



**BARROW COUNTY,  
GEORGIA**

**FISCAL YEAR 2014  
BUDGET**

# **BARROW COUNTY, GEORGIA**



**FISCAL YEAR 2014 ANNUAL BUDGET**

**OCTOBER 1, 2013 – SEPTEMBER 30, 2014**



**BARROW COUNTY, GEORGIA**  
**BOARD OF COMMISSIONERS**

**Pat Graham, Chairman**

**Joe Goodman, District 1**

**Kenny Shook, District 2**

**Steve Worley, District 3**

**Isaiah Berry, District 4**

**Billy Parks, District 5**

**Ben Hendrix, District 6**

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**

**TABLE OF CONTENTS**

**SECTION A - INTRODUCTION**

TRANSMITTAL LETTER.....	A-1
ORDINANCE .....	A-4
SUMMARY OF OPERATING AND CAPITAL BUDGETS – EXHIBIT A.....	A-6
SUMMARY OF NUMBER OF COUNTY EMPLOYEES – EXHIBIT B.....	A-8
BARROW COUNTY ORGANIZATION CHART – EXHIBIT C.....	A-9
MILLAGE RATE CERTIFICATION FOR TAX YEAR 2013 – EXHIBIT D.....	A-10

**SECTION B – REVENUE FOR THE GENERAL FUND**

SUMMARY OF REVENUE.....	B-1
REVENUE BY TYPE.....	B-2
REVENUE BY DEPARTMENT.....	B-9

**SECTION C – EXPENDITURES FOR THE GENERAL FUND**

SUMMARY OF EXPENDITURES BY DEPARTMENT.....	C-1
EXPENDITURES PER DEPARTMENT PER LINE ITEM .....	C-4

**SECTION D – FEES**

MOTOR VEHICLE BILL, TRANSFER, OR TITLE FEES.....	D-1
CREDIT CARD PROCESSING FEES.....	D-2
DRIVEWAY FEES.....	D-3
BUILDING FEES.....	D-4
FIRE LIFE SAFETY CODE SERVICES FEES.....	D-6

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**

**TABLE OF CONTENTS**

FIRE & EMERGENCY RESPONSE SERVICE FEES.....	D-7
OPEN RECORDS FEE.....	D-8
ENVIRONMENTAL HEALTH FEES.....	D-9
COMMUNITY DEVELOPMENT FEES.....	D-12
ALCOHOL FEES.....	D-13
BUSINESS LICENSE/OCCUPATION TAX/SIGN FEES/COPY FEES.....	D-14
GIS.....	D-16
ANIMAL CONTROL SHELTER FEES.....	D-17
PARKS AND RECREATION.....	D-18
SANITARY SEWER RATES.....	D-20
WATER RATES.....	D-23

**SECTION E - OTHER GOVERNMENTAL FUNDS**

SUMMARY OF REVENUE AND EXPENDITURES.....	E-1
LAW LIBRARY FUND – REVENUE.....	E-2
LAW LIBRARY FUND – EXPENIDITURES.....	E-3
CONFISCATED FUND – REVENUE.....	E-4
CONFISCATED FUND – EXPENDITURES.....	E-5
E-911 FUND – REVENUE.....	E-6
E-911 FUND – EXPENDITURES.....	E-7
SPECIAL PROGRAMS - REVENUE.....	E-9
SPECIAL PROGRAMS – EXPENDITURES .....	E-11
INMATE COMMISSARY FUND – REVENUE.....	E-13

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**

**TABLE OF CONTENTS**

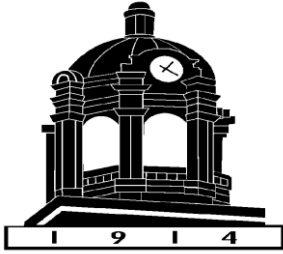
INMATE COMMISSARY FUND – EXPENDITURES.....	E-14
REVOLVING LOAN FUND – REVENUE.....	E-15
REVOLVING LOAN FUND – EXPENDITURES.....	E-16
MULTIPLE GRANTS FUND – REVENUE.....	E-17
MULTIPLE GRANT FUND – EXPENDITURES.....	E-20
CAPITAL PROJECTS FUND – REVENUE .....	E-27
CAPITAL PROJECTS FUND – EXPENDITURES.....	E-28

**SECTION F - ENTERPRISE FUNDS**

SUMMARY OF REVENUE AND EXPENSES.....	F-1
WATER AUTHORITY FUND – REVENUE.....	F-2
WATER AUTHORITY FUND – EXPENSES.....	F-4
STORMWATER FUND – REVENUE.....	F-12
STORMWATER FUND – EXPENSES.....	F-13
INDUSTRIAL BUILDING AUTHORITY FUND - REVENUE.....	F-16
INDUSTRIAL BUILDING AUTHORITY FUND – EXPENSES .....	F-17
JOINT DEVELOPMENT AUTHORITY FUND – REVENUE.....	F-18
JOINT DEVELOPMENT AUTHORITY FUND – REVENUE.....	F-19

**SECTION G – OTHER INFORMATION**

BARROW COUNTY OTHER INFORMATION.....	G-1
BARROW COUNTY PRINCIPAL OFFICIALS.....	G-11



# FY2014 BUDGET

The Honorable Chairman and  
Members of the Board of Commissioners:

The County Manager with the Chief Financial Officer of Barrow County Board of Commissioners, are pleased to present the Fiscal Year (FY) 2014 Approved Annual Budget. The FY2014 Annual Budget consists of the following sections:

## ***Budget Ordinance***

***Revenues – General Fund*** – Includes detail of FY2014 revenue by account number.

***Expenditures – General Fund*** – Includes line item detail of FY2014 expenditures by department/elected office.

***Fees – General Fund*** – Includes fees that the County currently charges by department.

***Law Library*** – Revenues and expenditures associated with the Law Library Fund.

***Confiscated Assets*** – Revenues and expenditures associated with the Confiscated Assets Fund.

***E-911*** – Revenues and expenditures associated with the E-911 Fund.

***Special Programs*** – Revenue and expenditures associated with Special Programs.

***Inmate Commissary*** – Revenues and expenditures associated with the Inmate Commissary Fund.

***Multiple Grants*** - Revenues and expenditures associated with the Multiple Grant Fund.

***Capital Projects*** – Revenue and expenditures associated with capital projects primarily funded with general revenue sources.

***Water and Sewer Fund*** - Revenues, expenditures and fees associated with the Water and Sewerage Fund.

***Storm Water*** – Revenues and expenditures associated with Storm Water Fund.

## **FY2014 Approved Budget Overview/Highlights**

As mandated by State Law, the FY2014 Approved Annual Budget represents a balanced budget for the general fund and all special revenue funds. A budget was not adopted for the Special Purpose Local Option Sales Tax (SPLOST) funds since these funds have a project length budget that is approved by the taxpayers as part of the referendum authorizing collections of the SPLOST.

### **General Fund Summary:**

FY2014 General Fund expenditures are \$34,676,896, which includes \$754,000 for capital expenditures to be transferred to the Capital Project Fund. The FY2014 budget represents a \$655 increase over the FY2013 Revised General Fund Budget of \$34,676,241. The FY2014 General Fund revenue is \$34,676,896 which represents a \$655 increase over the FY2013 Revised Budget.

### **Other Funds Summary:**

The Capital Project Fund was established on October 1, 2013, to separately account for capital projects primarily funded with general revenue sources. \$754,000, is budgeted to be transferred from the general fund to the capital project fund. These funds are to be used primarily to fund road projects and information technology needs.

Other Governmental Funds include: Law Library budgeted for \$120,150; Confiscated Funds budgeted for \$138,000; E911 budgeted for \$1,408,093; Special Programs Fund budgeted for \$280,542; Inmate Commissary budgeted for \$120,100; and Grants Fund budgeted for \$949,260.

Enterprise Funds: Estimated expenditures for the Water and Sewer Fund - \$11,110,827; Stormwater - \$362,164; Industrial Building Authority (IBA) - \$1,269,303 and Joint Development Authority (JDA) - \$1,138,034.

### **Summary of Departmental Changes:**

The FY2014 budget creates one Trial Court Administrator in Superior Court.

The FY2014 budget reflects the addition of the Economic/Community Development Director within its new budget (7150) as well as the Public Works Director within its new budget (4101).

The FY2014 budget transfers 3 positions (Detention Officers) from the Jail's budget (3326) to the Sheriff's Office budget (3300) (1 Detention-Admin, 2 Deputies, SRO and CID). One position is transferred from Operations Manager Budget (1320) to County Manager Budget (1315)

The FY2014 budget does not fund the Network Engineer position within MIS Department. It abolished 2 Code Enforcement Officer and 1 Planner within the Planning Department; 1 Commercial Building Inspector within the Licensing Department; 1 Project Development Manager within the Operations Manager budget; and the Juvenile Clerk position within the Juvenile Court Department.

### **Summary of Full-Time Positions:**

The FY2014 budget includes 448 full-time positions. *(See attached Summary of Number of County Employees)* Per the Budget Ordinance, this represents the maximum employment level for such departments and agencies and shall not be increased without the approval of the Chairman and Commission. Part-Time and Seasonal employees are not included in the attached schedule.

### **Summary of Salary Increases:**

The FY2014 Approved Budget does not include any market adjustments or merit increases for full time, part-time, temporary, or seasonal employees.

### **FY2014 Approved Capital Budget:**

The FY2014 budget includes capital expenditures of \$3,986,000 for the following items: *(Excludes Confiscated Asset Fund and Inmate Commissary Fund – FY2014 budget for capital purchases in these funds are estimated based on FY2013 expenditures on capital.)*



**General Fund**

- \$754,000 that will be transferred to Capital Project Fund for capital expenditures budgeted for in the FY2014 Budget.

**Water & Sewerage Authority Fund**

- **Water Authority**
  - SR 211/ SR 124 Project - \$60,000
  - Machinery & Equipment – Bobcat Skid Steer – \$30,000
  - New Pickup Trucks - \$25,000
  - New Portable Electric Generator - \$5,000
  - Perry Sims Road: New Water Line - \$50,000
  - Inline Valves fir Manning Gin Road Project - \$10,000
- **Sewage Treatment**
  - Tanners Bridge LAS Screen Project - \$100,000
  - Career Academy / Technical College Sewer Improvements - \$800,000
  - Bankhead Hwy /Cedar Creek Gravity Sewer - \$2,100,000
  - Vehicle – Truck \$22,000
  - Machinery & Equipment - \$30,000

We wish to extend our thanks to the Budget Team and the staff of the Finance Department for the many hours they put into this budget preparation process. Our gratitude also goes to the department directors and elected officials for their supportive efforts during the budget process.

Also our thanks go to each of the commissioners for their hard work, thoroughness, and thoughtful contribution during the development and adoption of FY2014 budget.

Respectively submitted,



Jock Connell,  
County Manager



Rose Kisaalita, CPA  
Chief Financial Officer

AN ORDINANCE TO PROVIDE FOR THE RAISING OF REVENUES AND THE APPROPRIATION OF FUNDS FOR BARROW COUNTY, GEORGIA, FOR THE FISCAL YEAR 2014 BEGINNING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014 TO PROVIDE FOR THE OPERATIONS OF GOVERNMENT DEPARTMENTS, BOARDS, AGENCIES, ELECTED OFFICES, AND OTHER GOVERNMENTAL ACTIVITIES; TO PROVIDE FOR THE LEVEL OF PERSONNEL AUTHORIZED FOR THE VARIOUS DEPARTMENTS AND AGENCIES; TO PROVIDE FOR CAPITAL EXPENDITURES; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE EFFECTIVE DATES; AND FOR OTHER PURPOSES.

THE COMMISSION OF BARROW COUNTY, GEORGIA, HEREBY ORDAINS AS FOLLOWS:

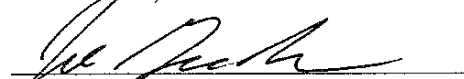
- Section I. The sums of money as summarized in Exhibit A attached hereto and made a part of this Ordinance, shall be and are hereby adopted as the Operating Budget and the Capital Budget for Barrow County for Fiscal Year 2014 (FY14), beginning October 1, 2013 and ending September 30, 2014.
- Section II. The appropriation of funds for all departments and agencies shall be as provided for in the attached budget.
- Section III. Each of the Enterprise Funds shall be operated in accordance with Proprietary Fund accounting standards and procedures and shall not be governed by the Governmental Fund budgetary accounting principles; however, the budgetary estimates upon which such budgets are adopted shall be retained in memorandum form for budget control purposes and utilized in the preparation of comparative operating statements.
- Section IV. The personnel levels provided for in the budget document entitled "Barrow County Summary of Number of County Employees", Exhibit B, are hereby adopted as the maximum employment levels for such departments and agencies and shall not be increased without the approval of the Board of Commissioners. One position of the Court Administrator in the Superior Court has been created in this budget.
- Section V. FY2014 Budget reflects the creation of the Economic & Community Development Department and the reorganization of the previous departments of Planning and Zoning, License and Permits, Keep Barrow Beautiful and Geographic Information Systems. The Economic & Community Development Department will house the divisions of Planning and Zoning, Community Development, GIS and Economic Development as reflected in the Organization Chart, Exhibit C. In this reorganization, a reduction in force (RIF) will be incorporated to eliminate four full time equivalent (FTE) positions. Based on the FY13 annualized permitting and reporting data, four FTE's are not required in order to maintain the current level of service. The reorganization is anticipated to provide greater efficiency in delivery of services and savings to the taxpayer.
- Section VI. For the FY14 Budget, no market adjustments or merit increases will be provided for any employees.
- Section VII. In accordance with the Official Code of Georgia Annotated Section 15-9-68, the Board of Commissioners caps the Probate Judge's fees at \$16,000 for calendar year 2014.
- Section VIII. All financial operations shall be accounted for in accordance with Generally Accepted Accounting Principles and Standards.
- Section IX. In accordance with the Official Code of Georgia Annotated Section 46-5-134, the monthly 9-1-1 charge" of \$1.50 per exchange access facility and the \$1.50 per month "enhanced wireless 9-1-1 charge" is reaffirmed for the period October 1, 2013 – September 30, 2014. Also, in accordance with the Official Code of Georgia Annotated Section 46-5-134.2, there is a prepaid wireless 9-1-1 charge upon every prepaid wireless retail transaction occurring within the jurisdiction of the public service answering point in the amount of \$0.75.
- Section X. The Property tax rates for Barrow County are here by levied for the year 2013 upon all real and personal property within the County at the following millage rates, Exhibit D:
- |                     |        |
|---------------------|--------|
| Incorporated Winder | 12.313 |
| Incorporated Other  | 13.259 |
| Unincorporated      | 13.259 |
| School              | 18.500 |

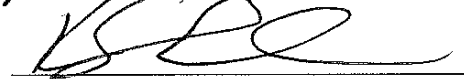
- Section XI. Funds allocated to Economic Development Council (EDC) shall be paid monthly contingent upon the EDC's compliance with its bylaws, adoption of a budget, development of a program of work, and a County-approved Memorandum of Understanding.
- Section XII. Funds allocated to the Public Library will be paid to the Library Board of Trustees, which will be responsible for appropriating and equitably distributing the funds.
- Section XIII. The budget document, entitled "FY2014 Budget" shall be maintained on file in the Office of the Clerk of Commission.
- Section XIV. The effective date of this ordinance shall be October 1, 2013.

PASSED AND ADOPTED THIS 18 DAY OF September, 2013, the public health, safety, and welfare demanding it.

BARROW COUNTY BOARD OF COMMISSIONERS


  
 Pat Graham, Chairman

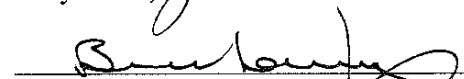
  
 Joe Goodman, District 1

  
 Kenny Shook, District 2

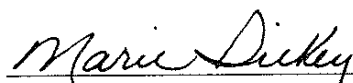
  
 Steve Worley District 3

  
 Isaiah Berry, District 4

  
 Billy Parks, District 5

  
 Ben Hendrix, District 6

ATTEST:

  
 Clerk



---

**GENERAL FUND**


---

**SUMMARY OF FY2014 OPERATING AND CAPITAL BUDGET  
FOR THE YEAR ENDING SEPTEMBER 30, 2014  
BOARD OF COMMISSION PROPOSED**

	FY2014 BUDGET
	<hr/>
<b>REVENUES:</b>	
PROPERTY TAXES	\$ 18,626,387
SALES TAX	4,819,362
OTHER TAXES	3,949,512
LICENSES AND PERMITS	566,996
INTERGOVERNMENTAL REVENUES	80,900
CHARGES FOR SERVICES	5,163,846
FINES AND FORFEITURES	1,379,078
INVESTMENT INCOME	39,950
OTHER REVENUE	<hr/> 50,865
TOTAL REVENUES	<hr/> <u>\$ 34,676,896</u>
<b>EXPENDITURES:</b>	
GENERAL GOVERNMENT	\$ 5,587,452
JUDICIAL	3,188,737
PUBLIC SAFETY	18,200,312
PUBLIC WORKS	1,943,096
HEALTH AND WELFARE	476,407
CULTURE AND RECREATION	785,864
HOUSING AND DEVELOPMENT	558,579
CONTIGENCY	290,000
CONTIGENCY - RESTRICTED FOR THE JAIL	170,000
DEBT SERVICE	2,722,449
CAPITAL OUTLAY	<hr/> 754,000
TOTAL EXPENDITURES	<hr/> <u>\$ 34,676,896</u>

**OTHER FUNDS**

---

**SUMMARY OF FY2014 OPERATING AND CAPITAL BUDGET  
FOR THE YEAR ENDING SEPTEMBER 30, 2014  
BOARD OF COMMISSION PROPOSED**

**OTHER GOVERNMENTAL FUNDS**

**REVENUES:**

INTERGOVERNMENTAL REVENUES	\$	949,260
CHARGES FOR SERVICES		1,514,083
FINES AND FORFEITURES		411,242
INVESTMENT INCOME		460
OTHER REVENUE		<u>41,100</u>
TOTAL REVENUES		2,916,145
OTHER FINANCING SOURCES		<u>854,000</u>
TOTAL REVENUES & OTHER SOURCES	\$	<u><u>3,770,145</u></u>

**EXPENDITURES:**

GENERAL GOVERNMENT		
JUDICIAL	\$	567,448
PUBLIC SAFETY		1,808,007
PUBLIC WORKS		489,690
HEALTH AND WELFARE		143,000
CULTURE AND RECREATION		8,000
CAPITAL OUTLAY		<u>754,000</u>
TOTAL EXPENDITURES	\$	<u><u>3,770,145</u></u>

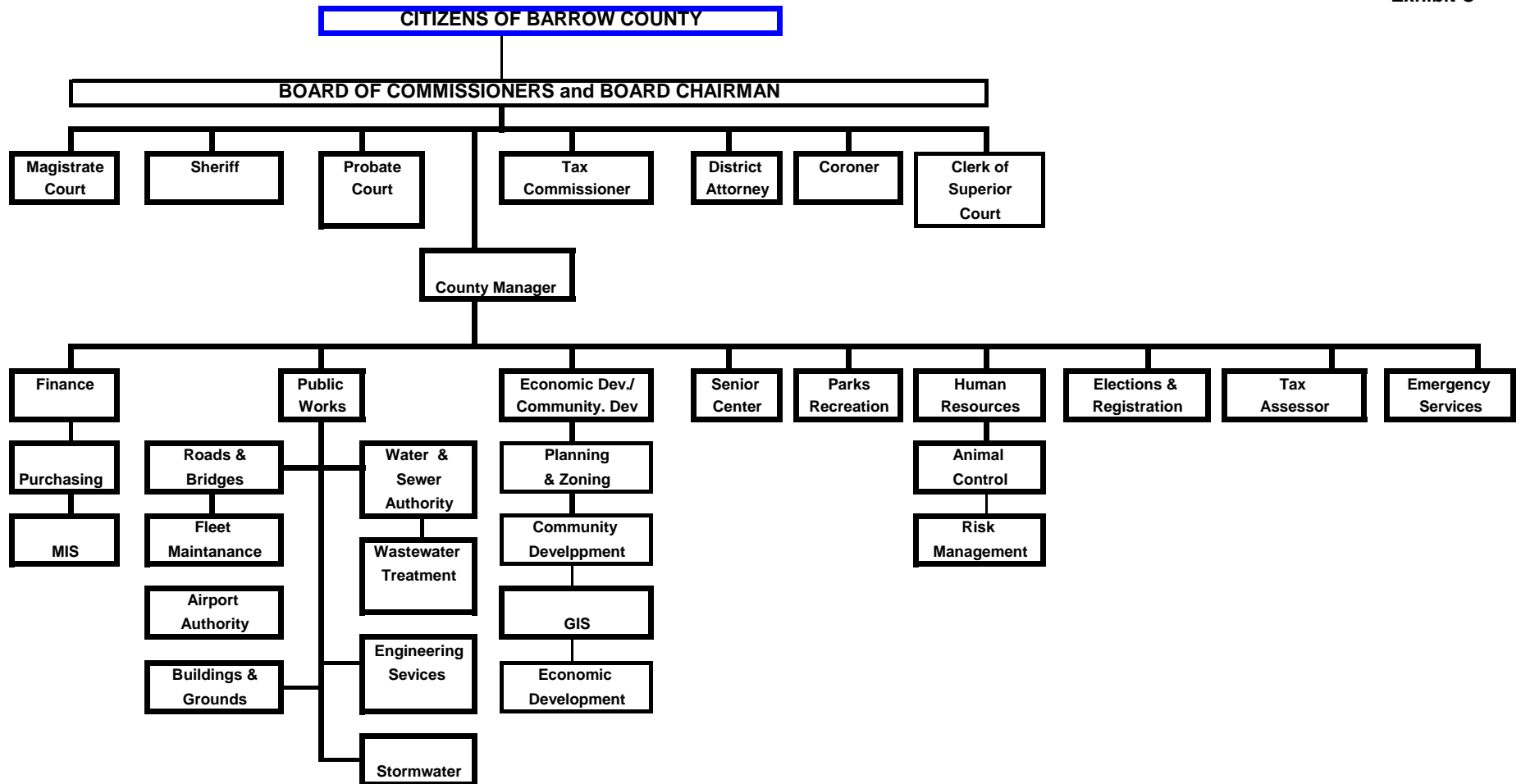
**ENTERPRISE FUNDS**

**REVENUES:** \$ 7,586,788

**EXPENDITURES:** \$ 13,880,328

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA.**  
**SUMMARY OF NUMBER OF COUNTY EMPLOYEES**  
**FOR FISCAL YEAR 2014**

	<u>FY2010</u> <u>FULL-TIME</u>	<u>FY2011</u> <u>FULL-TIME</u>	<u>FY2012</u> <u>FULL-TIME</u>	<u>FY2013</u> <u>FULL-TIME</u>	<u>FY2014</u> <u>FULL-TIME</u>
Airport Authority	2	2	2	2	2
Animal Control	6	7	7	7	7
Board of Elections/Registration	2	2	2	2	2
Buildings and Grounds	7	10	7	7	7
Clerk of Commission	1	1	1	1	1
Clerk of Superior Court	11	11	11	11	11
County Manager	-	-	-	1	2
Data Processing / MIS	3	3	3	2	1
District Attorney	12	11	11	11	11
E-911	20	20	17	21	21
Economic/ Community Development	-	-	-	-	5
Financial Administration	6	6	6	6	6
Fire and Emergency Medical Services	86	89	81	87	87
Fire Marshal	1	1	1	1	1
General Engineering	2	2	2	2	2
GIS	2	1	1	1	-
Highways and Streets	18	20	19	18	18
Human Resources	3	3	3	3	3
Jail Operations	92	92	93	94	91
Juvenile Court	1	1	1	1	-
Keep Barrow Beautiful	1	1	1	-	-
Licensing	6	3	2	2	-
Magistrate Court	4	4	4	5	5
Maintenance and Shop	2	2	2	2	2
Operations Manager	2	2	2	2	-
Parks and Recreation	8	8	8	8	8
Planning and Zoning	4	4	3	5	-
Probate Court	6	6	6	6	6
Public Works	-	-	-	-	1
Purchasing	2	2	2	2	2
Risk Management	-	-	-	-	-
Senior Center	5	5	4	5	5
Sewage Treatment	4	4	4	4	4
Sheriff	105	105	102	102	105
Storm Water Management	3	1	2	1	1
Superior Court	2	3	3	4	5
Tax Assessor	11	11	9	9	9
Tax Commissioner	9	9	9	9	9
Water Transmission	1	1	1	1	1
Water & Sewerage Authority	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
<b>Grand Total:</b>	<u><u>458</u></u>	<u><u>461</u></u>	<u><u>440</u></u>	<u><u>453</u></u>	<u><u>448</u></u>









SECTION B

REVENUES FOR THE GENERAL FUND

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA  
FISCAL YEAR 2014 - APPROVED BUDGET**

**GENERAL FUND REVENUE SUMMARY**

---

<u>DESCRIPTION</u>	<u>FY2014 PROPOSED BUDGET</u>
TAXES	\$ 27,395,261
LICENSES AND PERMITS	566,996
INTERGOVERNMENTAL REVENUES	80,900
CHARGES FOR SERVICES	5,163,846
FINES AND FORFEITURES	1,379,078
INVESTMENT INCOME	39,950
OTHER REVENUE	<u>50,865</u>
TOTAL	<u><u>\$ 34,676,896</u></u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY TYPE**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b><u>TAXES</u></b>							
10000001 311100	REAL PROPERTY TAX	\$ 12,631,347	\$ 13,342,799	\$ 12,810,299	\$ 18,353,346	\$ 13,568,144	\$ 13,180,046
10000001 311110	PUBLIC UTILITY TAX	583,613	653,499	759,786	759,786	759,786	759,786
10000001 311120	TIMBER TAX	70	265	834	834	834	834
10000001 311200	REAL PROPERTY TAX-PRIOR	427,829	521,872	394,051	394,051	394,051	394,051
10000001 311300	PERSONAL PROP TAX-CURRENT	1,646,275	1,897,991	1,893,514	1,893,514	1,893,514	1,893,514
10000001 311310	MOTOR VEHICLE TAX	1,556,771	1,742,306	1,963,727	1,963,727	1,963,727	1,963,727
10000001 311315	TITLE AD VALOREM TAX MOTOR VEH	-	-	1,054,000	1,054,000	1,054,000	1,054,000
10000001 311320	MOBILE HOME TAX	70,000	18,891	38,238	38,238	38,237	38,237
10000001 311340	INTANGIBLE TAX	189,392	224,551	270,430	270,430	270,430	270,430
10000001 311350	RAILROAD EQUIPMENT TAX	6,869	7,099	-	-	-	-
10000001 311400	PERSONAL PROP TAX-PRIOR	16,683	17,064	40,000	40,000	40,000	40,000
10000001 311500	PROPERTY NOT ON TAX DIGEST	40,249	6,003	85,762	85,762	85,762	85,762
10000001 311600	REAL ESTATE TRANSFER TAX	39,193	79,944	45,834	45,834	45,834	45,834
10000001 311750	FRANCHISE TAX-TV CABLE	250,787	271,145	284,633	284,633	284,633	284,633
10000001 313100	LOCAL OPTION SALES TAX	4,888,800	5,031,549	5,300,000	5,000,000	4,801,414	4,819,362
10000001 314200	ALCOHOLIC BEVERAGE EXCISE	238,060	246,250	250,000	250,000	250,000	250,000
10000001 314500	ENERGY EXCISE TAX-MANUFACTURIN	-	27,000	38,045	38,045	38,045	38,045
10000001 316200	INSURANCE PREMIUM TAX	1,242,700	1,850,452	1,977,000	1,977,000	1,977,000	1,977,000
10000001 319000	PENALTIES & INTEREST-DELQ	368,323	400,702	300,000	300,000	300,000	300,000
<b>TOTAL</b>	<b>TAXES</b>	<b>\$ 24,196,961</b>	<b>\$ 26,339,382</b>	<b>\$ 27,506,153</b>	<b>\$ 32,749,200</b>	<b>\$ 27,765,411</b>	<b>\$ 27,395,261</b>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY TYPE**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b><u>LICENSES AND PERMITS</u></b>							
10000001 321201	BUSINESS LICENSE-BANKS	\$ 90,000	\$ 114,392	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000
10015161 321100	ALCOHOLIC BEVERAGE LICENSE	-	-	-	-	87,666	87,666
10015161 321200	BUSINESS LICENSE -GENERAL	94,850	142,569	141,207	141,207	141,207	141,207
10015161 323100	BUILDING & EQUIPMENT PERMITS	95,000	137,427	216,123	216,123	-	-
10072201 323100	BUILDING & EQUIPMENT PERMITS	-	-	-	-	216,123	216,123
10074101 321100	ALCOHOLIC BEVERAGE LICENSE	95,000	80,949	87,666	87,666	-	-
10074102 322230	SIGN PERMITS	-	1,996	-	-	-	-
TOTAL	LICENSES AND PERMITS	<u>\$ 374,850</u>	<u>\$ 477,333</u>	<u>\$ 566,996</u>	<u>\$ 566,996</u>	<u>\$ 566,996</u>	<u>\$ 566,996</u>
<b><u>INTERGOVERNMENTAL</u></b>							
10021501 337000	INTERGOV'T REVENUE-BANKS CO	\$ 12,000	\$ 17,099	\$ 24,700	\$ 24,700	\$ 24,700	\$ 24,700
10021501 337001	INTERGOV'T REVENUE-JACKSON CO	33,000	50,076	56,200	56,200	56,200	56,200
10033001 336002	OVERTIME-CITY OF ATLANTA	4,000	1,500	-	-	-	-
10039201 331171 FC001	PANDEMIC INFLUENZA	3,300	-	-	-	-	-
TOTAL	INTERGOVERNMENTAL	<u>\$ 52,300</u>	<u>\$ 68,675</u>	<u>\$ 80,900</u>	<u>\$ 80,900</u>	<u>\$ 80,900</u>	<u>\$ 80,900</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY TYPE**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b><u>CHARGES FOR SERVICES</u></b>							
10000001 344160	SOLID WASTE RECYCLING FEES	\$ -	\$ 9,573	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
10000001 389025	55 MAYNARD ST. RESTRICTED	-	1,200	1,200	1,200	1,200	1,200
10011302 341400	PRINTING AND DUPLICATING	1,200	10	-	-	-	-
10013202 341400	PRINTING AND DUPLICATING	50	-	-	-	-	-
10014002 341910	ELECTION QUALIFYING FEES	15,280	-	2,132	2,132	2,132	2,132
10014002 341915	AUBURN ELECTION REVENUE	3,560	3,174	2,279	2,279	2,279	2,279
10014002 341920	WINDER ELECTION REVENUE	6,780	6,289	7,059	7,059	7,059	7,059
10014002 341925	BETHLEHEM ELECTION REVENUE	305	296	1,000	1,000	1,000	1,000
10014002 341926	CARL ELECTION REVENUE	-	-	1,000	1,000	1,000	1,000
10014002 341930	SALE OF MAPS & PUBLICATION	60	-	-	-	-	-
10015402 341400	PRINTING AND DUPLICATING	50	-	-	-	-	-
10015451 341106	FEES & CHARGES	-	825	2,000	2,000	2,000	2,000
10015451 341600	MOTOR VEHICLE TAG COLL FEE	11,754	11,218	11,000	11,000	11,000	11,000
10015451 341940	TAX COLLECTION COMMISSION	913,290	800,000	810,000	810,000	810,000	810,000
10015502 341930	SALE OF MAPS & PUBLICATION	-	1,050	200	200	200	200
10021802 341101	CLERK OF SUPERIOR COURT	200,000	196,591	150,000	150,000	150,000	150,000
10021802 341201	RECORDING-CLERK OF SUP CT	305,000	356,081	357,000	357,000	357,000	357,000
10022002 341400	PRINTING AND DUPLICATING	1,500	2,282	2,000	2,000	2,000	2,000
10024002 341105	MAGISTRATE COURT	260,000	273,583	276,000	276,000	276,000	276,000
10024502 341202	RECORDING-PROBATE	90,000	78,972	100,000	100,000	100,000	100,000
10024502 341400	PRINTING AND DUPLICATING	20,000	24,851	40,000	40,000	40,000	40,000
10028001 341106	FEES & CHARGES	3,500	3,533	5,000	5,000	5,000	5,000
10033002 342100	SPECIAL POLICE SERVICES	80,000	70,466	70,000	70,000	70,000	70,000
10033002 342140	BD OF EDU RESOURCE & SECURITY	120,000	143,983	170,000	170,000	170,000	170,000
10033002 346410	BACKGROUND CHECK FEES	20,000	7,560	9,613	9,613	9,613	9,613
10033262 342300	DETENTION & CORRECTION SVC	32,440	-	33,000	33,000	33,000	33,000
10033262 342302	PRISONER MEAL REIMBURS	4,000	3,436	3,290	3,290	3,290	3,290
10033262 342330	PRISONER HOUSING FEES	200,000	249,328	30,000	30,000	30,000	30,000
10033262 342340	PHONE CARD PROCEEDS	-	-	-	-	90,000	90,000
10035002 341389	CERTIFICATE OF OCCUPANCY	1,500	2,400	1,913	1,913	1,913	1,913
10035002 341391	FIRE PLAN REVIEW FEES	5,500	4,523	9,967	9,967	9,967	9,967

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY TYPE**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
10036002 341400	PRINTING AND DUPLICATING	2,500	3,302	2,493	2,493	2,493	2,493
10036002 341450	FIRE REPORTS/ BLUE SIGN FEES	-	-	1,000	1,000	1,000	1,000
10036002 342600	AMBULANCE FEES	1,115,000	1,127,038	1,200,000	1,200,000	1,200,000	1,200,000
10036002 342604	AMBULANCE FEES-CSA	1,000	-	-	-	-	-
10036002 342605	AMBULANCE FEES-UNITED	25,000	34,216	27,839	27,839	27,839	27,839
10039102 346100	REGISTRATION AND ADOPTION	64,615	34,167	30,000	30,000	30,000	30,000
10039102 346101	RABIES CLINIC	50	-	-	-	-	-
10039102 346102	MICROCHIPS	240	50	-	-	-	-
10039102 346103	RESTITUTION-ANIMAL CONTROL	7,000	1,731	1,190	1,190	1,190	1,190
10041002 343201	SUBDIVISION STREET LIGHTS	565,000	574,367	575,649	575,649	575,649	578,649
10042002 341700	STORMWATER FEES	175,000	55,945	-	-	-	-
10049001 389011	ADJUSTMENTS TO INVENTORY	-	766	-	-	-	-
10061002 347000	RECREATION FEES	171,900	159,764	197,000	197,000	197,000	197,000
10061002 347900	RENTAL OF RECREATION FACIL	29,400	35,088	40,000	40,000	40,000	40,000
10061002 347901	RECREATION-CONCESSION SALE	40,000	38,334	34,000	34,000	34,000	34,000
10071011 344150	SOLID WASTE TIPPING FEES	860,000	886,431	830,206	830,206	830,206	830,206
10071011 344160	SOLID WASTE RECYCLING FEES	1,500	1,879	2,054	2,054	2,054	2,054
10072201 341390	DEVELOPMENT FEES-GENERAL	-	-	-	-	14,647	14,647
10072201 341394	NRCS-SOIL & EROSION REVIEW	-	-	-	-	1,088	1,088
10074102 341390	DEVELOPMENT FEES-GENERAL	25,000	29,544	14,647	14,647	-	-
10074102 341393	NPDES-LAND DISTURBANCE FEES	1,000	-	-	-	-	-
10074102 341394	NRCS-SOIL & EROSION REVIEW	1,000	450	1,088	1,088	-	-
10074102 341395	REZONE APPLICATIONS	8,000	5,000	5,300	5,300	5,300	5,300
10074102 341398	SPECIAL USE APPLICATIONS	2,100	1,000	467	467	467	467
10074102 341399	VARIANCE APPLICATIONS	2,750	3,667	5,250	5,250	5,250	5,250
10074102 341400	PRINTING AND DUPLICATING	50	44	12	12	12	12
10074102 341930	SALE OF MAPS & PUBLICATION	100	-	265	265	265	265
10074202 341400	PRINTING AND DUPLICATING	200	10	400	400	400	400
10074202 341930	SALE OF MAPS & PUBLICATION	2,500	3,370	1,333	1,333	1,333	1,333
<b>TOTAL</b>	<b>CHARGES FOR SERVICES</b>	<b>\$ 5,396,674</b>	<b>\$ 5,247,387</b>	<b>\$ 5,070,846</b>	<b>\$ 5,070,846</b>	<b>\$ 5,160,846</b>	<b>\$ 5,163,846</b>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY TYPE**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b><u>FINES AND FORFEITURE</u></b>							
10015451 324300	LATE TAG PENALTY	\$ 73,303	\$ 51,002	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000
10021801 351110	FINES&FORFEIT-SUPERIOR CT	470,000	492,947	410,000	410,000	410,000	410,000
10022001 351164	PRETRIAL DIVERSION - DA	80,000	56,835	45,000	45,000	45,000	45,000
10022001 351165	CRIME VICTIMS ASST FUND-DA	69,000	64,146	50,000	50,000	50,000	50,000
10024001 351130	FINES & FORFEIT-MAGISTRATE	87,500	63,350	50,000	50,000	50,000	50,000
10024001 351164	PRETRIAL DIVERSION	2,000	465	1,000	1,000	1,000	1,000
10024001 351166	MAGISTRATE-VERASTAR	3,000	-	-	-	-	-
10024501 351150	FINES & FORFEIT-PROBATE	900,000	719,806	600,000	600,000	600,000	600,000
10026001 351160	FINES & FORFEIT-JUVENILE JUDGE	3,500	2,078	2,078	2,078	2,078	2,078
10033261 389030	COUNTY JAIL RESTRICTED	-	200,000	170,000	170,000	170,000	170,000
TOTAL	FINES AND FORFEITURE	<u>\$ 1,688,303</u>	<u>\$ 1,650,629</u>	<u>\$ 1,379,078</u>	<u>\$ 1,379,078</u>	<u>\$ 1,379,078</u>	<u>\$ 1,379,078</u>
<b><u>INTEREST INCOME</u></b>							
10000001 361000	INTEREST REVENUES	\$ 20,000	\$ 12,279	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
10000001 361002	GA FUND 1 INTEREST REVENUE	10,000	8,318	1,500	1,500	1,500	1,500
10000001 361003	INVESTMENT ACCT CS&B INTEREST	-	-	35,000	35,000	35,000	35,000
10015451 361000	INTEREST REVENUES	-	500	1,000	1,000	1,000	1,000
10021801 361000	INTEREST REVENUES	-	-	200	200	200	200
10024001 361000	INTEREST REVENUES	50	53	50	50	50	50
10024501 361000	INTEREST REVENUES	50	47	100	100	100	100
10033001 361000	INTEREST REVENUES	-	17	-	-	-	-
10036001 361000	INTEREST REVENUES	200	196	100	100	100	100
TOTAL	INTEREST INCOME	<u>\$ 30,300</u>	<u>\$ 21,410</u>	<u>\$ 39,950</u>	<u>\$ 39,950</u>	<u>\$ 39,950</u>	<u>\$ 39,950</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY TYPE**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b>OTHER REVENUE</b>							
10000001	383000	REIMB FOR DAMAGED PROPERTY	\$ 5,000	\$ -	\$ -	\$ -	\$ -
10000001	383000 C0513	REIMB FOR DAMAGED PROPERTY	168,989	26,045	-	-	-
10000001	383000 C0514	REIMB FOR DAMAGED PROPERTY	174,783	-	-	-	-
10000001	383000 C0700	REIMB FOR DAMAGED PROPERTY	5,107	-	-	-	-
10000001	383000 GF003	REIMB FOR DAMAGED PROPERTY	17,125	-	-	-	-
10000001	383000 GF007	REIMB FOR DAMAGED PROPERTY	6,679	-	-	-	-
10000001	383000 RM001	REIMB FOR DAMAGED PROPERTY	12,088	-	-	-	-
10000001	383000 RM002	REIMB FOR DAMAGED PROPERTY	6,290	-	-	-	-
10000001	383000 RM003	REIMB FOR DAMAGED PROPERTY	1,457	-	-	-	-
10000001	383000 RM005	REIMB FOR DAMAGED PROPERTY	-	1,147	-	-	-
10000001	383000 RM006	REIMB FOR DAMAGED PROPERTY	-	14,000	-	-	-
10000001	389004	MISCELLANEOUS REVENUE	31,000	35,047	5,000	5,000	5,000
10000001	389006	RX MEDICAL CARD	-	-	1,310	1,310	1,310
10000001	389009	MISC REV - CHILD SUPPORT FEES	600	600	650	650	650
10000001	389010	JURY PAY	300	145	200	200	200
10000001	389015	CREDIT CARD FEES	(1,800)	(1,819)	400	400	400
10000001	389020	RENTAL OF BLDGS. REVENUE	1,200	9,302	5,000	5,000	5,000
10000001	392100	SALE OF FIXED ASSETS	25,000	41,003	30,000	30,000	30,000
10000001	392101	GENERAL FUND RESERVES	197,952	104,335	-	-	-
10000001	392102	GASB 54 RESERVES	-	494,999	-	-	-
10015101	389004	MISCELLANEOUS REVENUE	50	-	-	-	-
10015451	389004	MISCELLANEOUS REVENUE	500	-	-	-	-
10015501	389004	MISCELLANEOUS REVENUE	1,000	-	-	-	-
10028001	389004	MISCELLANEOUS REVENUE	13,000	900	-	-	-
10033001	371007	DONATIONS	2,000	-	-	-	-
10036001	371002 GF010	DONATIONS-FIRE AND EMS	-	1,500	-	-	-
10036002	389015	CREDIT CARD FEES	50	72	72	72	72
10039101	371012	DONATIONS-ANIMAL CONT IMPROVEM	450	140	2,000	2,000	2,000
10054041	371010	DONATIONS-PROGRAM INCOME	8,000	7,952	6,228	6,228	6,228
10071011	389004	MISCELLANEOUS REVENUE	500	-	-	-	-
10074202	389015	CREDIT CARD FEES	-	14	5	5	5
<b>TOTAL</b>	<b>OTHER REVENUE</b>	<b>\$ 677,321</b>	<b>\$ 735,382</b>	<b>\$ 50,865</b>	<b>\$ 50,865</b>	<b>\$ 50,865</b>	<b>\$ 50,865</b>



