

**STEPHENS COUNTY
BOARD OF COMMISSIONERS
FISCAL YEAR 2011
PROPOSED BUDGET**



**Dean Scarborough, Chairman
J. B. Hudgins, Vice Chairman
Harold Andrews, Commissioner
Jonesy Haygood, Commissioner
Stanley London, Commissioner**

**John Rutan, County Administrator
Beth Rider, County Clerk
Phyllis Ayers, Finance Director
Brian Ranck, County Attorney**

**STEPHENS COUNTY BOARD OF COMMISSIONERS
BUDGET CALENDAR
FISCAL YEAR 2011**

2010 Due Date	Budget Steps	Responsibility
Jan 12	Appointment Of Budget Officer.	Board Of Commission
Jan 12	Present Budget Calendar For Review and Adoption.	Budget Officer
Jan 13	Forward Budget Calendar To Department Heads And Officials.	Budget Officer
Feb 8	Budget Comparison Reports For Fiscal Year 2010 To December, Memo Outlining Expectations, And Requested Due Dates Are Distributed To Department Heads And Officials.	Budget Officer
Mar 5	Revenue Estimates Are Completed.	Budget Officer
Mar 19	Expenditure Requests Are Returned To The Budget Officer.	Dept Heads/Officials
Apr 19	Budget Requests Are Summarized, Analyzed and Adjusted. Proposed Budget Is Assembled.	Budget Officer
May 3	Offsite Budget Review Retreat.	Commission/Staff
May 4-5	Discuss Departmental Budgets With Department Heads And Officials	Commission/Staff
May 7	Advertise The Submission and Availability Of The Fiscal Year 2011 Budget For Review And Comment.	County Clerk
May 7	Advertise Two Public Hearings Of Proposed Fiscal Year 2011 Budget.	County Clerk
May 11	Proposed Fiscal Year 2011 Budget Is Submitted To The Board Of Commissioners.	Budget Officer
Jun 15	1st Public Hearing On Fiscal Year 2011 Budget Is Held.	Board Of Commission
June 15	Prepare Fiscal Year 2011 Budget Ordinance Or Resolution.	County Clerk
June 29	2nd Public Hearing On Fiscal Year 2011 Budget Is Held. Fiscal Year 2011 Budget Is Adopted. Budget Ordinance Or Resolution Is Adopted.	Board Of Commission
Jun 30	Distribute Adopted Budgets To Department Heads and Officials.	Budget Officer
Jul 1	The Adopted Budgeted Amounts Are Entered Into The Accounts.	Budget Officer

REVENUE COMMENTARY

GENERAL FUND

- ❖ Mill Rate Remains Unchanged At 11.32 With Value Of A Mill Estimated At \$690,106, With A Decrease In The Digest Of 1.10%
- ❖ 5% Uncollected Rate Factored Into Property Taxes
- ❖ Property Tax Revenue Decrease of 1.10%
- ❖ Homeowner's Tax Relief Grant Will Not Be Received And Credit Will Not Be On Tax Bill
- ❖ Local Option Sales Tax 2% Decrease Due To Economic Conditions
- ❖ Current Year Property Tax 58% Of Total Operating Revenue
- ❖ Local Option Sales Tax 16% Of Total Operating Revenue
- ❖ Insurance Premium Tax 6% Of Total Operating Revenue
- ❖ No New Revenue Sources
- ❖ Prior Year Fund Balance Of \$1,058,800.00 Budgeted For Landfill Closure Costs
- ❖ Prior Year Fund Balance Not Currently Budgeted For Flood Damage Awaiting Cost Estimates
- ❖ Prior Year Fund Balance Of \$750,000.00 Budgeted For Force Main Relocation
- ❖ Current Stagnant and Declining Economic Conditions Used For Other Revenues

SOLID WASTE ENTERPRISE FUND

- ❖ Reimbursement From State Not Included Due To Historical Trend Of Receipt
- ❖ Revenue From Service Declines From Current Economic Conditions And Closure For One Half Of Year
- ❖ Increase In The Need For Transfer From General Fund From Revenue Shortfall And Closure Costs

EMERGENCY COMMUNICATION SPECIAL REVENUE FUND

- ❖ Revenues Are Down Less Than 1%
- ❖ Increase In The Need For Transfer From General Fund From Revenue Decline

SPLOST V CAPITAL PROJECTS FUND

- ❖ Collections Began July 2008
- ❖ 2% Decrease Due To Economic Conditions

SPLOST IV CAPITAL PROJECTS FUND

- ❖ Fund Balance Is Majority Of Revenue To Use For Funding Of Debt At New Jail

SPLOST II CAPITAL PROJECTS FUND

- ❖ Fund Balance Is Used As Projects Will Be Considered In Fiscal Year 2011

ALL OTHER NON-MAJOR FUNDS AND GRANT FUNDS

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

EXPENDITURE COMMENTARY

GENERAL FUND

- ❖ Retirement Contributions Remain At 1.5%
- ❖ Securian Non-Vested Forfeiture Account Used For Payments Of FY2011 1.5% Retirement That Provides An Additional \$68,100.00 Savings To The County
- ❖ No Furlough Days Built In To Any Department
- ❖ No New Personnel
- ❖ No Increase For Health Insurance. BCBS Is Estimated At 7.22% Increase, A Cost Of \$107,055.00 Which Has Caused The County To Look For Other Options
- ❖ No Increase In Employee Deductions For Health Insurance
- ❖ Liability Insurance Estimated at 3% Increase Awaiting Information Provided By ACCG
- ❖ Additional Fuel Costs Built Into Contingencies Of \$25,000.00
- ❖ Personnel Attrition Is Not Budgeted For In Salaries & Wages
- ❖ Transfers To The Solid Waste Increase Due To Closure Costs Of \$1,058,800
- ❖ Force Main Relocation Costs Are Included At \$750,000
- ❖ Increase In Elections Office Due To Election Year
- ❖ 4% Increase To The Toccoa-Stephens County Library As There Has Been No Increase In 3 Years
- ❖ Planning And Zoning Department Is New With The GIS License
- ❖ Ambulance Agreement Consumer Price Index At 2.3% Increase From Last Year
- ❖ Indigent Health Care Costs Down 1% Due To Decrease In Value Of A Mill
- ❖ Animal Control At 70%
- ❖ No Cost Of Living Increase at 2.3%
- ❖ See Tab Seven For Other Items Not Funded

SOLID WASTE ENTERPRISE FUND

- ❖ Costs For Closure are Included at \$1,058,800.00
- ❖ Same expenditure explanations as General Fund

EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

- ❖ Same Expenditure Explanations As General Fund

SPLOST V CAPITAL PROJECTS FUND

- ❖ Collections Began July 2008
- ❖ \$1mm Sewer Match and Farmer's Market Complete
- ❖ Expenditures For Debt Payments Are For The New Fire Trucks and The New Sheriff Vehicles
- ❖ Other Project Spending Expected In 2011 As Monies Are Available Each Month

SPLOST IV CAPITAL PROJECTS FUND

- ❖ Expenditures For Debt Payments On The New Jail From Fund Balance

SPLOST II CAPITAL PROJECTS FUND

- ❖ Fund Balance Is Used As Projects Will Be Considered In Fiscal Year 2011

ALL OTHER NON-MAJOR FUNDS AND GRANT FUNDS

- ❖ 5 Year Historical Trend, Economics And Fund Balance Used For All Other Non-Major Funds
- ❖ Chamber Of Commerce Remains Funded At 50% Of Hotel/Motel Tax Collections

GOVERNMENT WIDE REVENUE SUMMARY

	FY 2010 PROJECTED YEAR ENDING	FY 2011 PROPOSED BUDGET	PROPOSED TO YEAR END INC/(DEC)
GENERAL FUND	13,696,710	14,634,037	0.07
SOLID WASTE ENTERPRISE FUND	583,895	1,422,410	1.44
EMERGENCY COMMUNICATIONS FUND	746,219	790,357	0.06
SPLOST V CAPITAL PROJECTS FUND	2,086,428	2,843,943	0.36
SPLOST IV CAPITAL PROJECTS FUND	546,009	501,306	(0.08)
SPLOST II CAPITAL PROJECTS FUND	58	115,486	1,990.14
STATE ASSET SEIZED FUND	-	477	
JAIL FUND	44,228	43,344	(0.02)
JAIL COMMISSARY FUND	84,414	94,544	0.12
DRUG REHABILITATION FUND	15,495	15,180	(0.02)
JUVENILE SUPERVISION FUND	1,003	1,003	-
HOTEL/MOTEL TAX FUND	41,277	40,245	(0.03)
GRANT FUND	39,289	17,298	(0.56)
LAW LIBRARY FUND	23,475	20,000	(0.15)
	<u>17,908,500</u>	<u>20,539,630</u>	<u>0.15</u>

GENERAL FUND

FY 2010 PROJECTED YEAR ENDING	PRIOR YR %	FY 2011 PROPOSED BUDGET	PRIOR YR %
	INC/(DEC)		INC/(DEC)

REVENUES

Account #					
REAL PROPERTY-CURRENT YEAR	31.1100	7,503,575	-	7,421,401	(0.01)
REAL PROPERTY-PRIOR YEAR	31.1200	305,909	1.79	108,845	(0.64)
INTANGIBLE	31.1340	96,756	0.02	97,000	-
RAILROAD EQUIPMENT TAX	31.1350	14,957	0.11	15,000	-
REAL ESTATE TRANSFER	31.1600	15,618	0.07	16,000	0.02
CABLE FRANCHISE FEE	31.1750	64,098	0.02	65,000	0.01
LOCAL OPTION SALES TAX	31.3100	2,065,676	(0.04)	2,034,691	(0.02)
BEER TAXES	31.4200	69,729	(0.08)	70,000	-
WINE AND WHISKEY TAXES	31.4210	330	(0.14)	330	-
FINANCIAL INSTITUTION TAX	31.6300	44,965	0.31	40,000	(0.11)
REAL PROPERTY P & I	31.9110	57,695	0.17	58,000	0.01
PERSONAL PROPERTY P & I	31.9120	45,284	(0.07)	45,000	(0.01)
FIFA	31.9500	163,473	(0.07)	164,000	-
TAX SALE FEES	31.9901	10,600	1.06	10,600	-
ALCOHOLIC BEVERAGE LICENSES	32.1100	11,600	0.10	10,000	(0.14)
BUILDING PERMITS	32.2100	13,535	0.21	16,919	0.25
MARRIAGE LICENSES	32.2400	6,786	0.09	7,000	0.03
FEDERAL GOVERNMENT GRANT-OPERAT	33.1150	214,480	-	-	(1.00)
DEVELOP AUTH LIEU OF TAX	33.8000	31,184	0.40	31,184	-
US TREASURTY-FOREST LAND	33.8100	21,851	(0.77)	40,000	0.83
PROBATE JUDGE RECEIPTS	34.1100	30,315	(0.04)	30,000	(0.01)
CLERK OF COURT RECEIPTS	34.1110	116,181	0.18	116,000	-
MAGISTRATE COURT RECEIPTS	34.1120	83,385	(0.03)	83,000	-
SHERIFF'S OFFICE RECEIPTS	34.1130	21,408	(0.21)	21,500	-
SENIOR CITIZENS RECEIPTS	34.1140	14,473	0.35	14,500	-
PROBATION RECEIPTS	34.1150	148,925	0.47	149,000	-
COUNTY MARSHALL RECEIPTS	34.1180	1,000	4.00	1,000	-
OTHER RECEIPTS	34.1190	15,394	3.10	4,000	(0.74)
ELECTION QUALIFYING FEE	34.1910	2,432	0.90	1,500	(0.38)
COMMISSIONS ON TAX COLLECTION	34.1940	412,281	0.12	407,766	(0.01)
INDIGENT DEFENSE REIMBURSEMENT	34.1960	200	0.33	200	-
VICTIMS ASSISTANCE PROGRAM	34.1970	95,378	0.11	95,000	-
ACCIDENT REPORTS	34.2120	2,165	0.02	2,150	(0.01)
INMATE MEDICAL FEES	34.2320	-	(1.00)	-	-
PRISONER UPKEEP REIMBURSEMENT	34.2330	122,484	3.42	100,000	(0.18)
GEMA ANNUAL PAYMENT	34.2900	17,496	-	17,496	-
DOT ROAD CONTRACTS	34.3300	-	(1.00)	-	-
RECREATION-ACTIVITY/FACILITY RENTAL	34.7200	2,130	(0.06)	2,100	(0.01)
RECREATION-ATHLETIC FEES	34.7501	48,671	0.02	48,500	-
RECREATION-PROGRAM FEES	34.7502	17,013	(0.11)	17,000	-
RECREATION-SPECIAL EVENTS	34.7700	3,535	-	3,500	(0.01)
RECREATION CONCESSIONS	34.7900	6,020	(0.47)	6,000	-
F/F-SUPERIOR COURT	35.1110	137,111	(0.30)	137,000	-
F/F-STATE COURT	35.1120	316,449	0.07	315,000	-
F/F-JUVENILE COURT	35.1160	834	1.16	830	-
BOND FEES SHERIFF	35.1220	9,543	(0.05)	9,500	-
INTEREST EARNED	36.1000	20,592	(0.29)	20,500	-
RENTS & ROYALTIES	38.1000	34,000	0.10	34,000	-
STATE V A RENT	38.1020	1	-	1	-
TELEPHONE COMMISSIONS	38.2000	26,609	0.06	26,500	-
SRO REIMBURSEMENT	38.3020	68,168	(0.08)	68,168	-
MISCELLANEOUS REVENUES	38.9000	117,665	0.27	69,268	(0.41)
PRIOR YEAR FUND BALANCE	38.9002	-	-	1,808,800	-
INSURANCE PREMIUM TAX	38.9020	760,773	(0.01)	753,165	(0.01)
TRANSFER FROM HOTEL/MOTEL FUND	39.1001	20,639	(0.26)	20,123	(0.03)
SALE OF ASSETS	39.2100	265,339	-	-	-
TOTAL REVENUES		13,696,710	0.05	14,634,037	0.07

