-33260-54-1300 | 153,180           | -                 | 235,000                      | 235,000                      |
| C/O EQUIPMENT                | 231-33260-54-2500 | 65,100            | -                 | -                            | -                            |
| BIG SMITH VFD                | 231-35700-57-2840 | -                 | 1,884             | 21,429                       | 8,932                        |
| CARNES CREEK VFD             | 231-35700-57-2841 | -                 | 10,900            | 10,529                       | 3,528                        |
| EASTONOLLEE VFD              | 231-35700-57-2842 | -                 | -                 | 21,429                       | 21,429                       |
| MARTIN VFD                   | 231-35700-57-2843 | -                 | 10,900            | 10,529                       | -                            |
| NEW HOPE VFD                 | 231-35700-57-2844 | -                 | 70,934            | 3,790                        | 2,023                        |
| SHILOH VFD                   | 231-35700-57-2845 | -                 | 5,670             | 15,759                       | 15,759                       |
| TATES CREEK VFD              | 231-35700-57-2846 | -                 | 14,040            | 7,389                        | 7,389                        |
| C/O CORONER VEHICLE          | 231-37000-54-2200 | -                 | -                 | 41,700                       | -                            |
| C/O EQUIPMENT                | 231-38000-54-2500 | -                 | -                 | 250,000                      | 26,239                       |
| C/O EQUIPMENT                | 231-42000-54-2500 | 67,036            | -                 | -                            | -                            |
| C/O BUILDINGS                | 231-49000-54-1300 | -                 | 466,523           | -                            | -                            |
| C/O EQUIPMENT                | 231-49000-54-2500 | -                 | 38,925            | -                            | -                            |
| C/O EQUIPMENT                | 231-51000-54-2500 | -                 | -                 | 16,900                       | -                            |
| C/O EQUIPMENT                | 231-51000-54-2500 | -                 | -                 | -                            | -                            |
| PAYMENT TO OTHER AGENCIES    | 231-51600-57-2001 | -                 | 200,000           | 129,076                      | -                            |
| INDIGENT HEALTH CARE         | 231-51600-57-2013 | 5,902             | 22                | -                            | -                            |
| C/O SITE IMPROVEMENTS        | 231-61100-54-1200 | 630               | 43,682            | 115,427                      | 79,898                       |
| C/O BUILDINGS                | 231-61100-54-1300 | 16,205            | 102,488           | -                            | -                            |
| C/O EQUIPMENT                | 231-61100-54-2500 | -                 | 457,720           | -                            | -                            |
| C/O EQUIPMENT                | 231-75200-54-2500 | -                 | 39,203            | 227,645                      | -                            |
| UNALLOCATED                  | 231-00000-59-9999 | -                 | -                 | 160,223                      | 105,273                      |
| TOTAL EXPENDITURES           |                   | \$ 853,440        | \$ 2,615,793      | \$ 1,466,281                 | \$ 587,758                   |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (878,523)  
PERCENTAGE INCREASE / DECREASE OF BUDGET -59.92%

|                                   |              |              |      |      |
|-----------------------------------|--------------|--------------|------|------|
| TOTAL AVAILABLE FUNDS-END OF YEAR | \$ 1,665,480 | \$ 1,667,239 | \$ - | \$ - |
|-----------------------------------|--------------|--------------|------|------|

**STEPHENS COUNTY DRUG FUND  
FUND 235  
REVENUE & EXPENDITURES**

| REVENUE                      | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| PRIOR YEAR FUND BALANCE      | 235-00000-38-9002 | \$ 456,990        | \$ -              | \$ 516,004                   | \$ 514,060                   |
| STATE GRANTS-INDIRECT        | 235-00000-33-4150 | \$ 41,689         | \$ 40,800         | \$ -                         | \$ -                         |
| COURT-SUPERIOR               | 235-00000-35-1110 | 5,064             | 6,751             | 7,360                        | 7,000                        |
| COURT-STATE                  | 235-00000-35-1120 | 22,452            | 29,202            | 25,000                       | 18,000                       |
| COURT-ACCOUNTABILITY DRUG    | 235-00000-35-1180 | 5,397             | 8,243             | 6,500                        | 6,000                        |
| INTEREST REVENUES            | 235-00000-36-1000 | 49                | 531               | 550                          | 600                          |
| TOTAL REVENUE                |                   | \$ 74,651         | \$ 85,527         | \$ 39,410                    | \$ 31,600                    |
| <b>TOTAL FUNDS AVAILABLE</b> |                   | <b>\$ 531,641</b> | <b>\$ 85,527</b>  | <b>\$ 555,414</b>            | <b>\$ 545,660</b>            |