**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY TYPE**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b><u>RESTRICTED REVENUE</u></b>							
10021501 389050 GF006	RESTRICTED MONEY	\$ -	\$ 24,493	\$ -	\$ -	\$ -	\$ -
10021501 389050 GF008	RESTRICTED MONEY	-	63,387	-	-	-	-
10051011 389050 C0601	RESTRICTED MONEY	-	48,163	-	-	-	-
<b>TOTAL</b>	<b>RESTRICTED CASH</b>	<b><u>\$ -</u></b>	<b><u>\$ 136,043</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b><u>CAPITAL LEASE PROCEEDS</u></b>							
10090001 393500	CAPITAL LEASE PROCEEDS	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>CAPITAL LEASES</b>	<b><u>\$ 4,000,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>GRAND TOTAL</b>	<b>GENERAL FUND</b>	<b><u>\$ 36,416,708</u></b>	<b><u>\$ 34,676,241</u></b>	<b><u>\$ 34,694,788</u></b>	<b><u>\$ 39,937,835</u></b>	<b><u>\$ 35,044,046</u></b>	<b><u>\$ 34,676,896</u></b>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>NON DEPARTMENT</b>							
GENERAL REVENUE:							
10000001 311100	REAL PROPERTY TAX	\$ 12,631,347	\$ 13,342,799	\$ 12,810,299	\$ 18,353,346	\$ 13,568,144	\$ 13,180,046
10000001 311110	PUBLIC UTILITY TAX	583,613	653,499	759,786	759,786	759,786	759,786
10000001 311120	TIMBER TAX	70	265	834	834	834	834
10000001 311200	REAL PROPERTY TAX-PRIOR	427,829	521,872	394,051	394,051	394,051	394,051
10000001 311300	PERSONAL PROP TAX-CURRENT	1,646,275	1,897,991	1,893,514	1,893,514	1,893,514	1,893,514
10000001 311310	MOTOR VEHICLE TAX	1,556,771	1,742,306	1,963,727	1,963,727	1,963,727	1,963,727
10000001 311315	TITLE AD VALOREM TAX MOTOR VEH	-	-	1,054,000	1,054,000	1,054,000	1,054,000
10000001 311320	MOBILE HOME TAX	70,000	18,891	38,238	38,238	38,237	38,237
10000001 311340	INTANGIBLE TAX	189,392	224,551	270,430	270,430	270,430	270,430
10000001 311350	RAILROAD EQUIPMENT TAX	6,869	7,099	-	-	-	-
10000001 311400	PERSONAL PROP TAX-PRIOR	16,683	17,064	40,000	40,000	40,000	40,000
10000001 311500	PROPERTY NOT ON TAX DIGEST	40,249	6,003	85,762	85,762	85,762	85,762
10000001 311600	REAL ESTATE TRANSFER TAX	39,193	79,944	45,834	45,834	45,834	45,834
10000001 311750	FRANCHISE TAX-TV CABLE	250,787	271,145	284,633	284,633	284,633	284,633
10000001 313100	LOCAL OPTION SALES TAX	4,888,800	5,031,549	5,300,000	5,000,000	4,801,414	4,819,362
10000001 314200	ALCOHOLIC BEVERAGE EXCISE	238,060	246,250	250,000	250,000	250,000	250,000
10000001 314500	ENERGY EXCISE TAX-MANUFACTURIN	-	27,000	38,045	38,045	38,045	38,045
10000001 316200	INSURANCE PREMIUM TAX	1,242,700	1,850,452	1,977,000	1,977,000	1,977,000	1,977,000
10000001 319000	PENALTIES & INTEREST-DELQ	368,323	400,702	300,000	300,000	300,000	300,000
10000001 321201	BUSINESS LICENSE-BANKS	90,000	114,392	122,000	122,000	122,000	122,000
10000001 344160	SOLID WASTE RECYCLING FEES	-	9,573	5,000	5,000	5,000	5,000
10000001 361000	INTEREST REVENUES	20,000	12,279	2,000	2,000	2,000	2,000

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
10000001 361002	GA FUND 1 INTEREST REVENUE	10,000	8,318	1,500	1,500	1,500	1,500
10000001 361003	INVESTMENT ACCT CS&B INTEREST	-	-	35,000	35,000	35,000	35,000
10000001 383000	REIMB FOR DAMAGED PROPERTY	5,000	-	-	-	-	-
10000001 383000 C0513	REIMB FOR DAMAGED PROPERTY	168,989	26,045	-	-	-	-
10000001 383000 C0514	REIMB FOR DAMAGED PROPERTY	174,783	-	-	-	-	-
10000001 383000 C0700	REIMB FOR DAMAGED PROPERTY	5,107	-	-	-	-	-
10000001 383000 GF003	REIMB FOR DAMAGED PROPERTY	17,125	-	-	-	-	-
10000001 383000 GF007	REIMB FOR DAMAGED PROPERTY	6,679	-	-	-	-	-
10000001 383000 RM001	REIMB FOR DAMAGED PROPERTY	12,088	-	-	-	-	-
10000001 383000 RM002	REIMB FOR DAMAGED PROPERTY	6,290	-	-	-	-	-
10000001 383000 RM003	REIMB FOR DAMAGED PROPERTY	1,457	-	-	-	-	-
10000001 383000 RM005	REIMB FOR DAMAGED PROPERTY	-	1,147	-	-	-	-
10000001 383000 RM006	REIMB FOR DAMAGED PROPERTY	-	14,000	-	-	-	-
10000001 389004	MISCELLANEOUS REVENUE	31,000	35,047	5,000	5,000	5,000	5,000
10000001 389006	RX MEDICAL CARD	-	-	1,310	1,310	1,310	1,310
10000001 389009	MISC REV - CHILD SUPPORT FEES	600	600	650	650	650	650
10000001 389010	JURY PAY	300	145	200	200	200	200
10000001 389015	CREDIT CARD FEES	(1,800)	(1,819)	400	400	400	400
10000001 389020	RENTAL OF BLDGS. REVENUE	1,200	9,302	5,000	5,000	5,000	5,000
10000001 389025	55 MAYNARD ST. RESTRICTED	-	1,200	1,200	1,200	1,200	1,200
10000001 392100	SALE OF FIXED ASSETS	25,000	41,003	30,000	30,000	30,000	30,000
10000001 392101	GENERAL FUND RESERVES	197,952	104,335	-	-	-	-
10000001 392102	GASB 54 RESERVES	-	2,030,105	-	-	-	-
<b>TOTAL</b>	<b>NON DEPARTMENT</b>	<u>\$ 24,968,731</u>	<u>\$ 28,745,054</u>	<u>\$ 27,715,413</u>	<u>\$ 32,958,460</u>	<u>\$ 27,974,671</u>	<u>\$ 27,604,521</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>CLERK OF COMMISSION</b>							
CHARGES FOR SERVICES:							
10011302 341400	PRINTING AND DUPLICATING	\$ 1,200	\$ 10	\$ -	\$ -	\$ -	\$ -
TOTAL	CLERK OF COMMISSION	<u>\$ 1,200</u>	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>OPERATIONS MANAGER</b>							
CHARGES FOR SERVICES:							
10013202 341400	PRINTING AND DUPLICATING	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	OPERATIONS MANAGER	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ELECTIONS</b>							
CHARGES FOR SERVICES:							
10014002 341910	ELECTION QUALIFYING FEES	\$ 15,280	\$ -	\$ 2,132	\$ 2,132	\$ 2,132	\$ 2,132
10014002 341915	AUBURN ELECTION REVENUE	3,560	3,174	2,279	2,279	2,279	2,279
10014002 341920	WINDER ELECTION REVENUE	6,780	6,289	7,059	7,059	7,059	7,059
10014002 341925	BETHLEHEM ELECTION REVENUE	305	296	1,000	1,000	1,000	1,000
10014002 341926	CARL ELECTION REVENUE	-	-	1,000	1,000	1,000	1,000
10014002 341930	SALE OF MAPS & PUBLICATION	60	-	-	-	-	-
TOTAL	ELECTIONS	<u>\$ 25,985</u>	<u>\$ 9,759</u>	<u>\$ 13,470</u>	<u>\$ 13,470</u>	<u>\$ 13,470</u>	<u>\$ 13,470</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>FINANCIAL ADMINISTRATION</b>							
GENERAL REVENUE:							
10015101 389004	MISCELLANEOUS REVENUE	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	FINANCIAL ADMINISTRATI	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>LICENSING</b>							
GENERAL REVENUE:							
10015161 321100	ALCOHOLIC BEVERAGE LICENSE	\$ -	\$ -	\$ -	\$ -	\$ 87,666	\$ 87,666
10015161 321200	BUSINESS LICENSE -GENERAL	94,850	142,569	141,207	141,207	141,207	141,207
10015161 323100	BUILDING & EQUIPMENT PERMITS	95,000	137,427	216,123	216,123	-	-
TOTAL	LICENSING	<u>\$ 189,850</u>	<u>\$ 279,996</u>	<u>\$ 357,330</u>	<u>\$ 357,330</u>	<u>\$ 228,873</u>	<u>\$ 228,873</u>
<b>HUMAN RESOURCES</b>							
GENERAL REVENUE:							
10015402 341400	PRINTING AND DUPLICATING	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	HUMAN RESOURCES	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>TAX COMMISSIONER</b>							
GENERAL REVENUE:							
10015451 324300	LATE TAG PENALTY	\$ 73,303	\$ 51,002	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000
10015451 341106	FEES & CHARGES	-	825	2,000	2,000	2,000	2,000
10015451 341600	MOTOR VEHICLE TAG COLL FEE	11,754	11,218	11,000	11,000	11,000	11,000
10015451 341940	TAX COLLECTION COMMISSION	913,290	800,000	810,000	810,000	810,000	810,000
10015451 361000	INTEREST REVENUES	-	500	1,000	1,000	1,000	1,000
10015451 389004	MISCELLANEOUS REVENUE	500	-	-	-	-	-
TOTAL	TAX COMMISSIONER	<u>\$ 998,847</u>	<u>\$ 863,545</u>	<u>\$ 875,000</u>	<u>\$ 875,000</u>	<u>\$ 875,000</u>	<u>\$ 875,000</u>
<b>TAX ASSESSOR</b>							
GENERAL REVENUE:							
10015501 389004	MISCELLANEOUS REVENUE	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR SERVICES:							
10015502 341930	SALE OF MAPS & PUBLICATION	-	1,050	200	200	200	200
TOTAL	TAX ASSESSOR	<u>\$ 1,000</u>	<u>\$ 1,050</u>	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 200</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>SUPERIOR COURT</b>							
GENERAL REVENUE:							
10021501 337000	INTERGOV'T REVENUE-BANKS CO	\$ 12,000	\$ 17,099	\$ 24,700	\$ 24,700	\$ 24,700	\$ 24,700
10021501 337001	INTERGOV'T REVENUE-JACKSON CO	33,000	50,076	56,200	56,200	56,200	56,200
10021501 389050 GF006	RESTRICTED MONEY	-	24,493	-	-	-	-
10021501 389050 GF008	RESTRICTED MONEY	-	63,387	-	-	-	-
TOTAL	SUPERIOR COURT	<u>\$ 45,000</u>	<u>\$ 155,055</u>	<u>\$ 80,900</u>	<u>\$ 80,900</u>	<u>\$ 80,900</u>	<u>\$ 80,900</u>
<b>CLERK OF SUPERIOR COURT</b>							
GENERAL REVENUE:							
10021801 351110	FINES&FORFEIT-SUPERIOR CT	\$ 470,000	\$ 492,947	\$ 410,000	\$ 410,000	\$ 410,000	\$ 410,000
10021801 361000	INTEREST REVENUES	-	-	200	200	200	200
		<u>470,000</u>	<u>492,947</u>	<u>410,200</u>	<u>410,200</u>	<u>410,200</u>	<u>410,200</u>
CHARGES FOR SERVICES:							
10021802 341101	CLERK OF SUPERIOR COURT	200,000	196,591	150,000	150,000	150,000	150,000
10021802 341201	RECORDING-CLERK OF SUP CT	305,000	356,081	357,000	357,000	357,000	357,000
		<u>505,000</u>	<u>552,672</u>	<u>507,000</u>	<u>507,000</u>	<u>507,000</u>	<u>507,000</u>
TOTAL	CLERK OF SUPERIOR COURT	<u>\$ 975,000</u>	<u>\$ 1,045,619</u>	<u>\$ 917,200</u>	<u>\$ 917,200</u>	<u>\$ 917,200</u>	<u>\$ 917,200</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>DISTRICT ATTORNEY</b>							
GENERAL REVENUE:							
10022001	351164	PRETRIAL DIVERSION - DA	\$ 80,000	\$ 56,835	\$ 45,000	\$ 45,000	\$ 45,000
10022001	351165	CRIME VICTIMS ASST FUND-DA	69,000	64,146	50,000	50,000	50,000
			<u>149,000</u>	<u>120,981</u>	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>
CHARGES FOR SERVICES:							
10022002	341400	PRINTING AND DUPLICATING	1,500	2,282	2,000	2,000	2,000
TOTAL	DISTRICT ATTORNEY		<u>\$ 150,500</u>	<u>\$ 123,263</u>	<u>\$ 97,000</u>	<u>\$ 97,000</u>	<u>\$ 97,000</u>
<b>MAGISTRATE COURT</b>							
GENERAL REVENUE:							
10024001	351130	FINES & FORFEIT-MAGISTRATE	\$ 87,500	\$ 63,350	\$ 50,000	\$ 50,000	\$ 50,000
10024001	351164	PRETRIAL DIVERSION	2,000	465	1,000	1,000	1,000
10024001	351166	ABANDONED AUTOMOBILES	3,000	-	-	-	-
10024001	361000	INTEREST REVENUES	50	53	50	50	50
			<u>92,550</u>	<u>63,868</u>	<u>51,050</u>	<u>51,050</u>	<u>51,050</u>
CHARGES FOR SERVICES:							
10024002	341105	MAGISTRATE COURT	260,000	273,583	276,000	276,000	276,000
TOTAL	MAGISTRATE COURT		<u>\$ 352,550</u>	<u>\$ 337,451</u>	<u>\$ 327,050</u>	<u>\$ 327,050</u>	<u>\$ 327,050</u>



**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b>PROBATE COURT</b>							
GENERAL REVENUE:							
10024501	351150	FINES & FORFEIT-PROBATE	\$ 900,000	\$ 719,806	\$ 600,000	\$ 600,000	\$ 600,000
10024501	361000	INTEREST REVENUES	50	47	100	100	100
			<u>900,050</u>	<u>719,853</u>	<u>600,100</u>	<u>600,100</u>	<u>600,100</u>
CHARGES FOR SERVICES:							
10024502	341202	RECORDING-PROBATE	90,000	78,972	100,000	100,000	100,000
10024502	341400	PRINTING AND DUPLICATING	20,000	24,851	40,000	40,000	40,000
			<u>110,000</u>	<u>103,823</u>	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>
TOTAL	PROBATE COURT		<u>\$ 1,010,050</u>	<u>\$ 823,676</u>	<u>\$ 740,100</u>	<u>\$ 740,100</u>	<u>\$ 740,100</u>
<b>JUVENILE COURT</b>							
GENERAL REVENUE:							
10026001	351160	FINES & FORFEIT-JUVENILE JUDGE	\$ 3,500	\$ 2,078	\$ 2,078	\$ 2,078	\$ 2,078
TOTAL	JUVENILE COURT		<u>\$ 3,500</u>	<u>\$ 2,078</u>	<u>\$ 2,078</u>	<u>\$ 2,078</u>	<u>\$ 2,078</u>
<b>PUBLIC DEFENDER</b>							
GENERAL REVENUE:							
10028001	341106	FEES & CHARGES	\$ 3,500	\$ 3,533	\$ 5,000	\$ 5,000	\$ 5,000
10028001	389004	MISCELLANEOUS REVENUE	13,000	900	-	-	-
TOTAL	PUBLIC DEFENDER		<u>\$ 16,500</u>	<u>\$ 4,433</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b>SHERIFF</b>							
GENERAL REVENUE:							
10033001	336002	OVERTIME-CITY OF ATLANTA	\$ 4,000	\$ 1,500	\$ -	\$ -	\$ -
10033001	361000	INTEREST REVENUES	-	17	-	-	-
10033001	371007	DONATIONS	2,000	-	-	-	-
			<u>6,000</u>	<u>1,517</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHARGES FOR SERVICES:							
10033002	342100	SPECIAL POLICE SERVICES	80,000	70,466	70,000	70,000	70,000
10033002	342140	BD OF EDU RESOURCE & SECURITY	120,000	143,983	170,000	170,000	170,000
10033002	346410	BACKGROUND CHECK FEES	20,000	7,560	9,613	9,613	9,613
			<u>220,000</u>	<u>222,009</u>	<u>249,613</u>	<u>249,613</u>	<u>249,613</u>
TOTAL	SHERIFF		<u>\$ 226,000</u>	<u>\$ 223,526</u>	<u>\$ 249,613</u>	<u>\$ 249,613</u>	<u>\$ 249,613</u>
<b>DETENTION DIVISION</b>							
GENERAL REVENUE:							
10033261	389030	COUNTY JAIL RESTRICTED	\$ -	\$ 200,000	\$ 170,000	\$ 170,000	\$ 170,000
CHARGES FOR SERVICES:							
10033262	342300	DETENTION & CORRECTION SVC	32,440	-	33,000	33,000	33,000
10033262	342302	PRISONER MEAL REIMBURS	4,000	3,436	3,290	3,290	3,290
10033262	342330	PRISONER HOUSING FEES	200,000	249,328	30,000	30,000	30,000
10033262	342340	PHONE CARD PROCEEDS	-	-	-	90,000	90,000
			<u>236,440</u>	<u>252,764</u>	<u>66,290</u>	<u>66,290</u>	<u>156,290</u>
TOTAL	DETENTION DIVISION		<u>\$ 236,440</u>	<u>\$ 452,764</u>	<u>\$ 236,290</u>	<u>\$ 236,290</u>	<u>\$ 326,290</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b>FIRE MARSHAL</b>							
CHARGES FOR SERVICES:							
10035002	341389	CERTIFICATE OF OCCUPANCY	\$ 1,500	\$ 2,400	\$ 1,913	\$ 1,913	\$ 1,913
10035002	341391	FIRE PLAN REVIEW FEES	<u>5,500</u>	<u>4,523</u>	<u>9,967</u>	<u>9,967</u>	<u>9,967</u>
TOTAL	FIRE MARSHAL		<u>\$ 7,000</u>	<u>\$ 6,923</u>	<u>\$ 11,880</u>	<u>\$ 11,880</u>	<u>\$ 11,880</u>
<b>FIRE AND EMS</b>							
GENERAL REVENUE:							
10036001	361000	INTEREST REVENUES	\$ 200	\$ 196	\$ 100	\$ 100	\$ 100
10036001	371002 GF010	DONATIONS-FIRE AND EMS	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
			<u>200</u>	<u>1,696</u>	<u>100</u>	<u>100</u>	<u>100</u>
CHARGES FOR SERVICES:							
10036002	341400	PRINTING AND DUPLICATING	2,500	3,302	2,493	2,493	2,493
10036002	341450	FIRE REPORTS/ BLUE SIGN FEES	-	-	1,000	1,000	1,000
10036002	342600	AMBULANCE FEES	1,115,000	1,127,038	1,200,000	1,200,000	1,200,000
10036002	342604	AMBULANCE FEES-CSA	1,000	-	-	-	-
10036002	342605	AMBULANCE FEES-UNITED	25,000	34,216	27,839	27,839	27,839
10036002	389015	CREDIT CARD FEES	<u>50</u>	<u>72</u>	<u>72</u>	<u>72</u>	<u>72</u>
			<u>1,143,550</u>	<u>1,164,628</u>	<u>1,231,404</u>	<u>1,231,404</u>	<u>1,231,404</u>
TOTAL	FIRE AND EMS		<u>\$ 1,143,750</u>	<u>\$ 1,166,324</u>	<u>\$ 1,231,504</u>	<u>\$ 1,231,504</u>	<u>\$ 1,231,504</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b>ANIMAL CONTROL</b>							
GENERAL REVENUE:							
10039101	371012 DONATIONS-ANIMAL CONT IMPROVEM	\$ 450	\$ 140	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
CHARGES FOR SERVICES:							
10039102	346100 REGISTRATION AND ADOPTION	64,615	34,167	30,000	30,000	30,000	30,000
10039102	346101 RABIES CLINIC	50	-	-	-	-	-
10039102	346102 MICROCHIPS	240	50	-	-	-	-
10039102	346103 RESTITUTION-ANIMAL CONTROL	7,000	1,731	1,190	1,190	1,190	1,190
		<u>71,905</u>	<u>35,948</u>	<u>31,190</u>	<u>31,190</u>	<u>31,190</u>	<u>31,190</u>
TOTAL	ANIMAL CONTROL	<u>\$ 72,355</u>	<u>\$ 36,088</u>	<u>\$ 33,190</u>	<u>\$ 33,190</u>	<u>\$ 33,190</u>	<u>\$ 33,190</u>
<b>EMERGENCY MANAGEMENT</b>							
GENERAL REVENUE:							
10039201	331171 FC001 PANDEMIC INFLUENZA	\$ 3,300	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	EMERGENCY MANAGEMENT	<u>\$ 3,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>SUBDIVISION STREETLIGH</b>							
CHARGES FOR SERVICES:							
10041002	343201 SUBDIVISION STREET LIGHTS	\$ 565,000	\$ 574,367	\$ 575,649	\$ 575,649	\$ 575,649	\$ 578,649
TOTAL	SUBDIVISION STREETLIGH	<u>\$ 565,000</u>	<u>\$ 574,367</u>	<u>\$ 575,649</u>	<u>\$ 575,649</u>	<u>\$ 575,649</u>	<u>\$ 578,649</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>ROADS &amp; BRIDGES</b>							
CHARGES FOR SERVICES:							
10042002	341700 STORMWATER FEES	\$ 175,000	\$ 55,945	\$ -	\$ -	\$ -	\$ -
TOTAL	ROADS & BRIDGES	<u>\$ 175,000</u>	<u>\$ 55,945</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>MAINTENANCE AND SHOP</b>							
GENERAL REVENUE:							
10049001	389011 ADJUSTMENTS TO INVENTORY	\$ -	\$ 766	\$ -	\$ -	\$ -	\$ -
TOTAL	MAINTENANCE AND SHOP	<u>\$ -</u>	<u>\$ 766</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>HEALTH DEPARTMENT</b>							
GENERAL REVENUE:							
10051011	389050 C0601 RESTRICTED MONEY	\$ -	\$ 48,163	\$ -	\$ -	\$ -	\$ -
TOTAL	HEALTH DEPARTMENT	<u>\$ -</u>	<u>\$ 48,163</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>SENIOR CENTER</b>							
GENERAL REVENUE:							
10054041 371010	DONATIONS-PROGRAM INCOME	\$ 8,000	\$ 7,952	\$ 6,228	\$ 6,228	\$ 6,228	\$ 6,228
TOTAL	SENIOR CENTER	<u>\$ 8,000</u>	<u>\$ 7,952</u>	<u>\$ 6,228</u>	<u>\$ 6,228</u>	<u>\$ 6,228</u>	<u>\$ 6,228</u>
<b>PARKS &amp; RECREATION</b>							
CHARGES FOR SERVICES:							
10061002 347000	RECREATION FEES	\$ 171,900	\$ 159,764	\$ 197,000	\$ 197,000	\$ 197,000	\$ 197,000
10061002 347900	RENTAL OF RECREATION FACIL	29,400	35,088	40,000	40,000	40,000	40,000
10061002 347901	RECREATION-CONCESSION SALE	40,000	38,334	34,000	34,000	34,000	34,000
TOTAL	PARKS & RECREATION	<u>\$ 241,300</u>	<u>\$ 233,186</u>	<u>\$ 271,000</u>	<u>\$ 271,000</u>	<u>\$ 271,000</u>	<u>\$ 271,000</u>
<b>KEEP BARROW BEAUTIFUL</b>							
GENERAL REVENUE:							
10071011 344150	SOLID WASTE TIPPING FEES	\$ 860,000	\$ 886,431	\$ 830,206	\$ 830,206	\$ 830,206	\$ 830,206
10071011 344160	SOLID WASTE RECYCLING FEES	1,500	1,879	2,054	2,054	2,054	2,054
10071011 389004	MISCELLANEOUS REVENUE	500	-	-	-	-	-
TOTAL	KEEP BARROW BEAUTIFUL	<u>\$ 862,000</u>	<u>\$ 888,310</u>	<u>\$ 832,260</u>	<u>\$ 832,260</u>	<u>\$ 832,260</u>	<u>\$ 832,260</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b>PERMITS &amp; INSPECTIONS</b>							
GENERAL REVENUE:							
10072201	323100	BUILDING & EQUIPMENT PERMITS	\$ -	\$ -	\$ -	\$ -	\$ 216,123
10072201	341390	DEVELOPMENT FEES-GENERAL	-	-	-	-	14,647
10072201	341394	NRCS-SOIL & EROSION REVIEW	-	-	-	-	1,088
<b>TOTAL PERMITS &amp; INSPECTIONS</b>			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231,858</u>
<b>PLANNING AND ZONING</b>							
GENERAL REVENUE:							
10074101	321100	ALCOHOLIC BEVERAGE LICENSE	<u>\$ 95,000</u>	<u>\$ 80,949</u>	<u>\$ 87,666</u>	<u>\$ 87,666</u>	<u>\$ -</u>
CHARGES FOR SERVICES:							
10074102	322230	SIGN PERMITS	-	1,996	-	-	-
10074102	341390	DEVELOPMENT FEES-GENERAL	25,000	29,544	14,647	14,647	-
10074102	341393	NPDES-LAND DISTURBANCE FEES	1,000	-	-	-	-
10074102	341394	NRCS-SOIL & EROSION REVIEW	1,000	450	1,088	1,088	-
10074102	341395	REZONE APPLICATIONS	8,000	5,000	5,300	5,300	5,300
10074102	341398	SPECIAL USE APPLICATIONS	2,100	1,000	467	467	467
10074102	341399	VARIANCE APPLICATIONS	2,750	3,667	5,250	5,250	5,250
10074102	341400	PRINTING AND DUPLICATING	50	44	12	12	12
10074102	341930	SALE OF MAPS & PUBLICATION	100	-	265	265	265
<b>TOTAL PLANNING AND ZONING</b>			<u>\$ 135,000</u>	<u>\$ 122,650</u>	<u>\$ 114,695</u>	<u>\$ 114,695</u>	<u>\$ 11,294</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**GENERAL FUND REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>GIS</b>							
CHARGES FOR SERVICES:							
10074202	341400	PRINTING AND DUPLICATING	\$ 200	\$ 10	\$ 400	\$ 400	\$ 400
10074202	341930	SALE OF MAPS & PUBLICATION	2,500	3,370	1,333	1,333	1,333
10074202	389015	CREDIT CARD FEES	-	14	5	5	5
TOTAL	GIS		<u>\$ 2,700</u>	<u>\$ 3,394</u>	<u>\$ 1,738</u>	<u>\$ 1,738</u>	<u>\$ 1,738</u>
<b>OTHER FINANCING USES</b>							
GENERAL REVENUE:							
10090001	393500	CAPITAL LEASE PROCEEDS	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -
TOTAL	OTHER FINANCING USES		<u>\$ 4,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>GRAND TOTAL</b>			<b>36,416,708</b>	<b>36,211,346</b>	<b>34,694,788</b>	<b>39,937,835</b>	<b>35,044,046</b>





SECTION C

EXPENDITURES FOR THE GENERAL FUND

BARROW COUNTY, GA							
FISCAL YEAR 2014 APPROVED BUDGET							
GENERAL FUND							
SUMMARY OF ELECTED OFFICE/DEPARTMENT EXPENDITURES							
							%
							CHANGE
					INCREASE OR (DECREASE)	INCREASE OR (DECREASE)	BETW FY2014 & FY2013
	FY2014 APPROVED BUDGET	FY2013 REVISED BUDGET	FY2013 ORIGINAL BUDGET		OVER FY13 REVISED BUDGET	OVER FY13 ORIGINAL BUDGET	REVISED BUDGET
	<u>DEPARTMENT NAME:</u>						
3910	ANIMAL CONTROL	406,352	405,850	477,862	502	(71,510)	0.12%
1120	BOARD OF EQUALIZATION	8,530	8,538	8,538	(8)	(8)	-0.09%
1565	BUILDINGS & GROUNDS	1,003,435	1,128,086	1,086,426	(124,651)	(82,991)	-11.05%
1130	CLERK OF COMMISSION	56,793	69,554	69,285	(12,761)	(12,492)	-18.35%
2180	CLERK OF SUPERIOR COUR	680,202	677,503	674,812	2,699	5,390	0.40%
1310	COMMISSION CHAIRPERSON	53,856	62,253	62,253	(8,397)	(8,397)	-13.49%
3700	CORONER	71,868	71,783	71,783	85	85	0.12%
1315	COUNTY MANAGER	237,943	130,822	127,822	107,121	110,121	81.88%
3326	DETENTION DIVISION	5,394,475	5,607,423	5,583,739	(212,948)	(189,264)	-3.80%
2200	DISTRICT ATTORNEY	661,027	684,124	681,164	(23,097)	(20,137)	-3.38%
7510	ECONOMIC DEV/COMMUNITY	176,614	53,545	-	123,069	176,614	229.84%
1400	ELECTIONS	173,852	235,041	234,772	(61,189)	(60,920)	-26.03%
1575	ENGINEERING	162,109	163,489	162,951	(1,380)	(842)	-0.84%
1510	FINANCIAL ADMINISTRATION	523,878	519,837	518,221	4,041	5,657	0.78%
3600	FIRE AND EMS	5,634,788	5,640,583	5,726,503	(5,795)	(91,715)	-0.10%
3500	FIRE MARSHALL	73,138	73,257	73,257	(119)	(119)	-0.16%
7420	GIS	69,202	79,971	79,702	(10,769)	(10,500)	-13.47%
1110	GOVERNING BODY	119,184	98,749	90,647	20,435	28,537	20.69%
1540	HUMAN RESOURCES	237,416	238,550	237,742	(1,134)	(326)	-0.48%
1535	INFORMATION TECHNOLOGY	282,088	290,638	290,100	(8,550)	(8,012)	-2.94%
2600	JUVENILE COURT	267,900	206,691	206,422	61,209	61,478	29.61%
7101	KEEP BARROW BEAUTIFUL	60,099	17,134	17,134	42,965	42,965	250.76%
1516	LICENSING	100,766	133,703	133,165	(32,937)	(32,399)	-24.63%
2400	MAGISTRATE COURT	344,635	338,950	337,873	5,685	6,762	1.68%

BARROW COUNTY, GA							
FISCAL YEAR 2014 APPROVED BUDGET							
GENERAL FUND							
SUMMARY OF ELECTED OFFICE/DEPARTMENT EXPENDITURES							
							%
							CHANGE
					INCREASE OR (DECREASE)	INCREASE OR (DECREASE)	BETW FY2014 & FY2013
		FY2014 APPROVED BUDGET	FY2013 REVISED BUDGET	FY2013 ORIGINAL BUDGET	OVER FY13 REVISED BUDGET	OVER FY13 ORIGINAL BUDGET	REVISED BUDGET
4900	MAINTENANCE AND SHOP	122,160	126,136	125,329	(3,976)	(3,169)	-3.15%
1320	OPERATIONS MANAGER	-	130,276	129,738	(130,276)	(129,738)	-100.00%
6100	PARKS & RECREATION	710,864	727,698	725,545	(16,834)	(14,681)	-2.31%
7220	PERMITS AND INSPECTIONS	81,689	-	-	81,689	81,689	100.00%
7410	PLANNING AND ZONING	27,241	289,668	288,322	(262,427)	(261,081)	-90.60%
2450	PROBATE COURT	394,859	393,670	392,324	1,189	2,535	0.30%
4101	PUBLIC WORKS ADMINISTRATION	18,216	9,407	-	8,809	18,216	93.64%
1517	PURCHASING	95,689	97,614	97,076	(1,925)	(1,387)	-1.97%
4200	ROADS AND BRIDGES	1,299,720	1,347,680	1,342,496	(47,960)	(42,776)	-3.56%
5404	SENIOR CENTER	218,881	208,345	207,000	10,536	11,881	5.06%
3300	SHERIFF	6,519,691	6,584,062	6,557,687	(64,371)	(37,996)	-0.98%
4100	SUBDIVISION STRET LIGHTS	503,000	460,720	460,000	42,280	43,000	9.18%
2150	SUPERIOR COURT	500,722	540,725	452,038	(40,003)	48,684	-7.40%
1550	TAX ASSESSOR	558,935	552,781	550,359	6,154	8,576	1.11%
1545	TAX COMMISSIONER	580,735	580,088	577,935	647	2,800	0.11%
	<b>OTHER PAYMENTS:</b>						
5410	ADULT LITERACY- WBCACE	20,000	20,000	20,000	-	-	0.00%
5102	ADVANTAGE BEHAVIORAL	4,154	4,154	4,154	-	-	0.00%
7500	BARROW COUNTY ECONOMIC DEV	40,000	40,000	40,000	-	-	0.00%
7900	CONTINGENCIES	290,000	107,985	-	182,015	290,000	168.56%
7901	CONTINGENCIES - RESTRICTED JAIL FUNDS	170,000	-	-	170,000	170,000	100.00%
7110	COOPERATIVE EXTENSION	34,308	34,308	34,308	-	-	0.00%
1530	COUNTY ATTORNEY	250,000	302,000	302,000	(52,000)	(52,000)	-17.22%
8000	DEBT SERVICE	2,722,449	1,604,138	1,604,138	1,118,311	1,118,311	69.71%

BARROW COUNTY, GA							
FISCAL YEAR 2014 APPROVED BUDGET							
GENERAL FUND							
SUMMARY OF ELECTED OFFICE/DEPARTMENT EXPENDITURES							
							%
							CHANGE
					INCREASE OR (DECREASE)	INCREASE OR (DECREASE)	BETW
		FY2014 APPROVED BUDGET	FY2013 REVISED BUDGET	FY2013 ORIGINAL BUDGET	OVER FY13 REVISED BUDGET	OVER FY13 ORIGINAL BUDGET	FY2014 & FY2013 REVISED BUDGET
5401	DFACS	50,000	50,000	50,000	-	-	0.00%
3800	E-911	100,000	130,400	130,400	(30,400)	(30,400)	-23.31%
7140	FOREST RESOURCES	4,660	4,660	4,660	-	-	0.00%
5403	FUNERAL HOME - INDIGENT	3,500	3,500	3,500	-	-	0.00%
1595	GEN ADMIN FEES-NE GA REGION	70,000	70,000	70,000	-	-	0.00%
5101	HEALTH DEPARTMENT	196,872	245,035	196,872	(48,163)	-	-19.66%
1556	INSURANCE	1,083,509	1,007,000	1,007,000	76,509	76,509	7.60%
4960	INTERGOV'T PAYMENTS - EXCISE TAX	29,500	27,000	-	2,500	29,500	9.26%
6500	LIBRARY BOARD OF TRUSTEES	75,000	55,728	55,728	19,272	19,272	34.58%
5405	MENTAL RETARDATION SER	3,000	3,000	3,000	-	-	0.00%
2800	PUBLIC DEFENDER	339,392	331,291	331,291	8,101	8,101	2.45%
7130	SOIL CONSERVATION	4,000	4,000	4,000	-	-	0.00%
	TOTAL OPERATING EXPENSES	33,922,896	33,029,143	32,719,074	893,753	1,203,822	2.71%
9000	TRANSFER OUT FOR CAPITAL OUTLAY	754,000	1,647,098	1,552,098	(893,098)	(798,098)	-54.22%
	TOTAL	\$ 34,676,896	\$ 34,676,241	\$ 34,271,172	\$ 655	\$ 405,724	0.0019%

