Marion County, Georgia



Annual Budget

for Fiscal Year 2021

Marion County Board of Commissioners; PO Box 481; Buena Vista, GA 31803

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Board of Commissioners



George Neal, Jr. – Chairperson, District 4



Norman Royal – Vice-Chairperson, District 1



Jody Grimsley – District 2



Matt Gunnels – District 3



Marshall Fontaine – At-Large

Elected Officials



Derrell Neal – Sheriff



Heather Stuart – Probate/Magistrate Judge



Joy Smith – Clerk of Superior Court



Phylis Blocker – Tax Commissioner

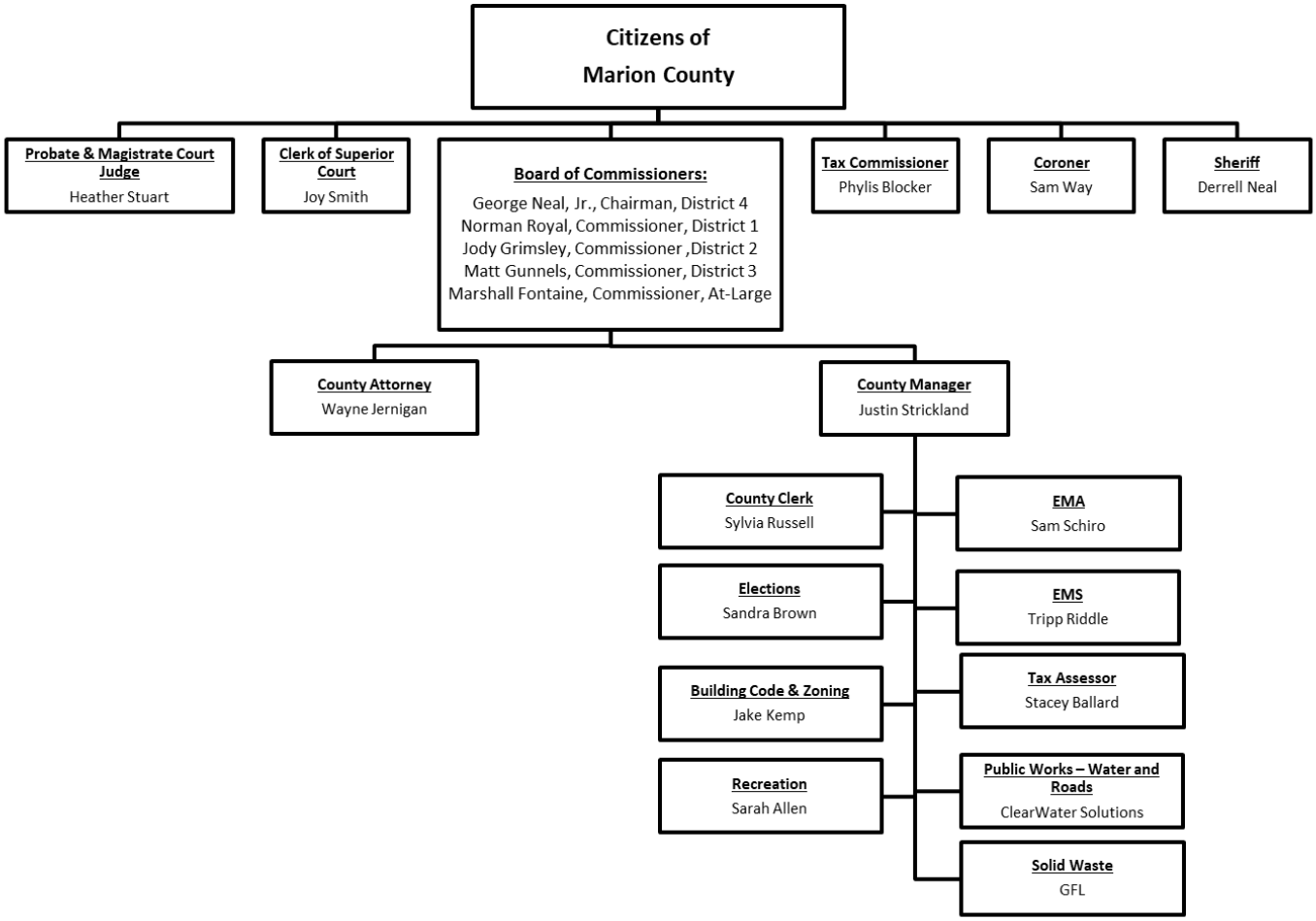


Sam Way – Coroner

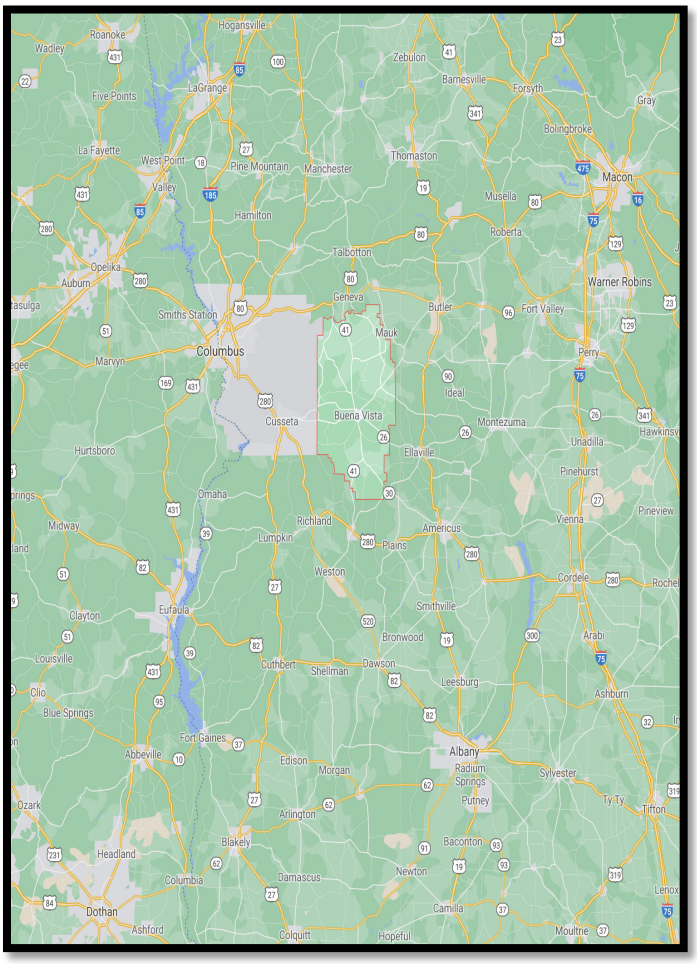


Ben Singleton - Surveyor

Organizational Chart



Marion County At a Glance





History

Marion County, created from Lee and Muscogee counties in 1827, is named for the Patriot hero, General Francis Marion, the "Swamp Fox." The county seat, Buena Vista, commemorates the famous battle during the Mexican War. Good relations with the Creek Indians in this region permitted opening of a trace in 1805 that led westward toward Mobile, Alabama. It became the old Federal Road, west Georgia's first vehicular thoroughfare.

Incorporated Cities

Buena Vista

School District

Marion County School System
https://www.marion.k12.ga.us/

Location

Marion County is approximately 33.8 miles southeast of Columbus, Georgia; 72.5 miles southwest of Macon, Georgia; and 64.3 miles northwest of Albany, Georgia.

Area

366 square miles

Climate

Short mild winters, hot and humid summers. Marion County averages more rain than the national average.

Population

8,359

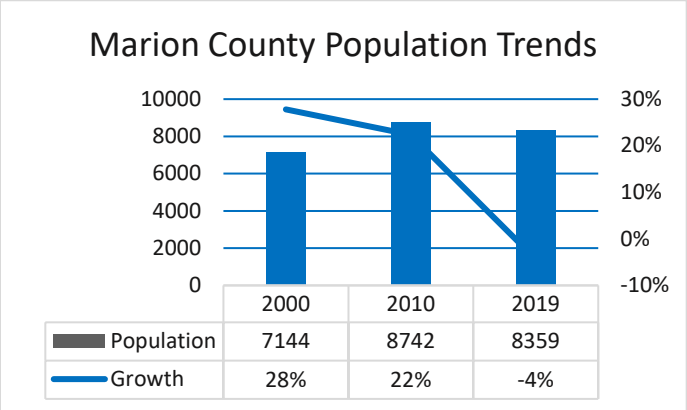
ISO Rating

Average: 5.71

Population

Marion County's population was 8,359 in 2019. This represents a 4.3 percent decrease since 2010.

Source(s): US Census Bureau



Educational Attainment

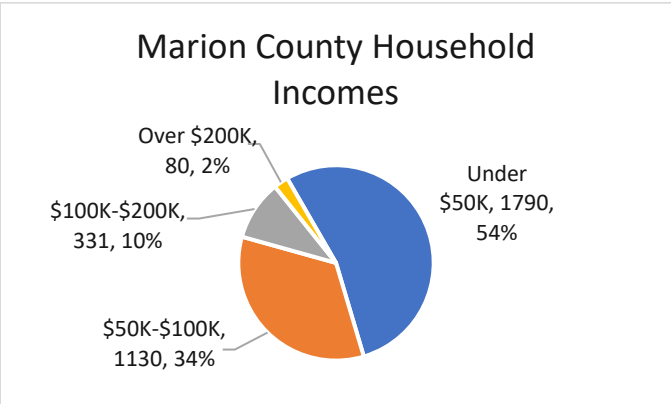
High school graduate or higher	76.9%
Bachelor's degree or higher	13.1%

Source(s): US Census Bureau

Median Household Income

The Median Household Income for Marion County in 2018 was $44,309.00. The Poverty Rate for Marion County in 2018 was 21.0%.

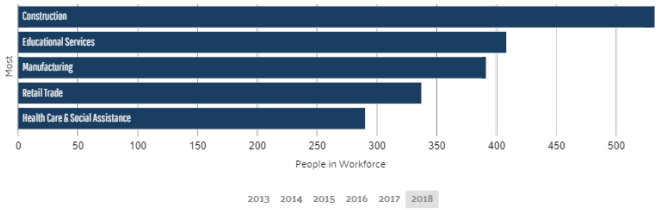
Source(s): US Census Bureau



Industries

The most common industries in Marion County by number of employees, are Construction, Educational Services, and Manufacturing.

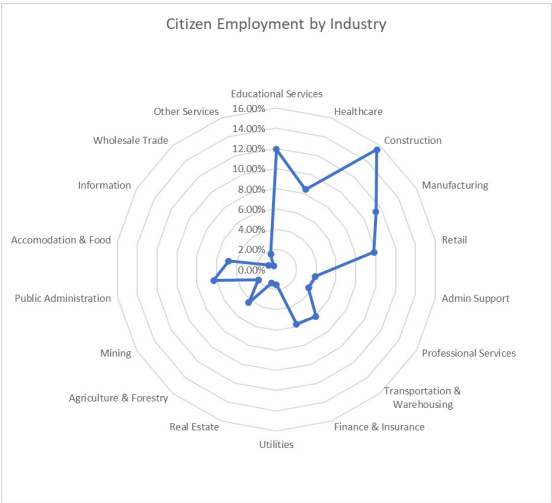
Source(s): Data USA



Citizen Employment

From 2017 to 2018, employment in Marion County, GA grew at a rate of 0.557%, from 3.41k employees to 3.43k employees.

The most common employment sectors for those who live in Marion County, are Construction (532 people), Educational Services (408 people), and Manufacturing (391 people). This chart shows the share breakdown of the primary industries for residents of Marion County, GA, though some of these residents may live in Marion County, GA and work somewhere else.



Source(s): Data US

County Manager Message

Chairperson and Members of the Board of Commissioners,

Pursuant to the duties and responsibilities set forth in the position of County Manager, it is my great pleasure to present the Board with the Fiscal Year (FY) 2021 Proposed Annual Budget. This document is submitted to you on behalf of the elected officials and staff that worked together to prepare a financial plan that allows us to carry out the priorities and vision of Marion County while maintaining high standards of service to the community.

The FY 2021 Proposed Annual Budget of $6.75 million covers all funds for the County including interfund transfers. This is a decrease over the FY 2020 Adopted Budget, which was $8.10 million. The FY 2021 budget represents an anticipated increase in the county's millage rate for Maintenance and Operations for FY 2021 of at least 7.93%.

Budget development this year was a very smooth process. All constitutional officers and department heads were a pleasure to work with during budget meetings. Instructions to elected officials and department heads were given and all elected officials and department heads were able to analyze and request changes in their budgets. I met with every constitutional officer and department head to discuss their budgets and get their recommendations for FY 2021. We were able to find approximately $16,242 in savings in overall department operational budgets.

Strategic Priorities/Goals

During the budget development process, the Board of Commissioners communicated priorities to the County Manager, to be considered in the development of the FY 2021 budget. These priorities, along with priorities established by the County Manager were carefully documented and included in the draft you are being presented today. Some of these priorities include:

- Maintain stable tax revenues
    - Attempt to minimize any increases of property tax
    - Pursue/maximize alternative revenues sources (grants, state programs, private sources of revenue)
    - Encourage business development for growth of sales tax revenue
- Achieve and maintain a stable A+ underlying credit rating from S& P
    - Monitor debt service and review amortization schedules
    - Make sure all payments are made on time
- Maintain an excellent accounting level for all funds
    - Monitor and internally audit payroll, accounts payable, accounts receivable, and accounting procedures
- Maintain current level of services
    - Seek for efficiencies through the review of operating policies or through the creation of polices where none exist
    - Explore efficiencies through staff attrition, department reorganization and public/private partnerships (PPPs)

- Review of fees and charges for service
    - Analyze revenues/expenditures and make appropriate recommendations for changes to fees if necessary
- Review of existing contracts
    - Maintain communication with contractors and setting priorities for performance
- Pursue targeted investment in Capital Improvements to reduce operating costs through Special Purpose Tax Revenue, Enterprise Fund Revenue, and other Capital Revenue sources
    - Avoid using the General Fund for Capital spending
    - Make sure that accounting is done correctly and that expenses are paid from the correct Fund

Major Revenues/Tax Rate/Charges for Service

In FY 2021 the proposed millage rate is projected to need an increase of 7.93% with a budgeted levy of $1.454 million. The total property digest for the County is projected to remain flat from FY 2020 to FY 2021. Slight growth is expected for sales tax revenues for FY 2021 due to the passage of a new state law that requires third-party sellers on the internet to pay proper sales tax. This took effect in FY 2020 and the County has seen revenues increase dramatically, by close to 25% over FY 2019's collections. Part of this could be because of the effects of COVID-19 as well, with citizens shopping locally instead of traveling to Columbus or Americus. Sales tax growth may not be as significant during FY 2021. The majority of General Fund revenue sources are projected to stay the same. These trends are conservatively reflected in the FY 2021 revenue estimates. There were a few considerable adjusted decreases in the General Fund. LMIG is no longer being budgeted in the General Fund as it now its own Fund. The Forest Land Protection Act (FLPA) Grant that the County has received every year is starting to decrease. The State of Georgia has recalculated how this amount is determined and the County is expected to lose around $20,000 per year over the next four years until the amount settles around $100,000. In 2019, the total FLPA Grant was $205,000. In FY 2020, the total FLPA Grant was $187,000. So, we are budgeting for that to drop to $160,000 for FY 2021. This is a significant revenue source to consider as the burden for this loss will most likely fall on property taxes.

The major revenue concern for FY 2021 is that the General Fund ran a deficit from 2016-2019 ($300,000-$500,000 per year) and drained most of its reserve funds. This was circumvented in FY 2020 by moving Road Department operations from the General Fund to the TSPLOST Fund. The Board of Commissioners will face a decision on how they want to proceed with this situation. One option is to slowly bring the Road Department back into the General Fund, which is partly being proposed this year with fuel costs. This would require millage rate increases every year for a few years. Another option is to bring the entire department back in at one time. This would require a major millage rate increase. The final option is to keep operating the Road Department with TSPLOST funding. The problem with this is that it uses funds that could be spent on Transportation capital projects.

Marion County has the lowest millage rate, at 7.124, in its immediate area by a large margin. The average millage rate for the area, just by County Governments, is 11.4823. The next lowest millage rate in our area is Taylor County at 8.570. Marion County could raise the millage rate by 1.445 mills and still have the lowest millage rate in the area. I believe that there are multiple justifications for a property tax increase(s).

1. There has not been a property tax increase since FY 2014
    a. This increase was to fund raises for staff so it did not adjust taxes with actual services provided and adjustments for inflation increases on expenses

2. Operating budgets were consistently underbudgeted since FY 2014 and did not accurately represent actual expenses of the County
3. Service Levels are minimal
    a. There are not any major expenses to cut without losing significant service levels

Net Millage Rates - Surrounding Counties	
Chatt. Incorp	8.6730
Chatt. Unincorp	8.6730
Marion with no hearings Incorp	7.1240
Marion with no hearings Unincorp	7.1240
Schley Incorp	12.2620
Schley Unincorp	12.2620
Stewart Incorp	11.6150
Stewart Unincorp	11.6150
Sumter Incorp	13.1820
Sumter Unincorp	13.1820
Talbot Incorp	16.0090
Talbot Unincorp	16.0090
Taylor Incorp	10.7000
Taylor Unincorp	8.5700
Webster Incorp	9.0000
Webster Unincorp	9.0000
Incorp Average	**11.6344**
Unincorp Average	**11.3301**
Total Average	**11.4823**

I recommend that a decision be made concerning the long-term financial operating plan for the Road Department as this impacts the County's strategic priorities of maintaining current levels of service while also maintaining stable tax revenues.

Local Option Sales Tax (LOST), Special Local Option Sales Tax (SPLOST) and Transportation Local Option Sales Tax (TSPLOST) are all estimated to trend upward from the previous budget year. Staff has estimated for FY 2021:

- LOST revenue to be $320,000, compared to $280,000 in the FY 2020 Budget.
- SPLOST revenue to be $510,000, compared to $432,000 in the FY 2020 Budget.
- TSPLOST revenue to be $590,000, compared to $540,000 in the FY 2020 Budget.

Water Fund Revenue is expected to trend upward as we begin to replace meters during FY 2021. During FY 2020, the average water loss was between 60%-70%. Meter replacements should start to bring that number down. Accurate meters also mean that customers will be charged accurately, which should increase revenues. I am not recommending any changes to water rates at this time. The best strategy, in my opinion, is to wait and see how the replacing of older meters affects Water Fund revenues and expenditures.

Solid Waste Revenue is expected to remain flat barring a fee increase. I am recommending a fee increase for 2021. Estimated expenses for the Solid Waste Fund are at $380,000 with fees generating $320,000 in revenue. The General Fund subsidizes the rest of the expenses. A monthly fee increase on Solid Waste curbside collection

fees to cover all of the Solid Waste Fund expenses will save on property taxes in the long run. The current monthly curbside collection fee is $13.50 per month. The Solid Waste Fund has approximately 1,952 customers. A monthly fee increase of $2.50 per month would generate an additional $58,560 for the Fund. That would bring total fee revenues to $378,560. This budget assumes a monthly Solid Waste curbside collection fee increase of at least $1.75 for all customers.

LMIG revenue is expected to decrease this year from $449,000 in FY 2020 to $390,000 in FY 2021. The major reason for this is less travel during 2020 due to COVID-19, as LMIG is funded by the state fuel tax.

The Airport Fund has been established as the airport will start generating its own revenue during FY 2021 with fuel sales and land leases.

All other revenue sources are estimated to remain stable between FY 2020 and FY 2021.

Expenditure Comments

Some changes in operating expenditures are expected for FY 2021. There are mandated increases with constitutional officer salaries to the tune of around $6,000 each. That's an increase in overall countywide salaries of $24,000 plus budgeting for 2.5% performance increases for every employee (besides the constitutional officers).

The lease for the DK52 Caterpillar Bulldozer was paid off during FY 2020 in the amount of $68,301.66. So that cost has come off of the General Fund. A sheriff vehicle has historically been purchased from the General Fund. That purchase has now been moved to SPLOST VI, after approval of the referendum in November of 2020.

The FY 2021 budget continues to fund the Road Department, except for fuel costs, out of TSPLOST due to the FY 2016-2019 General Fund actual operating deficits. The reason for the year-to-year deficit seems to be the result of continuous underbudgeting for General Fund expenditures. Maintenance and Operation expenses associated with transportation can be funded through TSPLOST in accordance with OCGA § 48-8-42(10).

The Water Fund began paying the General Fund back during FY 2020. The total due to the General Fund was $317,716. This amount is scheduled to be paid back over three years with $108,213 being transferred during FY 2021. Debt Service, including to the General Fund, accounts for 45% of the FY 2021 Water Fund’s budget.

No major operational expenditure increases are expected for any department or fund for FY 2021.

Decreases in operational expenditures include the Elections Office, since it is an off-election year. The budget for the Building Inspector is also decreasing because our inspector will be certified in almost every area by the beginning of FY 2021 and will be certified in every area early in FY 2021. This will decrease expenditures on professional services as well as training. We analyzed cutting the EMS Department down to one ambulance but it was decided that was not feasible. This is due to increased call volume and the cost/benefit being too thin from losing revenue/cutting expenses. Overtime for the jail is a major concern. I have done an analysis and if those hours were worked by a part-time employee, it would save the County around $12,000.

For a thorough look at capital expenditures, refer to the Capital Improvement Plan later in the document. Some highlights of capital expenditures include repairs to the courthouse, the purchase of a new loader (old one will

be surplused), the refurbishing of the south water tank and tower, a sheriff's vehicle (old one will be surplused), road resurfacing, and dirt road work.
Please reference the 2021-2025 Capital Improvements Plan for planned projects after FY 2021. Keep in mind that the Capital Improvements Plan is a general guide and can be changed from year-to-year. The only approved budgeted projects are the current year projects. No increases in operations are expected to result from the current year's Capital Budget. If new facilities are constructed in the future then operational costs should decrease based on newer infrastructure, but that would also depend on the size and scope of the projects.

Conclusion

The FY 2021 Operating Budget is a document that reflects policy decisions made by the Board and necessary operational decisions to maintain current service levels. It is a financial proposal that annually directs the provision of public services, maintenance of facilities and maintenance of public infrastructure. This plan represents the County Manager's and the Board of Commissioners commitment to provide for the most important citizen needs within the boundaries of available revenue, and within the scope of the Board's budget priorities.

It is my belief that the FY 2021 Proposed Budget is a reflection of the Board's values and priorities for the provision of county government functions for Marion County. I look forward to any and all feedback from members of the Board and the general public and am grateful for the opportunity to continue to serve this community as the County Manager for the Marion County Board of Commissioners.

Strongest regards,



Justin Strickland
County Manager

Financial Structure

The Governmental Accounting Standards Board establishes the financial reporting structure for government entities. Marion County adheres to these guidelines for financial reporting and budgeting purposes. Financial transactions are budgeted within funds based on two categories: Governmental Funds and Proprietary Funds. The purpose of each fund is to record specific activities or attain certain objectives in accordance with special regulations or restrictions. The Official Code of Georgia states that a balanced budget must be adopted for governmental funds by December 31st of the preceding year for which appropriations and expenditures are set for the following year.

Marion County Fund Structure:

Governmental Funds

Governmental funds are created by law, debt covenants, and by management's decision to enhance financial administration. Resources are accounted for as appropriations which are allocated to expenditures that carry out the fund's objectives in the following manner.

- General Fund accounts for resources traditionally associated with governments that are not required to be accounted for in another fund. This fund has a greater number of revenue sources, and therefore is used to finance more activities than any other fund. It is often the chief operating fund of a local government. The General Fund provides services such as Public Safety, Jail Operations, Community Services, Roads Maintenance, Recreation, Building and Code Enforcement, Administration, Elections, Judicial and Courts, etc.

- Special Revenue Funds account for the proceeds of specific revenue sources, with the exception of special assessments, expendable trusts, or major capital projects. These revenue sources are legally restricted for specified purposes other than debt service or capital projects.

Marion County has the following Special Revenue Funds:

  - Jail Fund
  - Drug Abuse Treatment & Education Fund
  - Transportation Special Purpose Local Option Sales Tax Fund

- Capital Projects Funds accounts for financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition, renovation, maintenance or construction of major capital projects, such as buildings, parks, streets, bridges, and other County facilities, infrastructure and equipment.

Marion County has the following Capital Project Funds:

  - Special Purpose Local Option Sales Tax V Fund
  - Special Purpose Local Option Sales Tax VI Fund
  - Local Maintenance Improvement Grant Fund
  - Community Block Development Grant Fund
  - Recreation Capital Project Fund

- Debt Service Fund accounts for the accumulation of resources that are restricted, committed or assigned to fund general long-term liability principal, interest and related costs.

Proprietary Funds

Proprietary Funds are used to account for the ongoing activities of the County, which are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses and transfers relating to the County's business and quasi-business activities are accounted for through proprietary funds. The accounting objectives focus on the determination of operating income, changes in net assets, financial position, and cash flow.

- Enterprise Funds account for activities that are financed and operated in a manner similar to private business enterprises, wherein the expenses (including depreciation) incurred in providing goods or services to the general public on a continuing basis are financed or recovered primarily through user fees. As such, the periodic determination of revenues earned, expenses incurred, and/or net income derived from these self-supporting funds is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The following Enterprise Funds are maintained by Marion County:

  - Water Fund
  - EMS Fund
  - Solid Waste Fund
  - Airport Fund

- Internal Service Funds are frequently referred to as revolving funds and account for the financing of goods and services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. These departments are also permitted to supply services to outside agencies for a fee.

Accounting Basis

Governmental Funds are accounted for by using the most current financial resources measurement focus incorporated in the *modified accrual basis* of accounting. Under this basis, revenues are recognized when they are susceptible to accrual or when they become measurable and available. Likewise, expenditures are recorded as liabilities as incurred, with the exception of principal and interest on general long-term liabilities which are recognized when due. Revenues which are susceptible to accrual include: sales tax, property tax, service charges, grants and investment income. Revenues generated from fines, forfeitures, penalties and alcohol taxes are not susceptible to accrual as they are neither measurable nor available prior to receipt.

