FISCAL YEAR 2015

GENERAL APPROPRIATIONS BUDGET

BULLOCH COUNTY BOARD OF COMMISSIONERS

STATESBORO, GEORGIA

ADOPTED JULY 15, 2014

FISCAL YEAR 2015

GENERAL APPROPRIATIONS BUDGET RESOLUTION

THE BULLOCH COUNTY BOARD OF COMMISSIONERS
STATE OF GEORGIA

RESOLUTION # 2014 -___

TO ADOPT THE GENERAL APPROPRIATIONS BUDGET AND WORK PROGRAM FOR FISCAL YEAR 2015 WITH SUBJECT PROVISIONS HEREIN

WHEREAS, the Official Code of Georgia Annotated, Title 36, Chapter 81, Section 3 requires that each local unit of government adopt a balanced budget for all required funds; and,

WHEREAS, the Bulloch County Board of Commissioners has established a General Fund to serve as the primary financial reporting instrument for current governmental operations; and,

WHEREAS, the Bulloch County Board of Commissioners has established Enterprise Funds that periodically accounts for revenues earned, expenditures incurred, and retains net income as earned for capital maintenance, public policy, management control, accountability, or other purposes to facilitate the operation of the Aquatic Center and the Center for Agriculture; and,

WHEREAS, the Bulloch County Board of Commissioners has established Internal Service Funds for partially self-funded employee health insurance coverage and claims management; and, for correctional food services to provide inmate meals and services for other departments that periodically accounts for revenues earned, expenses incurred, and retains net income as earned for associated activities, management control, accountability, or other purposes; and,

WHEREAS, the Bulloch County Board of Commissioners has established no less than twenty-one Special Revenue Funds to account for the proceeds of specific transfers and revenue sources that are legally restricted to expenditure for express purposes; and,

WHEREAS, the Bulloch County Board of Commissioners appropriates financial resources on an annual basis using a budget to identify revenues received, expenditures incurred, and transfers within, or, to and from, the General Fund and the aforesaid Internal Service Funds, Enterprise and Special Revenue Funds; and,

WHEREAS, County Officers, County Courts, County Operating Departments, and eligible Externally Funded Agencies have submitted requests for a County Appropriation for the 2015 Fiscal Year to the County Manager as the appointed Budget Officer for review and recommendation; and,

WHEREAS, the County Manager of the Bulloch County Board of Commissioners, as the appointed Budget Officer, has presented and recommended a General Appropriations Budget in the form of a Work Program for functional activities for each fund and budget division to the Board of Commissioners; and,

WHEREAS, the Bulloch County Board of Commissioners has met the requirements of Title 36, Chapter 81, Sections 4, 5 and 6 of the Official Code of Georgia Annotated regarding appointment of a budget officer, presentation of the budget to the governing authority, public notice and hearings, and other requirements; and,

WHEREAS, the General Appropriations Budget will be based on current estimates of revenues and expenditures, and that the Board of Commissioners may find it necessary to adjust budgeted revenues and expenditures from time to time during the year by amendment; and,

WHEREAS, the Bulloch County Board of Commissioners has a responsibility to achieve maximum efficiency and effectiveness in its financial operations by maintaining a balanced budget where planned expenditures may not exceed revenues, according to State law; and,

WHEREAS, the Board of Commissioners constitutes the governing body of the Bulloch County, Georgia;

THEREFORE BE IT RESOLVED, that the Fiscal Year 2015 Bulloch County General Appropriations Budget and Work Program be officially adopted on a basis consistent with Bulloch County's Budget Policies and subject to all county policies regarding the expenditure of funds and the conditions set forth in such resolution, including all revenues, expenditures and operating transfers in amounts as attached, incorporated by reference herein; and,

BE IT FURTHER RESOLVED, that it is assumed that the Insurance Premium Tax will be collected at a rate of $1,920,000 and which is receipted to the General Fund, with proceeds being directed to solid waste collection, disposal and recycling services expended from the General Fund for unincorporated Bulloch County at an estimated cost of $2,064,630; and,

BE IT FURTHER RESOLVED, that as referenced in the Bulloch County Personnel Policies, all regular full time employees employed on June 30, 2014, including the Solicitor General and the State Court Judge, and, exempting those who are regular part-time, probationary, special shift and temporary or seasonal employees, shall be eligible to receive a general wage or salary cost-of-living adjustment to become effective no earlier than January 1, 2015 at a rate of one percent (1.0%); and,

BE IT FURTHER RESOLVED, that as referenced in the Bulloch County Personnel Policies, all eligible regular full-time and part-time employees shall receive personnel service adjustments in the form of annual leave cash-outs up; and,

BE IT FURTHER RESOLVED, that as referenced Act 632 of the 2014 session of the Georgia General Assembly, county elected officials including the Board of Commissioners, the Probate Judge, the Magistrates, the Tax Commissioner, the Sheriff and the Superior Court Clerk, shall be eligible to receive a general wage or salary cost-of-living adjustment to become effective no earlier than January 1, 2015 at a rate of one percent (1.0%); and,

BE IT FURTHER RESOLVED, that pending the availability of funding, the County Manager may approve legitimate compensation increases as the result of promotions for the filling of vacant positions only, promotions proposed during the budget preparation process, and/or for reclassifications or special reviews of full-time or part-time employees, as provided for in the Bulloch County Personnel Policies; however, where such promotions, reclassifications or special reviews of full-time or part-time employees occur that result in a wage or salary rate increase of more than one percent (1.0%), the aforementioned one percent (1.0%) cost-of-living adjustment applicable on January 1, 2015 shall not be applied to the new wage or salary, and,

BE IT FURTHER RESOLVED, that the adopted Position Allocation Schedule contained in such budget shall limit the number of positions and employees who can be employed in all

departments, offices, and the courts, and no funds are appropriated for any additional positions or employees shall be approved without an amendment to the General Appropriations Budget by the Board of Commissioners; and,

BE IT FURTHER RESOLVED, that the Board of Commissioners may, from time to time during the year, change the adopted Position Allocation Schedule upon a petition of amendment, and/or impose a hiring freeze as circumstances warrant, and that the same limitation will apply as to the number of employees who can be employed with a revised Position Allocation Schedule; and,

BE IT FURTHER RESOLVED, that in the event the Board imposes a hiring freeze and vacancies occur during the existence of that hiring freeze, the vacancies shall be considered, and hereby declared to be vacated positions and shall not be refilled, except by specific Board authorization; and,

BE IT FURTHER RESOLVED, that certain positions contained in the Position Allocation Schedule which are supported in some part by a grant, cost sharing, reimbursement, or some other source of outside funding are only adopted contingent upon the county receiving the budgeted revenues; and,

BE IT FURTHER RESOLVED, that in the event that such anticipated outside funding is not received or the county is notified that it will not be received, said positions shall be considered not funded and removed from the adopted Position Allocation Schedule upon a reduction-in-force pursuant to the County Personnel Policies; and,

BE IT FURTHER RESOLVED, that the Chairman of the Board of Commissioners, or the County Manager as his designee, upon the majority vote of the Board of Commissioners is authorized to sign agreements, contracts, and/or other documents related to the grant programs and other county appropriations which are contained in the adopted budget and provided in the county financial policies, subject to review by the County Attorney as to form and to certification by the County Manager that the total amount of revenues and expenditures and the net obligation to the County is not greater than what is budgeted, that there is no change in employee status and no additional employees other than as authorized in the adopted budget; and, that any grant adjustment shall be approved as an amendment to the General Appropriations Budget by the Board of Commissioners; and,

BE IT FURTHER RESOLVED, that all transfers and amendments shall only be made according to the financial policies of the Bulloch County Board of Commissioners as adopted, and as amended from time-to-time, subject to any internal procedures imposed by the County Manager to ensure proper controls.

SO BE IT RESOLVED, the undersigned hereby certifies that this a true copy of the resolution and was duly adopted by the governing body of the County at a meeting at the Bulloch County Main Annex, Community Meeting Room, Statesboro, Georgia which a quorum was present and acting throughout, and that it has not been rescinded or modified and is now of full force and effect.

GIVEN under the seal of the County, this 15th day July 2015.

(SEAL)

BOARD OF COMMISSIONERS OF
BULLOCH COUNTY, GEORGIA

_____
J. Garrett Nevil, Chairman

_____
Christy A. Strickland, Clerk of the Board

FISCAL YEAR 2015

GENERAL APPROPRIATIONS BUDGET

COUNTY MANAGER'S EXECUTIVE SUMMARY AND TRANSMITTAL

COUNTY MANAGER'S EXECUTIVE SUMMARY
RECOMMENDED FY 2015 GENERAL APPROPRIATIONS BUDGET

To: **The Bulloch County Board of Commissioners**
All County Elected and Appointed Officials
All County Peripheral Service Agencies and Component Units
The Citizens of Bulloch County

Introduction

The fiscal year 2015 General Appropriations Budget and Work Plan for July 1, 2014 to June 30, 2015 is hereby proposed for adoption by the Board of Commissioners on July 15, 2015.

The budget process for Bulloch County forms an annual business plan to bridge long-term community goals of economic prosperity, security and effective delivery of services. It is an expression of financial performance assuming certain strategies are carried out. It considers forecasts of revenues that are determined by economic performance, local policies and preferences, and mandates from higher levels of government; and, also forecasts of expenditures based on personnel and non-personnel costs assuming inputs of pricing, market forces and spending preferences and priorities.

The FY 2015 Work Plan and General Appropriations Budget for Bulloch County vests $65,711,505 across 26 different funds. The primary governmental fund is the General Fund that pays for activities that are largely funded property taxes, along with other unrestricted revenues. There are over 40 budgeted functions in General Fund with over two dozen operating departments operationally funded, and more than a dozen outside agencies funded. There are also twenty-one (21) special revenue funds where the revenues earned are for restricted purposes; two (2) enterprise funds where expenditures are paid for strictly from user fees; and, two (2) internal service funds that provide services for other or all departments and is a form of fund accounting that emphasizes accountability rather than profitability. There are over 2,200 line items that between revenues and expenditures must balance.

In-lieu of continuing and consistent population growth in our community, over the next five years Bulloch County's highest priorities must be to:

- Work toward maintaining a positive financial position by using conservative fiscal practices in a contracted economic climate.
- Maintain the present levels of operating service scaled to the growth of the community, and pursuant to our master planning documents, while ensuring peak performance and efficiency.
- Continue the fulfillment of obligations to Bulloch County's voters with regard to successful implementation of Special Purpose Local Option Sales Tax (SPLOST) capital outlay projects, as prescribed in our

comprehensive Capital Improvements Program (CIP) to preserve and improve capital resources and assets.
- Facilitate local and regional economic growth.

Strategically, these long-term objectives should serve to expand the tax base and minimize property tax burdens on residents, while at the same time managing and controlling the future operating costs of county government. Ultimately, we must do these things within the scope of providing superior customer-oriented service for the taxpayers. This year's General Appropriations Budget and Work Plan is designed for these purposes.

This year's emphasis for developing the budget estimates was to create an accurate baseline of inputs and assumptions. Revenue estimates were carefully measured and discussed with key personnel responsible for collections. The current level of service delivery is assumed with no new or additional programs added to the baseline. Requests for additional resources were made, and accepted, by operating departments with the understanding that the ability to fund them would be extremely limited.

The following sections of the executive summary will explain assumptions, issues and recommended action strategies to carry out this year's annual work plan.

Principal Issues Facing Bulloch County Regarding the Development of the FY 2015 General Appropriations Budget and Action Strategies Needed To Resolve Them

Service delivery and funding levels are influenced by sets of issues both internal and external to the organization. The following issues for both FY 2015 and beyond are explained in greater detail along with proposed actions or strategies to address them below.

PRINCIPAL ISSUES AFFECTING THE BUDGET	ACTION STRATEGIES
Revenue Erosion and Unfunded Mandates: The 2008-09 national and state recessions introduced a decline in the rate of aggregate revenue growth over the last several years. The county has realized static tax revenue growth, during this period. Revenue erosion has been compounded by unfunded or under-funded mandates, or "load-shedding" to provide services at local expense by the state and the federal government. *The following are examples of such catalysts and their measurable impacts:* • Sales taxes have been negatively affected by state tax reform measures such as the Title Ad Valorem Tax, which	***Alternative Revenue Development and Administrative Strategies:*** The priorities for this year are to conduct the following initiatives: • Continue periodic audits to ensure full collection of unreported or underreported revenues. • Review cash procedures for prompt deposits. • Check status of grant receivables and file timely reimbursements. • Seek adoption of user fee adjustments for various services. • Stiffening penalties for certain non-payment or late-payment of fees, permits and licenses.

PRINCIPAL ISSUES AFFECTING THE BUDGET	ACTION STRATEGIES
requires a statutory transfer of revenues to the General Fund (which does help the General Fund; but the shift creates a $400,000 annual loss in SPLOST collections). • The loss of sales taxes paid by manufacturers on energy consumption ($100,000 annual loss in SPLOST collections) • Special interest property tax exemptions are passed by the Georgia General Assembly each year that continue chipping away at revenue while creating additional administrative costs. • Inmate reimbursements from the State remain at $20.00 per day, per inmate for state prisoners at the County Correctional Institute, though legislation was passed in 2014 to increase inmate subsidies to the county jail to $35.00 per day. However, when the costs are typically $42.00 per day. This represents a loss to Bulloch County of $200,000 annually.	• Sell surplus real property no longer used. • Continue to work with our state and federal legislative delegations to preserve home rule approaches to revenue development and to not shed the load of higher levels of government to the local level. • Consider the implementing an energy excise tax ordinance on manufacturing to compensate for the loss of sales tax. • Consider the possibility of creating a traffic enforcement unit at the Sheriff's Department. • Consider returning occupational tax rates to pre-recession levels. • Ensure timely and aggressive revenue collection in departments where it may be weak.
Increasing Costs for Essential Goods and Services: Escalating costs for basic goods and services continue to grow. Since FY 2004, increased pricing and volatility has occurred in the following cost areas: • Gasoline and petroleum related products resulting from price versus consumption increases. • Various maintenance supplies and parts, largely driven by transport delivery costs. • Outside building maintenance performed by contractors, and building materials. • Utility costs, resulting from price versus consumption increases. • Employee health care costs, though in the last three years the county's self-funded plan has been well managed.	***Strategic Cost Control:*** The priorities for this year are for county management personnel to continue to be proactive in offsetting rising costs of essential goods and services including: • Controlling the number of authorized positions within operating budgets and departments. • Monitoring and managing public safety overtime. • Redesign purchasing strategies and spend analysis to identify increased opportunities to bid key services and commodities for competitive solicitation and pricing. • Review risk management strategies and consider competitive solicitations for property, casualty and workman's compensation insurance. • Leverage SPLOST funds, if available, for technology, energy and water efficiency improvements to help lower operating costs. • Do not overbuy goods and carefully measure and maintain inventories.

PRINCIPAL ISSUES AFFECTING THE BUDGET	ACTION STRATEGIES
Financial Structure: Structural budget deficits occurring in FY 2012 and FY 2013 resulting from the 2008-09 recession eroded the county's operating position (i.e. fund balance or 'rainy-day' fund). Bulloch County's ability to keep taxes low will be challenged in coming years due to a number of critical needs resulting from increased population growth and service demands by more citizens.	***Reserve Fund Stabilization Plan:*** Over the next five years the County must implement a reserve fund stabilization plan to rebuild its rainy-day fund to an ideal level and he priorities for this year are to: • Employ revenue enhancement and cost control strategies. • Continue to seek efficiencies in service delivery scaled to the existing level of service; limit new program growth unless it is revenue neutral, preferably, revenue positive.
Unmet Needs: Annually, there are recurring annual budget requests that are justifiable unmet needs for the operation of Bulloch County government largely resting in the need for new staffing, space or equipment to maintain a level of service consistent with population growth.	***Annually Update Unmet Needs:*** The priorities for this year are to continue to examine and analyze future unmet needs of the organization and invest in human and capital assets in alignment with available resources.
Asset Management: The County must be prepared to continually address building and facility issues, on-going maintenance needs and asset security. Planning and scheduling for the on-going replenishment of exhaustible fixed assets, particularly additional building space, rolling stock, furniture, fixture and equipment is also important. The county must strive to lower asset maintenance costs and improve productivity through better logistical planning, preventive maintenance and aged asset turnover.	***Maintain a Long-Term Asset Replacement Plan:*** The priorities for this year are to continue to update and maintain asset inventories and adhere to replacement plans for key fixed exhaustible assets before they experience decline and begin to increase operating costs. • The county finance department has received funding from ACCG for an accounting intern to more precisely update capital asset inventories and cost structures.
Workforce Development: In FY 2006, the county significantly benefitted by implementing new personnel and accountability policies and appointed a Human Resources Director. With key instruments now in place, Bulloch County is better able to respond to labor market conditions and develop its existing and future workforce striving to provide better pay, benefits and training to be competitive in recruiting and retaining qualified and efficient workers.	***Improve Capacity of Human Resources:*** The priorities for this year are to: • Evaluate the re-design of the employee retirement plan establishing matching contributions. • Focus on improving countywide employee morale through training, health and safety programs, coaching and team building; and. • Incrementally revise job-descriptions and pay schedules.
Planning for Levels of Service: The increased service demands for a growing population (now at 72,000) have affected all operating departments who continue to make adjustments in the provision and levels of service to meet this demand.	***Annually Review Level of Service Requirements:*** The priorities for this year are to continue to assess the levels of services in-lieu of steady population growth the citizens require in measure with their willingness and ability to pay for them.

PRINCIPAL ISSUES AFFECTING THE BUDGET	ACTION STRATEGIES
Infrastructure and Facilities: Bulloch County's growing population will demand more infrastructure and community facilities, particularly roads, expanded criminal justice facilities, along with the expansion of emergency operations. The county should also continue working with its cities to economically extend their water and sewer utilities to intelligently service growth.	***Annually Update the Capital Improvements Plan:*** The priorities for this year are to continue to annually update the five-year Capital Improvements Plan to ensure orderly planning of key infrastructure and facilities in alignment with determining operating impacts.
Land Use and Growth Management: Effective code enforcement services are needed to accommodate expected future population and commercial growth. The Comprehensive Plan was updated in June 2014 and serves as an effective tool for growth management.	***Implement of Master Planning Documents:*** The priorities for this year are: • Carry out the process of implementing key planning documents as funding becomes available to meet the needs of a growing population. • Consider revisions in our development ordinances to respond to sprawling development patterns and new building technologies.
Economic Development: Bulloch County's tax base has become increasingly residential, thus increasing the cost of service faster than revenues received to support them. There is an urgent need to become aggressive in economic development. The long-term development of the local economy will be greatly influenced by the ability to attract new industry and commerce to Statesboro and Bulloch County.	***Aggressively Attract New Industry:*** The priorities for this year are to assist the Development Authority of Bulloch County in attracting new industry and in retention and expansion of existing industry. Carry out existing plans to develop the Tax Allocation District at the I-16/US 301 interchange.
Environmental Protection: Again, Bulloch County's growth puts its citizens in the position to be good stewards of the environment. It's is highly likely that the State of Georgia, through the Coastal Georgia Regional Commission, will require us to increase our responsibilities in this area within the next several years.	***Proactively Prepare for Future Environmental Mandates:*** The priorities for this year are to prepare for increased environmental mandates that will be required in the Coastal Georgia Regional Master Plan and State Water Management Plan by being proactive in planning for measures to protect its most sensitive environmental resources to intercept any state or federal government intervention which is typically more costly.

Budgeting Approach

Budget Preparation: The County Manager calls for supplemental estimates and requests after the Budget Review Team sets baseline budget targets for each department and budget unit. The baseline provides what is estimated to be necessary for continuing operations, less capital outlays and extraordinary costs.

The baseline is a benchmark for measuring the budgetary effects of proposed changes in revenues and spending.

Departments are provided with guidelines for submission of supplemental requests. Annually, beginning in March, the county's departments and externally funded agencies and functions engage in preparing the succeeding Fiscal Year General Appropriations Budget. Using a blend of program and performance budgeting techniques, administrators, department heads, and other elected officials of county government are asked to:

- Identify prior year service accomplishments workloads with forward forecasts.
- Confirm mission statements, and identify key issues and activity measures.
- Project workforce staffing levels.
- Set service delivery priorities that could be used to measure or benchmark future progress.
- Explain service delivery needs and fiscal warrants (justifications) for supplemental expenditures.

The cooperative and praiseworthy effort taken by all parties to articulate and justify their programs during this process cannot be underestimated and is appreciated.

Methods to Prioritize Funding: The Board of Commissioners, along with the County Manager and associated staff, are responsible for determining priorities, targets and other guidelines consistent with good budgeting practices each year. These factors are then balanced against the opportunities and challenges facing the county in the pending fiscal year planning period. Each operating department and budget unit uses guidelines provided for preparing this the budget. Each budget submission is evaluated and reconciled according to these criteria. Funding priorities are measured in two contexts.

The Board of Commissioners determined priority-funding considerations for countywide service functions for FY 2015 in the following rank-ordered context:

- Public Safety.
- Public Works.
- Judicial.
- Health and Welfare.
- Community and Economic Development.
- General Government.
- Libraries and Recreation.

Priority funding considerations for *departmental activities* are determined by the Budget Review Team and to be submitted in the following rank-ordered context:

- Mandated program requirements.
- Non-mandated, but essential agreements and contracts.

- Critical facility needs.
- Critical vehicle and equipment needs.
- Service improvements or new programs.
- Compensation adjustments and additional personnel.
- Ordinary recurring costs.
- Contingency requirements.

Incorporation of Different Planning Documents: As is customary, departments and budget preparers consult existing planning and policy documents including, but not limited to:

- Bulloch County Comprehensive Plan
- Bulloch County Transportation Plan
- Bulloch County Capital Improvements Plan
- Bulloch County Master Greenways and Greenspace Plans
- Bulloch County Emergency Operations and Hazard Mitigation Plans
- Bulloch County Master Recreation Plan and Splash in the 'Boro Enterprise Plan
- Bulloch County Solid Waste Management Plan
- Other various operating plans and documents managed by individual departments.

Major Budget Assumptions

The following represents the major underlying assumptions considered in preparing and adopting the FY 2015 General Appropriations Budget.

Performance of the Local Economy and Impact on Major Revenue Sources: Bulloch County's economy has historically performed better than the state and the nation, but has not recovered as quickly coming out of the last recession. However, factors related to improved economic performance will positively impact General Fund revenues, which are projected to increase by 5.6% in FY 2015.

Bulloch County uses three (3) primary local indicators to measure economic performance: residential housing starts, sales tax receipts and unemployment. The following projections generally summarize short-term future performance:

- Residential housing starts will increase consistent with statewide projections, by 20%; however, this will result in only 20-25 units more than last year – indicating a modest recovery in this sector.
- Bulloch County's annual unemployment rate as of May 2014 was 7.9%, compared to 8.8% in May 2013, but is still higher than the state's rate of 7.2%, and the national rate of 6.1%.
- Sales tax receipts should increase by 4% gross; 2.1% net after inflation. However, overall collections are 13% below what was projected when the last County Special Purpose Local Option Sales Tax was approved due to

the loss of sales taxes from manufacturer's, and the implementation of the Title Ad Valorem Vehicle Tax – both state tax reform mandates.

Overall, Bulloch County during fiscal year 2015 will see a pace of recovery mimicking state and national growth trends. However, this is not likely to lead to any revenue windfalls to be received by the County.

Major Revenue Assumptions:

- Property taxes will decrease by 4% due to an increase in the tax digest.
- Local economic recovery will improve some elastic tax revenues, on average at 2.5% such as cable franchise taxes, alcoholic beverage excise taxes, insurance premium taxes, financial institution taxes, and occupation taxes.
- Certain licenses and permits such as those for building permits, alcohol licenses, marriage and pistol permits and finger printing fees have improved.
- Solid waste recycling and container rental revenues are on an increasing upward trend.
- $460,700 will be reimbursed to the General Fund in the form of transfers and indirect or administrative cost reimbursements from various self-sustaining special revenue, internal service or enterprise funds.
- Ambulance collections and jail revenue for federal prisoners have improved, and are expected to remain stable.
- Hospital Authority corpus performance for tax relief has improved and will increase at about 3.0%.
- $60,000 in revenue has been budgeted in anticipation of a surplus equipment and assets auction.
- There has been a serious decline in fine revenue, particularly from the State Court due to a lower level of ticket and DUI revenue produced by the Georgia State Patrol in the last three years. State Court caseloads have dropped 62% since FY 2010.
- While some revenues from the Clerk of Courts are down in FY 2014, there is more confidence about accurate reporting, and they are expected to remain static.
- Probation revenue has declined as a result of a lower State Court caseload over the last three years, but may grow modestly if certain criminal cases in the State Court increase, as they have in the latter part of FY 2014.
- Civil and criminal paper serving revenue from the Sheriff's Department has shown a slow decline over the last three years, as caseloads have declined.

Increase Revenue Development Proposed: A comprehensive internal review of discretionary fees needs to be undertaken during FY 2015 to consider adjustments or the introduction of new fees to offset inflation or to ensure users are paying the full cost of the service. The results may suggest selective fee increases for which budget adjustments have not yet been made. While such

fees are not likely to generate more than $20,000 unless user volume increases, this strategy should be considered for future structural budget balancing.
Risk Management: Workman's compensation cost saw a significant premium increase in fiscal year 2014; and a slight increase also occurred in property-liability insurance premiums, due to a higher rate of "slip-trip-fall" employee incidents and auto accidents. The county needs to figure out how to increase outreach efforts regarding basic employee safety. Meanwhile, the county has not "shopped " these insurance products in over ten (10) years. While the losses do not seem to be "off the charts," the county should consider bidding out workman's compensation and liability insurance coverage to make sure we are getting competitive rates.

Public Safety: Many of the county's public safety functions rely on 24/7 continuous services. As a result, due to shift structures, absences and vacancies, overtime is inevitable. However, the ratio of overtime often exceeds manageable levels, thus increasing overall personnel costs.

There is also concern about understaffing at the Sheriff's Department. The level of positions allocated has not kept up with population growth, but budget constraints have limited the ability to add a requisite number of positions. There is current consideration, though not reflected in this years budget, to establish a traffic safety and enforcement unit that would be revenue positive, but at the same time filling a gap in patrolling formerly provided by the Georgia State Patrol.

Solid Waste Programs:

- Three years ago, as a part of the DCA Recycling Hub Grant (which assisted in expanding the Recycling Processing Center) a voluntary Curbside Recycling Program began first in the City of Statesboro. It is been marginally expanded elsewhere in the County (Brooklet, Portal, etc.). A cost analysis must be done to determine if recycling and subscription revenues are properly offsetting costs. The receipt of the Hub grant several years ago was based on assumptions that optimistically projected higher recycling revenues. Also, Statesboro may be considering mandatory recycling which may affect the efficacy of the voluntary subscription service.
- No budget has been established for the Keep Bulloch Beautiful program in FY 2015, as the result of the City of Statesboro's progressive de-funding from its Solid Waste Disposal Fund. Coincidentally, the departure of the Keep Bulloch Beautiful Director requires suspending the program until new funding can be developed, or designed. Ancillary costs of the program have been absorbed into the General Fund's Solid Waste Recycling program budget.

Major Special Revenue and Enterprise Funds:

- The Splash in the 'Boro Enterprise Fund should remain stable and self-sufficient. However, some slight attendance erosion has in recent years created a temporary "paper loss" due to the additional debt service and depreciation expenditures from the expansion in 2009. However, the cash flow and net income will still be significantly positive.
- Other major special revenue funds including the Statesboro-Bulloch County Airport Fund and the E-911 Communications should remain financially stable and, as applicable, self-sufficient to which there is no impact expected on the General Fund.
- The Parks and Recreation Fund relies on significant transfers from the General Fund because only one in every-three dollars is generated by fees, grants or donations that offset the transfers. New facilities such as the Greenway, the Tennis Center will result in an increase in maintenance inputs. The Parks and Recreation Department reports that the current budgetary level will be challenged to ensure the current level of maintenance for these new facilities. That is why fees increases are recommended for study to minimize the subsidy required from the General Fund.
- Both the Statesboro Urban Fire District Fund and the Rural Fire District Fund are stable. In fact, the Rural Fire District Fund – where no fee increase is proposed - may be in a position to start paying back an inter-fund loan to the Splash in the 'Boro Enterprise Fund in FY 2015 for program start-up costs in FY 2007.
- Consideration should be given in FY 2016 to suspend the Agribusiness Center Fund and fold revenues and expenditures into the General Fund since rental revenues merely cover the costs of building maintenance and operations for an office building.

Internal Service Funds:

- The Employee Health Insurance Fund is formed to manage the costs of a partially self-funded insurance plan where the county pays for approximately 75-80% of the cost of the plan, with employees paying the balance through premium deductions, and co-pays. No increases in contribution rates are planned for FY 2015.
- The Correctional Kitchen Fund is formed to manage the costs of providing meals to inmates at the County Jail and Correctional Institute, and on occasion, special events. Excess fund reserve from the Correctional Institute Telephone Commissions Fund will be used to purchase point-of-sale and inventory software for improved accounting, management efficiency and food pricing for this internal service.

Special Purpose Local Option Sales Tax (SPLOST) and other Capital Projects Initiatives: The combined SPLOST capital projects funds (1997, 2002 and 2007) will avail over $24 million for capital spending during FY 2015 for Bulloch County and its municipalities. Sales tax revenue from the SPLOST 2013 collections will be static but should stay within the boundaries of our CIP. Specific projects have not been authorized, only category allocations. The final project list for newly

authorized spending is expected to follow the 2020 CIP authorized last October, and will be submitted to the Board of Commissioners for approval during the first quarter of the fiscal year.

Grants and Outside Funding: While $4.5 million in outside grant funding has been submitted and awarded by various funding agencies prior to June 30, 2011, largely for capital outlays, have been incorporated into the FY 2015 General Appropriations Budget. Of significant note, are the following grant funds with remaining sources, and their purpose:

- $1,279,000 from the U.S. Economic Development Administration for the installation of a road in Gateway Industrial Park (50% match from 2007 SPLOST Road funds).
- $1,300,000 remaining from a Georgia Department of Transportation for the two-lane expansion of A.J. Riggs Road (no match).
- $1,048,000 from the Georgia Department of Transportation's Local Maintenance Improvement Grant (LMIG) for approximately 13 miles of paved road resurfacing; (30% match).
- $109,600 from the Criminal Justice Coordinating Council of Georgia for operations and maintenance for the Mental Health Accountability Court program. However, there is likelihood that a cash match will be required by the state in the future.

Workforce: The following issues will be addressed in the FY 2015 General Appropriations Budget and Work Plan and Work Plan:

- Bulloch County plans a 1.00% cost of living increase effective January 1, 2015 for all full-time employees on payroll June 30, 2014.
- There is no anticipated in the employee or employer share for health care insurance premiums, or in co-pay amounts.
- There is also the opportunity to examine data that would re-design the employee retirement plan. The re-design of the defined contribution plan as contemplated is not likely to have an immediate expenditure impact unless approved. However, over the long run, assuming full funding of proposed employer matching funds, it could have an annual impact ranging from $100,000-$300,000 annually, which would have to be considered before taking proposals and receiving approval by the Board of Commissioners.
- Another issue that will require vigilant monitoring by the Human Resources payroll function and department heads this year is the number of hours worked by part-time employees. A policy amendment will be recommended to classify full-time employees as those who work more than 1,559 hours per year, and part-time employees as those who work 1,559 hours per year or less. This is necessitated by the new federal health care law as employees who work more than 1,559 hours per year will be considered as full-time employees and must be offered health care benefits.

- Meanwhile, the county's Human Resources Office will continue its efforts to promote employee safety, training and updating employee job descriptions and pay schedules.

General Fund Reserve Stabilization: Bulloch County's financial operating position has declined over the last three fiscal years due to recessionary effects. In FY 2012 and FY 2013, the county expended approximately $3.1M in General Fund reserves considered as necessary for budget balancing and tax rate increase avoidance, until final a full and certain local economic recovery occurred. By the close of the current fiscal year 2014, the County's General Fund reserve balance is projected to be approximately $5,500,000, or 17.2% of current expenditures. This is below the ideal level typically recommended for a local government general fund, which is 25.0%. Practically speaking, the County is capable of sustaining an 18%-20% fund balance (or, $6 million in current dollars) without the need to borrow money for short-cash flow or tax receipt anticipation. The proposed surplus of $114,000 and $183,000 in reimbursements for inter-fund loans provide an annual target at $325,000 for five years for reserve fund stabilization to more closely approach the 25.0% ideal level, peaking at 22.0%, if strategies are successful.