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>BUDGET</u>
<b><u>1110 GOVERNING BODY</u></b>								
1001110	511000	SALARIES & WAGES	57,751	58,976	58,387	58,387	58,387	58,387
1001110	512100	GROUP INSURANCE	10,223	13,936	19,641	19,641	19,641	33,566
1001110	512200	FICA	3,705	3,657	3,620	3,620	3,620	3,620
1001110	512300	MEDICARE	866	855	847	847	847	847
1001110	512400	RETIREMENT CONTRIBUTIONS	3,146	3,051	3,051	4,490	4,490	4,490
1001110	521200	PROFESSIONAL SERVICES	35,000	-	-	-	-	-
1001110	521400	WINDER TV RECORDING	12,000	12,000	12,000	12,000	12,000	12,000
1001110	523400	PRINTING AND BINDING	-	100	150	150	150	150
1001110	523500	TRAVEL	-	2,600	2,800	2,800	2,800	2,800
1001110	523600	DUES AND FEES	-	200	-	-	-	-
1001110	523700	EDUCATION AND TRAINING	-	3,200	3,200	3,200	3,200	3,200
1001110	531100	GENERAL SUPPLIES & MATERIALS	124	174	124	124	124	124
TOTAL	GOVERNING BODY		<u>\$ 122,815</u>	<u>\$ 98,749</u>	<u>\$ 103,820</u>	<u>\$ 105,259</u>	<u>\$ 105,259</u>	<u>\$ 119,184</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>BUDGET</u>
<b><u>1120 BOARD OF EQUALIZATION</u></b>								
1001120	511000	SALARIES & WAGES	\$ 2,655	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300
1001120	512200	FICA	159	125	125	267	267	267
1001120	512300	MEDICARE	37	38	38	63	63	63
1001120	523201	POSTAGE	2,325	2,400	2,600	2,600	2,600	2,600
1001120	523500	TRAVEL	1,281	1,300	-	-	1,000	1,000
1001120	523700	EDUCATION AND TRAINING	135	375	1,000	1,000	300	300
1001120	531100	GENERAL SUPPLIES & MATERIALS	-	-	300	300	-	-
TOTAL	BOARD OF EQUALIZATION		<u>\$ 6,593</u>	<u>\$ 8,538</u>	<u>\$ 8,363</u>	<u>\$ 8,530</u>	<u>\$ 8,530</u>	<u>\$ 8,530</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>1130 CLERK OF COMMISSION</u></b>								
1001130	511000	SALARIES & WAGES	\$ 49,016	\$ 49,016	\$ 50,229	\$ 50,229	\$ 50,229	\$ 50,229
1001130	512100	GROUP INSURANCE	7,600	8,244	106	106	106	106
1001130	512200	FICA	3,039	3,040	3,114	3,114	3,114	3,114
1001130	512300	MEDICARE	711	711	728	729	729	729
1001130	512400	RETIREMENT CONTRIBUTIONS	5,958	5,958	-	-	-	-
1001130	521200	PROFESSIONAL SERVICES	1,600	1,400	1,600	1,600	1,600	1,600
1001130	522200	REPAIRS AND MAINTENANCE	100	100	50	50	50	50
1001130	523201	POSTAGE	200	200	100	100	100	100
1001130	523300	ADVERTISING	-	200	100	100	100	100
1001130	523400	PRINTING AND BINDING	-	50	50	50	50	50
1001130	523500	TRAVEL	-	50	50	50	50	50
1001130	523600	DUES AND FEES	15	15	65	65	65	65
1001130	523700	EDUCATION AND TRAINING	-	150	400	400	400	400
1001130	531100	GENERAL SUPPLIES & MATERIALS	221	421	200	200	200	200
TOTAL	CLERK OF COMMISSION		<u>\$ 68,460</u>	<u>\$ 69,554</u>	<u>\$ 56,792</u>	<u>\$ 56,793</u>	<u>\$ 56,793</u>	<u>\$ 56,793</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>1310 COMMISSION CHAIRPERSON</u></b>								
1001310	511000	SALARIES & WAGES	\$ 65,043	\$ 34,511	\$ 29,171	\$ 29,172	\$ 29,172	\$ 29,172
1001310	512100	GROUP INSURANCE	7,762	8,419	8,419	8,419	8,419	8,470
1001310	512200	FICA	3,909	2,790	1,809	1,809	1,809	1,809
1001310	512300	MEDICARE	914	651	423	423	423	423
1001310	522200	REPAIRS AND MAINTENANCE	100	100	100	100	100	100
1001310	523200	COMMUNICATIONS	2,500	1,700	2,500	2,500	2,500	2,500
1001310	523201	POSTAGE	200	200	200	200	200	200
1001310	523300	ADVERTISING	790	250	250	250	250	250
1001310	523400	PRINTING AND BINDING	100	100	100	100	100	100
1001310	523500	TRAVEL	1,000	2,200	1,500	1,500	1,500	1,500
1001310	523600	DUES AND FEES	6,293	6,832	6,832	6,832	6,832	6,832
1001310	523700	EDUCATION AND TRAINING	500	2,600	1,600	1,600	1,600	1,600
1001310	531100	GENERAL SUPPLIES & MATERIALS	100	100	100	100	100	100
1001310	531118	FLEET MAINTENANCE REPAIRS	500	500	-	-	-	-
1001310	531270	GASOLINE/DIESEL	2,200	500	-	-	-	-
1001310	531300	FOOD	800	800	800	800	800	800
1001310	531600	SMALL EQUIPMENT	500	-	-	-	-	-
TOTAL	COMMISSION CHAIRPERSON		<u>\$ 93,210</u>	<u>\$ 62,253</u>	<u>\$ 53,804</u>	<u>\$ 53,805</u>	<u>\$ 53,805</u>	<u>\$ 53,856</u>



**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>1315 COUNTY MANAGER</u></b>								
1001315	511000	SALARIES & WAGES	\$ -	\$ 97,500	\$ 166,605	\$ 165,605	\$ 165,605	\$ 165,605
1001315	511310	AUTOMOBILE ALLOWANCE	-	5,400	7,200	7,200	7,200	7,200
1001315	512100	GROUP INSURANCE	-	2,463	11,936	11,936	11,936	12,667
1001315	512200	FICA	-	6,045	10,330	10,714	10,714	10,714
1001315	512300	MEDICARE	-	1,414	2,416	2,506	2,506	2,506
1001315	512400	RETIREMENT CONTRIBUTIONS	-	-	10,906	3,551	3,551	3,551
1001315	521200	PROFESSIONAL SERVICES	-	7,000	15,500	135,500	15,500	15,500
1001315	523200	COMMUNICATIONS	-	150	2,800	2,800	2,800	2,800
1001315	523201	POSTAGE	-	-	100	100	100	100
1001315	523300	ADVERTISING	-	-	100	100	100	100
1001315	523400	PRINTING AND BINDING	-	-	3,000	3,000	3,000	3,000
1001315	523450	COPIER CHARGES	-	-	3,700	5,200	5,200	5,200
1001315	523500	TRAVEL	-	1,500	2,000	2,000	2,000	2,000
1001315	523600	DUES AND FEES	-	500	1,000	500	500	500
1001315	523700	EDUCATION AND TRAINING	-	2,000	3,000	2,500	2,500	2,500
1001315	531100	GENERAL SUPPLIES & MATERIALS	-	4,150	4,000	3,500	3,500	3,500
1001315	531600	SMALL EQUIPMENT	-	2,700	500	500	500	500
TOTAL COUNTY MANAGER			<u>\$ -</u>	<u>\$ 130,822</u>	<u>\$ 245,093</u>	<u>\$ 357,212</u>	<u>\$ 237,212</u>	<u>\$ 237,943</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>BUDGET</u>
<b><u>1320 OPERATIONS MANAGER</u></b>								
1001320	511000	SALARIES & WAGES	\$ 89,766	\$ 58,178	\$ -	\$ -	\$ -	\$ -
1001320	511300	SALARIES - OVERTIME	-	31	-	-	-	-
1001320	512100	GROUP INSURANCE	11,009	12,001	-	-	-	-
1001320	512200	FICA	5,565	5,565	-	-	-	-
1001320	512300	MEDICARE	1,302	1,301	-	-	-	-
1001320	512400	RETIREMENT CONTRIBUTIONS	10,906	10,906	-	-	-	-
1001320	521200	PROFESSIONAL SERVICES	1,050	32,590	-	-	-	-
1001320	523200	COMMUNICATIONS	2,732	2,600	-	-	-	-
1001320	523201	POSTAGE	100	100	-	-	-	-
1001320	523300	ADVERTISING	100	100	-	-	-	-
1001320	523400	PRINTING AND BINDING	1,472	(468)	-	-	-	-
1001320	523450	COPIER CHARGES	-	3,758	-	-	-	-
1001320	523600	DUES AND FEES	35	57	-	-	-	-
1001320	531100	GENERAL SUPPLIES & MATERIALS	3,073	2,099	-	-	-	-
1001320	531118	FLEET MAINTENANCE REPAIRS	1,056	200	-	-	-	-
1001320	531270	GASOLINE/DIESEL	200	200	-	-	-	-
1001320	531600	SMALL EQUIPMENT	1,463	1,058	-	-	-	-
<b>TOTAL OPERATIONS MANAGER</b>			<b><u>\$ 129,828</u></b>	<b><u>\$ 130,276</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>BUDGET</u>
<b><u>1400 ELECTIONS</u></b>								
1001400	511000	SALARIES & WAGES	\$ 69,992	\$ 82,630	\$ 82,380	\$ 82,380	\$ 82,380	\$ 82,380
1001400	511003	SALARIES & WAGES PART TIME	17,945	29,169	15,169	15,169	15,169	15,169
1001400	511300	SALARIES - OVERTIME	4,200	4,200	4,200	4,200	4,200	4,200
1001400	512100	GROUP INSURANCE	6,175	8,420	-	-	-	-
1001400	512200	FICA	5,407	7,193	6,309	6,309	6,309	6,309
1001400	512300	MEDICARE	1,265	1,683	1,475	1,475	1,475	1,475
1001400	512400	RETIREMENT CONTRIBUTIONS	8,355	-	-	5,877	5,877	5,877
1001400	521200	PROFESSIONAL SERVICES	1,400	1,650	1,650	1,650	1,650	1,650
1001400	522200	REPAIRS AND MAINTENANCE	2,000	3,000	1,000	1,000	1,000	1,000
1001400	522310	RENTALS	2,000	2,000	2,000	2,000	2,000	2,000
1001400	523200	COMMUNICATIONS	1,150	1,292	1,292	1,292	1,292	1,292
1001400	523201	POSTAGE	19,062	6,300	7,500	7,500	7,500	7,500
1001400	523300	ADVERTISING	1,700	2,500	2,500	2,500	2,500	2,500
1001400	523400	PRINTING AND BINDING	11,805	805	4,500	4,500	4,500	4,500
1001400	523450	COPIER CHARGES	-	2,500	2,500	2,500	2,500	2,500
1001400	523500	TRAVEL	1,722	1,500	-	-	-	-
1001400	523700	EDUCATION AND TRAINING	660	1,700	1,500	1,500	1,500	1,500
1001400	523850	CONTRACT LABOR	60,182	60,000	30,000	30,000	30,000	30,000
1001400	531100	GENERAL SUPPLIES & MATERIALS	7,500	18,000	3,500	3,500	3,500	3,500
1001400	531270	GASOLINE/DIESEL	326	500	500	500	500	500
TOTAL	ELECTIONS		<u>\$ 222,846</u>	<u>\$ 235,041</u>	<u>\$ 167,975</u>	<u>\$ 173,852</u>	<u>\$ 173,852</u>	<u>\$ 173,852</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>1510 FINANCIAL ADMINISTRATION</u></b>								
1001510	511000	SALARIES & WAGES	\$ 287,162	\$ 287,662	\$ 286,162	\$ 286,163	\$ 286,163	\$ 286,163
1001510	511300	SALARIES - OVERTIME	500	270	1,000	-	-	-
1001510	512100	GROUP INSURANCE	34,396	42,316	42,316	42,316	42,316	34,003
1001510	512200	FICA	17,835	17,835	17,742	17,743	17,743	17,743
1001510	512300	MEDICARE	4,171	4,171	4,149	4,150	4,150	4,150
1001510	512400	RETIREMENT CONTRIBUTIONS	21,212	30,212	76,212	40,679	40,679	40,679
1001510	521200	PROFESSIONAL SERVICES	60,949	52,949	52,949	52,949	52,949	52,949
1001510	522200	REPAIRS AND MAINTENANCE	72,750	53,500	53,500	53,500	53,500	53,500
1001510	523200	COMMUNICATIONS	5,199	2,905	3,900	3,900	3,900	3,900
1001510	523201	POSTAGE	6,300	5,443	6,300	6,300	6,300	6,300
1001510	523300	ADVERTISING	1,000	1,000	1,000	1,000	1,000	1,000
1001510	523400	PRINTING AND BINDING	2,516	416	1,500	1,400	1,400	1,400
1001510	523450	COPIER CHARGES	-	3,857	3,860	3,960	3,960	3,960
1001510	523500	TRAVEL	300	300	800	800	800	800
1001510	523600	DUES AND FEES	2,000	2,000	1,751	1,751	1,751	1,751
1001510	523700	EDUCATION AND TRAINING	2,000	1,000	1,750	1,750	1,750	1,750
1001510	523900	OTHER PURCHASED SERVICES	3,500	7,000	3,500	7,000	7,000	7,000
1001510	531100	GENERAL SUPPLIES & MATERIALS	5,500	6,830	6,830	6,830	6,830	6,830
1001510	531600	SMALL EQUIPMENT	2,876	170	-	-	-	-
TOTAL	FINANCIAL ADMINISTRATION		<u>\$ 530,166</u>	<u>\$ 519,836</u>	<u>\$ 565,221</u>	<u>\$ 532,191</u>	<u>\$ 532,191</u>	<u>\$ 523,878</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>1516 LICENSING</u></b>								
1001516	511000	SALARIES & WAGES	\$ 87,290	\$ 87,290	\$ -	\$ -	\$ 59,835	\$ 59,835
1001516	512100	GROUP INSURANCE	15,523	16,838	-	-	11,290	8,469
1001516	512200	FICA	5,412	5,412	-	-	3,710	3,710
1001516	512300	MEDICARE	1,266	1,265	-	-	867	867
1001516	512400	RETIREMENT CONTRIBUTIONS	10,603	10,603	-	10,385	10,385	10,385
1001516	521200	PROFESSIONAL SERVICES	1,200	885	-	-	-	-
1001516	522200	REPAIRS AND MAINTENANCE	750	700	-	-	2,000	2,000
1001516	523200	COMMUNICATIONS	3,250	2,800	-	-	3,000	3,000
1001516	523201	POSTAGE	1,600	1,600	-	-	1,400	1,400
1001516	523400	PRINTING AND BINDING	663	663	-	-	-	-
1001516	523450	COPIER CHARGES	-	-	-	-	2,600	2,600
1001516	523600	DUES AND FEES	-	-	-	-	1,000	1,000
1001516	531100	GENERAL SUPPLIES & MATERIALS	1,132	1,926	-	-	5,000	5,000
1001516	531118	FLEET MAINTENANCE REPAIRS	2,000	2,000	-	-	1,000	1,000
1001516	531270	GASOLINE/DIESEL	4,100	1,600	-	-	1,500	1,500
1001516	531400	BOOKS AND PERIODICALS	500	121	-	-	-	-
<b>TOTAL LICENSING</b>			<b><u>\$ 135,289</u></b>	<b><u>\$ 133,703</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 10,385</u></b>	<b><u>\$ 103,587</u></b>	<b><u>\$ 100,766</u></b>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>1517 PURCHASING</u></b>								
1001517	511000	SALARIES & WAGES	\$ 71,795	\$ 71,795	\$ 77,216	\$ 71,295	\$ 71,295	\$ 71,295
1001517	512100	GROUP INSURANCE	6,603	12,673	12,673	12,673	12,673	6,160
1001517	512200	FICA	4,451	4,451	4,787	4,420	4,420	4,420
1001517	512300	MEDICARE	1,041	1,041	1,120	1,034	1,034	1,034
1001517	512400	RETIREMENT CONTRIBUTIONS	4,822	4,822	4,822	8,948	8,948	8,948
1001517	523200	COMMUNICATIONS	1,260	1,272	1,272	1,272	1,272	1,272
1001517	523201	POSTAGE	300	39	300	300	300	300
1001517	523300	ADVERTISING	60	-	60	60	60	60
1001517	523400	PRINTING AND BINDING	1	-	-	-	-	-
1001517	523500	TRAVEL	-	-	300	300	300	300
1001517	523700	EDUCATION AND TRAINING	-	-	700	700	700	700
1001517	531100	GENERAL SUPPLIES & MATERIALS	976	815	1,000	1,000	1,000	1,000
1001517	531600	SMALL EQUIPMENT	136	707	200	200	200	200
TOTAL	PURCHASING		<u>\$ 91,445</u>	<u>\$ 97,614</u>	<u>\$ 104,450</u>	<u>\$ 102,202</u>	<u>\$ 102,202</u>	<u>\$ 95,689</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>1530 COUNTY ATTORNEY</u></b>								
1001530	521200	PROFESSIONAL SERVICES	\$ 50,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
1001530	521210	PROF SVCS-COUNTY ATTORNEY	<u>300,000</u>	<u>300,000</u>	<u>248,000</u>	<u>248,000</u>	<u>248,000</u>	<u>248,000</u>
TOTAL	COUNTY ATTORNEY		<u>\$ 350,000</u>	<u>\$ 302,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>
<b><u>1535 INFORMATION TECHNOLOGY (IT)</u></b>								
1001535	511000	SALARIES & WAGES	\$ 99,265	\$ 92,828	\$ 152,328	\$ 160,328	\$ 160,328	\$ 160,328
1001535	512100	GROUP INSURANCE	16,092	10,456	10,456	10,456	10,456	944
1001535	512200	FICA	8,526	5,756	9,445	9,941	9,941	9,941
1001535	512300	MEDICARE	1,994	1,346	2,209	2,325	2,325	2,325
1001535	512400	RETIREMENT CONTRIBUTIONS	10,512	5,171	5,171	-	-	-
1001535	521200	PROFESSIONAL SERVICES	16,750	70,000	9,091	5,650	5,650	5,650
1001535	522200	REPAIRS AND MAINTENANCE	16,311	5,000	7,000	7,000	7,000	7,000
1001535	522200 RM001	REPAIRS AND MAINTENANCE	13,088	-	-	-	-	-
1001535	523200	COMMUNICATIONS	66,456	70,481	83,600	83,600	83,600	83,600
1001535	523201	POSTAGE	50	-	-	-	-	-
1001535	523300	ADVERTISING	489	-	-	-	-	-
1001535	523700	EDUCATION AND TRAINING	-	-	1,500	1,500	1,500	1,500
1001535	531100	GENERAL SUPPLIES & MATERIALS	6,480	7,200	10,000	10,000	10,000	10,000
1001535	531118	FLEET MAINTENANCE REPAIRS	550	500	-	-	-	-
1001535	531270	GASOLINE/DIESEL	490	300	500	500	500	500
1001535	531600	SMALL EQUIPMENT	<u>3,099</u>	<u>21,600</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
TOTAL	INFORMATION TECHNOLOGY		<u>\$ 260,152</u>	<u>\$ 290,638</u>	<u>\$ 291,600</u>	<u>\$ 291,600</u>	<u>\$ 291,600</u>	<u>\$ 282,088</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>1540 HUMAN RESOURCES</u></b>								
1001540	511000	SALARIES & WAGES	\$ 143,662	\$ 159,554	\$ 158,804	\$ 158,804	\$ 158,804	\$ 158,804
1001540	511003	SALARIES & WAGES PART TIME	8,307	7,540	7,540	7,540	7,540	7,540
1001540	511300	SALARIES - OVERTIME	23	50	-	-	-	-
1001540	512100	GROUP INSURANCE	5,667	6,066	6,066	6,066	6,066	6,202
1001540	512200	FICA	9,649	10,361	10,314	10,314	10,314	10,314
1001540	512300	MEDICARE	2,257	2,424	2,413	2,413	2,413	2,413
1001540	512400	RETIREMENT CONTRIBUTIONS	9,387	10,387	10,387	10,670	10,670	10,670
1001540	512905	WELLNESS CARE PROGRAM	30,000	30,000	30,000	15,000	15,000	30,000
1001540	521200	PROFESSIONAL SERVICES	3,170	994	2,100	3,500	3,500	3,500
1001540	522200	REPAIRS AND MAINTENANCE	38	298	38	38	38	38
1001540	522310	RENTALS	4,273	4,358	3,920	4,535	4,535	4,535
1001540	523200	COMMUNICATIONS	2,027	1,910	1,260	1,524	1,524	1,524
1001540	523201	POSTAGE	190	156	100	100	100	100
1001540	523300	ADVERTISING	127	100	100	100	100	100
1001540	523400	PRINTING AND BINDING	1,345	1,810	3,600	500	500	500
1001540	523450	COPIER CHARGES	-	326	400	426	426	426
1001540	523500	TRAVEL	-	96	-	-	-	-
1001540	523600	DUES AND FEES	15	20	-	50	50	50
1001540	531100	GENERAL SUPPLIES & MATERIALS	1,455	2,100	700	700	700	700
1001540	531300	FOOD	117	-	-	-	-	-
1001540	531400	BOOKS AND PERIODICALS	100	-	-	-	-	-
TOTAL	HUMAN RESOURCES		<u>\$ 221,808</u>	<u>\$ 238,550</u>	<u>\$ 237,742</u>	<u>\$ 222,280</u>	<u>\$ 222,280</u>	<u>\$ 237,416</u>



**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>1545 TAX COMMISSIONER</u></b>								
1001545	511000	SALARIES & WAGES	\$ 349,787	\$ 352,464	\$ 367,987	\$ 345,773	\$ 345,773	\$ 345,773
1001545	511300	SALARIES - OVERTIME	86	-	-	-	-	-
1001545	512100	GROUP INSURANCE	67,686	72,093	72,093	72,093	72,093	70,329
1001545	512200	FICA	21,687	21,853	22,815	21,438	21,438	21,438
1001545	512300	MEDICARE	5,072	5,111	5,336	5,014	5,014	5,014
1001545	512400	RETIREMENT CONTRIBUTIONS	42,489	42,488	42,488	39,748	39,748	39,748
1001545	521200	PROFESSIONAL SERVICES	70	-	24,143	24,143	24,143	24,143
1001545	522200	REPAIRS AND MAINTENANCE	22,186	23,102	-	-	-	-
1001545	523200	COMMUNICATIONS	3,407	3,300	3,840	3,840	3,840	3,840
1001545	523201	POSTAGE	24,532	10,127	22,000	22,000	22,000	22,000
1001545	523400	PRINTING AND BINDING	22,684	35,500	36,500	36,500	36,500	36,500
1001545	523450	COPIER CHARGES	-	1,576	2,000	2,000	2,000	2,000
1001545	523500	TRAVEL	913	1,232	900	900	900	900
1001545	523600	DUES AND FEES	450	550	550	550	550	550
1001545	523700	EDUCATION AND TRAINING	480	301	500	500	500	500
1001545	531100	GENERAL SUPPLIES & MATERIALS	5,500	7,167	8,000	8,000	8,000	8,000
1001545	531600	SMALL EQUIPMENT	570	3,224	10,000	-	-	-
TOTAL	TAX COMMISSIONER		<u>\$ 567,600</u>	<u>\$ 580,088</u>	<u>\$ 619,152</u>	<u>\$ 582,499</u>	<u>\$ 582,499</u>	<u>\$ 580,735</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	FY2014
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	APPROVED
								BUDGET
<b><u>1550 TAX ASSESSOR</u></b>								
1001550	511000	SALARIES & WAGES	\$ 419,891	\$ 406,850	\$ 461,275	\$ 411,334	\$ 411,334	\$ 411,334
1001550	511003	SALARIES & WAGES PART TIME	-	3,854	-	-	-	-
1001550	511300	SALARIES - OVERTIME	170	32	-	-	-	-
1001550	512100	GROUP INSURANCE	29,525	32,380	37,597	37,597	37,597	31,567
1001550	512200	FICA	26,106	25,464	28,858	25,503	25,503	25,503
1001550	512300	MEDICARE	6,106	5,956	6,750	5,964	5,964	5,964
1001550	512400	RETIREMENT CONTRIBUTIONS	50,963	40,893	42,938	42,011	42,011	42,011
1001550	521200	PROFESSIONAL SERVICES	371	95	200	200	200	200
1001550	522200	REPAIRS AND MAINTENANCE	385	325	385	385	385	385
1001550	523200	COMMUNICATIONS	4,679	3,479	5,356	5,356	5,356	5,356
1001550	523201	POSTAGE	15,000	13,498	16,000	16,000	16,000	16,000
1001550	523300	ADVERTISING	125	-	-	-	-	-
1001550	523400	PRINTING AND BINDING	6,105	5,947	5,000	5,000	5,000	5,000
1001550	523450	COPIER CHARGES	-	4,200	4,096	4,096	4,096	4,096
1001550	523500	TRAVEL	362	98	340	340	340	340
1001550	523600	DUES AND FEES	1,651	1,651	2,000	2,000	2,000	2,000
1001550	523700	EDUCATION AND TRAINING	3,538	2,649	4,378	4,378	4,378	4,378
1001550	531100	GENERAL SUPPLIES & MATERIALS	2,742	2,180	2,362	2,361	2,361	2,361
1001550	531118	FLEET MAINTENANCE REPAIRS	739	430	430	430	430	430
1001550	531270	GASOLINE/DIESEL	1,392	1,392	1,300	1,300	1,300	1,300
1001550	531400	BOOKS AND PERIODICALS	126	130	430	430	430	430
1001550	531600	SMALL EQUIPMENT	1,180	1,054	7,602	-	-	-
1001550	531700	OTHER SUPPLIES	-	225	280	280	280	280
TOTAL	TAX ASSESSOR		<u>\$ 571,156</u>	<u>\$ 552,781</u>	<u>\$ 627,577</u>	<u>\$ 564,965</u>	<u>\$ 564,965</u>	<u>\$ 558,935</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>BUDGET</u>
<b><u>1556 INSURANCE</u></b>								
1001556	512100	GROUP INSURANCE	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
1001556	512440	401A EXPENSE	32,000	32,000	32,000	75,759	75,759	75,759
1001556	512600	UNEMPLOYMENT INSURANCE	70,000	45,000	35,000	35,000	35,000	35,000
1001556	523100	INSURANCE	310,000	400,000	420,000	420,000	420,000	420,000
1001556	523105	INSURANCE CLAIMS	55,000	25,000	25,000	25,000	25,000	25,000
1001556	552000	WORKERS COMPENSATION	<u>317,942</u>	<u>455,000</u>	<u>477,750</u>	<u>477,750</u>	<u>477,750</u>	<u>477,750</u>
TOTAL	INSURANCE		<u>\$ 834,942</u>	<u>\$ 1,007,000</u>	<u>\$ 1,039,750</u>	<u>\$ 1,083,509</u>	<u>\$ 1,083,509</u>	<u>\$ 1,083,509</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>1565 GENERAL BUILDINGS &amp; GROUNDS</u></b>								
1001565	511000	SALARIES & WAGES	\$ 224,419	\$ 224,169	\$ 222,669	\$ 215,476	\$ 215,476	\$ 215,476
1001565	511003	SALARIES & WAGES PART TIME	-	-	10,000	10,000	10,000	10,000
1001565	511300	SALARIES - OVERTIME	12	-	-	-	-	-
1001565	512100	GROUP INSURANCE	37,236	43,682	43,682	43,682	43,682	39,176
1001565	512200	FICA	13,914	13,898	13,805	13,980	13,980	13,980
1001565	512300	MEDICARE	3,254	3,251	3,229	3,269	3,269	3,269
1001565	512400	RETIREMENT CONTRIBUTIONS	27,203	27,203	27,203	23,446	23,446	23,446
1001565	521200	PROFESSIONAL SERVICES	-	290	275	275	275	275
1001565	521300	TECHNICAL SERVICES	-	2,300	4,000	4,000	4,000	4,000
1001565	522100	CLEANING/GARBAGE SERVICES	883	1,300	1,000	1,000	1,000	1,000
1001565	522200	REPAIRS AND MAINTENANCE	90,267	96,697	92,017	92,017	92,017	92,017
1001565	522200 C0513	REPAIRS AND MAINTENANCE	168,989	6,265	-	-	-	-
1001565	522200 C0514	REPAIRS AND MAINTENANCE	178,748	19,779	-	-	-	-
1001565	522200 C0700	REPAIRS AND MAINTENANCE	6,094	-	-	-	-	-
1001565	522200 GF003	REPAIRS AND MAINTENANCE	18,125	-	-	-	-	-
1001565	522200 RM002	REPAIRS AND MAINTENANCE	8,808	-	-	-	-	-
1001565	522200 RM003	REPAIRS AND MAINTENANCE	1,457	-	-	-	-	-
1001565	523200	COMMUNICATIONS	8,600	9,500	9,500	9,500	9,500	9,500
1001565	523201	POSTAGE	100	-	-	-	-	-
1001565	523300	ADVERTISING	8	8	8	8	8	8
1001565	523400	PRINTING AND BINDING	21	15	15	15	15	15

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
1001565	523450	COPIER CHARGES	-	305	350	350	350	350
1001565	523850	CONTRACT LABOR	-	19,750	-	-	-	-
1001565	531100	GENERAL SUPPLIES & MATERIALS	15,978	24,593	16,543	16,543	16,543	16,543
1001565	531118	FLEET MAINTENANCE REPAIRS	1,500	1,500	1,500	1,500	1,500	1,500
1001565	531200	UTILITIES	592,966	612,966	617,966	567,966	567,966	567,966
1001565	531270	GASOLINE/DIESEL	7,914	4,914	4,914	4,914	4,914	4,914
1001565	531600	SMALL EQUIPMENT	-	1,700	-	-	-	-
1001565	541000 RM006	CAPITAL - PROPERTY	-	14,000	-	-	-	-
TOTAL	GENERAL BUILDINGS & GROUNDS		<u>\$ 1,406,496</u>	<u>\$ 1,128,086</u>	<u>\$ 1,068,676</u>	<u>\$ 1,007,941</u>	<u>\$ 1,007,941</u>	<u>\$ 1,003,435</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>1575 GENERAL ENGINEERING</u></b>								
1001575	511000	SALARIES & WAGES	\$ 117,445	\$ 117,445	\$ 116,945	\$ 118,816	\$ 118,816	\$ 118,816
1001575	512100	GROUP INSURANCE	20,140	20,420	20,420	20,420	20,420	16,939
1001575	512200	FICA	7,282	7,282	7,251	7,367	7,367	7,367
1001575	512300	MEDICARE	1,703	1,703	1,696	1,723	1,723	1,723
1001575	512400	RETIREMENT CONTRIBUTIONS	14,287	14,287	14,287	14,912	14,912	14,912
1001575	521200	PROFESSIONAL SERVICES	25	-	-	-	-	-
1001575	523200	COMMUNICATIONS	875	700	700	700	700	700
1001575	523201	POSTAGE	50	50	50	50	50	50
1001575	523300	ADVERTISING	50	50	50	50	50	50
1001575	523400	PRINTING AND BINDING	50	50	50	50	50	50
1001575	531100	GENERAL SUPPLIES & MATERIALS	277	202	202	202	202	202
1001575	531118	FLEET MAINTENANCE REPAIRS	(125)	500	500	500	500	500
1001575	531270	GASOLINE/DIESEL	1,150	800	800	800	800	800
TOTAL	GENERAL ENGINEERING		<u>\$ 163,208</u>	<u>\$ 163,489</u>	<u>\$ 162,951</u>	<u>\$ 165,590</u>	<u>\$ 165,590</u>	<u>\$ 162,109</u>
<b><u>1595 GEN ADMIN FEES-NE GA RDC</u></b>								
1001595	523600	DUES AND FEES	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>
TOTAL	GEN ADMIN FEES-NE GA RDC		<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>2150 SUPERIOR COURT</u></b>								
1002150	511000	SALARIES & WAGES	\$ 177,303	\$ 191,976	\$ 262,228	\$ 262,228	\$ 234,728	\$ 234,728
1002150	512100	GROUP INSURANCE	12,457	10,130	17,307	17,307	17,307	18,424
1002150	512200	FICA	10,993	11,904	16,258	16,258	14,553	14,553
1002150	512300	MEDICARE	2,571	2,784	3,802	3,802	3,403	3,403
1002150	512400	RETIREMENT CONTRIBUTIONS	4,099	-	-	-	-	-
1002150	521200	PROFESSIONAL SERVICES	25	100	-	-	-	-
1002150	521300	TECHNICAL SERVICES	84,975	118,772	118,772	118,772	116,772	116,772
1002150	522200	REPAIRS AND MAINTENANCE	1,100	4,500	4,400	4,400	4,400	4,400
1002150	523200	COMMUNICATIONS	1,000	1,517	1,200	1,200	1,200	1,200
1002150	523201	POSTAGE	1,100	1,600	1,600	1,600	1,600	1,600
1002150	523300	ADVERTISING	80	-	-	-	-	-
1002150	523450	COPIER CHARGES	-	2,200	2,300	2,300	2,300	2,300
1002150	523600	DUES AND FEES	45,964	59,900	60,000	60,000	58,000	58,000
1002150	523700	EDUCATION AND TRAINING	-	2,500	2,500	2,500	2,500	2,500
1002150	531100	GENERAL SUPPLIES & MATERIALS	1,875	3,250	2,500	2,500	2,500	2,500
1002150	531100 GF009	GENERAL SUPPLIES & MATERIALS	-	(0)	-	-	-	-
1002150	531300	FOOD	245	300	300	300	300	300
1002150	541000 GF006	CAPITAL - PROPERTY	-	24,493	-	-	-	-
1002150	541000 GF008	CAPITAL - PROPERTY- COURTROOM	-	63,387	-	-	-	-
TOTAL	SUPERIOR COURT		<u>\$ 343,787</u>	<u>\$ 499,312</u>	<u>\$ 493,167</u>	<u>\$ 493,167</u>	<u>\$ 459,563</u>	<u>\$ 460,680</u>

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA  
FISCAL YEAR 2014 APPROVED BUDGET  
GENERAL FUND EXPENDITURES - LINE ITEM DETAIL  
COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>
			<u>REVISED</u>	<u>REVISED</u>	<u>1ST</u>	<u>2ND</u>	<u>BUDGET</u>	<u>FY2014</u>
			<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>APPROVED</u>
								<u>BUDGET</u>
<b><u>2151 DRUG COURT DIVISION</u></b>								
1002151	511000	SALARIES & WAGES	\$ -	\$ 33,550	\$ 33,554	\$ 33,554	\$ 31,876	\$ 31,876
1002151	512100	GROUP INSURANCE	-	4,713	4,713	4,713	4,477	4,977
1002151	512200	FICA	-	2,080	2,080	2,080	1,976	1,976
1002151	512300	MEDICARE	-	487	487	487	463	463
1002151	523200	COMMUNICATIONS	-	583	-	-	-	-
1002151	531100	GENERAL SUPPLIES & MATERIALS	-	-	750	750	750	750
TOTAL	DRUG COURT DIVISION		-	41,413	41,584	41,584	39,542	40,042