Proprietary Funds, including Enterprise Funds, are accounted for on an *accrual basis* of accounting on a flow of economic resources basis. Revenues are recognized when they are earned and expenses are recognized when they are incurred or the economic asset used.

Budgetary Basis

For Governmental Funds, the basis of budgeting is the same as the accounting basis with noted considerations and is consistent with Generally Accepted Accounting Principles (GAAP). The Marion County Board of Commissioners will adopt annual budgets for the County’s General Fund, Special Revenue Funds and Debt Service Funds. Budgets for the Capital Projects Funds are adopted based on the Capital Improvement Plan.

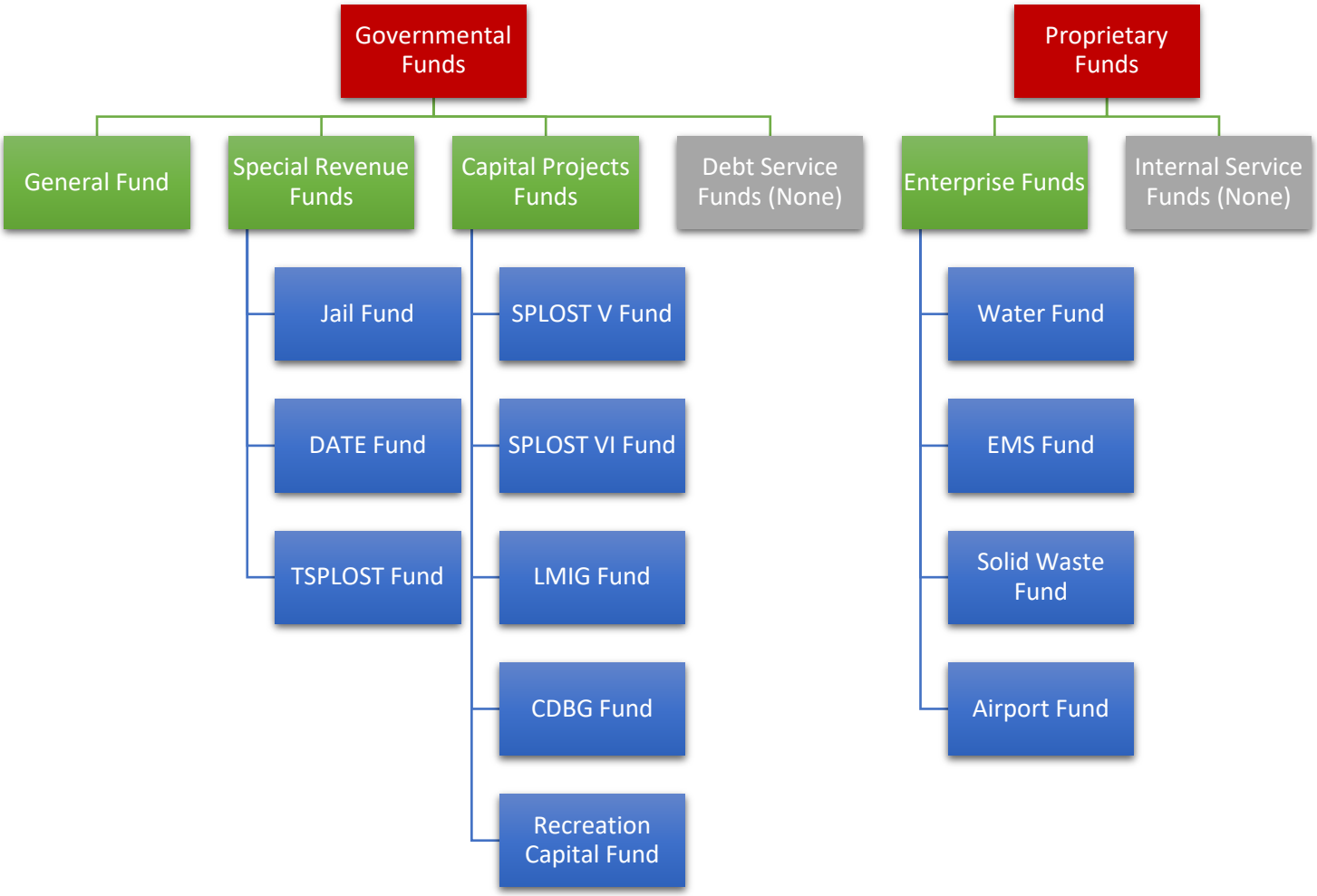
Budgets for Proprietary Funds are developed for planning purposes and are not consistent with GAAP. The major differences used for budgeting Proprietary Funds are as follows:

1. Repayments on debt are budgeted as expenditures rather than as a reduction in liabilities.
2. Depreciation expense on fixed assets is not included in the budget as an expense.
3. Contributions of capital from other funds, private developers and so forth are not budgeted.

The legal level of control at which expenditures may not exceed the budget is set by the Board of Commissioners. Any change in the appropriation level above the legal level of control must be approved by The Board of Commissioners. Changes to the budget below the legal level of control require approval by the County Manager. Appropriations lapse at year-end with two exceptions:

1. In the Capital Projects Funds, appropriations are carried forward until project completion; and
2. Encumbered appropriations that are not spent within a three-month time period after the fiscal year end do not lapse, but are carried forward to the ensuing budget year as budgetary amendments, as noted in the adopted Budget Ordinance.

Fund Structure



Financial Policies

Overview

Marion County's Annual Budget is a fiscal plan that presents the programs and services to be provided to the community and describes the resources needed to perform those activities. The overall goal of the budget is to establish and maintain effective management of the County's financial resources. Revenues that support services are derived from four sources: current revenue charges, increases in existing revenue charges, new revenue sources and unallocated reserves carried forward from prior years. Various policies and processes are used to guide the maintenance of the County's financial resources.

Under the County's enabling legislation and code of ordinances, policy making in response to the needs of the community is entrusted to the Board of Commissioners. Administrative or executive authority is vested in the County Manager to develop, implement and execute programs and policies established by the Board of Commissioners. The annual budget is prepared under the direction and guidance of the County Manager. State law and local ordinances also impact the development of the annual budget.

General Policies

Marion County's Commission-Manager form of government was adopted in 2020, but a County Manager has been in place since 2013. Under this organizational plan, the legislative responsibility for county government is entrusted to a Board of Commissioners. Marion County consists of five Commissioners. The Board of Commissioners levies taxes, enacts ordinances, adopts the annual budget and performs many other legislative functions. The Board of Commissioners is also responsible for setting priorities through strategic and comprehensive planning.

The County Manager is appointed by the Board of Commissioners to manage the government through the development, implementation and execution of programs and policies established by the Board of Commissioners. The County Manager recommends the annual budget and work programs in addition to advising the Board of Commissioners on policy and legislative matters.

Various policies and laws are used to guide the maintenance and use of the County's financial resources. They are described as follows:

Financial Accounting Policies

In developing and evaluating the County's accounting system, consideration is given to the effective implementation of financial accounting policies, specifically to the adequacy of internal controls. Internal accounting controls are designed to provide reasonable but not absolute assurance regarding safeguarding assets against loss from unauthorized use or disposition, reliability of financial records for preparing financial statements and maintenance of accountability for assets.

The internal audit function is the responsibility of County Administration.

Audit: As a recipient of Federal and State assistance, the County is responsible for ensuring that an adequate internal control structure is in place to secure compliance with applicable laws and regulations related to

those programs. This internal control structure is subject to review by the County's independent external auditor. All finances and funds are subject to an annual independent external audit.

Budgetary Controls: The County also maintains budgetary controls to ensure compliance with legal provisions. County Administration monitors expenses and revenues, adjusts line-item budgets as needed and prepares various reports for the Board of Commissioners.

Revenue Policies

Marion County's revenue programs are administered by County Administration. These programs strictly adhere to principles that balance the County's need for revenue and the community's ability to provide the necessary financial resources. Revenue policies which guide the County are outlined below:

- In order to fulfill funding needs without excessive dependence on property taxes, the County will attempt to enlarge the revenue base by seeking new revenue sources. Efforts will be made to work individually as well as with statewide groups to encourage the State of Georgia to adopt legislation that will enhance local government revenues.
- The County will implement user fees in all areas where feasible and productive, as well as set fees at levels related to the costs of providing the services. Moreover, user fees will be reviewed periodically and will be adjusted accordingly to maintain or move incrementally closer to full coverage.
- As deemed appropriate, the County will establish self-supporting enterprise funds where the relationship between operating costs and revenues will be clearly identified.
- The County will limit the designation of General Fund revenues for specified purposes in order to maximize flexibility in budgeting and utilize revenues more efficiently.
- The County will maintain effective collection systems and implement aggressive enforcement strategies in order to maximize revenues from available sources.
- Revenues will be projected conservatively in order to ensure that actual revenues at the fund level will consistently equal or exceed budgeted revenues.

Debt Policies

Marion County is authorized to issue general obligation bonds equivalent to 10 percent of assessed taxable values within the County. Bonded indebtedness is well within this limit. As of December 31, 2019, the County had outstanding general obligation bonded debt totaling $0.00. To maintain this favorable position, the following debt policies are in place:

- Total long-term debt and major contractual obligations will not exceed 8 percent of assessed valuation.
- Long-term borrowing will be restricted to capital improvements that are too costly to be financed from current revenues.
- Proceeds from long-term debt will not be used for current ongoing operations.
- Bonds will be retired within a period not to exceed the expected useful life of the capital project.
- Additional major obligations should only be undertaken with new dedicated streams of revenue to support newly required operational costs.
- When feasible, special assessment revenue or other self-supporting bonds, such as revenue bonds, will be used instead of general obligation bonds.
- The use of any revenue anticipation borrowing will be avoided. If such borrowing becomes necessary, then the debt must be retired in full within the same fiscal year as it is incurred.

- Good communication with bond rating agencies and full disclosure on every financial report as well as bond official statements are included in standard operating procedures.

Capital Expenditure Policies

Preparation for the County's capital budget is guided by the following policies:

- A five-year program for capital infrastructure improvements is updated annually. The program identifies anticipated funding sources and allocates those funds to capital projects over five years. Funding allocations for each year are determined by the priorities established by the Board of Commissioners, the available funding, and the need to address critical infrastructure projects.
- Capital projects financed through the issuance of bonds will be financed for a period not to exceed the useful life of the project.
- The County will coordinate the development of the capital budget with the development of the operating budget. Future operating costs associated with new capital projects will be included in operating budget forecasts.
- The County will preserve and maintain its assets at a level adequate to protect capital investment while minimizing future maintenance and replacement costs.
- The County will establish an appropriate distribution of bonded debt and cash financing in the funding of capital projects.

Operating Budget Policies

Preparation of the County's operating budget is guided by the following policies:

- All governmental funds are required to balance. As such, total anticipated revenues must equal the sum of budgeted expenditures for each fund in order for the budget to be considered balanced.
- All requests for allocations are considered in conjunction with the primary services they support. Expenditures are approved or rejected on the basis of planned levels of performance and expected funding levels.
- Expenditure budgets for enterprise operations (i.e., Water, Solid Waste, EMS, etc.) must attempt to be funded primarily by user fee revenues. Self-sufficiency remains a long-range objective for these funds.
- Allocations from the General Fund are based on a long-range financial plan which includes an unassigned fund reserve. At the end of 2019, the unassigned fund reserve totaled $1.076 million. This reserve protects the County against catastrophic revenue losses and major emergency expenditures and contributes to a favorable bond rating.

Budget Process

The annual budget is a fiscal plan which presents the programs and services to be provided to the community and describes the resources needed to perform those activities. Key policies which guide this process are described in the following section.

Budget Preparation

Marion County's fiscal year begins January 1st and ends December 31st. The major steps in the budget preparation process are:

1. The Board of Commissioners meets to set strategic priorities for the next fiscal year.

2. The County Manager, develops base budget expenditure levels for departments and county-wide revenue projections for the upcoming fiscal year. County Departments submit Enhancement Proposals to recommend the enhancement of a current activity, establish a new activity and/or obtain equipment associated with an activity. These proposals are reviewed and modified as necessary by the County Manager to present a balanced budget to the Board of Commissioners.

3. The County Manager meets with each Constitutional Officer and Department Head to review proposed staffing levels and expenditures for the upcoming year and make any necessary changes.

4. The County Manager presents a rough draft of anticipated budget numbers to the Board of Commissioners during the regular November Commission Meeting. The County Manager uses feedback from the Board of Commissioners to further refine the proposed budget.

5. The County Manager finalizes the proposed budget and publishes it for review by citizens and elected officials.

6. The Board of Commissioners holds a public hearing regarding the proposed budget during the regular December Commission Meeting.

7. A called meeting of the Board of Commissioners is scheduled before December 31 of each year for the Board of Commissioners to adopt the proposed budget by means of a budget resolution.

Budget Execution

On January 1st of each year, the Adopted Budget is implemented. Concurrently, an analysis of the previous year's actual expenditures is conducted. During this analysis, problem areas are identified and reconciled. Problem areas that have an impact on the current year are closely monitored. Moreover, throughout the year, expenditures, revenues and performance data are monitored in order to ensure the successful implementation of the County's budget and more fully prepare for the next fiscal year.

Budget Amendments

As conditions change or circumstances are altered, the budget process allows for amendments. Because the budget is a resolution adopted by the Board of Commissioners, the amendment process is similar to that used to amend other resolutions. A majority positive vote by the Commission is required. The legal level of control is set at the service center level. Budget amendments that exceed service center totals must be approved by the Board of Commissioners.

Budget Calendar

Activity	Date
Board of Commissioners sets priorities/Work Session	March - May
County Manager develops base budget	June-August
County Manger sends out worksheets to departments	September 1st
Departments submit worksheets back to County Manager	October 1st
County Manager and Department Heads/Constitutional Officers meet	October
County Manager finalizes Proposed Budget and Submits to Board of Commissioners	November Regular Meeting
Public Hearing for Proposed Budget	December Regular Meeting
Budget is Adopted by Board of Commissioners	December Called Meeting

Debt Service Summary

Legal Debt Margin

State statutes limit the amount of general obligation bonded debt a governmental entity may issue to a maximum of 10 percent of its total assessed valuation. The 2019 debt limitation for Marion County was $19,491,339.40. As of December 31, 2019, the County had outstanding general obligation bonded debt totaling $0.00, which is below the 10 percent policy requirement

Outstanding Debt

Marion County currently has three revenue bonds outstanding. Total principal amount owed for all debt as of January 1, 2021 is $3,978,483.59. In 2020, the Marion County Water Fund refunded five USDA bond debt accounts (Series 1994A and Series 1994B, Series 1998, Series 2005 and Series 2013) and a loan from Ameris Bank; and compiled them into one debt account with Farmers Bank (Series 2020) with a beginning principal amount of $3,585,000.00 and a maturity of 20 years. The two other bonds are also both funded by revenue from the Water Fund and are through the Georgia Environmental Finance Authority. A debt service fee is charged on every water utility bill in amount of $17.26 per ERU (Equivalent Residential Unit) so that debt service does not affect normal operational costs. Tables below summarize outstanding debt issues and annual debt service requirements.

Issue	Purpose	Original Principal	Issue Date	Final Maturity Date	Principal Outstanding at 12/31/20	2021 Debt Principal Requirement	2021 Debt Interest Requirement	2021 Total Debt Requirement
Series 2015 (GEFA)	Finance capital project at the Blueville Site	$497,245.00	07/07/15	10/01/31	$349,924.01	$29,942.61	$5,110.83	$35,053.44
Series 2016 (GEFA)	Finance installation of valve and new line system at the Eagles Food Complex	$166,000.00	12/16/16	01/01/27	$103,559.58	$16,462.02	$1,041.06	$17,720.04
Series 2020 (Farmers)	Refunded Bonds for Original Water System financing	$3,585,000.00	07/14/20	12/01/40	$3,525,000.00	$120,000.00	$173,569.85	$293,569.85
Total		**$4,248,245.00**			**$3,978,483.59**	**$166,404.63**	**$179,721.74**	**$346,126.37**

Series 2015 Amortization Schedule (GEFA)

Interest Rate: 1.52%

Term: 15 Years

Year	Principal	Interest	Total
2020	29,491	5,562	35,053
2021	29,943	5,110	35,054
2022	30,401	4,652	35,053
2023	30,866	4,187	35,054
2024	31,339	3,714	35,053
2025	31,818	3,235	35,054
2026	32,305	2,748	35,054
2027	32,800	2,253	35,053
2028	33,302	1,751	35,053
2029	33,812	1,241	35,053
2030	34,329	724	35,053
2031	29,009	205	29,214
Total	379,415	35,386	414,802

Series 2016 Amortization Schedule (GEFA)

Interest Rate: 1.31%

Term: 10 Years

Year	Principal	Interest	Total
2020	16,248	1,472	17,720
2021	16,462	1,258	17,720
2022	16,679	1,041	17,720
2023	16,899	821	17,720
2024	17,121	599	17,720
2025	17,347	373	17,720
2026	17,576	144	17,720
2027	1,475	2	1,477
Total	119,807	5,710	125,518

Series 2020 Amortization Schedule (Farmers Bank)

LOAN AMORTIZATION SCHEDULE

BORROWER: Marion County Water Revenue Bond
LENDER: The Farmers Bank

Start Date of Loan:	7/14/2020
Maturity Date:	12/1/2040
Loan Amount:	$3,585,000.00
Interest Rate:	3.550%
Number of payments per year:	2
Loan Term In Years:	20
Total Payments	41
Total Principal Paid:	$3,585,000.00
Total Interest Paid:	$2,317,655.95

PMT #	PAYMENT DATE	BEGINNING BALANCE	SCHEDULED PAYMENT	PRINCIPAL	INTEREST	ENDING BALANCE
1	12/1/2020	$3,585,000.00	$108,432.35	$60,000.00	$48,432.35	$3,525,000.00
2	6/1/2021	$3,525,000.00	$111,001.10	$0.00	$111,001.10	$3,525,000.00
3	12/1/2021	$3,525,000.00	$182,568.75	$120,000.00	$62,568.75	$3,405,000.00
4	6/1/2022	$3,405,000.00	$123,007.50	$0.00	$123,007.50	$3,405,000.00
5	12/1/2022	$3,405,000.00	$185,438.75	$125,000.00	$60,438.75	$3,280,000.00
6	6/1/2023	$3,280,000.00	$118,658.75	$0.00	$118,658.75	$3,280,000.00
7	12/1/2023	$3,280,000.00	$188,220.00	$130,000.00	$58,220.00	$3,150,000.00
8	6/1/2024	$3,150,000.00	$114,132.50	$0.00	$114,132.50	$3,150,000.00
9	12/1/2024	$3,150,000.00	$185,912.50	$130,000.00	$55,912.50	$3,020,000.00
10	6/1/2025	$3,020,000.00	$109,517.50	$0.00	$109,517.50	$3,020,000.00
11	12/1/2025	$3,020,000.00	$188,605.00	$135,000.00	$53,605.00	$2,885,000.00
12	6/1/2026	$2,885,000.00	$104,813.75	$0.00	$104,813.75	$2,885,000.00
13	12/1/2026	$2,885,000.00	$191,208.75	$140,000.00	$51,208.75	$2,745,000.00
14	6/1/2027	$2,745,000.00	$99,932.50	$0.00	$99,932.50	$2,745,000.00
15	12/1/2027	$2,745,000.00	$193,723.75	$145,000.00	$48,723.75	$2,600,000.00
16	6/1/2028	$2,600,000.00	$94,873.75	$0.00	$94,873.75	$2,600,000.00
17	12/1/2028	$2,600,000.00	$196,150.00	$150,000.00	$46,150.00	$2,450,000.00
18	6/1/2029	$2,450,000.00	$89,637.50	$0.00	$89,637.50	$2,450,000.00
19	12/1/2029	$2,450,000.00	$198,487.50	$155,000.00	$43,487.50	$2,295,000.00
20	6/1/2030	$2,295,000.00	$84,223.75	$0.00	$84,223.75	$2,295,000.00
21	12/1/2030	$2,295,000.00	$205,736.25	$165,000.00	$40,736.25	$2,130,000.00
22	6/1/2031	$2,130,000.00	$78,543.75	$0.00	$78,543.75	$2,130,000.00
23	12/1/2031	$2,130,000.00	$207,807.50	$170,000.00	$37,807.50	$1,960,000.00
24	6/1/2032	$1,960,000.00	$72,597.50	$0.00	$72,597.50	$1,960,000.00
25	12/1/2032	$1,960,000.00	$209,790.00	$175,000.00	$34,790.00	$1,785,000.00
26	6/1/2033	$1,785,000.00	$66,473.75	$0.00	$66,473.75	$1,785,000.00
27	12/1/2033	$1,785,000.00	$211,683.75	$180,000.00	$31,683.75	$1,605,000.00
28	6/1/2034	$1,605,000.00	$60,172.50	$0.00	$60,172.50	$1,605,000.00
29	12/1/2034	$1,605,000.00	$233,488.75	$205,000.00	$28,488.75	$1,400,000.00
30	6/1/2035	$1,400,000.00	$53,338.75	$0.00	$53,338.75	$1,400,000.00
31	12/1/2035	$1,400,000.00	$239,850.00	$215,000.00	$24,850.00	$1,185,000.00
32	6/1/2036	$1,185,000.00	$45,883.75	$0.00	$45,883.75	$1,185,000.00
33	12/1/2036	$1,185,000.00	$241,033.75	$220,000.00	$21,033.75	$965,000.00
34	6/1/2037	$965,000.00	$38,162.50	$0.00	$38,162.50	$965,000.00
35	12/1/2037	$965,000.00	$247,128.75	$230,000.00	$17,128.75	$735,000.00
36	6/1/2038	$735,000.00	$30,175.00	$0.00	$30,175.00	$735,000.00
37	12/1/2038	$735,000.00	$248,046.25	$235,000.00	$13,046.25	$500,000.00
38	6/1/2039	$500,000.00	$21,921.25	$0.00	$21,921.25	$500,000.00
39	12/1/2039	$500,000.00	$253,875.00	$245,000.00	$8,875.00	$255,000.00
40	6/1/2040	$255,000.00	$13,401.25	$0.00	$13,401.25	$255,000.00
41	12/1/2040	$255,000.00	$259,526.25	$255,000.00	$4,526.25	$0.00

All Funds Summary

The tables below provide a summary of 2019 actual, 2020 projected, and 2021 proposed revenues and expenditures.

Revenues

County-wide proposed revenues for 2021 total $6,765,717. This is a decrease of $2,043,412 or 23.2 percent under the 2020 projected amount. The reason for this drop is the acquisition of specific onetime funding sources during 2020. These onetime sources of revenue are not calculated in the 2021 budget.

1. In 2020, the General Fund transferred LMIG revenue to the LMIG fund. That will go straight to the LMIG fund for 2021
2. Marion County received a CARES Grant in 2020 from the state in the amount of $330,105 which was a onetime source of revenue.
3. Marion County is expected to receive $1,013,750 from GDOT in 2020 for the Phase II of the Airport Capital Improvements.