FY 2015 Major Fiscal Warrants: The major operating fiscal expenditure warrants for FY 2015 shall include the following:

- The assumption has to be made for budget purposes that all employees will remain in place at current pay rates with no position vacancy during the year.
- Only 0.5 additional FTE has been approved for the Clerk of Court as the result of a part-time to full-time conversion. There are several positions being reviewed for equity adjustments or promotions.
- A 1.0% general cost-of-living increase has been approved for full-time employees who where employed as of June 30, 2014.
- Vacation cash-outs for eligible employees have been restored with an estimate that 50% of eligible full-time employees will apply – estimated cost impact is $144,000.
- A 1.0% increase has been approved for the Statesboro Regional Library, the Ogeechee Circuit District Attorney and the Ogeechee Circuit Public Defender's Office.
- Non-personnel costs should remain the same, though cost reduction from efficiencies will be stressed.
- Departments will have to manage permanent part-time and special shift employees to ensure that they work no more than 1,559 hours per year. If this is not managed properly, these classes of employees by federal law are to be offered county health insurance benefits.

Concluding Remarks

In the foreseeable future, The Board of Commissioners will continue to be faced with making difficult resource allocation choices to maintain a structurally

balanced budget. Examples of future issues that may adversely impact fiscal objectives include:

- When Bulloch's population reaches 75,000 people, salaries of constitutional officers will increase by approximately 6%.
- Continuing irregularities in SPLOST revenue collection patterns.
- Unknown effects of the Patient Affordable Care Act implementation for the employee health insurance program.
- Unknown or unforeseen legislative mandates.
- Recent overtures by the City of Statesboro to renegotiate the Service delivery Strategy.

However, there are also some intermediate term prospects in revenue development that may offset these effects, including:

- The short-term outlook (the next one-to-two years) for tax digest growth is positive.
- Hospital Authority tax relief funds may incrementally increase as the result of an improved investment climate, and funds appropriated to the Bulloch County Board of Education will expire in 2017.

The recommendation for the FY 2015 General Fund budget is based on a proposal to maintain the existing general property tax rate or millage of 10.44 mills to fund county services. One (1.0) mill generates approximately $1.65 million in revenue countywide. The Board of Commissioners must set the rate before the tax digest is adopted by the Georgia Department of Revenue. In FY 2015, there will be no proposed general property tax millage rate increase. This tax rate assumes a collection rate of 96% will produce over $16,720,000 in ad valorem property tax revenues needed to structurally balance the General Fund budget.

The Board of Commissioners also re-negotiated an interim agreement in FY 2013 that established funding the Statesboro unincorporated Urban Fire Tax District (UFTD), served by the Statesboro Fire Department until fiscal year 2018. The current property tax rate is 1.8 mills in the UFTD, which will remain the same until FY 2019.

In FY 2015, Bulloch County should be able to maintain its existing level of service without negatively impacting its overall service delivery model or financial position. However, there will still be short-term sacrifices experienced by the existing workforce in terms of modest increases in compensation and benefits. Yet, the County continues to invest in capital resources and training that allows for the best efficiencies in employee work routines that includes a focus on occupational safety, health and wellness. We view our employees as our second family and as our greatest asset.

This year's budget plan pursues the goal of promoting the fiscal responsibility and to keep general property taxes at the lowest feasible rate. Should the proposed

revenue measures, combined with efficiency and productivity gains occur as desired, the County's fiscal stability will be preserved.

Heretofore, is presented the fiscal year 2015 General Appropriations Budget to the Bulloch County Board of Commissioners, for your consideration. As always, I owe great thanks to the governing body, other elected county officials, the County staff and the citizens in exercising invaluable patience and feedback in the budget preparation process.

Thomas M. Couch, MPA, AICP, ICMA-CM
County Manager
July 15, 2015

FISCAL YEAR 2015

GENERAL APPROPRIATIONS BUDGET

POSITION CONTROL SCHEDULE

BULLOCH COUNTY POSITION CONTROL SCHEDULE – FY 2015 GENERAL APPROPRIATIONS BUDGET

Department	Full-Time	Part-Time	Paid-Elected	Part-Time Temporary or Special Shift	Paid Unit-Supplement	FTE Ratio	Requested FTE	Recommend New FTE
County Commission	0	0	7(P)	0	0	3.5	0	0
County Manager	3	0	0	0	0	3	0	0
County Clerk	1	0	0	0	0	1	0	0
Elections	2	1	0	130	23	6	0	0
Financial Administration	6	0	0	0	0	6	0	0
County Staff Attorney	1	0	0	0	0	1	0	0
Tax Commissioners	10	0	1(F)	2	0	11	0	0
Tax Assessors	8	0	0	0	2	8.75	0	0
Geographic Information System	3	0	0	0	0	3	0	0
Government Plant – Buildings	9	0	0	0	0	9	0	0
Clerk of the Superior Court	10	0	1(F)	0	3	11.25	0.5	0.5
State Court Judge	1	0	1(F)	0	0	2	-1	-1
Solicitor General	1	0	1(F)	0	0	2	0	0
Magistrate Court	10	2	1(F)	0	0	11.75	0	0
Probate Court	3	1	1	0	0	4.75	0	0
Public Safety Administration	2	0	0	0	0	2	0	0
Sheriff	38	0	1	0	0	40	0	0
Sheriff – Crime Suppression	9	0	0	0	0	9	0	0
Sheriff – Investigations	7	0	0	0	0	7	0	0
Jail	50	1	0	0	0	50.75	0	0
Court Security	12	5	0	0	0	15	0	0
Correctional Institute	25	0	0	8	0	26	0	0
Correctional Kitchen	2	0	0	0	0	2	0	0
Probation	11	0	0	0	0	11	0	0
Fire	2	0	0	0	75	2	0	0
EMS	25	0	0	30	0	29	0	0
Rescue	0	0	0	4	0	0	0	0
Coroner	0	0	1	0	2	0.75	0	0
Animal Control	1	0	0	0	0	1	0	0
Animal Shelter	5	0	0	0	0	5	0	0
Roads and Bridges	26	4	0	0	0	29	0	0
Fleet Management	4	0	0	0	0	4	0	0
Solid Waste Collections	7	0	0	1	0	7	0	0
Solid Waste Recycling	2	0	0	49	0	29	0	0
Parks and Recreation	38	0	0	500	0	208.5	0	0
Splash in the 'Boro	4	0	0	50	0	40	0	0
Building Inspections	4	0	0	0	0	4	0	0
Planning and Zoning	1	0	0	0	2	1	0	0
Code Enforcement	1	0	0	0	0	1	0	0
Airport	1	0	0	4	0	2.5	0	0
E-911	15	2	0	0	0	16.0	0.5	0.5
Agricultural Extension	0	0	0	0	5	1	0	0
SPLOST Administration	1	0	0	0	0	1	0	0
TOTAL FTE ESTIMATE	**361**	**16**	**15**	**778**	**111.5**	**628.5**	**0.0**	**0.0**
TOTAL EMPLOYEE PAYROLL								

FISCAL YEAR 2015

GENERAL APPROPRIATIONS BUDGET

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SUMMARY OF FY 2015 GENERAL APPROPRIATIONS BUDGET: BULLOCH COUNTY						
SOURCE OF FUNDS	REVENUES	USE OF FUNDS	EXPENSES	TRANSFERS IN	TRANSFERS OUT	USE OF RESERVES
		GENERAL FUND				
Taxes	22,248,330.00	General Government	4,330,710.00	44,000.00	3,884,400.00	
Licenses and Permits	420,200.00	Judicial	3,051,515.00	2,100.00		
Intergovernmental Revenue	1,370,100.00	Public Safety	14,897,200.00	139,540.00	875,000.00	
Charges for Services	5,075,100.00	Public Works	5,033,100.00	122,300.00		
Fines, Fees and Forfeitures	1,190,400.00	Health and Welfare	281,400.00			
Investment Income	782,800.00	Culture and Recreation	3,081,880.00	154,000.00	2,463,760.00	
Other Financing Sources	874,400.00	Community Development	781,180.00	200.00		
		Education	390,250.00		-	
		Debt Service	-			
		Fund Reserve	114,095.00	-		-
TOTAL	**31,961,330.00**	**TOTAL**	**31,961,330.00**	**462,140.00**	**7,223,160.00**	**-**
		SPECIAL REVENUE FUNDS				
Taxes	932,600.00	Hotel-Motel Fund	2,800.00		200.00	200.00
Licenses and Permits	-	Parks and Recreation Fund	4,121,940.00	2,463,760.00		17,715.00
Intergovernmental Revenue	172,250.00	Multiple Grants Fund	-			
Charges for Services	4,232,735.00	Juvenile Services Fund	1,500.00		100.00	
Fines, Fees and Forfeitures	151,500.00	Drug Treatment and Education Fund	42,000.00		2,000.00	
Investment Income	-	Urban Fire District	996,200.00		13,700.00	136,200.00
Miscellaneous Revenues	562,000.00	E-911 Communications Fund	1,265,000.00		20,000.00	
Other Financing Sources	2,617,875.00	Rural Fire District	568,020.00		8,640.00	
		Jail Telephone Commissions Fund	150,000.00			
		Sheriff's Fingerprint Services Fund	10,000.00			
		Sheriff's Commissary Fund	100,000.00			
		Jail Add-On Fee Fund	96,000.00		96,000.00	
		Sheriff's Confiscated Assets Fund	12,000.00			
		Streetlight Tax Districts Fund	70,000.00		10,500.00	
		BCCI Inmate Fund	20,000.00			
		BCCI Telephone Commissions Fund	24,000.00		1,200.00	-
		Airport Fund	627,500.00		1,800.00	
		Uncommitted	-			
TOTAL	**8,668,960.00**	**TOTAL**	**8,668,960.00**	**2,463,760.00**	**154,140.00**	**154,115.00**
		ENTERPRISE FUNDS				
Charges for Services	2,297,415.00	Agribusiness Center Fund	83,350.00	-	-	
Other Financing Sources	-	Splash in the 'Boro Aquatic Center Fund	2,214,065.00		154,000.00	77,435.00
TOTAL	**2,297,415.00**	**TOTAL**	**2,297,415.00**	**-**	**154,000.00**	**77,435.00**
		INTERNAL SERVICE FUNDS				
Charges for Services	875,000.00	Correctional Food Service Fund	875,000.00	875,000.00	-	
Charges for Services	5,047,600	Employee Health Insurance Fund	5,047,600.00	3,884,400.00	44,000.00	69,000.00
TOTAL	**5,922,600.00**		**5,922,600.00**	**4,759,400.00**	**44,000.00**	
		SALES TAX FUNDS				
Taxes	10,000,000.00	SPLOST Fund: 1997	251,800.00			-
Intergovernmental Revenues	2,756,000.00	SPLOST Fund: 2002	4,411,700.00			-
Investment Income	12,000.00	SPLOST Fund: 2007	7,083,000.00		110,000.00	
Miscellaneous Revenues	-	SPLOST Fund: 2013	12,100,060.00			
Other Financing Sources	11,778,500.00	Uncommitted	699,940.00			11,778,500.00
TOTAL	**24,546,500.00**	**TOTAL**	**24,546,500.00**	**-**	**110,000.00**	**11,778,500.00**
AUTHORIZED TOTAL SOURCES OF FUNDS	**73,396,805.00**	**AUTHORIZED TOTAL EXPENDITURES BY FUND**	**73,396,805.00**	**7,685,300.00**	**7,685,300.00**	**11,932,615.00**
AUTHORIZED NET GENERAL REVENUES	**65,711,505.00**	**AUTHORIZED NET GENERAL APPROPRIATIONS**	**65,711,505.00**			
AUTHORIZED USE OF GENERAL RESERVES	**11,932,615.00**	**AUTHORIZED USE OF APPROPRIATED RESERVES**	**11,932,615.00**			
AUTHORIZED RECURRING GENERAL REVENUES	**53,778,890.00**	**AUTHORIZED APPROPRIATIONS FROM RECURRING REVENUES**	**53,778,890.00**			

SUMMARY OF GENERAL FUND REVENUES					
	FY 2012	FY 2013	FY 2014	FY 2015	FY '15
	ACTUAL	ACTUAL	PROJECTED	ESTIMATED	DISTB.
TAXES	20,747,682.00	21,664,500.00	21,445,380.00	22,248,330.00	69.6%
LICENSES AND PERMITS	411,364.00	418,000.00	405,935.00	420,200.00	1.3%
INTERGOVERNMENTAL REVENUE	1,105,796.00	1,247,100.00	1,342,115.00	1,370,100.00	4.3%
CHARGES FOR SERVICES	4,409,170.00	5,293,900.00	4,981,590.00	5,075,100.00	15.9%
FINES AND FORFEITURES	1,688,192.00	1,511,200.00	1,135,300.00	1,190,400.00	3.7%
INVESTMENT INCOME	811,404.00	653,000.00	759,930.00	782,800.00	2.4%
OTHER FINANCING SOURCES	2,261,202.00	893,000.00	827,905.00	874,400.00	2.7%
TOTAL GENERAL FUND REVENUES	**31,434,810.00**	**31,680,700.00**	**30,899,155.00**	**31,961,330.00**	3.4%

SUMMARY OF GENERAL FUND EXPENDITURES							
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 ESTIMATE	FY 2015 EXP. BY FUNC.	FY '15 DISTB.
GENERAL GOVERNMENT						4,330,710.00	14.2%
COUNTY COMMISSIONERS	105,202.09	124,577.27	118,900.00	123,487.00	123,620.00		
COUNTY MANAGER	269,896.59	323,353.35	322,600.00	279,510.00	305,600.00		
COUNTY CLERK	57,809.00	69,320.60	72,600.00	74,125.00	72,550.00		
ELECTIONS	247,403.91	296,767.31	215,500.00	201,500.00	269,170.00		
FINANCIAL ADMINISTRATION	407,756.15	492,160.90	557,000.00	456,895.00	470,370.00		
STAFF ATTORNEY	131,396.67	157,648.46	165,500.00	170,944.00	168,460.00		
HUMAN RESOURCES	69,458.07	83,347.84	84,000.00	121,265.00	137,600.00		
PERSONNEL SERVICES ADJUSTMENT	-	-	-	-	227,000.00		
TAX COMMISSIONERS	496,806.32	595,774.30	639,800.00	603,340.00	602,520.00		
TAX ASSESSORS	436,265.94	522,704.95	566,900.00	515,000.00	564,630.00		
GEOGRAPHIC INFO SYSTEM	125,068.64	149,968.59	163,200.00	157,085.00	171,150.00		
RISK MANAGEMENT	474,902.75	479,396.50	500,000.00	471,000.00	501,000.00		
GOVERNMENT BUILDINGS	515,124.21	617,533.05	650,800.00	634,120.00	653,900.00		
PUBLIC RELATIONS	11,543.91	11,543.91	29,000.00	18,700.00	17,700.00		
GENERAL ADMINISTRATIVE FEES	45,100.00	45,100.00	45,100.00	45,100.00	45,440.00		
JUDICIAL							
SUPERIOR COURT	192,126.65	230,551.98	244,100.00	263,340.00	252,000.00	3,051,515.00	10.0%
MENTAL HEALTH COURT				79,880.00	116,305.00		
CLERK OF COURT	519,552.57	623,047.06	653,600.00	819,920.00	750,730.00		
DISTRICT ATTORNEY	244,800.00	293,760.00	293,760.00	293,760.00	296,700.00		
STATE COURT - JUDGE	257,703.59	309,005.45	326,500.00	298,645.00	261,250.00		
STATE COURT - SOLICITOR	150,908.24	180,934.27	194,500.00	185,760.00	184,590.00		
MAGISTRATE COURT	465,703.20	558,195.96	589,000.00	557,175.00	569,460.00		
PROBATE COURT	260,098.98	311,912.72	261,300.00	270,570.00	279,170.00		
INDIGENT DEFENSE	263,735.17	298,600.00	306,100.00	335,520.00	341,310.00		
PUBLIC SAFETY						14,897,200.00	48.9%
PUBLIC SAFETY ADMINISTRATION	125,287.91	149,864.39	134,800.00	227,560.00	227,000.00		
SHERIFF'S DEPARTMENT	3,608,006.09	4,298,755.79	4,304,000.00	3,883,400.00	3,495,220.00		
CRIMINAL INVESTIGATIONS	13,961.42	16,753.70	12,500.00	265,740.00	569,360.00		
CRIME SUPPRESSION	370,798.68	443,946.82	434,300.00	424,370.00	788,010.00		
JAIL OPERATIONS	3,549,843.71	4,250,081.13	4,429,500.00	3,646,975.00	3,752,500.00		
COURTHOUSE SECURITY	274,905.02	328,833.62	332,000.00	824,640.00	1,083,920.00		
CORRECTIONAL INSTITUTE	1,461,637.90	1,748,825.62	2,074,700.00	1,762,650.00	1,773,640.00		
ADULT PROBATION	424,674.97	508,053.94	547,300.00	537,675.00	547,980.00		
FIRE FIGHTING							
EMERGENCY MEDICAL SERVICES	1,884,793.27	2,255,638.30	2,337,900.00	2,270,050.00	2,162,350.00		
RESCUE	11,000.10	13,169.42	14,400.00	715.00	6,900.00		
CORONER	70,348.01	84,285.97	82,600.00	88,645.00	82,600.00		
ANIMAL CONTROL	75,290.72	90,263.78	92,600.00	89,760.00	93,120.00		
ANIMAL SHELTER	269,448.31	323,134.55	332,800.00	313,290.00	309,600.00		
EMERGENCY MANAGEMENT (TRANSFER)	5,539.97	6,647.96	9,200.00	5,202.00	5,000.00		
PUBLIC WORKS						5,033,100.00	16.5%

PUBLIC ROADS	2,157,288.06	2,576,336.43	2,621,900.00	2,522,030.00	2,716,370.00		
FLEET MANAGEMENT	215,194.55	257,514.48	296,000.00	230,295.00	262,100.00		
SOLID WASTE COLLECTION AND DISPOSAL	1,369,398.63	1,638,070.00	1,738,300.00	1,762,970.00	1,766,930.00		
SOLID WASTE RECYCLING	352,555.03	422,476.58	314,000.00	321,465.00	287,700.00		
HEALTH AND WELFARE						281,400.00	0.9%
PUBLIC HEALTH ADMIN	138,333.30	166,000.00	166,000.00	166,000.00	166,000.00		
MENTAL HEALTH	12,083.30	14,500.00	14,500.00	14,500.00	14,500.00		
VITAL STATISTICS	2,972.00	3,566.40	5,000.00	5,000.00	5,000.00		
INTERGOVERNMENTAL WELFARE	12,500.00	15,000.00	15,000.00	15,000.00	15,000.00		
VENDOR WELFARE PAYMENTS	400.00	800.00	2,000.00	2,000.00	2,000.00		
PLANT & BLDG - DFACS	37,223.83	44,668.60	48,200.00	45,900.00	45,900.00		
REGIONAL TRANSPORTATION	24,333.90	33,000.00	33,000.00	29,000.00	33,000.00		
COMMUNITY SERVICES						3,081,880.00	10.1%
CONCERTED SERVICES	63,000.00	75,000.00	75,600.00	75,600.00	75,600.00		
HIGH HOPE	3,500.00	4,200.00	4,200.00	4,200.00	4,200.00		
SENIOR COMPANION PROGRAM	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00		
RECREATION (TRANSFER)	1,603,829.00	2,345,350.00	2,463,780.00	2,463,780.00	2,463,780.00		
STATESBORO REGIONAL LIBRARY	441,666.60	530,000.00	530,000.00	530,000.00	535,300.00		
GEORGIA FORESTRY COMMISSION							
COMMUNITY DEVELOPMENT						781,180.00	2.6%
AGRICULTURAL RESOURCES	145,310.38	174,296.45	173,680.00	192,190.00	192,390.00		
BUILDING INSPECTIONS	174,354.31	208,456.97	187,200.00	177,390.00	176,980.00		
PLANNING & ZONING	104,312.62	131,391.54	112,580.00	97,460.00	97,460.00		
CODE ENFORCEMENT	63,252.78	75,659.22	69,900.00	45,400.00	64,350.00		
ECONOMIC DEVELOPMENT	208,333.20	249,999.84	250,000.00	250,000.00	250,000.00		
EDUCATION						390,250.00	1.3%
BULLOCH BOARD OF EDUCATION (TRANSFER)	-	350,000.00	325,000.00	378,815.00	390,250.00		
DEBT SERVICE						-	0.0%
DEBT SERVICE	-	-	-	-	-		
FUND BALANCE ESCROW						114,095.00	
ESCROW FUNDS	-	-	43,500.00	-	114,095.00		
TOTAL	**25,026,240.22**	**30,612,745.99**	**31,630,700.00**	**30,649,308.00**	**31,961,330.00**		

GENERAL FUND REVENUES	FY 2012 ACTUAL (UNAUDITED)	FY 2013 ACTUAL (UNAUDITED)	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 ESTIMATED	FY 2014-2015 PCT. CHANGE
GENERAL PROPERTY TAXES						
100-00000-311101 REAL PROP TAXES- CUR YR	15,951,892.00	15,900,000.00	16,100,000.00	15,760,000.00	16,720,000.00	6.1%
100-00000-311120 REAL PROP-TIMBER CUR YR	64,071.00	103,734.00	75,000.00	100,000.00	103,530.00	3.5%
100-00000-311200 REAL PROP-PRIOR YEAR		559,800.00	550,000.00	395,000.00	385,000.00	-2.5%
100-00000-311310 PERS PROP-MOTOR VEH-CUR	1,501,683.00	1,440,000.00	1,500,000.00	1,465,000.00	1,255,000.00	-14.3%
100-00000-311315 TITLE AD VALOREM TAX				422,000.00	400,000.00	-5.2%
100-00000-311320 PERS PROP-MOBILE HM-CUR	186,214.00	190,000.00	193,000.00	180,000.00	172,800.00	-4.0%
100-00000-311340 INTANGIBLES (RECORD&REG)	295,189.00	305,000.00	301,000.00	285,000.00	295,000.00	3.5%
100-00000-311350 RAILROAD EQUIPMENT	10,639.00	11,290.00	11,000.00	11,000.00	11,000.00	0.0%
100-00000-311390 PERSONAL PROPERTY - OTHER		281.00		500.00		-100.0%
100-00000-311500 PROPERTY NOT ON DIGEST	5,214.00	6,274.00	5,500.00	6,000.00	6,000.00	0.0%
100-00000-311600 REAL ESTATE TRANSFER	174,561.00	162,000.00	170,000.00	106,000.00	111,000.00	4.7%
100-00000-311750 FRANCHISE TAX-TELV CABLE	152,780.00	158,500.00	167,000.00	167,000.00	171,000.00	2.4%
	18,342,243.00	18,836,879.00	19,072,500.00	18,897,500.00	19,630,330.00	3.9%
SELECTIVE SALES AND USE TAXES						
100-00000-314200 ALCOHOLIC BEVERAGE EXCISE	264,255.00	277,000.00	260,000.00	262,000.00	269,000.00	2.7%
100-00000-314000 SALES AND USE TAXES	264,255.00	277,000.00	260,000.00	262,000.00	270,000.00	3.1%
BUSINESS TAXES						
100-00000-316100 BUSINESS AND OCCUPATION TAXES	51,154.00	60,000.00	62,000.00	62,000.00	62,000.00	0.0%
100-00000-316200 INSURANCE PREMIUM TAX	1,655,791.00	1,768,908.00	1,860,000.00	1,838,495.00	1,920,000.00	4.4%
100-00000-316300 FINANCIAL INSTITUTION TAX	98,404.00	93,714.00	95,000.00	95,885.00	98,000.00	2.2%
100-00000-316000 BUSINESS TAXES	1,805,349.00	1,922,622.00	2,017,000.00	1,996,380.00	2,080,000.00	4.2%
PENALTIES AND INTEREST ON TAXES						
100-00000-319110 PEN & INT-REAL	335,835.00	315,000.00	315,000.00	290,000.00	270,000.00	-6.9%
100-00000-319120 PEN & INT-BUSINESS	-	-	-	-		0.0%
100-00000-319000 PENALTIES AND INTEREST ON TAXES	335,835.00	315,000.00	315,000.00	290,000.00	268,000.00	-7.6%
LICENSES AND PERMITS						
100-00000-321101 ALCOHOL BEVERAGE LICENSES	85,025.00	72,300.00	75,000.00	76,535.00	80,000.00	4.5%
100-00000-322210 ZONING & LAND USE	12,623.00	23,000.00	22,000.00	7,400.00	12,000.00	62.2%
100-00000-322212 TOWER PERMITS				1,000.00		
100-00000-322230 SIGN						
100-00000-322400 MARRIAGE LICENSES	19,342.00	19,000.00	20,000.00	20,000.00	20,500.00	2.5%
100-00000-322910 OTHER-PISTOL PERMIT	21,896.00	33,500.00	28,000.00	29,000.00	30,000.00	3.4%
100-00000-322911 FINGERPRINTING	25,720.00	5,000.00	21,000.00	-		
100-00000-323120 BUILDING INSPECTION	87,518.00	82,000.00	100,000.00	125,000.00	130,000.00	4.0%
100-00000-323121 MANUFACTURED HOME INSP	19,839.00	26,000.00	27,000.00	21,000.00	21,500.00	2.4%
100-00000-323125 NON-PERMIT INSPECTIONS	9,872.00	8,300.00	10,000.00	8,000.00	8,200.00	2.5%
100-00000-323126 BUSINESS LICENSE LETTER	-	-	-	-		
100-00000-320000 LICENSES AND PERMITS	281,835.00	269,100.00	303,000.00	287,935.00	302,200.00	5.0%
PENALTIES AND INTEREST ON LICENSES AND PERMITS						
100-00000-324300 LATE TAG PENALTY	129,529.00	115,000.00	115,000.00	118,000.00	118,000.00	0.0%
100-00000-324000 PEN. - INT. LICENSES AND PERMITS	129,529.00	115,000.00	115,000.00	118,000.00	118,000.00	0.0%
INTERGOVERNMENTAL REVENUES						
100-00000-331111 LAW ENFORCEMENT	29,044.00	19,545.00	19,000.00	22,050.00	22,500.00	-2.8%
100-00000-331112 U S MARSHALL HOUSING	792,950.00	900,000.00	950,000.00	900,000.00	925,000.00	5.6%
100-00000-331113 U S MARSHALL TRANSPORT	64,194.00	63,000.00	63,000.00	66,000.00	68,000.00	0.0%
100-00000-331114 GEORGIA EMERGENCY MANAGEMENT	19,951.00	21,065.00	21,100.00	21,065.00	21,000.00	0.2%
100-00000-331115 CITY OF STATESBORO EMA		5,000.00	5,000.00	5,000.00	5,000.00	0.0%
100-00000-334112 INDIGENT DEFENSE GRANT	17,481.00					

100-00000-334122 MENTAL HEALTH COURT GRANT				68,000.00	109,600.00	61.2%
100-00000-335100 HOMEOWNER TAX RLF GRANTS						
100-00000-336001 ENV. MGT. REIMB. - STATESBORO	127,000.00	131,700.00	131,000.00	170,000.00	170,000.00	-0.5%
100-00000-336004 ANIMNAL CONTROL - STATESBORO	46,716.00	47,000.00	48,000.00	48,000.00	49,000.00	2.1%
100-00000-336005 DUI COURT GRANT	8,460.00	13,100.00		42,000.00		
100-00000-336006 ENERGY CONSERVATION GRANT						
100-00000-336007 GDOL INTERNSHIP GRANT						
100-00000-336013 ELECTIONS - OTHER MUNICIPALITIES				15,397.00	-	
100-00000-333000 INTERGOVERNMENTAL REVENUES	1,105,796.00	1,210,410.00	1,247,100.00	1,357,512.00	1,370,100.00	0.9%
CHARGES FOR SERVICES						
100-00000-341100 COURT COST - FIFA	10,172.00		3,000.00	20,905.00	10,000.00	-52.2%
100-00000-341105 COURT COST - APPEALS						
100-00000-341110 COURT COSTS-BOND ADMNIST	78,934.00	75,000.00	75,000.00	63,000.00	63,000.00	0.0%
100-00000-341120 COURT COSTS-PROBATN FEE	438,573.00	300,000.00	360,000.00	330,000.00	340,000.00	3.0%
100-00000-341130 PROBATION TRANSFER						
100-00000-341190 SERVING CIVIL/CRIMINAL	107,389.00	80,000.00	100,000.00	45,000.00	43,000.00	-4.4%
100-00000-341191 BOND FORFEITURE			10,000.00	6,660.00	6,700.00	0.6%
100-00000-341192 RESTITUTION				18,120.00	10,000.00	-44.8%
100-00000-341200 RECORDING OF LEGAL INSTMT	25,852.00	140.00	10,000.00	68,545.00	68,600.00	0.1%
100-00000-341202 MISC FEES (LIENS-COPIES)	16,029.00	89,264.00	24,000.00	17,900.00	18,000.00	0.6%
100-00000-341203 DEED SCANNING	29,681.00	28,000.00	30,000.00	10,000.00	10,000.00	0.0%
100-00000-341205 NOTARY FEES	9,695.00	12,700.00	30,000.00	900.00	1,000.00	11.1%
100-00000-341206 PASSPORTS				13,550.00		-100.0%
100-00000-341301 SUBDIVISION PLAN FEES	2,898.00	-	3,000.00	4,000.00	4,500.00	12.5%
100-00000-341390 ADDRESSING FEES	5,024.00	8,197.00	3,000.00	2,800.00	2,800.00	0.0%
100-00000-341391 STREET LIGHT DISTRICT APPLICATION				130.00		
100-00000-341510 GIS COMPUTER SERVICE						
100-00000-341600 MOTOR VEHICLE TAG COLLECT	91,319.00	91,000.00	91,000.00	79,000.00	80,000.00	1.3%
100-00000-341701 SPLOST - PROJECTS		40,000.00	110,000.00	30,000.00	110,000.00	266.7%
100-00000-341910 OTHER - ELECTION QUALIFYING FEES	16,581.00	5,030.00	1,000.00	4,800.00	1,200.00	-75.0%
100-00000-341915 OTHER - RET'D CHECK FEE						
100-00000-341930 OTHER-SALE OF MAPS & PUB	4,708.00	760.00	5,000.00	2,800.00	2,900.00	3.6%
100-00000-341931 OTHER - PHOTO COPIES	170.00	33.00		700.00	300.00	-57.1%
100-00000-341940 OTHER-COMM TAX COLLECT	492,099.00	490,000.00	490,000.00	515,000.00	498,000.00	-3.3%
100-00000-341945 COLLECTION FEE HM TAX	493.00	493.00	500.00	500.00	500.00	0.0%
100-00000-341946 COLLECTION FEE LIGHTING DISTRICT	8,543.00	8,543.00	9,000.00	9,000.00	10,500.00	16.7%
100-00000-341947 COLLECTION FEE FIRE DISTRICT	12,000.00	12,000.00	13,000.00	13,000.00	13,700.00	5.4%
100-00000-341975 OTHER - MISC REVENUE	1,083.00	6,300.00	2,000.00	500.00	1,000.00	100.0%
100-00000-342320 INMATE MEDICAL REIMB	70,290.00	100.00	2,000.00	-		
100-00000-342330 DET & COR SVC-PRIS HOSNG	1,024,498.00	1,023,000.00	1,023,000.00	900,000.00	925,000.00	2.8%
100-00000-342331 JAIL FEES	329,586.00	198,000.00	250,000.00	98,000.00	95,000.00	-3.1%
100-00000-342333 CLOTHING REIMB - STATE	11,860.00	4,000.00	4,000.00	6,000.00	6,000.00	0.0%
100-00000-342340 SEX OFFENDER REGISTRY						
100-00000-342600 AMBULANCE FEES	775,279.00	1,600,000.00	1,800,000.00	1,731,000.00	1,800,000.00	4.0%
100-00000-342900 RADIO MAIN'T - BD OF ED	42,408.00	42,408.00	42,400.00	42,400.00	42,400.00	0.0%
100-00000-343001 PIPE SALE/INSTALLATION	12,720.00	22,000.00	22,000.00	33,000.00	34,000.00	3.0%
100-00000-343010 STREETS/PUBLIC IMPROVEMENT SERVICES						
100-00000-343220 SPECIAL ASSESSMENT-SERVICE	700.00					
100-00000-343300 D.O.T. INMATE CREW		35,000.00	35,000.00	39,500.00	39,500.00	0.0%
100-00000-344110 WASTE CONTAINER RENTALS	494,450.00	430,000.00	375,000.00	398,000.00	400,000.00	0.5%
100-00000-344130 SALE OF RECYCLED MATERIALS	275,661.00	322,000.00	350,000.00	398,000.00	400,000.00	0.5%
100-00000-344140 RECYCLE CURBSIDE				56,880.00	15,000.00	-73.6%
100-00000-346000 ANIMAL CONTROL SHELTER	20,475.00	22,000.00	21,000.00	22,000.00	22,500.00	2.3%
100-00000-340000 CHARGES FOR SERVICES	4,409,170.00	4,945,968.00	5,293,900.00	4,981,590.00	5,075,100.00	1.9%
FINES AND FORFEITURES						
100-00000-351110 COURT-SUPERIOR	219,924.00	200,000.00	250,000.00	225,200.00	267,900.00	19.0%
100-00000-351120 COURT-STATE	1,084,689.00	800,000.00	900,000.00	560,000.00	575,000.00	2.7%