SOLID WASTE ENTERPRISE FUND

REVENUES

	<u>Account #</u>	FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
REIMBURSEMENT-STATE	33.4311	-	(1.00)	-	-
REFUSE COLLECTION CHARGES	34.4110	40,387	(0.12)	20,193	(0.50)
LANDFILL USER FEES	34.4150	40,000	(0.42)	20,000	(0.50)
INTEREST INCOME	36.1000	178	(0.67)	89	(0.50)
MISCELLANEOUS REVENUES	38.9000	-	-	-	-
TRANSFERS FROM GENERAL FUND	39.1200	503,330	1.03	1,382,128	1.75
TOTAL REVENUES		<u>583,895</u>	0.47	<u>1,422,410</u>	1.44

EMERGENCY COMMUNICATIONS
SPECIAL REVENUE FUND

REVENUES

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
	<u>Account #</u>				
TELEPHONE CHGS E911 SURCHARGE-LAND	34.4510	194,955	(0.48)	193,005	(0.01)
TELEPHONE CHGS E911 SURCHARGE-WIRE	34.4511	263,384	1.97	260,751	(0.01)
INTEREST INCOME	36.1000	4,000	(0.09)	4,000	-
MISCELLANEOUS REVENUE	38.9000	200	(0.04)	200	-
TRANSFERS FROM GENERAL FUND	39.1200	283,680	(0.21)	332,401	0.17
TOTAL REVENUES		<u>746,219</u>	(0.10)	<u>790,357</u>	0.06

SPLOST V CAPITAL PROJECTS FUND

REVENUES

	FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)	
Account #					
SPLOST V	31.8220	2,047,228	0.30	2,016,520	(0.02)
STATE DOT PROJECTS	33.4004	-	-	-	-
INTEREST	36.1000	39,200	1.17	35,000	(0.11)
RPIOR YEAR FUND BALANCE	38.9002	-	-	-	-
FUND BALANCE	13.4100	-	-	792,423	-
TOTAL REVENUES		2,086,428	0.31	2,843,943	0.36

SPLOST IV CAPITAL PROJECTS FUND

REVENUES

	<u>Account #</u>	FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SPLOST IV	31.8220	-	-	-	-
STATE DOT PROJECTS	33.4004	-	-	-	-
INTEREST INCOME	36.1000	1,051	(0.94)	960	(0.09)
MISCELLANEOUS	38.9000	-	(1.00)	-	-
OTHER FINANCING SOURCES	39.3500	-	-	-	-
FUND BALANCE	38.9002	544,958	(0.81)	500,346	(0.08)
TOTAL REVENUES		546,009	(0.81)	501,306	(0.08)

SPLOST II COUNTY CAPITAL PROJECTS FUND

REVENUES

	Account #	FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SPLOST II	31.8200	-	-	0	0
INTEREST INCOME	36.1000	58	(0.87)	58	(0.01)
CHARGE FOR SERVICES	38.9000	-	-	0	-
FUND BALANCE	38.9002	-	-	115,428	-
TOTAL REVENUES		58	(0.87)	115,486	1,977.18

STATE ASSET FORFEITURE FUND

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
JUVENILE	35.1160				
CONFISCATIONS-CASH	35.1320				
CONFISCATIONS	35.1340	-	(1.00)	100	
INTEREST INCOME	36.1000	-	(1.00)	-	
FUND BALANCE	13.4100	-		376	
TOTAL REVENUES		-	(1.00)	476	

JAIL FUND

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
MAGISTRATE COURT RECEIPTS	34.1120	2,184	-	2,140	(0.02)
OTHERS RECEIPTS - CITY OF TOCCOA	34.1190	2,163	(0.70)	2,120	(0.02)
F/F-SUPERIOR COURT	35.1110	10,348	(0.28)	10,141	(0.02)
F/F-STATE COURT	35.1120	29,310	0.13	28,723	(0.02)
F/F-JUVENILE COURT	35.1160	144	1.03	141	(0.02)
INTEREST INCOME	36.1000	79	(0.86)	79	(0.02)
MISCELLANEOUS REVENUE	38.9000				
OPERATING TRANSFERS IN	39.1100				
TOTAL REVENUES		44,228	(0.12)	43,344	(0.02)

JAIL COMMISSARY FUND

REVENUES

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
	<u>Account #</u>				
OTHER RECEIPTS-INMATES	34.1190	84,414	0.10	94,544	0.12
MISCELLANEOUS REVENUES	38.9000				
TOTAL REVENUES		<u>84,414</u>	0.10	<u>94,544</u>	0.12

DRUG REHABILITATION FUND

REVENUES

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
	<u>Account #</u>				
F/F-SUPERIOR COURT	35.1110	9,247	(0.60)	9,000	(0.03)
F/F-STATE COURT	35.1120	6,068	(0.06)	6,000	(0.01)
F/F-JUVENILE COURT	35.1160				
INTEREST INCOME	36.1000	180	(0.66)	180	-
MISCELLANEOUS REVENUE	38.9000				
TOTAL REVENUES		15,495	(0.49)	15,180	(0.02)

JUVENILE SUPERVISION FUND

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
F/F-SUPERIOR COURT	35.1110				
F/F-STATE COURT	35.1120				
F/F-JUVENILE COURT	35.1160	1,000	0.40	1,000	-
INTEREST INCOME	36.1000	3	(0.75)	3	-
MISCELLANEOUS REVENUE	38.9000				
TOTAL REVENUES		<u>1,003</u>	0.38	<u>1,003</u>	-

HOTEL/MOTEL TAX FUND

REVENUES

HOTEL/MOTEL TAX

TOTAL REVENUES

	FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
<u>Account #</u>				
31.4100	41,277	(0.18)	40,245	(0.30)
	<u>41,277</u>	(0.18)	<u>40,245</u>	(0.03)

RESTRICTED REVENUES FUND

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
CONSOLIDATION STUDY GRANT	33.4110				
BULLET PROOF VEST GRANT	33.4113			9,800	
VFD GRANT	33.4114		(1.00)		
COURTHOUSE RESTORATION AUTHORITY	33.4115		(1.00)		
STEPH CO EMERG MEDICAL SVC GRANT	33.4116	20,000			
STEPHENS COUNTY RECOVERY ACA-GRANT	33.4117				
ROAD IMPROVEMENTS HOME DEPOT CDBG EIP	33.4118				
CCJC BYRNE GRANT	33.4120				
HAZARDOUSE MITIGATION PLANNING GRANT	33.4130				
SHERIFF'S GRANT	33.4161	11,789	1.62		
SHERIFF'S GRANT-MUGSHOT	33.4162				
JUVENILE SERVICES GRANT	33.4400	7,500	0.25	7,500	-
JAIL INMATE FUND	34.2900				
TOTAL REVENUES		39,289	1.67	17,300	(0.56)

LAW LIBRARY

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
<u>REVENUES</u>	<u>Account #</u>				
INTERGOVERNMENTAL					
FINES AND FORFEITURES	34.1100-1200	23,251	-	19,807	(0.15)
INTEREST INCOME	36.1000	224	-	193	(0.14)
TOTAL REVENUES		<u>23,475</u>	-	<u>20,000</u>	(0.15)

GOVERNMENT WIDE EXPENDITURE SUMMARY

	FY 2010 PROJECTED YEAR ENDING	FY 2011 PROPOSED BUDGET	PROPOSED TO YEAR END INC/(DEC)
GENERAL FUND	12,510,980	14,634,037	0.17
SOLID WASTE ENTERPRISE FUND	583,895	1,422,410	1.44
EMERGENCY COMMUNICATIONS FUND	746,219	790,357	0.06
SPLOST V CAPITAL PROJECTS FUND	1,436,494	2,843,943	0.98
SPLOST IV CAPITAL PROJECTS FUND	546,009	501,306	(0.08)
SPLOST II CAPITAL PROJECTS FUND	2,500	115,486	
SHERIFF STATE ASSET FORFEITURE FUND		476	
JAIL FUND	120,609	43,344	(0.64)
JAIL COMMISSARY FUND	84,414	94,544	0.12
DRUG REHABILITATION FUND	33,425	15,180	
JUVENILE SUPERVISION FUND		1,003	
HOTEL/MOTEL TAX FUND	41,277	40,245	(0.03)
RESTRICITED REVENUES FUND	39,289	17,299	(0.56)
LAW LIBRARY FUND	20,000	20,000	
	<u>16,165,111</u>	<u>20,539,630</u>	<u>0.27</u>

10000 GENERAL GOVERNMENT

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
EXPENDITURES					
SALARIES & WAGES	51.1100		(1.00)		
PROFESSIONAL SERVICES	51.1200	45,000	(0.35)		16.68
SALARIES & WAGES-OVERTIME	51.1300		(1.00)		
LEGAL FEES	52.1210		(1.00)		
GROUP HEALTH/LIFE INSURANCE	51.2100	(5,239)	(1.05)	(5,239)	-
FICA	51.2200		(1.00)		
RETIREMENT CONTRIBUTIONS	51.2400		(1.00)		
UNEMPLOYMENT INSURANCE	51.2600				
WORKER'S COMPENSATION	51.2700			139,201	
PROFESSIONAL SERVICES	52.1200		(1.00)	795,667	
CONTRACTED TECHNICAL SERVICES	52.1300				
MAINTENANCE CONTRACTS	52.1320	2,485	(0.94)		(1.00)
REPAIR & MAINTENANCE-BUILDING	52.2000		(0.86)		
REPAIR & MAINTENANCE-VEHICLE	52.2010		(1.00)		
REPAIR & MAINTENANCE-EQUIPMENT	52.2020				
CLEANING SERVICES	52.2100		(1.00)		
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200			2,064	
RENTAL OF EQUIPMENT & VEHICLES	52.2320	2,000	(0.06)	2,364	0.18
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	233,892	0.07	99,220	(0.58)
COMMUNICATIONS	52.3200	25,000	(0.50)	25,000	-
POSTAGE	52.3210	-	(1.00)		
ADVERTISING	52.3300		(1.00)		
TRAVEL	52.3500		(1.00)		
DUES & FEES	52.3600		(1.00)		
EDUCATION & TRAINING	52.3700		(1.00)		
CONTRACT LABOR	52.3900		(1.00)		
GENERAL SUPPLIES & MATERIAL	53.1100		(1.00)		
GENERAL SUPPLIES & MAT-CENTENNIAL	53.1101				
OFFICE SUPPLIES	53.1110	3,500	(0.57)	3,500	
CLEANING SUPPLIES	53.1120		(1.00)		
WATER/SEWER	53.1210		(1.00)		
NATURAL GAS	53.1220		(1.00)		
ELECTRICITY	53.1230		(1.00)		
GASOLINE	53.1270		(1.00)		
SOLID WASTE	53.1271		(1.00)		
UNIFORMS	53.1730		(1.00)		
CAPITAL OUTLAY-BUILDINGS ()	54.1300		(1.00)		
CAPITAL OUTLAY-VEHICLES ()	54.2200				
CAPITAL OUTLAY-FURNITURE & FIXTURES ()	54.2300		(1.00)		
CAPITAL OUTLAY-COMPUTERS ()	54.2400		(1.00)		
CAPITAL OUTLAY-EQUIPMENT ()	54.2500		(1.00)		
PAYMENT TO OTHER AGENCIES (5% MONIES)	57.2001	21,000	0.29	21,000	
GRANT-JUVENILE SERVICES	57.2006				
GRANT-SHERIFF	57.2009				
GRANT-WELLNESS PROGRAM	57.2010				
PAYMENTS TO OTHERS (NEGA Comm Concert)	57.3000		(1.00)		
PRINCIPAL-CAPITAL LEASE (CAT EQUIPMENT)	58.1200				
INTEREST-CAPITAL LEASE (CAT EQUIPMENT)	58.2200				
TRANSFERS TO SOLID WASTE	61.1000	503,330	1.49	363,610	(0.28)
TRANSFERS TO EMERGENCY COMM	61.1001	282,680	(0.21)	1,391,201	3.92
TOTAL 10000 GENERAL ADMINISTRATION		1,113,648	(0.42)	2,837,588	1.55

11100 GOVERNING BODY

		FY 2010 PROJECTED YEAR ENDING	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
<u>EXPENDITURES</u>				
SALARIES & WAGES	51.1100	64,353	69,867	0.09
GROUP HEALTH/LIFE INSURANCE	51.2100	9,328	10,563	0.13
SOCIAL SECURITY (FICA)	51.2200	4,923	4,332	(0.12)
MEDICARE	51.2300		1,013	
RETIREMENT CONTRIBUTIONS	51.2400			
PROFESSIONAL SERVICES	52.1200		1,000	
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,557	1,000	(0.36)
COMMUNICATIONS	52.3200	1,643	2,500	0.52
POSTAGE	52.3210	20		(1.00)
ADVERTISING	52.3300	1,371		(1.00)
TRAVEL	52.3500	12,500	12,500	-
DUES & FEES	52.3600	4,049	6,500	0.61
EDUCATION & TRAINING	52.3700	8,000	13,000	0.63
GENERAL SUPPLIES & MATERIAL	53.1100	3,723	1,500	(0.60)
GASOLINE	53.1270	7,103	5,000	(0.30)
TOTAL 11100 GOVERNING BODY		118,570	128,775	0.09