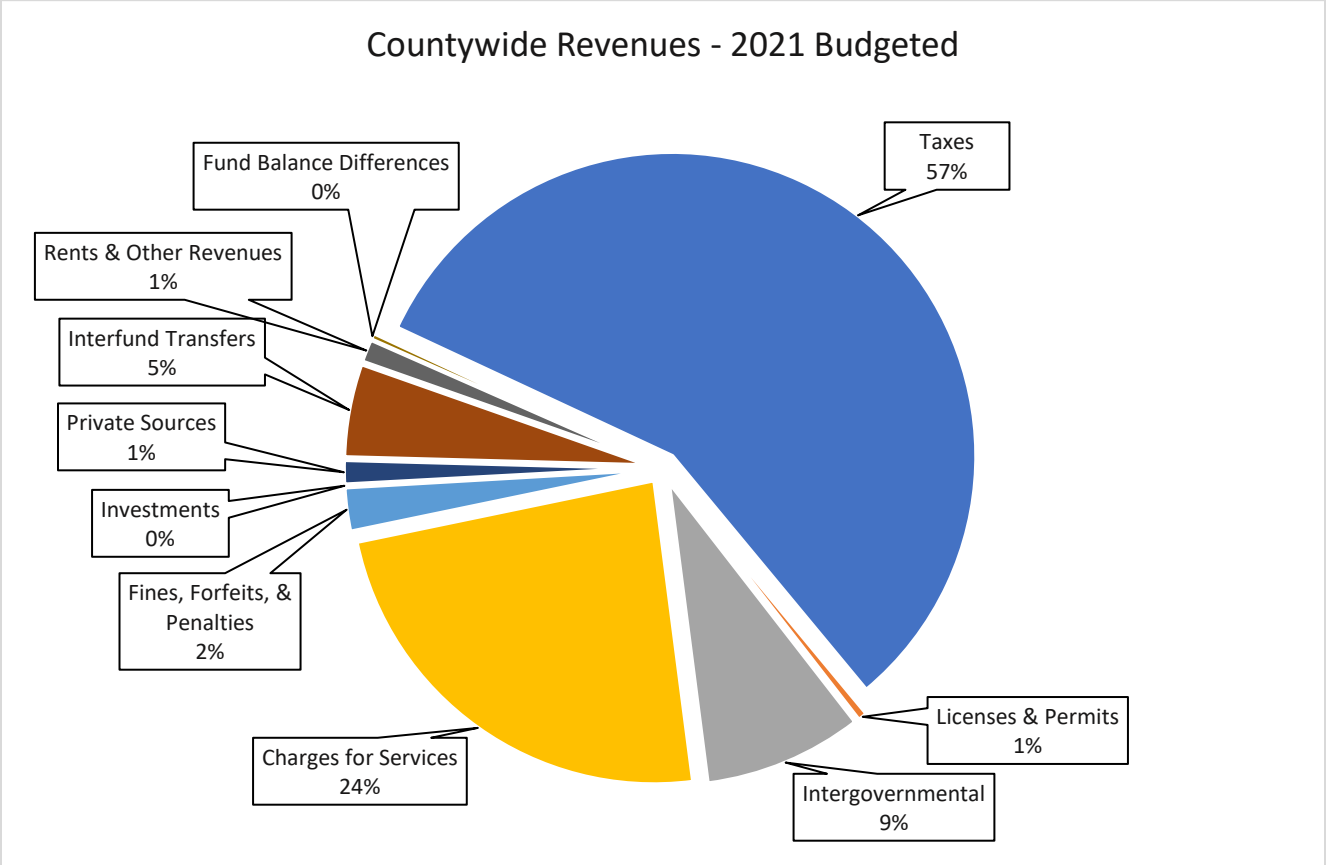
Revenue Source	2019 Actual	2020 Projected	2021 Proposed	% Change 2020-2021
Taxes	3,416,709	3,976,786	3,858,867	-3.0%
Licenses & Permits	31,250	35,144	34,500	-1.8%
Intergovernmental	1,811,889	2,078,235	572,655	-72.4%
Charges for Services	1,600,823	1,605,939	1,609,706	0.2%
Fines, Forfeits, & Penalties	185,570	157,707	157,713	0.0%
Investments	11,422	2,128	4,650	118.5%
Private Sources	4,725	10,720	86,500	706.9%
Interfund Transfers	0	767,814	335,934	-56.2%
Rents & Other Revenues	86,177	174,656	82,231	-52.9%
Capital Fund Balance Differences			22,961	
Total Revenues	**7,148,564**	**8,809,129**	**6,765,717**	-23.2%

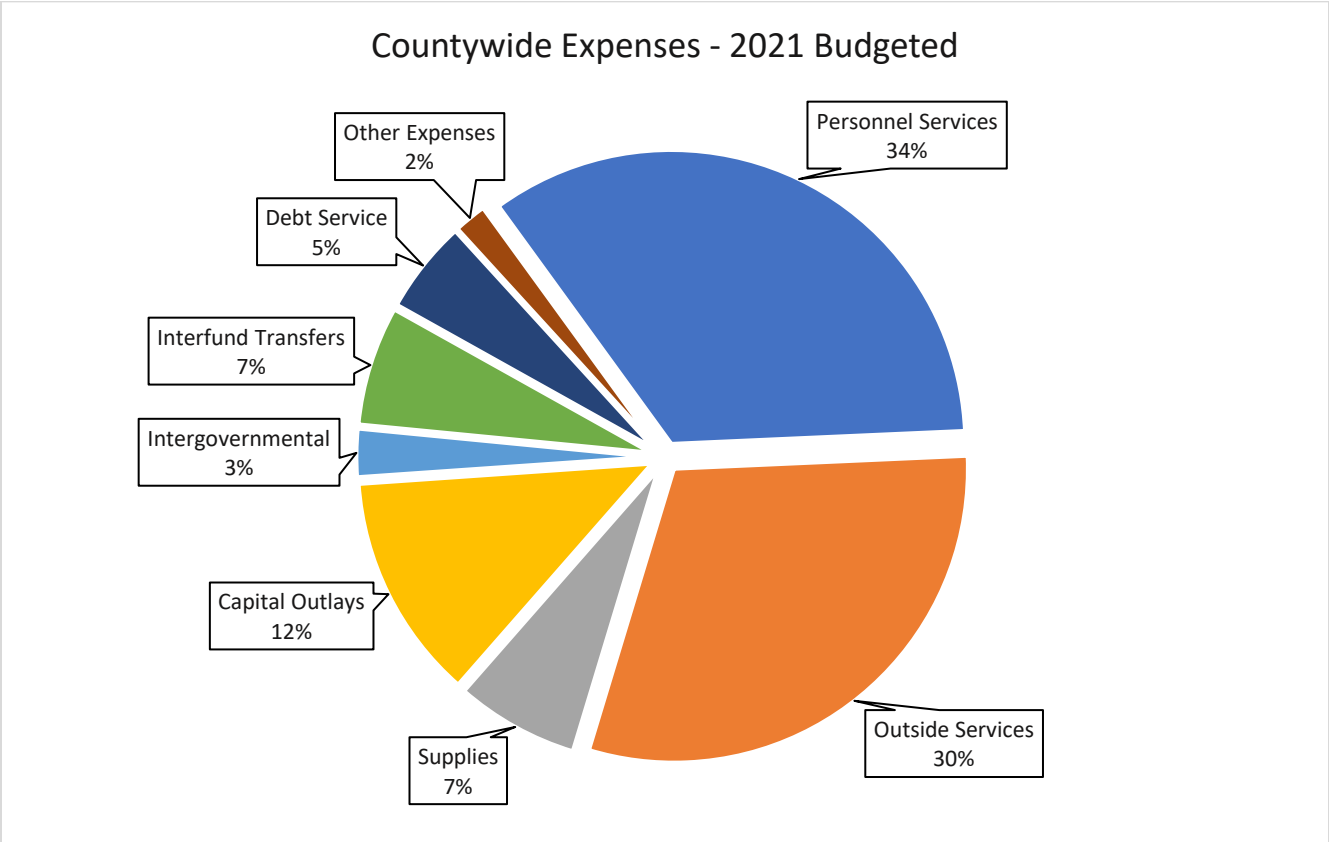
Expenses

After adding for transfers between funds, total Proposed expenses for 2021 are $6,765,717. This is a decrease of $1,947,049 or 22.3 percent under the 2020 projected expenses. As the same as above with Revenues, the drop in Expenses is due to onetime expense related to capital outlay projects and interfund transfers that will go straight to the intended fund.

Expense Source	2019 Actual	2020 Projected	2021 Proposed	% Change 2020-2021
Personnel Services	2,301,136	2,296,612	2,320,448	1.0%
Outside Services	1,900,106	2,034,358	2,055,269	1.0%
Supplies	424,081	380,913	458,665	20.4%
Capital Outlays	1,845,129	2,711,579	842,050	-68.9%
Intergovernmental	143,754	180,644	178,500	-1.2%
Interfund Transfers	427,769	615,381	444,147	-27.8%
Debt Service	356,031	374,904	346,127	-7.7%
Other Expenses	102,758	118,375	120,511	1.8%
Total Expenses	**7,500,764**	**8,712,766**	**6,765,717**	-22.3%

Charts


Countywide Revenues - 2021 Budgeted
Taxes 57%
Fund Balance Differences 0%
Rents & Other Revenues 1%
Interfund Transfers 5%
Private Sources 1%
Investments 0%
Fines, Forfeits, & Penalties 2%
Charges for Services 24%
Licenses & Permits 1%
Intergovernmental 9%


Countywide Expenses - 2021 Budgeted
Personnel Services 34%
Other Expenses 2%
Debt Service 5%
Interfund Transfers 7%
Intergovernmental 3%
Capital Outlays 12%
Supplies 7%
Outside Services 30%

Fund Balances

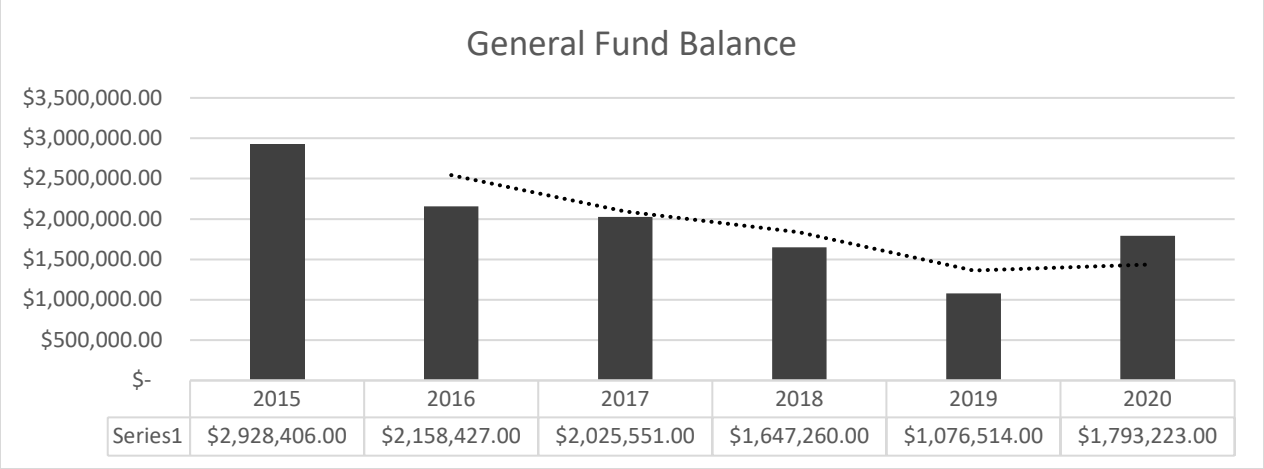
Fund Balance is the is the difference between assets and liabilities in a Governmental Fund. Governmental Funds report information on a modified accrual basis of accounting with a current financial resource measurement focus. In other words, with a few exceptions the Governmental Fund balance sheet reports cash and other financial resources (such as receivables) as assets and amounts owed that are expected to be paid off within a short period of time as liabilities. The fund balance in any given fund is essentially what is left over after the fund's assets have been used to meet its liabilities. Governmental Funds do not report Capital Assets that are not easily liquidated and Non-Current Liabilities such as long-term debt service.

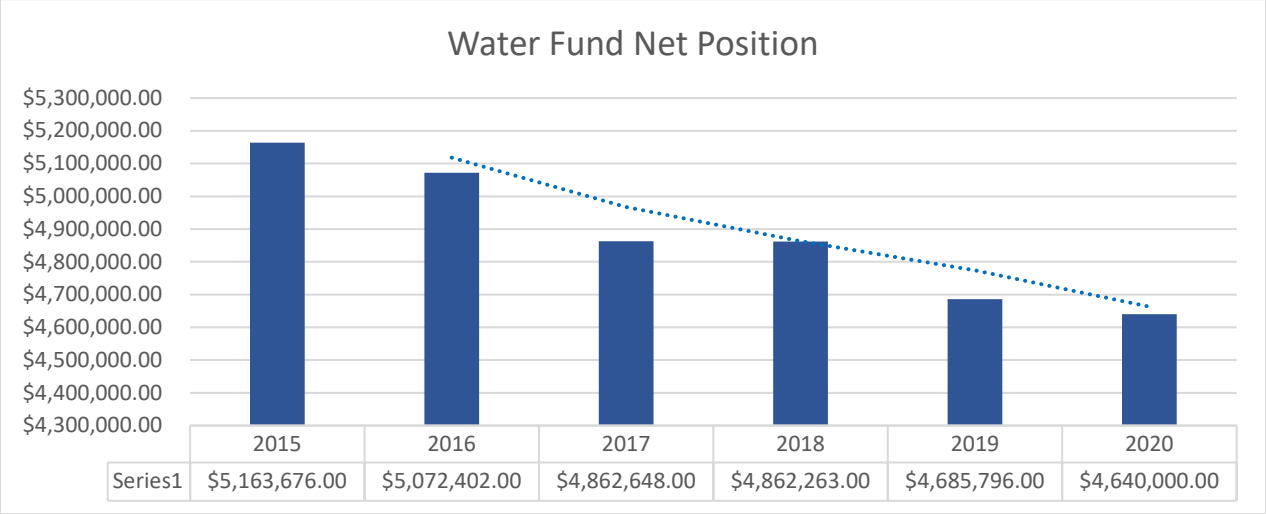
Fund balance is required to be reported in two components—assigned and unassigned. When fund balance is assigned, it either means that the resources are in a form that cannot be appropriated and spent (such as inventory) or that the resources are legally limited to being used for a particular purpose. For instance, grant monies from the federal government that may be used only for building schools would be reported as assigned fund balance in the general fund or a broad capital projects fund. For the purpose of this budget, Fund Balance is represented by the unassigned Fund Balance, which is resources that are not allocated for any specific purpose.

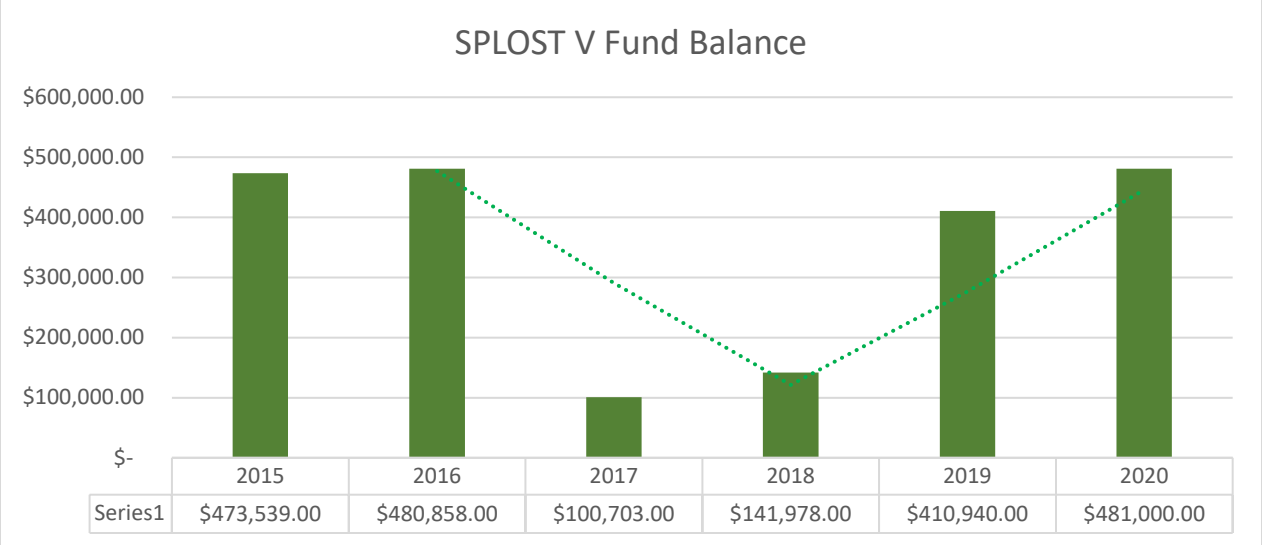
Fund Balances for major Governmental Funds is expected to hold steady during 2021. The TSPLOST Fund Balance has decreased significantly but that is due to major projects completing (Airport Phase II and JP Hudson Road). It is recommended that no major projects be funded from TSPLOST until a decision is made regarding Road Department operations.

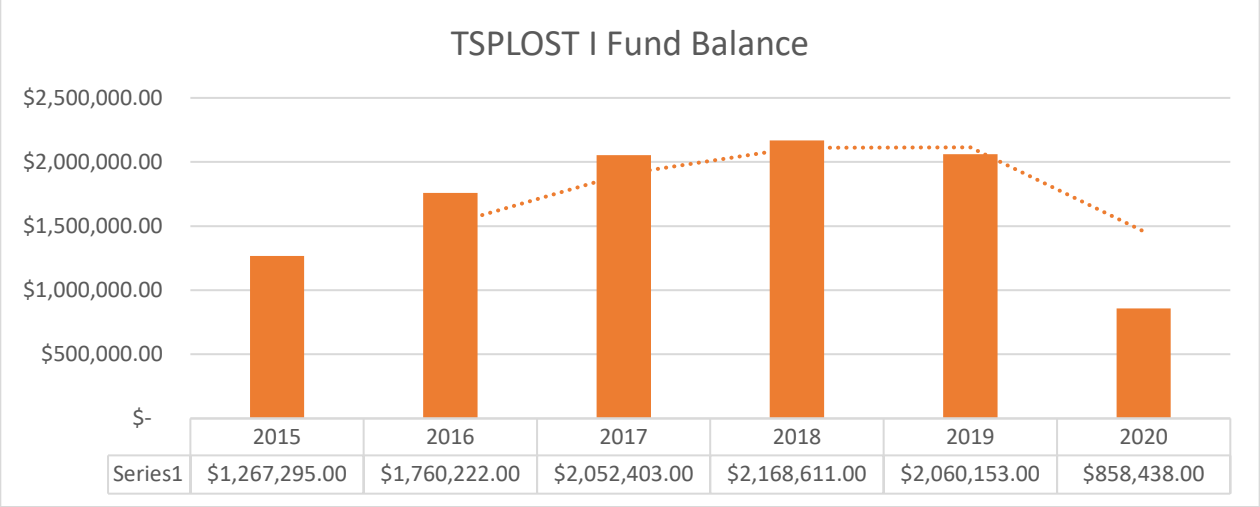
Net Position for Proprietary Funds is the difference between assets and liabilities, as with the Fund Balance for Governmental Funds, but Net Position factors in all assets and liabilities. This means that all capital assets, depreciation, and non-current long-term debt are accounted for in the Net Position of each Proprietary Fund.

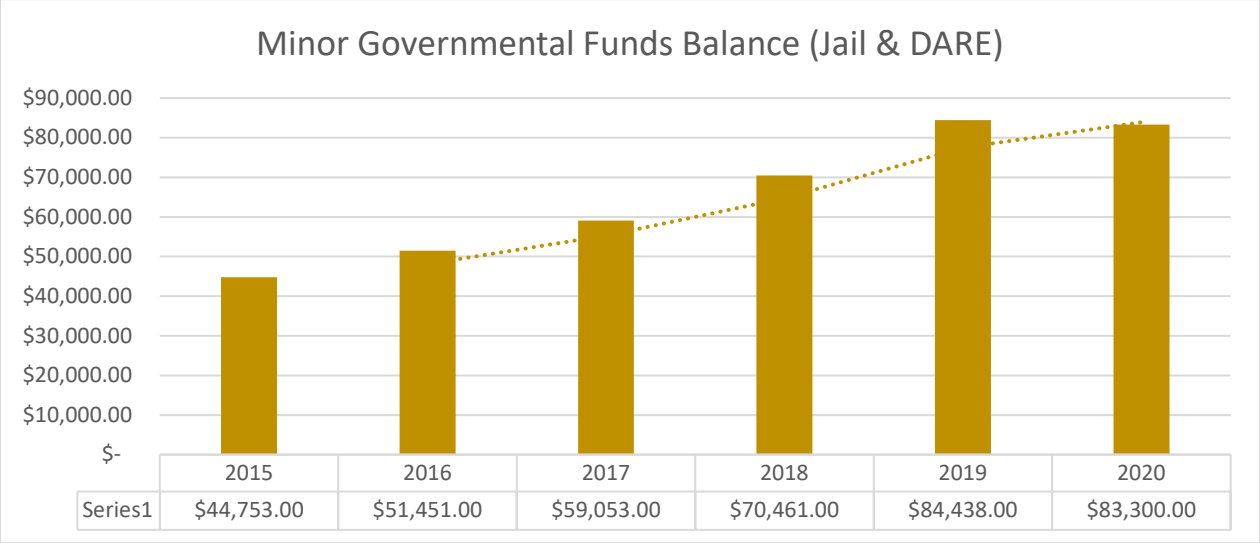
See graphs for a historic look at Fund Balances and Net Positions. Note that 2020 is an estimation and is based on unaudited figures. There is no historic data for the EMS, Solid Waste, or Airport Funds as they have just recently been separated from the General Fund, so there are no graphs on this year's budget document reflecting those Funds.


General Fund Balance
$3,500,000.00
$3,000,000.00
$2,500,000.00
$2,000,000.00
$1,500,000.00
$1,000,000.00
$500,000.00
$-
2015 2016 2017 2018 2019 2020
Series1 $2,928,406.00 $2,158,427.00 $2,025,551.00 $1,647,260.00 $1,076,514.00 $1,793,223.00


Water Fund Net Position
$5,300,000.00
$5,200,000.00
$5,100,000.00
$5,000,000.00
$4,900,000.00
$4,800,000.00
$4,700,000.00
$4,600,000.00
$4,500,000.00
$4,400,000.00
$4,300,000.00
2015 2016 2017 2018 2019 2020
Series1 $5,163,676.00 $5,072,402.00 $4,862,648.00 $4,862,263.00 $4,685,796.00 $4,640,000.00


SPLOST V Fund Balance
$600,000.00
$500,000.00
$400,000.00
$300,000.00
$200,000.00
$100,000.00
$-
2015 2016 2017 2018 2019 2020
Series1 $473,539.00 $480,858.00 $100,703.00 $141,978.00 $410,940.00 $481,000.00


TSPLOST I Fund Balance
$2,500,000.00
$2,000,000.00
$1,500,000.00
$1,000,000.00
$500,000.00
$-
2015 2016 2017 2018 2019 2020
Series1 $1,267,295.00 $1,760,222.00 $2,052,403.00 $2,168,611.00 $2,060,153.00 $858,438.00


Minor Governmental Funds Balance (Jail & DARE)
$90,000.00
$80,000.00
$70,000.00
$60,000.00
$50,000.00
$40,000.00
$30,000.00
$20,000.00
$10,000.00
$-
2015 2016 2017 2018 2019 2020
Series1 $44,753.00 $51,451.00 $59,053.00 $70,461.00 $84,438.00 $83,300.00

General Fund

Revenues

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
Revenues						
Taxes						
100.0000.31.110	Real Property Tax-Current Year	1,064,865.00	0.00	546,547.79	700,000.00	**857,672.00**
100.0000.31.111	Real Property Tax-Pub. Utility	0.00	0.00	0.00	0.00	**0.00**
100.0000.31.112	Real Property Tax - Timber	33,000.00	25,787.16	32,902.28	34,382.88	**33,000.00**
100.0000.31.115	Real Prop. Tax-School & City %	32,000.00	879.13	0.00	10,000.00	**10,000.00**
100.0000.31.116	School & City %-Prior Year	54,000.00	34,781.13	80,510.59	36,000.00	**35,000.00**
100.0000.31.120	Real Property Tax-Prior Year	430,000.00	558,751.93	525,011.89	575,000.00	**525,000.00**
100.0000.31.128	Personal Property-Current Year	0.00	0.00	0.00	0.00	**0.00**
100.0000.31.129	Motor Vehicle & Tag Fees	25,000.00	21,202.52	27,926.14	28,270.03	**25,000.00**
100.0000.31.130	Title Ad Valorem Tax - TAVT	180,000.00	282,989.08	252,766.63	377,318.77	**286,495.00**
100.0000.31.131	Alternative Apport. Veh - AAVT	0.00	10,016.98	5,864.64	13,355.97	**10,000.00**
100.0000.31.132	Personal Prop Tax- Mobile Home	39,000.00	27,490.04	28,442.86	36,653.39	**39,000.00**
100.0000.31.134	Intangibles Recording Tax	12,000.00	14,302.58	15,428.43	19,070.11	**15,000.00**
100.0000.31.135	Personal Prop Tax - Railroad	6,000.00	8,147.57	7,918.47	10,863.43	**7,500.00**
100.0000.31.140	Personal Property-Prior Year	0.00	0.00	0.00	0.00	**0.00**
100.0000.31.142	Mobile Home - Prior Year	37,500.00	19,891.40	30,717.93	26,521.87	**30,000.00**
100.0000.31.150	Property Tax- Not on Digest	0.00	0.00	0.00	0.00	**0.00**
100.0000.31.151	Mobile Home - Not on Digest	0.00	0.00	0.00	0.00	**0.00**
100.0000.31.152	Mob. Home- Not on Digest-Prior	0.00	0.00	0.00	0.00	**0.00**
100.0000.31.160	Real Estate Transfer (Intang.)	6,000.00	3,844.12	7,708.28	5,125.49	**6,000.00**
100.0000.31.170	Franchise Taxes	1,500.00	938.28	1,210.91	1,251.04	**1,200.00**
100.0000.31.310	Local Option Sales Tax (LOST)	280,156.00	251,609.14	292,647.79	335,478.85	**320,000.00**
100.0000.31.420	Beer/Wine Excise Tax	30,000.00	32,851.51	31,954.27	43,802.01	**34,500.00**
100.0000.31.620	Insurance Premium Taxes	425,000.00	0.00	451,987.30	479,700.00	**475,000.00**
100.0000.31.630	Financial Institutions Tax	7,000.00	11,339.00	5,869.00	15,118.67	**8,500.00**
100.0000.31.911	Penalty & Interest-Real Prop.	35,000.00	36,959.78	35,342.35	49,279.71	**35,000.00**
100.0000.31.912	Penalty & Interest-Pers. Prop	0.00	0.00	0.00	0.00	**0.00**
100.0000.31.990	Other Penalties on Delinq. Tax	10,000.00	3,544.20	7,301.40	4,725.60	**5,000.00**
Licenses & Permits						
100.0000.32.110	Beer License - Retail Sales	1,000.00	350.00	1,350.00	3,490.69	**1,000.00**
100.0000.32.111	Beer License-On Premise Consum	0.00	0.00	150.00	0.00	**0.00**
100.0000.32.112	Wine License - Retail Sales	1,000.00	300.00	1,050.00	400.00	**1,000.00**
100.0000.32.113	Wine License-On Premise Consum	0.00	0.00	150.00	0.00	**0.00**
100.0000.32.117	Alcohol - Special Event Permit	0.00	0.00	0.00	0.00	**0.00**
100.0000.32.120	Business License/Certificate	1,000.00	525.00	875.00	700.00	**1,000.00**