100-00000-351130 COURT-MAGISTRATE	300,867.00	265,000.00	290,000.00	278,000.00	285,000.00	2.5%
100-00000-351150 COURT-PROBATE	56,180.00	52,000.00	55,000.00	60,000.00	60,000.00	0.0%
100-00000-351160 COURT-JUVENILE	6,385.00	3,700.00	5,000.00	1,300.00	1,300.00	0.0%
100-00000-351320 CASH CONFISCATED	18,377.00	5,000.00	10,000.00	10,000.00	-	-100.0%
100-00000-351430 ADD PEN-VICTM ASST PRGRAM	1,770.00	730.00	1,200.00	1,300.00	1,200.00	-7.7%
100-00000-350000 FINES AND FOREITURES	1,688,192.00	1,326,430.00	1,511,200.00	1,135,800.00	1,190,400.00	4.8%
INVESTMENT INCOME						
100-00000-361001 INTEREST	9,146.00	1,000.00	1,000.00	-	-	
100-00000-361002 INTEREST - TAX COMMISSIONER	3,423.00	2,100.00	2,000.00	2,300.00	2,300.00	0.0%
100-00000-361003 INTEREST - HOSPITAL AUTHORITY	798,835.00	700,986.00	650,000.00	757,630.00	780,500.00	3.0%
100-00000-360000 INVESTMENT INCOME	811,404.00	704,086.00	653,000.00	759,930.00	782,800.00	3.0%
MISCELLANEOUS REVENUE						
100-00000-380000 MISCELLANEOUS						
100-00000-381001 RENT - PINELAND	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	0.0%
100-00000-381002 RENT - DEPT FAMILY & CHILD	294,013.00	151,510.00	151,600.00	151,600.00	151,600.00	0.0%
100-00000-381003 RENT - DEPT OF AUDITS	17,170.00	17,200.00	17,200.00	17,200.00	17,200.00	0.0%
100-00000-381004 RENT - COLLEGE ST PROP	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	0.0%
100-00000-383000 REIMB FOR DAMAGED PROPERTY	32,325.00	764.00	35,000.00	71,800.00	71,800.00	0.0%
100-00000-389000 OTHER (MISCELLANEOUS REV)	51,725.00	11,000.00	20,000.00	43,645.00	30,000.00	-31.3%
100-00000-389100 MISC INCOME - REIMBURSE FICA EXPENE	19,265.00	19,251.00	19,200.00	21,450.00	21,600.00	0.7%
100-00000-391201 INDIRECT COST (TRANSFERS IN)	148,704.00	170,000.00	340,000.00	340,000.00	340,000.00	0.0%
100-00000-391201 JAIL ADD ON FEE (TRANSFERS IN)		85,000.00	112,000.00	96,000.00	96,000.00	0.0%
100-00000-391205 TAVT ADMINISTRATIVE FEE				38,000.00	38,000.00	0.0%
100-00000-392100 SALE OF GEN FIXED ASSETS			100,000.00	-	60,000.00	
100-00000-392101 SALE OF SCRAP				210.00	200.00	-4.8%
100-15500-389001 TAX ASSESSORS COST REIMBURSEMENTS						
100-42010-389001 ROADS COST REIMBURSEMENTS						
FUND RESERVE	1,650,000.00	166,018.00				
	2,261,202.00	668,743.00	843,000.00	827,905.00	874,400.00	5.6%
100 GENERAL FUND						
	31,434,810.00	30,591,238.00	31,630,700.00	30,914,552.00	31,961,330.00	3.4%

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012 ACTUAL (UNAUDITED)	FY 2013 ACTUAL (UNAUDITED)	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
GOVERNING BODY					
100-11100-511100 REGULAR EMPLOYEES	84,489.00	86,870.98	85,600.00	89,400.00	89,930.00
100-11100-512100 GROUP INSURANCE	588.00	585.40	600.00	600.00	600.00
100-11100-512200 SOCIAL SEC (FICA) CNTRIB	6,463.00	6,645.48	6,460.00	6,800.00	6,460.00
100-11100-512400 RETIREMENT CONTRIBUTIONS	4,325.00	4,369.40	5,500.00	5,500.00	5,000.00
100-11100-512700 WORKER'S COMPENSATION	2,032.00	1,916.00	830.00	2,330.00	2,330.00
100-11100-522203 MAIN'T - OFFICE EQUIP	559.00	471.70	600.00	1,600.00	1,600.00
100-11100-523201 COMMUNICATION-TELEPHONE	1,645.00	2,185.22	1,400.00	2,300.00	2,300.00
100-11100-523203 COMMUNICATION - POSTAGE	115.00	142.40	200.00	100.00	100.00
100-11100-523300 ADVERTISING	3,524.00	756.00	1,800.00	1,400.00	1,400.00
100-11100-523500 TRAVEL	9,608.00	7,741.02	9,000.00	7,600.00	8,000.00
100-11100-523601 DUES - PROFESSIONAL	-	-	300.00	300.00	300.00
100-11100-523700 EDUCATION & TRAINING	2,282.00	4,104.00	3,500.00	3,757.00	3,800.00
100-11100-523900 OTHER EXPENSES	-	-	-	-	-
100-11100-531101 OFFICE SUPPLIES	719.00	910.07	1,500.00	400.00	400.00
100-11100-531300 FOOD		-	200.00		
100-11100-531400 BOOKS/PERIODICALS		168.00	200.00	200.00	200.00
100-11100-531700 OTHER SUPPLIES	1,879.00	1,467.60	1,210.00	1,200.00	1,200.00
100-11100-542500 EQUIPMENT PURCHASE	-	-			
100-11100-523400 PRINTING & BINDING		-			
100-11100-542200 VEHICLES		-			
100-11100-542400 COMPUTERS		-			
100-11100-542500 EQUIPMENT PURCHASE		6,244.00			
11100 GOVERNING BODY	118,228.00	124,577.27	118,900.00	123,487.00	123,620.00
COUNTY MANAGER					
100-13200-511100 REGULAR EMPLOYEES	196,919.00	222,496.43	229,000.00	202,000.00	237,940.00
100-13200-511400 INTERN	1,375.00	-	-	-	
100-13200-512100 GROUP INSURANCE	37,335.00	38,466.19	40,000.00	30,000.00	16,800.00
100-13200-512200 SOCIAL SEC (FICA) CNTRIB	13,605.00	15,386.51	16,100.00	14,000.00	16,800.00
100-13200-512400 RETIREMENT CONTRIBUTIONS	12,644.00	14,275.34	14,800.00	13,100.00	15,470.00
100-13200-512700 WORKER'S COMPENSATION	1,077.00	584.80	1,000.00	720.00	
100-13200-521210 CONSULTANTS		-	-	-	
100-13200-522203 MAIN'T - OFFICE EQUIP	-	599.99	800.00	800.00	800.00
100-13200-522320 RENTAL OF EQUIP	559.00	486.97	-	-	-
100-13200-523201 COMMUNICATION-TELEPHONE	4,813.00	4,475.56	4,500.00	2,700.00	2,700.00
100-13200-523203 COMMUNICATION - POSTAGE	97.00	98.98	200.00	50.00	50.00
100-13200-523300 LEGAL ADVERTISING	77.00	321.56	300.00	30.00	40.00
100-13200-523500 TRAVEL	8,577.00	10,834.26	8,600.00	8,000.00	8,000.00
100-13200-523601 DUES - PROFESSIONAL	3,214.00	2,284.80	3,000.00	3,300.00	3,300.00
100-13200-523700 EDUCATION & TRAINING	2,175.00	4,524.00	2,600.00	1,000.00	2,000.00
100-13200-531101 OFFICE SUPPLIES	732.00	3,886.68	1,000.00	700.00	700.00
100-13200-531109 PURCHASE CARD PURCHASES	5,001.00	1,108.25	-	-	-
100-13200-531270 ENERGY-GASOLINE/DIESEL	85.00	463.03	100.00	600.00	600.00
100-13200-531300 FOOD		-	-	400.00	400.00
100-13200-531400 BOOKS & PERIODICALS		-	400.00	1,200.00	
100-13200-531700 OTHER SUPPLIES	171.00	252.00	200.00	-	
100-13200-542200 VEHICLES	-	-	-	-	
100-13200-542400 COMPUTERS		2,028.00			
100-13200-542500 EQUIPMENT PURCHASE	-	-	-	510.00	
100-13330-542401 COMPUTER SOFTWARE	-	780.00	-	400.00	
13200 COUNTY MANAGER	288,456.00	323,353.35	322,600.00	279,510.00	305,600.00
CLERK-ADMINISTRATION					
100-13300-511100 REGULAR EMPLOYEES	49,248.00	40,912.57	41,775.00	41,775.00	41,775.00
100-13300-512100 GROUP INSURANCE	5,940.00	14,638.82	17,770.00	17,770.00	17,600.00
100-13300-512200 SOCIAL SEC (FICA) CNTRIB	3,484.00	2,823.07	3,200.00	3,180.00	3,270.00
100-13300-512400 RETIREMENT CONTRIBUTIONS	3,122.00	2,737.92	2,700.00	2,700.00	2,780.00

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
100-13300-512700 WORKER'S COMPENSATION	342.00	251.00	275.00	275.00	275.00
100-13300-521307 TECHNICAL-BRD DOCUMENTS	1,458.00	660.00	1,000.00	3,435.00	1,700.00
100-13300-522203 MAIN'T - OFFICE EQUIP	559.00	496.33	800.00	640.00	800.00
100-13300-523201 COMMUNICATION-TELEPHONE	2,861.00	2,561.66	2,500.00	800.00	800.00
100-13300-523203 COMMUNICATION - POSTAGE	81.00	177.20	80.00	750.00	750.00
100-13300-523500 TRAVEL	451.00	1,359.49	1,400.00	900.00	900.00
100-13300-523601 DUES - PROFESSIONAL	-	18.00	100.00	25.00	25.00
100-13300-523700 EDUCATION & TRAINING	740.00	780.00	-	675.00	675.00
100-13300-531101 OFFICE SUPPLIES	755.00	1,204.63	800.00	1,000.00	1,000.00
100-13300-531109 PURCHASE CARD PURCHASES	7,594.00	699.89	-	-	-
100-13300-531700 OTHER SUPPLIES	25.00	-	200.00	200.00	200.00
100-13300-542400 COMPUTER PURCHASE		-	-	-	
100-13330-542401 COMPUTER SOFTWARE		-	-	-	
100-13300-542500 EQUIPMENT PURCHASE		-	-	-	
100-13300-523300 ADVERTISING		-	-	-	
100-13300-522320 RENTAL OF EQUIP		-	-	-	
13300 CLERK-ADMINISTRATION	76,660.00	69,320.60	72,600.00	74,125.00	72,550.00
ELECTIONS					
100-14000-511100 REGULAR EMPLOYEES	108,623.00	122,965.28	101,900.00	114,000.00	101,900.00
100-21800-511200 TEMPORARY EMPLOYEES	24,893.00	88,996.43	45,000.00	15,000.00	89,000.00
100-14000-511300 OVERTIME	4,491.00	4,657.37	2,400.00	2,400.00	2,400.00
100-14000-512100 GROUP INSURANCE	11,880.00	12,446.76	12,700.00	12,250.00	12,700.00
100-14000-512200 SOCIAL SEC (FICA) CNTRIB	10,143.00	16,079.06	11,200.00	9,700.00	14,220.00
100-14000-512400 RETIREMENT CONTRIBUTIONS	6,296.00	6,218.20	6,800.00	6,600.00	6,800.00
100-14000-512600 UNEMPLOYMENT	6,284.00	-			
100-14000-512700 WORKER'S COMPENSATION	813.00	586.90	800.00	720.00	720.00
100-14000-521100 BOARD OF ELECTIONS	2,697.00	2,929.20	2,000.00	1,600.00	3,400.00
100-14000-522203 MAIN'T - OFFICE EQUIP	405.00	630.00	1,000.00	1,000.00	1,000.00
100-14000-522320 RENTAL OF EQUIP	1,991.00	322.80	2,000.00	-	-
100-14000-523201 COMMUNICATION-TELEPHONE	3,203.00	2,512.16	3,000.00	2,300.00	2,500.00
100-14000-523203 COMMUNICATION - POSTAGE	176.00	5,165.70	4,000.00	7,500.00	4,200.00
100-14000-523400 PRINTING & BINDING		-	2,000.00	2,000.00	-
100-14000-523500 TRAVEL	2,610.00	1,313.90	2,000.00	2,800.00	2,000.00
100-14000-523601 DUES - PROFESSIONAL	90.00	60.00	100.00	130.00	130.00
100-14000-523700 EDUCATION & TRAINING	1,400.00	840.00	1,000.00	1,600.00	1,600.00
100-14000-523850 CONTRACT LABOR-POLL WRKS	14,359.00	-	-	-	-
100-14000-531101 OFFICE SUPPLIES	5,087.00	5,601.37	3,200.00	2,800.00	3,200.00
100-14000-531103 ELECTION SUPPLIES	12,585.00	23,553.38	14,000.00	17,600.00	23,000.00
100-14000-531109 PURCHASE CARD PURCHASES	5,324.00	878.36	-	-	-
100-14000-531400 BOOKS & PERIODICALS		-	-	-	-
100-14000-531700 OTHER SUPPLIES	139.00	1,010.42	400.00	1,500.00	400.00
100-14000-542300 FURNITURE & FIXTURES	-	-	-	-	-
100-14000-542400 COMPUTERS	755.00	-	-	-	-
100-14000-542500 EQUIPMENT PURCHASE		-	-	-	-
100-14000-531600 SMALL EQUIPMENT PURCHASE		-	-	-	-
14000 ELECTIONS	224,244.00	296,767.31	215,500.00	201,500.00	269,170.00
FINANCIAL ADMINISTRATION					
100-15100-511100 REGULAR EMPLOYEES	286,895.00	282,890.77	348,000.00	279,600.00	277,025.00
100-15100-511300 OVERTIME	-	-	-	-	
100-15100-512100 GROUP INSURANCE	47,391.00	48,849.36	65,000.00	41,700.00	36,600.00
100-15100-512200 SOCIAL SEC (FICA) CNTRIB	20,522.00	28,502.28	26,750.00	20,200.00	21,200.00
100-15100-512400 RETIREMENT CONTRIBUTIONS	18,017.00	16,907.34	20,000.00	13,900.00	12,750.00
100-15100-512600 UNEMPLOYMENT	3,420.00	1,368.00			5,600.00
100-15100-512700 WORKER'S COMPENSATION	1,958.00	1,442.40	1,450.00	1,750.00	1,750.00
100-15100-521206 PROFESSIONAL - AUDITORS	76,360.00	70,000.00	70,000.00	70,000.00	75,000.00
100-15100-522203 MAIN'T - OFFICE EQUIP	419.00	277.31	1,000.00	500.00	500.00
100-15100-522211 SOFTWARE MAINTENANCE	4,356.00	22,005.34		2,610.00	3,000.00

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
100-15100-522320 RENTAL OF EQUIP	5,798.00	5,324.40	5,600.00	5,920.00	5,600.00
100-15100-523201 COMMUNICATION-TELEPHONE	3,524.00	3,435.61	3,500.00	1,800.00	1,800.00
100-15100-523203 COMMUNICATION - POSTAGE	3,280.00	2,584.81	3,000.00	4,200.00	4,200.00
100-15100-523300 ADVERTISING		48.00	200.00	630.00	200.00
100-15100-523500 TRAVEL	91.00	-	200.00	250.00	1,000.00
100-15100-523601 DUES - PROFESSIONAL	240.00	264.00	300.00	400.00	400.00
100-15100-523610 BANK SERVICE CHARGE	1,659.00	429.82	1,000.00	6,400.00	6,400.00
100-15100-523700 EDUCATION & TRAINING		118.80	500.00	850.00	12,000.00
100-15100-523800 PENALTIES	5,385.00	-	3,000.00	-	-
100-15100-531101 OFFICE SUPPLIES	7,625.00	6,467.22	7,200.00	5,000.00	5,000.00
100-15100-531109 PURCHASE CARD PURCHASE		167.84			
100-15100-531270 ENERGY-GASOLINE/DIESEL		-	300.00	-	-
100-15100-531700 OTHER SUPPLIES	1,392.00	24.00	-	885.00	45.00
100-15100-542400 COMPUTERS	7,687.00	-	-	-	-
100-15100-542401 SOFTWARE PURCHASES	-	-	-	-	-
100-15100-542500 EQUIPMENT PURCHASE	-	957.60	-	300.00	300.00
100-15100-531400 BOOKS & PERIODICALS	-	-	-	-	
100-15100-542300 FURNITURE & FIXTURES		96.00	-	-	
100-15100-521308 TECHNICAL - FIXED ASSETS		-	-	-	
15100 FINANCIAL ADMINISTRATION	496,019.00	492,160.90	557,000.00	456,895.00	470,370.00
STAFF ATTORNEY					
100-15300-511100 REGULAR EMPLOYEES	101,941.00	105,792.68	104,000.00	103,980.00	103,980.00
100-15300-512100 GROUP INSURANCE	91.00	8,966.10	9,000.00	14,400.00	14,400.00
100-15300-512200 SOCIAL SEC (FICA) CNTRIB	7,546.00	7,700.17	8,000.00	7,500.00	7,500.00
100-15300-512400 RETIREMENT CONTRIBUTIONS	6,503.00	6,679.99	6,800.00	6,800.00	6,800.00
100-15300-512700 WORKER'S COMPENSATION	170.00	137.70	150.00	140.00	140.00
100-15300-521202 PROFESSIONAL - LAWYERS	23,795.00	4,411.62	18,000.00	20,500.00	18,000.00
100-15300-521307 TECHNICAL-BRD DOCUMENTS		-	-	-	-
100-15300-522203 MAIN'T - OFFICE EQUIP	344.00	271.98	250.00	470.00	470.00
100-15300-522320 RENTAL OF EQUIP		-	-	-	-
100-15300-523201 COMMUNICATION-TELEPHONE	1,385.00	1,373.04	1,400.00	660.00	630.00
100-15300-523203 COMMUNICATION - POSTAGE	309.00	299.29	300.00	300.00	300.00
100-15300-523400 PRINTING & BINDING		-	-	-	-
100-15300-523500 TRAVEL	1,116.00	4,493.22	1,200.00	710.00	800.00
100-15300-523601 DUES - PROFESSIONAL	640.00	472.80	600.00	684.00	640.00
100-15300-523700 EDUCATION & TRAINING	600.00	861.46	1,000.00	600.00	600.00
100-15300-531101 OFFICE SUPPLIES	492.00	672.60	800.00	200.00	200.00
100-15300-531400 BOOKS & PERIODICALS	14,774.00	15,515.81	14,000.00	14,000.00	14,000.00
100-15300-531700 OTHER SUPPLIES		-	-	-	-
100-15300-542300 FURNITURE & FIXTURES		-	-	-	-
100-15300-542400 COMPUTER PURCHASE		-	-	-	-
15300 STAFF ATTORNEY	159,706.00	157,648.46	165,500.00	170,944.00	168,460.00
HUMAN RESOURCES					
100-15400-511100 REGULAR EMPLOYEES	47,403.00	52,850.99	62,650.00	89,900.00	98,970.00
100-15400-512100 GROUP INSURANCE	1,485.00	4,667.52	6,250.00	10,325.00	12,600.00
100-15400-512200 SOCIAL SEC (FICA) CNTRIB	3,413.00	3,801.98	4,800.00	6,000.00	7,570.00
100-15400-512400 RETIREMENT CONTRIBUTION	2,743.00	2,813.63	3,800.00	5,200.00	6,440.00
100-15400-512700 WORKER'S COMPENSATION	201.00	9.20	200.00	15.00	15.00
100-15400-522203 MAINT OFFICE EQUIP	558.00	496.27	900.00	730.00	730.00
100-15100-522211 SOFTWARE MAINTENANCE		12,266.18		1,000.00	1,000.00
100-15400-522320 RENTAL OF EQUIPMENT	3,025.00	-	-	-	
100-15400-523201 COMMUNICATION - TELEPHONE	1,285.00	-	1,500.00	1,750.00	1,700.00
100-15400-523203 COMMUNICATION - POSTAGE	190.00	1,259.32	200.00	220.00	220.00
100-15400-523300 ADVERTISING		276.85	-	-	-
100-15400-523400 PRINTING	78.00	-	100.00	175.00	1,395.00
100-15400-523500 TRAVEL	558.00	51.00	1,000.00	1,200.00	1,200.00
100-15400-523601 DUES - PROFESSIONAL	50.00	1,187.83	100.00	360.00	360.00

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
100-15400-523700 TRAINING & EDUCATION	1,135.00	120.00	1,000.00	790.00	1,800.00
100-15400-523900 OTHER PURCHASED SVCS		317.40	-	-	
100-15400-531101 OFFICE SUPPLIES	795.00	1,495.15	1,000.00	3,600.00	3,600.00
100-15400-531109 PURCHASE CARD PURCHASES	2,761.00	901.72	-		
100-15400-531400 BOOKS & PERIODICALS	-	-	500.00	-	
100-15400-531700 OTHER SUPPLIES	20.00	-	-	-	
100-15400-542300 FURNITURE & FIXTURES		832.80			
100-15400-542400 COMPUTERS	3,210.00	-	-	-	
100-13330-542401 COMPUTER SOFTWARE	-	-	-	-	
15400 HUMAN RESOURCES	68,910.00	83,347.84	84,000.00	121,265.00	137,600.00
PERSONNEL SERVICES					
100-15410-511112 ANNUAL LEAVE CONVERSIONS					144,000.00
100-15410-511111 PERFORMANCE BASED ADJUSTMENTS					83,000.00
15410 PERSONNEL SERVICES	-		-	-	227,000.00
TAX COMMISSIONER (CONST O					
100-15450-511100 REGULAR EMPLOYEES	375,317.00	346,552.79	383,700.00	373,800.00	370,365.00
100-15450-511300 OVERTIME	580.00	9,710.41	1,000.00	1,850.00	5,000.00
100-15450-512100 GROUP INSURANCE	101,892.00	101,279.50	110,050.00	103,500.00	97,300.00
100-15450-512200 SOCIAL SEC (FICA) CNTRIB	26,299.00	24,899.69	29,650.00	25,000.00	28,715.00
100-15450-512400 RETIREMENT CONTRIBUTIONS	24,134.00	23,369.65	25,200.00	21,400.00	20,600.00
100-15450-512700 WORKER'S COMPENSATION	2,697.00	1,966.40	1,800.00	2,400.00	2,400.00
100-15450-521301 TECHNICAL - DATA PRCESS	30,079.00	39,778.04	35,000.00	32,400.00	32,400.00
100-15450-521302 TECHNICAL - VEH PREBILLS	7,225.00	8,831.35	7,300.00	7,400.00	8,600.00
100-15450-522203 MAIN'T - OFFICE EQUIP	1,455.00	1,795.94	4,000.00	1,800.00	1,800.00
100-15450-522320 RENTAL OF EQUIP	4,378.00	5,324.40	5,800.00	5,800.00	5,800.00
100-15450-523201 COMMUNICATION-TELEPHONE	5,191.00	3,796.86	5,000.00	2,800.00	2,800.00
100-15450-523202 WEBSITE	600.00	-	300.00	300.00	300.00
100-15450-523203 COMMUNICATION - POSTAGE	10,908.00	13,155.00	11,000.00	10,500.00	11,000.00
100-15450-523300 ADVERTISING	239.00	286.91	500.00	240.00	240.00
100-15450-523400 PRINTING & BINDING		-	600.00	-	-
100-15450-523500 TRAVEL	2,331.00	1,274.38	4,300.00	1,350.00	2,000.00
100-15450-523601 DUES - PROFESSIONAL	849.00	918.00	900.00	900.00	900.00
100-15450-523700 EDUCATION & TRAINING	710.00	1,110.00	1,000.00	1,500.00	1,000.00
100-15450-531101 OFFICE SUPPLIES	8,481.00	11,143.38	10,700.00	9,800.00	10,700.00
100-15450-531109 PURCHASE CARD		194.41			
100-15450-531400 BOOKS & PERIODICALS	62.00	279.19	600.00	500.00	500.00
100-15450-531700 OTHER SUPPLIES	21.00	108.00	400.00	100.00	100.00
100-15450-542500 EQUIPMENT	659.00	-	1,000.00	-	
100-15450-542400 COMPUTERS		-	-	-	
15450 TAX COMMISSIONER (CONST O	604,107.00	595,774.30	639,800.00	603,340.00	602,520.00
TAX ASSESSOR					
100-15500-511100 REGULAR EMPLOYEES	354,865.00	336,799.91	351,600.00	337,000.00	336,000.00
100-15500-512100 GROUP INSURANCE	99,123.00	95,774.39	97,000.00	88,700.00	73,690.00
100-15500-512200 SOCIAL SEC (FICA) CNTRIB	24,331.00	23,038.48	26,900.00	21,770.00	85,850.00
100-15500-512400 RETIREMENT CONTRIBUTIONS	22,124.00	21,629.50	22,800.00	21,400.00	25,500.00
100-15500-512700 WORKER'S COMPENSATION	4,862.00	4,070.90	3,000.00	4,950.00	4,950.00
100-15500-521303 TECHNICAL - DIGEST PREP	16,556.00	-	6,000.00	2,000.00	2,000.00
100-15500-521309 TECHNICAL - REVALUATIONS	24,000.00	16,800.00	25,000.00	18,000.00	20,000.00
100-15500-522203 MAIN'T - OFFICE EQUIP	356.00	654.05	7,000.00	800.00	1,000.00
100-15500-522204 MAIN'T - VEHICLE	501.00	208.82	500.00	-	-
100-15500-523201 COMMUNICATION-TELEPHONE	8,216.00	7,722.10	8,600.00	2,600.00	2,600.00
100-15500-523203 COMMUNICATION - POSTAGE	971.00	961.07	1,500.00	800.00	800.00
100-15500-523500 TRAVEL	2,774.00	2,385.65	3,500.00	4,250.00	2,600.00
100-15500-523601 DUES - PROFESSIONAL	1,940.00	592.03	800.00	2,000.00	440.00
100-15500-523700 EDUCATION & TRAINING	3,185.00	2,064.00	2,400.00	2,000.00	2,000.00
100-15500-531101 OFFICE SUPPLIES	3,775.00	3,256.18	4,000.00	3,800.00	3,800.00

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
100-15500-531155 VEHICLE REPAIR PARTS	61.00	51.95	800.00	24.00	100.00
100-15500-531270 ENERGY-GASOLINE/DIESEL	2,204.00	2,000.28	3,500.00	1,800.00	1,800.00
100-15500-531400 BOOKS & PERIODICALS	814.00	1,860.10	1,500.00	1,000.00	1,000.00
100-15500-531700 OTHER SUPPLIES	611.00	486.90	500.00	500.00	500.00
100-15500-531710 UNIFORMS		-	-	-	-
100-15500-542200 VEHICLES		-	-	-	-
100-15500-542400 COMPUTERS	919.00	2,348.66	-	1,606.00	-
100-15500-542500 EQUIPMENT		-	-	-	
100-15500-542300 FURNITURE & FIXTURES		-	-	-	
15500 TAX ASSESSOR	572,188.00	522,704.95	566,900.00	515,000.00	564,630.00
GEOGRAPHIC INFORMATION SYSTEM					
100-15510-511100 REGULAR EMPLOYEES	111,607.00	112,986.76	114,200.00	99,800.00	116,900.00
100-15510-512100 GROUP INSURANCE	6,105.00	6,291.52	6,500.00	10,025.00	6,600.00
100-15510-512200 SOCIAL SEC (FICA) CNTRIB	8,245.00	8,369.50	8,700.00	7,100.00	8,950.00
100-15510-512400 RETIREMENT CONTRIBUTIONS	5,514.00	5,604.54	7,400.00	5,600.00	8,940.00
100-15510-512700 WORKER'S COMPENSATION	701.00	568.90	500.00	700.00	700.00
100-15510-521310 TECHNICAL - GIS SYSTEM	8,000.00	9,600.00	8,000.00	13,400.00	13,400.00
100-15510-522203 MAIN'T - OFFICE EQUIP	-	318.00	5,700.00	-	-
100-15510-522204 VEHICLE MAINT.		689.00	-	220.00	220.00
100-15510-523201 COMMUNICATION-TELEPHONE	1,195.00	82.49	1,000.00	500.00	500.00
100-15510-523203 COMMUNICATION - POSTAGE	52.00	1,357.08	1,000.00	300.00	300.00
100-15510-523500 TRAVEL	-	1,104.00	500.00	1,700.00	1,700.00
100-15510-523601 DUES - PROFESSIONAL	525.00	-	600.00	670.00	670.00
100-15510-523700 EDUCATION & TRAINING	345.00	1,149.60	500.00	670.00	670.00
100-15510-531101 OFFICE SUPPLIES	4,790.00	1,301.51	3,000.00	11,200.00	11,200.00
100-15510-531155 VEHICLE REPAIR PARTS	3,559.00	545.70	500.00	270.00	270.00
100-15510-531400 BOOKS & PERIODICALS	19.00	-	100.00	100.00	100.00
100-15510-531700 OTHER SUPPLIES	-	-	200.00	30.00	30.00
100-15510-542400 COMPUTERS	2,763.00	-	-	-	
100-15510-542500 EQUIPMENT		-	-	-	
100-15510-521209 PROFESSIONAL - AERIAL MAPS		-	-	-	
100-15510-523800 LICENSE FEE		-	4,800.00	4,800.00	
15510 GEOGRAPHIC INFORMATION SYSTEM	153,420.00	149,968.59	163,200.00	157,085.00	171,150.00
RISK MANAGEMENT					
100-15550-523101 INS - LIAB.PROP.&CASUAL	390,288.00	452,434.00	460,000.00	456,000.00	476,000.00
100-15550-523102 INS - LIAB, PROP. DEDUCTIBLES	51,756.00	26,962.50	40,000.00	15,000.00	25,000.00
100-15550-531270 ENERGY-GASOLINE/DIESEL			-	-	
100-15550-523103 INS - FIDELITY BONDS			-	-	
15550 RISK MANAGEMENT	442,044.00	479,396.50	500,000.00	471,000.00	501,000.00
GENERAL GOV BUILDINGS AND PLANT					
100-15650-511100 REGULAR EMPLOYEES	282,008.00	269,557.80	281,400.00	273,000.00	278,400.00
100-15650-511300 OVERTIME	25,917.00	23,086.46	27,400.00	16,000.00	24,250.00
100-15650-512100 GROUP INSURANCE	51,145.00	52,401.86	55,000.00	75,600.00	81,200.00
100-15650-512200 SOCIAL SEC (FICA) CNTRIB	22,439.00	21,020.69	23,600.00	21,400.00	23,100.00
100-15650-512400 RETIREMENT CONTRIBUTIONS	17,836.00	16,724.04	20,000.00	18,000.00	18,520.00
100-15650-512700 WORKER'S COMPENSATION	7,266.00	3,080.00	4,700.00	7,030.00	7,030.00
100-15650-522100 CLEANING	3,028.00	6,944.40	3,500.00	1,600.00	3,000.00
100-15650-522203 MAINT OFFICE EQUIPMENT		2,356.80	-	240.00	
100-15650-522204 VEHICLE MAINTENANCE	966.00	981.89	1,000.00	1,000.00	1,000.00
100-15650-522205 MAIN'T - BUILDING	23,256.00	16,980.56	34,000.00	21,000.00	23,000.00
100-15650-522206 MAIN'T - CONTRACT BUILDING	2.00	-	-	-	
100-15650-522207 EQUIPMENT MAIN'T	2,877.00	3,377.81	1,000.00	1,000.00	3,000.00
100-15650-522310 RENTAL OF LAND & BLDG	2,000.00	1,200.00	1,500.00	1,500.00	1,500.00
100-15650-522400 PEST CONTROL	5,785.00	4,089.60	5,500.00	6,000.00	5,500.00
100-15650-523201 COMMUNICATION-TELEPHONE	2,730.00	2,503.25	3,000.00	2,000.00	2,300.00
100-15650-523203 COMMUNICATION - POSTAGE	4.00	31.46			