| EXPENDITURES                            | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-----------------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| <b><u>DIVISION 29000 DRUG COURT</u></b> |                   |                   |                   |                              |                              |
| SALARIES                                | 235-29000-51-1100 | \$ 35,611         | \$ 39,095         | \$ 40,234                    | \$ 39,062                    |
| GROUP HEALTH/LIFE INSURANCE             | 235-29000-51-2100 | 70                | 64                | 70                           | -                            |
| SOCIAL SECURITY (FICA)                  | 235-29000-51-2200 | 1,945             | 2,157             | 2,495                        | 2,422                        |
| MEDICARE                                | 235-29000-51-2300 | 455               | 505               | 583                          | 566                          |
| RETIREMENT CONTRIBUTIONS                | 235-29000-51-2400 | 1,246             | 1,324             | 1,367                        | 1,367                        |
| WORKER'S COMPENSATION                   | 235-29000-51-2700 | 213               | 162               | 180                          | 180                          |
| TECHNICAL SERVICES                      | 235-29000-52-1300 | 125               | -                 | -                            | 625                          |
| RENTAL DRUG COURT OFFICE                | 235-29000-52-2320 | -                 | -                 | 10,800                       | 10,800                       |
| COMMUNICATIONS                          | 235-29000-52-3200 | 655               | 672               | 720                          | 720                          |
| TRAVEL                                  | 235-29000-52-3500 | -                 | -                 | 3,300                        | -                            |
| SMALL EQUIPMENT                         | 235-29000-53-1600 | 314               | -                 | -                            | 1,500                        |
| UNSPECIFIED EXPENSE                     | 235-29000-59-9999 | -                 | -                 | 486,165                      | 478,917                      |
| <b><u>DIVISION 33000 SHERIFF</u></b>    |                   |                   |                   |                              |                              |
| TRAVEL                                  | 235-33000-52-3500 | -                 | 3,424             | 3,500                        | 3,500                        |
| EDUCATION & TRAINING                    | 235-33000-52-3700 | 456               | 1,993             | 2,000                        | 2,000                        |
| GENERAL SUPPLIES                        | 235-33000-53-1100 | 4,960             | 5,129             | 4,000                        | 4,000                        |
| TOTAL EXPENDITURES                      |                   | <b>\$ 46,050</b>  | <b>\$ 54,525</b>  | <b>\$ 555,414</b>            | <b>\$ 545,660</b>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (9,754)  
PERCENTAGE INCREASE / DECREASE OF BUDGET -1.76%

|                                   |            |           |      |      |
|-----------------------------------|------------|-----------|------|------|
| TOTAL AVAILABLE FUNDS-END OF YEAR | \$ 485,591 | \$ 31,002 | \$ - | \$ - |
|-----------------------------------|------------|-----------|------|------|

**JUVENILE SUPERVISION  
FUND 240  
REVENUE & EXPENDITURES**

| REVENUE                      | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| PRIOR YEAR FUND BALANCE      | 240-00000-38-9002 | \$ 1,729          | \$ 2,104          | \$ 3,665                     | \$ 1,922                     |
| COURT FEES                   | 240-00000-35-1160 | \$ 1,825          | \$ 3,360          | \$ 1,500                     | \$ 5,000                     |
| INTEREST                     | 240-00000-36-1000 | -                 | 2                 | 3                            | 3                            |
| TOTAL REVENUE                |                   | \$ 1,825          | \$ 3,362          | \$ 1,503                     | \$ 5,003                     |
|                              |                   |                   |                   |                              |                              |
| <b>TOTAL FUNDS AVAILABLE</b> |                   | <b>\$ 3,554</b>   | <b>\$ 5,466</b>   | <b>\$ 5,168</b>              | <b>\$ 6,925</b>              |

| EXPENDITURES              | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| PROFESSIONAL SERVICES     | 240-26000-52-1200 | \$ 1,450          | \$ 900            | \$ 1,500                     | \$ 4,200                     |
| UNSPECIFIED EXPENSE       | 240-26000-59-9999 | -                 |                   | 3,668                        | 2,725                        |
| <b>TOTAL EXPENDITURES</b> |                   | <b>\$ 1,450</b>   | <b>\$ 900</b>     | <b>\$ 5,168</b>              | <b>\$ 6,925</b>              |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 1,757  
PERCENTAGE INCREASE / DECREASE OF BUDGET 34.00%

|                                   |          |          |      |      |
|-----------------------------------|----------|----------|------|------|
| TOTAL AVAILABLE FUNDS-END OF YEAR | \$ 2,104 | \$ 4,566 | \$ - | \$ - |
|-----------------------------------|----------|----------|------|------|