**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>2180 CLERK OF SUPERIOR COURT</u></b>								
1002180	511000	SALARIES & WAGES	\$ 394,848	\$ 397,959	\$ 395,459	\$ 396,447	\$ 396,447	\$ 396,447
1002180	511003	SALARIES & WAGES PART TIME	-	38,220	38,220	38,107	38,107	38,107
1002180	512100	GROUP INSURANCE	68,460	80,330	80,330	80,330	80,330	77,524
1002180	512200	FICA	24,486	24,674	24,519	26,942	26,942	26,942
1002180	512300	MEDICARE	5,727	5,771	5,735	6,301	6,301	6,301
1002180	512400	RETIREMENT CONTRIBUTIONS	41,403	45,309	45,309	46,556	46,556	46,556
1002180	521200	PROFESSIONAL SERVICES	140	75	75	75	75	75
1002180	522200	REPAIRS AND MAINTENANCE	1,000	859	1,200	1,200	1,200	1,200
1002180	523200	COMMUNICATIONS	4,170	4,200	4,300	4,300	4,300	4,300
1002180	523201	POSTAGE	12,027	11,000	13,000	13,000	13,000	13,000
1002180	523400	PRINTING AND BINDING	13,179	16,500	17,000	17,000	17,000	17,000
1002180	523450	COPIER CHARGES	-	4,860	5,500	5,500	5,500	5,500
1002180	523500	TRAVEL	2,253	2,372	2,450	2,450	2,450	2,450
1002180	523600	DUES AND FEES	950	1,200	1,200	1,200	1,200	1,200
1002180	523700	EDUCATION AND TRAINING	550	550	600	600	600	600
1002180	531100	GENERAL SUPPLIES & MATERIALS	42,080	43,623	43,000	43,000	43,000	43,000
TOTAL	CLERK OF SUPERIOR COURT		<u>\$ 611,274</u>	<u>\$ 677,503</u>	<u>\$ 677,897</u>	<u>\$ 683,008</u>	<u>\$ 683,008</u>	<u>\$ 680,202</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>2200 DISTRICT ATTORNEY</u></b>								
1002200	511000	SALARIES & WAGES	\$ 496,509	\$ 487,361	\$ 484,611	\$ 484,611	\$ 484,611	\$ 484,611
1002200	512100	GROUP INSURANCE	84,650	78,210	78,210	78,210	78,210	60,034
1002200	512200	FICA	30,784	30,217	30,046	30,046	30,046	30,046
1002200	512300	MEDICARE	7,199	7,067	7,027	7,027	7,027	7,027
1002200	512400	RETIREMENT CONTRIBUTIONS	58,417	45,755	45,755	43,794	43,794	43,794
1002200	521200	PROFESSIONAL SERVICES	1,200	1,700	2,200	400	400	400
1002200	521300	TECHNICAL SERVICES	2,280	2,660	2,800	2,800	2,800	2,800
1002200	522200	REPAIRS AND MAINTENANCE	4,300	3,300	3,000	3,000	3,000	3,000
1002200	523200	COMMUNICATIONS	7,000	5,000	6,000	6,000	6,000	6,000
1002200	523201	POSTAGE	6,000	6,000	5,500	5,500	5,500	5,500
1002200	523300	ADVERTISING	100	100	100	100	100	100
1002200	523400	PRINTING AND BINDING	5,745	585	-	-	-	-
1002200	523450	COPIER CHARGES	-	8,000	8,215	10,015	10,015	10,015
1002200	523500	TRAVEL	215	1,130	800	800	800	800
1002200	523600	DUES AND FEES	2,920	2,340	2,200	2,200	2,200	2,200
1002200	523700	EDUCATION AND TRAINING	1,250	500	500	500	500	500
1002200	531100	GENERAL SUPPLIES & MATERIALS	5,220	4,000	4,000	4,000	4,000	4,000
1002200	531118	FLEET MAINTENANCE REPAIRS	785	200	200	200	200	200
1002200	531400	BOOKS AND PERIODICALS	500	-	-	-	-	-
TOTAL	DISTRICT ATTORNEY		<u>715,074</u>	<u>684,124</u>	<u>681,164</u>	<u>679,203</u>	<u>679,203</u>	<u>661,027</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>2400 MAGISTRATE COURT</u></b>								
1002400	511000	SALARIES & WAGES	\$ 216,931	\$ 225,849	\$ 231,953	\$ 232,898	\$ 232,898	\$ 232,898
1002400	511003	SALARIES & WAGES PART TIME	7,000	7,104	-	-	-	-
1002400	512100	GROUP INSURANCE	23,345	38,205	38,205	38,205	38,205	38,979
1002400	512200	FICA	13,953	14,444	14,382	14,440	14,440	14,440
1002400	512300	MEDICARE	3,247	3,379	3,364	3,377	3,377	3,377
1002400	512400	RETIREMENT CONTRIBUTIONS	23,601	27,150	27,150	27,892	27,892	27,892
1002400	521200	PROFESSIONAL SERVICES	6,387	4,250	9,000	7,000	7,000	7,000
1002400	522200	REPAIRS AND MAINTENANCE	2,400	2,800	2,400	2,400	2,400	2,400
1002400	523200	COMMUNICATIONS	2,280	2,280	2,400	2,400	2,400	2,400
1002400	523201	POSTAGE	3,000	3,000	3,360	3,360	3,360	3,360
1002400	523400	PRINTING AND BINDING	2,620	620	1,500	1,200	1,200	1,200
1002400	523450	COPIER CHARGES	-	2,550	2,500	2,800	2,800	2,800
1002400	523500	TRAVEL	500	2,000	2,500	2,500	2,500	2,500
1002400	523600	DUES AND FEES	-	300	375	375	375	375
1002400	523700	EDUCATION AND TRAINING	800	800	795	795	795	795
1002400	531100	GENERAL SUPPLIES & MATERIALS	4,000	4,000	3,000	3,000	3,000	3,000
1002400	531400	BOOKS AND PERIODICALS	219	219	219	219	219	219
1002400	531600	SMALL EQUIPMENT	1,613	-	1,000	1,000	1,000	1,000
TOTAL	MAGISTRATE COURT		<u>\$ 311,896</u>	<u>\$ 338,950</u>	<u>\$ 344,103</u>	<u>\$ 343,861</u>	<u>\$ 343,861</u>	<u>\$ 344,635</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>2450 PROBATE COURT</u></b>								
1002450	511000	SALARIES & WAGES	\$ 266,130	\$ 268,834	\$ 267,584	\$ 268,485	\$ 268,485	\$ 268,485
1002450	512100	GROUP INSURANCE	32,721	38,842	38,842	38,842	38,842	35,602
1002450	512200	FICA	16,500	16,669	16,591	16,646	16,646	16,646
1002450	512300	MEDICARE	3,859	3,898	3,880	3,893	3,893	3,893
1002450	512400	RETIREMENT CONTRIBUTIONS	32,360	32,359	32,359	33,244	33,244	33,244
1002450	521200	PROFESSIONAL SERVICES	11,725	11,616	10,200	10,200	10,200	10,200
1002450	522200	REPAIRS AND MAINTENANCE	-	500	295	295	295	295
1002450	523200	COMMUNICATIONS	2,020	1,960	2,136	2,136	2,136	2,136
1002450	523201	POSTAGE	2,181	2,316	2,664	2,664	2,664	2,664
1002450	523300	ADVERTISING	10	-	-	-	-	-
1002450	523400	PRINTING AND BINDING	975	104	-	-	-	-
1002450	523450	COPIER CHARGES	-	2,000	2,200	2,200	2,200	2,200
1002450	523500	TRAVEL	-	1,682	200	200	200	200
1002450	523600	DUES AND FEES	300	1,125	450	450	450	450
1002450	523700	EDUCATION AND TRAINING	520	3,172	800	800	800	800
1002450	523900	OTHER PURCHASED SERVICES	30	46	14,000	14,000	14,000	14,000
1002450	531100	GENERAL SUPPLIES & MATERIALS	7,848	8,197	4,044	4,044	4,044	4,044
1002450	531600	SMALL EQUIPMENT	1,270	350	-	-	-	-
TOTAL	PROBATE COURT		<u>\$ 378,450</u>	<u>\$ 393,670</u>	<u>\$ 396,245</u>	<u>\$ 398,099</u>	<u>\$ 398,099</u>	<u>\$ 394,859</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>BUDGET</u>
<b><u>2600 JUVENILE COURT</u></b>								
1002600	511000	SALARIES & WAGES	\$ 28,330	\$ 28,330	\$ -	\$ -	\$ -	\$ -
1002600	512100	GROUP INSURANCE	4,616	4,948	-	-	-	-
1002600	512200	FICA	1,756	1,757	-	-	-	-
1002600	512300	MEDICARE	411	411	-	-	-	-
1002600	512400	RETIREMENT CONTRIBUTIONS	3,431	3,431	-	-	-	-
1002600	521200	PROFESSIONAL SERVICES	36,956	31,947	106,155	104,000	104,000	104,000
1002600	521300	TECHNICAL SERVICES	4,200	4,300	11,405	11,405	11,405	11,405
1002600	523201	POSTAGE	500	450	497	500	500	500
1002600	523400	PRINTING AND BINDING	733	-	-	-	-	-
1002600	523450	COPIER CHARGES	-	4,118	2,043	4,195	4,195	4,195
1002600	531100	GENERAL SUPPLIES & MATERIALS	1,000	700	350	350	350	350
1002600	571000	INTERGOVERNMENTAL PAYMENTS	121,993	126,300	147,450	147,450	147,450	147,450
TOTAL	JUVENILE COURT		<u>\$ 203,927</u>	<u>\$ 206,691</u>	<u>\$ 267,900</u>	<u>\$ 267,900</u>	<u>\$ 267,900</u>	<u>\$ 267,900</u>
<b><u>2800 PUBLIC DEFENDER</u></b>								
1002800	521200	PROFESSIONAL SERVICES	\$ 324,791	\$ 331,091	\$ 339,192	\$ 339,192	\$ 339,192	\$ 339,192
1002800	523200	COMMUNICATIONS	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>
TOTAL	PUBLIC DEFENDER		<u>\$ 324,991</u>	<u>\$ 331,291</u>	<u>\$ 339,392</u>	<u>\$ 339,392</u>	<u>\$ 339,392</u>	<u>\$ 339,392</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>BUDGET</u>
<b><u>3300 SHERIFF</u></b>								
1003300	511000	SALARIES & WAGES	\$ 4,246,558	\$ 4,189,546	\$ 4,883,134	\$ 4,136,480	\$ 4,230,371	\$ 4,230,371
1003300	511003	SALARIES & WAGES PART TIME	78,111	66,807	72,155	104,323	104,323	104,323
1003300	511300	SALARIES - OVERTIME	122,104	105,000	105,000	105,000	105,000	105,000
1003300	512100	GROUP INSURANCE	622,110	743,212	802,670	743,212	743,212	743,212
1003300	512200	FICA	259,546	270,404	292,063	269,440	275,261	275,261
1003300	512300	MEDICARE	60,701	63,241	68,300	63,014	64,376	64,376
1003300	512400	RETIREMENT CONTRIBUTIONS	415,471	459,710	496,487	472,448	472,448	472,448
1003300	521200	PROFESSIONAL SERVICES	12,151	17,576	25,500	25,500	15,000	15,000
1003300	522100	CLEANING/GARBAGE SERVICES	810	1,300	1,100	1,100	500	500
1003300	522200	REPAIRS AND MAINTENANCE	10,135	13,347	9,000	9,000	9,000	9,000
1003300	523200	COMMUNICATIONS	44,590	37,331	185,000	72,426	10,000	40,000
1003300	523201	POSTAGE	2,369	2,100	2,000	2,000	2,000	2,000
1003300	523300	ADVERTISING	182	400	400	400	400	400
1003300	523400	PRINTING AND BINDING	5,337	1,130	1,500	1,500	1,000	1,000
1003300	523450	COPIER CHARGES	-	8,344	9,000	10,000	100	10,000
1003300	523500	TRAVEL	2,376	3,500	3,000	3,000	2,000	2,000
1003300	523600	DUES AND FEES	985	1,725	1,800	1,800	1,800	1,800
1003300	523700	EDUCATION AND TRAINING	4,838	5,500	4,000	4,000	3,000	3,000
1003300	531100	GENERAL SUPPLIES & MATERIALS	63,276	62,484	130,000	130,000	75,546	130,000
1003300	531118	FLEET MAINTENANCE REPAIRS	166,762	160,000	100,000	100,000	10,000	50,000
1003300	531200	UTILITIES	28,662	30,000	65,000	64,000	1,000	40,000
1003300	531270	GASOLINE/DIESEL	391,494	340,000	320,000	320,000	1,000	220,000
1003300	531600	SMALL EQUIPMENT	1,605	1,405	-	-	-	-
TOTAL	SHERIFF		<u>\$ 6,540,176</u>	<u>\$ 6,584,062</u>	<u>\$ 7,577,109</u>	<u>\$ 6,638,643</u>	<u>\$ 6,127,337</u>	<u>\$ 6,519,691</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	FY2014
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	APPROVED
								BUDGET
<b><u>3326 DETENTION DIVISION</u></b>								
1003326	511000	SALARIES & WAGES	\$ 3,229,943	\$ 2,474,776	\$ 3,992,550	\$ 3,186,852	\$ 3,100,869	\$ 3,100,869
1003326	511300	SALARIES - OVERTIME	170,000	175,000	175,000	145,000	145,000	145,000
1003326	511500	SALARIES & WAGES COUNTY JAIL	-	695,000	-	-	-	-
1003326	512100	GROUP INSURANCE	569,721	505,492	599,938	555,498	555,498	555,498
1003326	512200	FICA	207,076	214,876	232,066	206,575	201,244	201,244
1003326	512300	MEDICARE	48,430	48,499	52,379	48,312	47,065	47,065
1003326	512400	RETIREMENT CONTRIBUTIONS	258,246	234,455	253,211	236,233	236,233	236,233
1003326	521200	PROFESSIONAL SERVICES	20,688	22,289	20,000	20,000	20,000	20,000
1003326	521203	MEDICAL EXPENSE-PRISONERS	572,594	600,079	618,000	618,000	358,420	618,000
1003326	521204	PRISONER MEDICAL-OUTSIDE SERVI	111,250	54,928	100,000	100,000	50,000	50,000
1003326	522100	CLEANING/GARBAGE SERVICES	10,000	7,297	7,000	7,000	7,000	7,000
1003326	522200	REPAIRS AND MAINTENANCE	45,577	43,914	40,000	40,000	40,000	40,000
1003326	522200 RM007	REPAIRS AND MAINTENANCE	-	2,500	-	-	-	-
1003326	523200	COMMUNICATIONS	9,285	8,000	8,000	8,000	8,000	8,000
1003326	523400	PRINTING AND BINDING	10,255	9,000	6,000	6,000	6,000	6,000
1003326	523450	COPIER CHARGES	-	11,492	12,000	12,000	12,000	12,000
1003326	523500	TRAVEL	3,329	3,329	2,000	2,000	2,000	2,000
1003326	523600	DUES AND FEES	655	655	500	500	500	500
1003326	523700	EDUCATION AND TRAINING	1,905	1,905	1,000	1,000	1,000	1,000
1003326	531100	GENERAL SUPPLIES & MATERIALS	130,033	117,188	120,000	120,000	120,000	100,000
1003326	531300	FOOD	417,700	375,000	375,000	375,000	375,000	243,066
1003326	531400	BOOKS AND PERIODICALS	179	279	-	-	-	-
1003326	531600	SMALL EQUIPMENT	-	1,220	1,000	1,000	1,000	1,000
1003326	531700	OTHER SUPPLIES	250	250	-	-	-	-
TOTAL	DETENTION DIVISION		<u>\$ 5,817,115</u>	<u>\$ 5,607,423</u>	<u>\$ 6,615,644</u>	<u>\$ 5,688,970</u>	<u>\$ 5,286,829</u>	<u>\$ 5,394,475</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>3500 FIRE MARSHAL</u></b>								
1003500	511000	SALARIES & WAGES	\$ 58,699	\$ 52,649	\$ 75,977	\$ 52,000	\$ 52,000	\$ 52,000
1003500	512100	GROUP INSURANCE	4,616	4,419	11,430	11,430	11,430	11,430
1003500	512200	FICA	3,280	3,264	4,711	3,224	3,224	3,224
1003500	512300	MEDICARE	767	763	1,101	754	754	754
1003500	512400	RETIREMENT CONTRIBUTIONS	6,432	6,432	-	-	-	-
1003500	521200	PROFESSIONAL SERVICES	-	100	100	-	-	-
1003500	522200	REPAIRS AND MAINTENANCE	-	230	350	500	500	500
1003500	523200	COMMUNICATIONS	780	661	750	-	-	-
1003500	523400	PRINTING AND BINDING	-	19	50	780	780	780
1003500	523500	TRAVEL	-	-	575	-	-	-
1003500	523600	DUES AND FEES	400	390	400	400	400	400
1003500	523700	EDUCATION AND TRAINING	100	100	100	100	100	100
1003500	531100	GENERAL SUPPLIES & MATERIALS	-	780	700	500	500	500
1003500	531118	FLEET MAINTENANCE REPAIRS	-	600	650	600	600	600
1003500	531270	GASOLINE/DIESEL	1,500	1,700	1,800	1,700	1,700	1,700
1003500	531400	BOOKS AND PERIODICALS	900	900	900	900	900	900
1003500	531700	OTHER SUPPLIES	-	250	250	250	250	250
TOTAL	FIRE MARSHAL		<u>\$ 77,474</u>	<u>\$ 73,257</u>	<u>\$ 99,844</u>	<u>\$ 73,138</u>	<u>\$ 73,138</u>	<u>\$ 73,138</u>



**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>3600 FIRE AND EMS</u></b>								
1003600	511000	SALARIES & WAGES	\$ 3,453,254	\$ 3,427,399	\$ 4,294,643	\$ 3,600,837	\$ 3,600,837	\$ 3,600,837
1003600	511003	SALARIES & WAGES PART TIME	262,041	264,223	122,640	122,640	122,640	122,640
1003600	511300	SALARIES - OVERTIME	177,253	168,967	91,839	84,735	84,735	84,735
1003600	512100	GROUP INSURANCE	553,838	589,849	619,009	589,849	589,849	646,323
1003600	512200	FICA	234,587	239,733	253,663	236,109	236,109	236,109
1003600	512300	MEDICARE	54,863	56,068	59,325	55,219	55,219	55,219
1003600	512400	RETIREMENT CONTRIBUTIONS	356,579	344,560	344,560	346,702	346,702	346,702
1003600	521200	PROFESSIONAL SERVICES	6,885	8,033	8,434	8,033	8,033	8,033
1003600	522100	CLEANING/GARBAGE SERVICES	2,700	2,700	3,114	2,700	2,700	2,700
1003600	522200	REPAIRS AND MAINTENANCE	9,562	20,000	54,468	23,000	23,000	23,000
1003600	523100	INSURANCE	-	-	4,721	-	-	-
1003600	523200	COMMUNICATIONS	26,720	25,301	27,891	27,891	27,891	27,891
1003600	523201	POSTAGE	295	339	300	300	300	300
1003600	523300	ADVERTISING	270	-	300	300	300	300
1003600	523400	PRINTING AND BINDING	1,664	500	651	205	205	205
1003600	523450	COPIER CHARGES	-	979	1,005	1,105	1,105	1,105
1003600	523500	TRAVEL	268	1,000	1,000	1,000	1,000	1,000
1003600	523600	DUES AND FEES	21,488	12,106	21,940	12,000	12,000	12,000
1003600	523700	EDUCATION AND TRAINING	5,844	9,033	10,943	14,000	14,000	14,000
1003600	531100	GENERAL SUPPLIES & MATERIALS	114,319	131,010	159,006	120,000	120,000	120,000
1003600	531100 GF007	GENERAL SUPPLIES & MATERIALS	6,679	-	-	-	-	-
1003600	531100 GF010	GENERAL SUPPLIES & MATERIALS	-	1,500	-	-	-	-

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
1003600	531118	FLEET MAINTENANCE REPAIRS	154,675	145,000	145,000	145,000	145,000	145,000
1003600	531200	UTILITIES	59,557	58,806	64,000	55,000	55,000	55,000
1003600	531270	GASOLINE/DIESEL	129,749	125,000	134,130	125,000	125,000	125,000
1003600	531300	FOOD	800	200	1,000	1,000	1,000	1,000
1003600	531400	BOOKS AND PERIODICALS	-	121	2,000	2,000	2,000	2,000
1003600	531600	SMALL EQUIPMENT	-	7,967	41,696	3,000	3,000	3,000
1003600	531700	OTHER SUPPLIES	611	189	7,500	689	689	689
1003600	541000 GF004	CAPITAL - PROPERTY	46,900	-	-	-	-	-
1003600	541001 CL004	NARROW BANDING	-	-	-	-	-	-
<b>TOTAL</b>	<b>FIRE AND EMS</b>		<b><u>\$ 5,681,401</u></b>	<b><u>\$ 5,640,583</u></b>	<b><u>\$ 6,474,778</u></b>	<b><u>\$ 5,578,314</u></b>	<b><u>\$ 5,578,314</u></b>	<b><u>\$ 5,634,788</u></b>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>BUDGET</u>
<b><u>3700 CORONER</u></b>								
1003700	511000	SALARIES & WAGES	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000
1003700	512100	GROUP INSURANCE	11,009	12,001	12,001	12,001	12,001	12,086
1003700	512200	FICA	2,356	2,356	2,356	2,356	2,356	2,356
1003700	512300	MEDICARE	551	551	551	551	551	551
1003700	521200	PROFESSIONAL SERVICES	10,000	8,000	8,000	8,000	8,000	8,000
1003700	523400	PRINTING AND BINDING	100	100	100	100	100	100
1003700	523500	TRAVEL	3,000	3,000	3,000	3,000	3,000	3,000
1003700	523600	DUES AND FEES	225	225	225	225	225	225
1003700	523700	EDUCATION AND TRAINING	1,500	1,500	1,500	1,500	1,500	1,500
1003700	531100	GENERAL SUPPLIES & MATERIALS	2,000	5,000	5,000	5,000	5,000	5,000
1003700	531118	FLEET MAINTENANCE REPAIRS	250	250	250	250	250	250
1003700	531270	GASOLINE/DIESEL	800	800	800	800	800	800
TOTAL	CORONER		<u>\$ 69,791</u>	<u>\$ 71,783</u>	<u>\$ 71,783</u>	<u>\$ 71,783</u>	<u>\$ 71,783</u>	<u>\$ 71,868</u>
<b><u>3800 E-911</u></b>								
1003800	611000	OPERATING TRANSFERS OUT	<u>\$ 190,400</u>	<u>\$ 130,400</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
TOTAL	E-911		<u>\$ 190,400</u>	<u>\$ 130,400</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>3910 ANIMAL CONTROL</u></b>								
1003910	511000	SALARIES & WAGES	\$ 235,802	\$ 209,257	\$ 219,617	\$ 219,617	\$ 219,617	\$ 219,617
1003910	511003	SALARIES & WAGES PART TIME	13,788	15,290	18,488	18,488	18,488	18,488
1003910	511300	SALARIES - OVERTIME	1,152	3,100	-	-	-	-
1003910	512100	GROUP INSURANCE	35,909	47,307	47,307	47,307	47,307	46,088
1003910	512200	FICA	15,475	14,573	14,763	14,763	14,763	14,763
1003910	512300	MEDICARE	3,619	3,408	3,453	3,453	3,453	3,453
1003910	512400	RETIREMENT CONTRIBUTIONS	24,948	12,955	12,955	15,382	15,382	15,382
1003910	521200	PROFESSIONAL SERVICES	19,600	20,000	17,000	17,000	17,000	17,000
1003910	521300	TECHNICAL SERVICES	2,200	2,200	2,200	2,200	2,200	2,200
1003910	522100	CLEANING/GARBAGE SERVICES	800	800	800	800	800	800
1003910	522200	REPAIRS AND MAINTENANCE	1,000	1,000	1,000	1,000	1,000	1,000
1003910	523200	COMMUNICATIONS	4,500	4,500	4,500	4,500	4,500	4,500
1003910	523201	POSTAGE	300	300	300	300	300	300
1003910	523300	ADVERTISING	200	200	200	200	200	200
1003910	523400	PRINTING AND BINDING	2,975	2,975	1,975	1,475	1,475	1,475
1003910	523450	COPIER CHARGES	-	1,273	1,000	1,500	1,500	1,500
1003910	523500	TRAVEL	200	200	200	200	200	200
1003910	523600	DUES AND FEES	400	400	300	300	300	300
1003910	523700	EDUCATION AND TRAINING	200	200	200	200	200	200
1003910	531100	GENERAL SUPPLIES & MATERIALS	15,738	23,613	16,586	16,586	16,586	16,586
1003910	531118	FLEET MAINTENANCE REPAIRS	4,200	4,200	4,200	4,200	4,200	4,200
1003910	531200	UTILITIES	25,000	25,000	25,000	25,000	25,000	25,000
1003910	531270	GASOLINE/DIESEL	11,000	11,000	11,000	11,000	11,000	11,000
1003910	531400	BOOKS AND PERIODICALS	100	100	100	100	100	100
1003910	531600	SMALL EQUIPMENT	996	-	2,000	2,000	2,000	2,000
1003910	531700	OTHER SUPPLIES	2,000	2,000	-	-	-	-
TOTAL	ANIMAL CONTROL		<u>\$ 422,102</u>	<u>\$ 405,850</u>	<u>\$ 405,144</u>	<u>\$ 407,571</u>	<u>\$ 407,571</u>	<u>\$ 406,352</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

				FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
				REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
				BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>3920 EMERGENCY MANAGEMENT</u></b>									
1003920	521200	FC001	PROFESSIONAL SERVICES	\$ 2,300	\$ -	\$ -	\$ -	\$ -	\$ -
1003920	523500	FC001	TRAVEL	1,000	-	-	-	-	-
TOTAL EMERGENCY MANAGEMENT				<u>\$ 3,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>4100 SUBDIVISION STREETLIGH</u></b>									
1004100	531232		SUBDIVISION STREET LIGHTS	\$ 520,500	\$ 460,720	\$ 500,000	\$ 500,000	\$ 500,000	\$ 503,000
TOTAL SUBDIVISION STREETLIGH				<u>\$ 520,500</u>	<u>\$ 460,720</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 503,000</u>
<b><u>4101 PUBLIC WORKS ADMINISTRATOR</u></b>									
1004101	511000		SALARIES & WAGES	\$ -	\$ 5,378	\$ 16,134	\$ 16,134	\$ 16,134	\$ 16,134
1004101	512100		GROUP INSURANCE	-	733	-	-	-	-
1004101	512200		FICA	-	333	1,001	1,001	1,001	1,001
1004101	512300		MEDICARE	-	78	234	234	234	234
1004101	531100		GENERAL SUPPLIES & MATERIALS	-	2,885	847	847	847	847
TOTAL PUBLIC WORKS ADMINISTRATOR				<u>\$ -</u>	<u>\$ 9,407</u>	<u>\$ 18,216</u>	<u>\$ 18,216</u>	<u>\$ 18,216</u>	<u>\$ 18,216</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>4200 ROADS &amp; BRIDGES</u></b>								
1004200	511000	SALARIES & WAGES	\$ 621,357	\$ 655,777	\$ 652,027	\$ 635,481	\$ 635,481	\$ 635,481
1004200	511300	SALARIES - OVERTIME	3,000	3,000	3,000	3,000	3,000	3,000
1004200	512100	GROUP INSURANCE	77,895	92,216	92,216	92,216	92,216	96,279
1004200	512200	FICA	42,392	40,845	40,612	39,586	39,586	39,586
1004200	512300	MEDICARE	9,931	9,552	9,498	9,258	9,258	9,258
1004200	512400	RETIREMENT CONTRIBUTIONS	73,543	68,958	68,958	69,931	69,931	69,931
1004200	521200	PROFESSIONAL SERVICES	2,000	2,000	2,000	2,000	2,000	2,000
1004200	521300	TECHNICAL SERVICES	3,000	2,190	3,000	3,000	3,000	3,000
1004200	522100	CLEANING/GARBAGE SERVICES	6,000	8,000	12,000	12,000	12,000	12,000
1004200	522200	REPAIRS AND MAINTENANCE	2,000	6,800	2,000	2,000	2,000	2,000
1004200	522310	RENTALS	3,000	-	3,000	3,000	3,000	3,000
1004200	523200	COMMUNICATIONS	4,000	4,000	4,000	4,000	4,000	4,000
1004200	523300	ADVERTISING	500	500	500	500	500	500
1004200	523400	PRINTING AND BINDING	135	135	-	-	-	-
1004200	523450	COPIER CHARGES	-	111	135	135	135	135
1004200	523600	DUES AND FEES	50	50	50	50	50	50
1004200	523700	EDUCATION AND TRAINING	-	810	-	-	-	-
1004200	523850	CONTRACT LABOR	2,500	2,500	2,500	2,500	2,500	2,500
1004200	531100	GENERAL SUPPLIES & MATERIALS	189,864	252,089	250,000	200,000	200,000	200,000
1004200	531118	FLEET MAINTENANCE REPAIRS	125,389	80,000	80,000	80,000	80,000	80,000
1004200	531200	UTILITIES	42,000	32,000	32,000	32,000	32,000	32,000
1004200	531270	GASOLINE/DIESEL	83,000	80,000	100,000	100,000	100,000	100,000
1004200	531600	SMALL EQUIPMENT	136	-	-	-	-	-
1004200	531600 RM005	SMALL EQUIPMENT	-	1,147	-	-	-	-
1004200	531700	OTHER SUPPLIES	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL	ROADS & BRIDGES		<u>\$ 1,296,691</u>	<u>\$ 1,347,680</u>	<u>\$ 1,362,496</u>	<u>\$ 1,295,657</u>	<u>\$ 1,295,657</u>	<u>\$ 1,299,720</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>4900 MAINTENANCE AND SHOP</u></b>								
1004900	511000	SALARIES & WAGES	\$ 73,775	\$ 73,775	\$ 73,025	\$ 73,025	\$ 73,025	\$ 73,025
1004900	511300	SALARIES - OVERTIME	-	2,000	2,000	2,000	2,000	2,000
1004900	512100	GROUP INSURANCE	15,625	13,367	13,367	13,367	13,367	9,955
1004900	512200	FICA	4,574	4,699	4,652	4,652	4,652	4,652
1004900	512300	MEDICARE	1,070	1,099	1,088	1,088	1,088	1,088
1004900	512400	RETIREMENT CONTRIBUTIONS	8,921	8,922	8,922	9,165	9,165	9,165
1004900	521200	PROFESSIONAL SERVICES	100	100	45	45	45	45
1004900	522200	REPAIRS AND MAINTENANCE	193	-	-	-	-	-
1004900	523200	COMMUNICATIONS	1,500	1,500	1,500	1,500	1,500	1,500
1004900	523400	PRINTING AND BINDING	175	175	-	-	-	-
1004900	523450	COPIER CHARGES	-	111	130	130	130	130
1004900	531100	GENERAL SUPPLIES & MATERIALS	3,207	3,400	3,500	3,500	3,500	3,500
1004900	531118	FLEET MAINTENANCE REPAIRS	1,600	3,562	2,000	2,000	2,000	2,000
1004900	531119	SPECIAL TOOLS	3,000	3,438	5,000	5,000	5,000	5,000
1004900	531270	GASOLINE/DIESEL	800	800	800	800	800	800
1004900	531700	OTHER SUPPLIES	5,700	5,689	5,800	5,800	5,800	5,800
1004900	574500	INVENTORY SHRINKAGE	3,500	3,500	3,500	3,500	3,500	3,500
TOTAL	MAINTENANCE AND SHOP		<u>\$ 123,740</u>	<u>\$ 126,136</u>	<u>\$ 125,329</u>	<u>\$ 125,572</u>	<u>\$ 125,572</u>	<u>\$ 122,160</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA  
FISCAL YEAR 2014 APPROVED BUDGET  
GENERAL FUND EXPENDITURES - LINE ITEM DETAIL  
COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b><u>4960 INTERGOV'T PAYMENTS</u></b>								
1004960	572000	EXCISE TAX PAYMENTS	\$ -	\$ 27,000	\$ 29,500	\$ 29,500	\$ 29,500	\$ 29,500
TOTAL	INTERGOV'T PAYMENTS		<u>\$ -</u>	<u>\$ 27,000</u>	<u>\$ 29,500</u>	<u>\$ 29,500</u>	<u>\$ 29,500</u>	<u>\$ 29,500</u>
<b><u>5101 HEALTH DEPARTMENT</u></b>								
1005101	541000 C0601	CAPITAL - PROPERTY	\$ -	\$ 48,163	\$ -	\$ -	\$ -	\$ -
1005101	572000	PAYMENTS TO OTHER AGENCIES	<u>196,872</u>	<u>196,872</u>	<u>196,872</u>	<u>196,872</u>	<u>196,872</u>	<u>196,872</u>
TOTAL	HEALTH DEPARTMENT		<u>\$ 196,872</u>	<u>\$ 245,035</u>	<u>\$ 196,872</u>	<u>\$ 196,872</u>	<u>\$ 196,872</u>	<u>\$ 196,872</u>
<b><u>5102 ADVANTAGE BEHAVIORAL</u></b>								
1005102	572000	PAYMENTS TO OTHER AGENCIES	\$ 4,154	\$ 4,154	\$ 4,154	\$ 4,154	\$ 4,154	\$ 4,154
TOTAL	ADVANTAGE BEHAVIORAL		<u>\$ 4,154</u>	<u>\$ 4,154</u>	<u>\$ 4,154</u>	<u>\$ 4,154</u>	<u>\$ 4,154</u>	<u>\$ 4,154</u>



**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA  
FISCAL YEAR 2014 APPROVED BUDGET  
GENERAL FUND EXPENDITURES - LINE ITEM DETAIL  
COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			<u>FY2012</u> REVISED BUDGET	<u>FY2013</u> REVISED BUDGET	<u>FY2014</u> 1ST REQUEST	<u>FY2014</u> 2ND REQUEST	<u>FY2014</u> BUDGET COMMITTEE	<u>FY2014</u> APPROVED BUDGET
<b><u>5401 DFACS</u></b>								
1005401	572000	PAYMENTS TO OTHER AGENCIES	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL	DFACS		<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
<b><u>5403 FUNERAL HOME - INDIGENT</u></b>								
1005403	521200	PROFESSIONAL SERVICES	\$ 2,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
TOTAL	FUNERAL HOME - INDIGEN		<u>\$ 2,500</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>5404 SENIOR CENTER</u></b>								
1005404	511000	SALARIES & WAGES	\$ (24,479)	\$ 110,830	\$ 146,855	\$ 146,855	\$ 146,855	\$ 146,855
1005404	511003	SALARIES & WAGES PART TIME	11,310	2,368	-	-	-	-
1005404	512100	GROUP INSURANCE	31,071	33,696	33,696	33,696	33,696	42,359
1005404	512200	FICA	8,484	9,184	9,106	9,106	9,106	9,106
1005404	512300	MEDICARE	1,984	2,148	2,130	2,130	2,130	2,130
1005404	512400	RETIREMENT CONTRIBUTIONS	15,213	15,213	15,213	18,431	18,431	18,431
1005404	521200	PROFESSIONAL SERVICES	300	-	-	-	-	-
1005404	521300	TECHNICAL SERVICES	400	-	-	-	-	-
1005404	522100	CLEANING/GARBAGE SERVICES	1,750	-	-	-	-	-
1005404	522200	REPAIRS AND MAINTENANCE	750	-	-	-	-	-
1005404	523100	INSURANCE	30	-	-	-	-	-
1005404	523200	COMMUNICATIONS	1,500	-	-	-	-	-
1005404	523201	POSTAGE	75	-	-	-	-	-
1005404	523400	PRINTING AND BINDING	215	-	-	-	-	-
1005404	523600	DUES AND FEES	25	-	-	-	-	-
1005404	523700	EDUCATION AND TRAINING	100	-	-	-	-	-
1005404	531100	GENERAL SUPPLIES & MATERIALS	2,550	-	-	-	-	-
1005404	531118	FLEET MAINTENANCE REPAIRS	3,010	-	-	-	-	-
1005404	531200	UTILITIES	15,000	-	-	-	-	-
1005404	531270	GASOLINE/DIESEL	9,750	-	-	-	-	-
1005404	531300	FOOD	48,996	-	-	-	-	-
1005404	531600	SMALL EQUIPMENT	300	-	-	-	-	-
1005404	542000	CAPITAL OUTLAY-MACH&EQUIP	-	34,907	-	-	-	-
TOTAL	SENIOR CENTER		<u>\$ 128,334</u>	<u>\$ 208,345</u>	<u>\$ 207,000</u>	<u>\$ 210,218</u>	<u>\$ 210,218</u>	<u>\$ 218,881</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA  
FISCAL YEAR 2014 APPROVED BUDGET  
GENERAL FUND EXPENDITURES - LINE ITEM DETAIL  
COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			<u>FY2012</u> REVISED BUDGET	<u>FY2013</u> REVISED BUDGET	<u>FY2014</u> 1ST REQUEST	<u>FY2014</u> 2ND REQUEST	<u>FY2014</u> BUDGET COMMITTEE	<u>FY2014</u> APPROVED BUDGET
<b><u>5405 MENTAL RETARDATION SERVICE</u></b>								
1005405	572000	PAYMENTS TO OTHER AGENCIES	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL	MENTAL RETARDATION SER		<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
<b><u>5410 ADULT LITERACY- WBCACE</u></b>								
1005410	572000	PAYMENTS TO OTHER AGENCIES	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL	ADULT LITERACY- WBCACE		<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>6100 PARKS &amp; RECREATION</u></b>								
1006100	511000	SALARIES & WAGES	\$ 253,532	\$ 252,757	\$ 256,277	\$ 256,277	\$ 256,277	\$ 256,277
1006100	511003	SALARIES & WAGES PART TIME	60,623	66,143	60,623	60,623	60,623	60,623
1006100	512100	GROUP INSURANCE	56,006	63,595	63,595	63,595	63,595	48,154
1006100	512200	FICA	19,478	19,772	19,648	19,648	19,648	19,648
1006100	512300	MEDICARE	4,555	4,624	4,595	4,595	4,595	4,595
1006100	512400	RETIREMENT CONTRIBUTIONS	27,808	27,807	27,807	28,567	28,567	28,567
1006100	521200	PROFESSIONAL SERVICES	750	2,500	500	500	500	500
1006100	521300	TECHNICAL SERVICES	517	600	600	600	600	600
1006100	522100	CLEANING/GARBAGE SERVICES	1,872	2,000	2,000	2,000	2,000	2,000
1006100	522200	REPAIRS AND MAINTENANCE	2,200	3,000	3,000	3,000	3,000	3,000
1006100	523100	INSURANCE	10,192	9,600	9,600	9,300	9,300	9,300
1006100	523200	COMMUNICATIONS	3,000	3,000	3,000	3,000	3,000	3,000
1006100	523201	POSTAGE	50	50	50	50	50	50
1006100	523300	ADVERTISING	150	300	300	300	300	300
1006100	523400	PRINTING AND BINDING	1,500	1,000	-	-	-	-
1006100	523450	COPIER CHARGES	-	1,602	2,000	2,300	2,300	2,300
1006100	523500	TRAVEL	-	480	-	-	-	-
1006100	523600	DUES AND FEES	5,850	6,750	6,000	6,000	6,000	6,000
1006100	523850	CONTRACT LABOR	63,500	63,500	63,500	63,500	63,500	63,500
1006100	531100	GENERAL SUPPLIES & MATERIALS	80,270	77,700	79,000	79,000	79,000	79,000
1006100	531118	FLEET MAINTENANCE REPAIRS	3,000	2,250	3,000	3,000	3,000	3,000
1006100	531200	UTILITIES	92,000	92,000	92,000	92,000	92,000	92,000
1006100	531270	GASOLINE/DIESEL	4,026	4,500	3,000	3,000	3,000	3,000
1006100	531300	FOOD	-	100	200	200	200	200
1006100	531591	RESALE INVENTORY-CONCESSION	22,633	21,688	25,000	25,000	25,000	25,000
1006100	531700	OTHER SUPPLIES	350	380	250	250	250	250
TOTAL	PARKS & RECREATION		<u>\$ 713,862</u>	<u>\$ 727,698</u>	<u>\$ 725,545</u>	<u>\$ 726,305</u>	<u>\$ 726,305</u>	<u>\$ 710,864</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>6500 LIBRARY BOARD OF TRUST</u></b>								
1006500	572000	PAYMENTS TO OTHER AGENCIES	\$ 55,728	\$ 55,728	\$ 75,000	\$ 60,000	\$ 60,000	\$ 75,000
TOTAL	LIBRARY BOARD OF TRUST		<u>\$ 55,728</u>	<u>\$ 55,728</u>	<u>\$ 75,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 75,000</u>
<b><u>7101 KEEP BARROW BEAUTIFUL</u></b>								
1007101	511000	SALARIES & WAGES	\$ 3,212	\$ 4,885	\$ -	\$ -	\$ 33,983	\$ 33,983
1007101	512100	GROUP INSURANCE	422	-	-	-	5,916	5,916
1007101	512200	FICA	194	303	-	-	2,107	2,107
1007101	512300	MEDICARE	49	71	-	-	493	493
1007101	512400	RETIREMENT CONTRIBUTIONS	597	-	-	-	-	-
1007101	522100	CLEANING/GARBAGE SERVICES	7,400	9,992	-	-	-	10,000
1007101	522200	REPAIRS AND MAINTENANCE	300	-	-	-	-	-
1007101	523200	COMMUNICATIONS	345	-	-	-	-	-
1007101	523201	POSTAGE	200	-	-	-	500	500
1007101	523300	ADVERTISING	-	-	-	-	1,000	1,000
1007101	523400	PRINTING AND BINDING	-	5	-	-	400	400
1007101	523500	TRAVEL	390	-	-	-	-	-
1007101	523600	DUES AND FEES	364	-	-	-	1,000	1,000
1007101	523700	EDUCATION AND TRAINING	500	-	-	-	2,500	2,500
1007101	531100	GENERAL SUPPLIES & MATERIALS	3,225	1,878	-	-	1,700	1,700
1007101	531600	SMALL EQUIPMENT	-	-	-	-	500	500
TOTAL	KEEP BARROW BEAUTIFUL		<u>17,198</u>	<u>17,134</u>	<u>-</u>	<u>-</u>	<u>50,099</u>	<u>60,099</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>7110 COOPERATIVE EXTENSION</u></b>								
1007110	511000	SALARIES & WAGES	\$ 21,014	\$ 21,222	\$ 21,222	\$ 21,222	\$ 21,222	\$ 21,222
1007110	511003	SALARIES & WAGES PART TIME	208	-	-	-	-	-
1007110	512200	FICA	1,316	1,316	1,316	1,316	1,316	1,316
1007110	512300	MEDICARE	308	308	308	308	308	308
1007110	512400	RETIREMENT CONTRIBUTIONS	1,887	2,422	2,422	2,422	2,422	2,422
1007110	521200	PROFESSIONAL SERVICES	-	70	-	-	-	-
1007110	522200	REPAIRS AND MAINTENANCE	13	58	200	200	200	200
1007110	523200	COMMUNICATIONS	1,458	1,325	1,325	1,325	1,325	1,325
1007110	523400	PRINTING AND BINDING	265	-	-	-	-	-
1007110	523450	COPIER CHARGES	-	1,207	1,207	1,207	1,207	1,207
1007110	523500	TRAVEL	900	1,230	1,500	1,500	1,500	1,500
1007110	531100	GENERAL SUPPLIES & MATERIALS	567	800	600	600	600	600
1007110	531118	FLEET MAINTENANCE REPAIRS	250	550	250	250	250	250
1007110	531270	GASOLINE/DIESEL	1,300	1,500	1,358	1,358	1,358	1,358
1007110	572000	PAYMENTS TO OTHER AGENCIES	2,100	2,300	2,600	2,600	2,600	2,600
TOTAL	COOPERATIVE EXTENSION		<u>\$ 31,585</u>	<u>\$ 34,308</u>	<u>\$ 34,308</u>	<u>\$ 34,308</u>	<u>\$ 34,308</u>	<u>\$ 34,308</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b><u>7130 SOIL CONSERVATION</u></b>								
1007130	572000	PAYMENTS TO OTHER AGENCIES	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
TOTAL	SOIL CONSERVATION		<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>
<b><u>7140 FOREST RESOURCES</u></b>								
1007140	572000	PAYMENTS TO OTHER AGENCIES	\$ 4,660	\$ 4,660	\$ 4,660	\$ 4,660	\$ 4,660	\$ 4,660
TOTAL	FOREST RESOURCES		<u>\$ 4,660</u>	<u>\$ 4,660</u>	<u>\$ 4,660</u>	<u>\$ 4,660</u>	<u>\$ 4,660</u>	<u>\$ 4,660</u>
<b><u>7220 PERMITS &amp; INSPECTIONS</u></b>								
1007220	511000	SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ 55,769	\$ 55,769
1007220	512100	GROUP INSURANCE	-	-	-	-	3,061	3,061
1007220	512200	FICA	-	-	-	-	3,457	3,457
1007220	512300	MEDICARE	-	-	-	-	809	809
1007220	512400	RETIREMENT CONTRIBUTIONS	-	-	-	-	15,593	15,593
1007220	523700	EDUCATION AND TRAINING	-	-	-	-	1,000	1,000
1007220	531118	FLEET MAINTENANCE REPAIRS	-	-	-	-	500	500
1007220	531270	GASOLINE/DIESEL	-	-	-	-	1,500	1,500
TOTAL	PERMITS & INSPECTIONS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,689</u>	<u>\$ 81,689</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>7410 PLANNING AND ZONING</u></b>								
1007410	511000	SALARIES & WAGES	\$ 161,214	\$ 200,745	\$ -	\$ -	\$ 6,720	\$ 6,720
1007410	512100	GROUP INSURANCE	27,699	29,961	-	-	-	18,007
1007410	512200	FICA	10,048	12,807	-	-	417	417
1007410	512300	MEDICARE	2,350	2,995	-	-	97	97
1007410	512400	RETIREMENT CONTRIBUTIONS	16,295	20,179	-	15,593	-	-
1007410	521200	PROFESSIONAL SERVICES	248	5,997	-	-	-	-
1007410	522200	REPAIRS AND MAINTENANCE	-	340	-	-	-	-
1007410	523200	COMMUNICATIONS	3,979	3,800	-	-	-	-
1007410	523201	POSTAGE	460	428	-	-	-	-
1007410	523300	ADVERTISING	1,600	1,300	-	-	1,000	1,000
1007410	523400	PRINTING AND BINDING	408	415	-	-	-	-
1007410	523450	COPIER CHARGES	-	1,982	-	-	-	-
1007410	523500	TRAVEL	-	86	-	-	-	-
1007410	523700	EDUCATION AND TRAINING	150	494	-	-	-	-
1007410	531100	GENERAL SUPPLIES & MATERIALS	1,286	1,693	-	-	1,000	1,000
1007410	531118	FLEET MAINTENANCE REPAIRS	321	967	-	-	-	-
1007410	531270	GASOLINE/DIESEL	1,813	4,900	-	-	-	-
1007410	531600	SMALL EQUIPMENT	-	580	-	-	-	-
<b>TOTAL PLANNING AND ZONING</b>			<b>\$ 227,871</b>	<b>\$ 289,668</b>	<b>\$ -</b>	<b>\$ 15,593</b>	<b>\$ 9,234</b>	<b>\$ 27,241</b>



