Newton County, GA
FY 2024 Budget Book Adopted



Adopted Version - 6/27/2023

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INTRODUCTION

Transmittal Letter

Honorable Chairman, Members of the Board of Commissioners, and Citizens of Newton County

It is our pleasure to submit to you the Fiscal Year 2024 Budget Book.

This year we are excited to bring you a digital budget book that is interactive with many built-in elements to help make this budget book user-friendly for everyone.

We have spent many hours doing our best to create a budget that supports each and every department's needs while being good stewards of the tax payer's dollars.

We would like to thank all the Constitutional Officers, Elected Officials, and Department Heads for all the hard work they put into developing their budgets. Their hard work in keeping their budget requests as minimal as possible helps to ensure we have the most accurate budget we can produce.

Please take the time to familiarize yourself with the different topics under the Introduction Tab of this book. They will help explain the structure of the budget process and the different funds of the County.

Respectfully,

Harold Cooper, County Manager
Brittany White, Finance Director

History of Newton County



Newton County is a 279-square-mile area east of Atlanta in north central Georgia that was once a part of the Creek people's nation. As population in eastern Georgia grew, Newton County was carved from portions of Henry, Jasper and Walton counties in 1821.

The Georgia General Assembly officially created Newton County by charter on Dec. 24, 1821, taking the name of Sergeant John Newton, a revolutionary war hero.

In 1822, Covington, previously called Newtonsborough, was recognized as the county seat and the County's first courthouse was built in the center of the town square.

That Square has since grown, becoming the center of commerce and activity in Newton County throughout the years and later becoming a popular location for television and film productions.

With fertile land and two rivers running through the County and one bordering it, Newton County had many productive farms with crops including cotton, corn and cattle, among others. Mills, such as the Porterdale mill helped grow areas of the County. Oxford, one of six municipalities in Newton County, also grew as the location of Emory College.

The rail brought people from Savannah into Covington and Oxford to Atlanta further growing Newton County.

With the abundance of agriculture in the County, Newton farmers led the way, including G.C. Adams. Adams started a corn club for boys in 1904, which later became the foundation for the 4-H Club, which now serves around 6.5 million members in 50 countries.

After World War II industries started to move into the County and the construction of Interstate-20 has helped those looking for jobs or the ability to ship in goods and supplies have grown Newton County substantially.

Currently, Newton County has more than 110,000 people and large industries such as Takeda Pharmaceuticals, Becton Dickinson, Pactive, General Mills, Bridgestone, Michelin and Facebook (Meta).

Newton County is also a bustling filming area, home to Cinalease Studios at Three Ring and more than 120 productions.

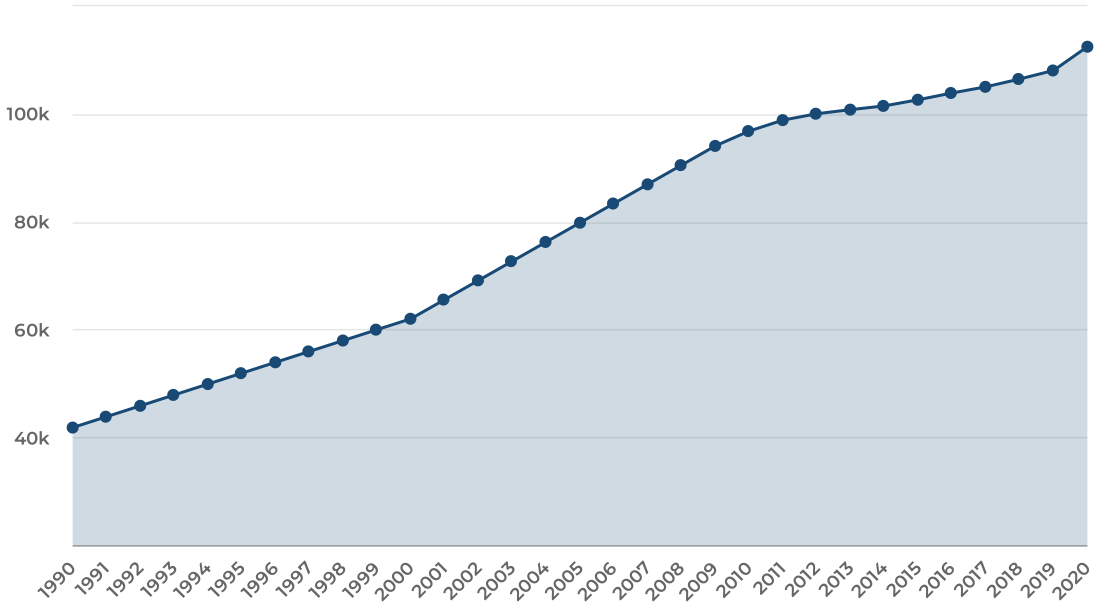
Population Overview

TOTAL POPULATION

112,483

▲ 4.1%
vs. 2019

GROWTH RANK
36 out of 159
Counties in Georgia



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

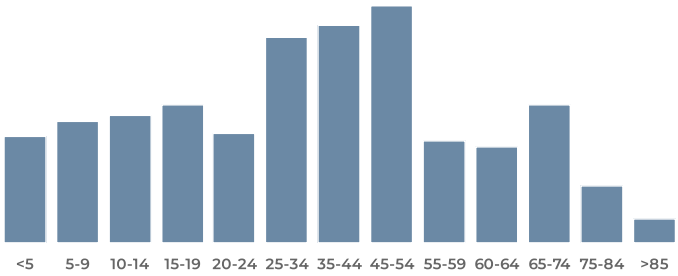
DAYTIME POPULATION

91,020

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

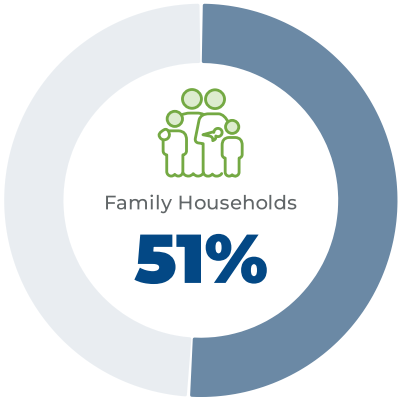
** Data Source: American Community Survey 5-year estimates*

Household Analysis

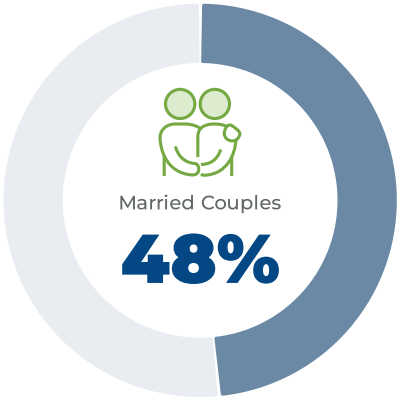
TOTAL HOUSEHOLDS

37,543

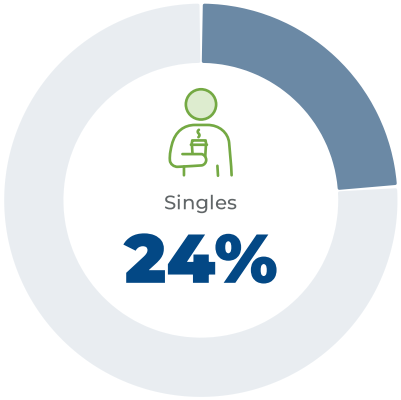
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ 8%
higher than state average