**HOTEL / MOTEL TAX  
FUND 275  
REVENUE & EXPENDITURES**

| REVENUE                      | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| PRIOR YEAR FUND BALANCE      | 275-00000-38-9002 | \$ -              | \$ -              | \$ -                         | \$ -                         |
| HOTEL/MOTEL TAX              | 275-00000-31-4100 | 65,653            | 99,184            | 74,000                       | 108,000                      |
| TOTAL REVENUE                |                   | \$ 65,653         | \$ 99,184         | \$ 74,000                    | \$ 108,000                   |
| <b>TOTAL FUNDS AVAILABLE</b> |                   | <b>\$ 65,653</b>  | <b>\$ 99,184</b>  | <b>\$ 74,000</b>             | <b>\$ 108,000</b>            |

| EXPENDITURES              | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|---------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| TRANSFER TO GENERAL FUND  | 275-00000-57-1009 | \$ 32,826         | \$ 24,796         | \$ 18,500                    | \$ 37,800                    |
| CHAMBER OF COMMERCE       | 275-00000-57-2000 | 32,827            | 74,388            | 55,500                       | 70,200                       |
| <b>TOTAL EXPENDITURES</b> |                   | <b>\$ 65,653</b>  | <b>\$ 99,184</b>  | <b>\$ 74,000</b>             | <b>\$ 108,000</b>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET    \$ 34,000  
PERCENTAGE INCREASE / DECREASE OF BUDGET    45.95%

|                                   |      |      |      |      |
|-----------------------------------|------|------|------|------|
| TOTAL AVAILABLE FUNDS-END OF YEAR | \$ - | \$ - | \$ - | \$ - |
|-----------------------------------|------|------|------|------|

**JAIL COMMISSARY  
FUND 276  
REVENUE & EXPENDITURES**

| REVENUE                      | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| PRIOR YEAR FUND BALANCE      | 276-00000-38-9002 | \$ -              | \$ -              | \$ -                         | \$ -                         |
| OTHER RECEIPTS- INMATES      | 276-00000-34-1190 | \$ -              | \$ -              | \$ 130,000                   | \$ 130,000                   |
| INTEREST                     | 276-00000-36-1000 | -                 | -                 | -                            | -                            |
| TOTAL REVENUE                |                   | \$ -              | \$ -              | \$ 130,000                   | \$ 130,000                   |
| <b>TOTAL FUNDS AVAILABLE</b> |                   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 130,000</b>            | <b>\$ 130,000</b>            |

| EXPENDITURES                | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-----------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| GENERAL SUPPLIES & MATERIAL | 276-00000-53-1100 | \$ -              | \$ -              | \$ 130,000                   | \$ 130,000                   |
| UNSPECIFIED EXPENSE         | 276-00000-59-9999 | -                 | -                 | -                            | -                            |
| <b>TOTAL EXPENDITURES</b>   |                   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 130,000</b>            | <b>\$ 130,000</b>            |

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

|                                   |             |             |             |             |
|-----------------------------------|-------------|-------------|-------------|-------------|
| TOTAL AVAILABLE FUNDS-END OF YEAR | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
|-----------------------------------|-------------|-------------|-------------|-------------|

**SPLOST VII  
FUND 323  
REVENUE & EXPENDITURES**

| REVENUE                      | Account #         | FY 2022<br>ACTUAL    | FY 2023<br>ACTUAL    | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------|-------------------|----------------------|----------------------|------------------------------|------------------------------|
| PRIOR YEAR FUND BALANCE      | 323-00000-38-9002 | \$ 10,320,055        | \$ 9,640,105         | \$ 8,783,690                 | \$ 7,824,660                 |
| SPLOST                       | 323-00000-31-3200 | \$ 4,818,864         | \$ 5,409,891         | \$ 5,214,370                 | \$ 5,542,320                 |
| STATE GOVT DIRECT GRANT      | 323-00000-33-4110 | 90,000               | 10,000               | -                            | -                            |
| INTEREST                     | 323-00000-36-1000 | 5,179                | 35,903               | 5,000                        | 200,000                      |
| TOTAL REVENUE                |                   | \$ 4,914,043         | \$ 5,455,794         | \$ 5,219,370                 | \$ 5,742,320                 |
| <b>TOTAL FUNDS AVAILABLE</b> |                   | <b>\$ 15,234,098</b> | <b>\$ 15,095,899</b> | <b>\$ 14,003,060</b>         | <b>\$ 13,566,980</b>         |