13200 CHIEF EXECUTIVE (ADMINISTRATOR)

		FY 2010 PROJECTED YEAR ENDING	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
<u>EXPENDITURES</u>				
SALARIES & WAGES	51.1100	78,120	81,900	0.05
PROFESSIONAL SERVICES	51.1200	1,980		(1.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	14,237	14,177	-
SOCIAL SECURITY (FICA)	51.2200	2,976	5,078	(0.15)
MEDICARE	51.2300		1,188	
RETIREMENT CONTRIBUTIONS	51.2400	-	-	
PROFESSIONAL SERVICES	52.1200		5,000	
LEGAL FEES	52.1210	60,000	60,000	-
MAINTENANCE CONTRACTS	52.1320	2,500		(1.00)
REPAIR & MAINTENANCE - VEHICLE	52.2010	1,000	3,250	2.25
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200		3,631	
COMMUNICATIONS	52.3200	4,690	2,460	(0.48)
POSTAGE	52.3210	100		(1.00)
TRAVEL	52.3500	-	1,500	
DUES & FEES	52.3600	1,000	1,000	-
EDUCATION & TRAINING	52.3700	1,500	3,000	1.00
LICENSES	52.3800	11,667		(1.00)
GENERAL SUPPLIES	53.1100	2,633	4,000	0.52
OFFICE SUPPLIES	53.1110	2,000	3,350	0.68
GASOLINE	53.1270	1,623	1,700	0.05
TOTAL 13200 CHIEF EXECUTIVE (ADMINISTRATOR)		186,026	191,234	0.01

13300 CLERK-ADMINISTRATION

		FY 2010 PROJECTED YEAR ENDING	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
<u>EXPENDITURES</u>				
SALARIES & WAGES	51.1100	35,369	37,080	0.05
GROUP HEALTH/LIFE INSURANCE	51.2100	14,235	14,177	-
SOCIAL SECURITY (FICA)	51.2200	2,706	2,299	(0.15)
MEDICARE	51.2300		538	
RETIREMENT CONTRIBUTIONS	51.2400	-	-	
LEGAL FEES	52.1210	1,000	2,500	1.50
TECHNICAL SERVICES	52.1300	5,814	3,800	(0.35)
MAINTENACE CONTRACTS	52.1320	2,680		(1.00)
PROFESSIONAL SERVICES	52.1200		2,500	
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200		5,800	
RENTAL OF EQUIPMENT AND VEHICLES	52.2320		100	
COMMUNICATIONS	52.3200	352	500	0.42
POSTAGE	52.3210	250	500	1.00
ADVERTISING	52.3300	2,368	5,000	1.11
TRAVEL	52.3500	1,000	2,500	1.50
DUES & FEES	52.3600	350	100	(0.71)
EDUCATION & TRAINING	52.3700	4,800	2,500	(0.48)
CONTRACT LABOR	52.3900	1,507		(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	3,200	4,000	0.25
OFFICE SUPPLIES	53.1110	1,500	1,500	-
GASOLINE	53.1270	500	500	-
BOOKS & PERIODICALS	53.1400		100	
TOTAL 13200 CLERK-ADMINISTRATION		77,631	85,994	0.11

14000 ELECTIONS

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	54,136	(0.09)	56,419	0.04
SALARIES & WAGES-OVERTIME	51.1300	224		1,573	6.02
PROFESSIONAL SERVICES	51.1200				
GROUP HEALTH/LIFE INSURANCE	51.2100	28,468	(0.14)	28,354	-
SOCIAL SECURITY (FICA)	51.2200	4,159	(0.05)	3,596	(0.14)
MEDICARE	51.2300			841	
RETIREMENT CONTRIBUTIONS	51.2400	-	(1.00)		
LEGAL FEES	52.1210	390	(0.44)	1,500	2.85
MAINTENANCE CONTRACTS	52.1320	9,251	(0.30)		(1.00)
REPAIR & MAINTENANCE-BUILDING	52.2000	268	3.26	-	(1.00)
REPAIR & MAINTENANCE-EQUIPMENT	52.2020			-	
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200			11,909	
RENTAL OF LAND & BUILDNG	52.2310		(1.00)	3,120	
RENTAL OF EQUIPMENT & VEHICLES	52.2320		(1.00)	70	
COMMUNICATIONS	52.3200	1,355	(0.29)	1,242	(0.08)
POSTAGE	52.3210	3,235	(0.16)	5,250	0.62
ADVERTISING	52.3300	30	(0.25)	150	4.00
PRINTING & BINDING	52.3400			4,600	
TRAVEL	52.3500	4,000	1.96	3,000	(0.25)
DUES & FEES	52.3600	500	(0.04)	120	(0.76)
EDUCATION & TRAINING	52.3700	1,650	1.36	1,800	0.09
CONTRACT LABOR	52.3900	5,654	(0.80)		(1.00)
CONTRACT LABOR	52.3850			45,700	
GENERAL SUPPLIES & MATERIAL	53.1100	4,532	0.64	900	(0.80)
OFFICE SUPPLIES	53.1110	1,500	0.05	2,064	0.38
WATER/SEWER	53.1210	200	(0.01)	212	0.06
ELECTRICITY	53.1230	210	(0.09)	240	0.14
GASOLINE	53.1270	-	(1.00)	200	
BOOKS AND PERIODICALS	53.1400			225	
SMALL EQUIPMENT	53.1600			2,500	
CAPITAL OUTLAY - BUILDINGS	54.1300	-	(1.00)		
CAPITAL OUTLAY-COMPUTERS ()	54.2400	-			
CAPITAL OUTLAY - EQUIPMENT	54.2500	-			
TOTAL 14000 REGISTRAR		119,762	(0.27)	175,585	0.47

15110 FINANCIAL ADMINISTRATION

		FY 2010 PROJECTED YEAR ENDING	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
<u>EXPENDITURES</u>				
SALARIES & WAGES	51.1100	66,769	70,000	0.05
GROUP HEALTH/LIFE INSURANCE	51.2100	14,177	14,177	-
SOCIAL SECURITY (FICA)	51.2200		4,340	
MEDICARE	51.2300		1,015	
RETIREMENT CONTRIBUTIONS	51.2400	5,108	-	(1.00)
LEGAL FEES	52.1210	2,000	2,000	-
MAINTENANCE CONTRACTS	52.1320	2,000	-	(1.00)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200		2,326	
COMMUNICATIONS	52.3200	340	342	-
POSTAGE	52.3210	218	250	0.15
TRAVEL	52.3500	1,000	1,980	0.98
DUES & FEES	52.3600	2,000	2,000	-
EDUCATION & TRAINING	52.3700	1,305	1,580	0.21
GENERAL SUPPLIES & MATERIAL	53.1100	1,000	1,000	-
OFFICE SUPPLIES	53.1110	300	500	0.67
GASOLINE	53.1270		-	
TOTAL 15110 FINANCIAL ADMINISTRATION		96,217	101,510	0.06

15120 ACCOUNTING

		FY 2010 PROJECTED YEAR ENDING	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
<u>EXPENDITURES</u>				
SALARIES & WAGES	51.1100	48,231	50,747	0.05
GROUP HEALTH/LIFE INSURANCE	51.2100	5,060	5,154	0.02
SOCIAL SECURITY (FICA)	51.2200	3,690	3,146	(0.15)
MEDICARE	51.2300		736	
RETIREMENT CONTRIBUTIONS	51.2400		-	
MAINTENANCE CONTRACTS	52.1320	4,175		(1.00)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200		4,175	
RENTAL OF EQUIPMENT & VEHICLES	52.2320	-	-	
COMMUNICATIONS	52.3200	-		
POSTAGE	52.3210	4,452	4,500	0.01
TRAVEL	52.3500	1,618	1,090	(0.33)
EDUCATION & TRAINING	52.3700	2,268	1,250	(0.45)
GENERAL SUPPLIES & MATERIAL	53.1100	3,740	1,500	(0.60)
OFFICE SUPPLIES	53.1110	1,216	2,850	1.34
GASOLINE	53.1270	-		
CAPITAL OUTLAY-COMPUTERS ()	54.2400			
TOTAL 15120 ACCOUNTING		74,450	75,148	0.01

15400 HUMAN RESOURCES

		FY 2010 PROJECTED YEAR ENDING	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
<u>EXPENDITURES</u>				
SALARIES & WAGES	51.1100	33,450	35,069	0.05
PROFESSIONAL SERVICES	51.1200			
GROUP HEALTH/LIFE INSURANCE	51.2100	5,090	5,084	-
SOCIAL SECURITY (FICA)	51.2200	2,559	2,174	(0.15)
MEDICARE	51.2300		508	
RETIREMENT CONTRIBUTIONS	51.2400			
PROFESSIONAL SERVICES	52.1200		1,350	
LEGAL FEES	52.1210	5,000	5,000	-
MAINTENANCE CONTRACTS	52.1320	1,859		(1.00)
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200		2,389	
RENTAL OF EQUIPMENT & VEHICLES	52.2320	-		
COMMUNICATIONS	52.3200			
POSTAGE	52.3210	324	330	0.02
ADVERTISING	52.3300	568		(1.00)
TRAVEL	52.3500	500	700	0.40
DUES & FEES	52.3600	286	250	(0.13)
EDUCATION & TRAINING	52.3700		1,500	
GENERAL SUPPLIES & MATERIAL	53.1100	2,000	1,500	(0.25)
OFFICE SUPPLIES	53.1110	1,500	1,500	-
GASOLINE	53.1270	-		
SMALL EQUIPMENT	53.1600		1,500	
TOTAL 15400 HUMAN RESOURCES		53,136	58,854	0.11

15450 TAX COMMISSIONER

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	162,835	0.09	167,236	0.03
PROFESSIONAL SERVICES	51.1200	15,450	0.82		(1.00)
SALARIES & WAGES-OVERTIME	51.1300	2,500	(0.22)	2,500	-
GROUP HEALTH/LIFE INSURANCE	51.2100	47,825	(0.17)	47,631	-
SOCIAL SECURITY (FICA)	51.2200	12,648	0.14	10,524	(0.17)
MEDICARE	51.2300			2,461	
RETIREMENT CONTRIBUTIONS	51.2400	-	(1.00)	-	
LEGAL FEES	52.1210	165	(0.90)	1,000	5.06
MAINTENANCE CONTRACTS	52.1320	6,300	0.01		(1.00)
DISPOSAL	52.2110			-	
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200			20,900	
RENTAL OF EQUIPMENT & VEHICLE	52.2320			100	
COMMUNICATIONS	52.3200	3,392	0.03	3,800	0.12
POSTAGE	52.3210	22,000	0.23	22,000	-
ADVERTISING	52.3300	5,000	(0.50)	5,000	-
PRINTING AND BINDING	52.3400			9,620	
TRAVEL	52.3500	1,920	0.09	3,250	0.69
DUES & FEES	52.3600	600	0.02	690	0.15
EDUCATION & TRAINING	52.3700	1,235	(0.36)	2,500	1.02
CONTRACT LABOR	52.3850	-	(1.00)	1,400	
GENERAL SUPPLIES & MATERIAL	53.1100	12,367	0.40	8,000	(0.35)
OFFICE SUPPLIES	53.1110	3,500	0.41	5,800	0.66
CLEANING SUPPLIES	53.1120				
PERIODICALS	53.1400			30	
SMALL EQUIPMENT	53.1600			2,000	
CAPITAL OUTLAY -BUILDINGS	54.1300				
COMPUTERS	54.2400	68,000			(1.00)
CAPITAL OUTLAY-EQUIPMENT (COPIER)	54.2500			5,000	
TOTAL 15450 TAX COMMISSIONER		365,737	0.27	321,442	(0.12)

15500 TAX ASSESSOR

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	194,231	(0.03)	230,039	0.18
PROFESSIONAL SERVICES	51.1200				
SALARIES & WAGES-OVERTIME	51.1300		(1.00)	-	
LEGAL FEES	52.1210	5,000	0.23	7,000	0.40
GROUP HEALTH/LIFE INSURANCE	51.2100	65,787	0.02	75,817	0.15
SOCIAL SECURITY (FICA)	51.2200	14,859	0.02	14,262	(0.04)
MEDICARE	51.2300			3,336	
RETIREMENT CONTRIBUTIONS	51.2400	-	(1.00)	-	
PROFESSIONAL SERVICES	52.1200	77	(0.65)	2,500	31.47
MAPPING AND SURVEY FEES	52.1220	-			
TECHNICAL SERVICES	52.1300			500	
MAINTENANCE CONTRACTS	52.1320	25,622	0.43		(1.00)
REAL ESTATE EVALUATION FEE	52.1330	2,810	(0.34)	5,000	0.78
REPAIR & MAINTENANCE-VEHICLE	52.2010		(1.00)	2,500	
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200			20,400	
LIABILITY INSURANCE & BONDING	52.3100	(19)	(1.00)		(1.00)
COMMUNICATIONS	52.3200	4,203	(0.12)	4,500	0.07
POSTAGE	52.3210	7,100	1.33	6,879	(0.03)
TRAVEL	52.3500	3,062	(0.01)	5,433	0.77
DUES & FEES	52.3600	27,008	10.10	27,479	0.02
EDUCATION & TRAINING	52.3700	4,835	0.68	6,770	0.40
LICENSES	52.3800	11,667			(1.00)
CONTRACT LABOR	52.3850	13,815	(0.16)	14,000	0.01
GENERAL SUPPLIES & MATERIAL	53.1100	2,033	(0.56)	1,000	(0.51)
OFFICE SUPPLIES	53.1110	5,000	0.40	5,851	0.17
GASOLINE	53.1270	1,197	(0.20)	1,294	0.08
CAPITAL OUTLAY-BUILDINGS	54.1300	-			
CAPITAL OUTLAY-VEHICLE	54.2200	-			
CAPITAL OUTLAY-COMPUTERS	54.2400			8,000	
CAPITAL OUTLAY-EQUIPMENT (Computer/Fax)	54.2500	-	(1.00)	-	
TOTAL 15500 TAX ASSESSOR		388,287	(0.07)	442,560	0.14