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
100-15650-523300 LEGAL ADVERTISING		-	200.00	-	200.00
100-15650-523500 TRAVEL		-	500.00	700.00	500.00
100-15650-523852 CASUAL LABOR	5,123.00	6,782.98			
100-15650-531101 OFFICE SUPPLIES	340.00	429.79	400.00	450.00	400.00
100-15650-531109 PURCHASE CARD PURCHASES	50,243.00	10,863.13	-	7,800.00	-
100-15650-531120 JANITORIAL SUPPLIES	14,646.00	12,932.84	13,000.00	13,000.00	13,000.00
100-15650-531137 SIGNS	566.00	25.20	-	500.00	500.00
100-15650-531141 IRRIGATION SUPPLIES		-	-	-	
100-15650-531142 CHEMICALS/FERTILIZERS		-	-	-	
100-15650-531143 LANDSCAPING SUPPLIES	1,075.00	529.64	4,000.00	3,600.00	3,000.00
100-15650-531144 GROUNDS MAIN'T SUPPLIES		-	-	-	
100-15650-531150 BUILDING MAIN'T MATERIAL	7,398.00	11,752.74	18,600.00	14,000.00	15,000.00
100-15650-531155 VEHICLE REPAIR PARTS	1,080.00	1,771.22	1,000.00	1,300.00	1,500.00
100-15650-531210 ENERGY-WATER/SEWERAGE	14,381.00	13,807.32	12,500.00	14,500.00	14,500.00
100-15650-531220 ENERGY-NATURAL GAS	383.00	464.78	1,000.00	500.00	500.00
100-15650-531230 ENERGY-ELECTRICITY	149,088.00	115,676.98	120,000.00	117,000.00	117,000.00
100-15650-531270 ENERGY-GASOLINE/DIESEL	13,869.00	15,430.64	14,000.00	13,000.00	13,000.00
100-15650-531612 TOOLS	202.00	2,151.71	2,000.00	1,400.00	2,000.00
100-15650-531700 OTHER SUPPLIES	96.00	33.24	500.00	500.00	500.00
100-15650-531710 UNIFORMS	1,365.00	544.20	1,500.00	500.00	500.00
100-15650-542200 VEHICLE		-	-	-	
100-15650-542500 EQUIPMENT	2,551.00	-	-	-	
100-15650-551100 AGRIBUSINESS CENTER TRANSFER		-	-	-	
15650 GENERAL GOV BUILDINGS AND	709,665.00	617,533.05	650,800.00	634,120.00	653,900.00
PUBLIC RELATIONS					
100-15700-521208 PROFESSIONAL - ADVERTISI		-	1,000.00	-	500.00
100-15700-523202 COMMUNICAITON - WEB PAGE	6,292.00	2,569.00	5,000.00	4,400.00	4,400.00
100-15700-523400 PRINTING & BINDING	70.00	70.14	1,000.00	-	-
100-15700-523900 OTHER (PURCHASED SRVCS)	1,750.00	5,063.00	10,000.00	100.00	100.00
100-15700-531101 OFFICE SUPPLIES	762.00	400.00	200.00	-	-
100-15700-531300 FOOD	2,169.00	750.54	4,800.00	4,000.00	2,000.00
100-15700-531700 OTHER SUPPLIES	1,534.00	1,603.25	2,000.00	1,200.00	1,200.00
100-15700-531701 AWARDS/PRESENTATIONS	18,935.00	1,087.98	5,000.00	9,000.00	9,500.00
100-15700-542400 COMPUTER			-	-	
100-15700-542500 EQUIPMENT			-	-	
15700 PUBLIC RELATIONS	31,512.00	11,543.91	29,000.00	18,700.00	17,700.00
GENERAL ADMINISTRATION FEES					
100-15950-523602 DUES - ACCG	5,202.00	5,202.00	5,500.00	5,500.00	5,500.00
100-15950-523603 DUES - RDC	39,888.23	39,937.00	39,600.00	39,937.00	39,940.00
100-15950-523604 NACO DUES	1,082.00		-	-	-
15950 GENERAL ADMINISTRATION FEES	46,172.23	45,139.00	45,100.00	45,437.00	45,440.00
SUPERIOR COURT					
100-21500-521306 TECHNICAL - COURT RECORD	68,961.00	62,382.06	64,760.00	84,000.00	75,000.00
100-21500-571100 SUPERIOR COURT JUDGES	165,620.00	168,169.92	179,340.00	179,340.00	177,000.00
21500 SUPERIOR COURT	234,581.00	230,551.98	244,100.00	263,340.00	252,000.00
MENTAL HEALTH COURT					
100-21520-511100 Regular Employees				44,000.00	45,000.00
100-21520-512100 GROUP INSURANCE				2,200.00	17,765.00
100-21520-512200 Social Security (FICA)				3,100.00	3,500.00
100-21800-512400 RETIREMENT CONTRIBUTIONS					2,925.00
100-21800-512700 WORKER'S COMPENSATION					200.00
100-21520-521210 Consultants				1,800.00	-
100-21520-521220 Professional - Other				1,000.00	-
100-21520-522205 Building Maintenance				90.00	-
100-21520-523201 Telephone				1,200.00	1,200.00

GENERAL FUND OPERATING EXPENDITURES	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
100-21520-523203 Postage				50.00	50.00
100-21520-523300 Advertising				-	-
100-21520-523500 Travel				800.00	4,395.00
100-21520-523900 Other Purchased Services				13,000.00	36,480.00
100-21520-531101 Office Supplies				2,600.00	750.00
100-21520-531109 Purchase Card					
100-21520-531210 Water / Sewerage				300.00	300.00
100-21520-531230 Electricity				240.00	240.00
100-21520-531700 Other Supplies				5,000.00	3,500.00
100-21520-542300 Furniture and Fixtures				1,000.00	-
100-21520-542400 Computers				3,500.00	-
21520 MENTAL HEALTH COURT	-	-	-	79,880.00	116,305.00
CLERK OF SUPERIOR COURT					
100-21800-511100 REGULAR EMPLOYEES	351,585.00	291,037.93	338,000.00	365,000.00	383,200.00
100-15500-521100 BOARD OF EQUALIZATION	743.00	-	2,700.00	6,800.00	5,000.00
100-21800-511200 TEMPORARY EMPLOYEES	29,601.00	22,630.08	-	18,000.00	-
100-21800-512100 GROUP INSURANCE	80,322.00	79,905.01	80,000.00	84,000.00	105,000.00
100-21800-512200 SOCIAL SEC (FICA) CNTRIB	27,136.00	22,493.00	26,500.00	27,000.00	29,600.00
100-21800-512400 RETIREMENT CONTRIBUTIONS	16,981.00	14,645.64	19,000.00	11,100.00	16,800.00
100-21800-512700 WORKER'S COMPENSATION	2,881.04	2,080.10	2,000.00	2,600.00	2,600.00
100-21800-521202 PROFESSIONAL - LAWYERS		-	-	21,850.00	-
100-21800-521204 PROFESSIONAL-ACCOUNTING	2,496.00	-	-	-	-
100-21800-521206 PROFESSIONAL - AUDITORS	10,349.00	-	-	3,100.00	3,100.00
100-21800-521208 ADVERTISING	219.00	286.91	400.00	830.00	830.00
100-21800-521220 PROFESSIONAL - OTHER		-	-	-	-
100-21800-522203 MAIN'T - OFFICE EQUIP	8,154.00	9,117.48	10,000.00	17,900.00	17,900.00
100-21800-522320 RENTAL OF EQUIP	32,931.00	21,609.41	12,000.00	15,000.00	15,000.00
100-21800-523201 COMMUNICATION-TELEPHONE	14,162.00	11,864.57	12,500.00	16,800.00	15,900.00
100-21800-523203 COMMUNICATION - POSTAGE	12,440.00	9,610.21	12,600.00	900.00	900.00
100-21800-523400 PRINTING & BINDING	37,569.00	37,149.62	38,000.00	47,000.00	40,000.00
100-21800-523500 TRAVEL	1,602.00	664.09	1,500.00	2,600.00	2,600.00
100-21800-523601 DUES - PROFESSIONAL	840.00	936.00	800.00	800.00	800.00
100-21800-523606 FEES - JURORS/BAILIFFS	88,657.00	77,573.69	80,000.00	78,000.00	78,000.00
100-21800-523700 EDUCATION & TRAINING	300.00	660.00	1,000.00	-	-
100-21800-523852 CASUAL LABOR				70,000.00	15,000.00
100-21800-523900 OTHER PURCHASED SVCS	1,816.00	-	-	-	-
100-21800-531101 OFFICE SUPPLIES	18,267.00	17,839.20	14,000.00	26,000.00	16,000.00
100-21800-531109 PURCHASE CARD PURCHASES	1,037.00	-			
100-21800-531300 FOOD		-	-	-	-
100-21800-531400 BOOKS & PERIODICALS	574.00	661.20	600.00	500.00	500.00
100-21800-531700 OTHER SUPPLIES	2,042.00	2,282.92	2,000.00	2,000.00	2,000.00
100-21800-542300 FURNITURE & FIXTURES		-	-	840.00	-
100-21800-542400 COMPUTERS		-	-	1,300.00	-
100-21800-542500 EQUIPMENT	743.00	-	-	-	-
21800 CLERK OF SUPERIOR COURT	743,447.04	623,047.06	653,600.00	819,920.00	750,730.00
DISTRICT ATTORNEY					
100-22000-522205 BUILDING MAINT.					
100-22000-531150 BLDG MAINT MATERIAL					
100-22000-571200 DISTRICT ATTORNEY	288,000.00	293,760.00	293,760.00	293,760.00	296,700.00
22000 DISTRICT ATTORNEY	288,000.00	293,760.00	293,760.00	293,760.00	296,700.00
STATE COURT JUDGE					
100-23000-511100 REGULAR EMPLOYEES	192,720.00	201,162.36	205,250.00	195,000.00	158,000.00
100-23000-512100 GROUP INSURANCE	18,497.00	30,579.00	32,000.00	31,000.00	34,300.00
100-23000-512200 SOCIAL SEC (FICA) CNTRIB	13,798.00	14,099.14	14,950.00	14,950.00	11,350.00
100-23000-512400 RETIREMENT CONTRIBUTIONS	5,030.00	5,448.86	13,350.00	5,200.00	5,500.00
100-23000-512700 WORKER'S COMPENSATION	1,428.00	1,194.30	750.00	1,460.00	1,460.00

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
100-23000-521202 PROFESSIONAL - LAWYERS	4,304.00	3,773.04	2,800.00	1,200.00	1,200.00
100-23000-521306 TECHNICAL - COURT RECORD	38,125.00	38,124.96	38,125.00	38,125.00	38,125.00
100-23000-522203 MAIN'T - OFFICE EQUIP	1,020.00	721.54	2,000.00	700.00	700.00
100-23000-523201 COMMUNICATION-TELEPHONE	3,102.00	2,650.88	3,200.00	2,800.00	2,800.00
100-23000-523203 COMMUNICATION - POSTAGE	1,066.00	1,620.00	2,200.00	1,900.00	1,900.00
100-23000-523202 WEBSITE	1,500.00	1,417.39	120.00	460.00	465.00
100-23000-523500 TRAVEL	2,172.00	-	1,300.00	1,300.00	1,300.00
100-23000-523601 DUES - PROFESSIONAL	920.00	-	500.00	500.00	250.00
100-23000-523700 EDUCATION & TRAINING	295.00	2,518.36	3,000.00	300.00	300.00
100-23000-531101 OFFICE SUPPLIES	2,445.00	89.72	3,800.00	3,600.00	3,600.00
100-23000-531109 PURCHASE CARD PURCHASES	1,504.00	235.14	1,255.00	-	
100-23000-531270 ENERGY-GASOLINE/DIESEL		1,566.06			
100-23000-531400 BOOKS & PERIODICALS	577.00	-	500.00	-	
100-23000-531700 OTHER SUPPLIES	3,502.00	1,353.72	1,400.00	-	
100-23000-542500 EQUIPMENT	439.00	-	-	150.00	
100-23000-542300 FURNITURE & FIXTURES		-	-	-	
100-23000-542400 COMPUTERS	998.00	2,450.98	-	-	
23000 STATE & SUPERIOR COURT	293,442.00	309,005.45	326,500.00	298,645.00	261,250.00
DUI COURT					
100-23005-522204 MAIN'T - VEHICLE				1,400.00	
100-23005-523201 Telephone				840.00	
100-23005-523500 Travel					
100-23005-531101 Office Supplies				75.00	
100-23005-531110 Police Supplies				1,280.00	
100-23005-531270 Gasoline / Diesel				540.00	
100-23005-531600 Small Equipment				560.00	
100-23005-531700 Other Supplies				1,040.00	
100-23005-542300 Furniture and Fixtures				395.00	
23005 DUI COURT				6,130.00	-
STATE COURT SOLICITOR					
100-23100-511100 REGULAR EMPLOYEES	150,970.00	153,884.78	155,600.00	155,600.00	155,640.00
100-23100-512100 GROUP INSURANCE	6,519.00	6,934.56	7,000.00	7,600.00	6,600.00
100-23100-512200 SOCIAL SEC (FICA) CNTRIB	11,061.00	11,034.02	11,000.00	11,200.00	10,960.00
100-23100-512400 RETIREMENT CONTRIBUTIONS	2,094.00	2,144.83	10,100.00	2,170.00	2,200.00
100-23100-512700 WORKER'S COMPENSATION	1,029.00	778.10	700.00	950.00	950.00
100-23100-522203 MAIN'T - OFFICE EQUIP	367.00	843.59	1,000.00	800.00	800.00
100-23100-523201 COMMUNICATION-TELEPHONE	3,296.00	3,087.38	4,000.00	2,600.00	2,600.00
100-23100-523203 COMMUNICATION - POSTAGE	971.00	648.00	1,000.00	850.00	850.00
100-23100-523500 TRAVEL		-	1,400.00	1,000.00	1,000.00
100-23100-523601 DUES - PROFESSIONAL	240.00	-	700.00	700.00	700.00
100-23100-523700 EDUCATION & TRAINING	230.00	210.00	-	290.00	290.00
100-23100-531101 OFFICE SUPPLIES	1,628.00	854.46	1,400.00	1,300.00	1,300.00
100-23100-531400 BOOKS & PERIODICALS	211.00	237.23	400.00	400.00	400.00
100-23100-531700 OTHER SUPPLIES	249.00	277.31	200.00	300.00	300.00
100-23100-542500 EQUIPMENT		-	-	-	-
23100 STATE COURT SOLICITOR	178,865.00	180,934.27	194,500.00	185,760.00	184,590.00
MAGISTRATE COURT					
100-24000-511100 REGULAR EMPLOYEES	388,776.00	370,574.64	398,200.00	391,000.00	401,300.00
100-24000-512100 GROUP INSURANCE	74,982.00	91,633.45	90,000.00	73,000.00	73,000.00
100-24000-512200 SOCIAL SEC (FICA) CNTRIB	27,766.00	25,833.41	30,000.00	26,300.00	25,060.00
100-24000-512400 RETIREMENT CONTRIBUTIONS	21,827.00	21,753.80	25,900.00	22,600.00	26,100.00
100-24000-512700 WORKER'S COMPENSATION	4,152.00	3,239.40	2,500.00	3,960.00	3,960.00
100-24000-522203 MAIN'T - OFFICE EQUIP	5,896.00	11,706.47	11,000.00	12,100.00	12,100.00
100-24000-522204 MAIN'T - VEHICLE	99.00	917.87	800.00	500.00	500.00
100-24000-523201 COMMUNICATION-TELEPHONE	12,306.00	7,391.10	7,500.00	7,400.00	7,400.00
100-24000-523203 COMMUNICATION - POSTAGE	6,100.00	5,286.94	6,600.00	5,000.00	5,000.00

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
100-24000-523300 ADVERTISING	239.00	526.91	300.00	240.00	240.00
100-24000-523400 PRINTING & BINDING	2,772.00	861.08	2,500.00	2,500.00	2,500.00
100-24000-523500 TRAVEL	2,161.00	2,121.28	3,000.00	2,100.00	2,100.00
100-24000-523601 DUES - PROFESSIONAL	200.00	96.00	300.00	300.00	300.00
100-24000-523700 EDUCATION & TRAINING	3,034.00	1,280.51	1,200.00	1,400.00	1,400.00
100-24000-531101 OFFICE SUPPLIES	4,837.00	3,719.54	4,000.00	3,600.00	3,600.00
100-24000-531270 GAS & OIL	4,719.00	4,635.92	4,200.00	3,800.00	3,800.00
100-24000-531400 BOOKS & PERIODICALS	453.00	574.63	500.00	800.00	800.00
100-24000-531700 OTHER SUPPLIES	508.00	309.00	400.00	200.00	200.00
100-24000-531710 UNIFORMS	92.00	99.00	100.00	100.00	100.00
100-24000-542200 VEHICLE-DESIGNATED RESERVE		-	-	-	-
100-24000-542500 EQUIPMENT		5,635.01	-	275.00	-
100-24000-521206 PROFESSIONAL - AUDITORS		-	-	-	-
24000 MAGISTRATE COURT	560,919.00	558,195.96	589,000.00	557,175.00	569,460.00
PROBATE COURT					
100-24500-511100 REGULAR EMPLOYEES	174,540.00	181,436.83	171,500.00	179,000.00	184,800.00
100-24500-511300 OVERTIME		127.08	-	100.00	
100-24500-512100 GROUP INSURANCE	42,432.00	43,233.10	45,000.00	37,200.00	37,200.00
100-24500-512200 SOCIAL SEC (FICA) CNTRIB	12,090.00	12,681.83	13,000.00	12,200.00	14,000.00
100-24500-512400 RETIREMENT CONTRIBUTIONS	3,874.00	7,787.75	5,600.00	5,100.00	5,500.00
100-24500-512700 WORKER'S COMPENSATION	1,333.00	1,030.30	900.00	1,260.00	1,260.00
100-24500-521206 AUDITORS	1,550.00	-			
100-24500-521208 PROFESSIONAL ADVERTISING	239.00	-	1,000.00	100.00	100.00
100-24500-522203 MAIN'T - OFFICE EQUIP	2,409.00	1,920.00	1,200.00	5,000.00	5,000.00
100-24500-521304 WEAPONS PERMIT ID		8,156.40		7,000.00	7,000.00
100-24500-522320 RENTAL OF EQUIP	5,686.00	5,409.48	3,700.00	3,800.00	3,800.00
100-24500-523201 COMMUNICATION-TELEPHONE	4,458.00	3,655.16	4,700.00	4,500.00	4,500.00
100-24500-523203 COMMUNICATION - POSTAGE	2,076.00	3,632.24	3,000.00	3,500.00	3,500.00
100-24500-523400 PRINTING & BINDING	7,324.00	5,645.42	5,500.00	5,500.00	5,500.00
100-24500-523500 TRAVEL	2,014.00	1,990.67	1,500.00	1,500.00	1,500.00
100-24500-523601 DUES - PROFESSIONAL	670.00	420.00	400.00	610.00	610.00
100-24500-523700 EDUCATION & TRAINING	715.00	972.00	1,300.00	800.00	1,300.00
100-24500-523900 OTHER PURCHASED SVCS		-	-	-	-
100-24500-531101 OFFICE SUPPLIES	3,022.00	3,190.96	3,000.00	2,400.00	2,800.00
100-24500-531400 BOOKS & PERIODICALS		116.30	-	900.00	500.00
100-24500-531700 OTHER SUPPLIES	2,535.00	36.60	-	100.00	300.00
100-24500-542400 COMPUTERS		-	-	-	-
100-24500-542500 EQUIPMENT		30,470.59	-	-	-
24500 PROBATE COURT	266,967.00	311,912.72	261,300.00	270,570.00	279,170.00
INDIGENT DEFENSE					
100-28000-521202 PROFESSIONAL - LAWYERS	286,873.00	251,500.00	259,000.00	288,420.00	294,210.00
100-28000-571300 INDIGENT DEFENSE ADMIN	40,000.00	47,100.00	47,100.00	47,100.00	47,100.00
28000 INDIGENT DEFENSE	326,873.00	298,600.00	306,100.00	335,520.00	341,310.00
PUBLIC SAFETY ADMINISTRATION					
100-31000-511100 REGULAR EMPLOYEES	107,512.00	108,163.21	95,500.00	171,650.00	171,280.00
100-31000-511300 OVERTIME		-	-	-	
100-31000-512100 GROUP INSURANCE	18,204.00	19,381.80	19,400.00	24,550.00	24,500.00
100-31000-512200 SOCIAL SEC (FICA) CONTRIB	7,288.00	7,319.26	7,300.00	11,750.00	12,200.00
100-31000-512400 RETIREMENT	6,873.00	6,907.27	6,200.00	11,130.00	11,130.00
100-31000-512700 WORKERS COMPENSATION	2,749.00	2,405.50	1,500.00	2,930.00	2,930.00
100-31000-522203 MAIN'T OFFICE EQUIPMENT		-	200.00	-	
100-31000-522204 MAIN'T VEHICLE	572.00	82.73	300.00	1,300.00	520.00
100-31000-523201 COMMUNICATION - TELEPHONE	1,123.00	1,364.21	1,600.00	920.00	920.00
100-31000-523203 COMMUNICATIONS - POSTAGE	60.00	184.92	-	25.00	100.00
100-31000-523300 PROFESSIONAL ADVERTISING		-	-	-	
100-31000-523500 TRAVEL		-	100.00	500.00	500.00

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
100-31000-523601 PROFESSIONAL DUES	20.00	24.00	200.00	20.00	20.00
100-31000-531101 OFFICE SUPPLIES	218.00	-	400.00	-	100.00
100-31000-531109 PURCHASE CARD PURCHASE	2,190.00	-	-	-	
100-31000-531155 VEHICLE REPAIR PARTS	1,775.00	-	300.00	-	
100-31000-531270 ENERGY - GASOLINE/DIESEL	1,892.00	1,648.24	1,500.00	2,600.00	2,600.00
100-31000-531700 MISCELLANEOUS	18.00	-	100.00	35.00	100.00
100-31000-531710 UNIFORMS		1,689.00	200.00	150.00	100.00
100-31000-542500 EQUIPMENT		694.26	-	-	
31000 PUBLIC SAFETY ADMINISTRATION	150,494.00	149,864.39	134,800.00	227,560.00	227,000.00
SHERIFF					
100-33010-511100 REGULAR EMPLOYEES	2,182,976.00	2,162,052.20	2,140,000.00	1,886,200.00	1,653,500.00
100-33010-511300 OVERTIME	603,986.00	584,277.89	617,900.00	488,500.00	404,200.00
100-33010-512100 GROUP INSURANCE	493,898.00	509,941.78	537,300.00	459,800.00	402,320.00
100-33010-512200 SOCIAL SEC (FICA) CNTRIB	199,858.00	196,301.05	210,000.00	161,200.00	157,400.00
100-33010-512400 RETIREMENT CONTRIBUTIONS	160,813.00	194,546.22	179,000.00	136,700.00	133,800.00
100-33010-512700 WORKER'S COMPENSATION	71,561.00	45,000.00	45,000.00	77,000.00	77,000.00
100-33010-521200 PROFESSIONAL-INMATE MED	6,693.00	1,830.00	4,000.00	1,000.00	1,500.00
100-33010-521201 EMPLOYEE PHYSICALS	1,575.00	-	500.00	-	
100-33010-521202 PROFESSIONAL - LAWYERS		-	-	-	
100-33010-522203 MAIN'T - OFFICE EQUIP	4,986.00	1,805.44	500.00	9,000.00	9,000.00
100-33010-522204 MAIN'T - VEHICLE	135,760.00	100,724.21	75,000.00	100,000.00	100,000.00
100-33010-522205 MAIN'T - BUILDING	3,363.00	919.22	5,000.00	5,000.00	5,000.00
100-33010-522206 MAIN'T - RADIO	5,106.00	204.60	12,000.00	1,000.00	1,000.00
100-33010-522207 MAIN'T - OTHER EQUIP	45.00	36.00	2,000.00	36,000.00	36,000.00
100-33010-521208 PROFESSIONAL - ADVERTISI		24.00		1,100.00	200.00
100-33010-522320 RENTAL OF EQUIP	4,414.00	5,948.27	5,000.00	9,000.00	7,000.00
100-33010-522400 PEST CONTROL	231.00	2,463.47	200.00	200.00	200.00
100-33010-523201 COMMUNICATION-TELEPHONE	37,433.00	25,977.71	27,000.00	31,500.00	31,000.00
100-33010-523203 COMMUNICATION - POSTAGE	3,575.00	2,650.07	4,000.00	3,000.00	3,500.00
100-33010-523500 TRAVEL	8,432.00	11,206.03	12,000.00	14,000.00	12,000.00
100-33010-523601 DUES - PROFESSIONAL	1,255.00	1,603.20	1,700.00	900.00	1,000.00
100-33010-523700 EDUCATION & TRAINING	2,026.00	1,554.29	2,000.00	2,000.00	2,000.00
100-33010-523900 OTHER PURCHASED SVCS		167.40		2,000.00	-
100-33010-531101 OFFICE SUPPLIES	25,412.00	17,430.17	17,000.00	17,000.00	16,000.00
100-33010-531110 POLICE SUPPLIES	15,447.00	8,834.22	12,000.00	9,000.00	9,000.00
100-33010-531109 PURCHASE CARD PURCHASES		2,435.87			
100-33010-531112 SUPPLIES - CHILD ID	554.00	-	-	-	
100-33010-531120 JANITORIAL SUPPLIES	544.00	2,762.39	1,000.00	1,000.00	1,000.00
100-33010-531150 BUILDING MAIN'T MATERIAL	201.00	1,224.46	500.00	1,200.00	1,200.00
100-33010-531155 VEHICLE REPAIR PARTS	17,541.00	2,251.00	21,000.00	16,500.00	18,000.00
100-33010-531210 ENERGY-WATER/SEWERAGE	49,403.00	50,346.47	45,000.00	51,000.00	51,000.00
100-33010-531220 ENERGY-NATURAL GAS	19,002.00	15,417.68	20,000.00	20,000.00	20,000.00
100-33010-531230 ENERGY-ELECTRICITY	32,158.00	31,035.29	26,000.00	27,200.00	27,000.00
100-33010-531270 ENERGY-GASOLINE/DIESEL	299,207.00	262,948.67	238,000.00	280,000.00	280,000.00
100-33010-531400 BOOKS & PERIODICALS	50.00	2,982.67	300.00	400.00	400.00
100-33010-531600 SMALL EQUIPMENT	1,660.00	-	-	-	
100-33010-531700 OTHER SUPPLIES	5,672.00	5,548.40	6,000.00	7,000.00	6,000.00
100-33010-531710 UNIFORMS	47,272.00	26,204.09	37,100.00	28,000.00	28,000.00
100-33010-542200 VEHICLES	22,938.00	2,043.00	-	-	
100-33010-542300 FURNITURE & FIXTURES	1,130.00	143.99	-	-	
100-33010-542400 COMPUTERS	16,375.00	17,227.10	-	-	
100-33010-542500 EQUIPMENT	7,140.00	687.29	-	-	
100-33010-531115 INMATE FOOD		-	-	-	
100-33010-521304 TECHNICAL - FILM&PROCESS		-	-	-	
33010 SHERIFF	4,489,692.00	4,298,755.79	4,304,000.00	3,883,400.00	3,495,220.00
CRIMINAL INVESTIGATIONS					
100-33210-511100 REGULAR EMPLOYEES				146,400.00	308,120.00

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
100-33210-511300 OVERTIME				46,400.00	101,300.00
100-33210-512100 GROUP INSURANCE				30,200.00	76,860.00
100-33210-512200 SOCIAL SEC (FICA) CNTRIB				13,600.00	31,320.00
100-33210-512400 RETIREMENT CONTRIBUTIONS				10,900.00	26,610.00
100-33210-512700 WORKER'S COMPENSATION					
100-33210-521300 TECHNICAL - LAB FEES		236.22	250.00	-	250.00
100-33210-521304 TECHNICAL - FILM&PROCESS		-	-	-	
100-33210-522203 MAINT OFFICE EQUIP	1,138.00	306.60	200.00	-	200.00
100-33210-522204 VEHICLE MAINTENANCE		192.00		1,240.00	1,800.00
100-33210-522205 BUILDING MAINTENANCE		108.34		70.00	
100-33210-522207 MAINT OTHER EQUIP		-	-	-	
100-33210-523201 TELEPHONE	4,375.00	4,383.01	2,850.00	4,850.00	5,000.00
100-33210-523203 COMMUNICATIONS-POSTAGE		45.48			
100-33210-523500 TRAVEL		801.66	-	100.00	200.00
100-33210-523601 PROFESSIONAL DUES		-	-	-	
100-33210-523700 TRAINING & EDUCATION	525.00	420.00	-	300.00	500.00
100-33210-523900 OTHER (PURCHASED SRVCS)		276.60	1,000.00	3,000.00	5,600.00
100-33210-531101 OFFICE SUPPLIES	4,163.00	4,087.80	4,000.00	3,600.00	3,600.00
100-33210-531110 POLICE SUPPLIES	5,359.00	3,588.02	3,000.00	4,200.00	6,000.00
100-33210-531150 BLDG MAINT MATERIAL		320.12		-	
100-33210-531155 VEHICLE REPAIR PARTS	41.00	23.09	-	-	
100-33210-531270 GAS & OIL		24.00			
100-33210-531300 FOOD		749.21			
100-33210-531300 FOOD		-	-	-	
100-33210-531700 OTHER SUPPLIES	398.00	1,102.56	1,000.00	500.00	1,000.00
100-33210-531710 UNIFORMS	542.00	-	100.00	280.00	1,000.00
100-33210-542300 FURNITURE & FIXTURES		-	-	-	
100-33210-542400 COMPUTERS	1,438.00	-	-	-	
100-33210-542500 EQUIPMENT PURCHASE		-	100.00	100.00	
100-33210-542500 EQUIPMENT PURCHASE		88.99			
33210 CRIMINAL INVESTIGATIONS	17,979.00	16,753.70	12,500.00	265,740.00	569,360.00
SEIZED DRUG FUNDS					
100-33014-531101 OFFICE SUPPLIES				450.00	
100-33014-531600 SMALL EQUIPMENT				7,490.00	
100-33014-531710 UNIFORMS				150.00	
100-33014-542401 COMPUTER SOFTWARE				1,010.00	
33014 SEIZED DRUG FUNDS				9,100.00	
CRIME SUPPRESSION					
100-33220-511100 REGULAR EMPLOYEES	178,638.00	178,478.82	176,500.00	176,500.00	348,500.00
100-33220-511300 OVERTIME	67,578.00	65,220.64	68,000.00	63,600.00	124,000.00
100-33220-512100 GROUP INSURANCE	71,376.00	62,003.48	64,000.00	58,900.00	153,700.00
100-33220-512200 SOCIAL SECURITY (FICA)	16,921.00	16,987.97	18,700.00	17,100.00	36,200.00
100-33220-512400 RETIREMENT CONTRIBUTIONS	15,832.00	16,011.53	16,000.00	15,400.00	30,700.00
100-33220-512700 WORKER'S COMPENSATION	5,870.00	5,058.00	5,000.00	6,160.00	6,200.00
100-33220-522203 OFFICE EQUIPMENT MAIN'T		629.76	1,000.00	100.00	100.00
100-33220-522204 VEHICLE MAINTENANCE	13,160.00	6,403.93	5,000.00	8,600.00	8,600.00
100-33220-522205 BUILDING MAINTENANCE	1,267.00	4,566.96	1,400.00	1,400.00	1,400.00
100-33220-522206 RADIO MAIN'T	71.00	570.00	700.00	80.00	80.00
100-33220-522400 PEST CONTROL	348.00	345.60	400.00	450.00	450.00
100-33220-523201 TELEPHONE	10,865.00	8,969.75	8,000.00	10,200.00	11,000.00
100-33220-523203 POSTAGE		-	-	-	-
100-33220-523500 TRAVEL	912.00	1,983.36	1,000.00	1,000.00	1,000.00
100-33220-523601 PROFESSIONAL DUES	170.00	138.00	300.00	170.00	170.00
100-33220-523700 TRAINING	885.00	-	500.00	800.00	800.00
100-33220-531101 OFFICE SUPPLIES	2,334.00	4,295.84	3,200.00	4,800.00	6,800.00
100-33220-531109 PURCHASE CARD PURCHASE	1,874.00	567.77	-	-	-
100-33220-531110 POLICE SUPPLIES	7,812.00	16,520.41	12,000.00	10,800.00	10,800.00