| EXPENDITURES              | Account #         | FY 2022<br>ACTUAL   | FY 2023<br>ACTUAL   | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|---------------------------|-------------------|---------------------|---------------------|------------------------------|------------------------------|
| DUES & FEES               | 323-10000-52-3600 | \$ -                | \$ -                | \$ -                         | \$ 100                       |
| INTERGOVT- CITY OF TOCCOA | 323-10000-57-1000 | 1,529,992           | 1,708,936           | 1,550,000                    | 1,760,000                    |
| PRINCIPAL - BONDS         | 323-10000-58-1100 | 1,450,000           | 1,875,000           | 1,890,000                    | 1,910,000                    |
| INTEREST - BONDS          | 323-10000-58-2100 | 100,695             | 84,403              | 65,954                       | 47,334                       |
| C/O EQUIPMENT             | 323-15650-54-2500 | -                   | 496,256             | 235,225                      | 41,047                       |
| C/O VEHICLES              | 323-33000-54-2200 | 36,230              | 303,773             | 684,544                      | 423,505                      |
| C/O VEHICLES              | 323-35700-54-2200 | 920,436             | 74,250              | 100,000                      | -                            |
| C/O EQUIPMENT             | 323-35700-54-2500 | -                   | 25,750              | -                            | -                            |
| TECHNICAL SERVICES        | 323-42000-52-1300 | -                   | 12,254              | -                            | -                            |
| RENTAL OF EQUIP/VEHICLE   | 323-42000-52-2320 | -                   | 3,800               | -                            | -                            |
| DUES & FEES - PW          | 323-42000-52-3600 | -                   | 3,711               | -                            | -                            |
| ROADS & BRIDGES           | 323-42000-54-1401 | 1,148,253           | 1,269,543           | 1,313,095                    | 2,211,082                    |
| PRINCIPAL                 | 323-42000-58-1200 | 112,848             | 120,376             | 125,828                      | 126,000                      |
| INTEREST                  | 323-42000-58-2200 | 14,489              | 12,102              | 14,521                       | 9,600                        |
| C/O VEHICLES              | 323-51000-54-2200 | -                   | -                   | 75,000                       | -                            |
| C/O EQUIPMENT             | 323-51000-54-2500 | 96,058              | 42,500              | 86,442                       | -                            |
| C/O VEHICLES              | 323-51600-54-2200 | 57,856              | -                   | 692,144                      | 161,573                      |
| REC DEPT SEWER EQUIP      | 323-61100-54-1200 | -                   | -                   | 2,255                        | -                            |
| C/O EQUIPMENT             | 323-61100-54-2500 | 127,136             | 19,254              | 233,830                      | 8,833                        |
| ECONOMIC DEVELOPMENT      | 323-75200-54-1100 | -                   | 523,024             | 1,176,855                    | 595,524                      |
| FUTURE DEBT SERVICE       | 323-90000-57-2700 | -                   | -                   | 5,757,367                    | 6,272,382                    |
| <b>TOTAL EXPENDITURES</b> |                   | <b>\$ 5,593,993</b> | <b>\$ 6,574,932</b> | <b>\$ 14,003,060</b>         | <b>\$ 13,566,980</b>         |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (436,080)  
PERCENTAGE INCREASE / DECREASE OF BUDGET -3.11%

|                                   |                     |                     |             |             |
|-----------------------------------|---------------------|---------------------|-------------|-------------|
| TOTAL AVAILABLE FUNDS-END OF YEAR | <u>\$ 9,640,105</u> | <u>\$ 8,520,967</u> | <u>\$ -</u> | <u>\$ -</u> |
|-----------------------------------|---------------------|---------------------|-------------|-------------|

**CAPITAL PROJECTS FUND  
FUND 350  
REVENUE & EXPENDITURES**

| REVENUE                         | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|---------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| PRIOR YEAR FUND BALANCE         | 350-00000-38-9002 | \$ 40,676         | \$ 190,530        | \$ 343,498                   | \$ 688,188                   |
| INTEREST                        | 350-00000-36-1000 | \$ 12             | \$ 170            | \$ 22                        | \$ 150                       |
| MISCELLANEOUS REVENUES / GRANTS | 350-00000-38-9000 | 4,807             | 131,361           | -                            | -                            |
| TRANSFER IN FROM ARPA           | 350-00000-39-1002 | -                 | 400,000           | -                            | -                            |
| TRANSFER IN FROM GEN FUND       | 350-00000-39-1200 | 700,000           | 52,000            | 258,948                      | 8,636                        |
| TOTAL REVENUE                   |                   | \$ 704,819        | \$ 583,531        | \$ 258,970                   | \$ 8,786                     |
| TOTAL FUNDS AVAILABLE           |                   | \$ 745,495        | \$ 774,061        | \$ 602,468                   | \$ 696,974                   |

| EXPENDITURES                      | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-----------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| DUES & FEES - GENERAL GOVT        | 350-10000-52-3600 | \$ 850            | \$ 848            | \$ 840                       | \$ -                         |
| SMALL EQUIPMENT - CLERK OF COURT  | 350-21000-53-1600 | 3,159             | -                 | -                            | -                            |
| SITE - RECREATION                 | 350-61100-54-1200 | -                 | -                 | 32,861                       | -                            |
| SITE - VFD                        | 350-35700-54-1200 | -                 | 3,486             | -                            | -                            |
| BUILDING - BLDG & GROUNDS         | 350-15650-54-1300 | 45,253            | 114,430           | 130,201                      | 76,500                       |
| BUILDING - SUPERIOR COURT         | 350-21500-54-1300 | -                 | 25,197            | -                            | -                            |
| BUILDING - PROBATE                | 350-24500-54-1300 | 688               | -                 | -                            | -                            |
| BUILDING - VFD                    | 350-35700-54-1300 | 8,419             | 2,019             | -                            | -                            |
| BUILDING - E911                   | 350-38000-54-1300 | -                 | 42,669            | -                            | 19,305                       |
| BUILDING - PUBLIC WORKS           | 350-42000-54-1300 | -                 | 3,690             | -                            | 4,479                        |
| BUILDING - SHOP                   | 350-49000-54-1300 | -                 | -                 | -                            | 36,245                       |
| BUILDING - TAX COMMISSIONER       | 350-15450-54-1300 | -                 | 9,750             | 9,750                        | -                            |
| BUILDING - JAIL                   | 350-33260-54-1300 | -                 | 12,238            | -                            | -                            |
| BUILDING - RECEREATION            | 350-61100-54-1300 | 48,437            | -                 | -                            | 10,215                       |
| VEHICLES - CHIEF EXECUTIVE        | 350-13200-54-2200 | -                 | 22,670            | -                            | -                            |
| VEHICLES - TAX ASSESSOR           | 350-15500-54-2200 | 19,500            | 22,650            | -                            | -                            |
| C/O VEHICLES - CODE ENFORCEMENT   | 350-74500-54-2200 | -                 | 23,516            | -                            | -                            |
| C/O VEHICLES - AIRPORT AUTHORITY  | 350-39000-54-2200 | -                 | 6,206             | -                            | -                            |
| C/O VEHICLE - BLDG & GROUNDS      | 350-15650-54-2200 | -                 | -                 | 36,726                       | -                            |
| 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             | 2,500                        | -                            |
| C/O COMPUTERS - TAX COMMISSIONER  | 350-15450-54-2400 | 10,090            | -                 | -                            | -                            |