15650 GENERAL GOVERNMENT BUILDINGS

		FY 2010 PROJECTED YEAR ENDING	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
<u>EXPENDITURES</u>				
SALARIES & WAGES	51.1100	57,556	60,341	0.05
SALARIES & WAGES-OVERTIME	51.1300	5,563	7,000	0.26
GROUP HEALTH/LIFE INSURANCE	51.2100	16,233	17,984	0.11
SOCIAL SECURITY (FICA)	51.2200	4,829	4,175	(0.14)
MEDICARE	51.2300		976	
RETIREMENT CONTRIBUTIONS	51.2400	(100)	(100)	-
WORKER'S COMPENSATION	51.2700		(150)	
MAINTENACE CONTRACTS	52.1320	20,000		(1.00)
REPAIR & MAINTENANCE-BUILDING	52.2000	20,000		(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	916	1,500	0.64
REPAIR & MAINTENANCE-EQUIPMENT	52.2020	31		(1.00)
CLEANING SERVICES	52.2100	45,240	45,240	-
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200		40,723	
RENTAL OF EQUIPMENT & VEHICLES	52.2320	824	1,004	0.22
LIABILITY INSURANCE & BONDING	52.3100	(150)		(1.00)
COMMUNICATIONS	52.3200	4,824	5,400	0.12
POSTAGE	52.3210	5	10	1.00
ADVERTISING	52.3300	567	1,000	0.76
CONTRACT LABOR	52.3850	12,500	15,000	0.20
GENERAL SUPPLIES	53.1100	1,141	2,500	1.19
OFFICE SUPPLIES	53.1110	150	2,000	12.33
CLEANING SUPPLIES	53.1120	7,218	10,500	0.45
WATER/SEWER	53.1210	3,810	7,115	0.87
NATURAL GAS	53.1220	35,317	36,377	0.03
ELECTRICITY	53.1230	87,455	89,165	0.02
GASOLINE	53.1270	-	2,600	
GARBAGE DISPOSAL	53.1271	1,588	1,610	0.01
SMALL EQUIPMENT	53.1600	60	1,500	24.00
UNIFORMS	53.1730	548	511	(0.07)
CAPITAL OUTALY - BUILDINGS (HEALTH DEPT)	54.1300	48,500		(1.00)
TOTAL 15650 GENERAL GOVERNMENT BUILDINGS		374,625	353,981	(0.06)

21000 CLERK OF COURT

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	227,179	(0.03)	234,953	0.03
PROFESSIONAL SERVICES	51.1200				
SALARIES & WAGES-OVERTIME	51.1300		(1.00)	-	
GROUP HEALTH/LIFE INSURANCE	51.2100	69,296	0.10	70,787	0.02
SOCIAL SECURITY (FICA)	51.2200	17,379	(0.01)	14,567	(0.16)
MEDICARE	51.2300			3,407	
RETIREMENT CONTRIBUTIONS	51.2400	-	(1.00)	-	
EMPLOYEE PHYSICALS	52.1200		(1.00)		
LEGAL FEES	52.1210	75	1.50	-	(1.00)
TECHNICAL SERVICES	52.1300	6,758	(0.21)	7,000	0.04
MAINTENANCE CONTRACTS	52.1320	22,523	(0.18)		(1.00)
REPAIR & MAINTENANCE - EQUIPMENT	52.2020				
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200			22,100	
COMMUNICATIONS	52.3200	3,527	0.09	3,500	(0.01)
POSTAGE	52.3210	4,661	(0.11)	5,500	0.18
ADVERTISING	52.3300	902	0.05	1,500	0.66
TRAVEL	52.3500	610	(0.77)	720	0.18
DUES & FEES	52.3600	750	(0.12)	350	(0.53)
EDUCATION & TRAINING	52.3700	250	(0.78)	250	-
CONTRACT LABOR	52.3900		(1.00)		
GENERAL SUPPLIES & MATERIAL	53.1100	10,637	(0.06)	10,850	0.02
OFFICE SUPPLIES	53.1110	8,053	(0.05)	9,350	0.16
GASOLINE	53.1270	-	(1.00)		
BOOKS & PERIODICALS	53.1400				
CAPITAL OUTLAY-FURNITURE & FIXTURES	54.2300		(1.00)		
CAPITAL OUTLAY-EQUIPMENT	54.2500				
TOTAL 21000 CLERK OF COURT		372,600	(0.08)	384,834	0.03

21500 SUPERIOR COURT

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	22,771	0.02	19,834	(0.13)
PROFESSIONAL SERVICES	51.1200		(1.00)		
SUPERIOR COURT (HABERSHAM)	52.1201	-	(1.00)	41,719	
SUPERIOR COURT-(RABUN)	52.1202	36,878	0.83		(1.00)
TECHNICAL SERVICES	52.1300			3,600	
MAINTENANCE CONTRACTS	52.1320	3,300	(0.07)		(1.00)
COURT REPORTER FEES	52.1340	11,456	0.22	10,000	(0.13)
REPAIR & MAINTENANCE-BUILDING	52.2000	85	(0.95)		(1.00)
REPAIR & MAINTENANCE-EQUIPMENT	52.2020				
CLEANING SERVICES	52.2100				
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200			3,800	
RENTAL OF EQUIPMENT & VEHICLES	52.2320	876	-		(1.00)
COMMUNICATIONS	52.3200	3,200	(0.09)	3,200	-
POSTAGE	52.3210	1,770	0.18	1,500	(0.15)
DUES & FEES	52.3600	937	0.36	1,000	0.07
JUROR FEES	52.3610	26,625	(0.10)	25,000	(0.06)
WITNESS FEES	52.3620	1,263	(0.27)	1,400	0.11
BAILIFF FEES	52.3630	14,273	0.18	12,000	(0.16)
GENERAL SUPPLIES & MATERIAL	53.1100	582	0.42	700	0.20
OFFICE SUPPLIES	53.1110	2,000	0.06	2,000	-
BOOKS & PERIODICALS	53.1400	-			
CAPITAL OUTLAY - COMPUTERS	54.2400			3,000	
CAPITAL OUTLAY-EQUIPMENT (TECHNOLOGY UPGRADE)	54.2500	-	(1.00)		
TOTAL 21000 SUPERIOR COURT		126,016	(0.05)	128,753	0.02

22000 DISTRICT ATTORNEY

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	91,892	0.04	95,999	0.04
GROUP HEALTH/LIFE INSURANCE	51.2100	11,091	0.09	12,682	0.14
SOCIAL SECURITY (FICA)	51.2200	6,494	0.01	5,952	(0.08)
MEDICARE	51.2300			1,392	
RETIREMENT CONTRIBUTIONS	51.2400	2,425	(0.71)	2,584	0.07
INVESTIGATOR (HABERSHAM)	52.1201	7,684	(0.56)	7,700	-
MAINTENANCE CONTRACTS	52.1320	50	(0.22)		(1.00)
REPAIR & MAINTENANCE-BUILDING	52.2000				
REPAIR & MAINTENANCE-VEHICLE	52.2010	991	(0.59)	1,500	0.51
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200				
RENTAL OF EQUIPMENT & VEHICLES	52.2320	-			
COMMUNICATIONS	52.3200	4,064	0.06	3,000	(0.26)
POSTAGE	52.3210	-			
TRAVEL	52.3500	2,000	(0.69)	1,500	(0.25)
DUES & FEES	52.3600	286		500	0.75
EDUCATION & TRAINING	52.3700	55		500	8.09
GENERAL SUPPLIES & MATERIAL	53.1100	1,466	0.21	1,500	0.02
OFFICE SUPPLIES	53.1110	1,050	(0.65)	1,500	0.43
GASOLINE	53.1270	100	0.08	350	2.50
BOOKS AND PERIODICALS	53.1400	-	(1.00)		
CAPITAL OUTLAY - VEHICLES	54.2200	-			
CAPITAL OUTLAY - EQUIPMENT (Copier)	54.2500	2,450			(1.00)
TOTAL 22000 DISTRICT ATTORNEY		132,098	(0.11)	136,659	0.03

23000 STATE COURT

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	60,281	-	60,281	-
PROFESSIONAL SERVICES	51.1200	12,201	1.00		(1.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	18,081	(0.13)	17,969	(0.01)
SOCIAL SECURITY (FICA)	51.2200	4,611	0.06	3,737	(0.19)
MEDICARE	51.2300			875	
RETIREMENT CONTRIBUTIONS	51.2400	-	(1.00)	-	
LEGAL FEES	52.1210			7,000	
TECHNICAL SERVICES	52.1300			18,400	
COURT REPORTER FEES	52.1340	4,781	(0.16)	5,800	0.21
REPAIR & MAINTENANCE-BUILDING	52.2200	1,200	(0.83)	1,200	-
WITNESS FEES	52.3620	1,576	(0.22)	2,000	0.27
BAILIFF FEES	52.3630	3,425	0.15	3,000	(0.12)
CONTRACT LABOR	52.3850	18,400	(0.05)		(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	-	(1.00)	100	
OFFICE SUPPLIES	53.1110	544	(0.05)	500	(0.08)
TOTAL 23000 STATE COURT		125,100	(0.03)	120,862	(0.03)

24000 MAGISTRATE COURT

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	96,857	(0.01)	98,550	0.00
GROUP HEALTH/LIFE INSURANCE	51.2100	36,648	(0.06)	37,373	0.02
SOCIAL SECURITY (FICA)	51.2200	7,410	0.06	6,110	(0.18)
MEDICARE	51.2300			1,429	
RETIREMENT CONTRIBUTIONS	51.2400	-	(1.00)	-	
LEGAL FEES	52.1210		(1.00)		
COURT REPORT FEES	52.1340		(1.00)	300	
MAINTENANCE CONTRACTS	52.1320	1,350	(0.25)		(1.00)
REPAIR & MAINTENANCE-EQUIPMENT	52.2020	-			
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200			1,800	
COMMUNICATIONS	52.3200	2,735	0.09	2,500	(0.09)
POSTAGE	52.3210	1,795	0.10	2,000	0.11
TRAVEL	52.3500	2,500	(0.43)	2,000	(0.20)
DUES & FEES	52.3600	700	1.73	700	-
BAILIFF FEES	52.3630	1,500	(0.65)	1,500	-
EDUCATION & TRAINING	52.3700	795	(0.42)	1,500	0.89
CONTRACT LABOR	52.3900	-			
GENERAL SUPPLIES & MATERIAL	53.1100	3,000	0.18	3,000	-
OFFICE SUPPLIES	53.1110	4,000	0.28	3,500	(0.13)
BOOKS & PERIODICALS	53.1400		(1.00)		
CAPITAL OUTLAY-BUILDINGS	54.1300				
CAPITAL OUTLAY - COMPUTERS	54.2400			-	
CAPITAL OUTLAY-EQUIPMENT	54.2500				
TOTAL 24000 MAGISTRATE COURT		159,290	(0.07)	162,262	0.02

24500 PROBATE COURT

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	96,729	0.07	98,450	0.02
PROFESSIONAL SERVICES	51.1200	200			(1.00)
GROUP HEALTH/LIFE INSURANCE	51.2100	23,405	(0.14)	23,286	(0.01)
SOCIAL SECURITY (FICA)	51.2200	7,400	0.11	6,104	(0.18)
MEDICARE	51.2300			1,428	
RETIREMENT CONTRIBUTIONS	51.2400	-	(1.00)	-	
PROFESSIONAL SERVICES	52.1200	-		130	
TECHNICAL SERVICES	52.1300			600	
MAINTENANCE CONTRACTS	52.1320	690	(0.44)		(1.00)
COURT REPORTER FEES	52.1340	-		500	
REPAIR & MAINTENANCE - BUILDING AND EQUIPMENT	52.2200			6,300	
COMMUNICATIONS	52.3200	744	0.01	900	0.21
POSTAGE	52.3210	606	(0.11)	700	0.16
ADVERTISEMENT	52.3300	-			
TRAVEL	52.3500	1,668	0.02	2,200	0.32
DUES & FEES	52.3600	683	0.50	1,000	0.46
EDUCATION & TRAINING	52.3700	350	(0.49)	800	1.29
CONTRACT LABOR	52.3850	50	(0.73)	600	11.00
GENERAL SUPPLIES & MATERIAL	53.1100	2,600	-	2,800	0.08
OFFICE SUPPLIES	53.1110	2,200	0.13	2,000	(0.09)
BOOKS & PERIODICALS	53.1400				
SMALL EQUIPMENT	53.1600			5,657	
C/O-EQUIPMENT	54.2500		-	3,110	
TOTAL 24500 PROBATE COURT		137,325	-	156,565	0.14

26000 JUVENILE COURT

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
JUVENILE COURT (HABERSHAM)	52.1201	58,706	0.23	59,000	0.01
LEGAL FEES	52.1210	42,596	(0.27)	43,000	0.01
COURT REPORTER FEES	52.1340	11,594	(0.31)	12,000	0.04
WITNESS FEES	52.3620	50	-	100	1.00
BAILIFF FEES	52.3630	5,940	(0.04)	6,000	0.01
PAYMENT TO OTHER AGENCIES (CASA)	57.2001	-	(1.00)		
TOTAL 26000 JUVENILE COURT		118,886	(0.14)	120,100	0.01

28000 INDIGENT DEFENSE

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
PUBLIC DEFENDER (HABERSHAM)	52.1201	123,344	(0.11)	124,000	0.01
PUBLIC DEFENDER (RABUN)	52.1202				
TOTAL 28000 INDIGENT DEFENSE		123,344	(0.11)	124,000	0.01