▲ 1%
higher than state average



▼ 12%
lower than state average

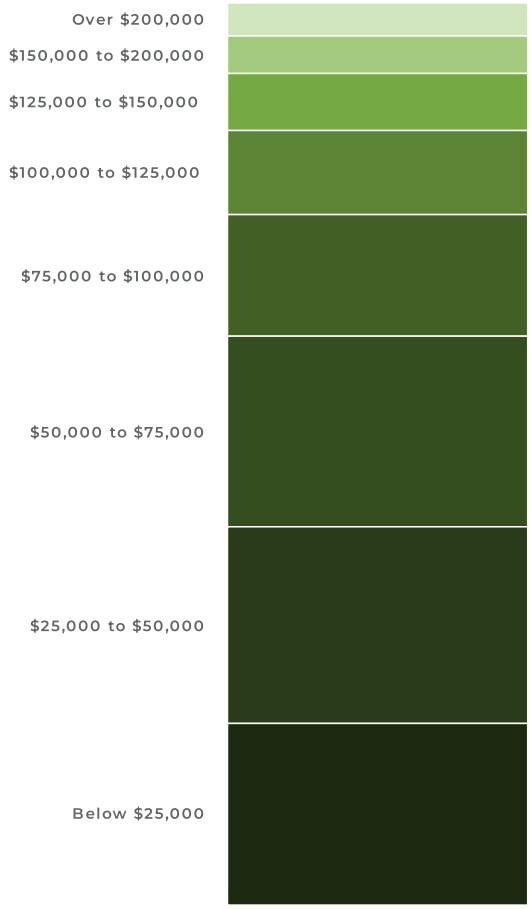


▼ 22%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

3%

▼ 51%
lower than state average

Median Income

$59,178

▼ 3%
lower than state average

Below $25,000

20%

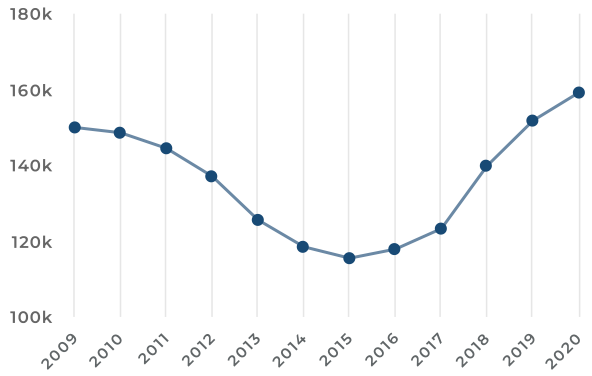
▲ 2%
higher than state average

** Data Source: American Community Survey 5-year estimates*

Housing Overview

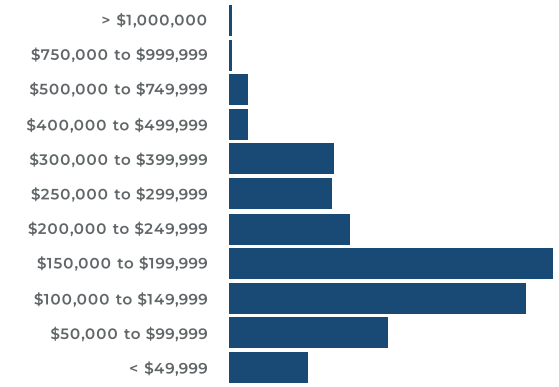
2020 MEDIAN HOME VALUE

$159,200



** Data Source: 2020 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



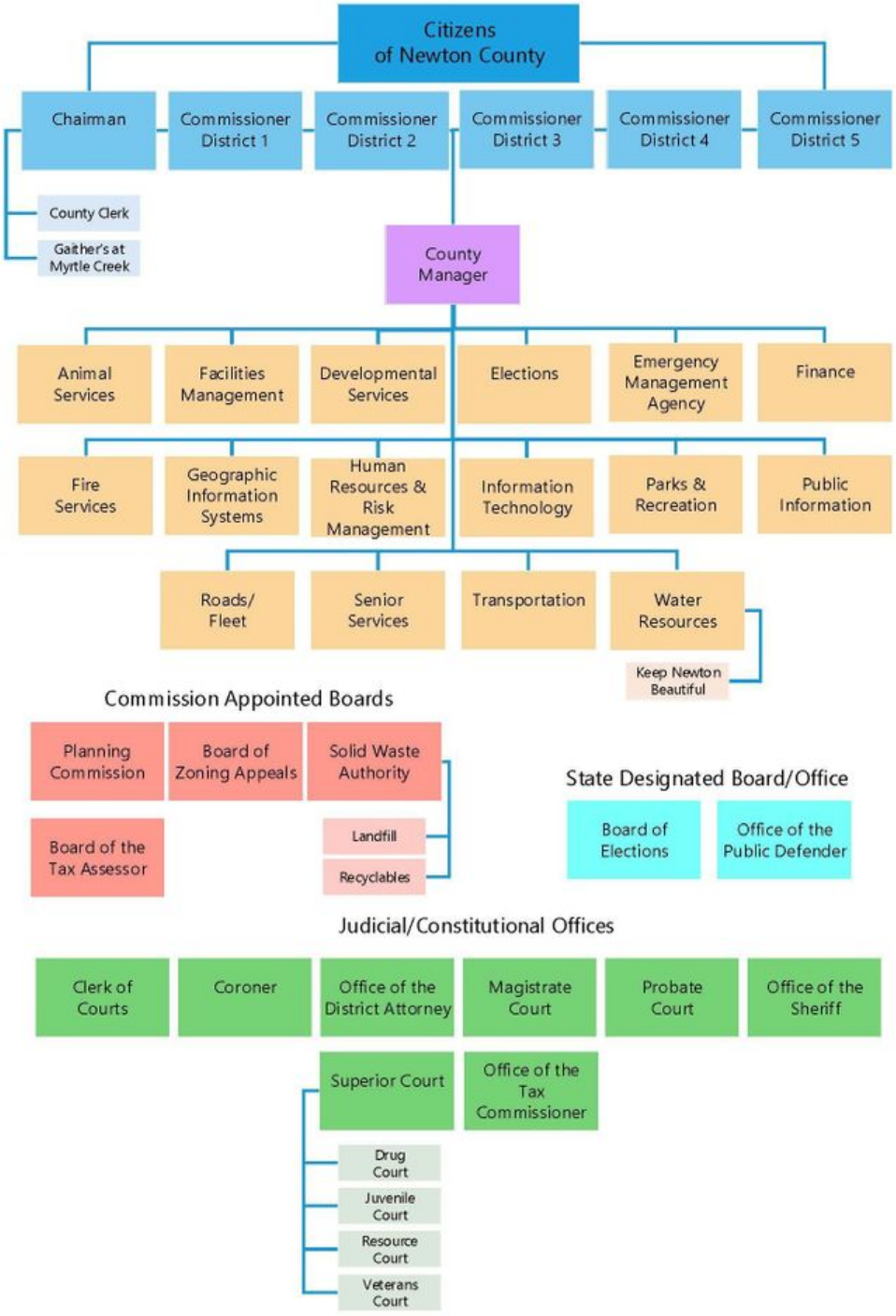
** Data Source: 2020 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2020 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