**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>7420 GIS</u></b>								
1007420	511000	SALARIES & WAGES	\$ 47,076	\$ 25,047	\$ -	\$ -	\$ 55,000	\$ 55,000
1007420	512100	GROUP INSURANCE	5,018	1,036	-	-	394	394
1007420	512200	FICA	2,919	1,673	-	-	3,410	3,410
1007420	512300	MEDICARE	683	391	-	-	798	798
1007420	512400	RETIREMENT CONTRIBUTIONS	5,721	5,721	-	-	-	-
1007420	521200	PROFESSIONAL SERVICES	18,238	44,054	-	-	-	-
1007420	522200	REPAIRS AND MAINTENANCE	200	400	-	-	-	-
1007420	523200	COMMUNICATIONS	1,000	800	-	-	2,000	2,000
1007420	523201	POSTAGE	100	100	-	-	100	100
1007420	523300	ADVERTISING	100	100	-	-	-	-
1007420	523400	PRINTING AND BINDING	100	100	-	-	-	-
1007420	523500	TRAVEL	-	-	-	-	2,000	2,000
1007420	523600	DUES AND FEES	50	50	-	-	-	-
1007420	523700	EDUCATION AND TRAINING	-	-	-	-	2,500	2,500
1007420	531100	GENERAL SUPPLIES & MATERIALS	600	500	-	-	1,000	1,000
1007420	531118	FLEET MAINTENANCE REPAIRS	200	-	-	-	500	500
1007420	531270	GASOLINE/DIESEL	100	-	-	-	1,000	1,000
1007420	531600	SMALL EQUIPMENT	-	-	-	-	500	500
TOTAL	GIS		<u>\$ 82,104</u>	<u>\$ 79,971</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,202</u>	<u>\$ 69,202</u>
<b><u>7500 INDUSTRIAL BUILDING AUTHORITY</u></b>								
1007500	572000	PAYMENTS TO OTHER AGENCIES	<u>\$ 20,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL	INDUSTRIAL BUILDING AU		<u>\$ 20,000</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>7510 ECONOMIC DEV/COMMUNITY</u></b>								
1007510	511000	SALARIES & WAGES	\$ -	\$ 30,967	\$ 303,306	\$ 303,306	\$ 92,900	\$ 92,900
1007510	511310	AUTOMOBILE ALLOWANCE	-	1,400	4,200	4,200	4,200	4,200
1007510	512100	GROUP INSURANCE	-	3,810	33,060	33,060	11,430	12,086
1007510	512200	FICA	-	1,920	19,065	19,065	6,020	6,020
1007510	512300	MEDICARE	-	449	4,459	4,459	1,408	1,408
1007510	512400	RETIREMENT CONTRIBUTIONS	-	-	37,003	-	-	-
1007510	521200	PROFESSIONAL SERVICES	-	-	50,000	50,000	50,000	50,000
1007510	522200	REPAIRS AND MAINTENANCE	-	-	2,000	2,000	-	-
1007510	523200	COMMUNICATIONS	-	-	5,000	5,000	-	-
1007510	523201	POSTAGE	-	-	2,000	2,000	-	-
1007510	523300	ADVERTISING	-	3,000	2,000	2,000	-	-
1007510	523400	PRINTING AND BINDING	-	-	2,000	400	-	-
1007510	523450	COPIER CHARGES	-	-	1,000	2,600	-	-
1007510	523500	TRAVEL	-	200	5,000	5,000	3,000	3,000
1007510	523600	DUES AND FEES	-	900	2,000	2,000	1,000	1,000
1007510	523700	EDUCATION AND TRAINING	-	400	10,000	10,000	3,000	3,000
1007510	523900	OTHER PURCHASED SERVICES	-	-	700	700	-	-
1007510	531100	GENERAL SUPPLIES & MATERIALS	-	9,500	10,000	10,000	2,000	2,000
1007510	531118	FLEET MAINTENANCE REPAIRS	-	-	2,000	2,000	-	-
1007510	531270	GASOLINE/DIESEL	-	-	4,000	4,000	-	-
1007510	531600	SMALL EQUIPMENT	-	1,000	2,000	2,000	1,000	1,000
TOTAL	ECONOMIC DEV/COMMUNITY		\$ -	\$ 53,545	\$ 500,793	\$ 463,790	\$ 175,958	\$ 176,614

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>
			REVISIED	REVISIED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>7520 BC ECONOMIC DEVELOPMENT</u></b>								
1007520	572000	PAYMENTS TO OTHER AGENCIES	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL	BC ECONOMIC DEVELOPMENT		<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
<b><u>7900 OTHER COSTS</u></b>								
1007900	579000	CONTINGENCIES	\$ -	\$ 107,985	\$ 300,000	\$ 300,000	\$ 420,000	\$ 290,000
1007900	579500	COUNTY JAIL RESTRICTED EXP	-	-	-	-	170,000	170,000
TOTAL	OTHER COSTS		<u>\$ -</u>	<u>\$ 107,985</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 590,000</u>	<u>\$ 460,000</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 APPROVED BUDGET**  
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b><u>8000 DEBT SERVICE</u></b>								
1008000	581200	CAPITAL LEASE-PRINCIPAL	\$ 185,090	\$ -	\$ 395,255	\$ 395,255	\$ 395,255	\$ 395,255
1008000	582000	DEBT PAYMENT - INTEREST	10	-	-	-	-	-
1008000	582200	CAPITAL LEASE INTEREST	<u>1,380</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	DEBT SERVICE		<u>\$ 186,480</u>	<u>\$ -</u>	<u>\$ 395,255</u>	<u>\$ 395,255</u>	<u>\$ 395,255</u>	<u>\$ 395,255</u>
<b><u>9000 OTHER FINANCING USES</u></b>								
1009000	610000	TRANSFER OUT CAPITAL PROJ FUND	\$ -	\$ 1,647,098	\$ 1,552,098	\$ 1,552,098	\$ 1,552,098	\$ 754,000
1009000	610001	TRANSFER OUT SPECIAL PROGRAM	259,533	-	-	-	-	-
1009000	611000	OPERATING TRANSFERS OUT	2,600,769	-	-	-	-	-
1009000	612000	TRANSFER OUT JDA IBA PRINCIPAL	33,900	395,000	1,145,000	1,145,000	1,145,000	1,145,000
1009000	612001	TRANSFERS OUT JDA IBA INTEREST	<u>1,229,969</u>	<u>1,209,138</u>	<u>1,182,194</u>	<u>1,182,194</u>	<u>1,182,194</u>	<u>1,182,194</u>
TOTAL	OTHER FINANCING USES		<u>\$ 4,124,171</u>	<u>\$ 3,251,236</u>	<u>\$ 3,879,292</u>	<u>\$ 3,879,292</u>	<u>\$ 3,879,292</u>	<u>\$ 3,081,194</u>
<b>GRAND TOTAL</b>	<b>- GENERAL FUND</b>		<u><b>\$ 35,330,621</b></u>	<u><b>\$ 34,676,241</b></u>	<u><b>\$ 38,837,640</b></u>	<u><b>\$ 35,923,138</b></u>	<u><b>\$ 35,044,046</b></u>	<u><b>\$ 34,676,896</b></u>




SECTION D

FEES

**BARROW COUNTY BOARD OF COMMISSIONERS  
MOTOR VEHICLE LICENSE BILL,  
MAILING FEES  
FOR FISCAL YEAR 2014**

The tax commissioner shall make a charge of \$1.00 for mailing decals/tags that are renewed through the mail or over the internet. Those funds are paid over to the Barrow County Board of Commissioners under collection fees noted as Mail/Duplicate fees.

  
Jock Connell  
County Manager

  
Melinda Williams  
Tax Commissioner

**BARROW COUNTY BOARD OF COMMISSIONERS  
CREDIT CARD PROCESSING FEES  
FOR FISCAL YEAR 2014**

**Tax Commissioner Office**

Three (3) percent of the charge for each credit card transaction

Additional charge of \$1.00 for each debit card transaction

**All Other Elected Offices / Departments**

Additional charge of \$3.50 each credit card transaction

Additional charge of \$1.00 for each debit card transaction

  
\_\_\_\_\_  
Jock Connell, County Manager

  
\_\_\_\_\_  
Rose Kisaalita, CFO

**BARROW COUNTY BOARD OF COMMISSIONERS**  
**DRIVEWAY FEES**  
**FOR FISCAL YEAR 2014**

Any person needing to or desiring to install a driveway or install roadway pipe in the driveway connecting to the public roads of the county shall do so only after first obtaining a permit and approval from the board of commissioners or its designee and paying the fee of \$100.00 for the permit.

  
\_\_\_\_\_  
Jock Connell, County Manager

  
\_\_\_\_\_  
Guy Herring, Economic Development Director



## BARROW COUNTY BOARD OF COMMISSIONERS BUILDING FEES FOR FISCAL YEAR 2014

On all buildings, structures and electrical, plumbing, mechanical and gas systems or alterations requiring a permit, a fee for each permit shall be paid as required at the time of filing application, in accordance with the fee schedules as set by the schedules of permit fees are as follows:

(1) *Building permit fees.*

- a. Residential structures: The estimated cost of the building shall be based on an amount of \$55.00 per heated square foot for up to 1999 SF and \$65.00 per heated square feet for 2000 SF or greater. The valuation of the permit is \$6.00 per \$1,000.00 of estimated cost, rounded off to the nearest dollar.
- b. Commercial and accessory structures and all other occupancies:

\$5,000.00 and less	\$100.00 fee for each inspection shall be charged.
\$5,000.01 to \$50,000.00	\$100.00 for the first \$5,000.00, plus \$10.00 for each additional \$1,000.00 or fraction thereof to and including \$50,000.00.
\$50,000.01 to \$100,000.00	\$550.00 for the first \$50,000.00, plus \$8.00 for each additional \$1,000.00 or fraction thereof to and including \$100,000.00.
\$100,000.01 to \$500,000.00	\$950.00 for the first \$100,000.00, plus \$6.00 for each additional \$1,000.00 or fraction thereof to and including \$500,000.00.
\$500,000.01 and up	\$3350.00 for the first \$500,000.00, plus \$5.00 for each additional \$1,000.00 or fraction thereof.

*If any person commences work before obtaining the necessary permit and inspection, fees shall be doubled.*

2) *Plumbing permit fees.*

- i. For issuing each permit \$75.00
- ii. Plus the following, when provided:
  1. For each plumbing fixture, floor drain or trap (including water and drainage piping) \$2.50
  2. For each cesspool \$5.00
  3. For each septic tank and seepage pit or drainfield \$10.00
  4. For each water heater and/or vent \$2.50
  5. For installation, alteration or repair of water piping \$5.00
  6. For repair or alteration of drainage or vent piping \$5.00
  7. For vacuum breakers or backflow protection devices installed subsequent to the installation of the piping or equipment served:
    - a. One to five \$2.50
    - b. Over five, each \$1.50

*If any person commences work before obtaining the necessary permit and inspection, fees shall be doubled.*

3) *Electrical permit fees.*

- i. For issuing each permit \$75.00
- ii. Plus the following:
  1. For each panelboard \$2.50
  2. For each receptacle \$0.50
  3. For each switch \$0.50
  4. For each lighting outlet \$0.50
  5. For each service \$2.50
  6. For each temporary service \$10.00

*If any person commences work before obtaining the necessary permit and inspection, fees shall be doubled.*

4) *Mechanical permit fees.*

- i. For issuing each permit: \$75.00.
- ii. Additional fees:

1. For each HVAC system above one \$50.00

*If any person commences work before obtaining the necessary permit and inspection, fees shall be doubled.*

5) *Gas permit fees.*

- i. For issuing each permit, a fee of \$75.00 will be charged.

1. The total fees for inspection of a consumer's gas piping at one location (including both rough and final piping inspection) shall be \$25.00 for one to four outlets, inclusive, and \$5.00 for each additional outlet.
2. The fees for inspecting conversion burners, floor furnaces, incinerators, boilers or central heating or air conditioning units shall be \$5.00 for one unit and \$1.00 for each additional unit.
3. The fee for inspecting vented wall furnaces and water heaters shall be \$5.00 for one unit and \$1.00 for each additional unit.
4. If any person commences work before obtaining the necessary permit and inspection, fees shall be doubled.

6) *Certificate of occupancy.*

- i. For issuing each permit, a fee of \$150.00 will be charged.

7) *Reinspections.*

1. Any person violating any provisions of this article shall be liable for a civil penalty of \$75.00 per offense per reinspection. Each reinspection in which the violation continues shall constitute a separate offense.


8) *Plan review fees.* For all occupancies except residential, the cost of plan review shall be one-half the total valuation of the building permit. The fee is due when the plans are submitted for plan review.

9) *Demolition Fee.*

- i. For issuing each permit, a fee of \$200.00 will be charged.

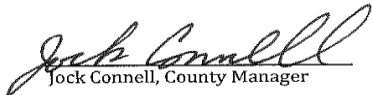
10) *Appeal fee.* The fee to file an appeal with the construction board of adjustments and appeals is \$100.00.


  
\_\_\_\_\_  
Jock Connell, County Manager

  
\_\_\_\_\_  
Guy Herring, Economic Development Director

**Barrow County Emergency Services  
Fire Life Safety Code Services Fee Schedule  
For Fiscal Year 2014**

<u>Type of Fees</u>	<u>Amount</u>	
<b>Plan Review</b>		
5,000 or less sq ft.	\$	100.00
5,001 to 10,000 sq ft.	\$	125.00
10,001 to 20,000 sq ft.	\$	150.00
20,001 to 40,000 sq ft.	\$	175.00
40,001 to 100,000 sq ft.	\$	0.0075 Per sq. ft
100,001 to 200,000 sq ft.	\$	0.010 Per sq. ft
200,001 and above sq ft.	\$	0.015 Per sq. ft
<b>Sprinkled Buildings</b>		
10,001 to 30,000 sq ft.	\$	300.00
30,001 to 100,000 sq ft.	\$	0.015 Per sq. ft
100,000 and above sq ft.	\$	0.020 Per sq. ft
<b>Fire Alarm Reviews</b>		
5,000 to 10,000 sq ft.	\$	50.00
10,001 to 30,000 sq ft.	\$	75.00
30,001 to 40,000 sq ft.	\$	100.00
40,001 to 100,000 sq ft.	\$	150.00
100,001 and above sq ft.	\$	300.00
<b>Building Construction Inspections</b>		
80%, 100% , annual, and first follow-up	\$	-
Second follow-up	\$	150.00
Third and each subsequent follow-up	\$	150.00
After hours inspections	\$	-
<b>Site Plan Review</b>		
less than 5 acres	\$	150.00
More than 5 acres	\$	250.00
Tent App & Inspection	\$	30.00
Fireworks Site Inspection	\$	30.00
<b>Certificates</b>		
Certificate of Occupancy (CO)	\$	100.00
Temporary Certificate of Occupancy (TCO) good for 90 days	\$	25.00

  
Jock Connell, County Manager

  
Dennis Merrifield, Chief of Emergency Services

**Barrow County Emergency Services  
Emergency Response Fee Schedule  
For Fiscal Year 2014**

<u>Type of Fees</u>	<u>Amount</u>
<b>Hazardous Material Resource Recovery:</b>	
Fire Engine / hour / unit	\$ 300.00
Truck/Ladder / hour / unit	\$ 500.00
Squad / Haz Mat / hour / unit	\$ 300.00
Medical Unit / hour / unit	\$ 150.00
Tools/Equipment	\$ 25.00
Monitoring Equipment / each	\$ 100.00
Personnel/Technicians - \$25/hr/Ind	\$ 25.00
<b>Additional Resources:</b>	
All contaminated equipment, consumables and special equipment	Cost Plus 10%
<b>Treatment and Transport Fees:</b>	
Advanced Life Support	\$ 819.50
Basic Life Support	\$ 470.00
Mileage (per mile of transport)	\$ 10.25
<b>Miscellaneous:</b>	
Address Signs	\$ 15.00
<b>Medical Records</b>	
Copying and Mailing Medical Records	\$25.88 per patient plus \$0.97 per page for pages 1 - 20 \$ 0.83 per page for pages 21 - 100 \$ 0.66 per page for pages over 100

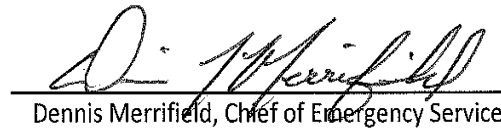
  
\_\_\_\_\_  
Jock Connell, County Manager

  
\_\_\_\_\_  
Dennis Merrifield, Chief of Emergency Services

**Barrow County Emergency Services  
Open Records Fee Schedule  
Fore Fiscal Year 2014**

<u>Type of Fees</u>		<u>Amount</u>
Hourly Rate (Minimum 1 hour)	\$	18.03
Copy (per page, letter or legal)	\$	0.10
Compact Disk (CD)	\$	5.00
Mileage (per mile)	\$	0.50
 <u>Flat Rates</u>		
Premise History Printouts	\$	10.00
Environmental Checks	\$	10.00
Lien Holder Requests	\$	2.00
ISO Information Checks	\$	10.00
Fire Reports	\$	5.00
Shipping and Handling	\$	6.00

  
\_\_\_\_\_  
Jock Connell, County Manager

  
\_\_\_\_\_  
Dennis Merrifield, Chief of Emergency Services



# Barrow County Environmental Health

10 West Williams St. or P.O. Drawer 1099

Winder, Georgia 30680 • 770-307-3502 • FAX 770-307-3835

Owner: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Subdivision Name \_\_\_\_\_ Lot # \_\_\_\_\_

Paid by: \_\_\_\_\_

**QTY CODE DESCRIPTION**  
**ON-SITE SEWAGE MANAGEMENT**  
**SUBDIVISION**

_____	SPR	Subdivision Plat Review	\$300.00
_____	SLR	Subdivision Lot Review	\$100.00

**RESIDENTIAL**

_____	RSTI1	Septic Tank Inspection	\$275.00
_____	RSTI2	Septic Tank Inspection $\geq$ 5 bedrooms	\$325.00
_____	STR	Septic Tank Inspection Re-Inspection	\$150.00
_____	STE1	Septic Tank Evaluation	\$125.00
_____	STE2	Septic Tank Evaluation Priority Service	\$200.00
_____	SSLPR	Septic System Location Plan Review	\$50.00
_____	SSSPR	Septic System Site Plan Review	\$75.00
_____	RSTRP	Residential Septic Tank Repair Permit	\$115.00

**COMMERCIAL**

_____	CSTI1	Septic Tank Inspection 1–1000 gpd	\$450.00
_____	CSTI2	Septic Tank Inspection 1001–2000 gpd	\$750.00
_____	CSTI3	Septic Tank Inspection 2001–5000 gpd	\$1,200.00
_____	CSTI4	Septic Tank Inspection 5001–9999 gpd	\$2,000.00
_____	STRC	Septic Tank Re-inspection	\$250.00
_____	CSTE1	Septic Tank Evaluation	\$250.00
_____	CSTE2	Septic Tank Evaluation Priority Service	\$400.00
_____	CSPR1	Site Plan Review 1–1000 gpd	\$75.00
_____	CSPR2	Site Plan Review 1001–2000 gpd	\$125.00
_____	CSPR3	Site Plan Review 2001–5000 gpd	\$200.00
_____	CSPR4	Site Plan Review 5001–9999 gpd	\$300.00
_____	CSTRP	Commercial Septic Tank Repair Permit	\$ 215.00

**SEPTAGE REMOVAL**

_____	PTI	Pump Tank Inspection	\$100.00
_____	LAPR	Land Application Plan Review	\$1,000.00
_____	LAPI	Land Application Inspection	\$750.00
_____	CTPR	Construction Trailer Plan Review	\$300.00
_____	CTOP	Construction Trailer Operational Permit ( 90 days )	\$500.00

**OTHER**

_____	PIRR	Permit / Inspection Report Replacement	\$25.00
_____	EHDOC	File Search / Copy Fee	\$5.00
_____	SF	Signature Fee	\$50.00
_____	OWP	Operating Without a Permit	Double fee
_____	RSUB	Re-Submittal	\$225.00

Amount Paid \$ \_\_\_\_\_ Check # \_\_\_\_\_ Date Paid \_\_\_\_\_

Visa, Master Card, American Express, Discover, Debit Card, Money Order# \_\_\_\_\_



# Barrow County Environmental Health

10 West Williams St. or P.O. Drawer 1099

Winder, Georgia 30680 • 770-307-3502 • FAX 770-307-3835

Owner: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Subdivision Name \_\_\_\_\_ Lot # \_\_\_\_\_  
 Paid by : \_\_\_\_\_

## QTY CODE DESCRIPTION

### FOOD SERVICE

#### PLAN REVIEWS

_____PRT1NF	Type 1 Facility – No Food	\$275.00
_____PRT1	Type 1 Facility – Food Served	\$300.00
_____PRT2<40	Type 2 Facility – < 40 Seats	\$350.00
_____PRT2≥40	Type 2 Facility – ≥ 40 Seats	\$400.00
_____PRT3<40	Type 3 Facility – < 40 Seats	\$450.00
_____PRT3>40	Type 3 Facility – ≥ 40 Seats	\$500.00
_____EFS	Extended Food Service Facility	\$300.00
_____MFSF	Mobile Food Service Facility	\$400.00
_____MFSU	Mobile Food Service Unit	\$350.00
_____TFS	Temporary / Festival Review	\$100.00
_____HACCPR	HACCP Review	\$150.00

#### INSPECTION FEES

_____T1NF	Annual Type 1 Facility – No Food	\$250.00
_____T1	Annual Type 1 Facility – Food Served	\$300.00
_____T2<40	Annual Type 2 Facility – < 40 Seats	\$350.00
_____T2≥40	Annual Type 2 Facility – ≥ 40 Seats	\$400.00
_____T3<40	Annual Type 3 Facility – < 40 Seats	\$450.00
_____T3>40	Annual Type 3 Facility – ≥ 40 Seats	\$500.00
_____EFS	Extended Food Service Facility	\$300.00
_____MFSF	Mobile Food Service Facility	\$500.00
_____MFSU	Mobile Food Service Unit	\$450.00
_____TFS	Temporary / Festival Review      **PER BOOTH	\$100.00
_____RRI	Restaurant Re-Inspection	\$150.00
-----RPI	Restaurant Priority Service Inspection	\$150.00

#### FOOD CLASS

_____FSCPP	Food Safety Class per person	\$50.00
_____SSC	Serve Safe Class per person	\$150.00

#### OTHER

_____LATE	Late Fees ( per 30 days )	\$30.00
_____IH	Informal Hearing ( add legal cost )	Legal cost \$250.00
_____FH	Formal Hearing ( add legal cost )	Legal fees \$500.00

Amount Paid \$ \_\_\_\_\_ Check # \_\_\_\_\_ Date Paid \_\_\_\_\_  
 Visa, Master Card, American Express, Discover, Debit Card, Money Order# \_\_\_\_\_



# Barrow County Environmental Health

10 West Williams St. or P.O. Drawer 1099

Winder, Georgia 30680 • 770-307-3502 • FAX 770-307-3835

Owner: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_  
 Subdivision Name \_\_\_\_\_ Lot # \_\_\_\_\_  
 Paid by : \_\_\_\_\_

**QTY CODE DESCRIPTION**  
**TOURIST ACCOMODATIONS**

TCI<50	Annual Inspection <50 rooms	\$300.00
TCI>50	Annual Inspection ≥50 rooms	\$500.00
TCPR<50	Plan Review <50 rooms	\$300.00
TCPR>50	Plan Review ≥50 rooms	\$550.00
TCRI	Re-Inspection Fee	\$150.00
TCRSUB	Re-Submittal Fee	\$150.00
TCPI	Tourist Court Priority Inspection	\$150.00

**SWIMMING POOLS**

SPA1	Annual Inspection	\$300.00
SPPR	Plan Review	\$500.00
SPPT	Pressure Test Inspection	\$150.00
WPCI	Construction Inspection	\$200.00
SRI	Re-inspection Fee	\$150.00
SPPI	Priority Inspection	\$150.00
SPRSUB	Re-Submittal Fee	\$150.00

**INDIVIDUAL WATER SUPPLY**

WSRS	Water Sample – Individual	\$60.00
WSLN	Water Sample – Loan	\$150.00
WSCS	Water Sample – non-public Facility	\$75.00
WSP	Water Sample – Priority Service	\$200.00
WLI	Water Location Inspection	\$75.00

**OTHER**

INST	Institutional Evaluation	\$150.00
TPPR	Tattoo Parlor Plan Review	\$300.00
TPAI	Tattoo Parlor Annual Inspection	\$350.00
TOP	Tattoo Operator Permit	\$50.00
TRI	Tattoo Reinspection	\$150.00
TPI	Tattoo Parlor Annual Replacement	\$200.00
LIST	Facility List	\$50.00
Late	Late Fee ( per 30days )	\$30.00
IH	Informal Hearing	Legal fees \$250.00
FH	Formal Hearing	Legal fees \$500.00

Jock Connell, County Manager

Michelle Huff, Environmental Health Manager



**BARROW COUNTY BOARD OF COMMISSIONERS  
COMMUNITY DEVELOPMENT FEES  
FOR FISCAL YEAR 2014**

**Zoning Fees**

1. Individual Lot Split Rezoning	\$500
2. Minor Residential Subdivision	\$800
3. Major Residential Subdivision	\$1,500
4. Master Plan Development	\$2,000
5. Multi-family	\$1,500
6. Non-residential	\$1,500

Special Use	\$800
BOA Variance or Appeal	\$600
Administrative Variance	\$300
Zoning Confirmation Letter	\$50
Exemption Plat	\$50
Reinspection Fee	\$50

Development of Regional Impact	\$200
--------------------------------	-------

**Erosion and Sediment Control: (each fee is applicable to each permit)**

1. NRCS Review	\$30	per property acre ( minimum \$150)
2. Tertiary Review	\$30	per property acre ( minimum \$150)
2. Clearing	\$500	or \$50/property acre whichever is greater
3. Clearing and Grubbing	\$500	or \$50/disturbed acre whichever is greater
4. Grading	\$500	or \$50/disturbed acre whichever is greater
5. NPDES Local LIA Fee	\$40	per disturbed acre

**Development Permit Fees**

Subdivision Plats:		
	Sketch or Concept Plan	\$300
	Preliminary Plat	\$500
	Final Plat	\$500
	Exemption Plat	\$200
	Amendments	\$300
		or \$10/lot, whichever is greater
		or \$30/lot, whichever is greater
		or \$30/lot, whichever is greater
		or \$20/lot, whichever is greater
Multi-family	\$750	per development up to 5 acres plus \$30/acre > 5 acres
Non-residential	\$750	per development up to 5 acres plus \$30/acre > 5 acres

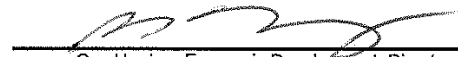
**Development Plan Review Fees**

Planning	\$500	or \$20/acre, whichever is greater
Storm Water	\$500	or \$20/acre, whichever is greater
Hydrology Study	\$500	or \$20/acre, whichever is greater
Transportation	\$500	or \$20/acre, whichever is greater
Architectural	\$500	or \$20/acre, whichever is greater
As-Built	\$500	or \$20/acre, whichever is greater

**Construction Sign Fee**

\$500

  
Jock Connell, County Manager

  
Guy Herring, Economic Development Director

**BARROW COUNTY BOARD OF COMMISSIONERS**

**ALCOHOL FEES**

**FOR FISCAL YEAR 2014**

- A. Application Fee \$500.00
- B. The basic fees for each type of license listed in subsection 6-51(b) of the Alcohol Ordinance shall be as follows:
  - 1) Class A \$2,000.00
  - 2) Class B:
    - a) Beer only \$1,000.00
    - b) Wine only \$1,000.00
  - 3) Class C:
    - a) Beer only \$1,000.00
    - b) Wine only \$1,000.00
  - 4) Class D \$4,000.00
  - 5) Class E \$5,000.00
  - 6) Class F:
    - a) Beer only \$1,000.00
    - b) Wine only \$1,000.00
  - 7) Class G \$1,000.00
  - 8) Class H, malt beverages only \$1,000.00
  - 9) Class I \$1,000.00
  - 10) Class J \$2,000.00
  - 11) Class K \$3,000.00

*All licensees who engage in Sunday sales as permitted shall pay, in addition to the above fees, a fee of \$1,000.00.*

- C. All license holders shall pay the renewal fee listed below:

<b>Class</b>	<b>Flat Rate Renewal Fee</b>
A	\$2,000.00
B BEER	\$750.00
B WINE	\$750.00
C BEER	\$750.00
C WINE	\$750.00
D	\$3,000.00
E	\$4,000.00
F BEER	\$2,500.00
F WINE	\$2,500.00
G	\$750.00
H MALT	\$750.00
I	\$750.00
J	\$2,000.00
K	\$2,000.00
Sunday	\$1,000.00

  
 Jock Connell, County Manager

  
 Guy Herring, Economic Development Director

**BARROW COUNTY BOARD OF COMMISSIONERS  
BUSINESS LICENSE/OCCUPATION TAX/ SIGN FEES/COPY FEES  
FOR FISCAL YEAR 2014**

**Business License / Occupation Tax**

Administration fee	\$25.00
One employee	\$25.00
2 - 10 employees (\$50.00 + \$25.00 for each additional employee over 2)	\$50.00
over 10 employees (\$250.00 + \$10.00 for each additional employee over 10)	\$10.00
Late Penalty 10% of amount due effective Jan. 15th thru April 15th	
After April 15th must apply as new business + \$100.00 penalty	\$100.00

**Regulatory Fees (in addition to business license/occupation tax):**

Auctioneer \$100.00 per auction	\$100
Peddlers of produce including flowers or agriculture products \$40 per yr	\$40
Dealers gold, silver, precious metals \$200.00 per yr	\$200.00
Bail Bondsman \$100.00 per yr	\$100.00
Fortunetellers/Palm Readers \$100 per yr	\$100.00
Game Rooms/Pool Halls \$100 per yr	\$100.00
Pawnbrokers \$200.00 per yr	\$200.00
Carnivals, Circuses & Fairs \$100 per yr	\$100.00
Peddlers of all other products \$100.00 per yr	\$100.00
Scrap Metal/Salvage Dealers \$100 per yr	\$100
Taxicab & Limousine Operators \$100 per car per yr + \$50 per operator per yr	

**Sign Fees:**

**(The below Sign Permit Fees are in addition to any building permit/electrical permit fees which may be required)**

<b>Review/Application Fee</b>	\$100.00
<b>Temporary Signs</b>	\$100.00

**Permanent Signs**

**Principal Freestanding Signs (One Use on Property)**

Agricultural Property		\$100.00
Single Family		\$50.00
Multi-Family, Commercial, Industrial, Public, Institutional	1 to 25.99 SF	\$200.00
	26 to 50.99 SF	\$400.00
	51 to 100.99	\$600.00

**Principal Freestanding Signs (Planned Center)**

Commercial/Industrial	1 to 25.99 SF	\$200.00
	26 to 50.99 SF	\$400.00
	51 to 100.99	\$600.00
	101 SF and larger	\$750 + \$10 per additional SF or portion thereof

**Project Entrance Signs (Fees per individual signs)**

Single & Multi-Family Development		\$200.00
Commercial/Industrial	1 to 25.99 SF	\$200.00
	26 to 50.99 SF	\$400.00
	51 to 100.99	\$600.00
	101 SF and larger	\$750 + \$10 per additional SF or portion thereof

**Building Signs**

Wall, Awning, Under-Canopy, Projecting and Window		
Agricultural/Single Family		\$50.00
Multi-Family		\$200.00
Commercial/Industrial/Public/Institutional		\$300.00

<b>Billboards (must be renewed yearly)</b>	\$350.00
--	----------

**BARROW COUNTY BOARD OF COMMISSIONERS  
BUSINESS LICENSE/OCCUPATION TAX/ SIGN FEES/COPY FEES  
FOR FISCAL YEAR 2014**

Copies:

Standard RICOH 2035 Black & White Paper Products:

8.5 x 11 each sheet	\$0.50
8.5 x 14 each sheet	\$0.75
11 x 17 each sheet	\$1.00


Black & White KIP Paper Products

36 x 48 per page	\$30.00
Less than 36 x 48 but greater than 8.5 x 14	\$20.00
8.5 x 14 or less	\$10.00

BETH 5500 Color Plotted Paper Products

36 x 48 Zoning Map	\$100.00
36 x 48 Street Map	\$50.00

  
\_\_\_\_\_  
Jock Connell, County Manager

  
\_\_\_\_\_  
Guy Herring, Economic Development Director

**BARROW COUNTY BOARD OF COMMISSIONERS  
GIS MAPPING AND REPORTS FEES  
FOR FISCAL YEAR 2014**

**PAPER MAP PRODUCTS**

	<u>Amount</u>
Barrow Street Map = 36 X 48	\$50
Commissioners District Map = 36 X 48	\$50
Zoning Map = 36 X 48	\$100
Custom Map:	
(i) 8 X 11	\$20
(ii) 11 X 17	\$20
(iii) 22 X 36	\$40
(iv) 36 X 48	\$50
 Map Book	 \$100

**DIGITAL DATA PRODUCTS**

2004 Ortho Photography - Tile (Med-6 inch) ½ Resolution, ½ foot or 6 inch pixel) - includes World File; GA NAD83 West Feet/Tile.	\$100
2' Lidar Contour Maps - Available in ESRI SHP Format/Tile.	\$100
Planimetric Data (Hydrology, Impervious Surfaces, Buildings, Street Centerlines) - Availabe in ESRI SHP Format/Tile	\$100
Barrow County Street Centerline (ESRI SHP Format)	\$100
Countywide Parcel Polygons with Parcel Key available in ESRI SHP Format	\$1,000
Specific Area Digital Data	\$100

**REPORTS**

Subdivision Listing/Page	\$0.50
Crossroad Listing/Page	\$0.50
MSAG Listing/Page	\$0.50
Address Listing/Page	\$0.50

  
 \_\_\_\_\_  
 Jock Connell, County Manager

  
 \_\_\_\_\_  
 Guy Herring, Economic Development Director

**BARROW COUNTY BOARD OF COMMISSIONERS  
ANIMAL CONTROL SHELTER FEES  
FOR FISCAL YEAR 2014**

**EFFECTIVE: October 1, 2013**

Impound Fee	\$ 35.00	(first day)
Boarding of impounded animal	\$10.00	per day (after first day)
Micro Chip Fee – Non Adoptions	\$ 30.00	
Adoption Fee – Canines / Felines	\$100.00	(Includes: Exam, Inhalant Anesthesia, Vital Sign Monitoring, Sterilization, Rabies, Distemper, Micro-Chip)
Adoption Fee – Other Species	\$ 10.00	(Fecal and de-worming)
Canine Owner Surrender / Euthanasia Fee	\$ 50.00	
Canine Owner Surrender / Pickup	\$ 85.00	
Feline Owner Surrender / Euthanasia Fee	\$ 30.00	
Feline Owner Surrender / Pickup	\$ 65.00	
Potentially Dangerous Dog Annual Registration	\$100.00	
Dangerous Dog Annual Registration	\$250.00	
Dangerous Dog Sign	\$10.00	
Quarantine	\$150.00	(Required 10 days)
Boarding Fee after Quarantine Period	\$20.00	(Average 3 days)
Trapping Fee	\$25.00	(Per Trap Per Week)