33000 SHERIFF

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	1,895,030	0.02	1,991,000	0.05
PROFESSIONAL SERVICES	51.1200	292,515	0.15		(1.00)
SALARIES & WAGES-OVERTIME	51.1300	14,436	(0.36)	15,000	0.04
GROUP HEALTH/LIFE INSURANCE	51.2100	492,996	0.05	500,000	0.01
SOCIAL SECURITY (FICA)	51.2200	147,647	0.07	124,372	(0.16)
MEDICARE	51.2300			29,087	
RETIREMENT CONTRIBUTIONS	51.2400	-	(1.00)	-	
UNEMPLOYMENT CLAIMS	51.2600			-	
PROFESSIONAL SERVICES	52.1200	1,854	(0.04)	300,000	160.81
LEGAL FEES	52.1210	1	(1.00)	-	(1.00)
MAINTENANCE CONTRACTS	52.1320	12,360	(0.10)		(1.00)
REPAIR & MAINTENANCE-BUILDING	52.2000	189	(0.83)		
REPAIR & MAINTENANCE-VEHICLE	52.2010	101,418	0.29	105,000	0.04
REPAIRS & MAINTENANCE-EQUIPMENT	52.2020	2,204	(0.41)		(1.00)
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200			12,510	
RENTAL OF LAND & BUILDING	52.2310	-	(1.00)		
RENTAL OF EQUIPMENT & VEHICLES	53.2320	-	(1.00)		
LIABILITY INSURANCE & BONDING	52.3100	-	(1.00)		
COMMUNICATIONS	52.3200	25,289	(0.14)	26,828	0.06
POSTAGE	52.3210	422	0.18	1,500	2.55
ADVERTISING	52.3300	2,559		2,000	(0.22)
TRAVEL	52.3500	3,420	(0.25)	4,000	0.17
DUES & FEES	52.3600	2,500	0.55	2,500	-
EDUCATION & TRAINING	52.3700	3,283	0.21	4,000	0.22
GENERAL SUPPLIES & MATERIAL	53.1100	10,989	0.11	11,000	-
OFFICE SUPPLIES	53.1110	7,221	(0.05)	8,700	0.20
CLEANING SUPPLIES	53.1120	10,567	14.83	10,000	(0.05)
AMMUNITION & FIREARMS	53.1140	5,224	8.13	4,710	(0.10)
WATER/SEWER	53.1210	44,311	0.33	45,000	0.02
NATURAL GAS	53.1220	41,312	0.03	44,617	0.08
ELECTRICITY	53.1230	74,094	0.05	77,185	0.04
GASOLINE	53.1270	112,452	0.08	115,000	0.02
FOOD & PROVISIONS	53.1300	238,341	0.20	233,021	(0.02)
INMATE CLOTHING	53.1710	203	4.11	1,000	3.93
INMATE BEDDING & TOILETRY	53.1720	2,810		3,000	0.07
UNIFORMS	53.1730	6,000	(0.15)	9,800	0.63
CAPITAL OUTLAY-VEHICLES	54.2200	26,303	(0.57)		(1.00)
CAPITAL OUTLAY-COMPUTERS	54.2400				
PAYMENTS TO OTHER AGENCIES	57.2001	14,000		-	(1.00)
TOTAL 33000 SHERIFF		3,591,950	0.01	3,680,830	0.02

34500 PROBATION

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	51,903	(0.13)	54,414	0.05
PROFESSIONAL SERVICES	51.1200	3,300	(0.05)		(1.00)
SALARIES & WAGES-OVERTIME	51.1300	-	(1.00)		
GROUP HEALTH/LIFE INSURANCE	51.2100	18,121	(0.27)	18,007	(0.01)
SOCIAL SECURITY (FICA)	51.2200	3,971	(0.09)	3,374	(0.15)
MEDICARE	51.2300			789	
RETIREMENT CONTRIBUTIONS	51.2400	-	(1.00)		
PROFESSIONAL SERVICES	52.1200			3,300	
MAINTENANCE CONTRACTS	52.1320	90	(0.97)		(1.00)
REPAIR & MAINTENANCE - BUILDING & EQUIPMENT	52.2200			1,300	
COMMUNICATIONS	52.3200	1,451	(0.08)	1,000	(0.31)
POSTAGE	52.3210	400	(0.05)	450	0.13
TRAVEL	52.3500	-	(1.00)	500	
TRAINING	52.3700	-		500	
CONTRACT LABOR	52.3900	-			
GENERAL SUPPLIES & MATERIAL	53.1100	2,000	0.52	1,500	(0.25)
OFFICE SUPPLIES	53.1110	1,500	0.17	2,000	0.33
TOTAL 34500 PROBATION		82,736	(0.22)	87,134	0.05

35700 RURAL FIRE PROTECTION

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
RETIREMENT CONTRIBUTIONS	51.2400	10,685	(0.13)	18,000	0.68
REPAIR & MAINT-VEHICLE	52.2010			-	
TRAINING	52.3700			-	
CAPITAL OUTLAY-VEHICLES	54.2200				
BIG SMITH VFD	57.2840	25,013	(0.16)	25,000	-
CARNES CREEK VFD	57.2841	26,080	(0.35)	25,000	(0.04)
EASTANOLLEE VFD	57.2842	22,923	(0.17)	25,000	0.09
MARTIN VFD	57.2843	16,596	(0.45)	25,000	0.51
NEW HOPE VFD	57.2844	3,000	0.02	25,000	(0.17)
SHILOH VFD	57.2845	25,176	(0.18)	25,000	(0.01)
TATES CREEK VFD	57.2846	3,000	-	25,000	(0.17)
GEORGIA FORESTRY COMM	57.2851	1,952	0.09	1,952	-
			-		
TOTAL 35700 RURAL FIRE PROTECTION		134,425	(0.19)	194,952	0.03

37000 CORONER

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	11,482	0.03	11,482	-
GROUP HEALTH/LIFE INSURANCE	51.2100	5,194	(0.03)	5,188	-
SOCIAL SECURITY (FICA)	51.2200	878	0.04	713	(0.19)
MEDICARE	51.2300			166	
RETIREMENT CONTRIBUTIONS	51.2400	-	(0.49)	-	
LEGAL FEES	52.1210				
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,000	0.64	2,000	
COMMUNICATIONS	52.3200	611	(0.11)	1,000	0.64
POSTAGE	52.3210	50		100	1.00
TRAVEL	52.3500	-	2.13	500	
DUES & FEES	52.3600	150	-	150	-
EDUCATION & TRAINING	52.3700	1,638	0.67	1,650	0.01
GENERAL SUPPLIES & MATERIAL	53.1100	836	(0.70)	1,500	0.79
OFFICE SUPPLIES	53.1110	193		600	2.11
GASOLINE	53.1270	1,406	(0.19)	1,500	0.07
SMALL EQUIPMENT	53.1600			500	
UNIFORMS	53.1730			400	
CAPITAL OUTLAY - VEHICLES	54.2200			-	
CAPITAL OUTLAY - EQUIPMENT	54.2500	2,270			(1.00)
TOTAL 37000 CORONER		26,708	0.07	27,449	0.03

39000 AIRPORT AUTHORITY

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
ANNUAL ALLOCATION	57.2200	19,500	(0.44)	27,500	0.41
TOTAL 39000 AIRPORT AUTHORITY		19,500	(0.44)	27,500	0.41

39200 EMERGENCY MANAGEMENT AGENCY

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	47,099	(0.05)	49,378	0.05
PROFESSIONAL FEES	51.1200	218			(1.00)
SALARIES & WAGES-OVERTIME	51.1300		(1.00)	1,000	
GROUP HEALTH/LIFE INSURANCE	51.2100	16,639	(0.15)	16,719	-
SOCIAL SECURITY (FICA)	51.2200	3,603	-	3,123	(0.13)
MEDICARE	51.2300			730	
RETIREMENT CONTRIBUTIONS	51.2400	-	(1.00)	-	
PROFESSIONAL SERVICES	52.1200	-		125	
LEGAL FEES	52.1210			-	
MAINTENANCE CONTRACTS	52.1320	500	1.71		(1.00)
REPAIR & MAINTENANCE-BUILDING	52.2000	100	1.00		(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,000	(0.29)	2,000	-
REPAIR & MAINTENANCE-EQUIPMENT	52.2020	-	(1.00)		
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200			1,800	
RENTAL OF EQUIPMENT & VEHICLE	52.2320	700			(1.00)
LIABILITY INSURANCE & BONDING	52.3100				
COMMUNICATIONS	52.3200	2,447	(0.09)	3,500	0.43
POSTAGE	52.3210	66	(0.09)	100	0.52
TRAVEL	52.3500			2,000	
DUES & FEES	52.3600	-	(1.00)	250	
EDUCATION & TRAINING	52.3700	-		3,000	
LICENSES	52.3800	11,667			(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	2,384	1.28	2,000	(0.16)
OFFICE SUPPLIES	53.1110	806	0.47	1,000	0.24
CLEANING SUPPLIES	53.1120	223	0.20	500	1.24
WATER/SEWER	53.1210	50		140	1.80
NATURAL GAS	53.1220	1,000	(0.76)	1,000	-
ELECTRICITY	53.1230	5,076	20.46	5,500	0.08
GASOLINE	53.1270	2,312	(0.22)	1,700	(0.26)
SMALL EQUIPMENT	53.1600			1,000	
CAPITAL OUTLAY-BUILDINGS	54.1300		(1.00)		
CAPITAL OUTLAY-COMPUTERS	54.2400				
CAPITAL OUTLAY-EQUIPMENT	54.2500				
TOTAL 39200 EMERGENCY MANAGEMENT AGENCY		96,890	(0.17)	96,565	-

42000 PUBLIC WORKS

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	550,918	(0.07)	563,744	0.02
PROFESSIONAL SERVICES	51.1200	-			
SALARIES & WAGES-OVERTIME	51.1300	10,086	1.32	5,500	(0.45)
GROUP HEALTH/LIFE INSURANCE	51.2100	183,626	(0.15)	171,381	(0.07)
SOCIAL SECURITY (FICA)	51.2200	42,917	(0.04)	35,293	(0.18)
MEDICARE	51.2300			8,254	
RETIREMENT CONTRIBUTIONS	51.2400	-	(1.00)	-	
PROFESSIONAL AND TECHNICAL SERVICES	52.1000	-	(1.00)		
PROFESSIONAL SERVICES	52.1200	-	(1.00)	27,020	
LEGAL FEES	52.1210	9,653	0.54	7,200	(0.25)
MAINTENANCE CONTRACTS	52.1320	3,100	19.13		(1.00)
REPAIR & MAINTENANCE-BUILDING	52.2000	600	1.12		(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	(53,310)	0.19	(50,000)	(0.06)
REPAIRS & MAINTENANCE-EQUIPMENT	52.2020	38,301	0.21		(1.00)
REPAIRS & MAINTENANCE-BUILDING & EQUIP	52.2200			47,600	
RENTAL OF EQUIPMENT & VEHICLES	52.2320	2,500	(0.03)	2,500	-
COMMUNICATIONS	52.3200	2,824	0.01	2,800	(0.01)
POSTAGE	52.3210	410	3.06	500	0.22
ADVERTISING	52.3300	-	(1.00)	700	
TRAVEL	52.3500	-	(1.00)	300	
DUES & FEES	52.3600		(1.00)	150	
EDUCATION & TRAINING	52.3700	225	(0.25)	100	(0.56)
GENERAL SUPPLIES & MATERIAL	53.1100	6,598	0.21	12,000	0.82
OFFICE SUPPLIES	53.1110	250	2.32	250	-
CLEANING SUPPLIES	53.1120	-			
ROAD/BRIDGE SUPPLIES & MATERIAL	53.1130	147,400	0.34	150,000	0.02
WATER/SEWER	53.1210	611	0.05	800	0.31
NATURAL GAS	53.1220	8,353	0.34	9,000	0.08
ELECTRICITY	53.1230	4,984	0.34	4,000	(0.20)
GASOLINE	53.1270	76,589	(0.15)	82,716	0.08
SMALL EQUIPMENT	53.1600	1,500	0.31	7,000	3.67
UNIFORMS	53.1730	12,286	(0.01)	14,500	0.18
CAPITAL OUTLAY-VEHICLES	54.2200	-			
CAPITAL OUTLAY-EQUIPMENT	54.2500	-	(1.00)		
PAYMENTS TO OTHERS	57.3000	-			
PRINCIPAL-CAPITAL LEASE (CAT EQUIP)	58.1200	323,584	3.35	44,483	(0.86)
INTEREST-CAPITAL LEASE (CAT EQUIP)	58.2200	9,976	(0.46)	9,424	(0.06)
TOTAL 42000 PUBLIC WORKS		1,383,981	0.01	1,157,215	(0.16)

49500 WELFARE PROGRAMS

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	13,256	0.02	14,000	0.06
EDUCATION & TRAINING	52.3700				
VITAL STATISTICS	55.3720	1,000	0.20	1,000	-
CHILD WELFARE	55.3760	21,683	(0.26)	22,000	0.01
DEPARTMENT OF FAMILY & CHILD SERVICES	55.3761	51,100	0.24	34,300	(0.33)
PAUPER BURIALS	55.3780	7,500	1.50	7,500	-
9TH DISTRICT OPPORTUNITY	55.3800	-	(1.00)		
GENERAL ASSISTANCE	55.3830	13,064	1.35	14,000	0.07
TOTAL 49500 WELFARE PROGRAMS		107,603	0.10	92,800	(0.14)