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.0000.32.130	Business License - Pawn Shop	250.00	0.00	500.00	0.00	**250.00**
100.0000.32.221	Zoning Fees	1,000.00	715.00	300.00	953.33	**1,000.00**
100.0000.32.222	Mobile Home Permits	2,400.00	2,290.00	2,795.00	3,053.33	**2,750.00**
100.0000.32.224	Demolition Permit - House/MH	0.00	0.00	0.00	0.00	**0.00**
100.0000.32.298	Outdoor Rec. Camp Permits	3,500.00	1,550.00	2,650.00	2,066.67	**3,500.00**
100.0000.32.299	Other Licenses & Permits	0.00	0.00	125.00	0.00	**0.00**
100.0000.32.310	Building Permits	16,000.00	9,615.00	15,205.00	12,820.00	**12,500.00**
100.0000.32.312	Building Inspection	1,000.00	1,080.00	575.00	1,440.00	**1,400.00**
100.0000.32.313	Plumbing Permits/Inspections	0.00	650.00	50.00	866.67	**850.00**
100.0000.32.314	Electrical Permits/Inspections	3,000.00	6,465.00	5,475.00	8,620.00	**8,500.00**
100.0000.32.315	Natural Gas Permits/Inspection	0.00	0.00	0.00	0.00	**0.00**
100.0000.32.316	HVAC Permits/Inspections	0.00	550.00	0.00	733.33	**750.00**
100.0000.32.391	Logging Permits	0.00	0.00	0.00	0.00	**0.00**
Intergovernmental						
100.0000.33.115	Fed. Grant-Op.Cat.Indir.-CARES	0.00	330,104.51	0.00	330,104.51	**0.00**
100.0000.33.411	State Grant -Op.Cat.Dir. - EMA	12,000.00	12,160.00	14,911.98	12,160.00	**0.00**
100.0000.33.412	St. Grant-Op.Cat.Dir.-Pasafest	0.00	5,000.00	0.00	5,000.00	**5,000.00**
100.0000.33.430	State Grant - Capital - LMIG	449,000.00	449,030.47	409,455.01	449,030.47	**0.00**
100.0000.33.431	State Grant -Cap.Dir.-Election	14,500.00	14,604.92	0.00	14,604.92	**0.00**
100.0000.33.520	FLPA Grant	180,000.00	187,490.50	204,985.94	187,490.50	**160,000.00**
100.0000.33.710	Local Gov. Shared Rev.-SPLOST	0.00	0.00	5,000.00	0.00	**0.00**
Charges for Services						
100.0000.34.120	Superior Court Fees	25,000.00	22,298.92	27,057.80	29,731.89	**27,000.00**
100.0000.34.140	Copying Services	5,050.00	3,826.80	6,210.20	5,102.40	**5,100.00**
100.0000.34.160	Motor Vehicle Tag Coll. Fees	0.00	0.00	0.00	0.00	**0.00**
100.0000.34.161	Motor Vehicle Title Fees	0.00	621.58	0.00	828.77	**800.00**
100.0000.34.191	Election Qualifying Fees	2,200.00	11,356.71	0.00	11,356.71	**0.00**
100.0000.34.193	Sale of Maps & Publications	50.00	12.00	0.00	16.00	**50.00**
100.0000.34.194	Commissions on Tax Collections	0.00	0.00	0.00	0.00	**0.00**
100.0000.34.210	Sheriff Services - Provide SRO	0.00	21,099.00	19,500.00	39,000.00	**39,000.00**
100.0000.34.233	Inmate Housing Fee	3,500.00	6,800.00	2,465.00	9,066.67	**8,000.00**
100.0000.34.310	Road & Street Repairs	6,000.00	1,760.00	3,772.00	2,346.67	**3,000.00**
100.0000.34.750	Rec-Baseball/Softball Fees	9,000.00	5,783.36	7,329.66	5,783.36	**8,000.00**
100.0000.34.751	Rec- Adult Softball Fees	1,200.00	1,200.00	2,725.00	1,200.00	**1,200.00**
100.0000.34.752	Rec- Track Fees	1,000.00	0.00	0.00	0.00	**0.00**
100.0000.34.753	Rec - Tennis Fees	0.00	0.00	0.00	0.00	**0.00**
100.0000.34.791	Rec- T-Shirt Sales	4,000.00	1,438.00	4,230.32	1,917.33	**4,000.00**
100.0000.34.792	Rec- Rental Fees	500.00	100.00	0.00	133.33	**100.00**
100.0000.34.793	Rec- Other Fees/Revenues	0.00	827.88	(11.00)	827.88	**0.00**
Fines, Forfeitures, & Penalties						
100.0000.35.111	Fines & Forf.- Superior Court	8,000.00	5,284.44	12,970.26	7,045.92	**8,000.00**
100.0000.35.113	Fines & Forf.- Magistrate Cout	4,700.00	5,017.80	4,714.00	6,690.40	**5,100.00**
100.0000.35.114	Fines & Forf.-Recorder's Court	62,000.00	42,349.78	77,544.78	56,466.37	**62,000.00**

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.0000.35.115	Fines & Forf.- Probate Court	10,000.00	12,940.30	11,462.88	17,253.73	**10,000.00**
100.0000.35.116	Fines & Forf. - Juvenile Court	750.00	0.00	0.00	0.00	**750.00**
100.0000.35.120	Fines & Forf. - Bonds	38,000.00	22,241.50	37,013.00	29,655.33	**34,000.00**
Investments						
100.0000.36.140	GF Reserve - Interest Revenue	10,000.00	1,551.75	11,422.04	2,069.00	**4,000.00**
Private Sources						
100.0000.37.101	Rec-Baseball/Softball Sponsors	6,700.00	4,080.00	4,725.00	4,080.00	**5,000.00**
100.0000.37.102	Rec- Track Sponsors	0.00	0.00	0.00	0.00	**0.00**
100.0000.37.103	Private Source Grant-Recreation	1,500.00	1,640.00	0.00	6,640.00	**1,500.00**
Rents & Other Revenues						
100.0000.38.101	Rents - DFCS	22,000.00	13,651.05	23,431.80	23,431.80	**23,400.00**
100.0000.38.102	Rents - USDA	6,700.00	5,041.35	6,721.78	6,721.80	**6,721.00**
100.0000.38.900	Other/Miscellaneous Revenue	1,000.00	3,702.23	56,022.94	4,936.31	**1,000.00**
100.0000.38.901	Reimbursement - Insurance	39,000.00	40,904.46	0.00	54,539.28	**0.00**
Other Sources						
100.0000.39.110	Transfers In - Water Fund	0.00	7,409.70	0.00	7,409.70	**0.00**
100.0000.39.120	Transfers In - EMS Fund	0.00	2,033.64	0.00	2,033.64	**0.00**
100.0000.39.130	Transfers In -Solid Waste Fund	0.00	0.00	0.00	0.00	**0.00**
100.0000.39.140	Transfers In - TSPLOST Fund	0.00	0.00	0.00	0.00	**0.00**
100.0000.39.150	Transfers In - SPLOST Fund	0.00	8,400.00	0.00	8,400.00	**0.00**
100.0000.39.210	Proceeds from Sale of Assets	75,000.00	71,250.00	0.00	85,000.00	**15,000.00**
100.0000.39.220	Proceeds from Property Sale	0.00	0.00	0.00	0.00	**30,000.00**
	Total Revenues	**3,736,521.00**	**2,692,428.20**	**3,372,969.34**	**4,265,136.54**	**3,261,088.00**

Expenses

Board of Commissioners

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.1100.51.110	Comm Salaries & Wages- Reg Emp	47,000.00	34,891.83	0.00	46,522.44	**48,321.00**
100.1100.51.220	Comm Emp Benefits - S.S. FICA	2,885.00	2,163.33	0.00	2,884.44	**2,996.00**
100.1100.51.230	Comm Emp Benefits - Medicare	675.00	505.89	0.00	674.52	**700.00**
100.1100.51.260	Comm Emp Benefits - Unemp Ins.	0.00	0.00	0.00	0.00	**0.00**
100.1100.52.130	Comm - Technical Services	180.00	59.96	0.00	79.95	**180.00**
100.1100.52.310	Comm - Insurance, Bonds	1,000.00	881.75	881.75	881.75	**885.00**
100.1100.52.320	Comm - Communications	360.00	240.00	0.00	320.00	**1,800.00**
100.1100.52.330	Comm - Advertising	1,000.00	779.91	728.65	1,039.88	**1,000.00**
100.1100.52.340	Comm - Printing & Binding	0.00	0.00	0.00	0.00	**0.00**
100.1100.52.350	Comm - Travel	3,000.00	391.14	5,689.27	521.52	**3,000.00**
100.1100.52.360	Comm - Dues & Fees	960.00	450.00	3,865.37	600.00	**500.00**
100.1100.52.370	Comm - Training	3,000.00	2,543.00	3,845.00	3,390.67	**3,000.00**
100.1100.53.127	Comm - Fuel (Unleaded)	0.00	0.00	0.00	0.00	**0.00**
100.1100.53.171	Comm - Employee Appreciation	4,000.00	379.34	7,481.91	505.79	**4,000.00**
100.1100.54.240	Comm - Computers	1,000.00	982.75	0.00	1,310.33	**300.00**
	Total	**65,060.00**	**44,268.90**	**22,491.95**	**58,731.28**	**66,682.00**

Administration

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.1300.51.110	Admin Salaries & Wages-Reg Emp	110,500.00	82,834.52	147,068.46	110,446.03	**115,500.00**
100.1300.51.130	Admin Salaries & Wages-Overtim	1,750.00	1,715.49	0.00	1,750.00	**500.00**
100.1300.51.210	Admin Emp Ben -Group Insurance	16,800.00	12,600.30	12,435.58	16,800.40	**18,820.00**
100.1300.51.220	Admin Emp Benefits - S.S. FICA	6,728.00	5,092.08	45,342.46	6,789.44	**7,161.00**
100.1300.51.230	Admin Emp Benefits - Medicare	1,525.00	1,138.20	0.00	1,517.60	**1,675.00**
100.1300.51.240	Admin Emp Ben-Retirement Contr	0.00	0.00	0.00	0.00	**0.00**
100.1300.51.270	Admin Emp Benefits - Work Comp	0.00	0.00	0.00	0.00	**0.00**
100.1300.52.110	Admin -Administrative Services	7,500.00	3,618.02	0.00	4,824.03	**5,000.00**
100.1300.52.120	Admin - Professional Services	1,500.00	818.05	9,118.95	1,090.73	**1,500.00**
100.1300.52.130	Admin - Technical Services	4,000.00	3,379.61	7,960.93	4,506.15	**4,000.00**
100.1300.52.213	Admin - Custodial Services	23,000.00	23,604.00	31,573.98	31,472.00	**32,265.00**
100.1300.52.221	Admin - Pest Control	300.00	150.00	0.00	200.00	**300.00**
100.1300.52.225	Admin - Vehicle Repairs	1,000.00	301.49	3,481.40	401.99	**500.00**
100.1300.52.226	Admin - Building Repairs	1,000.00	649.76	0.00	866.35	**1,000.00**
100.1300.52.227	Admin - Equipment Repairs	0.00	0.00	0.00	0.00	**0.00**
100.1300.52.231	Admin - Building Rental	6,000.00	4,500.00	6,000.00	6,000.00	**6,000.00**
100.1300.52.232	Admin - Equipment Rental	3,675.00	2,756.12	2,230.71	3,674.83	**3,675.00**
100.1300.52.310	Admin - Insurance, General	100,000.00	76,363.50	86,508.00	107,000.00	**120,000.00**
100.1300.52.320	Admin - Communications	7,800.00	4,665.10	7,560.45	7,500.00	**7,500.00**
100.1300.52.321	Admin - Postage	1,500.00	1,429.66	647.65	1,429.66	**1,500.00**
100.1300.52.330	Admin - Advertising	0.00	0.00	0.00	0.00	**0.00**
100.1300.52.340	Admin - Printing & Binding	750.00	501.82	0.00	669.09	**750.00**
100.1300.52.350	Admin - Travel	1,500.00	887.46	0.00	1,183.28	**1,500.00**
100.1300.52.360	Admin - Dues & Fees	750.00	562.00	0.00	749.33	**750.00**
100.1300.52.370	Admin - Training	2,500.00	1,816.00	0.00	2,421.33	**2,000.00**
100.1300.52.390	Admin - Misc. Services	3,500.00	2,640.21	8,921.23	3,520.28	**1,000.00**
100.1300.53.110	Admin - General Supplies	1,000.00	805.01	0.00	1,073.35	**1,000.00**
100.1300.53.111	Admin - Custodial Supplies	4,000.00	3,561.69	0.00	4,748.92	**4,500.00**
100.1300.53.115	Admin - Office Supplies	4,500.00	3,282.38	5,436.86	4,376.51	**4,500.00**
100.1300.53.120	Admin - Utilities	25,000.00	19,530.86	25,179.50	26,041.15	**26,000.00**
100.1300.53.127	Admin - Fuel (Unleaded)	1,000.00	487.55	2,720.07	650.07	**750.00**
100.1300.53.170	Admin - Misc. Supplies	500.00	240.00	0.00	320.00	**500.00**
100.1300.54.130	Admin - Building Improvements	0.00	0.00	0.00	0.00	**0.00**
100.1300.54.220	Admin - Vehicles	0.00	0.00	0.00	0.00	**0.00**
100.1300.54.230	Admin - Furniture & Fixtures	1,702.00	1,730.49	0.00	2,307.32	**0.00**
100.1300.54.240	Admin - Computers	2,000.00	1,179.47	0.00	1,572.63	**0.00**
100.1300.57.900	Admin - Operating Contingency	18,242.00	0.00	0.00	0.00	**20,000.00**
	Total	**361,522.00**	**262,840.84**	**402,186.23**	**355,902.45**	**390,146.00**

Elections

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.1400.51.110	Elect Salaries & Wages-Reg Emp	42,873.00	32,651.09	35,714.40	43,535.00	**43,900.00**
100.1400.51.111	Elect Salaries & Wages-Board	3,274.00	2,280.00	2,350.00	3,040.00	**3,274.00**
100.1400.51.130	Elect Salaries & Wages-Overtim	0.00	0.00	0.00	0.00	**0.00**
100.1400.51.210	Elect Emp Ben- Group Insurance	8,600.00	6,421.07	7,292.70	8,561.00	**9,590.00**
100.1400.51.220	Elect Emp Benefits - S.S. FICA	3,180.00	2,384.25	2,820.79	3,179.00	**2,925.00**
100.1400.51.230	Elect Emp Benefits - Medicare	705.00	527.51	0.00	703.35	**685.00**
100.1400.51.240	Elect Emp Ben-Retirement Contr	0.00	0.00	0.00	0.00	**0.00**
100.1400.51.270	Elect Emp Benefits - Work Comp	0.00	0.00	0.00	0.00	**0.00**
100.1400.52.110	Elect- Administrative Services	300.00	293.36	0.00	391.15	**300.00**
100.1400.52.120	Elect - Professional Services	150.00	55.00	0.00	135.00	**100.00**
100.1400.52.130	Elect - Technical Services	1,500.00	1,249.04	428.18	1,665.39	**500.00**
100.1400.52.225	Elect - Vehicle Repairs	0.00	0.00	0.00	0.00	**0.00**
100.1400.52.226	Elect - Building Repairs	3,200.00	3,199.43	6,000.00	4,265.91	**0.00**
100.1400.52.227	Elect - Equipment Repairs	0.00	0.00	0.00	0.00	**0.00**
100.1400.52.232	Elect - Equipment Rental	600.00	165.98	0.00	221.31	**0.00**
100.1400.52.320	Elect - Communications	4,800.00	3,669.25	2,950.74	4,892.33	**3,000.00**
100.1400.52.321	Elect - Postage	1,500.00	612.20	541.00	816.27	**700.00**
100.1400.52.330	Elect - Advertising	850.00	645.00	45.00	860.00	**100.00**
100.1400.52.340	Elect - Printing & Binding	0.00	0.00	0.00	0.00	**0.00**
100.1400.52.350	Elect - Travel	200.00	88.58	6,404.59	118.11	**6,000.00**
100.1400.52.360	Elect - Dues & Fees	150.00	0.00	180.00	0.00	**180.00**
100.1400.52.370	Elect - Training	380.00	0.00	1,650.00	0.00	**1,650.00**
100.1400.52.385	Elect - Poll Workers	15,000.00	8,430.08	1,853.22	11,240.11	**4,500.00**
100.1400.52.390	Elect - Misc. Services	0.00	0.00	0.00	0.00	**0.00**
100.1400.53.110	Elect - General Supplies	4,000.00	3,407.85	0.00	4,543.80	**1,000.00**
100.1400.53.111	Elect - Custodial Supplies	0.00	0.00	0.00	0.00	**0.00**
100.1400.53.115	Elect - Office Supplies	11,711.00	11,455.16	6,277.31	15,273.55	**5,000.00**
100.1400.53.120	Elect - Utilities	2,200.00	1,636.04	0.00	2,181.39	**500.00**
100.1400.53.127	Elect - Fuel (Unleaded)	0.00	0.00	0.00	0.00	**0.00**
100.1400.53.160	Elect - Small Equipment	0.00	0.00	0.00	0.00	**0.00**
100.1400.53.170	Elect - Misc. Supplies	0.00	0.00	0.00	0.00	**0.00**
100.1400.54.130	Elect - Building Improvements	0.00	0.00	0.00	0.00	**2,000.00**
100.1400.54.240	Elect - Computers	0.00	0.00	0.00	0.00	**0.00**
	Total	**105,173.00**	**79,170.89**	**74,507.93**	**105,622.64**	**85,904.00**

Finance, Legal, & HR

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.1510.52.120	Finance-Prof. Services-Audit	30,000.00	26,564.97	30,556.23	26,564.97	**25,000.00**
100.1530.51.110	Law Salaries & Wages- Reg Emp	13,000.00	450.00	21,664.50	16,000.00	**16,000.00**
100.1530.51.220	Law Emp Benefits - S. S. FICA	0.00	27.90	0.00	38.00	**38.00**
100.1530.51.230	Law Emp Benefits - Medicare	0.00	6.57	0.00	9.00	**9.00**
100.1540.51.240	HR Emp Ben-Retirement Contribu	66,198.00	64,889.00	61,471.00	64,889.00	**68,150.00**
100.1540.51.260	HR-State Unemployment Insuranc	1,000.00	13,757.94	19,295.70	13,757.94	**0.00**
100.1540.51.270	HR Emp Benefits -Workers' Comp	35,000.00	33,208.00	82,485.00	33,208.00	**46,000.00**
	Total	**145,198.00**	**138,904.38**	**215,472.43**	**154,466.91**	**155,197.00**

Tax Commissioner

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.1545.51.110	TC Salaries & Wages - Reg Emp	108,500.00	80,550.16	104,115.56	107,400.21	**115,400.00**
100.1545.51.130	TC Salaries & Wages - Overtime	500.00	306.16	0.00	408.21	**500.00**
100.1545.51.210	TC Emp Ben - Group Insurance	22,900.00	17,337.00	17,047.92	23,116.00	**25,890.00**
100.1545.51.220	TC Emp Benefits - S.S. FICA	6,855.00	4,986.43	8,012.22	6,648.57	**7,185.00**
100.1545.51.230	TC Emp Benefits - Medicare	1,560.00	1,166.22	0.00	1,554.96	**1,680.00**
100.1545.51.240	TC Emp Ben- Retirement Contrib	0.00	0.00	0.00	0.00	**0.00**
100.1545.51.270	TC Emp Benefits - Work Comp	0.00	0.00	0.00	0.00	**0.00**
100.1545.52.110	TC - Administrative Services	9,500.00	7,568.33	0.00	10,091.11	**9,500.00**
100.1545.52.120	TC - Professional Services	2,000.00	1,514.25	16,577.89	2,019.00	**2,000.00**
100.1545.52.130	TC - Technical Services	500.00	975.00	662.46	975.00	**500.00**
100.1545.52.221	TC - Pest Control	250.00	200.00	0.00	250.00	**0.00**
100.1545.52.226	TC - Building Repairs	500.00	0.00	30.97	0.00	**0.00**
100.1545.52.227	TC - Equipment Repairs	0.00	0.00	0.00	0.00	**0.00**
100.1545.52.310	TC - Insurance, Bonds	150.00	121.52	243.04	121.52	**125.00**
100.1545.52.320	TC - Communications	2,000.00	1,354.87	2,234.12	1,806.49	**2,000.00**
100.1545.52.321	TC - Postage	5,500.00	5,390.88	5,139.33	5,500.00	**5,500.00**
100.1545.52.330	TC - Advertising	3,000.00	2,531.16	4,099.75	2,850.00	**3,000.00**
100.1545.52.340	TC - Printing & Binding	500.00	234.50	0.00	312.67	**500.00**
100.1545.52.350	TC - Travel	500.00	0.00	607.85	0.00	**500.00**
100.1545.52.360	TC - Dues & Fees	300.00	246.00	400.00	328.00	**250.00**
100.1545.52.370	TC - Training	500.00	0.00	365.00	0.00	**500.00**
100.1545.52.390	TC - Misc. Services	1,200.00	1,399.99	1,195.00	1,399.99	**0.00**
100.1545.53.110	TC - General Supplies	250.00	151.83	0.00	151.83	**250.00**
100.1545.53.111	TC - Custodial Supplies	0.00	0.00	0.00	0.00	**0.00**
100.1545.53.115	TC - Office Supplies	2,500.00	1,881.92	2,671.19	2,509.23	**2,500.00**
100.1545.53.120	TC - Utilities	0.00	0.00	0.00	0.00	**0.00**
100.1545.53.160	TC - Small Equipment	500.00	0.00	539.99	0.00	**0.00**
100.1545.53.170	TC - Misc. Supplies	0.00	0.00	0.00	0.00	**0.00**
100.1545.54.130	TC - Building Improvements	0.00	0.00	0.00	0.00	**0.00**
100.1545.54.240	TC - Computers	500.00	499.99	0.00	499.99	**500.00**
	Total	**170,465.00**	**128,416.21**	**163,942.29**	**167,942.78**	**178,280.00**

Tax Assessor

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.1550.51.110	TA Salaries & Wages - Reg Emp	85,000.00	63,289.26	83,887.62	84,385.68	**87,125.00**
100.1550.51.111	TA Salaries & Wages- TA Board	3,000.00	1,850.00	2,050.00	2,466.67	**3,000.00**
100.1550.51.130	TA Salaries & Wages- Overtime	500.00	76.83	0.00	102.44	**150.00**
100.1550.51.210	TA Emp Ben - Group Insurance	15,500.00	11,558.18	8,362.28	15,410.91	**17,260.00**
100.1550.51.220	TA Emp Benefits - S.S. FICA	5,560.00	4,162.75	5,848.16	5,550.33	**5,600.00**
100.1550.51.230	TA Emp Benefits - Medicare	1,100.00	829.62	0.00	1,106.16	**1,310.00**
100.1550.51.240	TA Emp Ben- Retirement Contrib	0.00	0.00	0.00	0.00	**0.00**
100.1550.51.270	TA Emp Benefits - Work Comp	0.00	0.00	0.00	0.00	**0.00**
100.1550.52.110	TA - Administrative Services	12,400.00	9,271.61	7,686.00	12,362.15	**12,400.00**
100.1550.52.120	TA - Professional Services	2,650.00	998.00	0.00	2,630.67	**7,750.00**
100.1550.52.130	TA - Technical Services	1,115.00	834.56	0.00	1,112.75	**1,115.00**
100.1550.52.225	TA - Vehicle Repairs	578.00	36.19	606.62	250.00	**578.00**
100.1550.52.226	TA - Building Repairs	0.00	0.00	0.00	0.00	**0.00**
100.1550.52.227	TA - Equipment Repairs	0.00	0.00	0.00	0.00	**0.00**
100.1550.52.232	TA - Equipment Rental	2,900.00	2,170.40	2,607.03	2,893.87	**2,900.00**
100.1550.52.320	TA - Communications	1,900.00	1,415.55	1,529.22	1,887.40	**1,900.00**
100.1550.52.321	TA - Postage	2,800.00	2,105.24	285.00	2,105.24	**2,800.00**
100.1550.52.330	TA - Advertising	300.00	142.50	12.50	150.00	**300.00**
100.1550.52.340	TA - Printing & Binding	500.00	0.00	0.00	0.00	**0.00**
100.1550.52.350	TA - Travel	1,000.00	838.22	3,577.55	838.22	**1,000.00**
100.1550.52.360	TA - Dues & Fees	2,100.00	2,100.00	0.00	2,100.00	**2,100.00**
100.1550.52.370	TA - Training	1,000.00	469.00	1,609.96	469.00	**1,000.00**
100.1550.52.390	TA - Misc. Services	0.00	0.00	0.00	0.00	**0.00**
100.1550.53.110	TA - General Supplies	650.00	0.00	2,083.00	0.00	**650.00**
100.1550.53.111	TA - Custodial Supplies	0.00	0.00	0.00	0.00	**0.00**
100.1550.53.115	TA - Office Supplies	1,500.00	548.60	3,451.16	731.47	**1,500.00**
100.1550.53.120	TA - Utilities	0.00	0.00	0.00	0.00	**0.00**
100.1550.53.127	TA - Fuel (Unleaded)	800.00	203.87	339.94	271.83	**800.00**
100.1550.53.160	TA - Small Equipment	3,900.00	0.00	0.00	0.00	**0.00**
100.1550.53.170	TA - Misc. Supplies	0.00	0.00	0.00	0.00	**0.00**
100.1550.54.130	TA - Building Improvements	13,500.00	13,252.70	204.00	13,252.70	**0.00**
100.1550.54.220	TA - Capital Outlay - Vehicles	0.00	0.00	0.00	0.00	**0.00**
100.1550.54.240	TA - Computers	500.00	0.00	0.00	0.00	**2,000.00**
	Total	**160,753.00**	**116,153.08**	**124,140.04**	**150,077.47**	**153,238.00**

Buildings

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.1565.52.130	Buildings - Technical Services	2,500.00	288.50	0.00	384.67	**400.00**
100.1565.52.214	Buildings - CH Lawn Care	5,000.00	4,825.00	14,970.02	4,825.00	**5,000.00**
100.1565.52.215	Buildings - Annex Lawn Care	3,500.00	3,116.00	0.00	3,116.00	**3,500.00**
100.1565.52.219	Buildings - CH Repairs	10,947.00	0.00	0.00	0.00	**5,000.00**
100.1565.52.220	Buildings - Annex Repairs	3,000.00	1,806.12	942.96	2,408.16	**3,000.00**
100.1565.52.221	Buildings - CH Pest Control	300.00	150.00	5.99	200.00	**300.00**
100.1565.53.110	Buildings- CH General Supplies	1,000.00	551.62	987.38	735.49	**750.00**
100.1565.53.111	Buildings-CH Custodial Supplies	1,350.00	981.00	497.50	1,308.00	**1,350.00**
100.1565.53.120	Buildings - CH Utilities	10,507.00	7,269.08	9,928.71	9,692.11	**10,000.00**
100.1565.53.121	Buildings -USDA/NRCS Utilities	1,800.00	960.38	1,810.85	1,280.51	**1,800.00**
100.1565.53.122	Buildings - USDA/FSA Utilities	4,600.00	3,006.94	5,124.14	4,009.25	**4,600.00**
100.1565.53.126	Buildings- Extension Utilities	1,725.00	960.38	1,937.82	1,280.51	**1,725.00**
	Total	**46,229.00**	**23,915.02**	**36,205.37**	**29,239.70**	**37,425.00**