| EXPENDITURES                     | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|----------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| C/O COMPUTERS - GENERAL BLDGS    | 350-15650-54-2400 | -                 | 60,090            | 31,688                       | 39,500                       |
| C/O COMPUTERS - CLERK OF COURT   | 350-21000-54-2400 | 4,089             | -                 | -                            | -                            |
| C/O COMPUTERS - E911             | 350-38000-54-2400 | -                 | -                 | -                            | 156,000                      |
| 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 | -                 | -                 | -                            | 88,416                       |
| C/O COMPUTERS - RECREATION       | 350-61100-54-2400 | 188               | -                 | -                            | -                            |
| EQUIPMENT - TAX COMMISSIONER     | 350-15450-54-2500 | -                 | 17,960            | -                            | -                            |
| EQUIPMENT - BUILDING & GROUNDS   | 350-15650-54-2500 | -                 | 40,226            | 145,742                      | -                            |
| EQUIPMENT - GOVT BLDG            | 350-15650-54-2500 | 20,447            | -                 | -                            | -                            |
| EQUIPMENT - PROBATE              | 350-22000-54-2500 | 11,049            | -                 | -                            | -                            |
| 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 | -                 | 17,249            | 18,825                       | -                            |
| EQUIPMENT - MAINTENANCE & SHOP   | 350-49000-54-2500 | 29,178            | 10,301            | -                            | 66,314                       |
| EQUIPMENT - SENIOR CENTER        | 350-51000-54-2500 | -                 | 114,662           | -                            | -                            |
| EQUIPMENT - RECREATION           | 350-61100-54-2500 | 305,991           | 32,604            | 38,376                       | -                            |
| C/O EQUIPMENT - CODE ENFORCEMENT | 350-74500-54-2500 | -                 | 11,540            | -                            | -                            |
| CONTINGENCIES - ALL DEPARTMENTS  | 350-90000-57-2700 | -                 | -                 | 135,655                      | 200,000                      |
| UNALLOCATED                      | 350-90000-59-9999 | -                 | -                 | 283                          | -                            |
| <b>TOTAL EXPENDITURES</b>        |                   | <b>\$ 554,965</b> | <b>\$ 611,031</b> | <b>\$ 602,468</b>            | <b>\$ 696,974</b>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 94,506  
PERCENTAGE INCREASE / DECREASE OF BUDGET 15.69%

TOTAL AVAILABLE FUNDS-END OF YEAR

\$ 190,530    \$ 163,030    \$ -    \$ -

**SOLID WASTE ENTERPRISE FUND  
FUND 540  
REVENUE & EXPENDITURES**

| REVENUE                      | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| PRIOR YEAR FUND BALANCE      | 540-00000-38-9002 | \$ -              | \$ -              | \$ -                         | \$ -                         |
| REIMB-HSI                    | 540-00000-33-4311 | \$ -              | \$ 65,148         | \$ 40,000                    | \$ 10,000                    |
| LANDFILL USER FEES           | 540-00000-34-4150 | 185               | -                 | -                            | -                            |
| INTEREST INCOME              | 540-00000-36-1000 | 7                 | 52                | 40                           | 41                           |
| MISC REVENUES                | 540-00000-38-9000 | -                 | -                 | -                            | 1,000                        |
| TRANSFER FROM GEN FUND       | 540-00000-39-1200 | 564,001           | 539,151           | 599,400                      | 642,712                      |
| TOTAL REVENUE                |                   | \$ 564,193        | \$ 604,351        | \$ 639,440                   | \$ 653,753                   |
| <b>TOTAL FUNDS AVAILABLE</b> |                   | <b>\$ 564,193</b> | <b>\$ 604,351</b> | <b>\$ 639,440</b>            | <b>\$ 653,753</b>            |