51000 SENIOR CENTER

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	92,871	(0.05)	97,240	
SALARIES & WAGES-OVERTIME	51.1300	-	(1.00)	300	
GROUP HEALTH/LIFE INSURANCE	51.2100	28,266	0.02	27,955	(0.01)
SOCIAL SECURITY (FICA)	51.2200	7,105	(0.01)	6,047	(0.15)
MEDICARE	51.2300			1,414	
RETIREMENT CONTRIBUTIONS	51.2400	-	(1.00)	-	
PROFESSIONAL SERVICES	52.1200	-		800	
TECHNICAL SERVICES	52.1300	3,500	0.05	3,428	(0.02)
MAINTENANCE CONTRACTS	52.1320	2,190	0.42		(1.00)
REPAIR & MAINTENANCE-BUILDING	52.2000	2,000	7.38		(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,312	1.22	1,500	(0.35)
REPAIRS & MAINTENANCE-EQUIPMENT	52.2020	1,000	18.39		(1.00)
REPAIRS & MAINTENANCE-BUILDINGS AND EQUIPMENT	52.2200			5,165	
REPAIRS & MAINTENANCE-EQUIPMENT	52.2210			-	
COMMUNICATIONS	52.3200	2,870	0.08	3,270	0.14
POSTAGE	52.3210	95	0.13	100	0.05
TRAVEL	52.3500	-		650	
DUES & FEES	52.3600	-	(1.00)	150	
EDUCATION & TRAINING	52.3700	250	(0.61)	800	2.20
CONTRACT LABOR	52.3900	-		-	
GENERAL SUPPLIES & MATERIAL	53.1100	3,779	(0.23)	2,580	(0.32)
OFFICE SUPPLIES	53.1110	900	(0.11)	900	-
CLEANING SUPPLIES	53.1120	-	(1.00)	1,000	
WATER/SEWER	53.1210	2,442	0.10	2,700	0.11
NATURAL GAS	53.1220	2,132	0.19	2,500	0.17
ELECTRICITY	53.1230	9,360	0.05	10,000	0.07
GASOLINE	53.1270	4,000	(0.06)	4,000	-
SOLID WASTE	53.1271	1,300	0.13	1,200	(0.08)
FOOD & PROVISIONS	53.1300	42,032	(0.11)	48,780	0.16
CAPITAL OUTLAY-VEHICLES ()	54.2200				
CAPITAL OUTLAY-EQUIPMENT ()	54.2500				
TOTAL 51000 SENIOR CENTER		208,404	(0.05)	222,479	0.07

51600 HEALTH & HUMAN SERVICES

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
REPAIR & MAINTENANCE-VEHICLE (AMBULANCE)	52.2010	26,553	(0.01)	30,000	0.13
GASOLINE (AMBULANCE)	53.1270	35,150	(0.01)	45,000	0.28
HEALTH DEPARTMENT	57.2011	100,782	(0.09)	100,782	-
CAPITAL OULAY-VEHICLES (AMBULANCE)	54.2200			-	
MENTAL HEALTH	57.2012	5,000	(0.82)	4,750	(0.05)
INDIGENT HEALTH CARE	57.2013	492,904	0.06	488,423	(0.01)
AMBULANCE SERVICE	57.2014	593,116	-	606,758	0.02
TOTAL 51600 HEALTH & HUMAN SERVICES		1,253,505	(0.01)	1,275,713	0.02

61100 RECREATION

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	199,556	(0.07)	211,848	0.06
PROFESSIONAL SERVICES	51.1200	100	(0.54)	-	(1.00)
SALARIES & WAGES-OVERTIME	51.1300	-		-	
GROUP HEALTH/LIFE INSURANCE	51.2100	76,286	(0.17)	75,878	(0.01)
SOCIAL SECURITY (FICA)	51.2200	15,266	(0.02)	13,135	(0.14)
MEDICARE	51.2300	-		3,075	
RETIREMENT CONTRIBUTIONS	51.2400	-	(1.00)	-	
PROFESSIONAL SERVICES	52.1200	-		400	
LEGAL FEES	52.1210	500		1,000	1.00
CONTRACTED TECHNICAL SERVICES	52.1300	20,000	(0.02)	25,000	0.25
MAINTENANCE CONTRACTS	52.1320	2,000	(0.22)	-	(1.00)
REPAIR & MAINTENANCE-BUILDING	52.2000	13,406	3.59	-	(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,526	(0.11)	4,150	0.64
REPAIR & MAINTENANCE-EQUIPMENT	52.2020	5,000	0.07	-	(1.00)
GARBAGE DISPOSAL	52.2110	-		1,200	
REPAIR & MAINTENANCE-BUILDING & EQUIPMENT	52.2200	-		13,870	
REPAIR & MAINTENANCE-EQUIPMENT	52.2210	-		-	
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	2,443	(0.05)	2,820	0.15
COMMUNICATIONS	52.3200	3,759	-	4,100	0.09
POSTAGE	52.3210	135	(0.36)	750	4.54
TRAVEL	52.3500	562	0.18	1,000	0.78
DUES & FEES	52.3600	2,383	(0.11)	4,000	0.68
EDUCATION & TRAINING	52.3700	394		2,000	4.08
GENERAL SUPPLIES & MATERIAL	53.1100	52,237	(0.02)	53,181	0.02
OFFICE SUPPLIES	53.1110	1,500	0.26	1,500	-
CLEANING SUPPLIES	53.1120	2,000	4.15	2,500	0.25
WATER/SEWER	53.1210	5,064	0.01	6,000	0.18
NATURAL GAS	53.1220	29,165	0.38	32,731	0.12
ELECTRICITY	53.1230	46,121	0.03	50,000	0.08
GASOLINE	53.1270	3,519	(0.28)	5,893	0.68
SOLID WASTE	53.1271	1,200	0.04	-	(1.00)
SMALL EQUIPMENT	53.1600	-	(1.00)	2,000	
UNIFORMS	53.1730	1,506	(0.08)	2,100	0.39
CAPITAL OUTLAY-SITES	54.1100	-		-	
CAPITAL OUTLAY-SITES	54.1200	-	(1.00)	-	
CAPITAL OUTLAY-BUILDING	54.1300	-		-	
CAPITAL OUTLAY-VEHICLES	54.2200	-		-	
CAPITAL OUTLAY-EQUIPMENT	54.2500	2,630	(0.84)	-	(1.00)
TOTAL 61100 RECREATION		489,258	(0.10)	520,131	0.06

65100 TOCCOA-STEPHENS CO REG LIBRARY

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
ANNUAL ALLOCATION	57.2900	256,731	-	267,000	0.04
TOTAL 65100 TOCCOA-STEPHENS CO REG LIBRARY		256,731	-	267,000	0.04

72200 BUILDING INSPECTION

EXPENDITURES

		FY 2011 PROPOSED BUDGET
SALARIES & WAGES	51.1100	39,655
GROUP HEALTH/LIFE INSURANCE	51.2100	14,177
SOCIAL SECURITY (FICA)	51.2200	2,459
MEDICARE	51.2300	574
RETIREMENT CONTRIBUTIONS	51.2400	-
EMPLOYEE PHYSICALS	52.1200	
LEGAL FEES	52.1210	1,500
TECHNICAL SERVICES	52.1300	
MAINTENANCE CONTRACTS	52.1320	
REPAIR & MAINTENANCE-VEHICLE	52.2010	1,500
REPAIR & MAINTENANCE-BUILDINGS & EQUIPMENT	52.2200	500
COMMUNICATIONS	52.3200	480
POSTAGE	52.3210	
ADVERTISING	52.3300	1,000
TRAVEL	52.3500	1,000
DUES & FEES	52.3600	1,000
EDUCATION & TRAINING	52.3700	1,200
GENERAL SUPPLIES & MATERIAL	53.1100	1,500
OFFICE SUPPLIES	53.1110	1,000
GASOLINE	53.1270	1,700
UNIFORMS	53.1730	300
CAPITAL OUTLAY-COMPUTERS	54.2400	
CAPITAL OUTLAY-EQUIPMENT	54.2500	

TOTAL 72200 BUILDING INSPECTION

69,545

74100 PLANNING AND ZONING

EXPENDITURES

LICENSES

52.3800

**FY 2011
PROPOSED
BUDGET**

35,000

TOTAL 74100 PLANNING & ZONING

35,000

74500 CODE ENFORCEMENT

EXPENDITURES

		FY 2010 PROJECTED YEAR ENDING	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	44,712	32,000	(0.28)
GROUP HEALTH/LIFE INSURANCE	51.2100	11,732	14,107	0.20
SOCIAL SECURITY (FICA)	51.2200	3,420	1,984	(0.42)
MEDICARE	51.2300		464	
RETIREMENT CONTRIBUTIONS	51.2400	-	-	
PROFESSIONAL SERVICES	52.1200	218	109	(0.50)
LEGAL FEES	52.1210	-	1,000	
TECHNICAL SERVICES	52.1300		-	
MAINTENANCE CONTRACTS	52.1320	600	-	(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	158	1,500	8.52
REPAIR & MAINTENANCE-BUILDINGS & EQUIPMENT	52.2200		500	
COMMUNICATIONS	52.3200	745	408	(0.45)
POSTAGE	52.3210	25	100	3.00
TRAVEL	52.3500	2,000	2,000	-
DUES & FEES	52.3600	190	200	0.05
EDUCATION & TRAINING	52.3700	1,200	1,200	-
GENERAL SUPPLIES & MATERIAL	53.1100	3,325	500	(0.85)
OFFICE SUPPLIES	53.1110	300	300	-
GASOLINE	53.1270	2,526	3,000	0.19
UNIFORMS	53.1730	115	250	1.17
CAPITAL OUTLAY-COMPUTERS	54.2400	2,054		(1.00)
CAPITAL OUTLAY-EQUIPMENT	54.2500			
TOTAL 74500 CODE ENFORCEMENT		73,320	59,622	(0.19)

75100 COUNTY AGENT

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	35,702	(0.05)	37,430	0.05
SOCIAL SECURITY (FICA)	51.2200	2,863	-	2,321	(0.19)
MEDICARE	51.2300			543	
RETIREMENT CONTRIBUTIONS	51.2400	3,646	0.05	3,845	0.06
MAINTENANCE CONTRACTS	52.1320	1,600	(0.08)		(1.00)
REPAIR & MAINTENANCE-BUILDING	52.2000	65	(0.85)		(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	500	0.18	500	-
REPAIRS & MAINTENANCE-EQUIPMENT	52.2020	65		-	(1.00)
REPAIR & MAINTENANCE-BUILDING AND EQUIPMENT	52.2200			2,564	
REPAIR & MAINTENANCE - EQUIPMENT	52.2210			-	
RENTAL OF EQUIPMENT & VEHICLES	52.2320	99	0.38	208	1.10
COMMUNICATIONS	52.3200	3,651	(0.17)	3,700	0.01
POSTAGE	52.3210	-		50	
TRAVEL	52.3500	4,673	-	4,700	0.01
DUES & FEES	52.3600	375	(0.17)	500	0.33
EDUCATION & TRAINING	52.3700	-		700	
GENERAL SUPPLIES & MAT	53.1100	2,800	1.76	2,000	(0.29)
OFFICE SUPPLIES	53.1110	2,000	0.12	2,000	-
JANITORIAL SUPPLIES	53.1120			528	
NATURAL GAS (CROSS ROADS)	53.1220	-			
ELECTRICITY (CROSS ROADS)	53.1230	5,403	0.22	5,500	0.02
GASOLINE	53.1270	904	1.25	979	0.08
TOTAL 75100 COUNTY AGENT		64,346	0.01	68,068	0.06

75200 ECONOMIC DEVELOPMENT

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
ANNUAL ALLOCATION	57.2100	272,500	(0.16)	153,128	(0.44)
TOTAL 75200 ECONOMIC DEVELOPMENT		272,500	(0.16)	153,128	(0.44)

90000 ENTITY ALLOCATIONS

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SOIL AND WATER CONSERVATION	57.1003	10,800	-	10,800	-
NATIONAL GUARD	57.2500		21.19		
CIVIL AIR PATROL	57.2820				
STEPHENS EDUCATION LITERACY FOUNDATION	57.2890		(1.00)	-	
STEPHENS CO HISTORIC SOCIETY	57.2891		(1.00)		
TOCC-SC LITERACY COUNCIL	57.2892		(1.00)	-	
CURRAHEE ARTS COUNCIL	57.2893				
GEORGIA MOUNTAIN RC-DUES	57.2300	17,749	-	17,977	0.01
4H CLUBS	57.2400	550	0.05	550	-
KEEP TOCCOA-STEPHENS COUNTY BEAUTIFUL	57.2600	4,480	(0.10)	4,480	-
CONTINGENCIES	57.2700			370,488	
CIVIL DEFENSE RESCUE UNIT	57.2810		(1.00)	-	
ANIMAL CONTROL	57.2830	95,799	(0.06)	87,903	(0.08)
PARTNERS FOR SUCCESS	57.2894			-	
BOY & GIRLS CLUB	57.2895				
NORTHEAST GEORGIA COMMUNITY CONCERT	57.2896			-	
TOTAL 90000 ENTITY ALLOCATIONS		129,378	(0.14)	492,198	2.80