Clerk of Superior Court

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.2180.51.110	CSC Salaries & Wages - Reg Emp	100,000.00	72,817.63	97,152.74	97,090.17	**107,100.00**
100.2180.51.111	CSC Salaries & Wages - BOE	500.00	100.00	500.00	133.33	**500.00**
100.2180.51.130	CSC Salaries & Wages- Overtime	500.00	77.19	0.00	102.92	**150.00**
100.2180.51.210	CSC Emp Ben - Group Insurance	6,950.00	5,176.06	7,063.78	6,901.41	**7,730.00**
100.2180.51.220	CSC Emp Benefits - S.S. FICA	6,026.00	4,519.45	4,869.48	6,025.93	**6,681.00**
100.2180.51.230	CSC Emp Benefits - Medicare	1,415.00	1,056.98	0.00	1,409.31	**1,565.00**
100.2180.51.240	CSC Emp Ben-Retirement Contrib	0.00	0.00	0.00	0.00	**0.00**
100.2180.51.270	CSC Emp Benefits - Work Comp	0.00	0.00	0.00	0.00	**0.00**
100.2180.52.110	CSC - Administrative Services	2,215.00	1,660.10	610.90	2,213.47	**2,215.00**
100.2180.52.111	CSC - Court Reporter	9,500.00	5,876.00	13,840.64	7,834.67	**9,500.00**
100.2180.52.112	CSC - Juveline Court	5,000.00	3,743.34	4,553.06	4,991.12	**5,000.00**
100.2180.52.120	CSC - Professional Services	0.00	0.00	0.00	0.00	**0.00**
100.2180.52.121	CSC - Superior Court Judges	15,000.00	12,520.00	16,680.00	16,693.33	**16,680.00**
100.2180.52.122	CSC - Indigent Defense	1,000.00	0.00	0.00	0.00	**1,000.00**
100.2180.52.123	CSC - District Attorney	8,000.00	0.00	0.00	0.00	**8,000.00**
100.2180.52.130	CSC - Technical Services	4,760.00	3,570.00	325.00	4,760.00	**4,760.00**
100.2180.52.226	CSC - Building Repairs	0.00	0.00	0.00	0.00	**0.00**
100.2180.52.227	CSC - Equipment Repairs	0.00	0.00	0.00	0.00	**0.00**
100.2180.52.232	CSC- Equipment Rental	1,000.00	731.25	227.65	975.00	**1,000.00**
100.2180.52.310	CSC - Insurance, Bonds	525.00	0.00	525.00	0.00	**525.00**
100.2180.52.320	CSC - Communications	1,900.00	1,429.02	770.02	1,905.36	**1,900.00**
100.2180.52.321	CSC - Postage	1,200.00	676.50	1,066.00	902.00	**1,200.00**
100.2180.52.330	CSC - Advertising	300.00	0.00	337.50	0.00	**300.00**
100.2180.52.340	CSC - Printing & Binding	3,800.00	2,854.22	0.00	3,805.63	**3,800.00**
100.2180.52.350	CSC - Travel	2,461.00	2,308.61	2,444.77	2,308.61	**2,500.00**
100.2180.52.351	CSC - BOE Travel	1,000.00	890.39	1,009.73	890.39	**1,000.00**
100.2180.52.360	CSC - Dues & Fees	400.00	400.00	350.00	400.00	**400.00**
100.2180.52.370	CSC - Training	1,000.00	575.00	300.00	575.00	**575.00**
100.2180.52.371	CSC - BOE Training	500.00	385.55	626.00	385.55	**500.00**
100.2180.52.385	CSC-Contract Labor-Jury	5,000.00	0.00	5,135.00	0.00	**5,000.00**
100.2180.52.390	CSC - Misc. Services	0.00	0.00	0.00	0.00	**0.00**
100.2180.53.110	CSC - General Supplies	0.00	0.00	1,930.50	0.00	**0.00**
100.2180.53.111	CSC - Custodial Supplies	0.00	0.00	0.00	0.00	**0.00**
100.2180.53.115	CSC - Office Supplies	3,250.00	2,436.20	6,050.63	3,248.27	**3,250.00**
100.2180.53.120	CSC - Utilities	0.00	0.00	0.00	0.00	**0.00**
100.2180.53.160	CSC - Small Equipment	0.00	0.00	0.00	0.00	**0.00**
100.2180.53.170	CSC - Misc. Supplies	0.00	0.00	0.00	0.00	**0.00**
100.2180.54.130	CSC - Building Improvements	0.00	0.00	0.00	0.00	**0.00**
100.2180.54.240	CSC - Computers	0.00	0.00	0.00	0.00	**0.00**
	Total	**183,202.00**	**123,803.49**	**166,368.40**	**163,551.47**	**192,831.00**

District Attorney

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.2200.52.120	Dist. Attorn-Professional Serv	17,500.00	17,500.00	17,500.00	17,500.00	**17,500.00**
	Total	**17,500.00**	**17,500.00**	**17,500.00**	**17,500.00**	**17,500.00**

Magistrate Court

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.2400.51.110	Mag Salaries & Wages - Reg Emp	29,814.00	21,965.19	28,496.34	29,286.92	**30,000.00**
100.2400.51.130	Mag Salaries & Wages- Overtime	0.00	0.00	0.00	0.00	**0.00**
100.2400.51.210	Mag Emp Ben-Group Insurance	7,710.00	5,779.09	7,063.78	7,705.45	**8,631.00**
100.2400.51.220	Mag Emp Benefits - S.S. FICA	700.00	494.91	796.27	659.88	**1,860.00**
100.2400.51.230	Mag Emp Benefits - Medicare	155.00	115.74	0.00	154.32	**435.00**
100.2400.51.240	Mag Emp Ben-Retirement Contrib	0.00	0.00	0.00	0.00	**0.00**
100.2400.51.270	Mag Emp Benefits - Work Comp	0.00	0.00	0.00	0.00	**0.00**
100.2400.52.110	Mag - Administrative Services	300.00	263.63	0.00	351.51	**350.00**
100.2400.52.120	Mag - Professional Services	300.00	0.00	0.00	0.00	**0.00**
100.2400.52.130	Mag - Technical Services	300.00	0.00	230.03	0.00	**0.00**
100.2400.52.226	Mag - Building Repairs	0.00	0.00	0.00	0.00	**0.00**
100.2400.52.227	Mag - Equipment Repairs	0.00	0.00	0.00	0.00	**0.00**
100.2400.52.320	Mag - Communications	450.00	320.84	0.00	427.79	**450.00**
100.2400.52.321	Mag - Postage	500.00	477.00	577.50	636.00	**650.00**
100.2400.52.330	Mag - Advertising	0.00	0.00	0.00	0.00	**0.00**
100.2400.52.340	Mag - Printing & Binding	0.00	0.00	0.00	0.00	**0.00**
100.2400.52.350	Mag - Travel	1,000.00	0.00	622.59	0.00	**1,000.00**
100.2400.52.360	Mag - Dues & Fees	250.00	15.00	415.00	20.00	**250.00**
100.2400.52.370	Mag - Training	1,300.00	780.00	1,095.00	1,040.00	**1,300.00**
100.2400.52.390	Mag - Misc. Services	0.00	0.00	0.00	0.00	**0.00**
100.2400.53.110	Mag - General Supplies	100.00	17.29	0.00	23.05	**25.00**
100.2400.53.111	Mag - Custodial Supplies	200.00	86.34	0.00	115.12	**150.00**
100.2400.53.115	Mag - Office Supplies	600.00	369.26	318.50	492.35	**500.00**
100.2400.53.120	Mag - Utilities	0.00	0.00	0.00	0.00	**0.00**
100.2400.53.160	Mag - Small Equipment	750.00	735.50	483.40	980.67	**0.00**
100.2400.53.170	Mag - Misc. Supplies	0.00	0.00	0.00	0.00	**0.00**
100.2400.54.130	Mag - Building Improvements	0.00	0.00	0.00	0.00	**0.00**
100.2400.54.240	Mag - Computers	0.00	0.00	0.00	0.00	**0.00**
	Total	**44,429.00**	**31,419.79**	**40,098.41**	**41,893.05**	**45,601.00**

Probate Court

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.2450.51.110	Prob Salaries & Wages- Reg Emp	100,000.00	73,333.51	94,124.32	97,778.01	**105,485.00**
100.2450.51.130	Prob Salaries & Wages-Overtime	150.00	111.11	0.00	148.15	**150.00**
100.2450.51.210	Prob Emp Ben- Group Insurance	7,900.00	5,779.09	5,367.76	7,705.45	**8,631.00**
100.2450.51.220	Prob Emp Benefits - S.S. FICA	7,350.00	5,503.71	8,659.74	7,338.28	**6,550.00**
100.2450.51.230	Prob Emp Benefits - Medicare	1,585.00	1,188.23	0.00	1,584.31	**1,530.00**
100.2450.51.240	Prob Emp Ben-Retirement Contri	0.00	0.00	0.00	0.00	**0.00**
100.2450.51.270	Prob Emp Benefits - Work Comp	0.00	0.00	0.00	0.00	**0.00**
100.2450.52.110	Prob - Administrative Services	1,800.00	1,345.34	0.00	1,793.79	**1,800.00**
100.2450.52.120	Prob - Professional Services	1,000.00	0.00	0.00	0.00	**0.00**
100.2450.52.130	Prob - Technical Services	1,600.00	1,192.66	1,077.76	1,895.36	**1,900.00**
100.2450.52.226	Prob - Building Repairs	0.00	0.00	0.00	0.00	**0.00**
100.2450.52.227	Prob - Equipment Repairs	0.00	0.00	0.00	0.00	**0.00**
100.2450.52.320	Prob - Communications	1,400.00	984.96	2,909.28	1,313.28	**1,400.00**
100.2450.52.321	Prob - Postage	500.00	477.00	653.50	636.00	**600.00**
100.2450.52.330	Prob - Advertising	100.00	0.00	0.00	0.00	**0.00**
100.2450.52.340	Prob - Printing & Binding	675.00	504.92	0.00	673.23	**675.00**
100.2450.52.350	Prob - Travel	290.00	180.00	1,651.96	240.00	**290.00**
100.2450.52.360	Prob - Dues & Fees	750.00	750.00	200.00	750.00	**750.00**
100.2450.52.370	Prob - Training	1,000.00	710.00	710.00	946.67	**1,000.00**
100.2450.52.390	Prob - Misc. Services	0.00	0.00	0.00	0.00	**0.00**
100.2450.53.110	Prob - General Supplies	50.00	39.99	0.00	53.32	**50.00**
100.2450.53.111	Prob - Custodial Supplies	0.00	0.00	0.00	0.00	**0.00**
100.2450.53.115	Prob - Office Supplies	500.00	411.90	2,064.15	549.20	**550.00**
100.2450.53.120	Prob - Utilities	0.00	0.00	0.00	0.00	**0.00**
100.2450.53.160	Prob - Small Equipment	0.00	0.00	258.40	0.00	**0.00**
100.2450.53.170	Prob - Misc. Supplies	0.00	0.00	0.00	0.00	**0.00**
100.2450.54.130	Prob - Building Improvements	0.00	0.00	0.00	0.00	**0.00**
100.2450.54.240	Prob - Computers	3,500.00	3,647.90	0.00	4,863.87	**0.00**
	Total	**130,150.00**	**96,160.32**	**117,676.87**	**128,268.91**	**131,361.00**

Public Defender

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.2800.52.120	Pub. Defend- Professional Serv	10,000.00	0.00	1,140.00	10,000.00	**10,000.00**
	Total	**10,000.00**	**0.00**	**1,140.00**	**10,000.00**	**10,000.00**

Sheriff

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.3300.51.110	Sheriff - Sal & Wages- Reg Emp	321,000.00	240,441.27	373,287.11	320,588.36	**333,700.00**
100.3300.51.130	Sheriff Sal & Wages-Overtime	16,265.00	12,197.58	0.00	16,263.44	**16,675.00**
100.3300.51.210	Sheriff Emp Ben-Group Insurance	44,200.00	33,147.67	39,884.92	44,196.89	**49,500.00**
100.3300.51.220	Sheriff Emp Ben - S.S. FICA	21,000.00	15,749.99	18,859.01	20,999.99	**21,725.00**
100.3300.51.230	Sheriff Emp Ben - Medicare	4,885.00	3,661.17	0.00	4,881.56	**5,080.00**
100.3300.51.240	Sheriff Emp Ben-Retirement Con	0.00	0.00	0.00	0.00	**0.00**
100.3300.51.260	Sheriff Emp Ben - Unemp Ins.	0.00	0.00	0.00	0.00	**0.00**
100.3300.51.270	Sheriff Emp Ben - Work Comp	0.00	0.00	0.00	0.00	**0.00**
100.3300.52.110	Sheriff-Administrative Service	0.00	0.00	0.00	0.00	**0.00**
100.3300.52.120	Sheriff-Professional Services	0.00	0.00	0.00	0.00	**0.00**
100.3300.52.130	Sheriff - Technical Services	2,900.00	2,184.24	6,184.27	2,912.32	**2,900.00**
100.3300.52.221	Sheriff - Pest Control	0.00	0.00	0.00	0.00	**0.00**
100.3300.52.225	Sheriff - Vehicle Repairs	15,000.00	15,295.16	23,655.24	20,393.55	**20,000.00**
100.3300.52.226	Sheriff - Building Repairs	0.00	0.00	0.00	0.00	**0.00**
100.3300.52.227	Sheriff - Equipment Repairs	0.00	0.00	0.00	0.00	**0.00**
100.3300.52.310	Sheriff - Insurance, General	0.00	0.00	0.00	0.00	**0.00**
100.3300.52.320	Sheriff - Communications	18,000.00	13,879.65	17,752.16	18,506.20	**18,500.00**
100.3300.52.321	Sheriff - Postage	600.00	602.70	633.00	803.60	**800.00**
100.3300.52.330	Sheriff - Advertising	300.00	0.00	259.50	0.00	**300.00**
100.3300.52.340	Sheriff - Printing & Binding	0.00	0.00	0.00	0.00	**0.00**
100.3300.52.350	Sheriff - Travel	600.00	583.49	277.14	777.99	**750.00**
100.3300.52.360	Sheriff - Dues & Fees	322.00	246.00	0.00	246.00	**600.00**
100.3300.52.370	Sheriff - Training	1,000.00	100.00	1,393.24	133.33	**1,000.00**
100.3300.52.390	Sheriff - Misc. Services	100.00	21.00	0.00	28.00	**100.00**
100.3300.53.110	Sheriff - General Supplies	5,000.00	2,050.12	5,084.50	2,733.49	**3,500.00**
100.3300.53.111	Sheriff - Custodial Supplies	0.00	0.00	0.00	0.00	**0.00**
100.3300.53.112	Sheriff - Medical Supplies	0.00	0.00	0.00	0.00	**0.00**
100.3300.53.113	Sheriff - Uniforms	4,000.00	5,659.40	2,807.13	5,659.40	**4,000.00**
100.3300.53.115	Sheriff - Office Supplies	1,500.00	1,072.98	191.75	1,430.64	**1,500.00**
100.3300.53.120	Sheriff - Utilities	0.00	25.00	0.00	25.00	**0.00**
100.3300.53.127	Sheriff - Fuel (Unleaded)	33,775.00	25,330.25	26,464.02	33,773.67	**33,775.00**
100.3300.53.160	Sheriff - Small Equipment	2,500.00	2,469.99	0.00	3,293.32	**0.00**
100.3300.53.170	Sheriff - Misc. Supplies	0.00	0.00	0.00	0.00	**0.00**
100.3300.54.130	Sheriff- Building Improvements	0.00	0.00	0.00	0.00	**0.00**
100.3300.54.220	Sheriff-Capital Outlay-Vehicle	40,000.00	42,394.94	39,249.15	42,394.94	**0.00**
100.3300.54.240	Sheriff - Computers	0.00	0.00	0.00	0.00	**0.00**
100.3300.57.200	Sheriff - GCIC Support	4,575.00	4,575.00	4,575.00	4,575.00	**4,575.00**
	Total	**537,522.00**	**421,687.60**	**560,557.14**	**544,616.69**	**518,980.00**

Jail

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.3326.51.110	Jail Salaries & Wages- Reg Emp	220,000.00	166,858.48	215,000.18	222,477.97	**225,500.00**
100.3326.51.130	Jail Salaries & Wages-Overtime	7,785.00	26,280.35	0.00	35,040.47	**23,000.00**
100.3326.51.210	Jail Emp Ben - Group Insurance	51,875.00	38,900.99	47,274.65	51,867.99	**53,175.00**
100.3326.51.211	Jail - Inmate Group Insurance	8,120.00	6,089.73	0.00	8,119.64	**9,095.00**
100.3326.51.220	Jail Emp Benefits - S.S. FICA	16,065.00	12,047.77	17,617.21	16,063.69	**16,205.00**
100.3326.51.230	Jail Emp Benefits - Medicare	3,760.00	2,819.55	0.00	3,759.40	**3,790.00**
100.3326.51.240	Jail Emp Ben-Retirement Contri	0.00	0.00	0.00	0.00	**0.00**
100.3326.51.260	Jail Emp Benefits - Unemp Ins.	0.00	0.00	0.00	0.00	**0.00**
100.3326.51.270	Jail Emp Benefits - Work Comp	0.00	0.00	0.00	0.00	**0.00**
100.3326.52.110	Jail - Administrative Services	0.00	0.00	0.00	0.00	**0.00**
100.3326.52.120	Jail - Professional Services	0.00	0.00	0.00	0.00	**0.00**
100.3326.52.130	Jail - Technical Services	2,000.00	713.60	320.00	951.47	**1,000.00**
100.3326.52.221	Jail - Pest Control	500.00	0.00	0.00	0.00	**0.00**
100.3326.52.226	Jail - Building Repairs	15,000.00	4,219.87	11,252.96	5,626.49	**5,500.00**
100.3326.52.320	Jail - Communications	7,200.00	5,394.83	9,132.95	7,193.11	**7,200.00**
100.3326.52.321	Jail - Postage	200.00	297.80	21.55	397.07	**200.00**
100.3326.52.340	Jail - Printing & Binding	0.00	0.00	0.00	0.00	**0.00**
100.3326.52.350	Jail - Travel	150.00	85.53	58.79	114.04	**100.00**
100.3326.52.360	Jail - Dues & Fees	0.00	0.00	0.00	0.00	**0.00**
100.3326.52.370	Jail - Training	100.00	0.00	90.00	0.00	**100.00**
100.3326.52.390	Jail - Misc. Services	100.00	(92.85)	0.00	(92.85)	**0.00**
100.3326.53.110	Jail - General Supplies	3,600.00	2,706.08	4,982.36	3,608.11	**3,600.00**
100.3326.53.112	Jail - Medical Supplies	175.00	131.42	6,251.92	175.23	**175.00**
100.3326.53.114	Jail - Food Supplies	34,000.00	27,011.85	33,867.56	36,015.80	**34,000.00**
100.3326.53.115	Jail - Office Supplies	0.00	0.00	0.00	0.00	**0.00**
100.3326.53.120	Jail - Utilities	17,500.00	11,845.57	16,858.73	15,794.09	**17,500.00**
100.3326.53.160	Jail - Small Equipment	500.00	282.85	0.00	282.85	**6,500.00**
100.3326.53.170	Jail - Misc. Supplies	0.00	0.00	0.00	0.00	**0.00**
100.3326.54.130	Jail - Building Improvements	0.00	0.00	0.00	0.00	**0.00**
100.3326.54.220	Jail - Vehicles	0.00	0.00	0.00	0.00	**0.00**
100.3326.54.230	Jail - Furniture & Fixtures	0.00	0.00	0.00	0.00	**0.00**
100.3326.54.240	Jail – Computers	1,000.00	1,210.97	35.97	1,210.97	**0.00**
	Total	**389,630.00**	**306,804.39**	**362,764.83**	**408,605.53**	**406,640.00**

Fire

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.3500.51.211	VFD Emp Ben - Cancer Insurance	7,500.00	6,779.20	7,210.94	6,779.20	**7,000.00**
100.3500.51.270	VFD Emp Benefits - Work Comp	0.00	0.00	0.00	0.00	**0.00**
100.3500.52.120	VFD - Professional Services	0.00	0.00	0.00	0.00	**0.00**
100.3500.52.130	VFD - Technical Services	0.00	560.00	0.00	560.00	**550.00**
100.3500.52.385	VFD- Contract Labor-Call Based	0.00	0.00	0.00	0.00	**0.00**
100.3500.52.391	VFD Fire Services - Oakland	4,200.00	3,150.00	3,982.81	4,200.00	**4,200.00**
100.3500.52.392	VFD Fire Services - Tazewell	4,200.00	3,150.00	3,566.41	4,200.00	**4,200.00**
100.3500.52.393	VFD Fire Services - Draneville	4,200.00	3,150.00	3,438.28	4,200.00	**4,200.00**
100.3500.52.394	VFD Fire Services - Doyle	4,200.00	3,150.00	3,182.03	4,200.00	**4,200.00**
100.3500.52.395	VFD Fire Services-Brown Spring	4,200.00	3,150.00	3,342.19	4,200.00	**4,200.00**
100.3500.52.396	VFD Fire Services- Fort Perry	4,200.00	3,150.00	3,438.28	4,200.00	**4,200.00**
100.3500.52.397	VFD Fire Services- Buena Vista	1,800.00	1,350.00	1,350.00	1,800.00	**1,800.00**
100.3500.53.120	VFD - Utilities	0.00	102.26	122.33	153.39	**155.00**
	Total	**34,500.00**	**27,691.46**	**29,633.27**	**34,492.59**	**34,705.00**

EMS

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.3600.51.210	EMS Emp Ben - Group Insurance	24,100.00	38,444.83	54,677.11	38,444.83	**0.00**
100.3600.51.220	EMS Emp Benefits - S.S. FICA	9,750.00	15,189.30	20,469.58	15,189.30	**0.00**
100.3600.51.230	EMS Emp Benefits - Medicare	0.00	652.48	0.00	652.48	**0.00**
100.3600.52.120	EMS - Prof Svcs	10,555.00	10,551.59	19,994.95	10,551.59	**0.00**
100.3600.52.225	EMS - Vehicle Rep	6,555.00	7,163.77	14,422.93	7,163.77	**0.00**
100.3600.52.320	EMS-Communications	1,920.00	1,755.10	3,377.50	1,755.10	**0.00**
100.3600.52.321	EMS - Postage	103.00	102.01	138.00	102.01	**0.00**
100.3600.52.370	EMS - Training	200.00	200.00	0.00	200.00	**0.00**
100.3600.53.111	EMS-Custodial Supp	0.00	293.93	0.00	293.93	**0.00**
100.3600.53.112	EMS - Medical Supp	10,800.00	10,784.50	22,353.63	10,784.50	**0.00**
100.3600.53.128	EMS - Fuel (Diesel)	7,100.00	7,099.66	28,935.61	7,099.66	**0.00**
100.3600.57.300	EMS - Refunds	770.00	0.00	1,278.81	0.00	**0.00**
100.3600.61.100	Transfers Out - EMS Fund	251,979.00	50,000.00	0.00	75,000.00	**299,934.00**
	Total	**323,832.00**	**142,237.17**	**165,648.12**	**167,237.17**	**299,934.00**

Coroner

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.3700.51.110	Coroner Sal & Wages- Reg Emp	7,500.00	6,556.09	7,709.82	8,741.45	**8,000.00**
100.3700.51.111	Coroner Sal & Wages-Spec. Inv.	250.00	0.00	0.00	0.00	**250.00**
100.3700.51.130	Coroner Sal & Wages - Overtime	0.00	0.00	0.00	0.00	**0.00**
100.3700.51.220	Coroner Emp Ben - S.S. FICA	545.00	406.49	516.89	541.99	**500.00**
100.3700.51.230	Coroner Emp Ben - Medicare	130.00	95.06	0.00	126.75	**120.00**
100.3700.51.240	Coroner Emp Ben-Retirement Con	0.00	0.00	0.00	0.00	**0.00**
100.3700.51.270	Coroner Emp Ben- Work Comp	0.00	0.00	0.00	0.00	**0.00**
100.3700.52.110	Coroner-Administrative Service	0.00	0.00	0.00	0.00	**0.00**
100.3700.52.120	Coroner-Professional Services	1,200.00	900.00	0.00	1,200.00	**1,200.00**
100.3700.52.130	Coroner - Technical Services	0.00	0.00	1,450.00	0.00	**0.00**
100.3700.52.225	Coroner - Vehicle Repairs	100.00	6.49	0.00	8.65	**100.00**
100.3700.52.320	Coroner - Communications	500.00	720.00	360.00	960.00	**360.00**
100.3700.52.340	Coroner - Printing & Binding	0.00	0.00	0.00	0.00	**0.00**
100.3700.52.350	Coroner - Travel	800.00	633.24	593.44	844.32	**800.00**
100.3700.52.360	Coroner - Dues & Fees	225.00	150.00	225.00	200.00	**225.00**
100.3700.52.370	Coroner - Training	1,500.00	360.00	2,716.42	480.00	**1,500.00**
100.3700.53.115	Coroner - Office Supplies	800.00	709.49	14.14	709.49	**400.00**
100.3700.53.127	Coroner - Fuel (Unleaded)	399.00	23.64	3,521.00	31.52	**100.00**
100.3700.54.240	Coroner - Computers	1,000.00	1,078.99	0.00	1,438.65	**0.00**
	Total	**14,949.00**	**11,639.49**	**17,106.71**	**15,282.82**	**13,555.00**

E-911

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.3800.52.110	E-911- Administrative Services	42,000.00	31,210.32	41,918.64	41,613.76	**44,000.00**
	Total	**42,000.00**	**31,210.32**	**41,918.64**	**41,613.76**	**44,000.00**

Animal Control

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.3910.52.130	Animal Cont-Technical Services	20,000.00	10,430.00	0.00	20,000.00	**20,000.00**
	Total	**20,000.00**	**10,430.00**	**0.00**	**20,000.00**	**20,000.00**