County-Wide Organization Chart

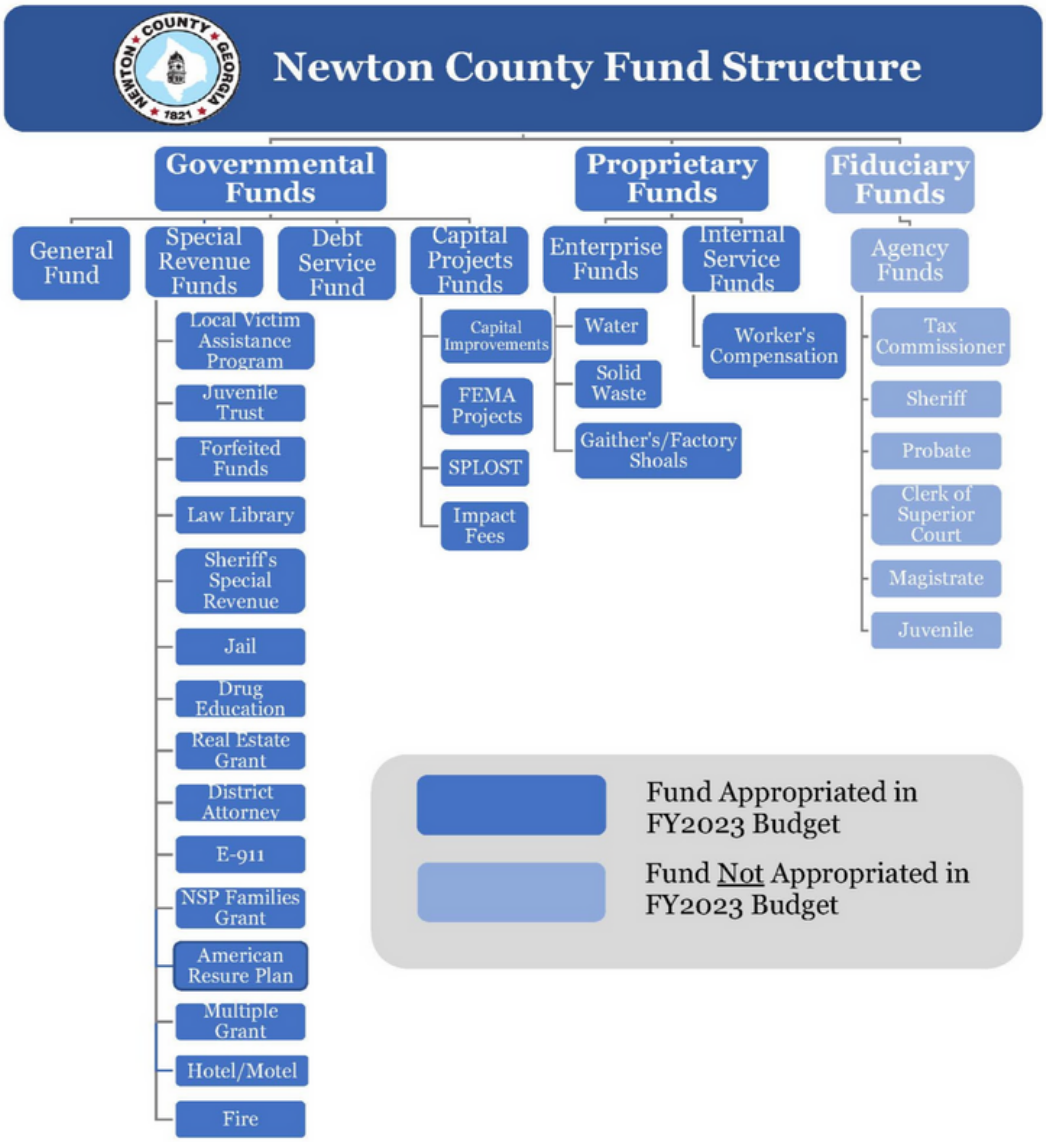


Fund Structure

A fund is a fiscal and accounting entity with a self-balancing set of accounts.

Types of Funds:

- **Governmental Funds** - Accounting activies related to serving the public.
  - **General Fund** - The General Fund is the County's primary operating account and accounts for general operations of the County. This fund accounts for transactions that are not required to be reported elsewhere.
  - **Special Revenue Funds -** These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
  - **Capital Projects Funds** - These funds are used to account for financial resources that are used to acquire or construct major general capital assets or facilities.
  - **Debt Service Fund** - This fund is used to account for financial resources that are used for the payment of principal and interest on long-term debt.
- **Proprietary Funds** - Accounting for business-type activities
  - **Enterprise Funds** - These funds are used to account for operations of governmental units that charge for services provided to the general public. These funds operate in a manner similar to a private business where the intent of the governing body is to recover the costs of providing the goods and services to the general public through user charges.
  - **Internal Services Funds** - These funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the government unit. The services are usually provided on a cost-reimbursement basis.
- **Fiduciary Fund**s - Accounting for financial resources held for others as a trustee.
  - **Agency Funds** - These funds are held by one government agency on behalf of another government agency. These funds do not require the adoption of of budget because these funds are primarily collecting cash and forwarding to other governmental agencies.


Newton County Fund Structure
Governmental Funds
Proprietary Funds
Fiduciary Funds
General Fund
Special Revenue Funds
Debt Service Fund
Capital Projects Funds
Enterprise Funds
Internal Service Funds
Agency Funds
Local Victim Assistance Program
Juvenile Trust
Forfeited Funds
Law Library
Sheriff's Special Revenue
Jail
Drug Education
Real Estate Grant
District Attorney
E-911
NSP Families Grant
American Resure Plan
Multiple Grant
Hotel/Motel
Fire
Capital Improvements
FEMA Projects
SPLOST
Impact Fees
Water
Solid Waste
Gaither's/Factory Shoals
Worker's Compensation
Tax Commissioner
Sheriff
Probate
Clerk of Superior Court
Magistrate
Juvenile
Fund Appropriated in FY2023 Budget
Fund Not Appropriated in FY2023 Budget

Basis of Budgeting

The budgets of governmental funds are prepared on a modified accrual basis of accounting which combines accrual basis accounting with cash-basis accounting. This means that expenditures are recognized when they are incurred, but revenues are recognized only when they are available and measurable. The term “available” is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period.