GENERAL FUND REVENUE OVER EXPENDITURES
FISCAL YEAR 2010 PROJECTED YEAR END TO FY 2011 PROPOSED BUDGET

	FY 2010 PROJECTED YEAR ENDING	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
REVENUES	13,696,710	14,634,037	0.07
EXPENDITURES			
10000 GENERAL GOVERNMENT	1,113,648	2,837,588	1.55
11100 GOVERNING BODY	118,570	128,775	0.09
13200 CHIEF EXECUTIVE	189,026	191,233	0.01
13300 CLERK ADMINISTRATION	77,631	85,994	0.11
14000 ELECTIONS	119,762	175,585	0.47
15110 FINANCIAL ADMINISTRATION	96,217	101,510	0.06
15120 ACCOUNTING	74,450	75,148	0.01
15400 HUMAN RESOURCES	53,136	58,854	0.11
15450 TAX COMMISSIONER	365,737	321,442	(0.12)
15500 TAX ASSESSOR	388,287	442,560	0.14
15650 GENERAL GOVERNMENT BUILDINGS	374,625	353,981	(0.16)
21000 CLERK OF COURT	372,600	384,835	0.03
21500 SUPERIOR COURT	126,016	128,753	0.02
22000 DISTRICT ATTORNEY	132,098	136,659	0.03
23000 STATE COURT	125,100	120,862	(0.03)
24000 MAGISTRATE COURT	159,290	162,262	0.02
24500 PROBATE COURT	137,325	156,565	0.14
26000 JUVENILE COURT	118,886	120,100	0.01
28000 INDIGENT DEFENSE	123,344	124,000	0.01
33000 SHERIFF	3,591,950	3,680,830	0.02
34500 PROBATION	82,736	87,134	0.05
35700 RURAL FIRE PROTECTION	188,425	194,952	0.03
37000 CORONER	26,708	27,449	0.03
39000 AIRPORT AUTHORITY	19,500	27,500	0.41
39200 EMERGENCY MANAGEMENT AGENCY	96,890	96,566	-
42000 PUBLIC WORKS	1,383,981	1,157,215	(0.16)
49500 WELFARE PROGRAMS	107,603	92,800	(0.14)
51000 SENIOR CENTER	208,404	222,479	0.07
51600 HEALTH & HUMAN SERVICES	1,253,505	1,275,713	0.02
611000 RECREATION	489,258	520,131	0.06
65100 TOCCOA-STEPHENS CO REG LIBRARY	256,731	267,000	0.04
72200 BUILDING INSPECTION	-	69,545	
74100 PLANNING & ZONING	-	35,000	
74500 CODE ENFORCEMENT	73,320	59,622	(0.19)
75100 COUNTY AGENT	64,346	68,068	0.06
75200 ECONOMIC DEVELOPMENT	272,500	153,128	(0.44)
90000 ENTITY ALLOCATIONS	129,375	492,199	2.80
	12,510,980	14,634,037	
TOTAL GENERAL FUND REVENUES OVER EXPENDITURES	<u>1,185,730</u>	<u>-</u>	

GENERAL FUND REVENUE OVER EXPENDITURES
FISCAL YEAR 2008 APPROVED BUDGET TO FY 2009 PROPOSED BUDGET

	FY 2009 APPROVED BUDGET	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
REVENUES	12,922,225	14,634,037	0.13
EXPENDITURES			
10000 GENERAL GOVERNMENT	1,288,247	2,837,588	1.20
11100 GOVERNING BODY	114,567	128,775	0.12
13200 CHIEF EXECUTIVE	168,700	191,233	0.13
13300 CLERK ADMINISTRATION	93,273	85,994	(0.08)
14000 ELECTIONS	133,179	175,585	0.32
15110 FINANCIAL ADMINISTRATION	111,065	101,510	(0.09)
15120 ACCOUNTING	112,634	75,148	(0.33)
15400 HUMAN RESOURCES	60,319	58,854	(0.02)
15450 TAX COMMISSIONER	308,612	321,442	0.04
15500 TAX ASSESSOR	409,274	442,560	0.08
15650 GENERAL GOVERNMENT BUILDINGS	372,177	353,981	(0.05)
21000 CLERK OF COURT	398,357	384,835	(0.03)
21500 SUPERIOR COURT	110,357	128,753	0.17
22000 DISTRICT ATTORNEY	141,935	136,659	(0.04)
23000 STATE COURT	124,373	120,862	(0.03)
24000 MAGISTRATE COURT	161,656	162,262	-
24500 PROBATE COURT	142,038	156,565	0.10
26000 JUVENILE COURT	116,300	120,100	0.03
28000 INDIGENT DEFENSE	123,344	124,000	0.01
33000 SHERIFF	3,666,432	3,680,830	-
34500 PROBATION	84,792	87,134	0.03
35700 RURAL FIRE PROTECTION	223,952	194,952	(0.13)
37000 CORONER	24,202	27,449	0.13
39000 AIRPORT AUTHORITY	19,500	27,500	0.41
39200 EMERGENCY MANAGEMENT AGENCY	102,285	96,566	(0.06)
42000 PUBLIC WORKS	1,189,944	1,157,215	(0.03)
49500 WELFARE PROGRAMS	114,080	92,800	(0.19)
51000 SENIOR CENTER	224,095	222,479	(0.01)
51600 HEALTH & HUMAN SERVICES	1,266,802	1,275,713	0.01
611000 RECREATION	525,305	520,131	(0.01)
65100 TOCCOA-STEPHENS CO REG LIBRARY	256,731	267,000	0.04
72200 BUILDING INSPECTION		69,545	
74100 PLANNING & ZONING		35,000	
74500 CODE ENFORCEMENT	141,447	59,622	(0.58)
75100 COUNTY AGENT	65,411	68,068	0.04
75200 ECONOMIC DEVELOPMENT	272,500	153,128	(0.44)
90000 ENTITY ALLOCATIONS	254,340	492,199	0.94
	12,922,225	14,634,037	0.13
TOTAL GENERAL FUND REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	

45100 SOLID WASTE ENTERPRISE FUND

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SOLID WASTE DISPOSAL	45.3000	56,336	(0.07)	52,862	(0.06)
CLOSURE/POST CLOSURE CARE	45.6000	55,466	(0.88)	1,114,266	19.09
SALARIES & WAGES	51.1100	133,562	(0.09)	146,570	0.10
SALARIES & WAGES-OVERTIME	51.1300	-	(1.00)		
GROUP HEALTH/LIFE INSURANCE	51.2100	25,955	(0.13)	23,149	(0.11)
SOCIAL SECURITY (FICA)	51.2200	10,217	(0.05)	9,087	(0.11)
MEDICARE	51.2300			2,125	
RETIREMENT CONTRIBUTIONS	51.2400	-	(1.00)		
WORKER'S COMPENSATION	51.2700			17,331	
PROFESSIONAL SERVICES	52.1200	-	(1.00)		
MAINTENANCE CONTRACTS	52.1320	694	0.22		(1.00)
REPAIR & MAINTENANCE-VEHICLE	52.2010	2,243	(0.49)	7,500	2.34
REPAIRS & MAINTENANCE-EQUIPMENT	52.2020	500	(0.72)		(1.00)
REPAIRS & MAINTENANCE-BLDG & EQUIPMENTS	52.2200			17,000	
REPAIR & MAINTENANCE-EQUIPMENT	52.2210	500	(0.89)	-	(1.00)
RENTAL OF EQUIPMENT & VEHICLES	52.2320			3,480	
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	16,826	(0.03)		(1.00)
COMMUNICATIONS	52.3200	1,410	0.02	1,700	0.21
POSTAGE	52.3210	845	0.42	1,000	0.18
ADVERTISING	52.3300	113		1,200	9.62
TRAVEL	52.3500		(1.00)		
DUES & FEES	52.3600				
EDUCATION & TRAINING	52.3700		(1.00)		
CONTRACT LABOR	52.3850		(1.00)	1,500	
GENERAL SUPPLIES & MATERIAL	53.1100	4,341	(0.46)	4,520	0.04
OFFICE SUPPLIES	53.1110	596	(0.28)	1,200	1.02
WATER/SEWER	53.1210	1,250	(0.01)	1,300	0.04
ELECTRICITY	53.1230	3,783	(0.17)	4,500	0.19
GASOLINE	53.1270	7,169	(0.20)	10,000	0.39
UNIFORMS	53.1730	1,548	0.10	2,120	0.37
CAPITAL OUTLAY-SITES	54.1100	260,541			(1.00)
DEPRECIATION	56.1000				
A/R BAD DEBT EXPENSE	57.2003				
LOSS ON DISPOSAL FIXED ASSET	57.5000				
INDIRECT COST ALLOCATION	58.2500				
TOTAL 45100 SOLID WASTE		583,895	(0.25)	1,422,410	1.44

38000 EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES & WAGES	51.1100	307,120	-	343,198	0.12
PROFESSIONAL SERVICES	51.1200	-	(1.00)		
SALARIES & WAGES-OVERTIME	51.1300	36,576	(0.47)	35,000	(0.04)
GROUP HEALTH/LIFE INSURANCE	51.2100	115,271	(0.04)	121,094	0.05
SOCIAL SECURITY (FICA)	51.2200	26,293	(0.05)	23,448	(0.11)
MEDICARE	51.2300			5,484	
RETIREMENT CONTRIBUTIONS	51.2400	-	(1.00)	-	
WORKER'S COMPENSATION	51.2700			16,222	
PROFESSIONAL SERVICES	52.1200	874	(0.36)	900	0.03
LEGAL FEES	52.1210	15		15	-
MAINTENANCE CONTRACTS	52.1320	80,366	(0.06)		(1.00)
REPAIRS & MAINTENANCE-EQUIPMENT	52.2020	150	0.06	-	(1.00)
REPAIRS & MAINTENANCE-BUILDING & EQUIPMENT	52.2200			82,866	
REPAIR & MAINTENANCE-EQUIPMENT	52.2210	506	(0.81)	-	(1.00)
PROPERTY, LIABILITY & FIDELITY INSURANCE	52.3100	15,865	0.03		(1.00)
COMMUNICATIONS	52.3200	135,456	(0.06)	135,456	-
POSTAGE	52.3210	355	0.54	600	0.69
TRAVEL	52.3500	522	(0.13)	2,000	2.83
DUES AND FEES	52.3600	212	0.46	250	0.18
EDUCATION & TRAINING	52.3700	1,996	5.14	2,000	-
CONTRACT LABOR	52.3850	3,100	(0.62)	-	(1.00)
GENERAL SUPPLIES & MATERIAL	53.1100	4,500	0.48	1,500	(0.67)
OFFICE SUPPLIES	53.1110	3,500	0.91	3,500	-
JANITORIAL SUPPLIES	53.1120	750	(0.02)	750	-
WATER/SEWER	53.1210	192	(0.23)	150	(0.22)
NATURAL GAS	53.1220	1,940	(0.12)	1,998	0.03
ELECTRICITY	53.1230	8,860	(0.36)	9,126	0.03
SMALL EQUIPMENT	53.1600			3,000	
UNIFORMS	53.1730	1,800	(0.18)	1,800	-
CAPITAL OUTLAY - EQUIPMENT	54.2500				
TOTAL 38000 EMERGENCY COMMUNICATIONS		746,219	(0.11)	790,357	0.06

SPLOST V CAPITAL PROJECTS FUND

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
HAYESTONE BRADY INDUSTRIAL PARK	12.1900	931,768	0.72	894,498	(0.04)
RECREATION	54.1201			250,676	
AIRPORT AUTHORITY TERMINAL/OFFICES	54.1300			429,730	
BUILDINGS-FIRE	54.1303	340,870	93.85		(1.00)
INFRASTRUCTURE-SEWER	54.1400				
INFRASTRUCTURE-ROADS	54.1401	6,000	(0.84)	765,176	126.53
SHERIFF VEHICLES	54.2200	5,240			(1.00)
FIRE	54.2500				
FARMERS MARKET	54.2501		(1.00)		
FUELING FACILITY	54.2502	48,563	18.70		(1.00)
PRINCIPAL - CAPITAL LEASE (Sheriff Vehicle)	58.1200	28,333		57,678	1.04
INTEREST - CAPITAL LEASE (Sheriff Vehicle)	58.2200	1,780		2,548	0.43
PRINCIPAL - CAPITAL LEASE (Fire Trucks)	58.1201	65,071		396,350	5.09
INTEREST - CAPITAL LEASE (Fire Trucks)	58.2201	8,869		47,287	4.33
TOTAL SPLOST V		1,436,494	1.09	2,843,943	0.98

SPLOST IV CAPITAL PROJECTS FUND

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
DUES & FEES - BANK	52.3600	247	(0.78)	240	(0.03)
HISTORIC COURTHOUSE	54.1201	31,144	(0.97)	-	(1.00)
EMS VEHICLES	54.2200	-	(1.00)	-	
JAIL	54.1301	-	(1.00)	-	
E911 FACILITY	54.1302	-		-	
INFRASTRUCTURE-RDS/BDGS	54.1401	-	(1.00)	-	
PRINCIPLE-CAPITAL LEASE	58.1200	-		-	
PRINCIPAL-OTHER DEBT (JAIL)	58.1300	340,120	(0.70)	340,120	-
INTEREST-CAPITAL LEASE	58.2200	-		-	
INTEREST-OTHER DEBT (JAIL)	58.2300	174,498		160,945	(0.08)
ISSUANCE COSTS (JAIL)	58.4000	-		-	
TOTAL SPLOST IV		546,009	(0.81)	501,305	(0.08)

SPLOST II CAPITAL PROJECTS FUND

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
WATER/SEWER	54.1400	2,500		115,486	45.19
FUND BALANCE	13.4100				
TOTAL SPLOST II		<u>2,500</u>		<u>115,486</u>	45.19

SHERIFF STATE ASSET FORFEITURE FUND

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
GENERAL	53.1100	-		476	
INTER-GOVT PIEDMONT MANS MATCH	57.1010				
TOTAL DRUG TASK FORCE		-	(1.00)	476	

JAIL FUND

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
SALARIES	51.1100	15,577	2.38		(1.00)
SOCIAL SEC (FICA) CNTRIB	51.2200	1,193	2.38		(1.00)
REPAIRS & MAINTENANCE-BLDG & EQUIP	52.2200	29,153	0.21	43,344	0.49
DUES & FEES	52.3600	84			(1.00)
GENERAL SUPPLIES	53.1100	2,482	(0.90)		(1.00)
OFFICE SUPPLIES	53.1110	5,962	0.09		(1.00)
CLEANING SUPPLIES	53.1120	6,981	1.17		(1.00)
AMMUNITION AND FIREARMS	53.1140		(1.00)		
INMATE CLOTHING	53.1710		(1.00)		
INMATE BEDDING & TOILETRY	53.1720	157	(0.98)		(1.00)
UNIFORMS	53.1730	55,545	4.56		(1.00)
CAPITAL OUTLAY-SITES	54.1200		(1.00)		
CAPITAL OUTLAY-MACH & EQUIP	54.2500	3,475			(1.00)
FUND BALANCE	13.4101				
TOTAL JAIL		120,609	0.25	43,344	(0.64)