Emergency Management

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.3920.51.110	EMA Salaries & Wages - Reg Emp	6,600.00	4,957.02	7,160.14	6,609.36	**6,765.00**
100.3920.51.130	EMA Salaries & Wages-Overtime	0.00	0.00	0.00	0.00	**0.00**
100.3920.51.220	EMA Emp Benefits - S.S. FICA	720.00	539.40	837.99	719.20	**420.00**
100.3920.51.230	EMA Emp Benefits - Medicare	170.00	126.13	0.00	168.17	**100.00**
100.3920.51.240	EMA Emp Ben-Retirement Contrib	0.00	0.00	0.00	0.00	**0.00**
100.3920.51.260	EMA Emp Benefits - Unemp Ins.	0.00	0.00	0.00	0.00	**0.00**
100.3920.51.270	EMA Emp Benefits - Work Comp	0.00	0.00	0.00	0.00	**0.00**
100.3920.52.110	EMA - Administrative Services	0.00	0.00	0.00	0.00	**0.00**
100.3920.52.120	EMA - Professional Services	0.00	0.00	0.00	0.00	**0.00**
100.3920.52.130	EMA - Technical Services	0.00	0.00	0.00	3,500.00	**3,500.00**
100.3920.52.225	EMA - Vehicle Repairs	4,000.00	31.33	2,506.31	41.77	**1,000.00**
100.3920.52.320	EMA - Communications	2,665.00	2,264.49	268.41	2,665.11	**2,665.00**
100.3920.52.321	EMA - Postage	0.00	1,722.44	0.00	2,296.59	**0.00**
100.3920.52.340	EMA - Printing & Binding	0.00	0.00	0.00	0.00	**0.00**
100.3920.52.350	EMA - Travel	1,500.00	0.00	1,420.02	0.00	**1,500.00**
100.3920.52.360	EMA - Dues & Fees	25.00	25.00	25.00	25.00	**25.00**
100.3920.52.370	EMA - Training	500.00	0.00	0.00	0.00	**500.00**
100.3920.52.390	EMA - Misc. Services	0.00	0.00	0.00	0.00	**0.00**
100.3920.53.110	EMA - General Supplies	3,425.00	1,359.55	8.18	1,812.73	**2,000.00**
100.3920.53.114	EMA - Food Supplies	0.00	0.00	0.00	0.00	**0.00**
100.3920.53.115	EMA - Office Supplies	0.00	72.00	0.00	96.00	**100.00**
100.3920.53.120	EMA - Utilities	0.00	0.00	0.00	0.00	**0.00**
100.3920.53.127	EMA - Fuel (Unleaded)	1,500.00	230.97	1,979.92	307.96	**1,000.00**
100.3920.53.160	EMA - Small Equipment	0.00	0.00	0.00	0.00	**0.00**
100.3920.53.170	EMA - Misc. Supplies	0.00	231.20	0.00	308.27	**0.00**
100.3920.54.130	EMA - Building Improvements	0.00	0.00	0.00	0.00	**0.00**
100.3920.54.220	EMA - Capital Outlay- Vehicles	0.00	0.00	0.00	0.00	**0.00**
100.3920.54.240	EMA - Computers	6,000.00	5,995.00	0.00	5,995.00	**1,000.00**
100.3920.63.100	Extraordinary Items - COVID-19	0.00	0.16	0.00	0.21	**0.00**
	Total	**27,105.00**	**17,554.53**	**14,205.97**	**24,545.16**	**20,575.00**

Roads

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.4200.51.110	Roads Sal & Wages - Reg Emp	0.00	0.00	0.00	0.00	**0.00**
100.4200.51.130	Roads Sal & Wages-Overtime	0.00	0.00	0.00	0.00	**0.00**
100.4200.51.210	Roads Emp Ben-Group Insurance	0.00	0.00	0.00	0.00	**0.00**
100.4200.51.220	Roads Emp Benefits - S.S. FICA	0.00	0.00	0.00	0.00	**0.00**
100.4200.51.230	Roads Emp Beneifts - Medicare	0.00	0.00	0.00	0.00	**0.00**
100.4200.51.240	Roads Emp Ben-Retirement Contr	0.00	0.00	0.00	0.00	**0.00**
100.4200.51.260	Roads Emp Benefit - Unemp Ins.	0.00	0.00	0.00	0.00	**0.00**
100.4200.51.270	Roads Emp Benefits - Work Comp	0.00	0.00	0.00	0.00	**0.00**
100.4200.52.110	Roads -Administrative Services	0.00	0.00	0.00	0.00	**0.00**
100.4200.52.120	Roads - Professional Services	0.00	425.00	0.00	425.00	**0.00**
100.4200.52.121	Roads - ClearWater Services	0.00	0.00	542,332.98	0.00	**0.00**
100.4200.52.130	Roads - Technical Services	0.00	0.00	0.00	0.00	**0.00**
100.4200.52.225	Roads - Vehicle Repairs	0.00	0.00	0.00	0.00	**0.00**
100.4200.52.320	Roads - Communications	500.00	559.62	444.05	650.00	**500.00**
100.4200.52.321	Roads - Postage	0.00	0.00	0.00	0.00	**0.00**
100.4200.52.330	Roads - Advertising	500.00	0.00	1,130.00	0.00	**0.00**
100.4200.52.340	Roads - Printing & Binding	0.00	0.00	0.00	0.00	**0.00**
100.4200.52.350	Roads - Travel	0.00	0.00	0.00	0.00	**0.00**
100.4200.52.360	Roads - Dues & Fees	0.00	0.00	0.00	0.00	**0.00**
100.4200.52.370	Roads - Training	0.00	0.00	250.00	0.00	**0.00**
100.4200.53.110	Roads - General Supplies	300.00	145.89	444.29	150.00	**300.00**
100.4200.53.113	Roads - Uniforms	0.00	0.00	0.00	0.00	**0.00**
100.4200.53.115	Roads - Office Supplies	0.00	0.00	0.00	0.00	**0.00**
100.4200.53.120	Roads - Utilities	2,000.00	175.00	300.00	233.33	**300.00**
100.4200.53.127	Roads - Fuel (Unleaded)	0.00	0.00	24,606.55	0.00	**30,000.00**
100.4200.53.128	Roads - Fuel (Diesel)	0.00	0.00	33,645.88	0.00	**30,000.00**
100.4200.53.160	Roads - Small Equipment	0.00	0.00	0.00	0.00	**0.00**
100.4200.54.140	Roads - Infrastructure	0.00	4,390.00	16,963.00	4,390.00	**0.00**
100.4200.61.100	Transfers Out - LMIG Fund	449,000.00	449,330.48	406,170.45	449,330.48	**0.00**
	Total	**452,300.00**	**455,025.99**	**1,026,287.20**	**455,178.81**	**61,100.00**

Solid Waste

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.4500.61.100	Transfers Out - SW Fund	28,000.00	28,000.00	0.00	28,000.00	**28,000.00**
100.4560.52.130	Landfill - Technical Services	4,000.00	0.00	5,403.00	3,900.00	**4,000.00**
	Total	**32,000.00**	**28,000.00**	**5,403.00**	**31,900.00**	**32,000.00**

Health

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.5100.52.221	Health - HD Pest Control	0.00	0.00	0.00	0.00	**0.00**
100.5100.52.226	Health - HD Building Repairs	1,000.00	70.00	250.00	150.00	**1,000.00**
100.5100.53.110	Health - HD General Supplies	0.00	0.00	0.00	0.00	**0.00**
100.5100.53.111	Health - HD Custodial Supplies	500.00	191.00	255.00	254.67	**500.00**
100.5100.53.112	Health - HD Medical Supplies	0.00	0.00	0.00	0.00	**0.00**
100.5100.53.115	Health - HD Office Supplies	0.00	0.00	0.00	0.00	**0.00**
100.5100.53.120	Health - HD Utilities	3,500.00	2,607.77	3,491.19	3,477.03	**3,500.00**
100.5100.57.200	Health - HD Operating Payments	50,000.00	37,500.00	50,000.00	50,000.00	**50,000.00**
100.5100.57.201	Health-Middle Flint Behavioral	6,700.00	5,025.00	6,700.00	6,700.00	**6,700.00**
	Total	**61,700.00**	**45,393.77**	**60,696.19**	**60,581.69**	**61,700.00**

Welfare

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.5440.52.221	Welfare - DFCS Pest Control	0.00	0.00	0.00	0.00	**0.00**
100.5440.52.226	Welfare- DFCS Building Repairs	4,000.00	1,650.00	1,360.35	1,650.00	**2,000.00**
100.5440.53.111	Welfare - DFCS Custodial Supplies	750.00	379.48	1,028.00	505.97	**750.00**
100.5440.53.120	Welfare - DFCS Utilities	3,750.00	1,843.29	3,077.58	2,750.00	**2,750.00**
100.5440.57.200	Welfare-DFCS Operating Payment	3,000.00	2,250.00	3,000.00	3,000.00	**3,000.00**
	Total	**11,500.00**	**6,122.77**	**8,465.93**	**7,905.97**	**8,500.00**

Extension

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.5590.51.110	Ext Salaries & Wages - Reg Emp	36,604.00	26,145.81	34,860.92	34,861.08	**34,865.00**
100.5590.51.210	Ext Emp Ben - Group Insurance	0.00	0.00	0.00	0.00	**0.00**
100.5590.51.220	Ext - Emp Benefits - S.S. FICA	2,165.00	1,620.99	1,748.88	2,161.32	**2,165.00**
100.5590.51.230	Ext Emp Benefits - Medicare	510.00	379.17	0.00	505.56	**510.00**
100.5590.51.240	Ext Emp Ben-Retirement Contrib	0.00	5,406.33	12,037.94	7,208.44	**7,210.00**
100.5590.51.260	Ext Emp Benefits - Unemp Ins.	0.00	0.00	0.00	0.00	**0.00**
100.5590.51.270	Ext Emp Benefits - Work Comp	0.00	0.00	0.00	0.00	**0.00**
100.5590.52.221	Ext - Pest Control	0.00	0.00	0.00	0.00	**0.00**
100.5590.52.226	Ext - Building Repairs	625.00	150.00	190.55	200.00	**500.00**
100.5590.52.320	Ext - Communications	2,500.00	1,502.09	2,481.91	2,002.79	**2,500.00**
100.5590.52.340	Ext - Printing & Binding	0.00	0.00	0.00	0.00	**0.00**
100.5590.52.350	Ext - Travel	3,600.00	2,737.53	3,650.04	3,650.04	**3,600.00**
100.5590.52.360	Ext - Dues & Fees	0.00	0.00	0.00	0.00	**0.00**
100.5590.53.110	Ext - General Supplies	0.00	0.00	0.00	0.00	**0.00**
100.5590.53.111	Ext - Custodial Supplies	1,500.00	2,322.83	1,898.24	2,391.57	**2,400.00**
100.5590.53.115	Ext - Office Supplies	0.00	836.00	0.00	1,820.20	**1,850.00**
	Total	**47,504.00**	**41,100.75**	**56,868.48**	**54,801.00**	**55,600.00**

Other Community Services

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.5591.57.300	Comm Service-VITA Payments	0.00	972.66	0.00	4,000.00	**4,000.00**
	Total	**0.00**	**972.66**	**0.00**	**4,000.00**	**4,000.00**

Recreation

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.6100.51.110	Rec Sal & Benefits - Reg Emp	29,555.00	21,650.70	32,825.19	28,867.60	**30,295.00**
100.6100.51.130	Rec Salaries & Wages- Overtime	0.00	0.00	0.00	0.00	**0.00**
100.6100.51.210	Rec Emp Ben - Group Insurance	7,305.00	5,479.09	5,380.21	7,305.45	**8,183.00**
100.6100.51.220	Rec Emp Benefits - S.S. FICA	1,800.00	1,342.35	598.33	1,789.80	**1,880.00**
100.6100.51.230	Rec Emp Benefits - Medicare	420.00	313.92	0.00	418.56	**440.00**
100.6100.51.240	Rec Emp Ben-Retirement Contrib	0.00	0.00	0.00	0.00	**0.00**
100.6100.51.260	Rec Emp Benefits - Unemp Ins.	0.00	0.00	0.00	0.00	**0.00**
100.6100.51.270	Rec Emp Benefits - Work Comp	0.00	0.00	0.00	0.00	**0.00**
100.6100.52.110	Rec - Administrative Services	0.00	0.00	0.00	0.00	**0.00**
100.6100.52.120	Rec - Professional Services	0.00	0.00	0.00	0.00	**0.00**
100.6100.52.130	Rec - Technical Services	1,000.00	727.00	0.00	900.00	**1,000.00**
100.6100.52.214	Rec - Lawn Care	5,000.00	4,500.00	3,624.00	5,000.00	**5,000.00**
100.6100.52.221	Rec - Pest Control	0.00	0.00	700.00	0.00	**0.00**
100.6100.52.225	Rec - Vehicle Repairs	500.00	76.97	0.00	102.63	**500.00**
100.6100.52.226	Rec - Building Repairs	0.00	0.00	0.00	0.00	**0.00**
100.6100.52.227	Rec - Equipment Repairs	500.00	119.99	0.00	120.00	**500.00**
100.6100.52.228	Rec - Field Repairs	2,386.00	1,833.34	3,820.67	2,444.45	**2,400.00**
100.6100.52.320	Rec - Communications	750.00	494.70	709.48	659.60	**750.00**
100.6100.52.321	Rec - Postage	100.00	9.00	0.00	12.00	**25.00**
100.6100.52.330	Rec - Advertising	500.00	205.29	0.00	273.72	**250.00**
100.6100.52.340	Rec - Printing & Binding	1,000.00	162.00	2,121.50	268.64	**200.00**
100.6100.52.350	Rec - Travel	500.00	0.00	0.00	0.00	**250.00**
100.6100.52.360	Rec - Dues & Fees	750.00	541.77	1,738.06	742.36	**750.00**
100.6100.52.370	Rec - Training	500.00	0.00	55.00	0.00	**500.00**
100.6100.52.385	Rec - Umpires & Referees	0.00	1,400.00	0.00	1,400.00	**0.00**
100.6100.52.390	Rec - Misc. Services	0.00	0.00	0.00	0.00	**0.00**
100.6100.53.110	Rec - General Supplies	12,000.00	11,276.81	7,925.02	11,369.22	**10,000.00**
100.6100.53.111	Rec - Custodial Supplies	0.00	408.00	0.00	408.00	**500.00**
100.6100.53.113	Rec - Uniforms & Trophies	10,000.00	11,807.00	17,656.04	11,807.00	**10,000.00**
100.6100.53.114	Rec - Concession Supplies	0.00	0.00	0.00	0.00	**0.00**
100.6100.53.115	Rec - Office Supplies	0.00	100.44	0.00	117.43	**150.00**
100.6100.53.120	Rec - Utilities	5,000.00	3,342.82	4,555.77	4,457.09	**4,500.00**
100.6100.53.127	Rec - Fuel (Unleaded)	1,000.00	557.04	975.39	742.72	**750.00**
100.6100.53.160	Rec - Small Equipment	1,000.00	220.44	1,124.72	293.92	**500.00**
100.6100.53.170	Rec - Misc. Supplies	0.00	528.00	0.00	528.00	**0.00**
100.6100.57.300	Rec - Refunds	0.00	15.00	0.00	100.00	**100.00**
100.6100.61.100	Transfers Out - Rec Cpt Proj	0.00	0.00	0.00	6,640.00	**0.00**
	Total	**81,566.00**	**67,111.67**	**83,809.38**	**86,768.20**	**79,423.00**

Library

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.6500.57.200	Library- Chatt Valley Payments	16,200.00	24,360.00	8,100.00	24,360.00	**16,200.00**
	Total	**16,200.00**	**24,360.00**	**8,100.00**	**24,360.00**	**16,200.00**

Forestry Services

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.7140.57.200	Forestry-GA. Forestry Comm Pay	17,061.00	17,061.00	17,061.00	17,061.00	**17,061.00**
	Total	**17,061.00**	**17,061.00**	**17,061.00**	**17,061.00**	**17,061.00**

Building Inspector

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.7200.51.110	BI Salaries & Benefits-Reg Emp	50,000.00	26,414.44	23,077.18	35,219.25	**45,190.00**
100.7200.51.130	BI Salaries & Wages - Overtime	0.00	19.78	0.00	26.37	**0.00**
100.7200.51.210	BI Emp Ben - Group Insurance	4,400.00	3,293.97	3,443.63	4,391.96	**4,920.00**
100.7200.51.220	BI Emp Benefits - S.S. FICA	2,235.00	1,676.77	1,291.30	2,235.69	**2,805.00**
100.7200.51.230	BI Emp Benefits - Medicare	525.00	391.41	0.00	521.88	**655.00**
100.7200.51.240	BI Emp Ben- Retirement Contrib	0.00	0.00	0.00	0.00	**0.00**
100.7200.51.260	BI Emp Benefits - Unemp Ins.	0.00	0.00	0.00	0.00	**0.00**
100.7200.51.270	BI Emp Benefits - Work Comp	0.00	0.00	0.00	0.00	**0.00**
100.7200.52.110	BI - Administrative Services	0.00	0.00	0.00	0.00	**0.00**
100.7200.52.120	BI - Professional Services	31,562.00	28,580.00	23,810.00	31,562.00	**10,000.00**
100.7200.52.130	BI - Technical Services	0.00	0.00	0.00	0.00	**0.00**
100.7200.52.225	BI - Vehicle Repairs	500.00	136.57	695.58	182.09	**500.00**
100.7200.52.226	BI - Building Repairs	0.00	0.00	0.00	0.00	**0.00**
100.7200.52.227	BI - Equipment Repairs	0.00	0.00	0.00	0.00	**0.00**
100.7200.52.320	BI - Communications	1,230.00	923.13	1,012.72	1,230.84	**1,230.00**
100.7200.52.321	BI - Postage	300.00	221.90	157.95	295.87	**300.00**
100.7200.52.330	BI - Advertising	667.00	594.05	492.79	792.07	**800.00**
100.7200.52.340	BI - Printing & Binding	1,000.00	852.40	0.00	1,136.53	**1,000.00**
100.7200.52.350	BI - Travel	500.00	0.00	761.00	0.00	**500.00**
100.7200.52.360	BI - Dues & Fees	200.00	135.00	165.00	180.00	**200.00**
100.7200.52.370	BI - Training	500.00	1,791.62	355.00	2,388.83	**1,500.00**
100.7200.52.390	BI - Misc. Services	0.00	0.00	0.00	0.00	**0.00**
100.7200.53.110	BI - General Supplies	0.00	0.00	0.00	0.00	**0.00**
100.7200.53.111	BI - Custodial Supplies	0.00	0.00	0.00	0.00	**0.00**
100.7200.53.115	BI - Office Supplies	1,750.00	832.60	2,222.22	1,110.13	**1,350.00**
100.7200.53.127	BI - Fuel (Unleaded)	1,900.00	974.87	837.00	1,299.83	**1,500.00**
100.7200.53.170	BI - Misc. Supplies	0.00	0.00	0.00	0.00	**0.00**
100.7200.54.130	BI - Building Improvements	0.00	0.00	0.00	0.00	**0.00**
100.7200.54.220	BI - Vehicles	0.00	0.00	0.00	0.00	**0.00**
100.7200.54.230	BI - Furniture & Fixtures	0.00	0.00	0.00	0.00	**0.00**
100.7200.54.240	BI - Computers	500.00	399.18	0.00	532.24	**750.00**
100.7200.54.250	BI - Equipment	0.00	0.00	0.00	0.00	**0.00**
	Total	**97,769.00**	**67,237.69**	**58,321.37**	**83,105.59**	**73,200.00**

Economic Development

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.7500.57.200	Econ Dev - RVRC Dues	6,500.00	4,747.25	6,368.00	6,500.00	**6,500.00**
100.7500.57.201	Econ Dev - Valley Partner Dues	9,100.00	4,179.50	8,450.00	8,450.00	**8,450.00**
100.7500.57.202	Econ Dev - Chamber Dues	1,800.00	0.00	1,800.00	1,800.00	**1,800.00**
100.7500.57.300	Payment to CSU - Pasafest	0.00	5,000.00	0.00	5,000.00	**5,000.00**
	Total	**17,400.00**	**13,926.75**	**16,618.00**	**21,750.00**	**21,750.00**

Airport

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.7563.52.360	Airport - Dues & Fees	0.00	300.00	0.00	300.00	**0.00**
100.7563.53.120	Airport - Utilities	4,000.00	355.98	1,014.95	474.64	**0.00**
100.7563.61.100	Transfers Out-Airport Fund	0.00	0.00	0.00	3,000.00	**8,000.00**
	Total	**4,000.00**	**655.98**	**1,014.95**	**3,774.64**	**8,000.00**

Debt Service

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
100.8000.58.110	Debt Service - Bond Principal	0.00	0.00	0.00	0.00	**0.00**
100.8000.58.120	Debt - Capital Lease Principal	68,302.00	66,199.86	21,327.32	66,199.86	**0.00**
100.8000.58.210	Debt Service - Bond Interest	0.00	639.24	0.00	639.24	**0.00**
100.8000.58.220	Debt - Capital Lease Interest	0.00	771.19	0.00	771.19	**0.00**
	Total	**68,302.00**	**67,610.29**	**21,327.32**	**67,610.29**	**0.00**

Totals

	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
Total Revenues	**3,736,521.00**	**2,692,428.20**	**3,372,969.34**	**4,265,136.54**	**3,261,088.00**
Total Expenses	**3,736,521.00**	**2,861,775.06**	**3,933,405.11**	**3,558,387.78**	**3,261,088.00**
Total Revenue/Expenses	**0.00**	**(169,346.86)**	**(560,435.77)**	**706,748.76**	**0.00**

Jail Fund

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
Revenues						
Fines, Forfeitures, & Penalties						
211.0000.35.111	Superior Court Fines	0.00	239.46	778.89	319.28	350.00
211.0000.35.113	Magistrate Court Fines	0.00	498.01	37.00	664.01	650.00
211.0000.35.115	Probate Court Fines	0.00	5,020.41	9,498.35	8,500.00	8,000.00
Rents & Other Revenues						
211.0000.38.900	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
	Total Revenues	**0.00**	**5,757.88**	**10,314.24**	**9,483.29**	**9,000.00**
Expenses						
211.3326.52.226	Jail - Building Repairs	0.00	3,000.00	0.00	3,000.00	5,000.00
211.3326.54.130	Capt. Outlay-Jail Improvements	0.00	3,943.04	0.00	6,000.00	4,000.00
	Total Expenses	**0.00**	**6,943.04**	**0.00**	**9,000.00**	**9,000.00**
	Total Revenue/Expenses	**0.00**	**(1,185.16)**	**10,314.24**	**483.29**	**0.00**

Drug Abuse Treatment & Education Fund

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
Revenues						
Fines, Forfeitures, & Penalties						
212.0000.35.111	Superior Court Fines	0.00	200.00	0.00	266.67	250.00
212.0000.35.115	Probate Court Fines	0.00	225.77	1,637.85	301.03	300.00
212.0000.35.116	Juvenile Court Fines	0.00	608.92	2,855.00	811.89	800.00
Rents & Other Revenues						
212.0000.38.900	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
	Total Revenues	**0.00**	**1,034.69**	**4,492.85**	**1,379.59**	**1,350.00**
Expenses						
212.5600.52.340	DATE - Printing & Binding	0.00	513.44	0.00	3,000.00	500.00
212.5600.52.370	DATE - Education	0.00	0.00	799.15	0.00	850.00
	Total Expenses	**0.00**	**513.44**	**799.15**	**3,000.00**	**1,350.00**
	Total Revenue/Expenses	**0.00**	**521.25**	**3,693.70**	**(1,620.41)**	**0.00**

Transportation Special Purpose Local Option Sales Tax Fund

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
Revenues						
	Fund Balance Forward	1,739,215.00	2,060,152.00	2,068,611.00	2,060,152.00	**858,438.00**
Taxes						
235.0000.31.340	TSPLOST- Region- Disc. Income	540,000.00	494,057.81	578,440.00	658,743.75	**590,000.00**
Intergovernmental						
235.0000.33.430	Intergov-State-Capital Use	1,013,750.00	423,773.00	1,164,036.00	1,013,750.00	**0.00**
Other Sources						
235.0000.39.100	Transfers In - General Fund	0.00	0.00	0.00	0.00	**0.00**
	Total Revenues	**3,292,965.00**	**2,977,982.81**	**3,811,087.00**	**1,672,493.75**	**1,448,438.00**
Expenses						
	Reserve for Fund Balance	448,123.00	1,910,069.00	2,060,152.00	858,438.00	**742,388.00**
235.4200.52.121	Roads - ClearWater Services	558,175.00	412,890.62	0.00	550,520.83	**556,050.00**
235.4200.52.225	Roads - Vehicle Repairs	0.00	0.00	0.00	0.00	**0.00**
235.4200.52.232	Roads - Equipment Rental	0.00	0.00	0.00	0.00	**0.00**
235.4200.53.127	Roads - Fuel (Unleaded)	30,000.00	19,303.13	0.00	26,000.00	**0.00**
235.4200.53.128	Roads - Fuel (Diesel)	30,000.00	19,618.25	0.00	28,750.00	**0.00**
235.4200.54.140	Roads - Infrastructure	875,000.00	99,847.55	82,900.00	917,270.00	**150,000.00**
235.4200.54.210	Roads - Machinery	0.00	0.00	114,600.00	1.00	**0.00**
235.4200.54.220	Roads - Vehicles	0.00	0.00	0.00	0.00	**0.00**
235.4200.57.100	Transfers Out - General Fund	0.00	0.00	0.00	0.00	**0.00**
235.7563.54.120	Airport - Site Improvements	1,351,667.00	586,103.28	1,553,435.00	1,351,667.00	**0.00**
	Total Expenses	**3,292,965.00**	**3,047,831.83**	**3,811,087.00**	**2,874,208.83**	**1,448,438.00**
	Total Revenue/Expenses	**0.00**	**(69,849.02)**	**0.00**	**(1,201,715.08)**	**0.00**