  
Jock Connell,  
County Manager

  
Charlie Felts  
Animal Control Director

**BARROW COUNTY BOARD OF COMMISSIONERS  
PARKS AND RECREATION FEES  
FOR FISCAL YEAR 2014**

FALL	<b>Cross Country</b> - Jersey and participation insurance	<b>\$50</b>	individual
FALL	<b>Flag Football</b> - Ages 5-6- Jersey and participation insurance	<b>\$75</b>	individual
FALL	<b>Tackle Football</b> - Ages 7-12- Jersey, decal and participation insurance	<b>\$115</b>	individual
FALL	<b>Baseball - T Ball</b> - Ages 4- Jersey and participation insurance	<b>\$65</b>	individual
FALL	<b>Baseball - T Ball</b> - Ages 5-6- Jersey and participation insurance	<b>\$85</b>	individual
FALL	<b>Baseball - T Ball</b> - Ages 7-8- Jersey and participation insurance	<b>\$95</b>	individual
FALL	<b>Baseball - T Ball</b> - Ages 9-10- Jersey and participation insurance	<b>\$105</b>	individual
FALL	<b>Baseball - T Ball</b> - Ages 11-12- Jersey and participation insurance	<b>\$105</b>	individual
FALL	<b>Softball - Girls Fastpitch</b> - Age 5-6- Jersey and participation insurance	<b>\$95</b>	individual
FALL	<b>Softball - Girls Fastpitch</b> - Age 7-8- Jersey and participation insurance	<b>\$95</b>	individual
FALL	<b>Softball - Girls Fastpitch</b> - Age 9-14- Jersey and participation insurance	<b>\$105</b>	individual
FALL	<b>Softball - Adult Men</b>	<b>\$475</b>	per team
FALL	<b>Softball - Adult Co-ed</b>	<b>\$475</b>	per team
WINTER	<b>Basketball</b> - Ages 5-6- Jersey and participation insurance	<b>\$70</b>	individual
WINTER	<b>Basketball</b> - Ages 7-8- Jersey and participation insurance	<b>\$90</b>	individual
WINTER	<b>Basketball</b> - Ages 9-12- Jersey and participation insurance	<b>\$90</b>	individual
WINTER	<b>Basketball</b> - Ages 13-16- Jersey and participation insurance	<b>\$100</b>	individual
WINTER	<b>Football, Adult Flag</b>	<b>\$475</b>	per team
SPRING	<b>Track and Field</b> - Ages 7-14- Jersey and participation insurance	<b>\$85</b>	individual
SPRING	<b>Baseball - Pre T</b> - Age 4- Jersey and participation insurance	<b>\$65</b>	individual
SPRING	<b>Baseball - T Ball</b> - Ages 5-6- Jersey and participation insurance	<b>\$85</b>	individual
SPRING	<b>Baseball</b> - Ages 7-8- Jersey and participation insurance	<b>\$95</b>	individual
SPRING	<b>Baseball</b> - Ages 9-10- Jersey and participation insurance	<b>\$105</b>	individual
SPRING	<b>Baseball</b> - Ages 11-12- Jersey and participation insurance	<b>\$105</b>	individual
SPRING	<b>Baseball</b> - Ages 13-14- Jersey and participation insurance	<b>\$110</b>	individual
SPRING	<b>Baseball</b> - Ages 15-16- Jersey and participation insurance	<b>\$110</b>	individual
SPRING	<b>Softball - Girls Fastpitch</b> - Age 5-6- Jersey and participation insurance	<b>\$95</b>	individual
SPRING	<b>Softball - Girls Fastpitch</b> - Age 7-8- Jersey and participation insurance	<b>\$95</b>	individual
SPRING	<b>Softball - Girls Fastpitch</b> - Age 9-14- Jersey and participation insurance	<b>\$105</b>	individual
SPRING	<b>Softball - Adult Men</b>	<b>\$475</b>	per team
SPRING	<b>Softball - Adult Co-ed</b>	<b>\$475</b>	per team
SPRING	<b>Daddy-Daughter Dance</b>	<b>\$25</b>	per couple
SPRING	<b>Daddy-Daughter Dance</b>	<b>\$10</b>	per extra child
SUMMER	Volleyball - Adult League/Team	<b>\$300</b>	per team
SUMMER	Junior Golf League- Ages 7-18	<b>\$50</b>	individual
SUMMER	Junior Tennis League- Ages 7-18	<b>\$50</b>	individual
SUMMER	Adult Kick-Ball League/Team	<b>\$150</b>	per team
SUMMER	Adult Dodge-Ball League/Team	<b>\$150</b>	per team
SUMMER	Adult Wiffle-Ball League/Team	<b>\$150</b>	per team

Field Rentals:

Full day; Field as is	<b>\$150</b>	
Up to 4 hours - Field as is	<b>\$90</b>	
Up to 90 minutes	<b>\$40</b>	per hour
Per temporary fence	<b>\$50</b>	
Field prep per field	<b>\$25</b>	
Lights	<b>\$15</b>	per hour

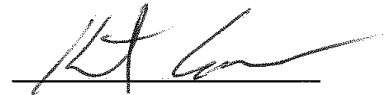
**BARROW COUNTY BOARD OF COMMISSIONERS  
PARKS AND RECREATION FEES  
FOR FISCAL YEAR 2014**

Facility Rentals:

Meeting Room	<b>\$35</b>	per hour
Two adjoined meeting rooms	<b>\$45</b>	per hour
Gym	<b>\$65</b>	per hour
Gym plus Stage	<b>\$75</b>	per hour
Up to 90 minutes	<b>\$40</b>	per hour
Kitchen	<b>\$40</b>	per visit
Tennis Court	<b>\$5</b>	per hour
Pavilion	<b>\$20</b>	per hour
Pavilion- up to 4 hours	<b>\$35</b>	
Pavilion- exceding 4 hours	<b>\$60</b>	
Other		
League Tennis- In County	<b>\$125</b>	Per Team
League Tennis- Out of County	<b>\$200</b>	Per Team
Open Gym	<b>\$1</b>	per person
Community Events	<b>TBD</b>	Per Space
Gate Fee for Tackle Football	<b>\$3/\$2</b>	Adult/Child



Jock Connell  
County Manager



Kurt Cooper  
Parks & Recreation Director





**SANITARY SEWER RATES  
EFFECTIVE: OCTOBER 1, 2013**

These rates and fees shall remain in effect from October 1, 2013 until September 30, 2014 unless amended by the Barrow County Board of Commissioners and shall continue in effect beyond September 30, 2014 if not otherwise supplanted by another rate resolution or amendments.

**SANITARY SEWER RATES SCHEDULE:**

**SEWER MONTHLY MINIMUM CHARGE**

For all retail sewer customers, there will be a monthly minimum charge of \$15.60 per account which includes the first 2,000 gallons of usage.

**SEWER VOLUME CHARGE**

For all retail sewer customers, there will be a monthly volume charge per the following:

Over 2,000 Gallons	\$3.27 per 1,000 Gallons
--------------------	--------------------------

**SEWER CAPACITY CHARGE**

Meter Size	Tap Fee
3/4"	\$4,500.00
1"	\$9,000.00
1 1/2"	\$22,500.00
2"	\$31,500.00
3"	\$67,500.00
4"	\$108,000.00
6"	\$229,500.00
8"	\$441,000.00
10" and larger	**

\*\* Sewer capacity charge for a 10" meter and larger shall be determined by the Department Director.



**SEWER TREATMENT SURCHARGES**

A sewer treatment surcharge rate schedule is in effect for high strength wastewater dischargers.

To calculate a surcharge for BOD5, TSS, P or Ammonia as Nitrogen NH3 –N , the analytical results of any composite sample for BOD5, TSS, P or NH3 – N shall be deemed representative of the User’s discharge for the entire billing period in which the sample is taken, unless additional samples are taken either by Barrow County or the User during the same billing period in which event the average of each parameter’s analytical results for that period shall be used to calculate the surcharge for that billing period.

Parameter	Surcharge Threshold	Surcharge Rate
	(mg/L)	(\$ per 1,000 gallons per each additional mg/L above surcharge threshold)
Biochemical Oxygen Demand (BOD5)	250	\$0.00212
Total Suspended Solids (TSS)	250	\$0.00212
Total Phosphorus (TP)	10	\$0.085
Ammonia as Nitrogen (NH3 –N)	30	\$0.0212

Reference the current Water Rates Schedule for account services, policies and fees for billing for sewer service.



## Barrow County Water & Sewer

625 Highway 211 NE Winder, Georgia 30680 Phone: (770) 307-3014 Fax: (770) 307-3118

### DEVELOPMENT PLAN REVIEW FEES

Provide 3 copies of the development plans to the Barrow County Water and Sewer Department

Plan Review, Approval, Testing and Inspection:

Initial Sewer	\$600.00
Initial Sewer Pump Station	\$250.00
Initial Industrial Pretreatment System	\$750.00
First and second reviews	Included in the Initial Fee
Additional reviews	\$150.00 each
First and second inspections	Included in the Initial Fee
Additional inspections	\$250.00 each
Additional meetings	Charged at Hourly Rate

Payment must be made at the time of application.

Checks are made payable to the Barrow County Water & Sewerage Authority.

### WATER & SEWER REGULATIONS

Water and sewer regulations may be picked up at the Barrow County Water and Sewer office located at 625 Highway 211 NE, Winder, Georgia 30680 during normal business hours, free of charge.

Jock Connell  
Barrow County Manager

Lynn Smarr  
Public Works Director



## **WATER RATES EFFECTIVE: OCTOBER 1, 2013**

These rates and fees shall remain in effect from October 1, 2013 until September 30, 2014 unless amended by the Barrow County Board of Commissioners and shall continue in effect beyond September 30, 2014 if not otherwise supplanted by another rate resolution or amendments.

### **WATER RATES SCHEDULE:**

#### **WATER MONTHLY MINIMUM CHARGE**

For all retail water customers, there will be a monthly minimum charge of \$7.50 per account.

#### **WATER VOLUME CHARGE**

For all retail water customers and all irrigation accounts, there will be a monthly volume charge for all water which passes through the meter at the following Tiers:

Tier 1	1 to 10,000 Gallons	\$6.15 per 1,000 Gallons
Tier 2	Over 10,000 Gallons	\$8.20 per 1,000 Gallons

#### **IRRIGATION CHARGES**

The monthly minimum charge for irrigation meters is included with the monthly minimum charge state above.

**WATER SERVICE ACTIVATION FEE \$50.00**



**WATER METER TAP FEES**

Water meter tap fees include installation by Barrow County.

Meter Size	Tap Fee
3/4"	\$2,000.00
3/4" & 3/4" Irrigation Meter	\$2,800.00
1"	\$2,600.00
2"	\$3,800.00
3"	\$15,000.00
4"	\$17,500.00
6"	\$27,500.00
8"	\$45,000.00
10"	\$60,000.00

**FIRE PROTECTION**

There will be a monthly fire protection fee for all customers with a fireline meter per the following:

Fireline Meter Size	Monthly Charge
4"	\$5.00
6"	\$10.00
8"	\$15.00

The monthly fire protection fee is in addition to the monthly minimum charge.

All water which passes through the fireline meter for purposes other than fire-fighting shall be billed for water and sewer.

The volume charge for non-fire related water usage shall be equal to 2 times the Tier 1 volume charge.

All customers with a fireline meter shall provide certification of the required annual testing and maintenance check of the backflow prevention devices stating all parts and operation are without defect or deficiencies.



## LATE FEES

A 10% late fee will be added to current charges if not paid by the 20<sup>th</sup> of the month.

Payments are due on the 20<sup>th</sup> of each month unless it falls on a holiday or weekend and then payments are due the next business day.

When late fees are charged, they will not be removed.

## DISCONNECTION FEE SCHEDULE

All current charge amounts for water and sewer service are due by the 20<sup>th</sup> of each month.

All accounts not paid by the 20<sup>th</sup> of the month shall be subject to disconnect.

For all disconnects and reconnects: \$30.00 fee plus payment in full for all past due charges.

Payment shall be cash, money order, credit or debit card only.

No personal checks will be accepted when service has been disconnected for non-payment.

A 3% convenience fee is charged for debit and credit card payments.

The credit card machine closes out at 4:30 pm daily.

Restoring service for accounts which have been disconnected for non-payment: For payments made after 3:30 pm, service will not be restored until the next business day.

## RETURNED CHECK POLICY

All returned checks for NSF, closed accounts, etc., will be charged \$30.00. This fee must be paid in addition to the amount of the returned check.

For disconnects and reconnects associated with a returned check, see the Disconnection Fee Schedule above.



## METER REPLACEMENT

A charge of \$250.00 will be collected to replace any meter that has been pulled.

## ADMINISTRATION FEES

Barrow County shall assess the following administration fees for each instance of the described event:

Raise or lower water meter and/or meter box to grade	\$200.00
Raise or lower fire hydrant to manufacturer's requirement	\$500.00
Raise or lower valve box to grade	\$200.00
Relocate water meter and meter box	\$450.00
Damaged or broken water meter	\$400.00
Damaged or broken meter box	\$100.00
Damaged or broken meter box lid	\$75.00
Damaged or broken R900 Transmitter	\$200.00
Damaged, broken or missing valve marker	\$100.00
Damaged, broken or missing valve box	\$75.00
Turn water on / off for home inspection	\$50.00



**DEVELOPMENT PLAN REVIEW FEES**

Provide 3 copies of the development plans to the Barrow County Water and Sewer Department

Plan Review, Approval, Testing and Inspection:

Initial Water	\$1200.00
First and second reviews	Included in the Initial Fee
Additional reviews	\$150.00 each
First and second inspections	Included in the Initial Fee
Additional inspections	\$250.00 each
Additional meetings	Charged at Hourly Rate

Payment must be made at the time of application.

Checks are made payable to the Barrow County Water & Sewerage Authority.

**WATER & SEWER REGULATIONS**

Water and sewer regulations may be picked up at the Barrow County Water and Sewer office located at 625 Highway 211 NE, Winder, Georgia 30680 during normal business hours, free of charge.

  
 \_\_\_\_\_  
 Jock Connell  
 Barrow County Manager

  
 \_\_\_\_\_  
 Lynn Smarr  
 Public Works Director





SECTION E

OTHER GOVERNMENTAL FUNDS

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA.  
FISCAL YEAR 2014 - APPROVED BUDGET  
SUMMARY OF OTHER GOVERNMENTAL FUNDS**

FUND NAME	REVENUES			EXPENDITURES		
	FY2014 APPROVED BUDGET	FY2013 REVISED BUDGET	INCREASE OR (DECREASE) OVER FY13 REVISED BUDGET	FY2014 APPROVED BUDGET	FY2013 REVISED BUDGET	INCREASE OR (DECREASE) OVER FY13 REVISED BUDGET
LAW LIBRARY	\$ 120,150	\$ 50,200	\$ 69,950	\$ 120,150	\$ 50,200	\$ 69,950
CONFISCATED FUNDS	138,000	145,200	(7,200)	138,000	145,200	(7,200)
E-911	1,408,093	1,455,072	(46,979)	1,408,093	1,460,184	(52,091)
SPECIAL PROGRAMS	280,542	159,545	120,997	280,542	159,545	120,997
INMATE COMMISSARY	120,100	120,100	-	120,100	120,100	-
REVOLVING LOAN	-	-	-	-	-	-
GRANTS FUND	949,260	1,079,263	(130,003)	949,260	1,079,263	(130,003)
CAPITAL PROJECT FUND	<u>754,000</u>	<u>1,647,098</u>	<u>(893,098)</u>	<u>754,000</u>	<u>1,647,098</u>	<u>(893,098)</u>
TOTAL	<u>\$ 3,770,145</u>	<u>\$ 4,656,478</u>	<u>\$ (886,333)</u>	<u>\$ 3,770,145</u>	<u>\$ 4,661,590</u>	<u>\$ (891,445)</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA  
 FISCAL YEAR 2014 APPROVED BUDGET  
 LAW LIBRARY FUNDS - REVENUES  
 COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>2180 CLERK OF SUPERIOR COURT</b>							
GENERAL REVENUE:							
20521801	351001	FINES AND FORFEITURES	\$ 40,000	\$ 50,000	\$ 120,000	\$ 120,000	\$ 120,000
20521801	361000	INTEREST REVENUES	<u>200</u>	<u>200</u>	<u>150</u>	<u>150</u>	<u>150</u>
TOTAL	LAW LIBRARY FUND		<u>\$ 40,200.00</u>	<u>\$ 50,200.00</u>	<u>\$ 120,150.00</u>	<u>\$ 120,150.00</u>	<u>\$ 120,150.00</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA  
FISCAL YEAR 2014 - APPROVED BUDGET  
LAW LIBRARY FUND - EXPENDITURES - LINE ITEM DETAIL  
COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

---

			FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b>2180 CLERK OF SUPERIOR COURT</b>								
2052180	531400	BOOKS AND PERIODICALS	\$ 40,200	\$ 40,200	\$ 40,150	\$ 40,150	\$ 40,150	\$ 40,150
2052180	541000	CAPITAL - PROPERTY	-	-	70,000	70,000	70,000	70,000
2052180	542000	CAPITAL OUTLAY-MACH&EQUIP	-	10,000	10,000	10,000	10,000	10,000
TOTAL	LAW LIBRARY FUND		<u>\$ 40,200</u>	<u>\$ 50,200</u>	<u>\$ 120,150</u>	<u>\$ 120,150</u>	<u>\$ 120,150</u>	<u>\$ 120,150</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**CONFISCATED FUNDS - REVENUE**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>2200 DISTRICT ATTORNEY</b>							
GENERAL REVENUE:							
21022001 351300	CONFISCATIONS	\$ 20,000	\$ 25,000	\$ 30,400	\$ 30,400	\$ 30,400	\$ 30,400
21022001 361000	INTEREST REVENUES	-	-	100	100	100	100
<b>TOTAL</b>	<b>DISTRICT ATTORNEY</b>	<u>\$ 20,000</u>	<u>\$ 25,000</u>	<u>\$ 30,500</u>	<u>\$ 30,500</u>	<u>\$ 30,500</u>	<u>\$ 30,500</u>
<b>3300 SHERIFF</b>							
GENERAL REVENUE:							
21033001 351300	CONFISCATIONS	\$ 120,100	\$ 120,000	\$ 107,300	\$ 107,300	\$ 107,300	\$ 107,300
21033001 361000	INTEREST REVENUES	100	200	200	200	200	200
<b>TOTAL</b>	<b>SHERIFF</b>	<u>\$ 120,200</u>	<u>\$ 120,200</u>	<u>\$ 107,500</u>	<u>\$ 107,500</u>	<u>\$ 107,500</u>	<u>\$ 107,500</u>
<b>TOTAL</b>	<b>CONFISCATED FUND</b>	<u>\$ 140,200</u>	<u>\$ 145,200</u>	<u>\$ 138,000</u>	<u>\$ 138,000</u>	<u>\$ 138,000</u>	<u>\$ 138,000</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**CONFISCATED FUNDS - EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	FY2014
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	APPROVED
								BUDGET
<b><u>2200 DISTRICT ATTORNEY</u></b>								
2102200	521200	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
2102200	523500	TRAVEL	-	-	1,000	1,000	1,000	1,000
2102200	523600	DUES AND FEES	-	500	500	500	500	500
2102200	523700	EDUCATION AND TRAINING	-	10,000	10,000	10,000	10,000	10,000
2102200	531100	GENERAL SUPPLIES & MATERIALS	10,500	14,500	14,000	14,000	14,000	14,000
TOTAL	DISTRICT ATTORNEY		<u>\$ 10,500</u>	<u>\$ 25,000</u>	<u>\$ 30,500</u>	<u>\$ 30,500</u>	<u>\$ 30,500</u>	<u>\$ 30,500</u>
<b><u>3300 SHERIFF</u></b>								
2103300	523200	COMMUNICATIONS	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
2103300	523500	TRAVEL	5,000	5,000	10,000	10,000	10,000	10,000
2103300	523600	DUES AND FEES	-	-	2,000	2,000	2,000	2,000
2103300	523700	EDUCATION AND TRAINING	1,200	1,200	8,000	8,000	8,000	8,000
2103300	523900	OTHER PURCHASED SERVICES	4,000	4,000	4,000	4,000	4,000	4,000
2103300	531100	GENERAL SUPPLIES & MATERIALS	50,000	50,000	50,000	50,000	50,000	50,000
2103300	531118	FLEET MAINTENANCE REPAIRS	10,000	10,000	3,000	3,000	3,000	3,000
2103300	531600	SMALL EQUIPMENT	-	-	500	500	500	500
2103300	541000	CAPITAL - PROPERTY	20,000	20,000	20,000	20,000	20,000	20,000
2103300	542000	CAPITAL OUTLAY-MACH&EQUIP	34,500	25,000	5,000	5,000	5,000	5,000
TOTAL	SHERIFF		<u>\$ 129,700</u>	<u>\$ 120,200</u>	<u>\$ 107,500</u>	<u>\$ 107,500</u>	<u>\$ 107,500</u>	<u>\$ 107,500</u>
<b>TOTAL</b>	<b>CONFISCATED FUND</b>		<u>\$ 140,200</u>	<u>\$ 145,200</u>	<u>\$ 138,000</u>	<u>\$ 138,000</u>	<u>\$ 138,000</u>	<u>\$ 138,000</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**E 911 FUND - REVENUE**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b>3800 E911</b>							
GENERAL REVENUE:							
21538001	361000	INTEREST REVENUES	\$ 143.15	\$ 150.00	\$ 10.00	\$ 10.00	\$ 10.00
21538001	391200	OPERATING TRANSFER IN	190,400	130,400	200,000	200,000	100,000
21538001	392102	GASB 54 RESERVES	-	52,100	-	-	-
			<u>190,543</u>	<u>182,650</u>	<u>200,010</u>	<u>200,010</u>	<u>100,010</u>
CHARGES FOR SERVICES:							
21538002	341950	WINDER E911 MERGER PAYMENTS	-	-	200,000	200,000	200,000
21538002	342515	E-911 LANDLINE CHARGES	395,000	390,000	348,481	348,481	386,962
21538002	342516	E-911 CELLPHONE CHARGES	700,000	700,000	638,481	638,481	700,000
21538002	342517	E911 PREPAIRD PHONE CHARGES	-	180,172	15,000	15,000	15,000
21538002	389003	E-911 MISC - SIGNS	250	-	-	-	-
21538002	389004	MISCELLANEOUS REVENUE	-	2,250	1,000	1,000	1,000
			<u>-</u>	<u>2,250</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
TOTAL	E-911 FUND		<u>\$ 1,476,336</u>	<u>\$ 1,637,722</u>	<u>\$ 1,602,982</u>	<u>\$ 1,602,982</u>	<u>\$ 1,502,982</u>
			<u>\$ 1,508,103</u>				

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**E 911 FUNDS - EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b>3800 E-911</b>								
2153800	511000	SALARIES & WAGES	\$ 576,563	\$ 681,463	\$ 672,699	\$ 672,699	\$ 672,699	\$ 672,699
2153800	511003	SALARIES & WAGES PART TIME	69,146	55,026	53,099	53,099	53,099	53,099
2153800	511300	SALARIES - OVERTIME	36,945	50,135	53,820	53,820	53,820	53,820
2153800	512100	GROUP INSURANCE	93,294	123,095	123,095	123,095	123,095	128,216
2153800	512200	FICA	41,860	48,771	45,643	45,643	45,643	45,643
2153800	512300	MEDICARE	9,790	11,407	10,675	10,675	10,675	10,675
2153800	512400	RETIREMENT CONTRIBUTIONS	56,772	48,698	51,367	51,367	51,367	51,367
2153800	512440	401A EXPENSE	-	-	1,199	1,199	1,199	1,199
2153800	521200	PROFESSIONAL SERVICES	1,250	10,828	1,000	1,000	1,000	1,000
2153800	522100	CLEANING/GARBAGE SERVICES	-	305	305	305	305	305
2153800	522200	REPAIRS AND MAINTENANCE	96,528	96,759	100,959	100,959	100,959	100,959
2153800	523200	COMMUNICATIONS	240,912	246,117	259,850	259,850	259,850	259,850
2153800	523201	POSTAGE	-	200	200	200	200	200
2153800	523300	ADVERTISING	50	50	50	50	50	50
2153800	523400	PRINTING AND BINDING	182	182	182	182	182	182
2153800	523450	COPIER CHARGES	-	526	1,579	1,579	1,579	1,579

CONTINUED



**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**E 911 FUNDS - EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	FY2014
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	APPROVED
								BUDGET
2153800	523500	TRAVEL	130	1,100	500	500	500	500
2153800	523600	DUES AND FEES	222	622	250	250	250	250
2153800	523700	EDUCATION AND TRAINING	1,373	1,924	3,200	3,200	3,200	3,200
2153800	523900	OTHER PURCHASED SERVICES	2,000	-	-	-	-	-
2153800	531100	GENERAL SUPPLIES & MATERIALS	5,291	15,100	7,300	7,300	7,300	7,300
2153800	531200	UTILITIES	13,337	15,000	15,000	15,000	15,000	15,000
2153800	531400	BOOKS AND PERIODICALS	170	278	500	500	500	500
2153800	531600	SMALL EQUIPMENT	10,667	-	-	-	-	-
2153800	531700	OTHER SUPPLIES	956	500	500	500	500	500
2153800	542000	CAPITAL OUTLAY-MACH&EQUIP	78,600	52,100	-	-	-	-
<b>TOTAL</b>	<b>E-911</b>		<b>\$ 1,336,037</b>	<b>\$ 1,460,186</b>	<b>\$ 1,402,972</b>	<b>\$ 1,402,972</b>	<b>\$ 1,402,972</b>	<b>\$ 1,408,093</b>
 <b>8000 DEBT SERVICE</b>								
2158000	581000	DEBT PAYMENT - PRINCIPAL	\$ 32,982	\$ -	\$ -	\$ -	\$ -	\$ -
2158000	582000	DEBT PAYMENT - INTEREST	245	-	-	-	-	-
<b>TOTAL</b>	<b>DEBT SERVICE</b>		<b>\$ 33,227</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>E-911 FUND</b>		<b>\$ 1,369,264</b>	<b>\$ 1,460,186</b>	<b>\$ 1,402,972</b>	<b>\$ 1,402,972</b>	<b>\$ 1,402,972</b>	<b>\$ 1,408,093</b>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**SPECIAL PROGRAMS FUND - REVENUE**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>NON DEPARTMENT</b>							
GENERAL REVENUE:							
21800001 351111 Z0001	DRUG ABUSE TREAT&EDUC	\$ 50,000.00	\$ 68,295.00	\$ 159,000.00	\$ 159,000.00	\$ 153,542.00	\$ 153,542.00
21800001 392101	SPECIAL PROJECTS RESERVES	-	3,250	-	-	-	-
TOTAL NON DEPARTMENT		<u>\$ 50,000.00</u>	<u>\$ 71,545.00</u>	<u>\$ 159,000.00</u>	<u>\$ 159,000.00</u>	<u>\$ 153,542.00</u>	<u>\$ 153,542.00</u>
<b>2150 SUPERIOR COURT</b>							
CHARGES FOR SERVICES:							
21821502 341130 FG038	DRUG COURT FEES	\$ 52,000.00	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00	\$ 72,000.00	\$ 72,000.00
TOTAL SUPERIOR COURT		<u>\$ 52,000.00</u>	<u>\$ 80,000.00</u>	<u>\$ 80,000.00</u>	<u>\$ 80,000.00</u>	<u>\$ 72,000.00</u>	<u>\$ 72,000.00</u>
<b>2600 JUVENILE COURT</b>							
CHARGES FOR SERVICES:							
21826002 341104 Z0003	JUVENILE SUPERVISION FEES	\$ 3,000.00	\$ 3,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
TOTAL JUVENILE COURT		<u>\$ 3,000.00</u>	<u>\$ 3,000.00</u>	<u>\$ 7,000.00</u>	<u>\$ 7,000.00</u>	<u>\$ 7,000.00</u>	<u>\$ 7,000.00</u>
<b>3300 SHERIFF</b>							
GENERAL REVENUE:							
21833001 371007 Z0004	DONATIONS-SHERIFF'S DEPT	\$ 20,000.00	-	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
TOTAL SHERIFF		<u>\$ 20,000.00</u>	<u>\$ -</u>	<u>\$ 40,000.00</u>	<u>\$ 40,000.00</u>	<u>\$ 40,000.00</u>	<u>\$ 40,000.00</u>

CONTINUE

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**SPECIAL PROGRAMS FUND - REVENUE**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b>6100 PARKS &amp; RECREATION</b>							
CHARGES FOR SERVICES:							
21861002	347904 GF005 SPECIAL EVENTS	\$ 4,200.00	\$ 5,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
TOTAL	PARKS & RECREATION	<u>\$ 4,200.00</u>	<u>\$ 5,000.00</u>	<u>\$ 8,000.00</u>	<u>\$ 8,000.00</u>	<u>\$ 8,000.00</u>	<u>\$ 8,000.00</u>
<b>9000 OTHER FINANCING USES</b>							
GENERAL REVENUE:							
21890001	391200 OPERATING TRANSFERS IN	\$ 259,533.09	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	OTHER FINANCING USES	<u>\$ 259,533.09</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL	SPECIAL PROGRAMS	<u>\$ 388,733.09</u>	<u>\$ 159,545.00</u>	<u>\$ 294,000.00</u>	<u>\$ 294,000.00</u>	<u>\$ 280,542.00</u>	<u>\$ 280,542.00</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**SPECIAL PROGRAMS FUND - EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

				FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
				REVISED	REVISED	1ST	2ND	BUDGET	FY2014
				BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	APPROVED
				BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b>2150 SUPERIOR COURT</b>									
2182150	511000	Z0001	SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ 1,678	\$ 1,678
2182150	512100	Z0001	GROUP INSURANCE	-	-	-	-	236	236
2182150	512200	Z0001	FICA	-	-	-	-	104	104
2182150	512300	Z0001	MEDICARE	-	-	-	-	24	24
2182150	523850	FG038	CONTRACT LABOR	52,000	77,000	79,042	79,042	72,000	72,000
2182150	523850	Z0001	CONTRACT LABOR	-	24,000	24,000	24,000	24,000	24,000
2182150	531100	FG038	GENERAL SUPPLIES & MATERIALS	300	3,000	3,000	3,000	-	-
2182150	531100	Z0001	GENERAL SUPPLIES & MATERIALS	-	-	500	500	500	500
2182150	531800	Z0001	EXPS CONN W/ PROJECT ADAM BLDG	-	3,250	80,000	80,000	75,000	75,000
TOTAL	SUPERIOR COURT			<u>\$ 52,300</u>	<u>\$ 107,250</u>	<u>\$ 186,542</u>	<u>\$ 186,542</u>	<u>\$ 173,542</u>	<u>\$ 173,542</u>
<b>2200 DISTRICT ATTORNEY</b>									
2182200	521200	Z0001	PROFESSIONAL SERVICES	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
2182200	531124	Z0001	DARE MATERIALS & EDUCATIONS	11,700	-	10,000	10,000	10,000	10,000
TOTAL	DISTRICT ATTORNEY			<u>\$ 11,700</u>	<u>\$ 12,000</u>	<u>\$ 22,000</u>	<u>\$ 22,000</u>	<u>\$ 22,000</u>	<u>\$ 22,000</u>
<b>2600 JUVENILE COURT</b>									
2182600	521200	Z0003	PROFESSIONAL SERVICES	\$ 9,520	\$ 3,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
TOTAL	JUVENILE COURT			<u>\$ 9,520</u>	<u>\$ 3,000</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 7,000</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**SPECIAL PROGRAMS FUND - EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

				FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b>3300 SHERIFF</b>									
2183300	511400	Z0001	EXTRA DUTY-DRUG TREATMENT	\$ 31,480	\$ 30,000	\$ 32,500	\$ 32,500	\$ 30,000	\$ 30,000
2183300	512200	Z0001	FICA	-	1,860	-	-	-	-
2183300	512300	Z0001	MEDICARE	-	435	-	-	-	-
2183300	531100	Z0004	GENERAL SUPPLIES & MATERIALS	<u>20,000</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
TOTAL	SHERIFF			<u>\$ 51,480</u>	<u>\$ 32,295</u>	<u>\$ 72,500</u>	<u>\$ 72,500</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>
<b>6100 PARKS &amp; RECREATION</b>									
2186100	522200	GF005	REPAIRS AND MAINTENANCE	\$ -	\$ 1,870	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
2186100	523850	GF005	CONTRACT LABOR	4,200	2,441	5,000	5,000	5,000	5,000
2186100	531100	GF005	GENERAL SUPPLIES & MATERIALS	<u>-</u>	<u>689</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
TOTAL	PARKS & RECREATION			<u>\$ 4,200</u>	<u>\$ 5,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>
<b>TOTAL</b>	<b>SPECIAL PROGRAMS</b>			<u>\$ 129,200</u>	<u>\$ 159,545</u>	<u>\$ 296,042</u>	<u>\$ 296,042</u>	<u>\$ 280,542</u>	<u>\$ 280,542</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**INMATE COMMISSARY FUND - REVENUE**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>NON DEPARTMENT</b>							
CHARGES FOR SERVICES:							
22533262 342902	COMMISSARY COMMISSIONS	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
TOTAL	NON DEPARTMENT	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>
<b>DETENTION DIVISION</b>							
GENERAL REVENUE:							
22533261 389004	MISCELLANEOUS REVENUE	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
TOTAL	DETENTION DIVISION	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 100</u>
TOTAL	INMATE COMMISSARY FUND	<u>\$ 120,100</u>	<u>\$ 120,100</u>	<u>\$ 120,100</u>	<u>\$ 120,100</u>	<u>\$ 120,100</u>	<u>\$ 120,100</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA  
FISCAL YEAR 2014 - APPROVED BUDGET  
INMATE COMMISSARY FUND - EXPENDITURES - LINE ITEM DETAIL  
COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b>3326 DETENTION DIVISION</b>								
2253326	521200	PROFESSIONAL SERVICES	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
2253326	522200	REPAIRS AND MAINTENANCE	5,000	5,000	5,000	5,000	5,000	5,000
2253326	523900	OTHER PURCHASED SERVICES	5,000	5,000	5,000	5,000	5,000	5,000
2253326	531100	GENERAL SUPPLIES & MATERIALS	70,000	70,000	70,000	70,000	70,000	70,000
2253326	542000	CAPITAL OUTLAY-MACH&EQUIP	30,100	30,100	30,100	30,100	30,100	30,100
TOTAL	INMATE COMMISSARY FUND		<u>\$ 120,100</u>	<u>\$ 120,100</u>	<u>\$ 120,100</u>	<u>\$ 120,100</u>	<u>\$ 120,100</u>	<u>\$ 120,100</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA  
 FISCAL YEAR 2014 - APPROVED BUDGET  
 REVOLVING LOAN FUND - REVENUE  
 COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>1320 OPERATIONS MANAGER</b>							
23013203	334305 FG010 EIP GRANT - RAW TALENT	\$ 38,917.00	\$ 38,917.00	\$ -	\$ -	\$ -	\$ -
TOTAL	REVOLVING LOAN FUND	<u>\$ 38,917.00</u>	<u>\$ 38,917.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA  
FISCAL YEAR 2014 - APPROVED BUDGET  
REVOLVING FUND - EXPENDITURES - LINE ITEM DETAIL**