| EXPENDITURES                 | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| SOLID WASTE DISPOSAL         | 540-45100-45-3000 | \$ 249,964        | \$ 249,118        | \$ 274,900                   | \$ 275,000                   |
| CLOSURE/POST CLOSURE CARE    | 540-45100-45-6000 | 135,703           | 215,321           | 138,000                      | 161,000                      |
| SALARIES & WAGES             | 540-45100-51-1100 | 67,764            | 60,979            | 82,868                       | 74,187                       |
| SALARIES & WAGES-OVERTIME    | 540-45100-51-1300 | 3,615             | -                 | 5,120                        | 5,500                        |
| SOCIAL SECURITY (FICA)       | 540-45100-51-2200 | 4,425             | 3,781             | 5,452                        | 4,941                        |
| MEDICARE                     | 540-45100-51-2300 | 1,035             | 884               | 1,280                        | 1,155                        |
| WORKER'S COMPENSATION        | 540-45100-51-2700 | 5,999             | 4,121             | 5,100                        | 3,200                        |
| PROFESSIONAL SERVICES        | 540-45100-52-1200 | 254               | 111               | 250                          | 300                          |
| LEGAL FEES                   | 540-45100-52-1210 | -                 | -                 | 250                          | 250                          |
| TECHNICAL SERVICES           | 540-45100-52-1300 | 96                | 139               | -                            | -                            |
| REPAIR & MAINT-VEHICLE       | 540-45100-52-2010 | 1,168             | -                 | 3,000                        | 3,000                        |
| DISPOSAL                     | 540-45100-52-2110 | 51,628            | 16,114            | 70,000                       | 70,000                       |
| REPAIRS & MAINT-BLDG & EQUIP | 540-45100-52-2200 | 764               | 4,354             | 10,000                       | 10,000                       |
| REPAIRS & MAINT-SITES        | 540-45100-52-2210 | 1,501             | -                 | -                            | 2,000                        |
| RENTAL OF EQUIP & VEHICLES   | 540-45100-52-2320 | 5,100             | 5,525             | 5,500                        | 5,500                        |
| COMMUNICATIONS               | 540-45100-52-3200 | 1,282             | 1,510             | 1,500                        | 1,500                        |
| GENERAL SUPPLIES & MATERIAL  | 540-45100-53-1100 | 2,770             | 321               | 3,000                        | 3,000                        |
| OFFICE SUPPLIES              | 540-45100-53-1110 | 11                | -                 | 100                          | 100                          |
| WATER/SEWER                  | 540-45100-53-1210 | 1,404             | 1,424             | 2,000                        | 2,000                        |
| ELECTRICITY                  | 540-45100-53-1230 | 5,754             | 5,922             | 7,000                        | 7,000                        |
| GASOLINE                     | 540-45100-53-1270 | 5,196             | 120               | 3,820                        | 3,820                        |
| DEPRECIATION                 | 540-45100-56-1000 | 7,319             | 22,247            | 7,500                        | 7,500                        |
| INDIRECT COST ALLOCATION     | 540-45100-58-2500 | 11,441            | 12,360            | 12,800                       | 12,800                       |
| <b>TOTAL EXPENDITURES</b>    |                   | <b>\$ 564,193</b> | <b>\$ 604,351</b> | <b>\$ 639,440</b>            | <b>\$ 653,753</b>            |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ 14,313  
PERCENTAGE INCREASE / DECREASE OF BUDGET 2.24%

|                                   |      |      |      |      |
|-----------------------------------|------|------|------|------|
| TOTAL AVAILABLE FUNDS-END OF YEAR | \$ - | \$ - | \$ - | \$ - |
|-----------------------------------|------|------|------|------|

**EMERGENCY COMMUNICATIONS  
FUND 550  
REVENUE & EXPENSES**

| REVENUE                      | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL   | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|------------------------------|-------------------|-------------------|---------------------|------------------------------|------------------------------|
| PRIOR YEAR FUND BALANCE      | 550-00000-38-9002 | \$ -              | \$ -                | \$ -                         | \$ -                         |
| STATE GOVT DIRECT GRANT      | 550-00000-33-4110 | \$ 9,936          | \$ -                | \$ -                         | \$ -                         |
| NON PREPAID LAND/WIRELESS    | 550-00000-34-2500 | 389,131           | 394,676             | 399,243                      | 401,710                      |
| PREPAID WIRELESS             | 550-00000-34-2510 | 119,411           | 109,329             | 126,345                      | 100,000                      |
| INTEREST REVENUE             | 550-00000-36-1000 | 70                | 307                 | 170                          | 530                          |
| MISCELLANEOUS REVENUES       | 550-00000-38-9000 | 19,638            | 826                 | 2,050                        | 500                          |
| TRANSFER FROM GENERAL FUND   | 550-00000-39-1200 | 346,343           | 565,356             | 662,600                      | 603,135                      |
| TOTAL REVENUE                |                   | \$ 884,529        | \$ 1,070,494        | \$ 1,190,408                 | \$ 1,105,875                 |
| <b>TOTAL FUNDS AVAILABLE</b> |                   | <b>\$ 884,529</b> | <b>\$ 1,070,494</b> | <b>\$ 1,190,408</b>          | <b>\$ 1,105,875</b>          |