JAIL COMMISSARY FUND

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
GENERAL SUPPLIES & MATERIALS	53.1100	84,414	0.11	94,544	0.12
TOTAL JAIL COMMISSARY		84,414	0.11	94,544	0.12

DRUG REHABILITATION FUND

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
DRUG REHAB	52.1001				
MAINTENANCE CONTRACTS	52.1320	2,620			(1)
RENTAL OF EQUIPMENT	52.2320	587			(1.00)
TRAVEL	52.3500	1,610		500	(0.69)
DUES & FEES	52.3600	100			(1.00)
EDUCATION & TRAINING	52.3700	1,512	1.19	500	(0.67)
GENERAL SUPPLIES	53.1100	6,350		2,300	(0.64)
VEHICLES	54.2200	19,503	(0.30)		(1.00)
PAYMENTS TO OTHER AGENCIES	57.2001	1,143			(1.00)
FUND BALANCE	13.4101			11,880	
TOTAL DRUG REHABILITATION		33,425	0.18	15,180	(0.55)

JUVENILE SUPERVISION

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
PROFESSIONAL SERVICES	52.1200	-	(1.00)	1,003	
TOTAL JUVENILE SUPERVISION		-	(1.00)	1,003	

HOTEL/MOTEL TAX FUND

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
TRANSFERS TO GENERAL FUND	57.1009	20,639	(0.26)	20,123	(0.03)
CHAMBER OF COMMERCE	57.2000	20,639	(0.18)	20,123	(0.03)
TOTAL HOTEL/MOTEL TAX		41,277	(0.22)	40,245	(0.03)

RESTRICTED REVENUES FUND

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
CONSOLIDATION STUDY	52.1200				
HAZARDOUS MITIGATION PLAN	52.1310				
VFD GRANT	52.1311		(1.00)		
COURTHOUSE RESTORATION AUTHORITY	52.1313		(1.00)		
BULLET PROOF VESTS	53.1730			9,800	
ROAD IMPROVEMENTS HOME DEPOT CDBG EIP	54.1400				
SHERIFF'S JAG GRANT	57.2004	11,789			(1.00)
JUVENILE SERVICES GRANT	57.2006	7,500	0.25	7,500	-
STEPHENS COUNTY RECOVERY ACADEMY	57.2008				
SHERIFF'S DEPT GRANT	57.2009				
STEPH CO EMS	57.2011	20,000			(1.00)
VFD GRANT	57.2012				
		-	-		
TOTAL RESTRICTED REVENUES		39,289	0.62	17,300	(0.56)

LAW LIBRARY

		FY 2010 PROJECTED YEAR ENDING	PRIOR YR % INC/(DEC)	FY 2011 PROPOSED BUDGET	PRIOR YR % INC/(DEC)
General Supplies	53.1100	20,000	(0.72)	20,000	-
Miscellaneous	53.1102				
TOTAL LAW LIBRARY		20,000	(0.72)	20,000	-

**FISCAL YEAR 2011 BUDGET IMPACTS
NOT INCLUDED IN BUDGET**

**2011
FULL YEAR
IMPACT INC/(DEC)
 MILL**

COSTS

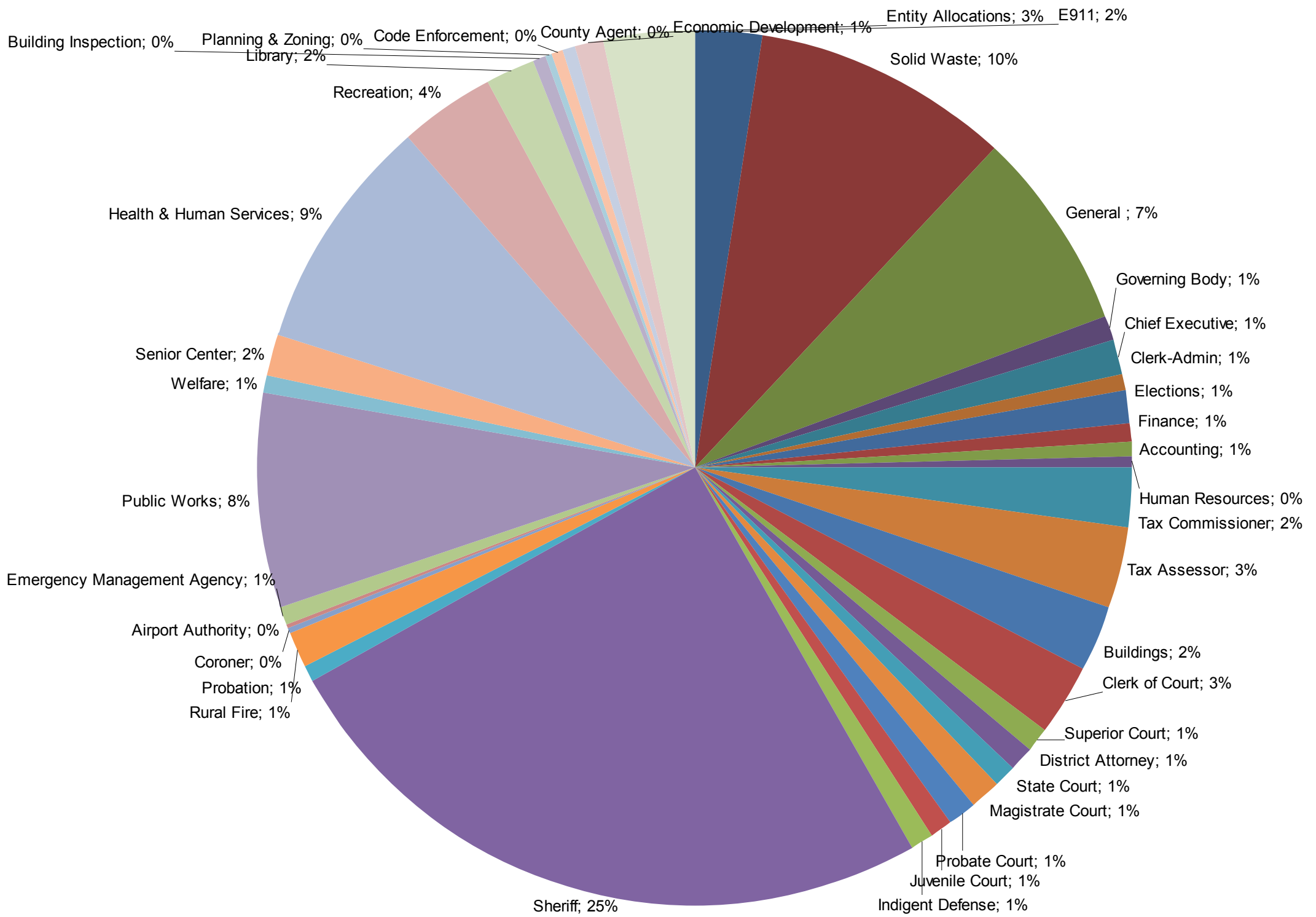
BEGINNING MILL RATE @ VALUE OF \$690,106

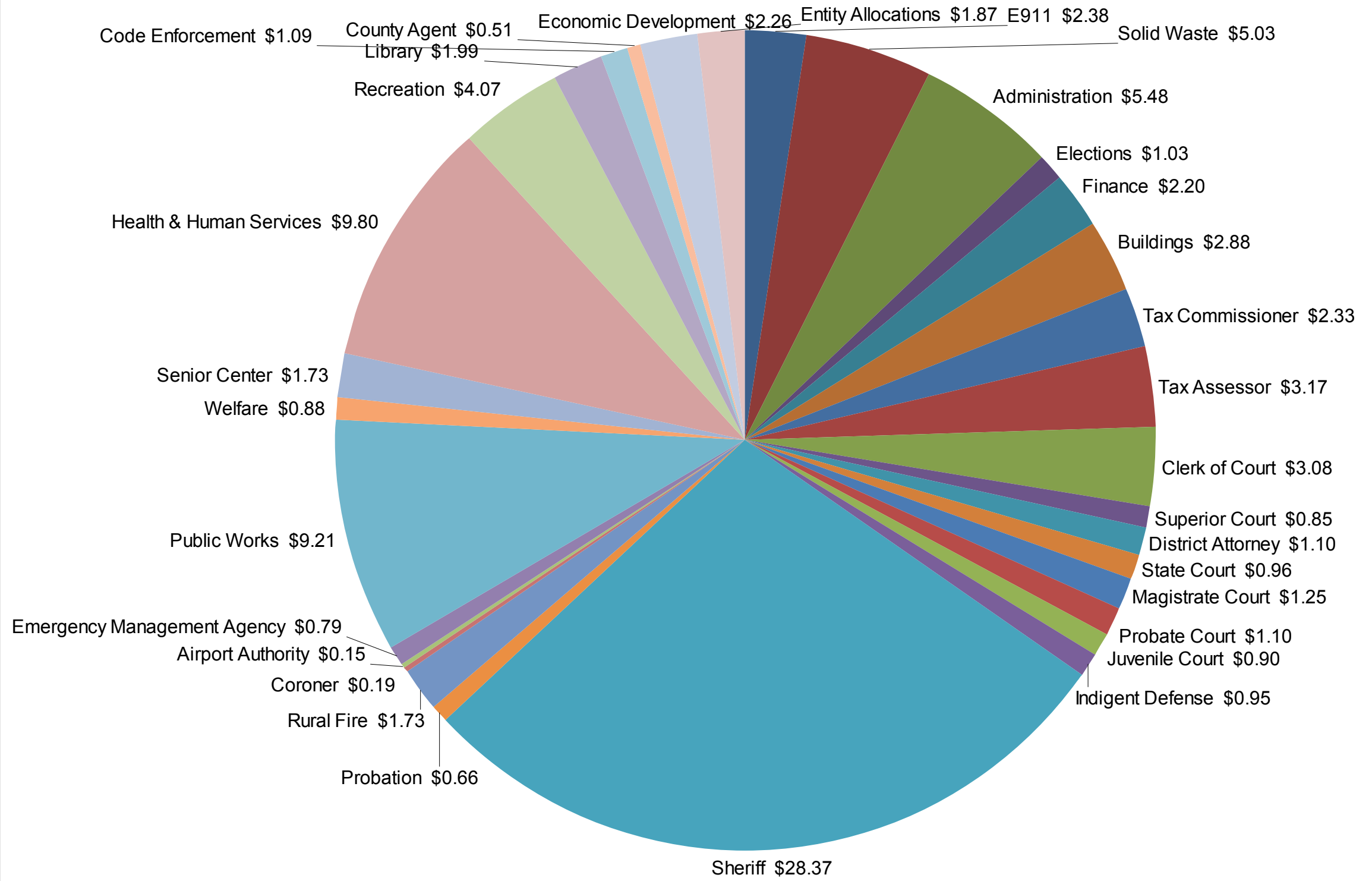
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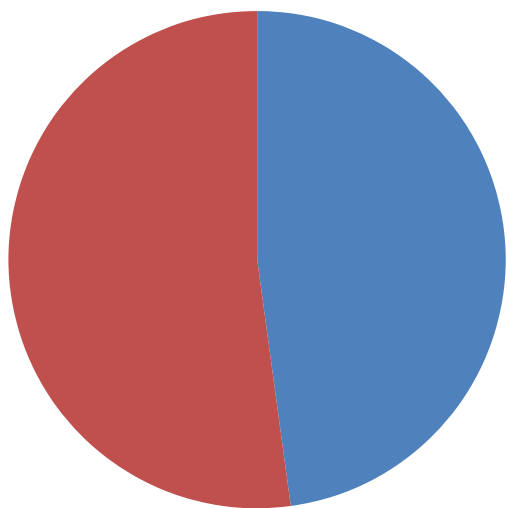
Flood Damage Road Repair (NOT ESTIMATED AT THIS TIME)

Contract Labor - Registrar	\$	10,000	0.01
TBS Upgrade - Finance	\$	6,400	0.01
Old Middle School Building Demolition	\$	412,000	0.60
Annex Building - Electrical	\$	26,357	0.04
EMA Building - Electrical Entrance	\$	10,000	0.01
County Extension Service Building - New HVAC	\$	6,000	0.01
Historic Courthouse Building - Additional Electrical Outlets	\$	3,000	0.00
DA - Full Time Assistant District Attorney Plus Benefits	\$	68,682	0.10
Sheriff Overtime	\$	15,000	0.02
Sheriff Unemployment Claims	\$	30,000	0.04
Sheriff R&M Equipment - No Detail	\$	6,000	0.01
VFD R&M Vehicle Separate Account	\$	49,730	0.07
VFD Training Separate Account	\$	10,500	0.02
VFD Additional Request	\$	16,884	0.02
EMS New Ambulance	\$	120,000	0.17
Toccoa-Stephens County Library	\$	10,453	0.02
Toccoa-Stephens County Development Authority	\$	246,872	0.36
Stephens County Literacy Foundation	\$	3,000	0.00
Toccoa-Stephens County Literacy Council	\$	2,070	0.00
Civil Defense Rescue Unit	\$	5,000	0.01
Partners For Success	\$	5,000	0.01
Northeast Georgia Community Concert Series	\$	5,000	0.01
State Court Office Supplement	\$	6,000	0.01
Public Works Professional Services	\$	13,850	0.02
\$100 Bonus Year End Plus Benefits	\$	18,623	0.03
Year End Gift Certificate	\$	5,190	0.01

8.5% Retirement Contributions	\$	385,774	0.56
Health Insurance Increase - 7.22%	\$	107,055	0.16
2.3% Cost of Living Increase	\$	116,564	0.17
Work Session Department Cuts (All)	\$	155,628	0.23
	\$	1,876,633	2.72
ENDING MILL RATE @ VALUE OF \$690,106			14.04







SALARIES AND BENEFITS; 48%

ALL OTHER EXPENDITURES; 52%