**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>BUDGET</u>
1320 OPERATIONS MANAGER								
2301320	521200	PROFESSIONAL SERVICES	\$ 38,917	\$ -	\$ -	\$ -	\$ -	\$ -
2301320	541000 C0601	CAPITAL - PROPERTY	-	38,917	-	-	-	-
TOTAL REVOLVING LOAN FUND			<u>\$ 38,917</u>	<u>\$ 38,917</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**MULTIPLE GRANTS FUND - REVENUE**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b>2150 SUPERIOR COURT</b>							
INTERGOVERNMENTAL:							
25021503	334309 FG033 BRYNE JAG ARRA CIRCUIT PLANNIN	\$ 182,200	\$ 61,150	\$ -	\$ -	\$ -	\$ -
25021503	334309 FG039 BRYNE JAG ARRA CIRCUIT PLANNIN	16,000	-	-	-	-	-
25021503	334313 SG009 ADULT MENTAL HEALTH	37,500	-	-	-	-	-
25021503	334314 FG049 DRUG COURT OR MENTAL HEALTH	-	200,000	98,300	137,754	137,754	137,754
25021503	334314 FG050 DRUG COURT OR MENTAL HEALTH	-	30,982	-	-	-	-
25021503	334314 FG051 DRUG COURT OR MENTAL HEALTH	-	69,446	-	-	-	-
25021503	334314 SG010 DRUG COURT OR MENTAL HEALTH	9,375	-	-	-	-	-
25021503	334314 SG011 DRUG COURT OR MENTAL HEALTH	4,056	-	-	-	-	-
25021503	334314 SG012 DRUG COURT OR MENTAL HEALTH	5,000	-	-	-	-	-
25021503	334314 SG014 DRUG COURT OR MENTAL HEALTH	-	5,280	43,132	37,852	37,852	37,852
25021503	334314 SG015 DRUG COURT OR MENTAL HEALTH	-	11,771	50,421	38,650	38,650	38,650
TOTAL	SUPERIOR COURT	<u>254,131</u>	<u>378,629</u>	<u>191,853</u>	<u>214,256</u>	<u>214,256</u>	<u>214,256</u>
<b>2200 DISTRICT ATTORNEY</b>							
INTERGOVERNMENTAL:							
25022003	351111 FG036 DRUG ABUSE TREAT&EDUC	\$ 18,085	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	DISTRICT ATTORNEY	<u>\$ 18,085</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>JUVENILE COURT</b>							
25026003	334003 FG040 JUDICIAL COUNCIL OF GEORGIA	8,700	7,500	-	-	-	-
TOTAL	JUVENILE COURT	<u>8,700</u>	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**MULTIPLE GRANTS FUND - REVENUE**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
SHERIFF							
25033003	331161 FG055	GOVERNOR'S OFFICE HIGHWAY SAFT	-	8,000	-	-	-
25033003	331161 FG056	GOVERNOR'S OFFICE HIGHWAY SAFT	-	-	20,000	20,000	20,000
25033003	331163 FG047	2010 EDWARD BYRNE GRANT	-	17,784	16,340	16,340	16,340
25033003	331164 FG046	HEAT GRANT	<u>57,485</u>	-	-	-	-
TOTAL	SHERIFF	<u>57,485</u>	<u>25,784</u>	<u>36,340</u>	<u>36,340</u>	<u>36,340</u>	<u>36,340</u>
FIRE AND EMS							
25036003	331173 FG048	ASSISTANCE TO FIREFIGHTERS	209,863	-	-	-	-
25036003	334127 FG054	CERT GRANT	-	-	5,500	5,500	5,500
25036003	334308 FG037	HAZARDOUS MATERIAL	-	-	2,174	2,174	2,174
25036003	334308 FG044	HAZARDOUS MATERIAL	10,000	1,039	-	-	-
25036003	334308 FG053	HAZARDOUS MATERIAL	-	-	30,000	30,000	30,000
TOTAL	FIRE AND EMS	<u>219,863</u>	<u>1,039</u>	<u>37,674</u>	<u>37,674</u>	<u>37,674</u>	<u>37,674</u>
EMERGENCY MANAGEMENT							
25039203	331162 FG024	LOCAL EMERGENCY PLANNING COMMI	3,850	4,022	-	-	-
25039203	331171 FC001	PANDEMIC INFLUENZA	-	3,300	3,300	3,300	3,300
25039203	334112 FG042	PERFORMANCE PARTNERSHIP	43,255	20,810	25,000	25,000	25,000
25039203	334127 FG016	CERT GRANT	270	-	-	-	-
25039203	334127 FG043	CERT GRANT	-	2,489	-	-	-
25039203	334127 FG052	CERT GRANT	-	3,000	-	-	-
TOTAL	EMERGENCY MANAGEMENT	<u>47,375</u>	<u>33,621</u>	<u>28,300</u>	<u>28,300</u>	<u>28,300</u>	<u>28,300</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**MULTIPLE GRANTS FUND - REVENUE**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
ROADS & BRIDGES							
25042003	334116 SR009 DEPT OF TRANSPORTATION	143,282	-	-	-	-	-
25042003	334116 SR035 DEPT OF TRANSPORTATION	-	489,690	489,690	489,690	489,690	489,690
TOTAL	ROADS & BRIDGES	<u>143,282</u>	<u>489,690</u>	<u>489,690</u>	<u>489,690</u>	<u>489,690</u>	<u>489,690</u>
SENIOR CENTER							
25054043	331151 FG023 SENIOR CENTER-FEDERAL	114,000	125,000	125,000	125,000	125,000	125,000
25054043	334111 FG023 SENIOR CENTER-STATE	30,000	18,000	18,000	18,000	18,000	18,000
TOTAL	SENIOR CENTER	<u>144,000</u>	<u>143,000</u>	<u>143,000</u>	<u>143,000</u>	<u>143,000</u>	<u>143,000</u>
TOTAL	MULTIPLE GRANT FUND	<u>892,921</u>	<u>1,079,263</u>	<u>926,857</u>	<u>949,260</u>	<u>949,260</u>	<u>949,260</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**MULTIPLE GRANTS FUND - EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	FY2014
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	APPROVED
								BUDGET
<b>2150 SUPERIOR COURT</b>								
2502150	511000 FG033	SALARIES & WAGES	\$ 40,130	\$ 5,035	\$ -	\$ -	\$ -	\$ -
2502150	511000 FG049	SALARIES & WAGES	-	990	4,286	4,286	4,286	4,286
2502150	511000 FG050	SALARIES & WAGES	-	3,828	-	-	-	-
2502150	511000 FG051	SALARIES & WAGES	-	8,115	-	-	-	-
2502150	511000 SG014	SALARIES & WAGES	-	966	4,185	3,219	3,219	3,219
2502150	511000 SG015	SALARIES & WAGES	-	2,899	12,565	9,666	9,666	9,666
2502150	511400 FG049	EXTRA DUTY-DRUG TREATMENT	-	20,000	10,000	10,000	10,000	10,000
2502150	512200 FG033	FICA	2,488	443	-	-	-	-
2502150	512200 FG049	FICA	-	62	266	266	266	266
2502150	512200 FG050	FICA	-	187	-	-	-	-
2502150	512200 SG014	FICA	-	60	258	200	200	200
2502150	512200 SG015	FICA	-	180	779	599	599	599
2502150	512300 FG033	MEDICARE	582	102	-	-	-	-
2502150	512300 FG049	MEDICARE	-	15	62	62	62	62
2502150	512300 FG050	MEDICARE	-	44	-	-	-	-
2502150	512300 SG014	MEDICARE	-	14	62	46	46	46
2502150	512300 SG015	MEDICARE	-	42	182	140	140	140
2502150	521200 FG050	PROFESSIONAL SERVICES	-	10,925	-	-	-	-
2502150	521200 FG051	PROFESSIONAL SERVICES	-	28,000	-	-	-	-
2502150	521200 SG010	PROFESSIONAL SERVICES	8,800	-	-	-	-	-
2502150	521200 SG011	PROFESSIONAL SERVICES	3,400	-	-	-	-	-
2502150	521200 SG014	PROFESSIONAL SERVICES	-	-	-	19,800	19,800	19,800
2502150	523200 FG033	COMMUNICATIONS	900	275	-	-	-	-
2502150	523400 FG033	PRINTING AND BINDING	300	150	-	-	-	-
2502150	523400 FG050	PRINTING AND BINDING	-	450	-	-	-	-

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**MULTIPLE GRANTS FUND - EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
2502150	523400 FG051	PRINTING AND BINDING	-	575	-	-	-	-
2502150	523400 SG014	PRINTING AND BINDING	-	-	105	105	105	105
2502150	523400 SG015	PRINTING AND BINDING	-	200	805	605	605	605
2502150	523500 FG033	TRAVEL	9,939	1,000	-	-	-	-
2502150	523500 FG049	TRAVEL	-	30,000	14,970	19,133	19,133	19,133
2502150	523500 FG051	TRAVEL	-	1,722	-	-	-	-
2502150	523500 SG009	TRAVEL	2,500	-	-	-	-	-
2502150	523500 SG014	TRAVEL	-	140	588	448	448	448
2502150	523500 SG015	TRAVEL	-	150	1,175	1,025	1,025	1,025
2502150	523850 FG033	CONTRACT LABOR	82,976	46,009	-	-	-	-
2502150	523850 FG039	CONTRACT LABOR	16,000	-	-	-	-	-
2502150	523850 FG049	CONTRACT LABOR	-	112,933	52,136	87,883	87,883	87,883
2502150	523850 SG009	CONTRACT LABOR	28,000	-	-	-	-	-
2502150	523850 SG014	CONTRACT LABOR	-	600	22,829	1,736	1,736	1,736
2502150	523850 SG015	CONTRACT LABOR	-	1,800	8,165	5,672	5,672	5,672
2502150	523900 FG050	OTHER PURCHASED SERVICES	-	349	-	-	-	-
2502150	523900 FG051	OTHER PURCHASED SERVICES	-	9,434	-	-	-	-
2502150	523900 SG014	OTHER PURCHASED SERVICES	-	-	-	693	693	693
2502150	523900 SG015	OTHER PURCHASED SERVICES	-	1,000	-	3,443	3,443	3,443
2502150	531100 FG033	GENERAL SUPPLIES & MATERIALS	16,768	6,648	-	-	-	-

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**MULTIPLE GRANTS FUND - EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
2502150	531100 FG049	GENERAL SUPPLIES & MATERIALS	-	36,000	16,580	16,124	16,124	16,124
2502150	531100 FG050	GENERAL SUPPLIES & MATERIALS	-	13,600	-	-	-	-
2502150	531100 FG051	GENERAL SUPPLIES & MATERIALS	-	20,300	-	-	-	-
2502150	531100 SG009	GENERAL SUPPLIES & MATERIALS	5,000	-	-	-	-	-
2502150	531100 SG010	GENERAL SUPPLIES & MATERIALS	575	-	-	-	-	-
2502150	531100 SG011	GENERAL SUPPLIES & MATERIALS	656	-	-	-	-	-
2502150	531100 SG012	GENERAL SUPPLIES & MATERIALS	5,000	-	-	-	-	-
2502150	531100 SG014	GENERAL SUPPLIES & MATERIALS	-	3,500	15,105	11,605	11,605	11,605
2502150	531100 SG015	GENERAL SUPPLIES & MATERIALS	-	5,500	26,750	17,500	17,500	17,500
2502150	531600 FG050	SMALL EQUIPMENT	-	1,600	-	-	-	-
2502150	531600 FG051	SMALL EQUIPMENT	-	1,300	-	-	-	-
2502150	531700 SG009	OTHER SUPPLIES	2,000	-	-	-	-	-
<b>TOTAL</b>	<b>SUPERIOR COURT</b>		<u>\$ 226,014</u>	<u>\$ 377,141</u>	<u>\$ 191,853</u>	<u>\$ 214,256</u>	<u>\$ 214,256</u>	<u>\$ 214,256</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**MULTIPLE GRANTS FUND - EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

				<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>
				REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
				BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b>2200 DISTRICT ATTORNEY</b>									
2502200	511000	FG033	SALARIES & WAGES	\$ 16,800	\$ 1,382	\$ -	\$ -	\$ -	\$ -
2502200	512200	FG033	FICA	-	86	-	-	-	-
2502200	512200	FG036	FICA	1,042	-	-	-	-	-
2502200	512300	FG033	MEDICARE	-	20	-	-	-	-
2502200	512300	FG036	MEDICARE	244	-	-	-	-	-
TOTAL DISTRICT ATTORNEY				<u>\$ 18,085</u>	<u>\$ 1,488</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>2600 JUVENILE COURT</b>									
2502600	521200	FG040	PROFESSIONAL SERVICES	\$ 8,700	\$ 7,500	\$ -	\$ -	\$ -	\$ -
TOTAL JUVENILE COURT				<u>\$ 8,700</u>	<u>\$ 7,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**MULTIPLE GRANTS FUND - EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

				FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
				REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
				BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b>3300 SHERIFF</b>									
2503300	511000	FG046	SALARIES & WAGES	\$ 43,300	\$ -	\$ -	\$ -	\$ -	\$ -
2503300	512200	FG046	FICA	3,311	-	-	-	-	-
2503300	512300	FG046	MEDICARE	774	-	-	-	-	-
2503300	523200	FG046	COMMUNICATIONS	500	-	-	-	-	-
2503300	523500	FG046	TRAVEL	1,000	-	-	-	-	-
2503300	523500	FG056	TRAVEL	-	-	10,000	10,000	10,000	10,000
2503300	531100	FG046	GENERAL SUPPLIES & MATERIALS	2,500	-	-	-	-	-
2503300	531100	FG047	GENERAL SUPPLIES & MATERIALS	-	17,784	16,340	16,340	16,340	16,340
2503300	531100	FG056	GENERAL SUPPLIES & MATERIALS	-	-	10,000	10,000	10,000	10,000
2503300	531118	FG046	FLEET MAINTENANCE REPAIRS	8,100	-	-	-	-	-
2503300	531600	FG055	SMALL EQUIPMENT	-	8,000	-	-	-	-
<b>TOTAL SHERIFF</b>				<u>\$ 59,485</u>	<u>\$ 25,784</u>	<u>\$ 36,340</u>	<u>\$ 36,340</u>	<u>\$ 36,340</u>	<u>\$ 36,340</u>
<b>3600 FIRE AND EMS</b>									
2503600	531100	FG037	GENERAL SUPPLIES & MATERIALS	\$ -	\$ -	\$ 2,174	\$ 2,174	\$ 2,174	\$ 2,174
2503600	531100	FG044	GENERAL SUPPLIES & MATERIALS	10,000	1,039	-	-	-	-
2503600	531100	FG053	GENERAL SUPPLIES & MATERIALS	-	-	30,000	30,000	30,000	30,000
2503600	531100	FG054	GENERAL SUPPLIES & MATERIALS	-	-	5,500	5,500	5,500	5,500
2503600	531600	FG048	SMALL EQUIPMENT	57,897	-	-	-	-	-
2503600	542000	FG048	CAPITAL OUTLAY-MACH&EQUIP	151,966	-	-	-	-	-
<b>TOTAL FIRE AND EMS</b>				<u>\$ 219,863</u>	<u>\$ 1,039</u>	<u>\$ 37,674</u>	<u>\$ 37,674</u>	<u>\$ 37,674</u>	<u>\$ 37,674</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**MULTIPLE GRANTS FUND - EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b>3920 EMERGENCY MANAGEMENT</b>								
2503920	511000 FG042	SALARIES & WAGES	\$ 16,724	\$ -	\$ -	\$ -	\$ -	\$ -
2503920	523500 FG042	TRAVEL	-	1,000	1,000	1,000	1,000	1,000
2503920	531100 FC001	GENERAL SUPPLIES & MATERIALS	-	3,300	3,300	3,300	3,300	3,300
2503920	531100 FG042	GENERAL SUPPLIES & MATERIALS	-	-	1,000	1,000	1,000	1,000
2503920	531100 FG043	GENERAL SUPPLIES & MATERIALS	-	2,489	-	-	-	-
2503920	531100 FG052	GENERAL SUPPLIES & MATERIALS	-	3,000	-	-	-	-
2503920	531300 FG042	FOOD	-	1,000	-	-	-	-
2503920	531700 FG016	OTHER SUPPLIES	270	-	-	-	-	-
2503920	531700 FG024	OTHER SUPPLIES	3,850	4,022	-	-	-	-
2503920	531700 FG042	OTHER SUPPLIES	1,531	18,810	23,000	23,000	23,000	23,000
2503920	541000 FG042	CAPITAL - PROPERTY	25,000	-	-	-	-	-
TOTAL	EMERGENCY MANAGEMENT		<u>\$ 47,375</u>	<u>\$ 33,621</u>	<u>\$ 28,300</u>	<u>\$ 28,300</u>	<u>\$ 28,300</u>	<u>\$ 28,300</u>
<b>4200 ROADS &amp; BRIDGES</b>								
2504200	541000 SR009	CAPITAL - PROPERTY	\$ 143,282	\$ -	\$ -	\$ -	\$ -	\$ -
2504200	541000 SR035	CAPITAL - PROPERTY	-	489,690	489,690	489,690	489,690	489,690
TOTAL	ROADS & BRIDGES		<u>\$ 143,282</u>	<u>\$ 489,690</u>	<u>\$ 489,690</u>	<u>\$ 489,690</u>	<u>\$ 489,690</u>	<u>\$ 489,690</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**MULTIPLE GRANTS FUND - EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b>5404 SENIOR CENTER</b>								
2505404	511000 FG023	SALARIES & WAGES	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
2505404	521200 FG023	PROFESSIONAL SERVICES	400	850	1,000	1,000	1,000	1,000
2505404	521300 FG023	TECHNICAL SERVICES	370	450	450	450	450	450
2505404	522100 FG023	CLEANING/GARBAGE SERVICES	1,765	1,800	1,800	1,800	1,800	1,800
2505404	522200 FG023	REPAIRS AND MAINTENANCE	600	1,000	500	500	500	500
2505404	523200 FG023	COMMUNICATIONS	1,750	2,000	2,000	2,000	2,000	2,000
2505404	523201 FG023	POSTAGE	70	45	50	50	50	50
2505404	523400 FG023	PRINTING AND BINDING	275	160	50	50	50	50
2505404	523450 FG023	COPIER CHARGES	-	200	350	350	350	350
2505404	523600 FG023	DUES AND FEES	22	-	-	-	-	-
2505404	523700 FG023	EDUCATION AND TRAINING	-	35	-	-	-	-
2505404	531100 FG023	GENERAL SUPPLIES & MATERIALS	2,000	4,965	5,000	5,000	5,000	5,000
2505404	531118 FG023	FLEET MAINTENANCE REPAIRS	8,000	8,500	7,500	7,500	7,500	7,500
2505404	531200 FG023	UTILITIES	13,500	13,500	13,500	13,500	13,500	13,500
2505404	531270 FG023	GASOLINE/DIESEL	18,000	18,500	18,500	18,500	18,500	18,500
2505404	531300 FG023	FOOD	96,948	90,995	92,300	92,300	92,300	92,300
2505404	531600 FG023	SMALL EQUIPMENT	300	-	-	-	-	-
TOTAL	SENIOR CENTER		<u>\$ 174,000</u>	<u>\$ 143,000</u>	<u>\$ 143,000</u>	<u>\$ 143,000</u>	<u>\$ 143,000</u>	<u>\$ 143,000</u>
TOTAL	MULTIPLE GRANT FUND		<u>\$ 896,805</u>	<u>\$ 1,079,263</u>	<u>\$ 926,857</u>	<u>\$ 949,260</u>	<u>\$ 949,260</u>	<u>\$ 949,260</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA  
 FISCAL YEAR 2014 - APPROVED BUDGET  
 CAPITAL PROJECTS FUND - REVENUE  
 COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

---

ACCOUNT NUMBER	DESCRIPTION	FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b>9000 OTHER FINANCING USES</b>							
General Revenue:							
30590001 391200	OPERATING TRANSFERS IN	\$ -	\$ 1,647,098.00	\$ -	\$ 1,552,098.00	\$ 1,552,098.00	\$ 754,000.00
TOTAL	CAPITAL PROJECT FUND	<u>\$ -</u>	<u>\$ 1,647,098.00</u>	<u>\$ -</u>	<u>\$ 1,552,098.00</u>	<u>\$ 1,552,098.00</u>	<u>\$ 754,000.00</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**CAPITAL PROJECTS FUND - EXPENDITURES - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>BUDGET</u>
<b>1 ALL/OTHER DEPARTMENTS</b>								
3050001	542000	CAPITAL OUTLAY-MACH&EQUIP	\$ -	\$ 310,420	\$ -	\$ -	\$ -	\$ -
3050001	542100	MACH&EQUIP ALL	-	147,201	-	1,552,098	1,552,098	554,000
TOTAL	ALL/OTHER DEPARTMENTS		<u>\$ -</u>	<u>\$ 457,621</u>	<u>\$ -</u>	<u>\$ 1,552,098</u>	<u>\$ 1,552,098</u>	<u>\$ 554,000</u>
<b>3300 SHERIFF</b>								
3053300	542000	CAPITAL OUTLAY-MACH&EQUIP	\$ -	\$ 568,637	\$ -	\$ -	\$ -	\$ -
TOTAL	SHERIFF		<u>\$ -</u>	<u>\$ 568,637</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>3600 FIRE AND EMS</b>								
3053600	542000	CAPITAL OUTLAY-MACH&EQUIP	\$ -	\$ 310,420	\$ -	\$ -	\$ -	\$ 200,000
TOTAL	FIRE AND EMS		<u>\$ -</u>	<u>\$ 310,420</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>
<b>5420 ROADS &amp; BRIDGES</b>								
3054200	542000	CAPITAL OUTLAY-MACH&EQUIP	\$ -	\$ 310,420	\$ -	\$ -	\$ -	\$ -
TOTAL	ROADS & BRIDGES		<u>\$ -</u>	<u>\$ 310,420</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL</b>	<b>CAPITAL PROJECT FUND</b>		<u>\$ -</u>	<u>\$ 1,647,098</u>	<u>\$ -</u>	<u>\$ 1,552,098</u>	<u>\$ 1,552,098</u>	<u>\$ 754,000</u>



SECTION F

ENTERPRISE FUNDS

**BARROW COUNTY, GEORGIA  
FISCAL YEAR 2014 - APPROVED BUDGET  
ENTERPRISE FUNDS - SUMMARY**

---

<u>FUND NAME</u>	<u>REVENUES</u>			<u>EXPENSES</u>		
	<u>FY2014 APPROVED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>INCREASE OR (DECREASE) OVER FY13 REVISED BUDGET</u>	<u>FY2014 APPROVED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>INCREASE OR (DECREASE) OVER FY12 REVISED BUDGET</u>
WATER AUTHORITY	\$ 4,909,394	\$ 5,656,748	\$ (747,354)	\$ 11,110,827	\$ 11,111,062	\$ (235)
STORMWATER	350,000	352,078	(2,078)	362,164	363,420	(1,256)
IBA	1,253,870	1,251,183	2,687	1,269,303	1,266,953	2,350
JDA	<u>1,073,524</u>	<u>352,955</u>	<u>720,569</u>	<u>1,138,034</u>	<u>418,405</u>	<u>719,629</u>
TOTAL	<u>\$ 7,586,788</u>	<u>\$ 7,612,964</u>	<u>\$ (26,176)</u>	<u>\$ 13,880,328</u>	<u>\$ 13,159,840</u>	<u>\$ 720,488</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**WATER AND SEWER FUND - REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>4335 SEWAGE TREATMENT PLANT</b>							
50743351	361000	INTEREST REVENUES	\$ 300	\$ 400	\$ 400	\$ 400	\$ 400
50743351	381013	CAPITAL CONTRIBUTIONS	120,000	100,000	100,000	100,000	100,000
50743352	344255	SEWER USER FEES	240,000	270,000	270,000	270,000	270,000
50743352	344256	SEWER CAPACITY FEES	350,000	200,000	200,000	200,000	200,000
TOTAL	SEWAGE TREATMENT PLANT	<u>\$ 710,300</u>	<u>\$ 570,400</u>	<u>\$ 570,400</u>	<u>\$ 570,400</u>	<u>\$ 570,400</u>	<u>\$ 570,400</u>
<b>4336 STATHAM SEWAGE PLANT</b>							
50743362	336000	CITY OF STATHAM REIMBURSEMENT	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
TOTAL	STATHAM SEWAGE PLANT	<u>\$ 48,000</u>	<u>\$ 48,000</u>	<u>\$ 48,000</u>	<u>\$ 48,000</u>	<u>\$ 48,000</u>	<u>\$ 48,000</u>
<b>4400 WATER TRANSMISSION LINE</b>							
50744001	361000	INTEREST REVENUES	\$ 100	\$ -	\$ 125	\$ 125	\$ 125
50744001	391200	OPERATING TRANSFERS IN	900,000	1,432,848	1,433,869	1,433,869	1,433,869
50744002	344210	WATER SALES	1,325,100	1,300,000	506,000	506,000	506,000
TOTAL	WATER TRANSMISSION LINE	<u>\$ 2,225,200</u>	<u>\$ 2,732,848</u>	<u>\$ 1,939,994</u>	<u>\$ 1,939,994</u>	<u>\$ 1,939,994</u>	<u>\$ 1,939,994</u>



**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**WATER AND SEWER FUND - REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>4401 WATER RETAIL</b>							
50744011	361000	INTEREST REVENUES	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
50744011	361002	GA FUND 1 INTEREST REVENUE	7,000	5,000	15,000	15,000	15,000
50744011	381000	LEASE PAYMENTS	11,000	11,500	11,000	11,000	11,000
50744011	391200	OPERATING TRANSFERS IN	289,602	-	-	-	-
50744012	344210	WATER SALES	2,100,000	2,170,000	2,200,000	2,200,000	2,200,000
50744012	344211	LATE PENALTIES	50,000	50,000	50,000	50,000	50,000
50744012	344212	MISCELLANEOUS INCOME	24,000	9,000	5,000	5,000	5,000
50744012	344213	NEW METER SALES	30,000	20,000	30,000	30,000	30,000
50744012	344214	SERVICE ACTIVATION FEE	30,000	30,000	30,000	30,000	30,000
50744012	389015	CONVENIENCE FEES	7,000	7,000	7,000	7,000	7,000
<b>TOTAL</b>	<b>WATER RETAIL</b>		<u>\$ 2,550,602</u>	<u>\$ 2,305,500</u>	<u>\$ 2,351,000</u>	<u>\$ 2,351,000</u>	<u>\$ 2,351,000</u>
<b>TOTAL</b>	<b>WATER &amp; SEWERAGE FUND</b>		<u>\$ 5,534,102</u>	<u>\$ 5,656,748</u>	<u>\$ 4,909,394</u>	<u>\$ 4,909,394</u>	<u>\$ 4,909,394</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**WATER AND SEWER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>
			<u>REVISED</u>	<u>REVISED</u>	<u>1ST</u>	<u>2ND</u>	<u>BUDGET</u>	<u>APPROVED</u>
			<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>BUDGET</u>
<b>4101 PUBLIC WORKS ADMINISTRATION</b>								
5074101	511000	SALARIES & WAGES	\$ -	\$ 21,878	\$ 65,635	\$ 65,635	\$ 65,635	\$ 65,635
5074101	512100	GROUP INSURANCE	-	2,980	-	-	-	-
5074101	512200	FICA	-	1,356	4,069	4,069	4,069	4,069
5074101	512300	MEDICARE	-	317	952	952	952	952
5074101	523200	COMMUNICATIONS	-	-	236	236	236	236
5074101	523201	POSTAGE	-	-	41	41	41	41
5074101	523400	PRINTING AND BINDING	-	-	41	41	41	41
5074101	531100	GENERAL SUPPLIES & MATERIALS	-	10,900	940	940	940	940
5074101	531270	GASOLINE/DIESEL	-	-	468	468	468	468
5074101	531600	SMALL EQUIPMENT	-	835	1,721	1,721	1,721	1,721
<b>TOTAL PUBLIC WORKS ADMINISTRATOR</b>			<u>\$ -</u>	<u>\$ 38,267</u>	<u>\$ 74,103</u>	<u>\$ 74,103</u>	<u>\$ 74,103</u>	<u>\$ 74,103</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**WATER AND SEWER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>
			<u>REVISED</u>	<u>REVISED</u>	<u>1ST</u>	<u>2ND</u>	<u>BUDGET</u>	<u>APPROVED</u>
			<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>BUDGET</u>
<b><u>4335 SEWAGE TREATMENT PLANT</u></b>								
5074335	511000	SALARIES & WAGES	\$ 158,451	\$ 164,777	\$ 163,777	\$ 160,723	\$ 160,723	\$ 160,723
5074335	512100	GROUP INSURANCE	31,183	33,835	33,835	33,835	33,835	34,476
5074335	512200	FICA	9,824	10,217	10,155	9,965	9,965	9,965
5074335	512300	MEDICARE	2,298	2,390	2,375	2,331	2,331	2,331
5074335	512400	RETIREMENT CONTRIBUTIONS	18,454	19,113	19,113	15,058	15,058	15,058
5074335	521200	PROFESSIONAL SERVICES	148,742	21,000	20,000	20,000	20,000	20,000
5074335	521300	TECHNICAL SERVICES	20,000	20,000	35,000	35,000	35,000	35,000
5074335	522200	REPAIRS AND MAINTENANCE	5,000	7,255	11,000	11,000	11,000	11,000
5074335	522310	RENTALS	1,000	-	1,000	1,000	1,000	1,000
5074335	523100	INSURANCE	8,693	-	-	-	-	-
5074335	523200	COMMUNICATIONS	7,000	9,000	10,500	10,500	10,500	10,500
5074335	523201	POSTAGE	200	200	200	200	200	200
5074335	523300	ADVERTISING	115	300	200	200	200	200
5074335	523400	PRINTING AND BINDING	100	100	100	100	100	100
5074335	523500	TRAVEL	500	650	1,280	1,280	1,280	1,280
5074335	523600	DUES AND FEES	250	30,250	250	250	250	250
5074335	523650	ADMINISTRATION FEE	-	-	50,000	50,000	50,000	50,000
5074335	523700	EDUCATION AND TRAINING	585	1,590	820	820	820	820
5074335	523850	CONTRACT LABOR	2,500	2,000	2,500	2,500	2,500	2,500

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**WATER AND SEWER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
5074335	531100	GENERAL SUPPLIES & MATERIALS	1,758	2,000	1,900	1,900	1,900	1,900
5074335	531118	FLEET MAINTENANCE REPAIRS	2,500	3,000	3,000	3,000	3,000	3,000
5074335	531200	UTILITIES	65,000	75,000	83,000	83,000	83,000	83,000
5074335	531270	GASOLINE/DIESEL	12,000	12,000	12,000	12,000	12,000	12,000
5074335	531700	OTHER SUPPLIES	22,500	12,155	20,000	20,000	20,000	20,000
5074335	541000	CAPITAL - PROPERTY	50,000	-	-	22,000	22,000	22,000
5074335	541000 SS003	CAPITAL - PROPERTY	2,983,150	1,986	2,142,850	-	-	-
5074335	541000 SS008	CAPITAL - PROPERTY	-	-	22,000	-	-	-
5074335	541000 SS010	CAPITAL - PROPERTY	145,250	2,061,014	-	2,142,850	2,142,850	2,142,850
5074335	541000 SS015	CAPITAL - PROPERTY	-	800,000	800,000	800,000	800,000	800,000
5074335	542000	CAPITAL OUTLAY-MACH&EQUIP	20,000	20,000	10,000	30,000	30,000	30,000
5074335	561020	DEPRECIATION - IMPROVEMENTS	6,500	6,500	-	6,000	6,000	6,000
5074335	561030	DEPRECIATION - INFRASTRUCTURE	252,890	252,890	-	264,000	264,000	264,000
5074335	561040	DEPRECIATION - BUILDINGS	216,500	216,500	-	216,588	216,588	216,588
5074335	561050	DEPRECIATION - MACH & EQUIP	16,000	16,000	-	14,820	14,820	14,820
5074335	561080	DEPRECIATION - VEHICLES	14,000	14,000	-	5,000	5,000	5,000
5074335	562000	AMORTIZATION	496,000	496,000	-	500,500	500,500	500,500
5074335	571000	INTERGOVERNMENTAL PAYMENTS	285,975	155,975	285,975	161,627	161,627	161,627
5074335	581000	DEBT PAYMENT - PRINCIPAL	430,000	445,000	445,000	560,852	714,378	714,378
5074335	582000	DEBT PAYMENT - INTEREST	589,602	237,000	400,000	484,710	638,236	638,236
5074335	611005	OPER TRANSFER OUT	4,406	-	-	-	-	-
<b>TOTAL</b>	<b>SEWAGE TREATMENT PLANT</b>		<u>\$ 6,028,926</u>	<u>\$ 5,149,696</u>	<u>\$ 4,587,830</u>	<u>\$ 5,683,609</u>	<u>\$ 5,990,661</u>	<u>\$ 5,991,302</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**WATER AND SEWER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>
			<u>REVISED</u>	<u>REVISED</u>	<u>1ST</u>	<u>2ND</u>	<u>BUDGET</u>	<u>APPROVED</u>
			<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>BUDGET</u>
<b><u>4336 STATHAM SEWAGE PLANT</u></b>								
5074336	521200	PROFESSIONAL SERVICES	\$ 130,500	\$ 119,750	\$ 122,000	\$ 122,000	\$ 122,000	\$ 122,000
5074336	521300	TECHNICAL SERVICES	2,500	9,750	4,000	4,000	4,000	4,000
5074336	522100	CLEANING/GARBAGE SERVICES	11,000	10,700	12,000	12,000	12,000	12,000
5074336	522200	REPAIRS AND MAINTENANCE	11,000	-	-	-	-	-
5074336	523200	COMMUNICATIONS	3,000	3,500	4,200	4,200	4,200	4,200
5074336	523850	CONTRACT LABOR	1,000	200	1,200	1,200	1,200	1,200
5074336	531100	GENERAL SUPPLIES & MATERIALS	500	500	500	500	500	500
5074336	531200	UTILITIES	36,500	32,299	40,000	40,000	40,000	40,000
5074336	531600	SMALL EQUIPMENT	-	801	-	-	-	-
5074336	531700	OTHER SUPPLIES	29,500	32,500	35,000	35,000	35,000	35,000
TOTAL	STATHAM SEWAGE PLANT		<u>\$ 225,500</u>	<u>\$ 210,000</u>	<u>\$ 218,900</u>	<u>\$ 218,900</u>	<u>\$ 218,900</u>	<u>\$ 218,900</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**WATER AND SEWER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
<b><u>4400 WATER TRANSMISSION LINES</u></b>								
5074400	511000	SALARIES & WAGES	\$ 37,314	\$ 37,314	\$ 37,064	\$ 37,064	\$ 37,064	\$ 37,064
5074400	512100	GROUP INSURANCE	7,761	11,673	11,673	11,673	11,673	11,673
5074400	512200	FICA	2,313	2,314	2,298	2,298	2,298	2,298
5074400	512300	MEDICARE	541	542	538	538	538	538
5074400	512400	RETIREMENT CONTRIBUTIONS	4,528	4,528	4,528	4,652	4,652	4,652
5074400	521200	PROFESSIONAL SERVICES	465,000	664,110	-	-	-	-
5074400	521300	TECHNICAL SERVICES	-	6,673	-	-	-	-
5074400	522200	REPAIRS AND MAINTENANCE	1,000	1,000	1,000	1,000	1,000	1,000
5074400	523100	INSURANCE	945	945	945	945	945	945
5074400	523200	COMMUNICATIONS	4,000	1,327	-	-	-	-
5074400	523201	POSTAGE	-	-	100	100	100	100
5074400	523500	TRAVEL	300	860	300	300	300	300
5074400	523700	EDUCATION AND TRAINING	300	630	300	300	300	300
5074400	523850	CONTRACT LABOR	25,000	21,000	25,000	25,000	25,000	25,000
5074400	531100	GENERAL SUPPLIES & MATERIALS	6,000	6,000	6,000	6,000	6,000	6,000
5074400	531118	FLEET MAINTENANCE REPAIRS	400	400	400	400	400	400
5074400	531200	UTILITIES	42,000	42,000	42,000	42,000	42,000	42,000
5074400	531270	GASOLINE/DIESEL	4,000	4,000	2,000	2,000	2,000	2,000
5074400	531510	PURCHASED WATER	450,000	250,000	932,550	932,550	932,550	932,550
5074400	531600	SMALL EQUIPMENT	-	-	4,000	4,000	4,000	4,000

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**WATER AND SEWER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
5074400	541000	CAPITAL - PROPERTY	25,000	25,000	-	-	-	-
5074400	542000	CAPITAL OUTLAY-MACH&EQUIP	25,000	25,000	-	-	-	-
5074400	561030	DEPRECIATION - INFRASTRUCTURE	191,500	191,500	-	196,776	196,776	196,776
5074400	561050	DEPRECIATION - MACH & EQUIP	4,500	4,500	-	4,332	4,332	4,332
5074400	561080	DEPRECIATION - VEHICLES	3,000	3,000	-	1,000	1,000	1,000
5074400	562000	AMORTIZATION	536,630	536,630	-	536,630	536,630	536,630
5074400	581000	DEBT PAYMENT - PRINCIPAL	684,740	709,128	709,128	735,392	735,392	735,392
5074400	582000	DEBT PAYMENT - INTEREST	749,130	725,163	725,163	698,400	698,400	698,400
<b>TOTAL</b>	<b>WATER TRANSMISSION LINES</b>		<u>\$ 3,270,903</u>	<u>\$ 3,275,236</u>	<u>\$ 2,504,987</u>	<u>\$ 3,243,350</u>	<u>\$ 3,243,350</u>	<u>\$ 3,243,350</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**WATER AND SEWER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>
			<u>REVISED</u>	<u>REVISED</u>	<u>1ST</u>	<u>2ND</u>	<u>BUDGET</u>	<u>APPROVED</u>
			<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>BUDGET</u>
<b><u>4401 WATER AUTHORITY</u></b>								
5074401	511000	SALARIES & WAGES	\$ 270,028	\$ 270,028	\$ 268,278	\$ 263,534	\$ 263,534	\$ 263,534
5074401	511300	SALARIES - OVERTIME	-	35	-	-	-	-
5074401	512100	GROUP INSURANCE	57,866	50,820	50,820	50,820	50,820	54,471
5074401	512200	FICA	16,742	16,743	16,634	16,340	16,340	16,340
5074401	512300	MEDICARE	3,915	3,915	3,890	3,822	3,822	3,822
5074401	512400	RETIREMENT CONTRIBUTIONS	32,776	32,774	32,774	29,875	29,875	29,875
5074401	521200	PROFESSIONAL SERVICES	53,967	104,143	50,000	50,000	50,000	50,000
5074401	521300	TECHNICAL SERVICES	80,000	90,000	90,000	90,000	119,500	119,500
5074401	522100	CLEANING/GARBAGE SERVICES	200	600	500	500	500	500
5074401	523100	INSURANCE	7,666	7,666	7,666	7,666	7,666	7,666
5074401	523200	COMMUNICATIONS	4,000	11,000	11,000	11,000	11,000	11,000
5074401	523201	POSTAGE	750	2,250	2,250	2,250	2,250	2,250
5074401	523300	ADVERTISING	1,300	1,300	1,300	1,300	1,300	1,300
5074401	523400	PRINTING AND BINDING	990	950	500	500	500	500
5074401	523450	COPIER CHARGES	-	776	776	776	776	776
5074401	523500	TRAVEL	500	500	1,000	1,000	1,000	1,000
5074401	523600	DUES AND FEES	1,080	1,080	1,080	1,080	1,080	1,080
5074401	523700	EDUCATION AND TRAINING	1,000	1,000	2,000	2,000	2,000	2,000
5074401	523800	LICENSES	-	360	-	-	-	-
5074401	523850	CONTRACT LABOR	10,000	10,000	5,000	5,000	5,000	5,000
5074401	523900	OTHER PURCHASED SERVICES	450	450	400	400	400	400
5074401	531100	GENERAL SUPPLIES & MATERIALS	75,000	87,189	75,000	75,000	75,000	75,000



**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**WATER AND SEWER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
5074401	531118	FLEET MAINTENANCE REPAIRS	18,500	10,000	5,000	5,000	5,000	5,000
5074401	531200	UTILITIES	17,000	20,000	20,000	20,000	20,000	20,000
5074401	531270	GASOLINE/DIESEL	20,000	25,000	20,000	20,000	20,000	20,000
5074401	531400	BOOKS AND PERIODICALS	500	500	100	100	100	100
5074401	531510	PURCHASED WATER	750,000	750,000	-	-	-	-
5074401	531600	SMALL EQUIPMENT	250	2,768	500	500	500	500
5074401	531700	OTHER SUPPLIES	250	250	250	250	250	250
5074401	541000	CAPITAL - PROPERTY	770,000	75,546	-	-	-	-
5074401	541000 WA001	CAPITAL - PROPERTY	-	49,350	-	-	-	-
5074401	541000 WA006	CAPITAL - PROPERTY	-	20,213	-	-	-	-
5074401	542000	CAPITAL OUTLAY-MACH&EQUIP	40,000	62,982	70,000	70,000	70,000	70,000
5074401	561020	DEPRECIATION - IMPROVEMENTS	7,000	7,000	-	7,000	7,000	7,000
5074401	561030	DEPRECIATION - INFRASTRUCTURE	352,360	352,360	-	453,348	453,348	453,348
5074401	561040	DEPRECIATION - BUILDINGS	6,000	6,000	-	6,000	6,000	6,000
5074401	561050	DEPRECIATION - MACH & EQUIP	6,500	6,500	-	6,500	6,500	6,500
5074401	561080	DEPRECIATION - VEHICLES	16,000	16,000	-	9,000	9,000	9,000
5074401	562000	AMORTIZATION	14,600	14,600	-	14,400	14,400	14,400
5074401	581000	DEBT PAYMENT - PRINCIPAL	205,000	215,000	215,000	225,000	225,000	225,000
5074401	582100	INTEREST EXPENSE	119,850	110,215	110,215	407,112	100,060	100,060
<b>TOTAL</b>	<b>WATER AUTHORITY</b>		<u>\$ 2,962,041</u>	<u>\$ 2,437,863</u>	<u>\$ 1,061,933</u>	<u>\$ 1,857,073</u>	<u>\$ 1,579,521</u>	<u>\$ 1,583,172</u>
<b>TOTAL</b>	<b>WATER &amp; SEWERAGE FUND</b>		<u>\$ 12,487,369</u>	<u>\$ 11,111,062</u>	<u>\$ 8,447,753</u>	<u>\$ 11,077,035</u>	<u>\$ 11,106,535</u>	<u>\$ 11,110,827</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**STORMWATER FUND - REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