| EXPENSES                    | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL   | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|-----------------------------|-------------------|-------------------|---------------------|------------------------------|------------------------------|
| SALARIES & WAGES            | 550-38000-51-1100 | \$ 396,680        | 408,251             | 541,129                      | \$ 553,755                   |
| SALARIES-OVERTIME           | 550-38000-51-1300 | 94,623            | 99,513              | 119,000                      | 119,000                      |
| GROUP HEALTH/LIFE INSURANCE | 550-38000-51-2100 | 56,374            | 82,420              | 157,150                      | -                            |
| PTSD INSURANCE              | 550-38000-51-2110 | -                 | -                   | -                            | -                            |
| SOCIAL SECURITY (FICA)      | 550-38000-51-2200 | 28,078            | 29,277              | 40,928                       | 41,710                       |
| MEDICARE                    | 550-38000-51-2300 | 6,567             | 6,847               | 9,572                        | 9,755                        |
| RETIREMENT CONTRIBUTIONS    | 550-38000-51-2400 | 4,081             | 3,177               | 8,133                        | 6,055                        |
| WORKER'S COMPENSATION       | 550-38000-51-2700 | 3,152             | 2,692               | 2,029                        | 2,600                        |
| PROFESSIONAL SERVICES       | 550-38000-52-1200 | 260               | 525                 | 1,200                        | 575                          |
| LEGAL FEES                  | 550-38000-52-1210 | 2,056             | 463                 | -                            | 200                          |
| TECHNICAL SERVICES          | 550-38000-52-1300 | 13,392            | 12,049              | 13,800                       | 12,365                       |
| DISPOSAL                    | 550-38000-52-2110 | 429               | 429                 | 450                          | 430                          |
| REPAIRS & MAINT-BUILDING    | 550-38000-52-2200 | 133,689           | 109,702             | 132,125                      | 13,500                       |
| EQUIPMENT RENTAL            | 550-38000-52-2320 | -                 | 12,000              | -                            | -                            |
| COMMUNICATIONS              | 550-38000-52-3200 | 103,802           | 102,093             | 111,710                      | 108,000                      |
| POSTAGE                     | 550-38000-52-3210 | 24                | 45                  | 200                          | 200                          |
| TRAVEL                      | 550-38000-52-3500 | 2,693             | 4,693               | 7,100                        | 7,100                        |
| DUES AND FEES               | 550-38000-52-3600 | 862               | 3,091               | 3,000                        | 190,700                      |
| EDUCATION & TRAINING        | 550-38000-52-3700 | 13,700            | 9,820               | 10,100                       | 10,100                       |
| GENERAL SUPPLIES & MATERIAL | 550-38000-53-1100 | 3,378             | 3,165               | 4,000                        | 4,000                        |
| OFFICE SUPPLIES             | 550-38000-53-1110 | 1,931             | 1,609               | 2,500                        | 2,400                        |
| JANITORIAL SUPPLIES         | 550-38000-53-1120 | 904               | 427                 | 1,000                        | 750                          |
| WATER/SEWER                 | 550-38000-53-1210 | 265               | 325                 | 350                          | 350                          |
| NATURAL GAS                 | 550-38000-53-1220 | 1,659             | 1,894               | 1,932                        | 1,930                        |
| ELECTRICITY                 | 550-38000-53-1230 | 9,435             | 9,750               | 11,300                       | 12,000                       |
| GASOLINE                    | 550-38000-53-1270 | (2,062)           | -                   | 700                          | 500                          |
| SMALL EQUIPMENT             | 550-38000-53-1600 | 4,770             | 5,504               | 7,000                        | 4,400                        |
| UNIFORMS                    | 550-38000-53-1730 | 1,725             | 3,798               | 4,000                        | 3,500                        |
| CAPITAL OUTLAY - COMPUTERS  | 550-38000-54-2400 | 2,064             | 218,011             | -                            | -                            |
| <b>TOTAL EXPENSES</b>       |                   | <b>\$ 884,529</b> | <b>\$ 1,131,570</b> | <b>\$ 1,190,408</b>          | <b>\$ 1,105,875</b>          |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$ (84,533)  
PERCENTAGE INCREASE / DECREASE OF BUDGET -7.10%

|                                   |      |             |      |      |
|-----------------------------------|------|-------------|------|------|
| TOTAL AVAILABLE FUNDS-END OF YEAR | \$ - | \$ (61,076) | \$ - | \$ - |
|-----------------------------------|------|-------------|------|------|