Special Purpose Local Option Sales Tax V Fund

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
Revenues						
	Fund Balance Forward	328,072.00	410,940.00	141,978.00	410,940.00	**481,000.00**
Taxes						
320.0000.31.320	SPLOST Income	432,000.00	387,093.50	450,210.00	516,124.67	**170,000.00**
Intergovernmental						
320.0000.33.601	Hospital Authority Grant Contr	49,356.00	48,094.55	0.00	48,094.55	**0.00**
	Total Revenues	**809,428.00**	**846,128.05**	**592,188.00**	**975,159.22**	**651,000.00**
Expenses						
	Reserve for Fund Balance	246,572.00	480,912.00	410,940.00	481,000.00	**0.00**
320.1565.54.130	Gov Buildings - Improvements	65,000.00	14,652.00	3,423.00	14,652.00	**100,000.00**
320.3600.54.220	EMS - Vehicles	160,000.00	192,378.20	0.00	192,378.00	**0.00**
320.3600.54.250	EMS - Equipment	0.00	0.00	0.00	0.00	**0.00**
320.4200.54.140	Roads - Infrastructure	65,000.00	22,117.70	1,500.00	65,000.00	**0.00**
320.4200.54.210	Roads - Machinery	0.00	0.00	0.00	0.00	**176,500.00**
320.4200.54.220	Roads - Vehicles	0.00	0.00	0.00	0.00	**0.00**
320.4400.54.140	Water - Infrastructure	69,000.00	19,000.00	32,571.00	19,000.00	**315,000.00**
320.4400.54.220	Water - Vehicles	60,000.00	0.00	0.00	50,000.00	**0.00**
320.4960.57.100	Intergov. SPLOST - Buena Vista	143,856.00	133,993.97	143,754.00	180,643.63	**59,500.00**
	Total Expenses	**809,428.00**	**863,053.87**	**592,188.00**	**1,002,673.63**	**651,000.00**
	Total Revenue/Expenses	**0.00**	**(16,925.82)**	**0.00**	**(27,514.42)**	**0.00**

Special Purpose Local Option Sales Tax VI Fund

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
Revenues						
	Fund Balance Forward	0.00	0.00	0.00	0.00	**0.00**
Taxes						
320.0000.31.320	SPLOST Income	0.00	0.00	0.00	0.00	**340,000.00**
Intergovernmental						
320.0000.33.601	Hospital Authority Grant Contr	0.00	0.00	0.00	0.00	**0.00**
	Total Revenues	**0.00**	**0.00**	**0.00**	**0.00**	**340,000.00**
Expenses						
	Reserve for Fund Balance	0.00	0.00	0.00	0.00	**106,000.00**
320.1565.54.130	Gov Buildings - Improvements	0.00	0.00	0.00	0.00	**0.00**
320.3300.54.220	Sheriff - Vehicles	0.00	0.00	0.00	0.00	**40,000.00**
320.3300.54.250	Sheriff - Equipment	0.00	0.00	0.00	0.00	**0.00**
320.3500.54.221	Fire - Vehicles	0.00	0.00	0.00	0.00	**0.00**
320.3500.54.250	Fire - Equipment	0.00	0.00	0.00	0.00	**25,000.00**
320.3600.54.220	EMS - Vehicles	0.00	0.00	0.00	0.00	**0.00**
320.3600.54.250	EMS - Equipment	0.00	0.00	0.00	0.00	**10,000.00**
320.4200.54.140	Roads - Infrastructure	0.00	0.00	0.00	0.00	**40,000.00**
320.4200.54.210	Roads - Machinery	0.00	0.00	0.00	0.00	**0.00**
320.4200.54.220	Roads - Vehicles	0.00	0.00	0.00	0.00	**0.00**
320.4400.54.140	Water - Infrastructure	0.00	0.00	0.00	0.00	**0.00**
320.4400.54.220	Water - Vehicles	0.00	0.00	0.00	0.00	**0.00**
320.4960.57.100	Intergov. SPLOST - Buena Vista	0.00	0.00	0.00	0.00	**119,000.00**
	Total Expenses	**0.00**	**0.00**	**0.00**	**0.00**	**340,000.00**
	Total Revenue/Expenses	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Local Maintenance Improvement Grant Fund

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
Revenues						
	Fund Balance Forward	812,120.00	812,120.00	402,208.42	812,120.00	**143.00**
Intergovernmental						
340.0000.33.430	State Grant - Capital - LMIG	0.00	0.00	409,455.01	0.00	**389,655.00**
Other Sources						
340.0000.39.100	Transfers In - General Fund	449,000.00	449,330.48	0.00	449,330.48	**0.00**
	Total Revenues	**1,261,120.00**	**1,261,450.48**	**811,663.43**	**1,261,450.48**	**389,798.00**
Expenses						
	Reserve for Fund Balance	300.00	0.00	811,663.43	143.43	**143.00**
340.1510.53.110	LMIG - General Supplies	0.00	156.57	0.00	156.57	**0.00**
340.4200.54.140	Roads - Infrastructure	1,260,820.00	409,455.01	0.00	1,260,820.00	**389,655.00**
340.4200.57.100	Transfers Out - General Fund	0.00	0.00	0.00	0.00	**0.00**
	Total Expenses	**1,261,120.00**	**409,611.58**	**811,663.43**	**1,261,120.00**	**389,798.00**
	Total Revenue/Expenses	**0.00**	**851,838.90**	**0.00**	**330.48**	**0.00**

Recreation Capital Project Fund

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
Revenues						
	Fund Balance Forward	0.00	0.00	0.00	0.00	6,640.00
Intergovernmental						
350.0000.33.430	State Grant - Capital - Rec	0.00	0.00	0.00	0.00	0.00
Investments						
350.0000.36.140	Rec Cpt Prj - Interest Rev	0.00	0.00	0.00	0.00	500.00
Private Sources						
350.0000.37.101	Donations - Private Source	0.00	0.00	0.00	0.00	0.00
350.0000.37.103	Private Source Grant-Recreation	0.00	0.00	0.00	0.00	0.00
Other Sources						
350.0000.39.100	Transfers In - General Fund	0.00	5,000.00	0.00	6,640.00	0.00
	Total Revenues	**0.00**	**5,000.00**	**0.00**	**6,640.00**	**7,140.00**
Expenses						
	Reserve for Fund Balance	0.00	5,000.00	0.00	6,640.00	7,140.00
350.6100.54.110	Rec - Property	0.00	0.00	0.00	0.00	0.00
350.6100.54.120	Rec - Site Improvements	0.00	0.00	0.00	0.00	0.00
350.6100.54.130	Rec - Buildings	0.00	0.00	0.00	0.00	0.00
350.6100.54.140	Rec - Infrastructure	0.00	0.00	0.00	0.00	0.00
	Total Expenses	**0.00**	**5,000.00**	**0.00**	**6,640.00**	**7,140.00**
	Total Revenue/Expenses	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Water Fund

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
Revenues						
Charges for Services						
505.0000.34.421	Water Utility Charges	950,000.00	705,277.08	1,034,268.00	940,369.44	**793,476.00**
505.0000.34.422	Tap Fees	0.00	0.00	0.00	0.00	**17,200.00**
505.0000.34.423	Reconnect Fees	0.00	0.00	0.00	0.00	**6,125.00**
505.0000.34.424	Late Fees - Water Payments	0.00	0.00	0.00	0.00	**22,315.00**
505.0000.34.425	Sewage Fees	0.00	0.00	0.00	0.00	**9,485.00**
505.0000.34.901	Leak Insurance Fees	0.00	0.00	0.00	0.00	**34,720.00**
505.0000.34.902	Credit Card Processing Fees	0.00	0.00	0.00	0.00	**5,300.00**
505.0000.34.903	Administrative Fees	0.00	0.00	0.00	0.00	**34,985.00**
505.0000.34.930	Bad Check Fees	0.00	(11.00)	0.00	0.00	**0.00**
505.0000.34.990	Other Charges for Services	0.00	9,517.50	0.00	12,690.00	**0.00**
Interest						
505.0000.36.140	Water Ext. - Interest Revenue	0.00	23.66	0.00	59.15	**150.00**
Private Sources						
505.0000.37.101	Utility Reimbursement - CWS	0.00	0.00	0.00	0.00	**80,000.00**
Rents & Other Revenues						
505.0000.38.300	Reimb for Damaged Property	0.00	17,283.49	0.00	0.00	**0.00**
505.0000.38.900	Other/Miscellaneous Revenue	0.00	0.00	0.00	0.00	**5,000.00**
505.0000.38.901	Reimbursement - Overpayment	0.00	26.64	0.00	26.64	**0.00**
Other Sources						
505.0000.39.100	Transfers In - General Fund	0.00	0.00	0.00	0.00	**0.00**
	Total Revenues	**950,000.00**	**732,117.37**	**1,034,268.00**	**953,145.23**	**1,008,756.00**
Expenses						
505.4400.51.110	Water Salaries & Wages-Reg Emp	0.00	0.00	0.00	0.00	**0.00**
505.4400.51.130	Water Sal & Wages - Overtime	0.00	0.00	0.00	0.00	**0.00**
505.4400.51.210	Water Emp Ben -Group Insurance	0.00	0.00	0.00	0.00	**0.00**
505.4400.51.220	Water Emp Ben - S.S. FICA	0.00	0.00	0.00	0.00	**0.00**
505.4400.51.230	Water Emp Ben - Medicare	0.00	0.00	0.00	0.00	**0.00**
505.4400.51.240	Water Emp Ben-Retirement Contr	0.00	0.00	0.00	0.00	**0.00**
505.4400.51.260	Water Emp Ben - Unemp Ins.	0.00	0.00	0.00	0.00	**0.00**
505.4400.51.270	Water Emp Ben - Work Comp	0.00	0.00	0.00	0.00	**0.00**
505.4400.52.110	Water- Administrative Services	6,000.00	5,241.44	0.00	7,100.00	**3,000.00**
505.4400.52.120	Water - Professional Services	0.00	0.00	0.00	0.00	**0.00**
505.4400.52.121	Water- ClearWater Services	404,195.00	297,202.50	392,379.00	396,270.00	**400,200.00**

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
505.4400.52.130	Water - Technical Services	0.00	35.00	0.00	125.00	**150.00**
505.4400.52.213	Water - Custodial Services	0.00	0.00	0.00	0.00	**0.00**
505.4400.52.225	Water - Vehicle Repairs	0.00	0.00	0.00	0.00	**0.00**
505.4400.52.226	Water - Building Repairs	0.00	0.00	0.00	0.00	**0.00**
505.4400.52.311	Water - Leak Insurance	32,686.00	22,241.90	35,466.00	32,686.00	**32,686.00**
505.4400.52.320	Water - Communications	5,000.00	2,195.39	0.00	2,927.19	**3,000.00**
505.4400.52.321	Water - Postage	0.00	26.35	0.00	26.35	**0.00**
505.4400.52.330	Water - Advertising	0.00	80.00	0.00	80.00	**80.00**
505.4400.52.390	Water - Misc. Services	0.00	0.00	0.00	0.00	**0.00**
505.4400.52.391	Water - Bank Fees	0.00	395.93	0.00	527.91	**600.00**
505.4400.52.392	Water - Returned Checks	1,500.00	311.46	0.00	415.28	**500.00**
505.4400.53.110	Water - General Supplies	0.00	0.00	0.00	0.00	**0.00**
505.4400.53.111	Water - Custodial Supplies	0.00	0.00	0.00	0.00	**0.00**
505.4400.53.113	Water - Uniforms	0.00	0.00	0.00	0.00	**0.00**
505.4400.53.115	Water - Office Supplies	0.00	0.00	17,249.00	0.00	**0.00**
505.4400.53.121	Water - Utilities Water/Sewage	0.00	9,780.59	0.00	13,040.00	**14,000.00**
505.4400.53.123	Water - Utilities Electricity	0.00	0.00	0.00	0.00	**80,000.00**
505.4400.53.127	Water - Fuel (Unleaded)	15,000.00	9,293.91	0.00	12,391.88	**15,000.00**
505.4400.53.128	Water - Fuel (Diesel)	0.00	0.00	0.00	0.00	**0.00**
505.4400.53.151	Water - Water System Supplies	15,000.00	3,536.96	10,068.00	4,715.95	**5,000.00**
505.4400.53.160	Water - Small Equipment	0.00	0.00	0.00	0.00	**0.00**
505.4400.53.170	Water - Misc. Supplies	0.00	0.00	0.00	0.00	**0.00**
505.4400.54.120	Water - Site Improvements	0.00	0.00	0.00	0.00	**0.00**
505.4400.54.130	Water- Building Improvements	0.00	0.00	0.00	0.00	**0.00**
505.4400.54.140	Water - Infrastructure	20,000.00	9,318.86	0.00	9,318.86	**0.00**
505.4400.54.210	Water- Machinery	0.00	5,649.00	0.00	5,649.00	**0.00**
505.4400.54.220	Water - Vehicles	0.00	0.00	0.00	0.00	**0.00**
505.4400.54.230	Water - Furniture & Fixtures	0.00	0.00	0.00	0.00	**0.00**
505.4400.54.240	Water - Computers	0.00	627.00	0.00	627.00	**0.00**
505.4400.56.100	Water - Depreciation	0.00	0.00	0.00	0.00	**0.00**
505.4400.57.100	Water - Intergovernmental Paym	0.00	0.00	0.00	0.00	**0.00**
505.4400.57.300	Water - Refunds	0.00	110.00	0.00	146.67	**200.00**
505.4400.61.100	Transfers Out - General Fund	54,107.00	7,383.35	0.00	54,107.00	**108,213.00**
505.4400.61.101	Transfers Out- Solid Waste	0.00	303.45	0.00	303.45	**0.00**
505.4400.61.102	Transfers Out - Debt Res. Fund	89,218.00	2,000.00	21,599.00	2,000.00	**0.00**
505.8000.58.110	Debt Service - Bond Principal	164,969.00	8,697.79	334,704.00	164,969.00	**166,405.00**
505.8000.58.210	Debt Service - Bond Interest	142,325.00	93,893.01	0.00	142,325.00	**179,722.00**
505.8000.58.300	Debt Service - Fiscal Agnt Fee	0.00	0.00	0.00	0.00	**0.00**
505.8000.58.400	Debt Service - Issuance Costs	0.00	0.00	0.00	0.00	**0.00**
505.8000.58.500	Adv. Refund - From Exist Source	0.00	0.00	0.00	0.00	**0.00**
	Total Expenses	**950,000.00**	**478,323.89**	**811,465.00**	**849,751.53**	**1,008,756.00**
	Total Revenue/Expenses	**0.00**	**253,793.48**	**222,803.00**	**103,393.70**	**0.00**

EMS Fund

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
Revenues						
Intergovernmental						
531.0000.33.601	Hospital Authority Grant Contr	18,000.00	13,500.00	13,500.00	18,000.00	**18,000.00**
Charges for Services						
531.0000.34.260	Ambulance Fees	235,000.00	188,329.87	206,066.24	251,106.49	**250,000.00**
531.0000.34.261	EMS Mutual Aid	0.00	1,838.08	0.00	2,450.77	**2,500.00**
Other Sources						
531.0000.39.100	Transfers In - General Fund	323,832.00	142,237.17	0.00	263,000.00	**299,934.00**
	Total Revenues	**576,832.00**	**345,905.12**	**219,566.24**	**534,557.27**	**570,434.00**
Expenses						
531.3600.51.110	EMS Salaries & Wages - Reg Emp	373,400.00	266,524.76	378,861.32	355,366.35	**365,000.00**
531.3600.51.130	EMS Salaries & Wages- Overtime	26,600.00	19,909.19	0.00	26,545.59	**27,265.00**
531.3600.51.210	EMS Emp Ben - Group Insurance	55,000.00	38,444.83	54,677.11	51,259.77	**57,410.00**
531.3600.51.220	EMS Emp Benefits - S.S. FICA	24,309.00	17,758.90	20,469.58	23,678.00	**24,320.00**
531.3600.51.230	EMS Emp Benefits - Medicare	4,853.00	4,153.30	0.00	5,538.00	**5,689.00**
531.3600.51.240	EMS Emp Ben- Retirement Contri	0.00	0.00	0.00	0.00	**0.00**
531.3600.51.260	EMS Emp Benefits - Unemp Ins.	0.00	0.00	0.00	0.00	**0.00**
531.3600.51.270	EMS Emp Benefits - Work Comp	0.00	0.00	0.00	0.00	**0.00**
531.3600.52.110	EMS - Administrative Services	0.00	1,253.14	0.00	1,670.85	**15,275.00**
531.3600.52.120	EMS - Professional Services	25,000.00	12,176.59	19,994.95	16,235.45	**5,600.00**
531.3600.52.130	EMS - Technical Services	0.00	0.00	0.00	0.00	**0.00**
531.3600.52.221	EMS - Pest Control	0.00	0.00	0.00	0.00	**0.00**
531.3600.52.225	EMS - Vehicle Repairs	10,000.00	7,836.48	14,422.93	10,448.64	**11,000.00**
531.3600.52.226	EMS - Building Repairs	0.00	0.00	0.00	0.00	**0.00**
531.3600.52.227	EMS - Equipment Repairs	0.00	502.85	0.00	670.47	**1,000.00**
531.3600.52.320	EMS - Communications	5,500.00	2,857.71	3,377.50	3,810.28	**4,000.00**
531.3600.52.321	EMS - Postage	200.00	186.90	138.00	249.20	**225.00**
531.3600.52.330	EMS - Advertising	0.00	0.00	0.00	0.00	**0.00**
531.3600.52.340	EMS - Printing & Binding	0.00	0.00	0.00	0.00	**0.00**
531.3600.52.350	EMS - Travel	1,500.00	0.00	0.00	0.00	**1,000.00**
531.3600.52.360	EMS - Dues & Fees	6,700.00	0.00	0.00	0.00	**6,700.00**
531.3600.52.370	EMS - Training	1,000.00	200.00	0.00	200.00	**1,000.00**
531.3600.52.390	EMS - Misc. Services	0.00	0.00	0.00	0.00	**0.00**
531.3600.53.110	EMS - General Supplies	0.00	234.50	0.00	312.67	**500.00**
531.3600.53.111	EMS - Custodial Supplies	0.00	865.04	0.00	1,153.39	**1,000.00**

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
531.3600.53.112	EMS - Medical Supplies	19,000.00	14,871.82	22,353.63	19,829.09	**22,000.00**
531.3600.53.113	EMS - Uniforms	1,000.00	1,088.00	0.00	1,450.67	**1,500.00**
531.3600.53.120	EMS - Utilities	0.00	0.00	0.00	0.00	**0.00**
531.3600.53.127	EMS - Fuel (Unleaded)	0.00	646.61	0.00	862.15	**1,000.00**
531.3600.53.128	EMS - Fuel (Diesel)	20,000.00	10,010.77	28,935.61	13,347.69	**15,000.00**
531.3600.53.160	EMS - Small Equipment	0.00	170.75	0.00	170.75	**2,200.00**
531.3600.53.170	EMS - Misc. Supplies	0.00	0.00	0.00	0.00	**0.00**
531.3600.54.240	EMS - Computers	0.00	0.00	0.00	0.00	**0.00**
531.3600.57.300	EMS - Refunds	1,770.00	913.89	1,278.81	1,218.52	**1,500.00**
531.3600.61.100	Transfers Out - General Fund	0.00	0.00	0.00	0.00	**0.00**
	Total Expenses	**576,832.00**	**400,643.61**	**544,509.44**	**534,067.63**	**570,434.00**
	Total Revenue/Expenses	**0.00**	**(54,738.49)**	**(324,943.20)**	**489.64**	**0.00**

Solid Waste Fund

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
Revenues						
Charges for Services						
540.0000.34.411	Garbage Collection Charges	330,000.00	241,307.75	314,267.46	321,743.67	**360,350.00**
Other Sources						
540.0000.39.100	Transfers In - General Fund	28,000.00	28,000.00	0.00	28,000.00	**28,000.00**
	Total Revenues	**358,000.00**	**269,307.75**	**314,267.46**	**349,743.67**	**388,350.00**
Expenses						
540.4500.52.120	Solid Waste - Professional Svc	0.00	2,339.99	0.00	3,119.99	**4,000.00**
540.4500.52.211	Solid Waste - Garbage Pickup	350,000.00	286,473.71	279,977.22	381,964.95	**380,000.00**
540.4500.52.230	Solid Waste - Communications	0.00	195.54	0.00	335.21	**350.00**
540.4500.52.321	Solid Waste - Postage	3,000.00	1,752.05	1,637.57	1,752.05	**2,000.00**
540.4500.52.340	Solid Waste-Printing & Binding	0.00	436.92	0.00	241.00	**500.00**
540.4500.53.110	Solid Waste - General Supplies	3,000.00	1,680.83	2,810.42	1,750.00	**500.00**
540.4500.53.115	Solid Waste - Office Supplies	2,000.00	692.84	723.00	950.00	**1,000.00**
540.4500.53.170	Solid Waste - Misc. Supplies	0.00	255.00	0.00	255.00	**0.00**
540.4500.54.240	Solid Waste - Computers	0.00	247.82	0.00	247.82	**0.00**
540.4500.57.300	Solid Waste - Refunds	0.00	0.00	0.00	0.00	**0.00**
	Total Expenses	**358,000.00**	**294,074.70**	**285,148.21**	**390,616.01**	**388,350.00**
	Total Revenue/Expenses	**0.00**	**(24,766.95)**	**29,119.25**	**(40,872.35)**	**0.00**

Airport Fund

Account Number	Account Name	2020 Adopted Budget	YTD Actual at 9/30/20	Prior YTD Actual at 12/31/19	12/31/20 Projection	FY21 Proposed Budget
Revenues						
Charges for Services						
550.0000.34.531	Airport - Fuel Sales	0.00	0.00	0.00	0.00	4,000.00
Rents & Other Revenues						
550.0000.38.101	Airport - Land Lease Rent	0.00	0.00	0.00	0.00	1,110.00
550.0000.38.900	Airport - Misc. Revenue	0.00	0.00	0.00	0.00	0.00
Other Sources						
550.0000.39.100	Transfers In - General Fund	0.00	0.00	0.00	3,000.00	8,000.00
	Total Revenues	**0.00**	**0.00**	**0.00**	**3,000.00**	**13,110.00**
Expenses						
550.7563.52.220	Airport - Repairs	0.00	0.00	0.00	0.00	1,500.00
550.7563.52.390	Airport - Misc. Services	0.00	0.00	0.00	0.00	0.00
550.7563.53.120	Airport - Utilities	0.00	0.00	0.00	0.00	1,500.00
550.7563.53.129	Airport - Fuel (Plane)	0.00	0.00	0.00	0.00	10,110.00
550.7563.53.170	Airport - Misc. Supplies	0.00	0.00	0.00	0.00	0.00
	Total Expenses	**0.00**	**0.00**	**0.00**	**0.00**	**13,110.00**
	Total Revenue/Expenses	**0.00**	**0.00**	**0.00**	**3,000.00**	**0.00**

Capital Improvement Plan

The Capital Improvement Plan is part of the Marion County annual budget process and serves as a guide for efficiently and effectively undertaking capital projects for the construction and improvement of infrastructure and public facilities, and for the orderly replacement of existing assets.

As part of the annual budget process, Marion County prepares a Capital Improvement Program (CIP) Plan. The CIP plan is a five-year schedule of major capital projects. It includes the estimated funding levels required for the completion of the projects, the sources for funding these projects, and the impact of these projects on future operating budgets. The Capital Improvement Program (CIP) was adopted to assist the County in complying with the state law. Georgia Code 36- 81-3 (b) (2) states that:

Each unit of local government shall adopt and operate under a project-length balanced budget for each capital projects fund in use by the government. The project-length balanced budget shall be adopted by ordinance or resolution in the year that the project initially begins and shall be administered in accordance with this article. The project- length balanced budget shall appropriate total expenditures for the duration of the capital project.

The first year of the Capital Improvement Program (CIP) is part of the Capital Budget. Once the Capital Budget is adopted, the approved Capital Budget appropriations for each capital project are retained from fiscal year to fiscal year, until the appropriation is expended, the project is completed, or the Board of Commissioners amends the appropriation and approves to transfer the funding to other project(s) or to an unassigned fund balance.

Projects in the remaining four years of the five-year CIP plan are for planning purposes only and are authorized for planning purposes, but not budgeted, until included in an adopted Capital Budget. The five-year Capital Improvement Program (CIP) plan is revised annually to include new projects and revisions to existing projects.

The Capital Budget is part of the annual balanced budget that is adopted by the Board of Commissioners by resolution and becomes effective with the start of the new fiscal year on January 1st.

Capital expenditures are defined as outlays of at least $5,000 that result in the acquisition of, construction of, or addition to a capital asset that has a useful life exceeding three years. Capital assets include different types of property that are owned and used in the operations of the County. Capital expenditures are assigned unique project numbers and/or accounted for in a separate fund to insure accurate reporting of funding and expenditures for each individual capital outlay.

Classification of Projects

Capital project – the acquisition of any asset or construction project with an anticipated cost of $5,000 to $49,999 and an estimated useful life of three years or more. Capital projects usually do not require multi-year funding. If a construction project, construction is usually completed during the fiscal year when it was approved.

CIP project – is a major capital project with an anticipated cost of at least $50,000 and an estimated useful life of over ten years. Projects that require multi-year funding are classified as CIP projects. If a construction project, its completion usually takes more than one year.

Funding of Capital/CIP Projects

Marion County usually funds capital/CIP projects in three ways:

1. Pay-as-you-go philosophy that often results in transfers of monies from operating funds as needed on an annual basis
2. The use of debt such as bonds, certificates of participation, or lease purchase agreements
3. The use of a specific source of revenue other than general revenues such as grants, fees, donations, the Special Purpose Local Option Sales Tax (S.P.L.O.S.T.), or the Transportation Special Purpose Local Option Sales Tax (T.S.P.L.O.S.T.)