---

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b><u>4320 STORM WATER</u></b>							
50843201	383000 RM005	\$ -	\$ 2,078	\$ -	\$ -	\$ -	\$ -
50843202	348100	<u>450,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
TOTAL	STORM WATER	<u>\$ 450,000</u>	<u>\$ 352,078</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**STORMWATER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>BUDGET</u>
<b><u>4101 PUBLIC WORKS ADMINISTRATION</u></b>								
5084101	511000	SALARIES & WAGES	\$ -	\$ 710	\$ 2,131	\$ 2,131	\$ 2,131	\$ 2,131
5084101	512100	GROUP INSURANCE	-	97	-	-	-	-
5084101	512200	FICA	-	44	132	132	132	132
5084101	512300	MEDICARE	-	10	31	31	31	31
5084101	523200	COMMUNICATIONS	-	-	8	8	8	8
5084101	523201	POSTAGE	-	-	1	1	1	1
5084101	523400	PRINTING AND BINDING	-	-	1	1	1	1
5084101	531100	GENERAL SUPPLIES & MATERIALS	-	381	31	31	31	31
5084101	531270	GASOLINE/DIESEL	-	-	15	15	15	15
5084101	531600	SMALL EQUIPMENT	-	-	56	56	56	56
			<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL	PUBLIC WORKS ADMINISTROR		<u>\$ -</u>	<u>\$ 1,242</u>	<u>\$ 2,406</u>	<u>\$ 2,406</u>	<u>\$ 2,406</u>	<u>\$ 2,406</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**STORMWATER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
<b><u>4320 STORM WATER</u></b>								
5084320	511000	SALARIES & WAGES	\$ 74,721	\$ 44,976	\$ 44,476	\$ 44,476	\$ 44,476	\$ 44,476
5084320	512100	GROUP INSURANCE	11,602	4,948	4,948	4,948	4,948	4,977
5084320	512200	FICA	4,633	2,774	2,758	2,758	2,758	2,758
5084320	512300	MEDICARE	1,083	669	665	665	665	665
5084320	512400	RETIREMENT CONTRIBUTIONS	9,129	5,434	5,434	5,582	5,582	5,582
5084320	521200	PROFESSIONAL SERVICES	10,000	10,000	10,000	10,000	10,000	10,000
5084320	521300	TECHNICAL SERVICES	5,000	7,000	5,000	5,000	5,000	5,000
5084320	522200	REPAIRS AND MAINTENANCE	351,983	248,389	260,000	260,000	260,000	260,000
5084320	523200	COMMUNICATIONS	3,100	3,000	2,000	2,000	2,000	2,000
5084320	523201	POSTAGE	550	550	300	300	300	300
5084320	523300	ADVERTISING	300	400	300	300	300	300
5084320	523400	PRINTING AND BINDING	2,000	800	500	500	500	500
5084320	523500	TRAVEL	500	700	500	500	500	500
5084320	523600	DUES AND FEES	400	400	1,100	1,100	1,100	1,100
5084320	523700	EDUCATION AND TRAINING	2,500	2,500	1,000	1,000	1,000	1,000
5084320	531100	GENERAL SUPPLIES & MATERIALS	7,800	4,900	6,000	6,000	6,000	6,000

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**STORMWATER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

			FY2012 REVISED BUDGET	FY2013 REVISED BUDGET	FY2014 1ST REQUEST	FY2014 2ND REQUEST	FY2014 BUDGET COMMITTEE	FY2014 APPROVED BUDGET
5084320	531118	FLEET MAINTENANCE REPAIRS	2,000	2,000	2,000	2,000	2,000	2,000
5084320	531270	GASOLINE/DIESEL	8,500	9,000	9,000	9,000	9,000	9,000
5084320	531300	FOOD	50	50	100	100	100	100
5084320	531600	SMALL EQUIPMENT	-	1,000	1,500	1,500	1,500	1,500
5084320	531600 RM005	SMALL EQUIPMENT	-	3,689	-	-	-	-
5084320	542000	CAPITAL OUTLAY-MACH&EQUIP	15,000	7,000	-	-	-	-
5084320	561050	DEPRECIATION - MACH & EQUIP	2,000	2,000	2,000	2,000	2,000	2,000
<b>TOTAL</b>	<b>STORM WATER</b>		<u>\$ 512,851</u>	<u>\$ 362,178</u>	<u>\$ 359,581</u>	<u>\$ 359,729</u>	<u>\$ 359,729</u>	<u>\$ 359,758</u>
<b>TOTAL</b>	<b>STORM WATER FUND</b>		<u>\$ 512,851</u>	<u>\$ 363,420</u>	<u>\$ 361,987</u>	<u>\$ 362,135</u>	<u>\$ 362,135</u>	<u>\$ 362,164</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**INDUSTRIAL BUILDING AUTHORITY FUND - REVENUE BY DEPARTMENT**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

---

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>7500 INDUSTRIAL BUILDING AUTHORITY</b>							
56000001 391200	OPERATING TRANSFERS IN	\$ -	\$ 1,251,183	\$ 1,253,770	\$ 1,253,770	\$ 1,253,770	\$ 1,253,770
56075001 361000	INTEREST REVENUES	-	-	100	100	100	100
TOTAL	INDUSTRIAL BUILDING AUTHORITY	<u>\$ -</u>	<u>\$ 1,251,183</u>	<u>\$ 1,253,870</u>	<u>\$ 1,253,870</u>	<u>\$ 1,253,870</u>	<u>\$ 1,253,870</u>

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**INDUSTRIAL BUILDING AUTHORITY FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

---

			<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>	<u>FY2014</u>
			REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
			BUDGET	BUDGET	REQUEST	REQUEST	COMMITTEE	BUDGET
 <b><u>7500 INDUSTRIAL BUILDING AUTHORITY</u></b>								
5607500	521200	PROFESSIONAL SERVICES	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
5607500	562000	AMORTIZATION	-	14,770	14,533	14,533	14,533	14,533
5607500	581000	DEBT PAYMENT - PRINCIPAL	-	395,000	420,000	420,000	420,000	420,000
5607500	582000	DEBT PAYMENT - INTEREST	-	856,183	833,770	833,770	833,770	833,770
 TOTAL INDUSTRIAL BUILDING AUTHORITY			 <u>\$ -</u>	 <u>\$ 1,266,953</u>	 <u>\$ 1,269,303</u>	 <u>\$ 1,269,303</u>	 <u>\$ 1,269,303</u>	 <u>\$ 1,269,303</u>

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA  
 FISCAL YEAR 2014 - APPROVED BUDGET  
 JOINT DEVELOPMENT AUTHORITY FUND - REVENUE BY DEPARTMENT  
 COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

---

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>FY2012 REVISED BUDGET</u>	<u>FY2013 REVISED BUDGET</u>	<u>FY2014 1ST REQUEST</u>	<u>FY2014 2ND REQUEST</u>	<u>FY2014 BUDGET COMMITTEE</u>	<u>FY2014 APPROVED BUDGET</u>
<b>7550 JOINT DEVELOPMENT AUTHORITY</b>							
56575501	361000	INTEREST REVENUES	\$ -	\$ -	\$ 100	\$ 100	\$ 100
56575501	391200	OPERATING TRANSFERS IN	-	352,955	1,073,424	1,073,424	1,073,424
TOTAL	JOINT DEVELOPMENT AUTHORITY		<u>\$ -</u>	<u>\$ 352,955</u>	<u>\$ 1,073,524</u>	<u>\$ 1,073,524</u>	<u>\$ 1,073,524</u>



**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**  
**FISCAL YEAR 2014 - APPROVED BUDGET**  
**JOINT DEVELOPMENT AUTHORITY FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**  
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

---

				FY2012	FY2013	FY2014	FY2014	FY2014	FY2014
				REVISED	REVISED	1ST	2ND	BUDGET	APPROVED
				<u>BUDGET</u>	<u>BUDGET</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>COMMITTEE</u>	<u>BUDGET</u>
<b><u>7550 JOINT DEVELOPMENT AUTHORITY</u></b>									
5657550	541000	JDA01	CAPITAL - PROPERTY	\$ 10,848	\$ -	\$ -	\$ -	\$ -	\$ -
5657550	562000		AMORTIZATION	-	65,450	64,610	64,610	64,610	64,610
5657550	581000		DEBT PAYMENT - PRINCIPAL	-	-	725,000	725,000	725,000	725,000
5657550	582000		DEBT PAYMENT - INTEREST	-	352,955	348,424	348,424	348,424	348,424
<b>TOTAL JOINT DEVELOPMENT AUTHORITY</b>				<b><u>\$ 10,848</u></b>	<b><u>\$ 418,405</u></b>	<b><u>\$ 1,138,034</u></b>	<b><u>\$ 1,138,034</u></b>	<b><u>\$ 1,138,034</u></b>	<b><u>\$ 1,138,034</u></b>



SECTION G

OTHER INFORMATION

## **BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA OTHER INFORMATION**

### **History:**

Barrow County was created in 1914 out of portions of Gwinnett, Jackson and Walton counties and is located in the northeast portion of the State of Georgia.

### **Geography:**

Barrow County ranks 152<sup>nd</sup> in size, and claims 162.8 square miles within its boundaries. Barrow County has six municipalities contained within its borders. The City of Auburn and the Town of Carl are located on the western end; the City of Bethlehem is located on the southern end; the City of Statham is located on the eastern end; and the City of Winder is located in the center of the county. The City of Winder is the county seat for Barrow County, Georgia.

Barrow County is located within Georgia's Innovation Crescent region which is an association of more than 12 counties and entities that are focused on life sciences and economic development in the area. The region starts in Atlanta, home to the nation's busiest airport, and ends in Athens-Clarke, home of the University of Georgia. This coalition is attracting attention from the life sciences community wishing to establish in Georgia. In close proximity to Atlanta, Barrow County is just west of Athens and east of Gwinnett County and is served primarily by Highway 316 and I-85.

Barrow Crossings, a new retail center along highway 316, is attracting shoppers from surrounding counties, while also keeping Barrow County shoppers at home. Big box anchors include Belk, Target, Publix, Staples, and Pet Smart. New additions to this list include Home Depot and Chick-fil-A which opened in April, 2010.

Several companies have relocated or expanded their business in the County in fiscal year 2012. Chico's, a company that specializes in fashionable women's clothing and accessories has continuously expanded its operations in the County. Currently, the company is adding a data center, which is a \$24 million investment. Trinity Rail is a leading North American provider of railcar services and products. The company has purchased a facility in Winder. The company will initially create 50 jobs. Carmike Cinemas recently located a 12 screen, 2,300 multiplex theater in Barrow County. The theater opened in January 2012. Carter's inc. is a leading brand of children's clothing in the United States. The company is scheduled to open a multi-channel distribution center in Braselton during fiscal year 2013. Caterpillar, Inc. announced a new manufacturing facility in neighboring Clarke and Oconee Counties. Toyota Industries Corporation is expected to open a manufacturing facility in neighboring Jackson County in 2013.

### **Governing body:**

The governing authority of the Government is composed of six district commissioners and a part time Chairperson. According to the Government's charter, the Chairperson is elected by the qualified electors of the entire county. The Chairperson and Commissioners, elected on a staggered basis, serve four-year terms.

On November 8, 2011 the citizens of Barrow County voted to create the new position of County Manager for Barrow County. This position took effect on January 1, 2013. As a result of the above vote, the Chairperson of the Board is on a part-time basis and the County Manager is responsible for the day to day running of the government.

Additional information about current activities of the Government can be obtained at our web site, [www.barrowga.org](http://www.barrowga.org)

**Judicial:**

Barrow County houses Magistrate, Juvenile, Probate, Public Defender, Superior, and Clerk of Superior Courts.

**Education:**

Barrow School District is separate from the Barrow County Board of Commissioners.

Public schools: Eight elementary schools, four middle schools, three high schools, an alternative school, and one performance learning center (a non-traditional high school).

Higher education: University of Georgia, a flagship university, is just 10 miles from Barrow County.

Gainesville State College campus in Winder serves students in northeast Georgia who wish to attend a two-year college.

Brenau University in Gainesville is one of the top institutions in the county that combines liberal arts with professional preparation.

Piedmont College has a campus in Athens.

Lanier Technical College Winder Barrow Campus serves as the leading workforce development resource for Barrow and surrounding counties by providing career-technical education.

**Healthcare:**

Barrow Regional Medical Center – It is a Joint Commission-accredited facility that specializes in the provisions of personalized care for the community.

Regional First Care at Barrow County – It provides immediate and urgent care for illnesses, injuries, and other non-life threatening conditions.

Barrow County Health Department - This clinic offers the residents of Barrow County a wide variety of medical services.

Amedisys Central Home Health Care – These home care agencies are Medicare certified.

**Population:**

Barrow County's population in 2012 was estimated to be 70,169 a 1.2% increase over the 2010 Census population of 69,367. It is projected that by 2025, the population will be about 128,994.

**Top Ten Employers:**

**Number of Employees**

Barrow County School System	1,615
Harrison Poultry	1,100
Chico's	810
Republic Services	550
Barrow County Commission	450
Wal-Mart	355
Chateau Elan Resort & Winery	342
Johns Manville	300
Anderson Merchandisers	275
Barrow Regional Medical Ctr.	270

Source: Georgia Department of Labor  
Barrow County EDC

**Labor Force:**

Labor Force	34,700
Employment	31,791
Unemployment Rate	8.4%
Average Manufacturing - Weekly Wage	\$833
Average Non-Manufacturing – Weekly Wage	\$568
Union Workers	2.1%
Union Companies	5.5%

Source: Georgia Department of Labor  
Barrow County EDC

**Demographics:**

Home Ownership Rate, (2005 - 2009)	77.0%
Median Household Income – (2006 – 2010)	\$50,604
People over the Age of 65	10.4%
Mean Travel Time to Work (Minutes)	32.5
Retail Sales per Capita	\$9,839

Source: United States Census

**Barrow County Household**

**Income:**

\$0 -\$24,999	22.44%
\$25,000 - \$49,999	23.79%
\$50,000 - \$99,999	42.30%
\$100,000 - \$149,999	8.46%
\$150,000+	3.00%

Source: Sites USA

**Barrow County's Economic Condition and outlook:**

From the results of the 2010 national census, Barrow County's population was recorded at 69,367 people. This is a 50.33% increase from the previous 2000 census, which reported 46,144 people. Estimated population for year 2011 was 69,912. In 2011, According to the U.S Bureau of Economic Analysis, Barrow County's per capita income was \$30,556, compared to \$23,343 in year 2002, an increase of 30.9%. The unemployment rate in 2011 went down by 1.7% from 10.3% in 2010 to 8.6% in 2011. The area's three largest industries and employers

are the Barrow County School System, which employs more than 1,600, Harrison Poultry is second with 1,100 employees, and Chico's FAS Inc. is third with approximately 810 employees.

Funding for the operations of the County comes from the following primary sources: taxes, licenses and permits, fines and forfeitures, and charges for services. The County has continued working diligently to reduce expenditures.

Barrow County is located within Georgia's Innovation Crescent region which is an association of more than 12 counties and entities that are a focused on life sciences and economic development in the area. The region starts in Atlanta, home to the nation's busiest airport, and ends in Athens-Clarke, home of the University of Georgia. This coalition is attracting attention from the life sciences community wishing to establish in Georgia.

Barrow Crossings, a new retail center along highway 316, is attracting shoppers from surrounding counties, while also keeping Barrow County shoppers at home. Big box anchors include Belk, Target, Publix, Staples, and Pet Smart. New additions to this list include Home Depot and Chick-fil-A which opened in April, 2010.

Barrow County also received a Georgia Ready Accelerated Development (GRAD) site designation. GRAD sites are a pool of pre-qualified, available industrial sites across the state, which are highly favored by incoming industry. Barrow County has approximately 78 acres available for industry on this site. The department of defense recently located a training facility on this site.

Several companies have relocated or expanded their business in the County in fiscal year 2012. Chico's, a company that specializes in fashionable women's clothing and accessories has continuously expanded its operations in the County. Currently, the company is adding a data center, which is a \$24 million investment. Trinity Rail is a leading North American provider of railcar services and products. The company has purchased a facility in Winder. The company will initially create 50 jobs. Carmike Cinemas recently located a 12 screen, 2,300 multiplex theater in Barrow County. The theater opened in January 2012. Carter's inc. is a leading brand of children's clothing in the United States. The company is scheduled to open a multi-channel distribution center in Braselton during fiscal year 2013. Caterpillar, Inc. announced a new manufacturing facility in neighboring Clarke and Oconee Counties. Toyota Industries Corporation is expected to open a manufacturing facility in neighboring Jackson County in 2013.

Trends in the local economy indicate that Barrow County's business outlook remains stable. The building sector has been hit hardest by the downturn in the economy over the past couple of years, which in turn has significantly slowed the number of building permits issued in recent years. Barrow County's foreclosures totaled about 1,100 during fiscal year 2012. The County's property tax digest decreased by 5.58% for the 2011 property tax year reflecting \$92.7 million less in taxable property. Barrow County's unemployment level is currently 7.4%, while the national unemployment rate is presently at 7.6%, as of March 2012 according to the US Bureau of Labor Statistics.

Barrow County offers a wide variety of tourism activities. Fort Yargo, one of the state busiest parks, the historic downtowns of Winder and Statham, golf at the prestigious Georgia Club and the recreational amenities offered at the 3500 – acre Chateau Elan Resort. Due to the recent economic downturn, the County did not include any merit or cost of living increases for County employees in this the FY2014 Budget.

Funding for the operations of the County comes from the following primary sources: taxes, licenses and permits, fines and forfeitures, and charges for services. The County has continued working diligently to reduce expenditures.

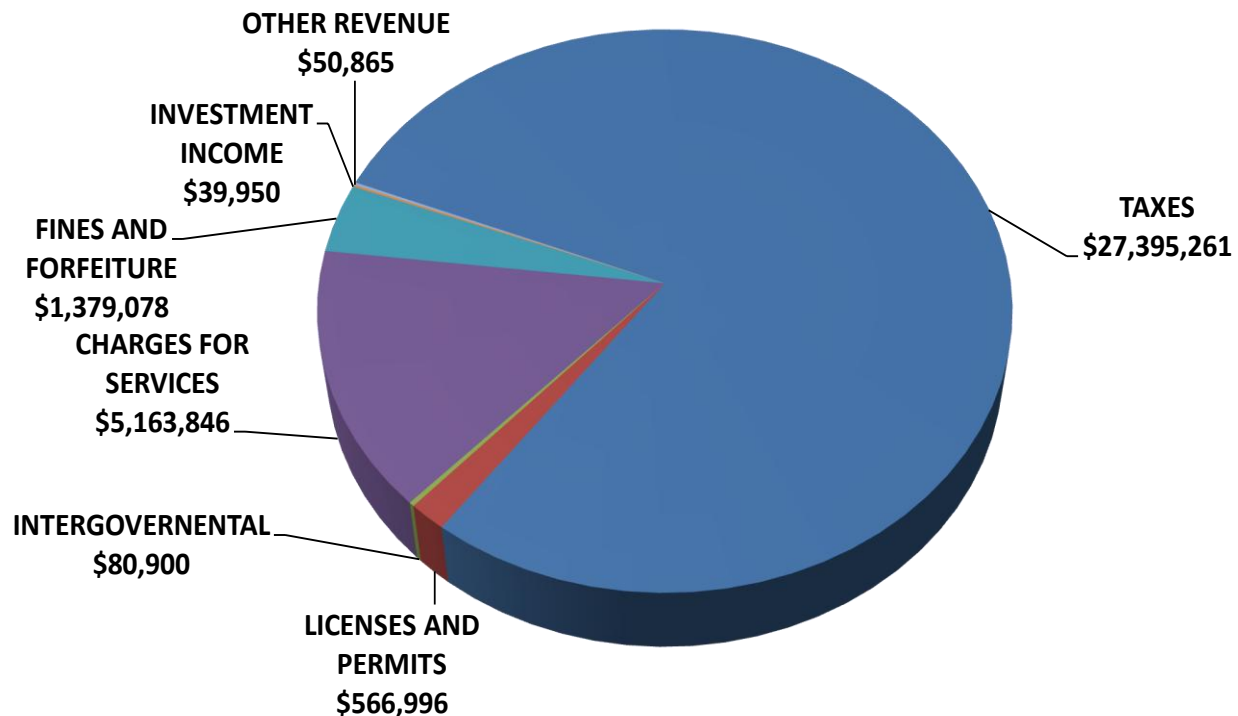
**General Fund:**

General Fund is the principal fund of the county. It supports the majority of the basic governmental services. Property and sales tax revenue are the chief funding source for the General Fund. The General Fund Budget is used to account for all financial resources, unless they are required to be accounted for within another fund.

**General Fund Revenues:**

Property taxes account for the largest source of revenue (48% or \$240 per capita), in the General Fund. The \$0.01 Local Option Sales Tax (LOST) accounts for approximately 14% of General Fund revenues. All tax revenues (property, sales and other) account for about 79% of all General Fund revenues. Details on budgeted revenues can be found on pages B1 – B23

**GENERAL FUND REVENUE BY SOURCES FOR FISCAL YEAR  
ENDING SEPTEMBER 30, 2014**



**Sales Tax:**

Sales tax (2013): 7%

4% - State of Georgia

1% - SPLOST (Special Purpose Local Option Sales Tax) Projects

1% - LOST (Local Option Sales Tax) ACC General Fund

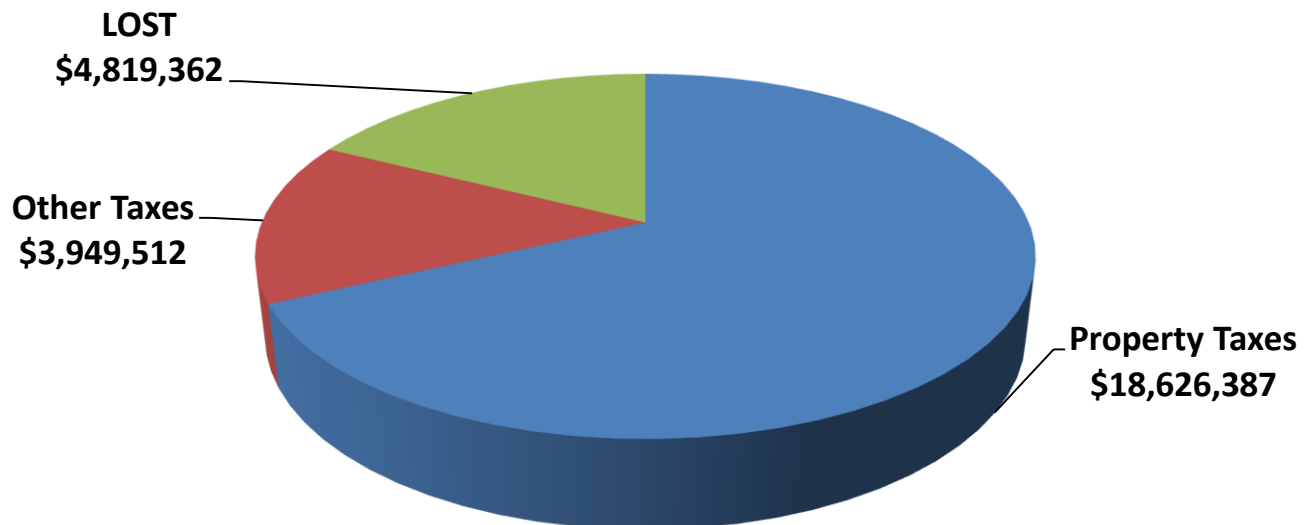
1% - ELOST (Education Special Purpose Local Option Sales Tax) Projects

The LOST tax is the only sales tax revenue that goes into the Barrow County General Fund to fund ongoing operating expenditures. During FY2012, the County and the municipalities negotiated to continue with the formula of 62% going to the County and 38% going to the municipalities.

SPLOST revenues are accounted for separately and can only be used for capital projects approved by a voter referendum. The Barrow County Citizens voted in 2012 to extend the current SPLOST for another 6 years beginning July1, 2012 to fund an additional \$60 million towards debt payment and capital improvements.

The ELOST revenues go to the Barrow County School System and can only be used for school system capital projects approved by a voter referendum

**GENERAL FUND TAXES BY TYPE FOR FISCAL YEAR  
ENDING SEPTEMBER 30, 2014**





**Property Taxes:**

The property tax rate or millage rate is adopted annually for the Barrow County and the Barrow County School System. A tax rate of one mill is equal to a tax of \$1 for every \$1,000 of assessed property value. (Note: the assessed property value is equal to 40% of a property's fair market value). Taxes may be reduced further by certain exemptions such as the Homestead Exemption. In general, the property tax would be calculated as follows:

- Fair Market Value X 40% = Assessed Value
- Assessed Value – Exemptions = Taxable Value
- Taxable Value X Tax Rate = Amount of Tax Bill

The millage rate for Barrow County governmental services for FY14 based on the 2013 Digest is 13.259 mills, a 0.25 mill decrease compared to 13.509 for the 2012 Digest. The County's M&O millage for the taxpayers inside the city of Winder is 12.313, a 1.356 mill increase compared to 10.957 for the 2012 Digest. The Barrow County School Board, which sets its millage rate separate from the county, set a rate of 18.500 mills on the 2013 Digest. The State of Georgia levies a rate of 0.15 mills.

**Intentionally Left Blank**

**CURRENT 2013 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY**

<b>Incorporated Other</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Real & Personal	353,471,000	342,815,922	309,778,446	295,793,114	266,519,955	275,377,203
Motor Vehicles	23,547,000	24,571,220	20,980,200	20,359,960	20,260,860	21,722,040
Mobile Homes	1,396,000	1,013,626	1,002,437	993,103	1,033,624	950,535
Timber-100%	0	0	14,001	0	0	0
Hvy Duty Equip	234,000	176,680	0	0	0	0
Gross Digest	378,648,000	368,577,448	331,775,084	317,146,177	287,814,439	298,049,778
Less M&O Exemptions	54,015,000	50,738,534	45,317,948	43,776,062	47,452,861	48,253,086
Net M&O Digest	324,633,000	317,838,914	286,457,136	273,370,115	240,361,578	249,796,692
Gross M&O Millage	12.438	12.338	13.274	13.980	17.129	17.009
Less Rollbacks	3.100	3.000	2.936	3.050	3.620	3.750
Net M&O Millage	9.338	9.338	10.338	10.930	13.509	13.259
Net Taxes Levied	3,031,000	2,967,980	2,961,394	2,987,935	3,247,045	3,312,054
<b>Incorporated Winder</b>						
Real & Personal	370,133,000	347,002,180	319,524,643	294,950,929	259,108,995	257,795,869
Motor Vehicles	35,616,000	36,267,410	30,092,420	29,480,390	29,649,260	31,145,270
Mobile Homes	733,000	408,760	396,286	386,226	396,286	342,786
Timber 100%	0	0	0	0	0	0
Hvy Duty Equip	0	32,905	0	0	0	0
Gross Digest	406,482,000	383,711,255	350,013,349	324,817,545	289,154,541	289,283,925
Less M&O Exemptions	50,877,000	37,154,849	37,540,166	39,461,871	37,340,882	37,383,501
Net M&O Digest	355,605,000	346,556,406	312,473,183	285,355,674	251,813,659	251,900,424
Gross M&O Millage	12.438	12.338	13.274	13.980	17.129	17.009
Less Rollbacks	5.256	5.156	5.092	5.272	6.172	4.696
Net M&O Millage	7.182	7.182	8.182	8.708	10.957	12.313
Net Taxes Levied	2,554,000	2,448,968	2,556,655	2,484,877	2,759,122	3,101,650
<b>UNINCORPORATED</b>						
Real & Personal	1,463,993,000	1,411,070,557	1,237,379,788	1,187,578,984	1,024,295,084	1,013,417,920
Motor Vehicles	120,200,000	126,525,500	111,202,070	110,178,750	110,683,970	119,858,390
Mobile Homes	8,476,000	6,668,604	6,479,601	6,206,168	6,480,715	5,651,330
Timber-100%	293,000	69,590	49,478	25,506	752	1,568
Hvy Duty Equipment	352,000	72,500	0	0	0	0
Gross Digest	1,593,314,000	1,544,406,751	1,355,110,937	1,303,989,408	1,141,460,521	1,138,929,208
Less M&O Exemptions	370,566,000	372,206,597	290,492,728	291,906,554	253,853,629	246,410,416
Net M&O Digest	1,222,748,000	1,172,200,154	1,064,618,209	1,012,082,854	887,606,892	892,518,792
Gross M&O Millage	12.438	12.338	13.274	13.980	17.129	17.009
Less Rollbacks	3.100	3.000	2.936	3.050	3.620	3.750
Net M&O Millage	9.338	9.338	10.338	10.930	13.509	13.259
Net Taxes Levied	11,418,000	10,946,005	11,006,023	11,062,066	11,990,682	11,833,907
<b>TOTAL COUNTY</b>						
Total County Value	1,902,986,000	1,836,595,474	1,663,548,528	1,570,808,643	1,379,782,129	1,394,215,908
Total County Taxes Levied	17,003,000	16,362,953	16,524,072	16,534,878	17,996,849	18,247,611
Net Taxes \$ Increase	915,000	-640,047	161,119	10,806	1,461,971	250,762
Net Taxes % Increase	5.68%	-3.76%	0.98%	0.06%	8.84%	1.39%

**State and Federal Grants:**

**State, federal or local contributions** consist of funds received from federal, state, and/or other local governments or agencies.

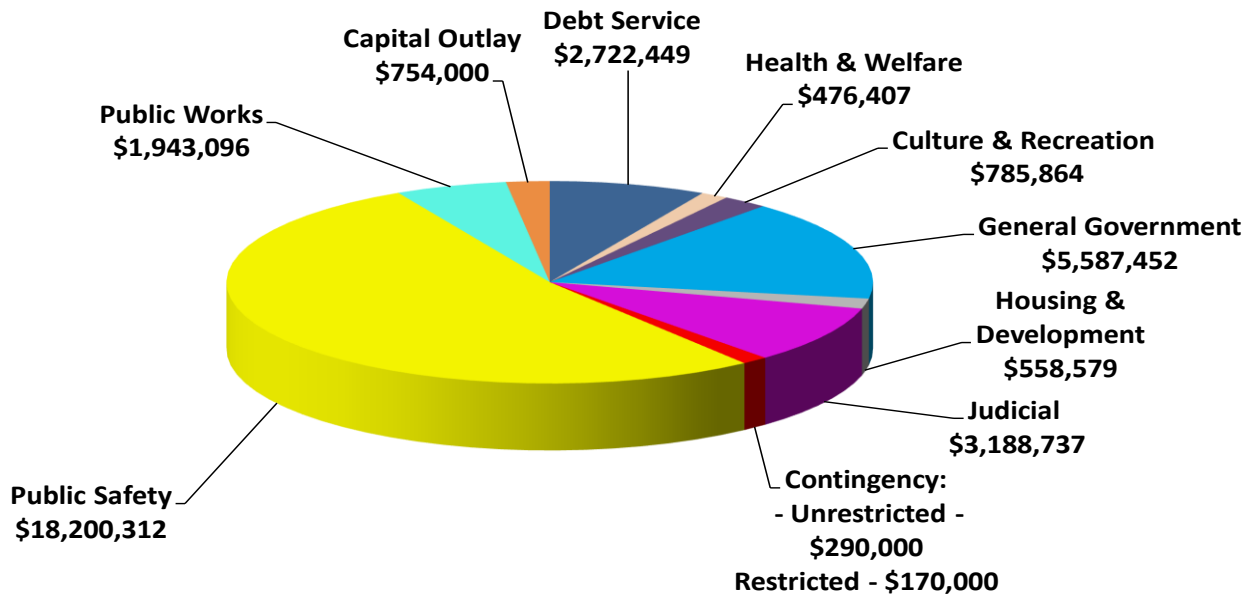
**General Fund Expenditures:**

About 52.5% of all General Fund dollars are expended in the areas of Public Safety (Sheriff, Detention, Fire and EMS, Animal Control, and Coroner). Barrow County expends approximately \$259 per capita for these services. Departments included in each functional area can be found on pages C1 – C51.

The following is the FY2014 Budget per function:

- Public Safety - \$18,200,312
- General Government - \$5,587,452
- Judicial - \$3,188,737
- Public Works - \$1,943,096
- Culture and Recreation - \$785,864
- Housing and Development - \$558,579
- Health and Welfare - \$476,407
- Debt Service - \$2,722,449
- Capital Outlay - \$754,000
- Contingency – 290,000
- Contingency Restricted – 170,000

**GENERAL FUND EXPENDITURES BY FUNCTION FOR FISCAL YEAR  
ENDING SEPTEMBER 30, 2014**



### **Enterprise Funds:**

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. On September 13, 2011, the Board unanimously voted to authorize the merger of the Water and Sewerage Authority Fund (or Water Authority Fund) with the Sewerage Treatment Fund and the Water Transmission Fund. The County transferred all activity of the Water Transmission Fund and the Sewerage Treatment Fund to the Water Authority Fund. The County maintains the following enterprise fund:

- Water and Sewer Authority
- Airport Authority
- Stormwater
- Industrial Building Authority
- Joint Development Authority

### **Budget Process:**

The annual budget serves as the foundation for the County's financial planning and control. Budgets are adopted on a basis consistent with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (i.e., the modified accrual basis of accounting). Budgets must be balanced so that projected expenditures do not exceed projected revenues and available fund balances. State law requires all counties and cities to follow a specified procedure in adopting a budget to ensure that local taxpayers have the opportunity to learn how their money is proposed to be spent. Below is a summary of the minimum requirements:

#### **I. The Proposed/Draft Budget:**

- A proposed budget is put together by a budget committee.
- On the day that the proposed budget is submitted by the budget officer to the board of commissioners for review, it must also be placed in a public location convenient to county residents during reasonable business hours.
- During the week that the proposed budget is submitted to the board of commissioners, a notice must be published in a prominent location in the County's legal organ.

#### **II. Budget Hearing:**

- The board of commissioners must hold at least one public hearing on the budget. The public hearing must be held at least one week before the adoption of the budget.
- A notice of the public hearing must be prominently advertised at least one week in advance in a newspaper.

#### **III. Adoption of the Budget Ordinance/Resolution:**

- The budget must be adopted in the form of an ordinance or resolution at a public meeting. The board of commissioners must wait at least one week after the public hearing is held before meeting to adopt the budget.

Departments can transfer budget funds between line items within their department's budget with approval of the Finance Director. But the department's total budget, full-time authorized positions, contracts, fleet maintenance, fuel line, or personnel line items cannot increase without the approval of the Board.

**BARROW COUNTY, GEORGIA**

**PRINCIPAL OFFICIALS**

**OCTOBER 1, 2013**

**CHAIRMAN AND COMMISSIONERS**

Pat Graham	Chairman
Joe Goodman	Commissioner
Kenny Shook	Commissioner
H. Steve Worley	Commissioner
Isaiah Berry	Commissioner
Billy E. Parks	Commissioner
Ben Hendrix	Commissioner

**ELECTED OFFICIALS**

Brad Smith	District Attorney
Currie Mingledorff	Judge, Superior Court
David Crosby	Coroner
David Motes	Judge, Superior Court
Joseph Booth	Judge, Superior Court
Jud Smith	Sheriff
June Davis	Judge, Magistrate Court
Melinda Williams	Tax Commissioner
Regina McIntyre	Clerk of Superior Court
Tammy Brown	Judge, Probate Court

**APPOINTED OFFICIALS**

Angie Davis	Attorney
Kevin Guidry	Juvenile Judge (Judges appointment)
Marie Dickey	Clerk of Commission

**DIRECTORS/SUPERVISORS**

Jock Connell	County Manager
Cecil Highfield	Chief Appraiser
Charlie Felts	Human Resources Director
Dennis Merrifield	Chief of Emergency Services
Guy Herring	Economics/Community Development Director
Karen Townley	Director of Senior Center
Kurt Cooper	Director of Recreation Services
Lynn Smarr	Public Works Director
Monica Franklin	Director of Elections and Registration
Rose Kisaalita	Chief Financial Officer
Wanda McLocklin	County Extension Coordinator and 4-H Agent

**LONG-TERM DEBT AND CAPITAL LEASE  
FOR FISCAL YEAR 2014**

	<b>Balance October 1, 2013</b>		<b>Payments in FY2014 Reductions</b>		<b>Balance September 30, 2014</b>		<b>Year to be Paid off</b>	<b>Source of Funds</b>
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>		
<b><u>Governmental activities:</u></b>								
GO Bond 2005	\$ 8,430,000	\$ 852,969	\$ (705,000)	\$ (357,563)	\$ 7,725,000	\$ 495,406	2016	SPLOST
GO Bond 2012	42,845,000	8,917,368	-	(1,006,857)	\$ 42,845,000	\$ 7,910,511	2026	SPLOST
IBA	13,975,000	9,604,736	(420,000)	(833,770)	13,555,000	8,770,966	2032	General Fund
JDA	12,125,000	2,986,271	(725,000)	(548,424)	11,400,000	2,437,847	2027	General Fund
Capital Lease - Equipment	1,024,804	34,567	(335,935)	(17,188)	688,869	17,379	2016	SPLOST
Capital Lease - Narrow Bandin	<u>3,223,643</u>	<u>121,786</u>	<u>(788,023)</u>	<u>(48,355)</u>	<u>2,435,620</u>	<u>73,431</u>	2017	General Fund & SPLOST
Total	<u>\$ 81,623,447</u>	<u>\$ 22,517,697</u>	<u>\$ (2,973,958)</u>	<u>\$ (2,812,157)</u>	<u>\$ 78,649,489</u>	<u>\$ 19,705,540</u>		
<b><u>Enterprise Funds:</u></b>								
UOBWA	14,413,308	5,855,569	(735,393)	(698,374)	13,677,915	5,157,195	2027	SPLOST
2001 Revenue Bond	2,130,000	476,060	(225,000)	(100,060)	1,905,000	376,000	2021	Water Authority
2005 Revenue Bond	6,910,000	1,788,204	(460,000)	(257,052)	6,450,000	1,531,152	2025	Water Authority
Contracts Payable	<u>2,989,126</u>	<u>1,014,519</u>	<u>(161,627)</u>	<u>(124,348)</u>	<u>2,827,499</u>	<u>890,171</u>	2027	Water Authority
Total for Enterprise Funds	<u>\$ 26,442,434</u>	<u>\$ 9,134,352</u>	<u>\$ (1,582,020)</u>	<u>\$ (1,179,834)</u>	<u>\$ 24,860,414</u>	<u>\$ 7,954,518</u>		
<b>Total for the County</b>	<b><u>\$ 108,065,881</u></b>	<b><u>\$ 31,652,049</u></b>	<b><u>\$ (4,555,978)</u></b>	<b><u>\$ (3,991,991)</u></b>	<b><u>\$ 103,509,903</u></b>	<b><u>\$ 27,660,058</u></b>		