**RESTRICTED REVENUE  
FUND 750  
REVENUE & EXPENDITURES**

| REVENUE                        | Account #         | FY 2022<br>ACTUAL   | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|--------------------------------|-------------------|---------------------|-------------------|------------------------------|------------------------------|
| PRIOR YEAR FUND BALANCE        | 750-00000-38-9004 | \$ 386,486          | \$ -              | \$ 231,826                   | \$ 926,000                   |
| SENIOR CITIZEN CENTER - BUS    | 750-00000-33-4111 | \$ 16,389           | \$ 100            | \$ -                         | \$ -                         |
| SENIOR CITIZEN CENTER - TRIPS  | 750-00000-33-4112 | -                   | 24,661            | 47,695                       | 25,000                       |
| LMIG GRANT                     | 750-00000-33-4121 | 723,810             | 485,329           | 458,329                      | -                            |
| CITY OF TOCCOA ROAD PROJECTS   | 750-00000-33-4122 | -                   | 1,846             | -                            | 150,000                      |
| SHERIFF RESTRICTED             | 750-00000-33-4161 | 4,170               | 79,570            | -                            | -                            |
| BROADBAND INFRASTRUCTURE GRANT | 750-00000-33-4162 | -                   | -                 | 3,088,584                    | -                            |
| RECREATION RESTRICTED          | 750-00000-33-4163 | -                   | 1,000             | -                            | -                            |
| INTEREST                       | 750-00000-36-1000 | -                   | -                 | -                            | 20                           |
| PUBLIC WORKS REIMB & METAL     | 750-00000-38-9000 | 3,000               | 4,247             | -                            | 1,000                        |
| OPIOID SETTLEMENT              | 750-00000-38-9001 | -                   | -                 | 216,913                      | -                            |
| ACCG W/C SAFETY                | 750-00000-38-9003 | 36,043              | 2,737             | -                            | 4,000                        |
| <b>TOTAL REVENUE</b>           |                   | <b>\$ 783,412</b>   | <b>\$ 599,490</b> | <b>\$ 3,811,521</b>          | <b>\$ 180,020</b>            |
| <b>TOTAL FUNDS AVAILABLE</b>   |                   | <b>\$ 1,169,898</b> | <b>\$ 599,490</b> | <b>\$ 4,043,347</b>          | <b>\$ 1,106,020</b>          |

| EXPENDITURES                     | Account #         | FY 2022<br>ACTUAL | FY 2023<br>ACTUAL | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|----------------------------------|-------------------|-------------------|-------------------|------------------------------|------------------------------|
| FINANCE ADMINISTRATION           | 750-00000-52-1201 | \$ 2,392          | \$ -              | \$ -                         | \$ -                         |
| ROAD-GENERAL SUPPLIES & MATERIAL | 750-00000-53-1100 | 297               | -                 | -                            | -                            |
| CITY OF TOCCOA ROADS & BRIDGES   | 750-00000-53-1131 | 115,188           | 24,844            | 130,000                      | 150,000                      |
| C/O BUILDINGS-RECREATION         | 750-00000-54-1300 | 7,855             | 894               | 300                          | -                            |
| OPIOID-VEHICLE                   | 750-00000-54-2020 | -                 | -                 | -                            | -                            |
| SENIOR CITIZEN CENTER - TRIPS    | 750-00000-54-2300 | 16,270            | 21,247            | 2,676                        | 25,000                       |
| LMIG GRANT EXPENSES              | 750-00000-57-1305 | 657,741           | 385,428           | 458,329                      | 926,000                      |
| LMIG - DAVIS/MEADOWBROOK         | 750-00000-57-1306 | -                 | 19,891            | -                            | -                            |
| PUBLIC WORKS REIMB & METAL       | 750-00000-57-1400 | -                 | 734               | 3,725                        | 1,020                        |
| SHERIFF'S DEPT GRANT             | 750-00000-57-2009 | 56,050            | 82,373            | -                            | -                            |
| ACCG WELLNESS GRANT              | 750-00000-57-2013 | 3,431             | 2,285             | -                            | -                            |
| STEPHENS COUNTY RESCUE UNIT      | 750-00000-57-2015 | -                 | -                 | 263                          | -                            |
| ACCG W/C REFUND                  | 750-00000-57-2017 | 14,621            | 15,017            | 96,387                       | 4,000                        |
| BROADBAND INFRASTRUCTURE GRANT   | 750-00000-57-2018 | -                 | -                 | 3,088,584                    | -                            |
| OPIOID SETTLEMENT                | 750-00000-57-2019 | -                 | -                 | 216,913                      | -                            |
| RESTRICTIVE UNALLOCATED          | 750-00000-59-9999 | -                 | -                 | 46,170                       | -                            |
| <b>TOTAL EXPENDITURES</b>        |                   | <b>\$ 873,845</b> | <b>\$ 552,713</b> | <b>\$ 4,043,347</b>          | <b>\$ 1,106,020</b>          |

DOLLAR INCREASE / (DECREASE) OF BUDGET \$(2,937,327)  
PERCENTAGE INCREASE / DECREASE OF BUDGET -72.65%

|                                   |            |           |      |      |
|-----------------------------------|------------|-----------|------|------|
| TOTAL AVAILABLE FUNDS-END OF YEAR | \$ 296,053 | \$ 46,777 | \$ - | \$ - |
|-----------------------------------|------------|-----------|------|------|