The Comprehensive Annual Financial Report shows the status of the County’s finances on the basis of “generally accepted accounting principles” (GAAP). In most cases, this conforms to the manner the County prepares its budget. The only exception is compensated absences that are expected to be liquidated with expendable available financial resources which are accrued as earned by employees (GAAP), as opposed to being expended when paid (Budget). In addition, gains or losses on investments, depreciation and amortization are not considered budgetary accounts, and are excluded from the budgeting system.

Follow this link to read the Georgia Law on Local Government Budgets:

Georgia Law on Local Government Budgets

Financial Policies

ARTICLE 3
FINANCE

SECTION 3-101.
Budget.

(a) The annual budget shall set forth all the anticipated revenues and expenditures for the ensuing fiscal year to begin July 1 of each year and going through June 30, setting forth in detail all categories where funds are to be received or expended. Budgeted expenditures shall not exceed the anticipated revenues of Newton County as based upon the tax digest for the current tax year as approved and upon such other moneys as were received by Newton County from all other sources during the previous fiscal year.
(b) The manager shall work with the finance director and consult with the chair in the development of a budget for consideration by the board. In developing the budget, the manager shall prepare the board's administrative offices budget, and review departmental budget requests and requests for appropriations. An initial draft budget shall be submitted to the board by April 1 of each year.
(c) Notwithstanding any other provision of any other local law to the contrary, the Judge of the Probate Court, the Sheriff, the Clerk of the Superior Court, and the Tax Commissioner of Newton County shall prepare budgets for the ensuing fiscal year based on the same fiscal year as the board and shall submit proposed budgets to the board by June 1 of each year.
(d) Notwithstanding any other provision of any other local law to the contrary, with regard to the budget of any elected official of Newton County, who is required under law to submit a budget for the operation of his or her office to the board, the board shall have the power and authority to determine the amount which shall represent the final budget of said officials and only those amounts so determined by said board shall be paid from the funds of the county. After the board approves the budget of said officials, it will become the responsibility of the officials to administer the budget.
(e) The manager shall coordinate the scheduling of budget meetings and, in consultation with the legal counsel, ensure compliance with all legal and procedural requirements for budget adoption.
(f) The board shall approve a budget prior to the first day of the fiscal year; however, if for good and sufficient reasons, a budget cannot be adopted by the first day of the fiscal year, the budget shall be adopted not later than 30 days subsequent thereto. If the budget is not adopted prior to the beginning of the fiscal year, a resolution authorizing the continuation of necessary and essential expenditures to operate the county shall be adopted prior to any actual expenditure.

SECTION 3-102.
Audit.

(a) At the end of each fiscal year, it shall be the duty of an auditor selected by the board to audit the financial affairs and transactions of all funds and activities of the board, the Judge of the Probate Court, the Sheriff, the Clerk of the Superior Court, and the Tax Commissioner and to return said audits to the board.
(b) In conducting said audit, the auditor shall have the power to examine on oath the chair, any board member, or any other public official set out herein or any person serving under the board or any other public official set out herein relative to any account or item on the books and accounts or any transaction in said office.
(c) Said auditor shall perform its duties herein prescribed and submit a report of its findings as required by law and to the grand jury sitting at the fall term of the Newton Superior Court.
(d) A summarized audit statement shall be published in the county legal organ.

SECTION 3-103.
Financial condition.

In keeping the board fully advised as to the financial condition and needs of the county, the manager shall:
(1) Present to the board a monthly financial statement showing the revenues and expenditures of the previous month;
(2) Present and publish such other financial reports as requested by the board;
(3) Perform financial and managerial analyses pertaining to county operations and programs and other matters under consideration; and
(4) Gather requested information, evaluate data, and make recommendations on programs and other matters under consideration.

SECTION 3-104.

Approval of expenditures.

(a) All purchases of Newton County, and the method for payment of same, shall be governed by all applicable general laws of the State of Georgia and by any such ordinance or ordinances as may be adopted from time to time by the board.
(b)(1) The signature of the chair and the manager shall be required on all checks issued by Newton County. In the absence of either the chair or manager, the signature of any board member shall be required as the second signature.
(2) Any check shall be deemed to be signed with the full knowledge of the intent and purposes for which said check was issued.

Budget Timeline

Jan 17, 2023

Letter To Appropriations

Jan 20, 2023

Distribution of Budget Preparation Manuals

Feb 1, 2023

Budget submissions due from Appropriations

Feb 28, 2023

Budget Submissions Due From Departments

Departmental Personnel Requests Due

Mar 28, 2023

County Department Budget Workshop

Mar 29, 2023

Elected Officials and Other Operating Boards Budget Workshop

Mar 30, 2023

Appropriations Budget Workshop

Apr 18, 2023

BOC Budget Workshop 5:30-6:30

Citizen Budget Workshop 6:30-7:00

Jun 11, 2023

Publish the FY 2024 Proposed Budget and Public Hearing Dates and Times In Local Newspapers and On The County's Website.

Jun 13, 2023

Special Called Meeting to Present the FY 2024 Proposed Budget 6:00pm

Jun 18, 2023

Advertise Public Hearing on the FY 2024 Budget and meeting to Adopt the FY 2024 Budget.

Jun 20, 2023

Public Hearing on the FY 2024 Budget 6:30pm

Jun 27, 2023

Special Called Meeting for FY2024 Budget Adoption 6:00pm

Budget Process

Purpose

The budget is an annual financial plan to carry out the County's strategic and operational plans.

Overall Budget Assumptions and Guidance

- All departments will begin with $0 in funding then justify any dollars requested.
- The County-wide millage rate will be held at the FY 2023 level.
- The County anticipates there will be a modest increase in ad valorem revenues.
- Capital requests will require justification and budget approval.
- Revenue forecasting should be conservative and all projections should include justification to include historical trends. **Departments with fee schedules should submit a copy of the fee schedule and include the date last updated and adopted by the Board**.

Summary of Process

- All departmental budgets should be entered in Munis and all supplemental documentation requested should be provided to Finance by 5:00 pm on Tuesday, February 28, 2023.
- All departmental personnel requests should be provided to Human Resources by 5:00 pm on Tuesday, February 28, 2023.
- Finance and the County Manager will begin the process of reviewing all entries and may request additional documentation or justification. There also may be meetings scheduled with departments, as needed, during the review period of March 1, 2023 to March 24, 2023.
- The Chairman, County Manager and Finance Director will then review and prepare a preliminary budget for discussion at a series of Budget Workshops on March 28-30, 2023 with the BOC. A calendar will be sent out at a later date once the BOC has approved the workshop dates. There will be a BOC and Citizen Workshop held on April 18, 2023
- The County Manager will present the Proposed Budget to the BOC on June 13, 2023.
- On June 27, 2023, the Proposed Budget will be presented to the Board for adoption.

Entering Budget Requests in Munis

Please see the following Munis guides included in the Appendix for detailed information on how to enter budget requests and print reports in Munis:

- Central Budget Entry
- Next Year Budget Reports

A Chart of Accounts is included in the Appendix to assist in proper budgeting of expense line items.