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	ACTUAL	ACTUAL	BUDGET	PROJECTED	RECOMMENDED
100-33220-531210 WATER & SEWERAGE	441.00	417.00	300.00	460.00	460.00
100-33220-531220 NATURAL GAS		-	200.00	-	-
100-33220-531230 ELECTRICITY	5,072.00	4,631.68	4,600.00	4,200.00	4,200.00
100-33220-531270 GAS & OIL	28,612.00	26,619.36	25,000.00	25,000.00	25,000.00
100-33220-531400 SUBSCRIPTIONS		180.00	-	350.00	350.00
100-33220-531600 TECHNICAL EQUIPMENT	1,094.00	-	-	1,000.00	1,000.00
100-33220-531700 MISCELLANEOUS		-	-	-	-
100-33220-531710 UNIFORMS	1,258.00	1,810.07	2,500.00	1,500.00	1,500.00
100-33220-542200 VEHICLE PURCHASE		-	-	-	-
100-33220-542400 COMPUTERES	3,608.00	7,309.27	-	-	-
100-33220-542500 EQUIPMENT PURCHASE	8,223.00	3,427.62	-	800.00	-
100-33220-573000 PE-PI FUND	9,000.00	10,800.00	20,000.00	15,000.00	15,000.00
100-33220-521304 FILM, VIDEO & AUDIO TAPES		-	-	-	-
100-33220-522207 EQUIPMENT MAIN'T		-	-	-	-
33220 VICE CONTROL	453,221.00	443,946.82	434,300.00	424,370.00	788,010.00
JAIL OPERATIONS					
100-33260-511100 REGULAR EMPLOYEES	1,894,181.00	1,823,463.98	1,800,000.00	1,600,000.00	1,536,400.00
100-33260-511300 OVERTIME	305,454.00	260,167.96	290,000.00	226,500.00	208,800.00
100-33260-512100 GROUP INSURANCE	526,374.00	520,908.78	522,000.00	380,000.00	338,100.00
100-33260-512200 SOCIAL SEC (FICA) CNTRIB	156,771.00	147,260.30	160,000.00	124,000.00	133,500.00
100-33260-512400 RETIREMENT CONTRIBUTIONS	118,088.00	125,660.44	125,000.00	93,300.00	108,800.00
100-33260-512600 UNEMPLOYMENT INSURANCE		-	-	-	
100-33260-512700 WORKER'S COMPENSATION	57,402.00	48,656.60	46,000.00	59,300.00	59,300.00
100-33260-521200 PROFESSIONAL-INMATE MED	483,134.00	391,097.16	500,000.00	330,000.00	390,000.00
100-33260-521201 EMPLOYEE PHYSICALS	2,389.00	-	-	-	
100-33260-522203 MAIN'T - OFFICE EQUIP	2,362.00	1,259.52	1,000.00	675.00	1,000.00
100-33260-522204 VEHICLE MAINTENANCE	3,012.00	550.56	-	1,000.00	1,000.00
100-33260-522205 MAIN'T - BUILDING	47,341.00	50,435.23	40,000.00	36,000.00	40,000.00
100-33260-522206 MAIN'T - RADIO	50.00	-	-	-	
100-33260-522207 MAIN'T - OTHER EQUIP	622.00	984.95	1,000.00	1,400.00	1,400.00
100-33260-522320 RENTAL OF EQUIP	14,117.00	14,452.40	13,000.00	13,000.00	13,000.00
100-33260-522400 PEST CONTROL	165.00	138.60	200.00	200.00	200.00
100-33260-523201 COMMUNICATION-TELEPHONE	17,206.00	13,248.30	18,000.00	2,200.00	10,000.00
100-33260-523203 COMMUNICATION - POSTAGE		148.10			
100-33260-523203 COMMUNICATION - POSTAGE		311.96	-	-	
100-33260-523500 TRAVEL		360.00	1,000.00	-	
100-33260-523700 EDUCATION & TRAINING	396.00	230.59	1,000.00	-	
100-33260-523910 INMATE HOUSING		-	-	-	
100-33260-531101 OFFICE SUPPLIES	7,940.00	9,378.64	9,800.00	6,000.00	6,000.00
100-33260-531110 POLICE SUPPLIES	3,659.00	278.84	3,500.00	3,800.00	3,500.00
100-33260-531115 INMATE FOOD	642,132.00	523,278.66	577,000.00	513,000.00	580,000.00
100-33260-531116 BEDDING & CLOTHING	16,963.00	9,460.14	17,000.00	-	15,000.00
100-33260-531117 LAUNDRY	9,477.00	7,697.18	15,000.00	6,000.00	10,000.00
100-33260-531120 JANITORIAL SUPPLIES	69,214.00	53,414.27	58,000.00	2,300.00	50,000.00
100-33260-531150 BUILDING MAIN'T MATERIAL	26,940.00	6,221.71	20,000.00	10,000.00	10,000.00
100-33260-531155 VEHICLE REPAIR PARTS	129.00	91.20	1,000.00	300.00	500.00
100-33260-531210 ENERGY-WATER/SEWERAGE	96,557.00	96,891.49	57,000.00	100,000.00	100,000.00
100-33260-531220 ENERGY-NATURAL GAS	33,713.00	30,872.62	33,000.00	36,000.00	36,000.00
100-33260-531230 ENERGY-ELECTRICITY	112,474.00	88,375.04	105,000.00	87,000.00	87,000.00
100-33260-531700 OTHER SUPPLIES	1,044.00	624.55	3,000.00	3,000.00	1,000.00
100-33260-531710 UNIFORMS	9,622.00	8,809.02	12,000.00	12,000.00	12,000.00
100-33260-542300 FURNITURE & FIXTURES	292.00	-	-	-	
100-33260-542400 COMPUTERS	14,557.00	15,352.32	-	-	
100-33260-542500 EQUIPMENT		-	-	-	
33260 JAIL OPERATIONS	4,673,777.00	4,250,081.13	4,429,500.00	3,646,975.00	3,752,500.00
COURT SECURITY/SHERIFF					
100-33600-511100 REGULAR EMPLOYEES	188,620.00	225,006.42	226,000.00	508,000.00	686,200.00

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	ACTUAL	ACTUAL	BUDGET	PROJECTED	RECOMMENDED
100-33600-511300 OVERTIME	36,737.00	29,353.48	30,000.00	96,000.00	145,400.00
100-33600-512100 GROUP INSURANCE	31,486.00	34,763.48	35,000.00	127,500.00	145,400.00
100-33600-512200 SOCIAL SECURITY (FICA)	16,485.00	18,655.88	19,800.00	42,300.00	52,500.00
100-33600-512400 RETIREMENT CONTRIBUTIONS	14,073.00	13,389.10	15,000.00	35,400.00	40,400.00
100-33600-512700 WORKER'S COMPENSATION	6,072.00	5,262.00	4,000.00	6,400.00	6,400.00
100-33600-522205 BUILDING MAINTENANCE	1,125.00	1,182.12	-	2,400.00	
100-33600-523201 COMMUNICATION - TELEPHONE	1,267.00	574.34	1,200.00	3,700.00	5,220.00
100-33600-523500 TRAVEL		-	-	340.00	
100-33600-523700 EDUCATION & TRAINING		-	-	-	
100-33600-531101 OFFICE SUPPLIES		238.80	-	200.00	
100-33600-531150 BLDG MAINT MATERIALS		-	-	-	
100-33600-531700 OTHER SUPPLIES	630.00	-	-	-	
100-33600-531710 UNIFORMS	62.00	408.00	1,000.00	2,400.00	2,400.00
100-33600-522204 MAINTAIN VEHICLE		-	-	-	
100-33600-522206 MAINTAIN RADIO		-	-	-	
100-33600-522213 MAINTAIN OFFICE EQUIPMENT		-	-	-	
100-33600-542300 FURNITURE & FIXTURES		-	-	-	
100-33600-542400 COMPUTER PURCHASE		-	-	-	
33600 COURT SECURITY/SHERIFF	296,557.00	328,833.62	332,000.00	824,640.00	1,083,920.00
ADULT CORRECTIONAL INSTITUTE					
100-34200-511100 REGULAR EMPLOYEES	959,819.00	782,596.74	917,530.00	824,000.00	867,000.00
100-34200-511300 OVERTIME	153,921.00	95,688.10	118,900.00	113,000.00	78,000.00
100-34200-512100 GROUP INSURANCE	205,326.00	188,035.98	200,000.00	154,000.00	115,300.00
100-34200-512200 SOCIAL SEC (FICA) CNTRIB	80,615.00	66,356.68	79,280.00	66,000.00	69,000.00
100-34200-512400 RETIREMENT CONTRIBUTIONS	54,337.00	47,378.84	64,160.00	42,000.00	50,500.00
100-34200-512700 WORKER'S COMPENSATION	30,479.00	25,699.30	25,500.00	31,300.00	31,400.00
100-34200-521200 PROFESSIONAL-INMATE MED	95,577.00	50,970.06	100,000.00	39,000.00	45,000.00
100-34200-521201 PROFESSIONAL - PHYSICIAN	415.00	508.80	15,000.00	9,570.00	8,000.00
100-34200-521304 TECHNICAL - FILM&PROCESS	935.00	822.00	800.00	1,000.00	1,000.00
100-34200-522203 MAIN'T - OFFICE EQUIP	43.00	-	400.00	400.00	400.00
100-34200-522204 MAIN'T - VEHICLE	2,100.00	3,875.47	1,000.00	1,000.00	1,000.00
100-34200-522205 MAIN'T - BUILDING	12,292.00	11,482.00	5,000.00	6,000.00	5,000.00
100-34200-522206 MAIN'T - RADIO	1,763.00	9.26	2,600.00	300.00	300.00
100-34200-522207 MAIN'T - OTHER EQUIP	14,792.00	621.23	3,000.00	900.00	2,500.00
100-34200-522320 RENTAL OF EQUIP	3,316.00	3,416.10	3,000.00	3,900.00	3,400.00
100-34200-522400 PEST CONTROL	732.00	291.60	800.00	500.00	500.00
100-34200-523201 COMMUNICATION-TELEPHONE	12,262.00	9,006.28	9,600.00	9,600.00	9,600.00
100-34200-523203 COMMUNICATION - POSTAGE	504.00	485.20	300.00	350.00	350.00
100-34200-523300 ADVERTISING		-	100.00	100.00	100.00
100-34200-523500 TRAVEL	366.00	(9,184.37)	500.00	950.00	950.00
100-34200-523601 DUES - PROFESSIONAL	40.00	48.00	100.00	40.00	40.00
100-34200-523700 EDUCATION & TRAINING	130.00	3,190.06	500.00	500.00	500.00
100-34200-531101 OFFICE SUPPLIES	2,651.00	7,132.20	6,750.00	6,000.00	6,000.00
100-34200-531109 PURCHASE CARD PURCHASES	65,838.00	28,678.18	-	-	
100-34200-531115 INMATE FOOD	(112,619.00)	242,630.06	289,080.00	240,000.00	290,000.00
100-34200-531116 BEDDING & CLOTHING	14,616.00	30,280.26	33,000.00	35,000.00	33,000.00
100-34200-531117 LAUNDRY	12,305.00	1,819.82	10,000.00	10,000.00	10,000.00
100-34200-531120 JANITORIAL SUPPLIES	17,981.00	4,387.20	10,000.00	10,700.00	10,000.00
100-34200-531150 BUILDING MAIN'T MATERIAL	6,563.00	4,542.50	7,000.00	8,600.00	7,000.00
100-34200-531155 VEHICLE REPAIR PARTS	4,169.00	2,752.91	3,000.00	3,000.00	3,000.00
100-34200-531156 HEAVY EQUIP REPAIR PARTS		41.99	-	40.00	
100-34200-531210 ENERGY-WATER/SEWERAGE	52,056.00	30,217.26	50,000.00	32,000.00	32,000.00
100-34200-531220 ENERGY-NATURAL GAS	22,818.00	18,693.31	22,000.00	17,000.00	19,000.00
100-34200-531230 ENERGY-ELECTRICITY	78,810.00	66,516.37	75,000.00	44,000.00	50,000.00
100-34200-531270 ENERGY-GASOLINE/DIESEL	16,855.00	15,268.54	13,000.00	44,000.00	15,000.00
100-34200-531400 BOOKS & PERIODICALS		-	-	-	
100-34200-531600 SMALL EQUIPMENT	4,662.00	3,955.68	300.00	-	300.00
100-34200-531700 OTHER SUPPLIES	5,242.00	6,531.29	3,000.00	3,400.00	4,000.00

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
100-34200-531710 UNIFORMS	4,170.00	3,426.71	4,500.00	4,500.00	4,500.00
100-34200-542200 VEHICLES		-	-	-	
100-34200-542300 FURNITURE & FIXTURES	783.00	605.94	-	-	
100-34200-542400 COMPUTERS		-	-	-	
100-34200-542500 EQUIPMENT		48.08	-	-	
100-34200-521202 PROFESSIONAL - LAWYERS		-	-	-	
34200 ADULT CORRECTIONAL INSTITUTE	1,826,664.00	1,748,825.62	2,074,700.00	1,762,650.00	1,773,640.00
ADULT PROBATION AND PAROLE					
100-34500-511100 REGULAR EMPLOYEES	370,605.00	350,422.82	385,900.00	370,000.00	384,830.00
100-34500-511300 OVERTIME				8,000.00	5,200.00
100-34500-512100 GROUP INSURANCE	66,427.00	65,231.90	68,000.00	68,000.00	62,230.00
100-34500-512200 SOCIAL SEC (FICA) CNTRIB	26,351.00	25,042.21	29,500.00	25,000.00	29,440.00
100-34500-512400 RETIREMENT CONTRIBUTIONS	22,213.00	31,113.19	25,000.00	23,500.00	26,000.00
100-34500-512700 WORKER'S COMPENSATION	8,921.00	7,780.10	7,000.00	9,475.00	9,480.00
100-34500-521202 LEGAL SERVICES		-	-	-	
100-34500-522203 MAIN'T - OFFICE EQUIP	3,504.00	2,557.70	3,000.00	2,600.00	3,000.00
100-34500-522204 VEHICLE MAINTENANCE	890.00	993.31	1,400.00	5,000.00	1,000.00
100-34500-522320 RENTAL OF EQUIP	2,499.00	3,569.02	2,300.00	2,500.00	2,300.00
100-34500-523201 COMMUNICATION-TELEPHONE	10,441.00	7,821.41	10,000.00	8,400.00	8,400.00
100-34500-523203 COMMUNICATION - POSTAGE	1,268.00	670.79	1,300.00	900.00	1,000.00
100-34500-523300 ADVERTISING	381.00	382.54	-	-	
100-34500-523500 TRAVEL	3,881.00	3,359.11	4,000.00	4,100.00	4,000.00
100-34500-523601 DUES - PROFESSIONAL	250.00	120.00	300.00	300.00	300.00
100-34500-523700 EDUCATION & TRAINING	90.00	492.00	1,000.00	1,600.00	1,600.00
100-34500-531101 OFFICE SUPPLIES	5,148.00	4,454.69	5,300.00	4,600.00	5,000.00
100-34500-531109 PURCHASE CARD PURCHASES	2,435.00	557.96			
100-34500-531110 POLICE SUPPLIES		400.58	-	1,300.00	1,300.00
100-34500-531270 GAS & OIL	2,308.00	1,979.14	2,400.00	1,600.00	2,000.00
100-34500-531400 BOOKS & PERIODICALS	480.00	606.16	600.00	600.00	600.00
100-34500-531600 SMALL EQUIPMENT		-	-	-	
100-34500-531700 OTHER SUPPLIES	220.00	343.32	300.00	200.00	300.00
100-34500-531710 UNIFORMS		-	-	-	
100-34500-542400 COMPUTERS	2,166.00	-	-	-	
100-34500-542500 EQUIPMENT	136.00	155.99	-	-	
34500 ADULT PROBATION AND PAROLE	530,614.00	508,053.94	547,300.00	537,675.00	547,980.00
EMERGENCY MEDICAL SERVICE					
100-36000-511100 REGULAR EMPLOYEES	1,092,735.00	1,141,289.42	1,172,000.00	1,138,000.00	1,052,000.00
100-36000-511300 OVERTIME	400,920.00	315,306.22	393,000.00	303,000.00	319,000.00
100-36000-512100 GROUP INSURANCE	215,999.00	234,318.25	240,000.00	261,000.00	244,100.00
100-36000-512200 SOCIAL SEC (FICA) CNTRIB	107,160.00	102,978.36	119,000.00	98,000.00	104,000.00
100-36000-512400 RETIREMENT CONTRIBUTIONS	79,578.00	94,125.16	90,000.00	74,000.00	77,000.00
100-36000-512600 UNEMPLOYMENT		-	-	-	
100-36000-512700 WORKER'S COMPENSATION	36,795.00	30,568.10	30,000.00	37,250.00	37,250.00
100-36000-521201 PROFESSIONAL - PHYSICIAN	1,425.00	-	3,000.00	1,500.00	4,500.00
100-36000-521202 PROFESSIONAL - LAWYERS		-	-	-	
100-36000-521208 PROFESSIONAL - ADVERTISI		48.00	300.00	340.00	300.00
100-36000-521208 PROFESSIONAL - ADVERTISING	268.00	-	-	-	
100-36000-521220 PROFESSIONAL - OTHER	30,779.00	-	-	-	
100-36000-522110 MEDICAL WASTE DISPOSAL	913.00	800.40	4,000.00	1,000.00	1,000.00
100-36000-522203 MAIN'T - OFFICE EQUIP	8,867.00	8,363.03	7,500.00	3,500.00	6,000.00
100-36000-522204 MAIN'T - VEHICLE	74,676.00	63,596.72	50,000.00	80,000.00	75,000.00
100-36000-522205 MAIN'T - BUILDING	1,841.00	1,512.65	2,000.00	2,600.00	1,000.00
100-36000-522206 MAIN'T - RADIO	4,783.00	1,542.00	6,500.00	7,300.00	2,500.00
100-36000-522207 MAIN'T - OTHER EQUIP	327.00	168.00	-	200.00	
100-36000-522209 MAIN'T - MEDICAL EQUIP	2,547.00	2,549.45	2,000.00	4,200.00	3,000.00
100-36000-522320 RENTAL OF EQUIP	5,798.00	6,240.38	5,800.00	5,800.00	5,800.00
100-36000-522400 PEST CONTROL	364.00	277.20	400.00	1,000.00	400.00

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	ACTUAL	ACTUAL	BUDGET	PROJECTED	RECOMMENDED
100-36000-523201 COMMUNICATION-TELEPHONE	15,352.00	14,162.26	17,000.00	16,700.00	16,700.00
100-36000-523203 COMMUNICATION - POSTAGE	2,339.00	6,911.51	1,800.00	8,000.00	8,000.00
100-36000-523400 PRINTING & BINDING	780.00	991.79	1,500.00	1,000.00	1,000.00
100-36000-523500 TRAVEL	180.00	1,335.98	1,000.00	300.00	1,000.00
100-36000-523601 DUES - PROFESSIONAL	15.00	24.00	100.00	20.00	1,000.00
100-36000-523610 SERVICE CHARGE		55.09		1,300.00	1,300.00
100-36000-523700 EDUCATION & TRAINING	894.00	2,241.37	1,000.00	3,300.00	2,500.00
100-36000-523800 LICENSES	13,700.00	16,440.00	13,700.00	13,700.00	13,700.00
100-36000-531101 OFFICE SUPPLIES	4,123.00	7,299.24	6,000.00	7,000.00	7,000.00
100-36000-531109 PURCHASE CARD PURCHASES	28,845.00	3,164.36	-	2,600.00	
100-36000-531111 MEDICAL SUPPLIES	50,747.00	50,620.28	50,000.00	58,000.00	52,000.00
100-36000-531120 JANITORIAL SUPPLIES	4,827.00	6,255.72	5,000.00	6,000.00	5,500.00
100-36000-531150 BUILDING MAIN'T MATERIAL	939.00	528.83	200.00	1,100.00	1,000.00
100-36000-531155 VEHICLE REPAIR PARTS	5,817.00	23,849.29	7,000.00	8,000.00	7,000.00
100-36000-531210 ENERGY-WATER/SEWERAGE	2,275.00	2,232.67	4,000.00	3,000.00	3,000.00
100-36000-531220 ENERGY-NATURAL GAS	712.00	1,309.80	1,900.00	2,100.00	2,000.00
100-36000-531230 ENERGY-ELECTRICITY	16,242.00	13,246.74	13,000.00	13,700.00	13,500.00
100-36000-531270 ENERGY-GASOLINE/DIESEL	75,953.00	79,511.95	76,000.00	84,000.00	78,000.00
100-36000-531400 BOOKS & PERIODICALS	1,435.00	142.40	200.00	800.00	800.00
100-36000-531600 SMALL EQUIPMENT	3,243.00	6,251.00	2,000.00	7,210.00	5,000.00
100-36000-531700 OTHER SUPPLIES	1,018.00	3,289.61	2,500.00	3,500.00	2,500.00
100-36000-531710 UNIFORMS	15,280.00	7,615.42	8,500.00	6,600.00	7,000.00
100-36000-542300 FURNITURE & FIXTURES		307.30	-	-	
100-36000-542400 COMPUTERS		-	-	3,230.00	
100-36000-542401 COMPUTER SOFTWARE PURCHASE		4,168.34	-	-	
100-36000-542500 EQUIPMENT PURCHASE		-	-	200.00	
36000 EMERGENCY MEDICAL SERVICE	2,310,491.00	2,255,638.30	2,337,900.00	2,270,050.00	2,162,350.00
RESCUE					
100-36800-511100 REGULAR EMPLOYEES	12,125.00	9,450.00	12,000.00	200.00	5,000.00
100-36800-512200 SOCIAL SEC (FICA) CNTRIB	916.00	717.46	1,000.00	23.00	900.00
100-36800-512400 RETIREMENT CONTRIBUTIONS	107.00	60.48	100.00	2.00	100.00
100-36800-512700 WORKER'S COMPENSATION	212.00	153.50	200.00	190.00	200.00
100-36800-522204 MAIN'T - VEHICLE		728.52	-	-	
100-36800-522206 MAIN'T - RADIO		560.57	-	-	
100-36800-522207 MAIN'T - OTHER EQUIP	8.00	-	-	-	
100-36800-523201 COMMUNICATION-TELEPHONE	205.00	160.20	400.00	-	300.00
100-36800-523700 EDUCATION & TRAINING		-	-	-	
100-36800-531155 VEHICLE REPAIR PARTS		787.50	100.00	-	
100-36800-531270 ENERGY-GASOLINE/DIESEL		-	500.00	-	
100-36800-531700 OTHER SUPPLIES		-	-	-	
100-36800-531710 UNIFORMS	225.00	551.20	100.00	300.00	400.00
100-36800-531715 EMERGENCY RESPONSE EQUIPMENT		-	-	-	
100-36800-542500 EQUIPMENT PURCHASE		-	-	-	
36800 RESCUE	13,798.00	13,169.42	14,400.00	715.00	6,900.00
CORONER/MEDICAL EXAMINER					
100-37000-511100 REGULAR EMPLOYEES	28,875.00	28,350.00	30,000.00	32,000.00	30,000.00
100-36000-512100 GROUP INSURANCE	19,406.00	19,297.80	19,400.00	20,900.00	19,400.00
100-37000-512200 SOCIAL SEC (FICA) CNTRIB	1,730.00	1,653.96	1,600.00	1,880.00	1,600.00
100-37000-512700 WORKER'S COMPENSATION	700.00	658.20	300.00	800.00	300.00
100-37000-522203 OFFICE EQUIPMENT MAINT.	275.00	-	100.00	-	100.00
100-37000-522204 VEHICLE REPAIR		1,540.20	800.00	-	800.00
100-37000-522206 RADIO MAINT	169.00	-	400.00	40.00	400.00
100-37000-523201 COMMUNICATION-TELEPHONE	4,139.00	3,435.84	2,700.00	3,000.00	2,700.00
100-37000-523203 COMMUNICATION - POSTAGE	8.00	4.33	-	5.00	-
100-37000-523500 TRAVEL	9,122.00	10,724.32	12,000.00	12,900.00	12,000.00
100-37000-523601 DUES - PROFESSIONAL	300.00	360.00	300.00	300.00	300.00
100-37000-523700 EDUCATION & TRAINING	900.00	720.00	1,300.00	1,320.00	1,300.00

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
100-37000-523851 C.LABOR-CORONER CALLS	3,625.00	6,480.00	3,500.00	5,830.00	3,500.00
100-37000-523900 TRANSPORT SERVICES	5,315.00	7,608.00	6,000.00	8,300.00	6,000.00
100-37000-531101 OFFICE SUPPLIES	33.00	343.14	-	450.00	-
100-37000-531109 PURCHASE CARD PURCHASES		800.40			
100-37000-531111 MEDICAL SUPPLIES	1,449.00	1,289.40	1,300.00	-	1,300.00
100-37000-531155 VEHICLE MAINTENANCE	34.00	-	1,000.00	-	1,000.00
100-37000-531270 GAS & OIL	644.00	741.14	1,300.00	120.00	1,300.00
100-37000-531600 SMALL EQUIPMENT PURCHASE		-	-	-	-
100-37000-531700 OTHER SUPPLIES	671.00	-	-	-	-
100-37000-531710 UNIFORMS	600.00	279.24	600.00	800.00	600.00
100-37000-542400 COMPUTERS	824.00	-			
37000 CORONER/MEDICAL EXAMINER	78,819.00	84,285.97	82,600.00	88,645.00	82,600.00
ANIMAL CONTROL					
100-39100-511100 REGULAR EMPLOYEES	35,369.00	34,585.62	35,500.00	33,600.00	34,550.00
100-39100-511300 OVERTIME	9,937.00	7,029.53	8,900.00	6,900.00	8,500.00
100-39100-512100 GROUP INSURANCE	84.00	14,332.02	17,800.00	19,385.00	19,245.00
100-39100-512200 SOCIAL SEC (FICA) CNTRIB	3,391.00	2,748.66	3,300.00	2,600.00	3,300.00
100-39100-512400 RETIREMENT CONTRIBUTIONS	2,873.00	2,692.38	2,800.00	2,550.00	2,800.00
100-39100-512700 WORKER'S COMPENSATION	558.00	425.40	400.00	520.00	520.00
100-39100-521208 PROFESSIONAL ADVERTISING		-	-	-	
100-39100-522204 MAIN'T - VEHICLE	1,299.00	5,276.84	3,000.00	2,800.00	2,800.00
100-39100-522206 MAIN'T - RADIO	720.00	-	500.00	-	-
100-39100-523201 COMMUNICATION-TELEPHONE	1,253.00	717.60	1,200.00	1,400.00	1,400.00
100-39100-523203 POSTAGE		-	-	-	-
100-39100-523500 TRAVEL		-	-	265.00	265.00
100-39100-523610 SERVICE CHARGES	644.00	813.58		940.00	940.00
100-39100-531101 OFFICE SUPPLIES	799.00	28.26	100.00	400.00	400.00
100-39100-531155 VEHICLE REPAIR PARTS	424.00	1,321.67	1,200.00	200.00	200.00
100-39100-531270 ENERGY-GASOLINE/DIESEL	17,458.00	18,802.48	17,000.00	17,000.00	17,000.00
100-39100-531600 SMALL EQUIPMENT	460.00	-	-	-	-
100-39100-531700 OTHER SUPPLIES	54.00	604.50	100.00	500.00	500.00
100-39100-531710 UNIFORMS	1,618.00	705.91	800.00	700.00	700.00
100-39100-542200 VEHICLE PURCHASE		-	-	-	-
100-39100-542500 EQUIPMENT		179.34	-	-	-
39100 ANIMAL CONTROL	76,941.00	90,263.78	92,600.00	89,760.00	93,120.00
ANIMAL SHELTER					
100-39110-511100 REGULAR EMPLOYEES	116,490.00	109,180.76	105,000.00	108,500.00	104,100.00
100-39110-511300 OVERTIME	15,888.00	13,345.81	11,500.00	13,300.00	15,000.00
100-39110-512100 GROUP INSURANCE	40,194.00	25,143.30	32,000.00	29,500.00	29,000.00
100-39110-512200 SOCIAL SEC (FICA) CNTRIB	9,168.00	8,778.64	8,900.00	8,400.00	9,200.00
100-39110-512400 RETIREMENT CONTRIBUTIONS	6,737.00	3,453.17	6,800.00	4,850.00	7,000.00
100-39110-512700 WORKER'S COMPENSATION	1,567.00	1,017.10	1,000.00	1,240.00	1,240.00
100-39110-521203 PROFESSIONAL - VETERINARY	42,325.00	28,008.95	38,000.00	27,000.00	28,000.00
100-39110-521208 PROFESSIONAL ADVERTISING	481.00	57.60	300.00	-	
100-39110-522203 MAIN'T - OFFICE EQUIP	562.00	919.97	700.00	700.00	
100-39110-522204 MAIN'T - VEHICLE	524.00	126.19	600.00	600.00	
100-39110-522205 MAIN'T - BUILDING	10,778.00	3,616.60	3,000.00	1,300.00	
100-39110-522207 MAIN'T - OTHER EQUIPMENT			-	-	
100-39110-522400 PEST CONTROL	953.00	700.80	900.00	900.00	900.00
100-39110-523201 COMMUNICATION-TELEPHONE	5,968.00	6,373.06	5,000.00	7,500.00	6,000.00
100-39110-523203 COMMUNICATION - POSTAGE	168.00	140.68	200.00	200.00	200.00
100-39110-523500 TRAVEL		-	-	-	
100-39110-523601 DUES - PROFESSIONAL		-	-	-	
100-39110-523800 LICENSE	400.00	-	1,200.00	400.00	400.00
100-39110-531101 OFFICE SUPPLIES	2,595.00	1,988.84	2,400.00	2,500.00	2,500.00
100-39110-531120 JANITORIAL SUPPLIES	9,854.00	7,779.50	5,500.00	6,000.00	6,000.00
100-39110-531140 ANIMAL CARE SUPPLIES	7,060.00	6,654.22	5,800.00	6,600.00	6,600.00