Funds

Marion County utilizes many funds aside from the General Fund to account for capital/CIP projects. Many of these funds are multiyear funds where appropriations are approved for the length of each project. The following are the funds used to account for capital projects in Marion County:

- SPLOST Fund – Used to fund capital projects approved by the voters of Marion County in a countywide referendum. The most recent referendum for the sixth iteration of SPLOST included funding for the following:

    1. Roads, Streets, & Bridges,
    2. Water projects & Sewage projects
    3. Public Building Repairs & Replacement
    4. Emergency Medical Services (EMS)
    5. Public Safety

- TPLOST Fund – Used to fund transportation projects and the purchase of capital equipment associated with improvements and maintenance of transportation infrastructure. This fund can also be used for any operational spending associated with transportation.

- Water System Enterprise Fund – Capital/CIP projects can be accounted for in the Water System Fund through the use of reserve funds or revenue bonds. The Water System Fund, an enterprise fund, generates its own revenues and funds its own projects.

- Jail Fund – Marion Count has a Jail Fund that is funded through fees on fines through the court system. This fund is used for the repair and replacement of jail facilities.

Selection of Projects

Projects for the Capital Improvement Plan are selected in different ways depending on the project. SPLOST projects are selected through a process of department needs and recommendations, review by the County Manager and Board of Commissioners, and then affirmative vote on a referendum by the citizens of Marion County. Projects for SPLOST must fall within these categories and most of the projects done under SPLOST were budgeted before the vote of the referendum. For TSPLOST, a project must be used for transportation projects. Projects are selected using a rated matrix for road needs that is published on the Marion County website. TSPLOST also funds airport projects and those projects are prioritized by consulting the County's contracted airport engineer and the Georgia Department of Transportation.

Any other capital projects in the Capital Improvement Plan are selected from the expectation of the reception of grant funds that are restricted for a specific purpose or are for future facilities that are needed but do not currently have any funding source. These needs are expressed from citizens, boards, staff, and elected officials.

Financial Impact on the Operating Budget

The potential operating impact of capital projects is carefully considered during the Capital Budget process. Requests for capital and CIP projects from the departments should include the estimated impact that these projects will have, if any, on current and future operating budgets.

The initial acquisition cost of the project plus any operating expenditures to be incurred over the lifetime of the facility or equipment are reviewed and taken into consideration during the process of budget recommendations, budget proposal, and final budget approval by the Board of Commissioners.

Capital projects that are intended for repairs and/or minor improvements of existing facilities or replacement of existing equipment usually do not carry significant operating impacts. Major capital and CIP projects that are intended for the construction of new facilities, major renovation projects, or the acquisition of expensive equipment, may require additional maintenance and operating expenses, the hiring of new personnel, or the issuance and repayment of debt.

The impact on annual operations (net of measurable savings) of approved capital and CIP projects is also a significant consideration when prioritizing CIP projects for funding during the annual budget process.

No increases in operations are expected to result from the current year's Capital Budget. If new facilities are constructed in the future then operational costs should decrease based on newer infrastructure, but that would also depend on the size and scope of the projects.

Roads

Project	Funding Source	5 YR Projected Cost	2021	2022	2023	2024	2025
MACHINERY							
Replace Bush hog	SPLOST V	**13,500.00**	13,500.00	0.00	0.00	0.00	0.00
Replace Loader	SPLOST V	**185,000.00**	185,000.00	0.00	0.00	0.00	0.00
Replace Motor Grader	SPLOST VI	**130,000.00**	0.00	130,000.00	0.00	0.00	0.00
Replace 80 hp Tractor	SPLOST VI	**60,000.00**	0.00	0.00	60,000.00	0.00	0.00
Replace Dump Truck (2)	SPLOST VI	**240,000.00**	0.00	0.00	0.00	125,000.00	115,000.00
VEHICLES							
Replace Ford Pickup Truck	SPLOST VI	**60,000.00**	0.00	30,000.00	0.00	0.00	30,000.00
ROADS							
Paving							
		0.00	0.00	0.00	0.00	0.00	0.00
Resurfacing							
Johnny Miller Rd (2.84)	LMIG/SPLOST VI	**505,520.00**	0.00	505,520.00	0.00	0.00	0.00
Flem Smith Rd (1.9 miles)	LMIG/SPLOST VI	**338,200.00**	0.00	0.00	0.00	338,200.00	0.00
Buffalo Rd (2.8 miles)	LMIG/SPLOST VI	**503,740.00**	503,740.00	0.00	0.00	0.00	0.00
Doyle Road (2.44 miles)	LMIG/SPLOST VI	**434,320.00**	0.00	0.00	434,320.00	0.00	0.00
Herman Bell Road (2.14 miles)	LMIG/SPLOST VI	**380,920.00**	0.00	0.00	0.00	0.00	380,920.00
Dirt Road Infrastructure							
Other - Dirt Roads	TSPLOST	**750,000.00**	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
BRIDGES							
		0.00	0.00	0.00	0.00	0.00	0.00
	Total	**3,601,200.00**	**852,240.00**	**815,520.00**	**644,320.00**	**613,200.00**	**675,920.00**

Water & Sewer

Project	Funding Source	5 YR Projected Cost	2021	2022	2023	2024	2025
INFRASTRUCTURE							
South Water Tower Refurbish	SPLOST V	**250,000.00**	250,000.00	0.00	0.00	0.00	0.00
Meter Replacement (400 per year)	SPLOST V/VI	**200,000.00**	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
New Water Lines	SPLOST V	**15,000.00**	15,000.00	0.00	0.00	0.00	0.00
Fire Hydrants Replace/Repair	SPLOST V/VI	**50,000.00**	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
VEHICLES							
Replace Ford Pickup Truck	SPLOST VI	**52,000.00**	0.00	0.00	30,000.00	0.00	0.00
	Total	**567,000.00**	**315,000.00**	**50,000.00**	**80,000.00**	**50,000.00**	**50,000.00**

EMS

Project	Funding Source	5 YR Projected Cost	2021	2022	2023	2024	2025
EQUIPMENT							
Toughbook x2	SPLOST VI/Grants	**8,400.00**	8,400.00	0.00	0.00	0.00	0.00
QRV Winch/Spring/Bumper	SPLOST VI	**5,000.00**	5,000.00	0.00	0.00	0.00	0.00
Lucas Device x2	SPLOST VI/Hospital Authority/Grants	**30,000.00**	30,000.00	0.00	0.00	0.00	0.00
VEHICLES							
Replace Ambulance	SPLOST VI/Hospital Authority	**160,000.00**	0.00	0.00	160,000.00	0.00	0.00
	Total	**203,400.00**	**43,400.00**	**0.00**	**160,000.00**	**0.00**	**0.00**

Sheriff

Project	Funding Source	5 YR Projected Cost	2021	2022	2023	2024	2025
VEHICLES							
Replace Patrol Vehicle	SPLOST VI	**200,000.00**	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
	Total	**200,000.00**	**40,000.00**	**40,000.00**	**40,000.00**	**40,000.00**	**40,000.00**

Jail

Project	Funding Source	5 YR Projected Cost	2021	2022	2023	2024	2025
CONSRUCTION							
Paint Current Jail	Jail Fund	**25,000.00**	25,000.00	0.00	0.00	0.00	0.00
Construct New Detention Facility	GO Bond	**9,000,000.00**	0.00	0.00	0.00	0.00	9,000,000.00
	Total	**9,025,000.00**	**25,000.00**	**0.00**	**0.00**	**0.00**	**9,000,000.00**

Fire

Project	Funding Source	5 YR Projected Cost	2021	2022	2023	2024	2025
EQUIPMENT							
Fire Equipment for VFDs	SPLOST VI	**125,000.00**	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Total		**125,000.00**	**25,000.00**	**25,000.00**	**25,000.00**	**25,000.00**	**25,000.00**

Facilities

Project	Funding Source	5 YR Projected Cost	2021	2022	2023	2024	2025
CONSTRUCTION							
Courthouse Exterior	SPLOST V	**100,000.00**	100,000.00	0.00	0.00	0.00	0.00
Courthouse Interior	SPLOST VI	**100,000.00**	0.00	50,000.00	50,000.00	0.00	0.00
Construct New Recreation Complex	Rec Capital Fund/Grants/GO Bond	**2,000,000.00**	0.00	2,000,000.00	0.00	0.00	0.00
Construct New Courthouse Annex	GO Bond	**4,000,000.00**	0.00	0.00	0.00	0.00	4,000,000.00
	Total	**6,200,000.00**	**100,000.00**	**2,050,000.00**	**50,000.00**	**0.00**	**4,000,000.00**

Airport

Project	Funding Source	5 YR Projected Cost	2021	2022	2023	2024	2025
INFRASTRUCTURE							
Environmental Assessment	GAAP/TSPLOST	**65,200.00**	0.00	65,200.00	0.00	0.00	0.00
Design & Survey Runway Extension	GAAP/TSPLOST	**206,940.00**	0.00	206,940.00	0.00	0.00	0.00
Land Acquisition	GAAP/TSPLOST	**45,000.00**	0.00	0.00	45,000.00	0.00	0.00
Construct Runway Extension Phase I	GAAP/TSPLOST	**679,251.00**	0.00	0.00	679,251.00	0.00	0.00
Construct 8 Unit T-Hangars	GAAP/TSPLOST	**367,840.00**	0.00	0.00	367,840.00	0.00	0.00
Construct Runway Extension Phase II	GAAP/TSPLOST	**679,251.00**	0.00	0.00	0.00	679,251.00	0.00
Construct Automated Weather Observing System	GAAP/TSPLOST	**108,680.00**	0.00	0.00	0.00	0.00	108,680.00
	Total	**2,152,162.00**	**0.00**	**272,140.00**	**1,092,091.00**	**679,251.00**	**108,680.00**

Department Summary

Commission

The Board of Commissioners is the legislative arm of Marion County. It is comprised of five elected Commissioners. Their duty is to set policies, approve and adopt the County Budget, adopt local ordinances, and serve the community generally. The Board of Commissioners oversees County Administration.

Administration

The County Manager is the Chief Administrative Officer of the County appointed by the Board of Commissioners to direct day-to-day functions of the government and carry out policies set by the commission.

Administration directly oversees facilities maintenance, financial services, purchasing, record keeping, human resources, solid waste, budget administration, EMS, roads, water, recreation, tax assessment, building inspection, zoning, code enforcement, emergency management, and elections.

Elections

Elections carries out the duties of conducting elections, primaries, and the registration for voters and absentee balloting procedures that are provided for in the laws of Georgia. The Election Board has three members and an appointed election official/chief registrar.

Tax Commissioner

The tax commissioner is responsible for complying with all constitutional laws of Georgia involving the Tax Commissioners Office. They are responsible for collecting property, mobile home, and timber tax and responsible for billing, collecting, disbursing, and accounting for all taxes collected in Marion County. They also follow rules and regulations set by the Department of Motor Vehicle Division and the Georgia department of revenue Property tax unit.

Tax Assessor

The tax assessor is to appraise, at fair market value, all tangible real and personal property in Marion County by utilizing uniform methods and procedures.

Clerk of Superior Court

The Clerk of Superior Court is charged with the duty of keeping and maintaining all records for the Superior Court, Chattahoochee Judicial Circuit. To provide quality, professional service to the citizens. To will protect and maintain the public's records with the utmost integrity and trust. To provide said records to the court, members of the law enforcement community, and the public that we serve.

Probate/Magistrate Court

Probate Court duties include, Probate Estates, Guardianship and Conservatorship of Adults and Minors, Safe Keep Wills, Traffic Court, Weapons Carry and Fire Work Permits, Administer Official Oaths, Marriage Licenses, and Birth and Death Records.

Magistrate Court duties include, Arrest and Search Warrants, Warrant Application, Civil cases up to $15,000.00, County Ordinance Cases, Bad Check (Deposit Account Fraud) Cases

Sheriff

The purpose of the Sheriff's office is to serve the citizens of Marion County by professionally and efficiently maintaining peace, protecting life, protecting property and providing service to the community in accordance with the laws of the United States of America and the State of Georgia.

They are responsible for serving as officers of the Courts to provide safety and security, and serving criminal warrants, subpoenas and civil processes.

Jail

The purpose of the Marion County Jail is to detain those persons who have violated laws within Marion County. The Jail is operational 24 hours a day for 365 days yearly. The capacity is 30. The Jail also transports inmates, provides food and clothing, sleeping arrangements, etc. The Jail follows all applicable federal, state, and local laws.

Fire

Fire Rescue is responsible for planning, coordinating and implementing the fire prevention and suppression activities of seven volunteer fire stations in Marion County. These fire stations are staffed with volunteer firefighters and first responders, who provide Fire and EMS support services to Marion County.

EMS

Emergency Medical Services is responsible for planning, coordinating, and implementing operations for the response to medical emergencies within Marion County. EMS operates two trucks. One 24-hour truck and one 10-hour truck. EMS is staffed with both full-time and part-time staff.

Coroner

The Coroner's office responds to investigate and determine Cause and Manner of Death. Coroner Sam Way and his staff investigate cases of homicide, suicide, accidental, undetermined and all-natural deaths that are sudden, unexpected or medically unattended. The Coroner's office is charged by Georgia Law to determine the Cause and Manner of Death by an extensive investigation which may include a post-mortem examination. This investigation is independent of the sheriff, police, fire departments and Medical Examiner's but is done in conjunction with those other entities.

Emergency Management

Emergency Management is responsible for disaster planning and preparedness. This includes coordinating and planning resource usage for responses to natural, health, and human disasters.

Roads

The Road Department is responsible for the repair and maintenance of all public county roads along with adding/replacing signs and issues caused by storm damage. This includes grading, graveling and addressing drainage issues on public county dirt roads. Maintaining of trees, shrubbery, and grass only on public county roads. Laying, cleaning, and maintaining drainage pipes. Filling potholes and clipping shoulders on public county paved roads.

Water

The Water Department is responsible for providing water services outside the corporate limits of the City of Buena Vista. This includes maintaining two water plants, three water towers, hundreds of miles of pipe, fire hydrants, meters, and valves. The Water Department also responds and repairs all leaks within the water system.

Solid Waste

Solid Waste is responsible for the collection and disposal of all solid waste (garbage) within the unincorporated area of Marion County. Marion county provides both curbside garbage collection for a monthly fee and a county dumpsite for larger items at no extra cost to citizens. According to Marion County's Ordinance # 2006-09-12, all occupied dwellings in the county must subscribe to Solid Waste Services provided by the county.

Recreation

The Recreation Department is responsible for the implementation of various recreation programs for Marion County's citizens as well as maintaining Marion County's recreation facilities. Marion County currently offers baseball, girls' softball, adult softball, tennis, and track.

Building Inspector

The Building Inspector enforces the International Building Codes as prescribed by the International Code Council, mandated by and amended by the State of Georgia within Marion County. The Building Inspector also enforces erosion and Sediment Controls in the County. The Building Inspector also coordinates with citizens regarding Animal Control within Marion County.

The Building Inspector also includes zoning which develops long-range plans designed to direct and manage growth based on a wide range of diverse community goals. The staff then analyzes proposed changes in land use, and administers regulations including the Zoning Ordinance and Subdivision Regulations, in order to implement land use and development policies of the Board of Commissioners.

Airport

The Marion County Airport is a public airport that has been in operation since 1975. It is a single runway airport and services an average of 23 operations per week. Marion County is now in the process of rehabilitating and upgrading the airport.

Personnel Summary

General Fund Employees

Board of Commissioners

Type	2019	2020	2021
Full-Time	0	0	0
Part-Time	5	5	5

Administration

Type	2019	2020	2021
Full-Time	2	2	2
Part-Time	1	1	1

Elections

Type	2019	2020	2021
Full-Time	1	1	1
Part-Time	3	3	3

Legal

Type	2019	2020	2021
Full-Time	0	0	0
Part-Time	1	1	1

Tax Commissioner

Type	2019	2020	2021
Full-Time	3	3	3
Part-Time	0	0	0

Tax Assessor

Type	2019	2020	2021
Full-Time	2	2	2
Part-Time	4	4	4

Clerk of Superior Court

Type	2019	2020	2021
Full-Time	2	2	2
Part-Time	1	1	1

Probate/Magistrate Court

Type	2019	2020	2021
Full-Time	2	2	2
Part-Time	1	1	1

Sheriff

Type	2019	2020	2021
Full-Time	8	8	8
Part-Time	4	4	4

Jail

Type	2019	2020	2021
Full-Time	8	8	8
Part-Time	1	1	1

Coroner

Type	2019	2020	2021
Full-Time	0	0	0
Part-Time	3	3	3

Emergency Management

Type	2019	2020	2021
Full-Time	0	0	0
Part-Time	1	1	1

Extension Office

Type	2019	2020	2021
Full-Time	0	0	0
Part-Time	3	3	3

Recreation

Type	2019	2020	2021
Full-Time	1	1	1
Part-Time	1	1	1

Building Inspector

Type	2019	2020	2021
Full-Time	1	1	1
Part-Time	2	1	1

EMS Fund Employees

EMS

Type	2019	2020	2021
Full-Time	7	7	7
Part-Time	15	15	15

Total County Employees

Type	2019	2020	2021
Full-Time	37	37	37
Part-Time	46	45	45
Total	82	81	81

Department Performance Indicators

Administration

Measure	2019	2020	Change
Business Certificates Issued	38	31	-18.4%
Alcohol Licenses Issued	10	11	9.1%
Invoices Processed	1,938	2,304	15.9%
Payroll Processed	1,724	1,751	1.5%

Elections

Measure	2019	2020	Change
Total Voters Registered	4,834	5,042	4.1%
Public Record Requests Fulfilled	15	103	85.4%

Tax Assessor

Measure	2019	2020	Change
New Properties Assessed	75	127	40.9%
Re-assessments	1,350	1,000	-25.9%

Sheriff

Measure	2019	2020	Change
Traffic Stops	795	1,060	25.0%
Sheriff Department Public Responses	4,288	4,496	4.6%

Jail

Measure	2019	2020	Change
Total Inmates Housed	337	263	-22.0%

Fire

Measure	2019	2020	Change
Non-Structure Fire Responses (Vehicle, Wild, Pole, etc.)	113	164	31.1%
Structure Fire Responses	49	106	53.8%
Fire Departments with ISO of 5 or Below	2	3	33.3%

EMS

Measure	2019	2020	Change
Emergency Responses	1,031	1,128	8.6%
Paramedics on Staff	15	15	0.0%

Coroner

Measure	2019	2020	Change
Deaths Reported	32	34	5.9%

Emergency Management

Measure	2019	2020	Change
Number of People Registered for Alerts	5,896	6,542	9.9%

Roads

Measure	2019	2020	Change
Miles of Roads Graded	1,440	1,390	-3.5%
Loads of Dirt Moved	2,288	1,716	-25.0%
Culverts Installed/Replaced	12	13	7.7%
Miles of Grass Cut	1,428	951	-33.4%
Work Orders Completed	140	128	-8.6%

Water

Measure	2019	2020	Change
New Meters Installed	18	26	30.8%
Leaks Repaired	166	150	-9.6%
Locates Completed	349	425	17.9%
Work Orders Completed	633	696	9.1%

Solid Waste

Measure	2019	2020	Change
Tons of Garbage Collected	2,211	2,374	6.9%

Recreation

Measure	2019	2020	Change
Registered Participants - Baseball	80	86	7.0%
Registered Participants – Girls Softball	55	53	-3.6%
Registered Participants – Track	0	0	0.0%
Registered Participants – Tennis	0	17	100.0%
Registered Participants – Adult Softball	108	72	-33.3%

Building Inspector

Measure	2019	2020	Change
Permits Issued	222	377	41.1%
Violation Notices Sent	9	17	47.1%
Zoning Requests	5	2	-60.0%
Animal Control Work Orders	38	38	0.0%

Airport

Measure	2019	2020	Change
Aircraft Operations	276	220	-20.3%
Gallons of Fuel Distributed	0	0	0.0%
Based Aircraft	0	0	0.0%

Glossary

Accounting System - The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity or fund.

Accrual Basis - Method of accounting in which transactions are recorded at the time they are incurred, as opposed to when cash is received or spent.

Activity - An organizational classification composed of related work programs aimed at accomplishing a major service or regulatory program for which a government is responsible. Activity expenditure functions relate to the primary purpose/service for which expenditures are made.

Ad Valorem Taxes - Taxes levied on real and personal property according to valuation of the property and the tax rate.

Appropriation - A specific amount of money authorized by the Board of Commissioners to make expenditures and incur obligations for specific purposes.

Assessed Valuation – An established value for real and personal property for use as a basis in levying ad valorem taxes.

Balanced Budget – A budget in which planned revenues equal planned expenditures.

Base Budget - The base budget includes the approved expenditures required to provide the necessary resources to continue current work programs in support of approved goals and objectives. Service changes and capital improvements are not included in the base budget.

Bond - A written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, together with periodic interest at a specified rate.

Budget - An annual financial plan embodying estimated expenditures for providing services and the proposed means of financing them.

Capital Budget - The appropriation of bonds or revenues for improvements to County facilities, including buildings, streets, water/sewer lines or parks.

Capital Expenditure - An addition to the value of a fixed physical asset, constructed or purchased, that has a useful life of more than three years and cost $5,000 or more.

Capital Improvement Plan – A plan for the construction, renovation or physical improvement of assets and projects costing more than $5,000 are termed capital expenditures or CIP Projects. These projects may include the maintenance or renovation of an existing structure or the construction of a new facility. The projects are then put in a planned document.

Community Development Block Grant (CDBG) - A Federal domestic assistance grant to develop viable urban communities by providing decent housing and a suitable living environment as well as expanding economic opportunities for persons of low and moderate income.

Contingency - Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

Debt Service - Payments of principal and interest to lenders or creditors on outstanding debt.

Department - A department may refer to a single activity or a grouping of related activities that help carry out the overall mission of service centers.

Employee Benefits - Contributions made by the County to designated funds to meet commitments or obligations for employee fringe benefits. Included are the County's share of costs for social security, pension, and medical and life insurance plans.

Encumbrance - Commitment of funds to be used for goods and services not yet delivered.

Enterprise Fund - A self-supporting fund designed to account for activities supported by user charges.

Expenditure - The payment of cash or the incurring of a liability for the acquisition of goods and services.

Factor – An important contributor to an outcome.

Fiduciary Fund - Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Fiscal Year - The accounting period for which an organization budgets and accounts for its financial transactions. In Marion County, the fiscal year is the same as the calendar year.

Franchise Fee - A fee levied on utilities for the use of County rights of way.

Fund - A set of interrelated accounts to record revenues and expenditures for the purpose of carrying out specific objectives.

Fund Balance – The difference between assets and liabilities in a fund, categorized as assigned or unassigned.

General Fund - The fund that accounts for all revenues and expenditures which are not accounted for in specific purpose funds. It finances most of the regular day-to-day operations of the County.

General Fund Contribution - Subsidy to a fund which is not supported by its own revenues. Several funds, such as the Airport, Solid Waste, and EMS generally require this contribution.

General Obligation Bonds - Bonds used to finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from property taxes and these bonds are backed by the "full faith and credit" of the issuing government.

Generally Accepted Accounting Principles (GAAP) - A set of standard rules and procedures used to account for funds.

Goal - A measurable statement of desired conditions to be maintained or achieved.

Governmental Funds - These funds are used to finance the acquisition, usage, and balances of the County’s expendable financial resources.

Grade - A measurement on the County’s pay plan scale used to assign pay to job classifications.

Grant - An award of funding provided by a governmental unit or other type of organization in aid or support of a particular governmental function or program.

Indicator - A measure or combination of measures that allows the observer to know whether performance is in line, ahead of, or behind a specific service at a specific level.

Infrastructure - Physical assets such as streets and buildings.

Interfund Transfers - Amounts transferred from one fund to another, primarily for work or services provided.

Local Option Sales Tax (LOST) - State legislation allows local governments to levy an additional sales tax in its jurisdiction. Marion County currently collects a percentage of proceeds based on a 1% voter approved local option. The use of these funds is unassigned.

Mandate - A legal requirement that a jurisdiction provide a specific service at a specific level.

Millage Rate - The tax rate on property. One mill equals $1 per $1,000 of assessed property value.

Modified Accrual Accounting - A basis of accounting used by government entities to measure the current financial resources in governmental fund financial statements. Revenues are recognized when they become available (able to finance expenditures within 60 days) and measurable (reasonably estimated). Expenditures are recognized when incurred.

Objective/Priority - A strategic decision to be attained or a purpose to be achieved within a defined timeframe.

Operations Budget - Referred to as an operating budget. The operations budget is the portion of the budget that pertains to daily operations which provide basic governmental services. The operating budget contains appropriations for such expenditures as salaries, supplies, utilities, materials, travel and fuel.

Ordinance - A formal legislative enactment by the Board of Commissioners which has the full force and effect of law within the boundaries of Marion County.

Organization Chart - A chart representing the authority, responsibility and relationship among business structures within the organization.

Outside Services - Items of expenditure for services the County receives primarily from an outside company. The contract with ClearWater for public works services is an example.

Performance Measures - Specific quantitative measures of work performed or results obtained within an activity or program.

Personnel Services - Items of expenditure in the operating budget for salaries and wages paid for services performed by County employees as well as the fringe benefit costs associated with County employment.

Projected - An estimation of revenues and expenditures based on past trends, current economic conditions, and future financial forecasts.

Property Tax - A tax levied on the assessed value of real and personal property. Generally, assessed value is 40% of market value.

Proprietary Funds - All assets, liabilities, equities, revenues, expenses and transfers relating to the County's business and quasi-business activities are accounted for through proprietary funds.

Retired Debt - Repayment in full of general long-term debt principal and interest.

Revenue - Money or income received by the County from external sources, such as taxes collected or an amount received for performing a service.

Revenue Bonds - Bonds usually sold for constructing a project that will produce revenue for the government. That revenue is pledged to pay the principal and interest due on the bond.

Special Purpose Local Option Sales Tax (SPLOST) - A 1% voter approved addition to the sales tax to be used only for specified capital purposes.

Special Revenue Funds - Special Revenue Funds account for the proceeds of specific revenue sources, with the exception of special assessments, expendable trusts or major capital projects. These funds are legally restricted to expenditures for specified purposes.

Transportation Special Purpose Local Option Sales Tax (TSPLOST) – A 1% voter approved addition to the sales tax to be used only for transportation related operating, maintenance, or capital costs.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service. Examples are water and solid waste fees.