Other Budget Request Items

Personnel Requests

Salary and Benefit input will not be entered by departments in Munis. Human Resources will input these numbers via the Salary and Benefit Projection tool in Munis.

Personnel related requests for the FY2024 budget process should include new (additional) positions and reclassifications of existing positions.

New (additional) Positions: Departments may request additional positions that are needed to effectively carry out the mission and duties of the department. Requests for new positions must include workload data and/or other departmental performance measures that demonstrate and justify the need.

Reclassifications: Departments can request the reclassification of current positions when certain conditions apply. The need for a reclassification usually occurs when a job which is being performed by an employee no longer matches the job description assigned to that position. This is typically the result of changes in complexity and in the level of responsibility of the job assigned to the employee. The complexity and the level of responsibility may have increased or it may have decreased. A reclassification requires a job audit, and could result in the employee being classified at a higher grade/salary or at a lower grade/salary, or remaining the same.

Requests for additional positions will be considered based on funding availability and the critical needs of the County. This form is to be used to request additional positions or reclassifications. Human Resources will finalize an appropriate position title and grade depending on the assigned duties and responsibilities.

Personnel related requests may be completed utilizing the FY24 Position Classification Questionnaire form found in the Appendix and then submitted to Human Resources by 5pm, February 28, 2023. An electronic version of this form will be distributed via email and should be utilized.

Capital Requests

All capital item requests should be included as part of your operating budget request. If you are purchasing a single asset in excess of $5,000 that has an estimated life of more than one year then you will submit them as a capital request in accounts 54XXXX. Vehicles and equipment are examples of capital requests. Remember to include tax and tag and any related equipment costs in your department’s operating request.

Please include documentation that supports the cost to include estimates, quotes, etc. Capital request forms are included in the Appendix. An electronic version of this form will be distributed via email and should be utilized and should be submitted by Monday, February 28, 2022.

Department Budget Form

The Department Budget Overview Form will be utilized to make it easier for departments to describe and elaborate their department's mission and services provided for the upcoming fiscal year as well as describe how their department’s goals and objectives coincide with the County’s Strategic Plan.

Please see template included in the Appendix. This format **MUST** be utilized by each department in order for the Budget Books to be meaningful and cohesive. An electronic version of this form will be distributed via email and should be utilized.

BUDGET OVERVIEW

Strategic Plan

On this page you will find a summary of the Strategic Plan. You can either follow this LINK or click the attachment below to read the full Strategic Plan.

Newton County Government Strategic Plan 2019 - 2022

Strategies and Strategic Action Items

Based upon painstakingly careful review of the needs assessment stakeholder input, the five (5) Strategies below have been identified as the critical areas of focus for 2019-2022 moving Newton County towards becoming the county we aspire to be in our Vision. The Strategy Definition explains the meaning of the Strategy as we view it, and the Strategic Action Items provide the high-level action steps stating how the Strategies will be executed. The "how-to's" of these high- level action steps will be further outlined as the County Departments develop their operational plans in alignment with the overall County Strategic Plan.

Strategy A:

Cultivate a culture of trust

Strategy Definition:
Promote transparency, demonstrate integrity, and encourage communication in the community.

Strategic Action Items

1. Commit to a transparent government.
    1. ***Engage in open forum meetings with elected officials and the general public.***
    2. ***Update Elected Officials, Staff and the Public annually on Ethics Ordinances, Open Meetings/Open Records.***

2. **Cultivate a culture of two-way free-flowing information between Newton County, Municipalities, Chamber of Commerce, Board of Education and state agencies.**

3. **Develop annual work plans that reflect budgeted priorities of the BOC, Constitutional Officers, elected officials and Department Heads.**

4. **Ensure county staff has adequate training, equipment, and BOC support to provide for the needs of the stakeholders.**

5. **Promote accomplishments achieved within the community.**

6. **Establish a Newton County Government 101 (Citizens' Academy).**

7. **Promote opportunities for Newton County government internships.**

8. **Promote volunteerism and civic engagement.**

9. **Continually promote the long-term vision for the County with stakeholders.**

Strategy B:

Enhance Quality of Life

Strategy Definition:

Support initiatives that provide a sense of belonging, security and well-being.

Strategic Action Items:

1. **Create a multi-disciplinary approach to addressing unsafe environments in existing parts of the community.**
2. **Complete a transit study to determine the feasibility of public transportation in Newton County.**
3. **Collaborate on a Parks and Recreation Master Plan.**
4. **Support activities and programs for seniors**.
5. **Provide more amenities for youth.**
6. **Support the implementation of the Solid Waste Management Authority's (SWMA) Strategic Plan.**
7. **Support clean water initiatives in Newton County.**
8. **Review and establish consistent signage throughout the County.**
9. **Encourage stakeholder initiatives towards the implementation of the Trail Network Plan.**
10. **Support the Community Health Assessment/Community Health Improvement Plan (which includes Mental Health).**
11. **Support education initiatives in Newton County.**
12. **Highlight Newton County activities throughout the County.**

Strategy C:

Create a framework for strategic economic development

Strategy Definition:
Create opportunities for economic development throughout Newton County for existing and future business.

Strategic Action Items:

1. **Update and realign ordinances, regulations, policies, and enforcement of codes to ensure best quality of growth.**
2. **Formulate incentives for new development and redevelopment for desired growth.**
3. **Establish and utilize partnerships to enhance economic development.**
4. **Assess all County transportation routes to enhance economic development.**
5. **Advocate for post-secondary education institutions and job readiness programs.**

Strategy D:

Strengthen and expand facilities and infrastructure to meet the needs of the public

Strategy Definition:
Ensure the physical components of the County's infrastructure systems (which include buildings, transportation, solid waste, storm sewer and the water supply) continue to sustain the services essential to living and doing business in Newton County.

Strategic Action Items:

1. 1. **Develop short, intermediate, and long-term implementation plans for infrastructure projects.**
1. 2. **Implement the short-term components of the Comprehensive Transportation Plan.**
1. 3. **Develop short term, intermediate, and long term implementation plans for County facilities.**
1. 4. **Collaborate with members of the consecutive water system to review long range water supply and distribution.**
1. 5. **Develop a plan for new sidewalk construction and sidewalk maintenance.**
1. 6. **Ensure adequate funding when planning SPLOST projects.**
1. 7. **Develop a timeline for completion of bonded SPLOST projects.**
1. 8. **Commit to pave or resurface a minimum of 20 miles of county roads annually.**

Strategy E:

Provide for a safe and secure community

Strategy Definition:

Help ensure the protection of citizens, visitors, property, organizations, and institutions against threats to their well-being, their quality of life, and their perception of safety.