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	ACTUAL	ACTUAL	BUDGET	PROJECTED	RECOMMENDED
100-39110-531141 ANIMAL MEDICATIONS	108,849.00	82,115.65	85,000.00	68,000.00	68,000.00
100-39110-531150 BUILDING MAIN'T MATERIAL	1,107.00	172.21	1,000.00	600.00	600.00
100-39110-531210 ENERGY-WATER/SEWERAGE	4,674.00	5,045.28	5,000.00	4,600.00	4,600.00
100-39110-531220 ENERGY-NATURAL GAS	1,228.00	1,273.01	800.00	1,200.00	1,200.00
100-39110-531230 ENERGY-ELECTRICITY	15,026.00	16,466.24	10,000.00	18,000.00	18,000.00
100-39110-531400 BOOKS & PERIODICALS		-	400.00	400.00	-
100-39110-531600 SMALL EQUIPMENT	656.00	-	-	-	-
100-39110-531700 OTHER SUPPLIES	514.00	431.28	300.00	600.00	600.00
100-39110-531710 UNIFORMS	406.00	-	300.00	-	-
100-39110-542400 COMPUTER PURCHASE		19.20	-	-	-
100-39110-571400 CITY OF STATESBORO	548.00	326.50	1,200.00	400.00	460.00
39110 ANIMAL SHELTER	404,720.00	323,134.55	332,800.00	313,290.00	309,600.00
EMERGENCY MANAGEMENT					
100-39200-521208 PUBLIC EDUCATION		957.53	1,000.00	1,400.00	1,200.00
100-39200-522203 MAIN'T - OFFICE EQUIP		1,026.00	1,000.00	-	-
100-39200-522206 MAIN'T - RADIO	774.00	-	800.00	-	-
100-39200-523201 COMMUNICATION-TELEPHONE	3,922.00	3,582.34	3,800.00	1,400.00	1,400.00
100-39200-523203 COMMUNICATION - POSTAGE	2.00	0.55	-	2.00	
100-39200-523500 TRAVEL	178.00	-	200.00	200.00	200.00
100-39200-523601 DUES - PROFESSIONAL		-	-	-	-
100-39200-523700 EDUCATION & TRAINING		-	-	-	-
100-39200-531101 OFFICE SUPPLIES	398.00	-	400.00	-	-
100-39200-531102 PROGRAM MATERIALS		-	-	-	-
100-39200-531104 SPECIAL PROJECTS	745.00	308.45	1,000.00	2,000.00	2,000.00
100-39200-531700 OTHER SUPPLIES	554.00	773.10	500.00	-	-
100-39200-531710 UNIFORMS	168.00	-	500.00	200.00	200.00
39200 EMERGENCY MANAGEMENT	6,741.00	6,647.96	9,200.00	5,202.00	5,000.00
ROADS, STREETS & BRIDGES					
100-42010-511100 REGULAR EMPLOYEES	890,414.00	904,712.65	950,000.00	904,000.00	971,300.00
100-42010-511200 TEMPORARY EMPLOYEES		-	-	-	
100-42010-511300 OVERTIME	78,637.00	68,952.89	87,000.00	76,000.00	93,500.00
100-42010-512100 GROUP INSURANCE	240,899.00	248,777.53	250,000.00	255,000.00	320,000.00
100-42010-512200 SOCIAL SEC (FICA) CNTRIB	68,272.00	68,614.98	75,000.00	65,300.00	81,000.00
100-42010-512400 RETIREMENT CONTRIBUTIONS	55,435.00	54,350.96	63,000.00	52,000.00	58,000.00
100-42010-512700 WORKER'S COMPENSATION	78,904.00	59,393.20	60,000.00	72,400.00	72,000.00
100-42010-521201 EMPLOYEE PHYSICALS		132.00	300.00	100.00	150.00
100-42010-521210 CONSULTANT - WORK STUDY		-	-	970.00	
100-42010-522203 MAIN'T - OFFICE EQUIP	624.00	596.52	200.00	800.00	800.00
100-42010-522204 MAIN'T - VEHICLE	1,290.00	2,611.10	2,800.00	1,200.00	1,600.00
100-42010-522205 MAIN'T - BUILDING		213.85	200.00	250.00	220.00
100-42010-522206 MAIN'T - RADIO	3,353.00	-	7,000.00	300.00	400.00
100-42010-522207 MAIN'T - OTHER EQUIP	606.00	4,882.85	4,000.00	4,900.00	4,900.00
100-42010-522208 MAIN'T - HEAVY EQUIPMENT	22,266.00	11,864.81	35,000.00	42,000.00	30,000.00
100-42010-522320 RENTAL OF EQUIP		6,089.81	500.00	-	
100-42010-522400 PEST CONTROL	300.00	183.07		300.00	300.00
100-42010-523201 COMMUNICATION-TELEPHONE	3,754.00	4,323.31	4,500.00	3,800.00	4,000.00
100-42010-523203 COMMUNICATION - POSTAGE	13.00	68.47	100.00	10.00	
100-42010-523300 ADVERTISING	280.00	84.00	500.00	800.00	500.00
100-42010-523500 TRAVEL	394.00	190.10	1,000.00	1,400.00	1,000.00
100-42010-523601 DUES - PROFESSIONAL	300.00	60.00	500.00	3,000.00	500.00
100-42010-523700 EDUCATION & TRAINING		1,348.94	1,000.00	-	
100-42010-523800 SOFTWARE LICENSE	2,653.00	2,653.00	2,600.00	2,250.00	2,600.00
100-42010-523852 CASUAL LABOR	5,306.00	-			
100-42010-523900 OTHER (PURCHASED SRVCS)		-	-	500.00	
100-42010-531101 OFFICE SUPPLIES	1,177.00	1,438.97	1,200.00	1,200.00	1,200.00
100-42010-531109 PURCHASE CARD PURCHASES	79,597.00	34,376.96	-	12,000.00	
100-42010-531116 BEDDING & CLOTHING		93.07	-	380.00	

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	ACTUAL	ACTUAL	BUDGET	PROJECTED	RECOMMENDED
100-42010-531120 JANITORIAL SUPPLIES	2,408.00	1,547.54	3,500.00	1,900.00	2,800.00
100-42010-531135 ROAD REPAIR MATERIAL	98,397.00	138,231.07	115,000.00	97,000.00	110,000.00
100-42010-531136 ROAD SIGN MATERIAL	17,881.00	10,740.86	15,000.00	28,000.00	20,000.00
100-42010-531145 ROAD SIDE SPRAYING	117,724.00	146,422.80	152,000.00	152,000.00	174,000.00
100-42010-531150 BUILDING MAIN'T MATERIAL	275.00	1,424.70	3,000.00	1,300.00	1,500.00
100-42010-531155 VEHICLE REPAIR PARTS	14,314.00	6,599.30	40,000.00	22,000.00	25,000.00
100-42010-531156 HEAVY EQUIP REPAIR PARTS	176,511.00	221,831.60	220,000.00	165,000.00	180,000.00
100-42010-531210 ENERGY-WATER/SEWERAGE	7,220.00	4,513.74	1,000.00	4,900.00	5,000.00
100-42010-531230 ENERGY-ELECTRICITY	34,951.00	30,967.82	30,000.00	31,000.00	31,000.00
100-42010-531270 ENERGY-GASOLINE/DIESEL	548,658.00	510,242.72	480,000.00	498,000.00	510,000.00
100-42010-531600 SMALL EQUIPMENT	100.00	1,021.82	-	110.00	
100-42010-531610 SHOP TOOLS	138.00	1,202.84	1,000.00	800.00	1,000.00
100-42010-531611 ROAD TOOLS	1,233.00	4,490.35	4,000.00	3,200.00	4,000.00
100-42010-531700 OTHER SUPPLIES	876.00	3,197.90	5,000.00	3,200.00	3,600.00
100-42010-531710 UNIFORMS	3,898.00	5,613.47	6,000.00	2,500.00	4,500.00
100-42010-542200 VEHICLES		(37.20)	-	-	
100-42010-542300 FURNITURE & FIXTURES		-	-	-	
100-42010-542400 COMPUTERS		-	-	-	
100-42010-542500 EQUIPMENT	900.00	12,312.00	-	10,260.00	
42010 ROADS, STREETS & BRIDGES	2,559,958.00	2,576,336.43	2,621,900.00	2,522,030.00	2,716,370.00
SOLID WASTE COLLECTION AND DISPOSAL					
100-45200-511100 SALARIES	661,915.00	614,500.08	652,800.00	633,000.00	652,870.00
100-45200-511300 OVERTIME	81,709.00	79,759.90	65,000.00	73,000.00	73,000.00
100-45200-512100 GROUP INSURANCE	55,008.00	56,417.32	59,150.00	79,500.00	92,740.00
100-45200-512200 SOCIAL SEC (FICA) CNTRIB	55,396.00	51,559.54	50,000.00	50,000.00	54,540.00
100-45200-512400 RETIREMENT CONTRIBUTIONS	19,853.00	17,451.94	19,000.00	14,300.00	19,000.00
100-45200-512700 WORKER'S COMPENSATION	32,796.00	26,041.80	26,000.00	31,700.00	31,700.00
100-45200-522204 MAIN'T - VEHICLE		-	-	-	
100-45200-522206 MAIN'T - RADIO	1,551.00	171.00	3,000.00	-	500.00
100-45200-522207 MAIN'T - OTHER EQUIP	13,930.00	7,274.56	12,000.00	-	10,000.00
100-45200-522208 MAIN'T - HEAVY EQUIPMENT	22,793.00	21,343.37	20,000.00	20,000.00	20,000.00
100-45200-522320 RENTAL OF EQUIP		1,776.00	-	-	
100-45200-523203 COMMUNICATION - POSTAGE	383.00	426.08	350.00	320.00	350.00
100-45200-523300 ADVERTISING		305.32	-	-	
100-45200-531109 PURCHASE CARD PURCHASES	1,402.00	490.40	-	700.00	
100-45200-531144 GROUNDS MAIN'T SUPPLIES		-	-	120.00	
100-45200-531150 BUILDING MAIN'T MATERIAL	62.00	27.79	-	700.00	
100-45200-531155 VEHICLE REPAIR PARTS	718.00	177.59	1,000.00	400.00	400.00
100-45200-531156 HEAVY EQUIP REPAIR PARTS	41,001.00	61,439.86	35,000.00	51,000.00	
100-45200-531270 ENERGY-GASOLINE/DIESEL	155,965.00	146,905.08	150,000.00	152,000.00	152,000.00
100-45200-531700 OTHER SUPPLIES	8,979.00	5,765.03	3,300.00	1,800.00	2,500.00
100-45200-531710 UNIFORMS	2,023.00	329.60	1,700.00	330.00	330.00
100-45200-542500 EQUIPMENT	1,568.00	695.70	-	2,100.00	2,000.00
100-45200-551100 SOLID WASTE & RECYLING		-	-	-	
100-45200-572000 TIPPAGE FEES	681,190.00	545,212.06	640,000.00	652,000.00	655,000.00
45200 SOLID WASTE COLLECTION	1,838,242.00	1,638,070.00	1,738,300.00	1,762,970.00	1,766,930.00
SOLID WASTE RECYCLING					
100-45500-511100 SALARIES	117,047.00	129,887.64	119,000.00	145,600.00	130,400.00
100-45500-512100 GROUP INSURANCE	13,571.00	17,727.78	19,450.00	16,900.00	17,700.00
100-45500-512200 SOCIAL SEC (FICA) CNTRIB	8,350.00	9,202.64	8,900.00	12,000.00	10,000.00
100-45500-512400 RETIREMENT CONTRIBUTIONS	7,379.00	7,484.76	7,600.00	8,700.00	7,800.00
100-45500-512700 WORKER'S COMPENSATION	3,663.00	2,947.30	2,900.00	3,600.00	3,600.00
100-45500-522203 MAIN'T - OFFICE EQUIP	166.00	134.24	400.00	400.00	400.00
100-45500-522205 MAIN'T - BUILDING	493.00	3,785.17	2,000.00	1,800.00	1,800.00
100-45500-522207 MAIN'T - OTHER EQUIP	6,276.00	6,001.62	5,000.00	2,300.00	2,300.00
100-45500-522400 PEST CONTROL	181.00	17.99	150.00	100.00	100.00
100-45500-523201 TELEPHONE	8,049.00	7,076.66	8,000.00	10,500.00	10,500.00

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	ACTUAL	ACTUAL	BUDGET	PROJECTED	RECOMMENDED
100-45500-523203 COMMUNICATION - POSTAGE	30.00	56.36	100.00	-	-
100-45500-523500 TRAVEL	9,725.00	5,225.09	9,700.00	6,400.00	5,000.00
100-45500-531101 OFFICE SUPPLIES	312.00	449.00	500.00	1,200.00	1,200.00
100-45500-531120 JANITORIAL SUPPLIES	1,870.00	2,118.20	1,500.00	800.00	800.00
100-45500-531130 RECYCLING SUPPLIES	16,767.00	4,799.02	5,000.00	5,300.00	6,000.00
100-45500-531150 BUILDING MAIN'T MATERIAL	453.00	284.22	500.00	90.00	-
100-45500-531156 HEAVY EQUIP REPAIR PARTS		1,555.82	1,000.00	55.00	-
100-45500-531210 ENERGY-WATER/SEWERAGE	2,805.00	3,088.04	3,000.00	3,000.00	3,000.00
100-45500-531230 ENERGY-ELECTRICITY	39,555.00	32,851.39	27,000.00	29,000.00	29,000.00
100-45500-531593 SUPPLIES-RESALE	8,142.00	7,933.26		7,000.00	7,000.00
100-45500-531700 OTHER SUPPLIES	341.00	77.40	1,000.00	13,000.00	1,000.00
100-45500-531710 UNIFORMS	702.00	1,657.06	800.00	300.00	300.00
100-45550-523300 ADVERTISING	109.00	139,867.45			
100-45550-523610 SERVICE CHARGE	7,667.00	3,500.76			
100-45550-531600 SMALL EQUIPMENT	9,045.00	-			
100-45550-571400 CITY OF STATESBORO	49,763.00	-	49,800.00	49,800.00	49,800.00
100-45400-581101 LOAN PRIN-GEFA		16,425.61	18,700.00	1,750.00	-
100-45400-582101 LOAN INTEREST-GEFA		18,322.07	22,000.00	1,870.00	-
45550 RECYCLING OPERATIONS	312,461.00	422,476.58	314,000.00	321,465.00	287,700.00
FLEET MANAGEMENT					
100-49100-511100 REGULAR EMPLOYEES	150,409.00	140,411.58	143,900.00	119,000.00	134,000.00
100-49100-511300 OVERTIME	25,260.00	22,087.56	26,000.00	21,200.00	22,000.00
100-49100-512100 GROUP INSURANCE	38,931.00	23,851.30	40,000.00	22,500.00	36,900.00
100-49100-512200 SOCIAL SEC (FICA) CNTRIB	12,198.00	11,757.12	12,000.00	12,000.00	10,100.00
100-49100-512400 RETIREMENT CONTRIBUTIONS	8,957.00	8,241.89	9,000.00	4,900.00	8,400.00
100-49100-512700 WORKERS' COMPENSATION	5,049.00	3,594.90	3,500.00	4,400.00	4,400.00
100-49100-521201 EMPLOYEE PHYSICALS		-	-	-	-
100-49100-522203 MAIN'T - OFFICE EQUIP	14.00	42.59	-	35.00	40.00
100-49100-522204 MAIN'T - VEHICLE		1,345.00	-	200.00	200.00
100-49100-522205 MAIN'T - BUILDING	335.00	366.36	400.00	200.00	200.00
100-49100-522206 MAIN'T - RADIO	50.00	180.00	500.00	100.00	100.00
100-49100-522207 MAIN'T - OTHER EQUIP		-	2,000.00	300.00	300.00
100-49100-522320 RENTAL OF EQUIP		-			
100-49100-522400 PEST CONTROL		54.00	-	-	-
100-49100-523201 TELEPHONE	2,366.00	2,329.90	2,300.00	2,500.00	2,500.00
100-49100-523300 ADVERTISING		-			
100-49100-523500 TRAVEL		-	-	160.00	160.00
100-49100-523700 EDUCATION & TRAINING		-	-	200.00	200.00
100-49100-531101 OFFICE SUPPLIES	139.00	-	400.00	400.00	400.00
100-49100-531109 PURCHASE CARD PURCHASES	269.00	131.10	-	-	-
100-49100-531120 JANITORIAL SUPPLIES	1,148.00	1,269.67	1,200.00	800.00	800.00
100-49100-531150 BUILDING MAIN'T MATERIAL		-	1,000.00	200.00	200.00
100-49100-531155 VEHICLE REPAIR PARTS	1,237.00	643.81	4,000.00	800.00	800.00
100-49100-531156 HEAVY EQUIP REPAIR PARTS	2,855.00	2,024.12	2,600.00	1,600.00	1,600.00
100-49100-531210 ENERGY-WATER/SEWERAGE	63.00	82.80	4,000.00	800.00	800.00
100-49100-531220 ENERTY-NATURAL GAS	2,722.00	3,174.96	4,000.00	4,500.00	4,500.00
100-49100-531230 ENERGY-ELECTRICITY	10,805.00	8,324.32	9,600.00	7,800.00	7,800.00
100-49100-531270 ENERGY-GASOLINE/DIESEL	17,625.00	13,380.94	14,000.00	14,000.00	14,000.00
100-49100-531601 SHOP SUPPLIES	6,298.00	8,900.71	10,000.00	9,500.00	9,500.00
100-49100-531610 SHOP TOOLS	1,926.00	4,675.87	4,000.00	1,400.00	1,400.00
100-49100-531700 OTHER SUPPLIES	788.00	643.99	800.00	500.00	500.00
100-49100-531710 UNIFORMS		-	800.00	300.00	300.00
100-49100-542500 EQUIPMENT PURCHASE		-	-	-	-
100-49150-522207 MAINT OTHER EQUIP		-	-	-	-
100-49150-523201 COMMUNICATIONS-TELEPHONE		-	-	-	-
100-49150-542200 VEHICLE		-	-	-	-
49100 FLEET MANAGEMENT	289,444.00	257,514.48	296,000.00	230,295.00	262,100.00

GENERAL FUND OPERATING EXPENDITURES	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
PUBLIC HEALTH ADMINISTRATION					
100-51100-571500 HEALTH DEPARTMENT	166,000.00	166,000.00	166,000.00	166,000.00	166,000.00
51100 PUBLIC HEALTH ADMINISTRATION	166,000.00	166,000.00	166,000.00	166,000.00	166,000.00
MENTAL HEALTH					
100-51110-571600 PINELAND MENTAL HEALTH	15,000.00	14,500.00	14,500.00	14,500.00	14,500.00
51110 MENTAL HEALTH	15,000.00	14,500.00	14,500.00	14,500.00	14,500.00
VITAL STATISTICS					
100-51200-571500 HEALTH DEPT - VITAL STATISTICS	4,682.00	3,566.40	5,000.00	5,000.00	5,000.00
51200 VITAL STATISTICS	4,682.00	3,566.40	5,000.00	5,000.00	5,000.00
INTERGOVERNMENTAL WELFARE					
100-54400-571700 DFACS	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
54400 INTERGOVERNMENTAL WELFARE	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
VENDOR PAYMENTS					
100-54520-521220 PAUPER BURIALS	1,900.00	800.00	2,000.00	2,000.00	2,000.00
54520 VENDOR PAYMENTS	1,900.00	800.00	2,000.00	2,000.00	2,000.00
BOARD OF EDUCATION					
100-56010-571000 TRANSFER GOVERNMENT AGENCY	399,417.00	350,000.00	325,000.00	378,815.00	390,250.00
56010 BOARD OF EDUCATION	399,417.00	350,000.00	325,000.00	378,815.00	390,250.00
BUILDING AND PLANT					
100-54600-522205 MAIN'T - BUILDING	15,160.00	16,655.88	16,700.00	16,000.00	16,000.00
100-54600-522400 PEST CONTROL	396.00	198.00	400.00	400.00	400.00
100-54600-531120 JANITORIAL SUPPLIES	4,397.00	1,386.00	2,900.00	1,600.00	1,600.00
100-54600-531150 BUILDING MAIN'T MATERIAL		96.78	-	-	-
100-54600-531210 ENERGY-WATER/SEWERAGE	2,885.00	3,096.24	3,200.00	3,100.00	3,100.00
100-54600-531220 ENERGY-NATURAL GAS	2,613.00	3,710.83	3,000.00	5,300.00	5,300.00
100-54600-531230 ENERGY-ELECTRICITY	22,833.00	19,524.86	22,000.00	19,500.00	19,500.00
100-54600-541250 BUILDING IMPROVEMENTS					
54600 BUILDING AND PLANT	48,284.00	44,668.60	48,200.00	45,900.00	45,900.00
TRANSPORTATION SERVICES - REGIONAL					
100-55400-523900 OTHER (PURCHASED SRVCS)	27,478.00	33,000.00	33,000.00	29,000.00	33,000.00
55400 TRANSPORTATION SERVICES - REGIONAL	27,478.00	33,000.00	33,000.00	29,000.00	33,000.00
CONCERTED SERVICES - RENT					
100-55500-572100 CONCERTED SERVICES	9,600.00	9,000.00	9,600.00	9,600.00	9,600.00
100-55550-572101 CONCERTED SERVICES PROGRAMS	60,500.00	66,000.00	66,000.00	66,000.00	66,000.00
55500 CONCERTED SERVICES - RENT	70,100.00	75,000.00	75,600.00	75,600.00	75,600.00
HIGH HOPE					
100-55600-572200 HIGH HOPE	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
55600 HIGH HOPE	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
SENIOR CAMPANION PROGRAM					
100-55700-572300 GEORGIA SOUTHERN UNIV	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
55700 SENIOR CAMPANION PROGRAM	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
PARTICIPANT RECREATION					
100-61200-551100 RECREATION	2,461,387.00	2,415,350.00	2,463,780.00	2,463,780.00	2,463,780.00
61200 PARTICIPANT RECREATION	2,461,387.00	2,345,350.00	2,463,780.00	2,463,780.00	2,463,780.00
LIBRARY ADMINISTRATION					
100-65100-571800 STATESBORO LIBRARY	517,500.00	530,000.00	530,000.00	530,000.00	535,300.00
100-65100-541250 BUILDING IMPROVEMENTS			-	-	-

GENERAL FUND OPERATING EXPENDITURES					
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
100-65100-531700 OTHER SUPPLIES			-	-	-
65100 LIBRARY ADMINISTRATION	517,500.00	530,000.00	530,000.00	530,000.00	535,300.00
AGRICULTURAL RESOURCES					
100-71300-511100 REGULAR EMPLOYEES	141,310.00	117,945.64	135,000.00	141,000.00	141,000.00
100-71300-512100 GROUP INSURANCE		3,337.03	-		
100-71300-512200 SOCIAL SEC (FICA) CNTRIB	1,781.00	2,512.92	10,330.00	4,900.00	5,100.00
100-71300-512400 RETIREMENT CONTRIBUTIONS	4,076.00	2,104.08	2,000.00	6,200.00	6,200.00
100-71300-512700 WORKER'S COMPENSATION	1,696.00	380.02	1,000.00	2,135.00	2,135.00
100-71300-522203 MAIN'T - OFFICE EQUIP	441.00	887.35	300.00	500.00	500.00
100-71300-522320 RENTAL OF EQUIP		-	-	-	-
100-71300-523101 INS - LIAB.PROP.&CASUAL		-	-	-	-
100-71300-523201 COMMUNICATION-TELEPHONE	8,792.00	11,015.26	12,500.00	11,000.00	11,000.00
100-71300-523203 COMMUNICATION - POSTAGE	875.00	-	1,000.00	15.00	15.00
100-71300-523300 ADVERTISING		-	-	-	-
100-71300-523400 PRINTING & BINDING		455.93	-		
100-71300-523500 TRAVEL	16,664.00	15,459.08	-	16,500.00	16,500.00
100-71300-523601 DUES - PROFESSIONAL	160.00	168.00	100.00	160.00	160.00
100-71300-531101 OFFICE SUPPLIES	5,322.00	9,229.67	6,000.00	4,000.00	4,000.00
100-71300-531109 PURCHASE CARD PURCHASES	988.00	163.19			
100-71300-531125 AG DEMO SUPPLIES	3,000.00	3,600.00	3,000.00	3,000.00	3,000.00
100-71300-531126 HOME DEMO SUPPLIES		-	500.00	500.00	500.00
100-71300-531150 AG BUILDING MATERIALS		-	250.00	250.00	250.00
100-71300-531240 AG BLDG PROPANE GAS		-	-	-	-
100-71300-531300 MEETING COST	185.00	-	500.00	500.00	500.00
100-71300-531700 OTHER SUPPLIES	353.00	66.00	200.00	1,000.00	1,000.00
100-71300-542500 EQUIPMENT		6,972.29	1,000.00	530.00	530.00
71300 AGRICULTURAL RESOURCES	185,643.00	174,296.45	173,680.00	192,190.00	192,390.00
BUILDING INSPECTION					
100-72200-511100 REGULAR EMPLOYEES	212,012.00	144,699.42	130,600.00	117,530.00	118,280.00
100-72200-512100 GROUP INSURANCE	35,708.00	19,098.58	14,000.00	17,900.00	19,360.00
100-72200-512200 SOCIAL SEC (FICA) CNTRIB	15,469.00	10,569.95	10,000.00	8,050.00	9,050.00
100-72200-512400 RETIREMENT CONTRIBUTIONS	13,734.00	9,620.80	8,500.00	7,400.00	8,400.00
100-72200-512700 WORKER'S COMPENSATION	4,200.00	3,841.00	3,800.00	4,700.00	4,700.00
100-72200-512600 UNEMPLOYMENT INSURANCE				4,620.00	
100-72200-522203 MAIN'T - OFFICE EQUIP	1,210.00	526.57	1,200.00	1,200.00	300.00
100-72200-522204 MAIN'T - VEHICLE		585.13	500.00	700.00	700.00
100-72200-522320 EQUIPMENT LEASE		-	-	-	-
100-72200-523201 COMMUNICATION-TELEPHONE	5,155.00	4,626.44	4,800.00	1,960.00	1,960.00
100-72200-523203 COMMUNICATION - POSTAGE	24.00	59.39	100.00	30.00	30.00
100-72200-523300 ADVERTISING		-	-	-	-
100-72200-523500 TRAVEL	1,041.00	-	1,000.00	2,400.00	2,400.00
100-72200-523601 DUES - PROFESSIONAL	160.00	150.00	500.00	200.00	200.00
100-72200-523700 EDUCATION & TRAINING		840.00	1,000.00	800.00	800.00
100-72200-531101 OFFICE SUPPLIES	2,343.00	1,819.49	2,300.00	1,500.00	1,500.00
100-72200-531109 PURCHASE CARD PURCHASES	443.00	631.07			
100-72200-531155 VEHICLE REPAIR PARTS	118.00	295.43	1,000.00	400.00	400.00
100-72200-531270 ENERGY-GASOLINE/DIESEL	9,459.00	5,966.39	6,000.00	7,000.00	7,400.00
100-72200-531300 MEETING COST		-	-	-	-
100-72200-531400 BOOKS & PERIODICALS		413.76	800.00	-	500.00
100-72200-531600 SMALL EQUIPMENT	130.00	-	200.00	-	-
100-72200-531612 TOOLS		239.93	100.00	200.00	200.00
100-72200-531700 OTHER SUPPLIES		25.06	300.00	300.00	300.00
100-72200-531710 UNIFORMS	498.00	675.78	500.00	500.00	500.00
100-72200-542200 VEHICLES		-	-	-	-
100-72200-542300 FURNITURE & FIXTURES		-	-	-	-
100-72200-542400 COMPUTERS		-	-	-	-

GENERAL FUND OPERATING EXPENDITURES	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
100-72200-542500 EQUIPMENT		-	-	-	-
100-72200-542401 SOFTWARE PURCHASE		3,772.80			
72200 BUILDING INSPECTION	301,704.00	208,456.97	187,200.00	177,390.00	176,980.00
PLANNING & ZONING					
100-74100-511100 REGULAR EMPLOYEES	80,376.00	58,492.86	51,000.00	51,000.00	51,000.00
100-74100-512100 GROUP INSURANCE	33,528.00	21,967.02	21,980.00	14,500.00	14,500.00
100-74100-512200 SOCIAL SEC (FICA) CNTRIB	5,544.00	4,083.82	3,800.00	3,600.00	3,600.00
100-74100-512400 RETIREMENT CONTRIBUTIONS	5,154.00	3,768.25	3,300.00	3,300.00	3,300.00
100-74100-512700 WORKER'S COMPENSATION	1,414.00	1,285.00	1,300.00	1,560.00	1,560.00
100-74100-521100 PLANNING & ZONING COMMISSION	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
100-74100-521207 PROFESSIONAL - PLANNERS		-	-	-	-
100-74100-521210 CONSULTANTS		-	-	3,600.00	3,600.00
100-74100-522203 MAIN'T - OFFICE EQUIP	1,092.00	7,000.00	7,000.00	400.00	400.00
100-74100-522204 MAIN'T - VEHICLE		-	100.00	-	-
100-74100-522320 RENTAL OF EQUIP		-	-	-	-
100-74100-523201 COMMUNICATION-TELEPHONE	2,161.00	1,983.14	2,100.00	400.00	400.00
100-74100-523203 COMMUNICATION - POSTAGE	1,186.00	688.69	1,800.00	400.00	400.00
100-74100-523300 ADVERTISING	1,170.00	948.00	1,400.00	400.00	400.00
100-74100-523500 TRAVEL	1,450.00	3,695.92	1,500.00	1,200.00	1,200.00
100-74100-523601 DUES - PROFESSIONAL	375.00	407.80	500.00	700.00	700.00
100-74100-523700 EDUCATION & TRAINING	65.00	1,758.00	2,000.00	600.00	600.00
100-74100-531101 OFFICE SUPPLIES	1,103.00	1,687.22	2,000.00	900.00	900.00
100-74100-531109 PURCHASE CARD PURCHASES	3,247.00	2,144.16	-	-	-
100-74100-531155 VEHICLE REPAIR PARTS		-	200.00	-	-
100-74100-531270 ENERGY-GASOLINE/DIESEL		-	900.00	-	-
100-74100-531300 MEETING COST		-	-	-	-
100-74100-531400 BOOKS & PERIODICALS		242.40	200.00	700.00	700.00
100-74100-531600 SMALL EQUIPMENT		-	-	-	-
100-74100-531700 OTHER SUPPLIES	513.00	-	300.00	100.00	100.00
100-74100-531710 UNIFORMS	224.00	128.40	300.00	300.00	300.00
100-74100-542300 FURNITURE & FIXTURES		-	-	-	-
100-74100-542400 COMPUTER/GIS	375.00	-	400.00	-	-
100-74100-542401 SOFTWARE PURCHASE		3,772.79	-	3,300.00	3,300.00
100-74100-542500 EQUIPMENT		6,838.07	-	-	-
74100 PLANNING & ZONING	149,477.00	131,391.54	112,580.00	97,460.00	97,460.00
CODE ENFORCEMENT					
100-74500-511100 REGULAR EMPLOYEES	49,553.00	56,176.34	49,400.00	32,250.00	49,400.00
100-74500-512100 GROUP INSURANCE	5,940.00	6,126.12	6,600.00	-	100.00
100-74500-512200 SOCIAL SEC (FICA) CNTRIB	3,520.00	4,011.29	3,800.00	2,600.00	3,800.00
100-74500-512400 RETIREMENT CONTRIBUTIONS	3,194.00	3,734.64	3,400.00	2,500.00	3,600.00
100-74500-512700 WORKER'S COMPENSATION	1,424.00	1,220.60	1,300.00	1,500.00	1,500.00
100-74500-522203 MAIN'T - OFFICE EQUIP	72.00	-	-	100.00	100.00
100-74500-522204 MAIN'T - VEHICLE		-	500.00	1,400.00	1,400.00
100-74500-523201 COMMUNICATION-TELEPHONE	679.00	674.89	800.00	500.00	800.00
100-74500-523203 COMMUNICATION - POSTAGE		29.84	100.00	20.00	20.00
100-74500-523500 TRAVEL		-	-	-	-
100-74500-523601 DUES - PROFESSIONAL		-	100.00	-	-
100-74500-523700 EDUCATION & TRAINING		-	-	-	-
100-74500-531101 OFFICE SUPPLIES	125.00	108.55	200.00	30.00	30.00
100-74500-531109 PURCHASE CARD PURCHASES	620.00	397.18		700.00	-
100-74500-531155 VEHICLE REPAIR PARTS	558.00	61.80	500.00	400.00	400.00
100-74500-531270 ENERGY-GASOLINE/DIESEL	3,619.00	3,082.02	3,000.00	3,000.00	3,000.00
100-74500-531600 SMALL EQUIPMENT PURCHASE		-	-	-	-
100-74500-531700 OTHER SUPPLIES	161.00	14.34	100.00	300.00	100.00
100-74500-531710 UNIFORMS		21.60	100.00	100.00	100.00
74500 CODE ENFORCEMENT	69,465.00	75,659.22	69,900.00	45,400.00	64,350.00

GENERAL FUND OPERATING EXPENDITURES	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 RECOMMENDED
DEVELOPMENT AUTHORITY					
100-75200-531101 OTHER SUPPLIES					
110-75200-572000 PAYMENTS TO OTHER AGENCIES	10,000.00				
100-75200-572500 INDUSTRIAL DEVELOP AUTH	170,000.00	169,999.92	170,000.00	170,000.00	170,000.00
100-75200-572501 INDUSTRIAL PARK DEVELOP	80,000.00	79,999.92	80,000.00	80,000.00	80,000.00
100-75200-521210 CONSULTANTS			-	-	-
100-75200-523300 ADVERTISING	163.00		-	-	-
75200 DEVELOPMENT AUTHORITY	260,163.00	249,999.84	250,000.00	250,000.00	250,000.00
DEBT SERVICE					
80000 DEBT SERVICE	237,851.00		-	-	-
RESERVE FUNDS					
100-90000-579100 RESERVE STABILIZATION			43,500.00	-	114,095.00
100-90000-579110 OPERATIONS FUTURES					-
100-90000-579115 CAPITAL FUTURES					
90000 RESERVE FUNDS	-		43,500.00	-	114,095.00
	32,153,289.27	30,612,784.99	31,630,700.00	30,664,875.00	31,961,330.00

E-911 COMMUNICATIONS FUND (215)						
	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 ACTUAL	FY 2014 BUDGET	FY 14 PROJECTED	FY 2015 BUDGET
REVENUES						
State of Georgia					13 140.00	172,250.00
Miscellaneous Revenue	42,000.00	41,000.00				
Frontier Telephone	200,000.00	170,000.00	159,000.00	170,000.00	14 000.00	149,000.00
Bulloch Rural Telephone	123,000.00	123,000.00	132,000.00	125,000.00	12 000.00	125,000.00
Pembroke Telephone	4,400.00	4,500.00	4,200.00	42,000.00	000.00	2,000.00
Wireless	191,000.00	180,000.00	210,000.00	230,000.00	34 000.00	340,000.00
Verizon Wireless	305,000.00	305,600.00	400,000.00	350,000.00	32 000.00	325,000.00
T-Mobile Wireless	29,200.00	28,000.00	20,000.00	12,000.00	2 000.00	26,000.00
Sprint Wireless	24,300.00	17,000.00	24,000.00	27,000.00	2 000.00	29,000.00
Southern Company Wireless	2,900.00	3,000.00	2,000.00		000.00	2,400.00
Alltel Wireless	49,390.00	50,000.00	800.00		000.00	2,600.00
ATT Wireless	7,500.00	7,500.00	21,200.00	50,000.00	2 000.00	24,000.00
Evans County	83,000.00	115,000.00	115,000.00	100,000.00	11 000.00	120,000.00
Candler County	83,000.00	115,000.00	115,000.00	100,000.00	11 000.00	120,000.00
Interest Earned	200.00					
Fund Reserve	29,800.00					
TOTAL REVENUES	**1,174,690.00**	**1,159,600.00**	**1,203,200.00**	**1,206,000.00**	**1,25 000.00**	**1,265,000.00**
EXPENSES						
Salaries	477,000.00	477,320.00	476,000.00	480,000.00	466 000.00	490,600.00
Overtime	64,000.00	88,710.00	66,000.00	70,000.00	8 000.00	69,110.00
Group Insurance	126,100.00	126,100.00	124,000.00	132,000.00	12 000.00	158,000.00
Employers FICA	37,000.00	43,300.00	38,800.00	42,000.00	3 000.00	42,800.00
Employee Retirement	29,800.00	34,710.00	36,800.00	37,000.00	3 000.00	36,400.00
Workers Compensation	3,100.00	2,800.00	3,200.00	3,200.00	00.00	3,500.00
Audit Services		2,400.00	2,400.00			
Main't - Office Equipment	7,900.00	8,000.00	10,000.00	10,000.00	1 000.00	10,000.00
Vehicle Maintenance	600.00	750.00	400.00	500.00	00.00	500.00
Building Maintenance	2,600.00	2,400.00	2,400.00	2,400.00	00.00	2,300.00
Generator Maintenance	110.00					
Data Base Maintenance	54,000.00	52,000.00	67,000.00	60,000.00	4 000.00	47,000.00
ANI/ALI Motorola Maintenance	80,000.00	40,000.00	190,000.00	100,000.00	170 000.00	170,000.00
Tower Maintenance	60,000.00	75,000.00	86,000.00	81,300.00	9 000.00	90,000.00
CADFILE System		12,500.00	400.00	12,500.00	18 000.00	18,000.00
Alltel Wireless Maintenance	27,000.00		54,000.00		1 000.00	16,000.00
Verizon Wireless Maintenance	37,000.00	37,000.00	4.00	50,000.00		
Pest Control		500.00	567.00	500.00	000.00	600.00
Telephone	85,000.00	90,710.00	57,000.00	64,000.00	5 000.00	56,000.00
Postage	50.00	300.00	75.00		50.00	50.00
Travel	5,500.00	2,000.00	800.00	1,200.00	000.00	2,000.00
Professional Dues	415.00	500.00	130.00	500.00	40.00	140.00
Education & Training	4,800.00	1,500.00	271.00	1,200.00	000.00	2,000.00
Office Supplies		4,000.00	4,500.00	4,500.00	4 500.00	4,500.00
Janitorial Supplies	1,000.00	1,000.00	740.00	1,000.00	1 200.00	1,200.00
Electricity	26,000.00	27,000.00	19,500.00	25,000.00	17 000.00	17,000.00
LP Gas - Generator			104.00			
Gas & Oil	5,700.00	5,000.00	4,300.00	4,000.00	3 800.00	3,800.00
Miscellaneous	2,825.00	2,600.00	1,200.00	2,000.00	3 000.00	2,500.00
Uniforms	1,350.00	1,500.00	1,400.00	1,200.00	1 000.00	1,000.00
Computer	18,040.00					
Indirect Cost (General Fund)	17,800.00	20,000.00	20,000.00	20,000.00	20 000.00	20,000.00
TOTAL EXPENSES	**1,174,690.00**	**1,159,600.00**	**1,270,984.00**	**1,206,000.00**	**1,215 90.00**	**1,265,000.00**

		URBAN FIRE DISTRICT FUND (271)						
			FY 2011	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
ACCOUNT CODES			ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
		REVENUES						
00000	311100	Property Taxes - Fire District	890,000.00	856,470.00	877,621.00	850,000.00	860,000.00	860,000.00
00000	361001	Interest Earned						
00000	391100	Reserve Funds					90,000.00	136,200.00
		TOTAL REVENUES	**890,000.00**	**856,470.00**	**877,621.00**	**850,000.00**	**950,000.00**	**996,200.00**
		EXPENSES						
35210	572100	City of Statesboro	888,000.00	734,467.00	757,621.00	757,621.00	832,500.00	822,500.00
35210	572101	Bulloch County		120,000.00	-		44,000.00	160,000.00
35210	551100	Indirect Cost (General Fund)	2,000.00	2,003.00	2,800.00	27,500.00	27,500.00	13,700.00
		TOTAL EXPENSES	**890,000.00**	**856,470.00**	**760,421.00**	**785,121.00**	**904,000.00**	**996,200.00**

		RURAL FIRE DISTRICT FUND (272)					
			FY 2012	FY 2013	FY 2013	FY 2014	FY 2015
ACCOUNT CODES			ACTUAL	BUDGET	PROJECTED	BUDGET	BUDGET
		REVENUES					
00000	331110	Charges for Services					
00000	346900	Fire Fees	541,000.00	541,000.00	550,000.00	560,000.00	560,000.00
00000	346901	Fire Fees - Insurance Reimbursements	500.00	500.00	26,831.00	500.00	8,020.00
00000	389000	Miscellaneous Revenues	1,843.00	1,800.00	1,150.00	1,500.00	
		Transfer from Enterprise Fund					
		TOTAL REVENUES	543,343.00	543,300.00	577,981.00	562,000.00	568,020.00
35200	511100	Salaries	85,500.00	85,500.00	108,600.00	108,600.00	90,800.00
		Overtime					6,000.00
35200	512100	Group Insurance	1,700.00	1,700.00	35,000.00	35,000.00	23,400.00
35200	512200	Employers FICA	6,200.00	6,200.00	7,700.00	7,700.00	7,400.00
35200	512202	Employee Retirement	5,000.00	5,000.00	7,200.00	7,200.00	6,300.00
35200	512700	Workers Compensation	10,020.00	10,020.00	14,000.00	14,000.00	17,000.00
35200	522203	Main't Office Equipment			850.00		
35200	522204	Main't Vehicle	178,000.00	120,000.00	32,000.00	95,000.00	44,000.00
35200	522205	Main't Building	5,000.00	5,000.00	1,500.00	5,000.00	2,800.00
35200	522206	Main't Radio	19,000.00	30,000.00	3,200.00	30,000.00	300.00
35200	522207	Main't Other Equipment	27,000.00	18,000.00	13,000.00	18,000.00	18,000.00
35200	522400	Pest Control	1,800.00	1,800.00	1,800.00	1,800.00	2,600.00
35200	523201	Telephone	12,900.00	12,900.00	11,500.00	12,000.00	12,000.00
35200	523202	Postage			150.00	150.00	200.00
35200	523500	Travel	949.00	1,000.00	1,000.00	1,000.00	3,000.00
35200	523700	Education & Training	4,322.00	4,000.00	2,000.00	2,500.00	1,800.00
35200	523852	Contract Labor	102,000.00	110,000.00	70,000.00	95,000.00	95,000.00
35200	523900	Purchased Services	1,000.00	1,000.00	400.00	1,000.00	1,000.00
35200	531101	Office Supplies	7,100.00	3,000.00	2,000.00	2,000.00	1,800.00
35200	531150	Building Main't Materials	5,600.00	5,600.00	4,000.00	5,000.00	2,000.00
35200	531155	Vehicle Repair Parts	19,500.00	22,000.00	7,800.00	20,000.00	9,000.00
35200	531156	Heavy Equipment Repair Parts	100.00	100.00	24.00	4,000.00	300.00
35200	531230	Electricity	18,000.00	19,000.00	16,000.00	16,000.00	16,000.00
35200	531240	Propane Gas	3,400.00	3,400.00	5,000.00	5,000.00	11,000.00
35200	531270	Gas & Oil	35,000.00	37,500.00	26,000.00	32,000.00	28,000.00
35200	531300	Food	330.00	330.00	1,200.00	1,000.00	1,000.00
35200	531600	Small Equipment	3,835.00	2,000.00	720.00	2,000.00	2,000.00
35200	531612	Tools	2,000.00	2,000.00	400.00	1,000.00	800.00
35200	531700	Miscellaneous	3,000.00	3,000.00	8,200.00	3,000.00	2,400.00
35200	531710	Uniforms/Turnout Gear	6,800.00		500.00		2,800.00
35200	542400	Computers					
35200	542500	Equipment					
35200	551100	Indirect Cost Transfer - GF					8,640.00
35200	571400	City of Statesboro					
35200	571901	Georgia Forestry Commission	30,839.00	30,839.00	30,839.00	32,000.00	30,400.00
35200	579100	Fund Reserve					
35200	581200	Capital Lease	50,192.00		$ 46,856.00		
35200	582200	Capital Lease Interest			$ 3,383.00		
35200	582300	Debt Service - Interfund Loan					120,280.00
		TOTAL EXPENSES	646,087.00	540,889.00	463,057.00	556,950.00	568,020.00

		SHERIFF'S FINGERPRINTING FUND					
			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
			ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
		REVENUES					
		Fees	2,556.00	5,570.00	10,000.00	10,000.00	10,000.00
		Interest	34.00	3.00			
		Fund Reserve		2,225.00			
		TOTAL REVENUES	**2,590.00**	**7,798.00**	**10,000.00**	**10,000.00**	**10,000.00**
		EXPENSES					
		Operating Cost	1,839.00	7,798.00	10,000.00	10,000.00	10,000.00
		Capital Outlays					
		TOTAL EXPENSES	**1,839.00**	**7,798.00**	**10,000.00**	**10,000.00**	**10,000.00**

		JUVENILE SERVICES FUND (213)					
			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
ACCOUNT CODES			ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
		REVENUES					
00000	351160	Fees	3,301.00	3,496.00	1,400.00	1,400.00	1,500.00
00000	361001	Interest					
00000	391100	Fund Reserve					
		TOTAL REVENUES	**3,301.00**	**3,496.00**	**1,400.00**	**1,400.00**	**1,500.00**
		EXPENSES					
		Consultants			450.00	450.00	500.00
26000	523850	Programs - Supplemental Services	2,295.00	982.00	1,800.00	1,800.00	1,000.00
		TOTAL EXPENSES	**2,295.00**	**982.00**	**1,800.00**	**1,800.00**	**1,500.00**

JAIL TELEPHONE COMMISSIONS FUND					
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
REVENUES					
Charges for Services	98,840.00	153,901.00	100,000.00	100,000.00	150,000.00
TOTAL REVENUES	**98,840.00**	**153,901.00**	**100,000.00**	**100,000.00**	**150,000.00**
EXPENSES					
Operating Cost	14,657.00	69,386.00	20,000.00	20,000.00	75,000.00
Capital Outlays	78,963.00	80,204.00	80,000.00	80,000.00	75,000.00
TOTAL EXPENSES	**93,620.00**	**149,590.00**	**100,000.00**	**100,000.00**	**150,000.00**

JAIL COMMISSARY FUND					
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
REVENUES					
Charges for Services	98,840.00	79,197.00	100,000.00	100,000.00	100,000.00
TOTAL REVENUES	**98,840.00**	**79,197.00**	**100,000.00**	**100,000.00**	**100,000.00**
EXPENSES					
Operating Cost	14,657.00	30,842.00	20,000.00	20,000.00	20,000.00
Capital Outlays	78,963.00	23,296.00	80,000.00	80,000.00	80,000.00
TOTAL EXPENSES	**93,620.00**	**54,138.00**	**100,000.00**	**100,000.00**	**100,000.00**

		JAIL ADD-ON FEE FUND (211)					
			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
ACCOUNT CODES			ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
		REVENUES					
00000	351120	State Court Jail	98,000.00	96,112.00	80,000.00	64,000.00	66,000.00
00000	351110	Superior Court	22,000.00	-	32,000.00	28,000.00	29,600.00
00000	351160	Juvenile Court	300.00	-	300.00	180.00	400.00
00000	361001	Interest	50.00	27.00	-		
00000	391100	Fund Reserve		1,379.00			
		TOTAL REVENUES	**120,350.00**	**97,518.00**	**112,300.00**	**92,180.00**	**96,000.00**
		EXPENSES					
33260	521200	Inmate Meals	118,900.00				
33260	551100	Transfer Out (General Fund)	1,200.00	97,518.00	112,300.00	92,180.00	96,000.00
		TOTAL EXPENSES	**120,100.00**	**97,518.00**	**112,300.00**	**92,180.00**	**96,000.00**

SHERIFF'S CONFISCATED ASSETS FUND					
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
REVENUES					
Fines, Fees, Forfeitures	13,245.00	11,313.00	20,000.00	12,000.00	12,000.00
Fund Reserve		9,934.00			
TOTAL REVENUES	**13,245.00**	**21,247.00**	**20,000.00**	**12,000.00**	**12,000.00**
EXPENSES					
Operating Cost		6,247.00			
Capital Outlays	10,569.00	15,000.00	20,000.00	12,000.00	12,000.00
TOTAL EXPENSES	**10,569.00**	**21,247.00**	**20,000.00**	**12,000.00**	**12,000.00**

		TOURISM (HOTEL-MOTEL TAX) FUND (275)					
			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
		REVENUES					
00000	314100	Hotel/Motel Tax	9,867.00	3,226.00	10,500.00	2,600.00	2,600.00
00000	391100	Reserve Funds				200.00	200.00
		TOTAL REVENUES	**9,867.00**	**3,226.00**	**10,500.00**	**2,800.00**	**2,800.00**
		EXPENSES					
75400	572400	Convention Bureau	7,494.00	2,580.80	8,000.00	2,080.00	2,080.00
75400	572401	Arts Council	1,873.00	645.20	2,000.00	520.00	520.00
75400	551100	Administrative Fee					
	521202	Professional lawyers					
75400	551100	Indirect Cost (General Fund)	500.00	-	500.00	200.00	200.00
		TOTAL EXPENSES	**9,867.00**	**3,226.00**	**10,500.00**	**2,800.00**	**2,800.00**

		AIRPORT FUND (550)					
ACCOUNT CODES			FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY2015 BUDGET
		REVENUES					
00000	345311	Hanger Rent	88,000.00	90,000.00	88,000.00	94,000.00	94,000.00
00000	345312	AV Gas Sales	278,000.00	320,000.00	305,100.00	280,000.00	280,000.00
00000	345313	Jet Fuel Sales	171,000.00	295,000.00	200,000.00	245,000.00	245,000.00
00000	345315	Pilot Supplies Sales	5,500.00	4,000.00	5,500.00	4,000.00	4,000.00
00000	345316	Vending Machine Sales	100.00		100.00		
00000	345317	Miscellaneous Sales	1,400.00	1,400.00	1,400.00	4,500.00	4,500.00
00000		Sale of Timber		$ 23,178.00			
00000	345318	Ramp Fees	2,750.00		2,700.00		
00000	389000	Miscellaneous Revenue					
00000	331110	Federal Tree Program	2,400.00		2,400.00		
		TOTAL REVENUES	**549,150.00**	**733,578.00**	**605,200.00**	**627,500.00**	**627,500.00**
		EXPENDITURES					
75630	511100	Salaries	86,000.00	85,000.00	85,000.00	86,000.00	86,000.00
75630	512100	Group Insurance	100.00	4,000.00	4,000.00	6,500.00	6,500.00
75630	512200	Employers FICA	6,600.00	6,500.00	6,500.00	6,500.00	6,500.00
75630	512202	Employee Retirement	3,400.00	3,400.00	3,400.00	2,930.00	2,600.00
75630	512700	Workers Compensation	1,600.00	1,800.00	1,800.00	2,010.00	2,000.00
75630	521206	Audit	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
75630	521208	Professional Advertising	200.00	100.00	200.00	200.00	200.00
75630	521210	Public Service - AWOS	5,600.00		5,600.00	800.00	800.00
75630	522204	Vehicle Maintenance	1,500.00	2,800.00	1,500.00	2,200.00	2,200.00
75630	522205	Facility maintenance	3,200.00	17,000.00	3,200.00	7,400.00	7,400.00
75630	522207	Localizer Maintenance	2,100.00	4,500.00	2,100.00		
75630	522208	Equipment Maintenance	2,100.00	1,800.00	2,100.00	4,500.00	4,500.00
75630	522209	Fuel Truck Maintenance	1,400.00	2,000.00	1,400.00	-	1,400.00
75630	522210	Fuel Equipment Maintenance	9,000.00	2,000.00	9,000.00	5,000.00	5,000.00
75630	522400	Pest Control	700.00	550.00	700.00	550.00	550.00
75630	523101	Insurance Expense	6,600.00	6,200.00	6,600.00	6,790.00	6,700.00
75630	523201	Telephone	5,000.00	5,700.00	5,000.00	4,300.00	4,300.00
75630	523203	Postage	600.00	300.00	600.00	350.00	350.00
75630	523204	Weather System	1,000.00		1,000.00	400.00	400.00
75630	523300	Legal Advertising	100.00		100.00		
75630	523601	Professional Dues				300.00	300.00
75630	523500	Travel	600.00	700.00	600.00	1,100.00	1,100.00
75630	523607	BP Credit Card Processing Fee	10,000.00	10,300.00	10,000.00	10,800.00	10,800.00
75630	523610	Bank Service Charge					
75630	523850	Training	200.00	225.00	200.00	995.00	1,000.00
75630	523850	Contract Labor	600.00	600.00	600.00	600.00	600.00
75630	531101	Office Supplies	700.00	1,100.00	700.00	800.00	800.00
75630	531120	Janitorial Supplies	700.00	1,500.00	700.00	900.00	900.00
75630	531210	Water & Sewerage	2,700.00	1,600.00	2,700.00	1,700.00	1,700.00
75630	531230	Electricity	25,000.00	21,600.00	25,000.00	20,800.00	20,800.00
75630	531270	Gas & Oil	3,500.00	5,000.00	3,500.00	4,600.00	4,600.00
75630	531300	Meals - Committee Meetings	1,800.00	1,500.00	1,800.00	2,000.00	2,000.00
75630	531521	AV Gas Cost	220,000.00	240,000.00	240,000.00	238,000.00	238,000.00
75630	531522	Jet Fuel Cost	100,000.00	195,000.00	150,000.00	185,000.00	185,000.00
75630	531523	Oil & Lubricants Cost	1,500.00	1,800.00	1,500.00	2,100.00	2,100.00
75630	531591	Vending Machine Stock Cost					
75630	531592	Pilot Supplies Cost	2,400.00	2,000.00	2,400.00	2,400.00	2,400.00
75630	531700	Miscellaneous	2,600.00	5,000.00	2,600.00	2,400.00	2,400.00
75630	542500	Equipment				500.00	-
75630	542505	Furniture & Fixtures	8,500.00				
75630	551100	Indirect Cost Allocation (Gen Fd)				600.00	600.00
75630	391100	Fund Reserve Escrow			22,300.00	7,775.00	13,200.00
		TOTAL EXPENDITURES	**519,400.00**	**633,375.00**	**606,200.00**	**627,500.00**	**627,500.00**

STREETLIGHT TAX DISTRICTS FUND (270)								
ACCOUNT CODES			FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2014 PROJECTED
		REVENUES						
00000	311101	Lighting Fee – Iron Gate	15,918.66	14,000.00	14,000.00	14,000.00	17,460.00	17,000.00
00000	311102	Lighting Fee – Grove Lakes	9,866.18	9,500.00	9,500.00	9,500.00	10,960.00	10,000.00
00000	311103	Lighting Fee – Turkey Trail	3,198.00	2,800.00	2,800.00	2,800.00	3,400.00	3,400.00
00000	311104	Lighting Fee – Pretoria Station	2,237.92	2,215.00	2,215.00	2,215.00	2,200.00	2,200.00
00000	311105	Lighting Fee – Westover	2,347.70	2,400.00	2,400.00	2,400.00	2,320.00	2,320.00
00000	311106	Lighting Fee – Timber Ridge	2,673.62	1,700.00	1,700.00	1,700.00	2,450.00	2,450.00
00000	311107	Lighting Fee – Saddle Creek	2,926.94	1,900.00	1,900.00	1,900.00	2,100.00	2,435.00
00000	311108	Lighting Fee - Plantation Point	2,154.65	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
00000	311109	Lighting Fee - Cypress Crossing	1,711.71	1,600.00	1,600.00	1,600.00	2,000.00	2,000.00
00000	311110	Lighting Fee - Stonebrook	6,447.43	6,200.00	6,200.00	6,200.00	7,800.00	7,800.00
00000	311111	Lighting Fee - Hammocks	2,722.05	2,000.00	2,000.00	2,000.00	2,730.00	2,730.00
00000	311112	Lighting Fee - Cottages	2,833.20	1,400.00	1,400.00	1,400.00	2,980.00	2,980.00
00000	311113	Lighting Fee - Amberwood	3,032.64	2,800.00	2,800.00	2,800.00	5,050.00	5,050.00
00000	311114	Lighting Fee - Westridge	1,675.00	1,700.00	1,700.00	1,700.00	2,025.00	2,025.00
00000	311115	Lighting Fee - Pine Needle	9,479.02	8,700.00	8,700.00	8,700.00	3,010.00	3,010.00
00000	361001	Interest Earned						
	391100	Reserve Funds				2,600.00	-	2,600.00
		TOTAL REVENUES	**69,224.72**	**60,915.00**	**60,915.00**	**63,515.00**	**68,485.00**	**70,000.00**
		EXPENSES						
42600	531219	Cypress Crossing	244.00	1,800.00	1,800.00	1,800.00	-	-
42600	531221	Hammocks	2,386.74	2,000.00	2,000.00	2,000.00	3,300.00	3,300.00
							856.00	855.00
42600	531223	Amberwood	2,484.53	2,800.00	2,800.00	2,800.00	3,600.00	3,600.00
42600	531224	Westridge	846.91	1,700.00	1,700.00	1,700.00	1,450.00	1,450.00
42600	531225	Pine Needle	432.94	8,700.00	8,700.00	8,700.00	2,250.00	2,250.00
42600	531231	Iron Gate	14,061.64	12,800.00	12,800.00	12,800.00	12,000.00	12,900.00
42600	531232	Grove Lakes	8,956.57	8,200.00	8,200.00	8,200.00	18,370.00	18,370.00
42600	531233	Turkey Trail	3,001.50	2,800.00	2,800.00	2,800.00	2,700.00	2,800.00
42600	531234	Pretoria Station	2,149.17	1,900.00	1,900.00	1,900.00	1,700.00	1,775.00
42600	531235	Westover	2,000.30	1,900.00	1,900.00	1,900.00	1,800.00	2,000.00
42600	531236	Timber Ridge	1,934.19	1,900.00	1,900.00	1,900.00	1,800.00	1,800.00
42600	531237	Saddle Creek	2,017.02	1,300.00	1,300.00	1,300.00	1,300.00	1,500.00
42600	531238	Plantation Point	1,728.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
42600	531239	Stonebrook	5,524.38	5,100.00	5,100.00	5,100.00	5,100.00	5,300.00
42600	551000	Administrative Cost	8,898.89	6,415.00	6,415.00	9,015.00	9,015.00	10,500.00
		TOTAL EXPENSES	**56,666.78**	**60,915.00**	**60,915.00**	**63,515.00**	**66,841.00**	**70,000.00**

DRUG EDUCATION FUND (212)							
ACCOUNTCODES			FY2012 BUDGET	FY2012 PROJECTED	FY2013 BUDGET	FY 2013 PROJECTED	FY2014 BUDGET
		REVENUES					
00000	351100	Drug Education Fee	40,000.00	40,000.00	40,000.00	42,000.00	42,000.00
00000	361001	Interest Earned					
00000	394000	Fund Reserve		3,651.00	10,800.00	6,000.00	-
		TOTALREVENUE	**40,000.00**	**43,651.00**	**50,800.00**	**48,000.00**	**42,000.00**
		EXPENSES					
33900	511100	Salaries					
33900	512100	Group Insurance					
33900	512200	Employer sFICA					
33900	512202	Employee Retirement					
33900	522204	Vehicle Maintenance		3,200.00		650.00	
33900	522207	Equipment Maintenance					100.00
33900	523201	Telephone				75.00	
33900	523500	Travel	2,500.00	930.80	2,500.00	900.00	2,500.00
33900	523601	Professional Dues					
33900	523700	Education & Training	700.00		700.00	1,500.00	700.00
33900	523850	Intervention Program	13,200.00	13,200.00	13,200.00	10,000.00	13,200.00
33900	531100	Program Materials	5,000.00	4,724.81	5,000.00	3,415.00	5,000.00
33900	531101	Office Supplies					
33900	531600	Equipment Purchase	1,200.00	3,266.00	1,200.00	12,695.00	1,200.00
33900	531700	Miscellaneous	200.00	233.58	200.00	-	300.00
33900	531710	Uniforms				186.00	
33900	551100	Indirect Cost Allocation	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
33900	573000	Programs	16,200.00	17,095.94	27,000.00	17,760.00	18,000.00
		TOTALEXPENSES	**40,000.00**	**43,651.13**	**50,800.00**	**48,181.00**	**42,000.00**

		BCCI INMATE FUND					
			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
			ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
		REVENUES					
		Inmate Fees	$ 27,838.00	$ 25,031.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
		Use of Fund Reserve	$ 1,538.00				
		TOTAL REVENUES	**$ 29,376.00**	**$ 25,031.00**	**$ 20,000.00**	**$ 20,000.00**	**$ 20,000.00**
		EXPENSES					
		Operating Costs	29,376.00	14,694.00	20,000.00	20,000.00	20,000.00
		Capital Outlays					
		TOTAL EXPENSES	**$ 29,376.00**	**$ 14,694.00**	**$ 20,000.00**	**$ 20,000.00**	**$ 20,000.00**

BCCI DESIGNATED PROJECTS FUND (125)							
			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
ACCOUNT CODES			ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
		REVENUES					
00000	382000	Telephone Commissions	19,000.00	27,641.00	26,000.00	24,000.00	24,000.00
00000	391100	Fund Balance					
		TOTAL REVENUE	**19,000.00**	**27,641.00**	**26,000.00**	**24,000.00**	**24,000.00**
		EXPENSES					
34200	511100	Salaries					
34200	512200	Employer FICA					
34200	521210	Consultants					
34200	521600	Small Equipment	442.00	4,274.00			
34200	522203	Maintenance - Office Equipment					
34200	522205	Maintenance - Building	2,030.00	1,080.00	10,000.00	2,000.00	2,000.00
34200	522207	Main't - Other Equipmwnt				370.00	370.00
34200	523710	Inmate Education and Training		1,352.00			
34200	531101	Office Supplies					
34200	531150	Building Maintenance Materials	2,151.26	554.00	12,000.00	4,850.00	4,850.00
34200	531700	Miscellaneous		645.00		4,800.00	4,800.00
34200	541300	Buildings					
34200	542300	Furniture & Fixtures					
34200	542400	Computers					
34200	542500	Equipment		15,800.00	2,600.00	6,500.00	6,500.00
34200	551100	Indirect Cost Allocation	1,400.00	1,400.00	1,400.00		5,480.00
		TOTAL EXPENSES	**6,023.26**	**25,105.00**	**26,000.00**	**18,520.00**	**24,000.00**

PARKS AND RECREATION (110)							
ACCOUNT CODES		LINE-ITEM DESCRIPTION	FY 2012 ACUTAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
		REVENUES					
		Administrative Revenues					
61101	347535	Participant Insurance					
61101	361000	Interest Earned	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
61101	371001	Sponsorship					
61101	389000	Miscellaneous Revenues	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
61101	391100	Fund Reserve					17,715.00
61101	391200	Bulloch County Transfer	2,345,000.00	2,448,760.00	2,463,760.00	2,463,760.00	2,463,760.00
61101	391202	Indirect Cost - Aquatic Center	40,000.00	38,055.00			
			2,389,500.00	**2,491,315.00**	**2,468,260.00**	**2,468,260.00**	**2,485,975.00**
		Athletic Program Revenues					
61210	347520	Player Contract Fees - Adult Sports	13,200.00	7,364.00			
61210	347526	Team Entry Fees - Adult Sports	21,535.00	26,840.00	35,500.00	20,000.00	20,000.00
61210	347510	Miscellaneous Fees - Adult Sports					
61210	347511	Registration Fees - Fall Youth	48,680.00	48,080.00	50,630.00	50,245.00	50,000.00
61210	347512	Registration Fees - Youth Sports	20,470.00	17,960.00	19,835.00	19,280.00	19,500.00
61210	347513	Registration Fees - Spring/Summer Youth Sports	101,450.00	95,000.00	100,760.00	118,500.00	115,000.00
61210	347531	Uniform Fees - Spring/Summer Youth Sports	8,500.00	3,200.00	3,200.00	3,270.00	3,270.00
61210		Sponsorships - Spring/Summer Youth Sports	37,000.00	33,000.00	34,000.00	43,000.00	43,000.00
61210		Miscellaneous - Spring/Summer Youth Sports	13,900.00	6,300.00	6,300.00	6,900.00	6,900.00
61210	347300	Gate Fees - Tournaments	18,125.00	23,500.00	24,000.00	24,000.00	24,000.00
61210	347525	Team Entry Fees - Tournaments	67,216.00	91,100.00	93,000.00	98,000.00	98,000.00
61210	371001	Sponsorships - Tournaments					
61210	347516	Registration Fees - Tennis	14,245.00	27,500.00	28,100.00	23,500.00	23,500.00
61210		Miscellaneous Fees - Tennis	6,500.00	2,000.00	3,000.00	4,500.00	4,500.00
			370,821.00	**381,844.00**	**398,325.00**	**411,195.00**	**407,670.00**
		Concessions Revenues					
61310	347910	Concessions	**95,000.00**	**117,754.00**	**120,415.00**	**109,455.00**	**110,455.00**
		Facility Revenues					
61490	347210	Facilities Rentals	44,260.00	45,000.00	48,000.00	63,000.00	63,000.00
61490	347211	Gym Rentals	6,354.00	5,000.00	5,000.00	3,500.00	5,000.00
61490	347212	Field Rentals	16,141.00	17,000.00	16,000.00	10,000.00	12,000.00
61490	347930	Miscellaneous Rentals	2,620.00	3,000.00	2,000.00	1,500.00	1,500.00
			69,375.00	**70,000.00**	**71,000.00**	**78,000.00**	**81,500.00**
		Special Programs Revenues					
		Donations	2,800.00	2,100.00	2,100.00	3,220.00	3,220.00
61910		Registration Fees - Therapeutics	22,700.00	20,600.00	21,000.00	21,000.00	21,000.00
61910	347515	Registration Fees - Our Time	710,450.00	702,500.00	770,000.00	710,000.00	770,000.00
61910	347518	Registration Fees - Summer Camps	104,000.00	118,700.00	128,000.00	110,000.00	110,000.00
61910		Miscellaneous Fees - Summer Camps	20,130.00	24,000.00	24,000.00	21,000.00	21,000.00
61910	347525	Registration Fees - Senior Citizens	4,525.00	4,100.00	4,000.00	3,700.00	3,700.00
61910	347530	Registration Fees - Teens	38,000.00	43,950.00	46,000.00	50,000.00	50,000.00
61910	347930	Registration Fees - Miscellaneous					
61910	371101	Sponsorship - Special Activity	35,265.00	36,050.00	36,000.00	31,320.00	31,320.00
61910	334215	Grants	28,000.00	26,000.00	26,000.00	26,100.00	26,100.00
			965,870.00	**978,000.00**	**1,057,100.00**	**976,340.00**	**1,036,340.00**
		Other Revenues					
62215	341700	Parks and Grounds Services		-			
		TOTAL REVENUES	**3,890,566.00**	**4,038,913.00**	**4,115,100.00**	**4,043,250.00**	**4,121,940.00**