Strategic Action Items:

1. **Collaborate with other departments and civic groups to promote responsible pet ownership including vaccinations, microchipping and sterilization.**
2. **Participate in schools' career days and offer education in dog bite prevention, rabies and responsible pet ownership.**
3. **Provide Emergency Planning information to citizen that include companion animals, equine and livestock.**
4. **Continue inspections of life safety systems such as Fire, Security, Elevators, and Generators. Continue work with the Sheriff's Department on facility disaster plans that would include tornado drills, bomb threats, active shooter, fire evacuations, etc.**
5. **Plan, prepare, and train for response and recovery to mitigate different types of disasters.**
6. **Obtain needed emergency management equipment through grant funding for Newton County municipalities.**
7. **Develop and maintain an operational risk management process which identifies and mitigates exposures to loss, attains adequate insurance coverages, and meets safety goals and objectives Assist public safety with the implementation of new technologies to provide for more comprehensive citizen protection.**
8. **Staff all fire apparatus to standards set forth in NFPA to aid in handling incidents and responses.**
9. **Build the North Newton fire station planned to aid in responses.**
10. **Expand firefighter Advanced Life Support (ALS) capability.**
11. **Strengthen the bridge between law enforcement and the community:**
    1. **Educate the community on safe methods and habits to effectively protect their persons and property; to include crimes against the elderly and "crimes of opportunity"**
    2. **Enlarge the Newton County Neighborhood Watch program**

1. 3. **Continue to have deputies visible in the neighborhoods to respect, honor and protect the rights and dignity of the entire community**

12. **Ensure the Sheriff's Office is up-to-date with modern technology to provide protection in a more comprehensive manner.**

13. **Obtain specialized training for deputies and personnel.**

14. **Hire & retain quality law enforcement personnel.**

15. **Continue improvement to Jail Detention/Inmate programs.**

16. **Provide law enforcement for the municipalities and protection in the schools.**

17. **Educate students on safe environments and combatting gang-related activities.**

18. **Ensure safety of government buildings.**

19. **Support local Parks and Recreation Department initiatives geared toward mentoring youth.**

20. **Educate juveniles on the judicial process to prevent and reduce criminal activity in partnership with the Sheriff's Department, Court Services and the Coroner's Office.**

21. **Develop and implement a detailed plan for severe weather response with improved mapping and tracking.**

22. **Train Public Works First Responders for emergency incidents.**

23. **Provide fleet maintenance with staff and equipment capable of servicing Sheriff's department and fire department.**

24**. Provide community awareness outreach on personal and property precautions, safety and protection as well as emergency preparedness**

Priorities & Issues

General Fund:

•4% COLA for employees To Aide In Employee Retention - $1,600,000

•Implement Defined Benefit Plan To Aide In Employee Retention - $1,800,000

•Upgrade County Email Service Project - $177,000

•Current Inflation Rates Causes Increases Across All Departments

•No Health Insurance Increase This Year

•Contingency - $150,000

Personnel Changes

Newton County, GA
FY 2024 Personnel Requests

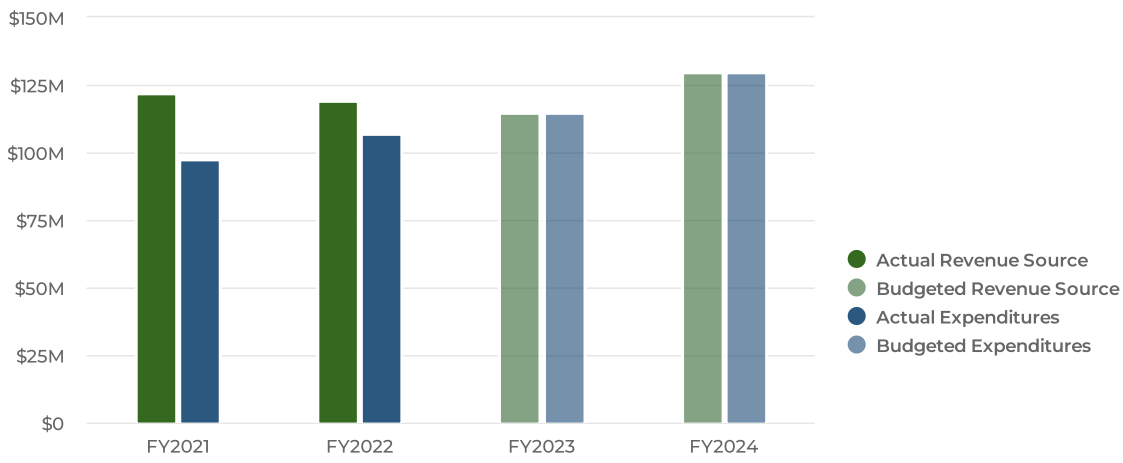
Dept	Action	Proposed Title	Total S&B
Elections	Additional Positions for FY24	Admin Tech	$ 28,219
Elections Total	New Positions 1		$ 28,219
Recreation	Additional Position for FY24	Facilities Maintenance Tech	$ 14,681
Recreation Total	New Positions 1		$ 14,681
Senior Services	Additional Position for FY24	Front Desk Receptionist	$ 11,373
Senior Services	Additional Position for FY24	Front Desk Receptionist	$ 11,373
Senior Services Total	New Positions 2		$ 22,747
Grand Total			$ 65,647

FUND SUMMARIES

Summary

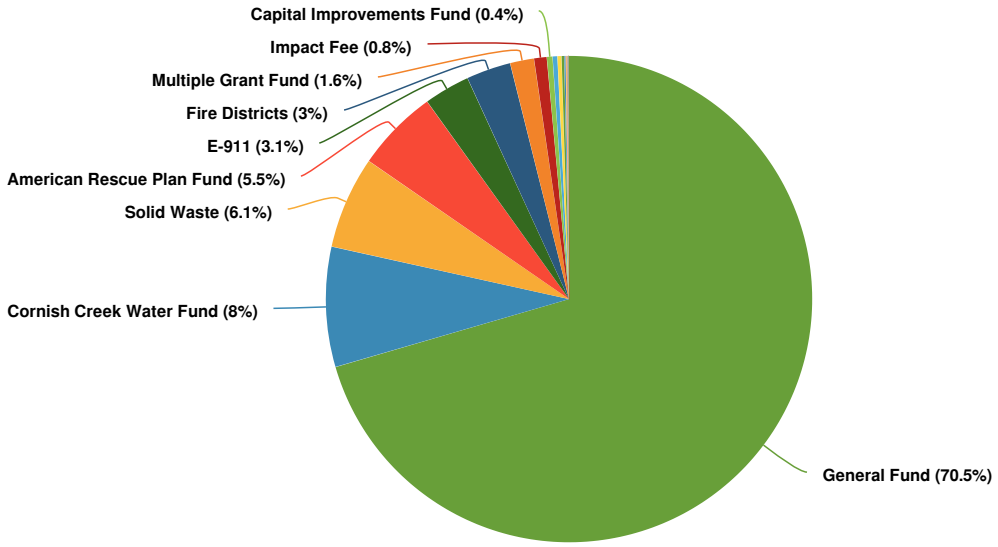
Newton County, GA is projecting $129.88M of revenue in FY2024, which represents a 13% increase over the prior year. Budgeted expenditures are projected to increase by 13% or $14.98M to $129.88M in FY2024.

NOTE: SPLOST Funds are budgeted as multi-year funds and the budget information for these funds can be found under the Capital Improvements tab.

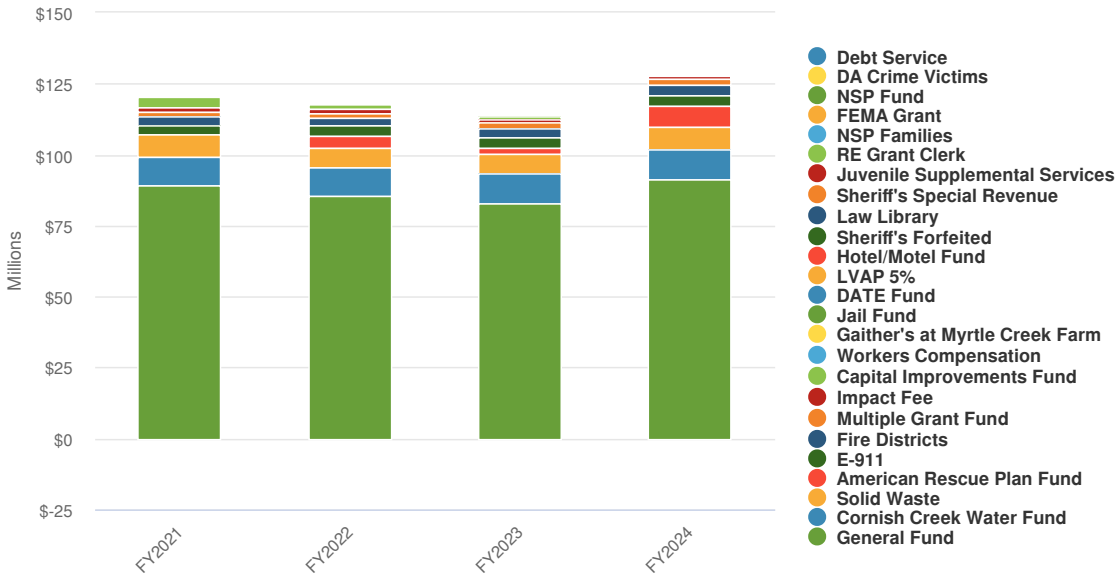


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund

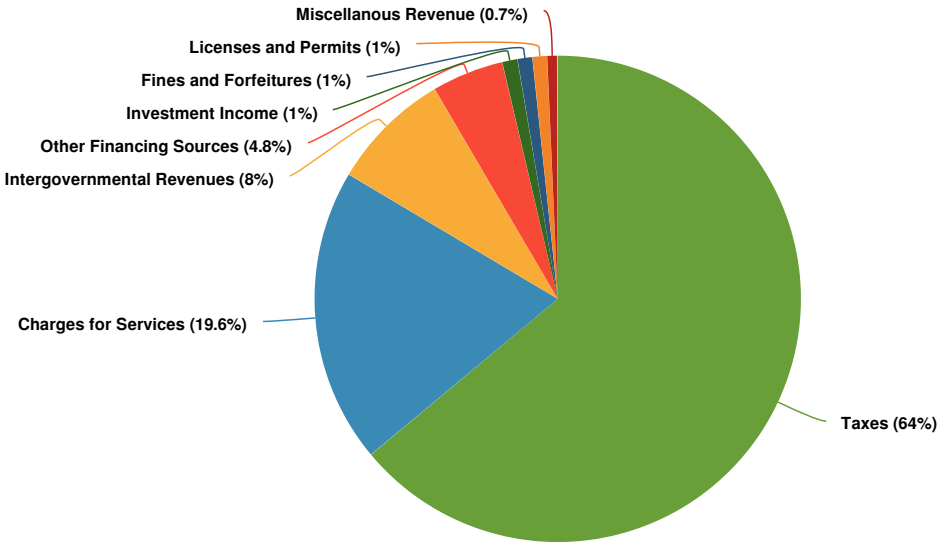


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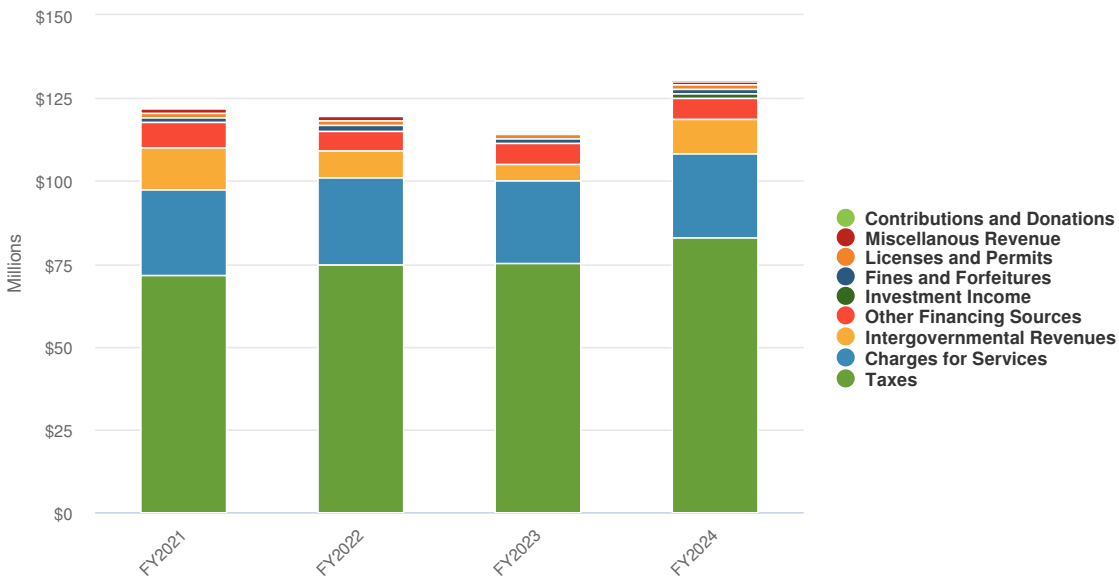
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Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