PARKS AND RECREATION FUND (110)					
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
ADMINISTRATION EXPENSES					
Miscellaneous Expense					
Salaries	317,000.00	331,500.00	330,370.00	330,540.00	330,360.00
Salaries (Temponary Employees)	10,000.00	14,600.00	14,000.00	7,500.00	8,500.00
Overtime				500.00	500.00
Employer FICA	25,015.50	25,500.00	26,240.00	25,900.00	25,900.00
Group Insurance	59,532.00	69,600.00	62,860.00	79,895.00	79,895.00
Workers Compensation	50,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Retirement	17,762.00	21,500.00	21,500.00	19,210.00	21,475.00
Main't Office Equipment	18,900.00	17,500.00	23,000.00	10,500.00	20,000.00
Uniforms	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
Travel	7,500.00	4,500.00	5,500.00	4,500.00	6,000.00
Education & Training	1,750.00	1,600.00	2,500.00	1,250.00	2,500.00
Programs Materials	2,000.00	3,700.00	3,000.00	2,000.00	3,000.00
Professional Advertising	14,000.00	14,300.00	15,000.00	15,000.00	15,000.00
Bank Card Credit Fee	12,000.00	13,800.00	14,000.00	22,000.00	23,000.00
Printing & Binding	14,000.00	13,800.00	14,000.00	13,000.00	14,000.00
Postage	4,000.00	4,000.00	4,000.00	3,800.00	3,800.00
Office Supplies	12,000.00	16,750.00	15,000.00	8,500.00	11,000.00
Computers	400.00	3,000.00			
TOTAL EXPENSES	**568,059.50**	**597,850.00**	**593,170.00**	**586,295.00**	**607,130.00**
ATHLETICS EXPENSES					
Salaries	234,800.00	247,000.00	245,222.00	245,810.00	245,220.00
Salaries (Temporary Employees)	163,400.00	180,000.00	169,100.00	172,000.00	172,000.00
Group Insurance	30,462.00	31,740.00	31,490.00	35,477.00	42,720.00
Employers FICA	32,000.00	36,500.00	32,600.00	31,962.00	32,000.00
Retirement	14,500.00	14,000.00	14,015.00	13,557.00	15,950.00
Professional Contract Labor	71,360.00	71,500.00	71,000.00	71,000.00	71,000.00
Travel	1,720.00	2,200.00	2,200.00	2,652.00	2,200.00
Team Travel	2,280.00	1,800.00	1,800.00	1,500.00	1,800.00
Team Entry Fees	20,000.00	20,150.00	20,150.00	22,000.00	20,150.00
Education & Training	3,085.00	3,300.00	3,300.00	2,600.00	2,600.00
Contract Labor					
Athletic Supplies	123,500.00	121,320.00	130,000.00	130,000.00	130,000.00
Program Materials					
Gas & Oil	3,600.00			3,300.00	3,300.00
TOTAL EXPENSES	**700,707.00**	**729,510.00**	**729,877.00**	**740,558.00**	**738,940.00**
CONCESSIONS EXPENSES					
Salaries	33,950.00	26,225.00	26,225.00	26,430.00	34,800.00
Salaries (Temporary Employees)	41,000.00	37,500.00	40,000.00	32,000.00	40,000.00
Employers FICA	5,800.00	5,075.00	5,075.00	4,326.00	5,720.00
Group Insurance	5,940.00	5,560.00	5,560.00	7,399.00	11,965.00
Retirement	2,100.00	1,923.00	1,907.00	2,261.74	2,270.00
Contracted Services		100.00	8,100.00	-	8,100.00
Travel			200.00	-	200.00
Sales Tax	26,000.00				
Education & Training				200.00	
Contract Labor	8,000.00			5,789.00	
Concession Supplies					
Food & Drink	33,072.00	36,800.00	28,350.00	35,500.00	35,000.00
Equipment			3,000.00	-	-
TOTAL EXPENSES	**155,862.00**	**113,183.00**	**118,417.00**	**113,890.74**	**138,055.00**
FACILITY OPERATIONS EXPENSES					
Salaries	98,000.00	104,000.00	103,235.00	103,471.00	103,235.00
Salaries (Temporary Employees)	5,000.00	6,000.00	6,000.00	2,000.00	3,000.00
Overtime	3,800.00	3,000.00	3,090.00	4,700.00	3,500.00
Employers FICA	8,000.00	8,300.00	8,600.00	8,430.00	8,400.00
Group Insurance	38,000.00	41,800.00	41,800.00	45,252.00	42,900.00

Employee Retirement	6,500.00	6,550.00	6,710.00	7,010.00	7,010.00
Building Main't	18,058.00	15,000.00	19,000.00	10,000.00	15,000.00
Pest Control	5,000.00	8,000.00	9,000.00	11,000.00	11,000.00
Telephone	38,500.00	36,000.00	36,000.00	36,535.00	38,000.00
Travel	2,240.00	2,600.00	3,000.00	3,000.00	3,000.00
Education & Training	500.00	380.00	500.00	245.00	500.00
Contract Labor	19,000.00	13,000.00	19,000.00	14,000.00	19,000.00
Janitorial Supplies	15,500.00	16,000.00	17,000.00	13,000.00	17,000.00
Grounds Maintenance Supplies	7,000.00				
Building Materials	7,500.00	6,000.00	7,000.00	7,500.00	7,500.00
Water & Sewerage	14,041.00	17,400.00	19,000.00	16,500.00	19,000.00
Natural Gas		16,000.00	3,500.00	3,000.00	3,500.00
Electricity	201,000.00	190,000.00	190,000.00	180,789.00	190,000.00
Bottled Gas		138.00			
Gas & Oil		100.00			
Furniture & Fixtures	145.00	2,945.00	7,200.00	-	-
Equipment					
TOTAL EXPENSES	**487,784.00**	**493,213.00**	**499,635.00**	**466,432.00**	**491,545.00**
SPECIAL ACTIVITIES AND PROGRAMS					
Salaries	115,470.00	120,700.00	118,500.00	119,800.00	118,500.00
Salaries (Temporary Employees)	451,190.00	514,800.00	514,800.00	475,000.00	500,000.00
Employers FICA	42,951.00	45,850.00	45,850.00	45,400.00	47,315.00
Group Insurance	22,700.00	25,750.00	24,155.00	30,800.00	29,650.00
Retirement	7,200.00	7,500.00	7,710.00	7,200.00	7,200.00
Contract Labor	55,432.00	57,550.00	58,175.00	54,000.00	58,000.00
Equipment Rental					
Travel	2,660.00			1,000.00	2,500.00
Contracted Services		725.00	2,700.00	-	-
Education & Training	2,050.00	750.00	2,050.00	1,100.00	2,000.00
Gas & Oil	1,160.00	1,200.00	1,200.00	820.00	1,200.00
Purchase Card					
Program Materials	56,000.00	57,350.00	58,000.00	47,000.00	55,000.00
TOTAL EXPENSES	**756,813.00**	**832,175.00**	**833,140.00**	**782,120.00**	**821,365.00**
PARKS-GROUNDS MAINTENANCE					
Salaries	422,000.00	437,000.00	504,225.00	503,450.00	503,955.00
Salaries (Tempoary Employees)	128,000.00	145,000.00	163,500.00	140,000.00	150,000.00
Overtime	31,000.00	38,000.00	38,000.00	31,000.00	35,000.00
Group Insurance	110,000.00	123,000.00	134,500.00	53,500.00	156,250.00
Employers FICA	45,000.00	54,315.00	53,500.00	138,615.00	52,700.00
Retirement	26,000.00	33,000.00	29,100.00	29,100.00	29,100.00
Contract Services	21,000.00	21,000.00	21,000.00	18,000.00	21,000.00
Lease Equipment	28,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Travel	2,000.00	2,000.00	2,000.00	-	-
Education & Training	3,000.00	3,000.00	3,000.00	1,100.00	3,000.00
Contract Labor	47,000.00	47,000.00	47,000.00	35,800.00	45,000.00
Athletic Supplies	12,000.00	29,000.00	29,000.00	20,000.00	25,000.00
Purchase Card	24,000.00				
Signs	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Chemicals & Fertilizer	61,900.00	61,900.00	61,900.00	50,000.00	61,900.00
Landscaping Materials	31,000.00	31,000.00	31,000.00	28,000.00	28,000.00
Ground Main't Supplies	50,000.00	50,000.00	50,000.00	40,000.00	50,000.00
Equipment Repair Parts	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Gas & Oil	55,000.00	55,000.00	55,000.00	83,000.00	85,000.00
Staff Wear/Uniforms	6,000.00	6,000.00	6,000.00	6,500.00	6,500.00
Equipment (Outside)	8,000.00	20,000.00	8,000.00	16,000.00	16,000.00
Equipment	29,750.00	26,110.00	63,300.00	-	-
TOTAL EXPENSES	**1,167,150.00**	**1,238,825.00**	**1,356,525.00**	**1,250,565.00**	**1,324,905.00**
TOTAL EXPENSES - ALL BUDGETS	**3,836,375.50**	**4,004,756.00**	**4,130,764.00**	**3,939,868.74**	**4,121,940.00**

		AQUATIC CENTER ENTERPRISE FUND SUMMARY (556)						
			FY 2012	FY 2013		FY 2014	FY 2014	FY 2015
ACCOUNT CODES			ACTUAL	ACTUAL		BUDGET	PROJECTED	BUDGET
		REVENUES						
61241		AQUATIC CENTER - SUMMER	1,491,185.70	1,411,227.43		1,540,000.00	1,370,000.00	1,540,000.00
61242		AQUATIC CENTER - WINTER	72,952.00	98,266.50		88,000.00	84,000.00	88,000.00
61243		AQUATIC CENTER - CONCESSIONS	487,778.00	462,392.75		508,630.00	509,176.00	508,630.00
		FUND RESERVE	-	140,700.41		77,435.00	149,366.73	77,435.00
		TOTAL REVENUES	**2,051,915.70**	**2,112,587.09**		**2,214,065.00**	**2,112,542.73**	**2,214,065.00**
		EXPENSES						
61241		AQUATIC CENTER - SUMMER	1,099,615.47	1,163,245.66		1,204,900.00	1,168,312.58	1,204,900.00
61242		AQUATIC CENTER - WINTER	156,899.00	175,476.54		181,305.00	146,870.15	181,305.00
61243		AQUATIC CENTER - CONCESSIONS	320,149.00	324,004.89		378,000.00	347,500.00	378,000.00
61244		DEPRECIATION	-					
61245		DEBT SERVICE	449,860.00	449,860.00		449,860.00	449,860.00	449,860.00
		TOTAL EXPENSES	**2,026,523.47**	**2,112,587.09**		**2,214,065.00**	**2,112,542.73**	**2,214,065.00**
			25,392.23	-		-	-	-

		AQUATIC CENTER ENTERPRISE FUND (556) - REVENUES						
			FY 2012	FY 2013		FY 2014	FY 2014	FY 2015
ACCOUNT CODES			ACTUAL	ACTUAL		BUDGET	PROJECTED	BUDGET
		SUMMER - REVENUES						
61241	347210	Contracts/Rentals	113,180.00	111,322.00		100,000.00	90,000.00	100,000.00
61241	347215	Admissions	1,204,397.00	1,114,661.68		1,325,000.00	1,100,000.00	1,325,000.00
61241	347217	Seasons Passes	88,857.00	93,667.00		95,000.00	95,000.00	95,000.00
61241	347510	Competitive Swimming		(93.50)		-		-
61241	347515	Instructional Program	32,560.00	31,536.45		20,000.00	25,000.00	20,000.00
61241	347910	Concessions	(140.00)	133.80		-	-	-
61241	347915	Retail Sales	52,331.70	60,000.00			50,000.00	
61241	377930	Miscellaneous Revenue				-	10,000.00	-
		Interest Income						
		TOTAL SUMMER REVENUES	**1,491,185.70**	**1,411,227.43**		**1,540,000.00**	**1,370,000.00**	**1,540,000.00**
		WINTER - REVENUES						
61242	347210	Contracts/Rentals	15,019.00	9,015.00		7,000.00	9,000.00	7,000.00
61242	347215	Admissions	6,968.00	3,256.75		5,000.00	3,000.00	5,000.00
61242	347217	Season Passes					-	
61242	347510	Competitive Swimming	23,598.00	25,272.25		21,000.00	20,000.00	21,000.00
61242	347515	Instructional Program	25,705.00	51,850.00		50,000.00	50,000.00	50,000.00
61242	347915	Retail Sales	306.00			-	-	-
61242	377930	Miscellaneous Revenue	1,356.00	8,872.50		5,000.00	2,000.00	5,000.00
		TOTAL WINTER REVENUES	**72,952.00**	**98,266.50**		**88,000.00**	**84,000.00**	**88,000.00**
		CONCESSIONS - REVENUES						
61243	347910	Concessions	473,148.00	462,392.75		500,000.00	500,000.00	500,000.00
			14,630.00			8,630.00	9,176.00	8,630.00
		TOTAL CONCESSION REVENUES	**487,778.00**	**462,392.75**		**508,630.00**	**509,176.00**	**508,630.00**
		TOTAL REVENUES	**2,051,915.70**	**1,971,886.68**		**2,136,630.00**	**1,963,176.00**	**2,136,630.00**

		AQUATIC CENTER ENTERPRISE FUND (556) - SUI					
			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
ACCOUNT CODES			ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
61241	511100	Salaries	132,198.00	164,212.64	168,000.00	150,000.00	168,000.00
61241	511200	Seasonal Salaries	327,368.00	354,988.36	350,000.00	351,301.93	350,000.00
61241	512100	Employers FICA	35,234.00	42,543.18	40,000.00	37,433.50	40,000.00
61241	512200	Group Insurance	26,193.00	27,320.63	36,000.00	31,579.35	36,000.00
61241	512400	Employee Retirement	5,772.00	10,667.46	11,000.00	10,357.38	11,000.00
61241	521208	Advertising	31,058.00	32,716.59	55,000.00	44,000.00	55,000.00
61241	521210	Consultant	6,869.00	3,500.00	5,000.00	-	5,000.00
61241	521220	Contracted Services	8,249.00	4,210.31	10,000.00	2,500.00	10,000.00
61241	522203	Maintain Office Equipment	2,707.00	7,150.89	3,500.00	3,000.00	3,500.00
61241	522205	Building Maintenance	1,584.00	5,225.86	4,000.00	4,000.00	4,000.00
61241	522207	Aquatic Equipment Maintenance	18,198.00	27,415.25	20,000.00	20,000.00	20,000.00
61241	522400	Pest Control	1,244.00	1,163.00	1,700.00	1,200.00	1,700.00
61241	523101	Insurance	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
61241	523201	Telephone	1,588.00	684.65	3,000.00	2,500.00	3,000.00
61241	523203	Postage	68.00	44.07	1,500.00	300.00	1,500.00
61241	523400	Printing & Binding	6,246.00	5,316.98	10,000.00	7,000.00	10,000.00
61241	523500	Travel	3,167.00	1,557.19	4,000.00	1,500.00	4,000.00
61241	523510	Team Entry - Travel	656.00				
61241	523610	Bank Credit Card Fee	19,352.00	22,168.94	22,000.00	28,000.00	22,000.00
61241	523203	Sales Tax	3.00	22,500.00	-	-	-
61241	523700	Education & Training	3,266.00	4,656.04	3,000.00	1,000.00	3,000.00
61241	531101	Office Supplies	2,845.00	2,041.25	6,000.00	4,500.00	6,000.00
61241	531104	Program Materials	58,154.00	43,316.97	40,000.00	50,000.00	40,000.00
61241	531120	Janitorial Supplies	5,183.00	4,486.57	6,500.00	6,500.00	6,500.00
61241	531142	Chemicals	32,583.00	34,868.53	35,000.00	32,000.00	35,000.00
61241	531143	Landscaping Supplies	7,803.00	993.20	5,000.00	3,825.00	5,000.00
61241	531144	Grounds Maintenance Supplies					
61241	531150	Facilities Maintenance Supplies					
61241	531210	Water & Sewer	24,506.00	41,086.50	34,000.00	51,780.44	34,000.00
61241	531220	Natural Gas	2,068.00	2,862.68	3,000.00	958.53	3,000.00
61241	531230	Electricity	58,876.00	34,556.32	58,000.00	39,628.00	58,000.00
61241	531590	Merchandise - Resale	20,535.00	23,178.45	25,000.00	21,000.00	25,000.00
61241	531710	Uniforms	6,652.00	6,048.93	8,000.00	6,010.65	8,000.00
61241	542300	Furniture and Fixtures					
61241	542400	Computers	856.00	6,064.22	6,000.00		6,000.00
61241	542401	Computer Software			-	2,500.00	-
61241	531700	Miscellaneous					
61241		Equipment - Lifeguard			5,000.00	-	5,000.00
61241	542500	Equipment	22,834.47			28,237.80	
61241	551100	Indirect Cost Allocation	165,700.00	165,700.00	165,700.00	165,700.00	165,700.00
61241		Debt Service - Prinicpal					
61241		Debt Service - Interest					
		TOTAL EXPENSES	**1,099,615.47**	**1,163,245.66**	**1,204,900.00**	**1,168,312.58**	**1,204,900.00**

		AQUATIC CENTER ENTERPRISE FUND (556) - WINTER					
			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
ACCOUNT CODES			ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
61242	511100	Salaries					
61242	511200	Seasonal Salaries	67,613.00	73,846.32	80,000.00	73,698.58	80,000.00
61242	512100	Employers FICA	5,172.00	2,263.59	5,355.00	5,637.96	5,355.00
61242	512200	Group Insurance					
61242	512400	Employee Retirement					
61242	521208	Advertising	5,007.00	7,961.40	7,000.00	4,415.44	7,000.00
61242	521220	Contracted Services	1,872.00	2,738.00	3,000.00	1,145.00	3,000.00
61242	522203	Maintain Office Equipment	343.00	71.25	200.00	209.75	200.00
61242	523201	Telephone	1,934.00	3,255.70	3,000.00	1,804.75	3,000.00
61242	523203	Postage			300.00	300.00	300.00
61242	523400	Printing & Binding	489.00	632.27	1,000.00	493.00	1,000.00
61242	523510	Team Entry - Travel	8,001.00	6,767.78	6,500.00	4,982.98	6,500.00
61242	523610	Bank Credit Card Fee			300.00	-	300.00
61242	531101	Office Supplies	291.00	1,339.49	1,250.00	1,405.00	1,250.00
61242	531104	Program Materials	2,375.00	14,219.53	13,500.00	3,458.33	13,500.00
61242	531120	Janitorial Supplies	502.00	1,262.11	1,500.00	1,313.61	1,500.00
61242	531142	Chemicals	7,525.00	4,664.08	3,500.00	3,610.50	3,500.00
61242	531150	Facilities Maintenance			400.00	400.00	400.00
61242	531210	Water & Sewer	6,114.00	9,024.45	8,500.00	7,141.85	8,500.00
61242	531220	Natural Gas	21,785.00	15,136.49	15,000.00	10,889.48	15,000.00
61242	531230	Electricity	27,876.00	31,410.41	30,000.00	25,034.78	30,000.00
61242	531710	Uniforms		883.67	1,000.00	929.14	1,000.00
		TOTAL EXPENSES	**156,899.00**	**175,476.54**	**181,305.00**	**146,870.15**	**181,305.00**

		AQUATIC CENTER ENTERPRISE FUND (556) - CONCESSIONS					
			FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
ACCOUNT CODES			ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
61243	511200	Seasonal Salaries	93,699.00	99,771.04	108,000.00	100,000.00	108,000.00
61243	512200	Employers FICA	7,096.00	7,632.88	8,000.00	8,000.00	8,000.00
61243	522206	Equipment Maintenance	2,524.00	2,345.60	1,500.00	-	1,500.00
61243	523640	Sales Tax	25,989.00	19,196.19	35,000.00	35,000.00	35,000.00
61243	531130	Concession Supplies	2,440.00	1,650.77	5,500.00	4,500.00	5,500.00
61243	531300	Food/Drink	188,401.00	193,408.41	220,000.00	200,000.00	220,000.00
		TOTAL EXPENSES	**320,149.00**	**324,004.89**	**378,000.00**	**347,500.00**	**378,000.00**

		AGRIBUSINESS CENTER ENTERPRISE FUND (555)						
			FY 2012	FY 2013		FY 2014	FY 2014	FY 2015
ACCOUNT CODES			ACTUAL	ACTUAL		BUDGET	PROJECTED	BUDGET
		REVENUES						
00000	361101	Rent - Federal Agencies	74,528.00	74,528.00		74,528.00	74,528.00	74,528.00
00000	361102	Rent – State Soil & Water	8,822.00	8,822.00		8,822.00	8,822.00	8,822.00
00000	361103	Rent - Extension Service						
00000	361104	Rent - Congressional Office						
00000	361105	Rent - Splost Administration						
00000	391200	Transfers In (GF)						
00000	391100	Fund Balance						
		TOTAL REVENUES	**83,350.00**	**83,350.00**		**83,350.00**	**83,350.00**	**83,350.00**
		EXPENSES						
15655	512700	Workers Compensation	345.00	95.00		95.00	95.00	95.00
15655	522100	Cleaning Services						
15655	522140	Grounds Maintenance	500.00			500.00	455.00	455.00
15655	522205	Building Maintenance	7,000.00	2,700.00		7,000.00	6,600.00	6,600.00
15655	522320	Rental of Equipment	1,080.00	1,080.00		1,080.00	1,080.00	1,080.00
15655	522400	Pest Control	350.00	530.00		350.00	350.00	350.00
15655	521208	Professional Advertising						
15655	531120	Janitorial Services	3,000.00	1,400.00		3,000.00	1,400.00	1,400.00
15655	531143	Landscaping Supplies	275.00			275.00	900.00	900.00
15655	531150	Building Maintenance Supplies	1,300.00	5,800.00		1,300.00	400.00	400.00
15655	531210	Water & Sewerage	16,000.00	20,000.00		16,000.00	8,100.00	8,100.00
15655	531230	Electricity	42,000.00	42,000.00		42,000.00	57,000.00	57,000.00
15655	531710	Uniforms						
15655	542500	Equipment Purchase						
15655	531143	Landscaping Materials						
15655	531700	Miscellaneous	875.00			875.00	1,000.00	1,000.00
15655	541201	Capital Site Improvements						
15655	541301	Capital Building Improvements						
15655	551100	Indirect Cost Allocation (GF)				3,200.00	500.00	1,080.00
15655	551100	Indirect Cost Allocation (RF)						
15655	579100	Fund Balance Escrow				4,890.00	4,890.00	4,890.00
15655	561000	Depreciation						
		TOTAL EXPENSES	**72,725.00**	**73,605.00**		**80,565.00**	**82,770.00**	**83,350.00**

CORRECTIONAL FOOD SERVICE FUND - INTERNAL SERVICE FUND (600)						
			FY 2013	FY 2014	FY 2014	FY 2015
			ACTUAL	BUDGET	PROJECTED	BUDGET
		REVENUES				
00000	336001	Meal Charges - County Jail	577,645.20	-	-	580,000.00
00000	336002	Meal Charges - Correctional Institute	289,080.00	-	-	290,000.00
00000	361001	Meal Charges - Other Departments	5,000.00	5,000.00	5,000.00	5,000.00
00000	391100	Fund Reserve				
		TOTAL REVENUES	871,725.20	5,000.00	5,000.00	875,000.00
		EXPENDITURES				
00000	511100	Salaries	99,000.00	99,000.00	99,000.00	99,000.00
00000	512100	Group Insurance	6,200.00	6,200.00	6,800.00	6,800.00
00000	512200	Employers FICA	7,575.00	7,575.00	7,575.00	7,575.00
00000	512202	Employee Retirement	6,400.00	6,400.00	6,400.00	6,400.00
00000	512700	Workers Compensation	500.00	500.00	500.00	500.00
00000	522207	Maintenance Building	5,000.00	5,000.00	-	-
00000	523201	Maintenance - Radio	1,000.00	1,000.00	1,000.00	1,000.00
00000	523203	Maintenance of Other Equipment	1,000.00	1,000.00	2,200.00	2,200.00
00000	523500	Pest Control	500.00	500.00	500.00	500.00
00000	523601	Communication-Telephone	2,400.00	2,400.00	4,500.00	4,500.00
00000	523700	Communication-Postage	100.00	100.00	-	-
	531155	Vehicle Repair Parts			3,000.00	3,000.00
00000	531270	Office Supplies	250.00	250.00	250.00	250.00
00000	531400	Inmate Food	645,000.00	645,000.00	690,000.00	690,000.00
00000	531701	Janitorial Supplies	2,000.00	2,000.00	2,000.00	2,000.00
00000	532107	Building Maintenance and Materials	2,000.00	2,000.00	2,000.00	2,000.00
00000	531230	Energy - Electricity	42,000.00	42,000.00	36,000.00	36,000.00
	531220	Natural Gas			9,000.00	9,000.00
00000	531270	Energy - Gasoline and Diesel	1,000.00	1,000.00	1,000.00	1,000.00
00000	531400	Books and Periodicals	200.00	200.00	200.00	200.00
00000	542500	Small Equipment	3,000.00	3,000.00	2,000.00	2,075.00
00000	531700	Other Supplies (Miscellaneous)	300.00	300.00	1,000.00	1,000.00
00000	531710	Uniforms	500.00	500.00	-	-
00000	542400	Computers	2,000.00	2,000.00	-	-
00000	551100	Indirect Cost (Transfer Out - GF)	29,500.00	29,500.00	-	-
00000		Fund Reserve Escrow	14,300.00	14,300.00	-	-
		TOTAL EXPENDITURES	871,725.00	871,725.00	874,925.00	875,000.00

		GROUP HEALTH INSURANCE (501)					FY 2015
			FY 2012	FY 2013	FY 2014	FY 2014	FY 2013
ACCOUNT CODES			PROJECTED	PROJECTED	BUDGET	PROJECTED	BUDGET
		REVENUE					
00000	361001	Interest Earned					
00000	389000	Rebates	125,000.00			$ 2,700.00	$ 3,000.00
00000	389002	Stop Loss Reimbursements	125,000.00	99,000.00	99,000.00	45,000.00	191,700.00
00000	389003	Claim Refunds	21,000.00	6,000.00	6,000.00	167,000.00	6,000.00
00000	391100	Premiums - Bulloch County	3,102,900.00	2,650,000.00	2,650,000.00	3,242,800.00	3,884,400.00
00000	391101	Premiums - Employee Portion	778,100.00	1,490,000.00	1,490,000.00	935,600.00	893,500.00
00000	391102	Fund Reserve					69,000.00
		TOTAL REVENUE	**4,152,000.00**	**4,245,000.00**	**4,245,000.00**	**4,393,100.00**	**5,047,600.00**
		EXPENSES					
15120	552201	Claims Paid	3,512,000.00	3,100,000.00	3,300,000.00	3,400,000.00	4,474,600.00
15120	552211	Claims Reimbursements					
15120	552211	Fixed Cost - Life	31,000.00	35,000.00	35,000.00	35,000.00	35,000.00
15120	552100	Fixed Cost - Health	534,000.00	670,000.00	680,000.00	708,900.00	494,000.00
15120	531700	Miscellaneous Expenses		9,700.00	9,700.00	9,700.00	-
15120	551100	Indirect Cost Allocation (General Fund)				100,000.00	44,000.00
15120	579100	Contingency	69,000.00	430,300.00	220,300.00	-	-
		TOTAL EXPENSES	**4,146,000.00**	**4,245,000.00**	**4,245,000.00**	**4,253,600.00**	**5,047,600.00**

	BULLOCH COUNTY ALLOCATION: SPLOST 1997					
		FY 2012	FY 2013	FY 2014	FY 2014	FY 2014
		ACTUAL	PROJECTED	BUDGET	PROJECTED	PROJECTED
	REVENUES					
361001	Interest	-			300.00	-
391110	Fund Balance	1,200.00	58,410.00	651,566.00	651,566.00	251,800.00
	TOTAL REVENUES	**1,200.00**	**58,410.00**	**651,566.00**	**651,866.00**	**251,800.00**
	EXPENSES					
	G.S.P. Building					
	Roads, Streets, Bridges					
	Solid Waste - Post Closure					
	Solid Waste - Air Rights					
45400	Solid Waste - County Equip/Facilities	1,200.00				
15658	Facility Improvements (Adm. Annex)		58,410.00	$ 651,566.00	$ 400,000.00	$ 251,800.00
	TOTAL EXPENSES	**1,200.00**	**58,410.00**	**651,566.00**	**400,000.00**	**251,800.00**

BULLOCH COUNTY ALLOCATION: SPLOST 2002					
	FY2012	FY 2013	FY 2014	FY 2014	FY 2014
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
REVENUES					
D.O.T. Reimbursement	-	200,000.00			
Grants		1,300,000.00			
Miscellaneous Revenue					
Interest Income	-	1,000.00			
Reserve Funds	126,749.00	300,000.00	2,811,700.00	2,811,700.00	4,411,700.00
TOTAL REVENUES	**126,749.00**	**1,801,000.00**	**2,811,700.00**	**2,811,700.00**	**4,411,700.00**
EXPENSES					
Agribusiness Center		301,000.00	2,000,000.00	13,100.00	4,100,000.00
Public Safety					
Roads, Streets, Bridges	711.00				
Water & Sewerage (Study)					
Communication System					
Solid Waste - Air Rights	$ 9,602.00				
Solid Waste - County					
Recreation	16,997.00			$ 3,200.00	
Industrial Park	1,715.00	1,500,000.00	811,700.00	500,000.00	311,700.00
Airport					
Community Facilities	97,724.00				
Municipal Allocations					
TOTAL EXPENSES	**126,749.00**	**1,801,000.00**	**2,811,700.00**	**516,300.00**	**4,411,700.00**

BULLOCH COUNTY ALLOCATION: SPLOST 2007					
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET
REVENUES					
Special Purpose Sales Tax	10,361,827.00	10,425,105.00	4,500,000.00	5,523,485.00	-
Federal Aviation Administration					
Developer Contribution					
Georgia Department of Transportation				$ 1,841,500.00	$ 2,256,000.00
Bulloch County Schools	-				
Other Grants			$ 900,000.00	$ 5,800.00	$ -
Capital Lease Proceeds					
Interest Income	-	-		12,000.00	12,000.00
Miscellaneous				$ 230,700.00	
Loan Repayment - Portal	2,750.00				
Fund Reserve			$ 3,843,000.00	$ -	$ 4,815,000.00
TOTAL REVENUES	**10,364,577.00**	**10,425,105.00**	**9,243,000.00**	**7,613,485.00**	**7,083,000.00**
EXPENSES					
Jail Expansion					
City of Statesboro	4,007,527.00	3,500,000.00	1,750,000.00	1,250,000.00	-
Economic Development	292,606.00	56,121.00			
Small Municipalities Allocation				$ 300,000.00	$ -
Solid Waste Air Rights	1,166,667.00	1,167,000.00	440,000.00	440,000.00	-
Roads	894,338.00	1,600,000.00	4,100,000.00	1,900,000.00	3,900,000.00
Facility Improvements	654,716.00	900,000.00	1,800,000.00	255,300.00	2,200,000.00
Public Safety	729,743.00	600,000.00	400,000.00	1,129,000.00	-
Recreation	168,807.00	291,000.00	300,000.00	300,000.00	300,000.00
Solid Waste Equipment and Facilities	$ (430,615.00)	169,000.00	250,000.00	450,000.00	18,000.00
Airport	99,748.00	390,000.00	75,000.00	150,700.00	300,000.00
Stormwater				10,100.00	104,500.00
Elections		15,000.00	15,000.00	650.00	15,000.00
Greenspace				12,230.00	132,500.00
Administration		113,000.00	113,000.00	113,000.00	113,000.00
Escrow					
TOTAL EXPENSES	**7,583,537.00**	**8,801,121.00**	**9,243,000.00**	**6,310,980.00**	**7,083,000.00**

BULLOCH COUNTY ALLOCATION: SPLOST 2013			
	FY 2014 BUDGET	FY 2014 PROJECTED	FY 2015 BUDGET
REVENUES			
Special Purpose Sales Tax	6,300,000.00	5,750,000.00	10,000,000.00
Federal Grants			
State Grants			500,000.00
Interest Income			
Miscellaneous			
Bond Proceeds		4,000,000.00	2,300,000.00
Fund Reserve			
TOTAL REVENUES	**6,300,000.00**	**9,750,000.00**	**12,800,000.00**
EXPENSES			
City of Statesboro	833,570.00	675,000.00	4,126,535.00
Economic Development		4,000,000.00	1,080,130.00
Small Municipalities Allocation	800,000.00	1,652,944.00	-
Solid Waste Air Rights and Joint Projects	695,000.00	897,920.00	1,400,000.00
Roads	426,770.00	-	2,631,325.00
Facility Improvements	56,740.00	-	795,000.00
Public Safety	151,710.00	-	443,650.00
Recreation	136,910.00	-	602,860.00
Solid Waste Equipment and Facilities	87,575.00	-	385,200.00
Airport	22,200.00	-	61,760.00
Stormwater		-	-
Elections	3,700.00	-	16,750.00
Greenspace	3,700.00	-	16,750.00
Administration			
Debt Service	433,000.00	433,000.00	540,100.00
Uncommitted			699,940.00
TOTAL EXPENSES	**3,650,875.00**	**7,658,864.00**	**12,800,000.00**