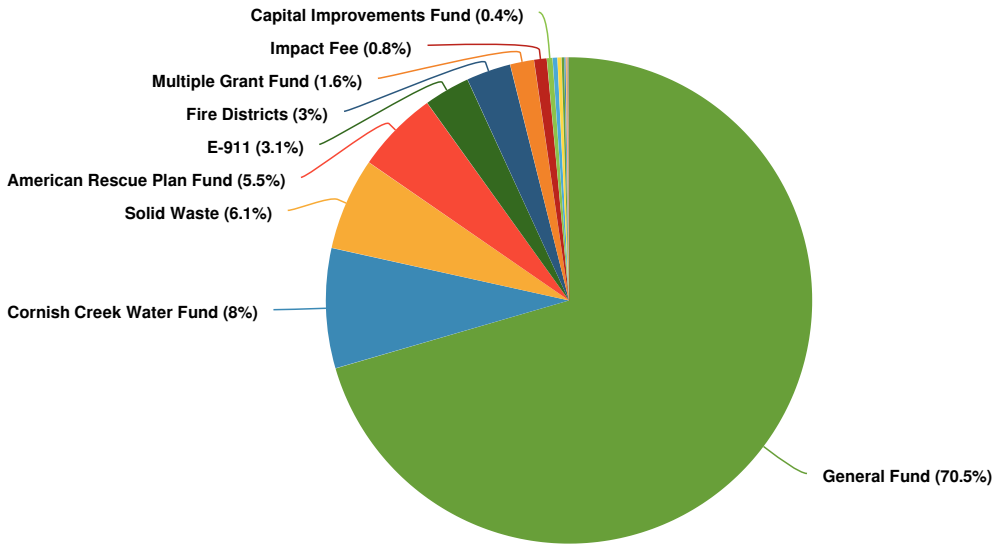


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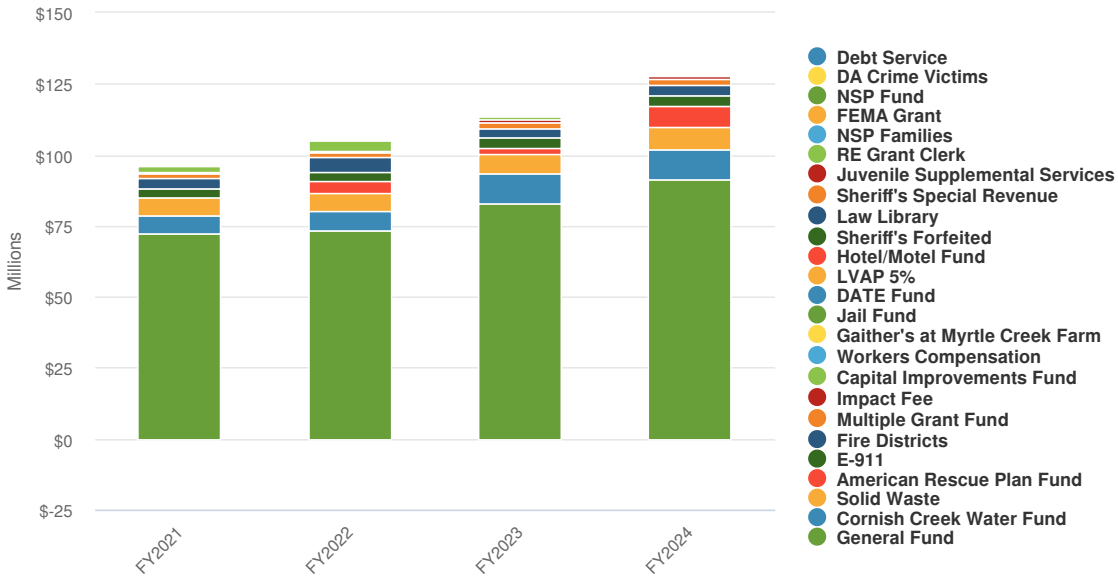
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Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund

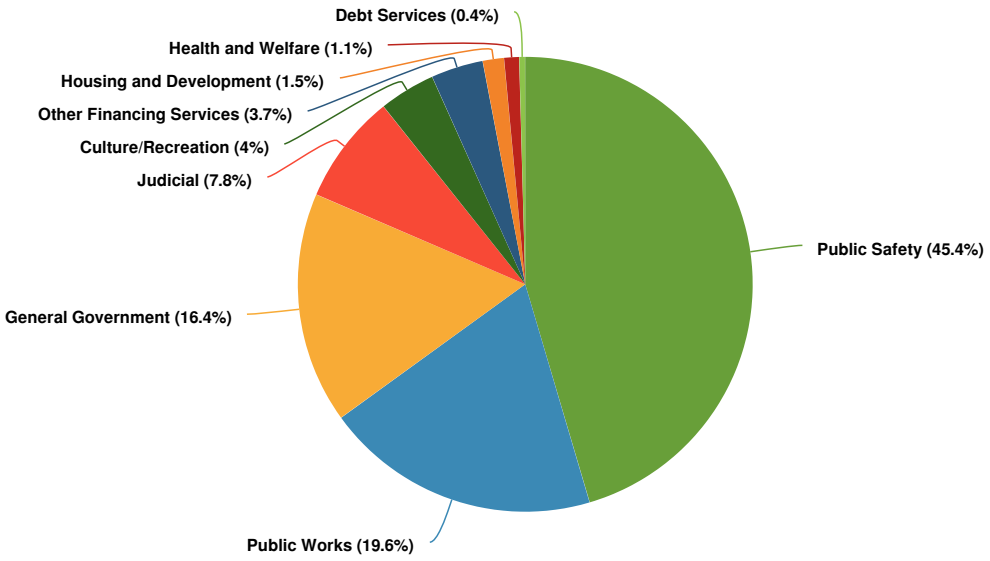


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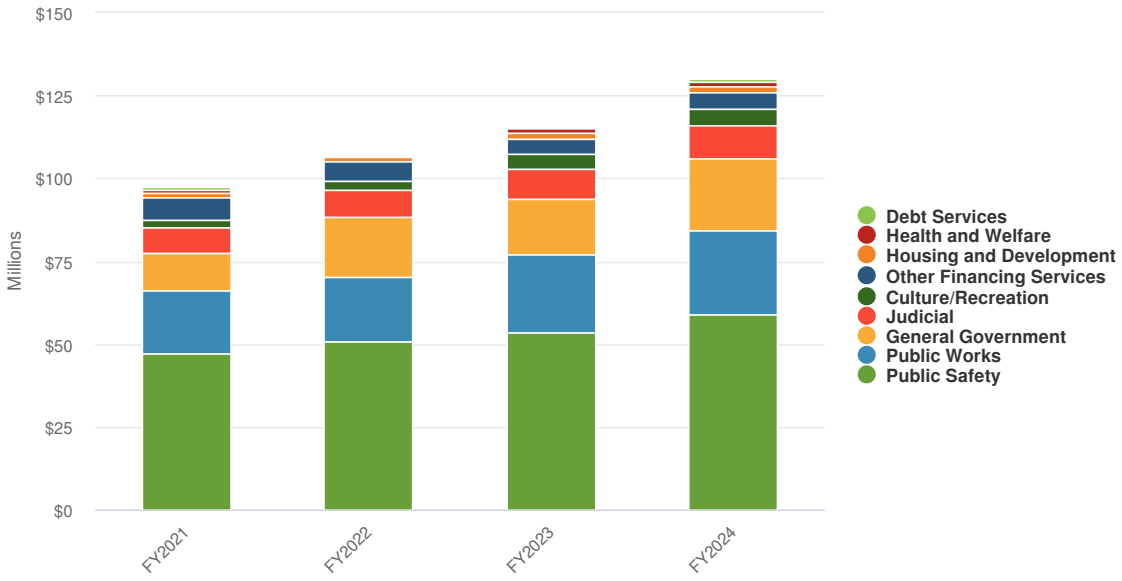
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

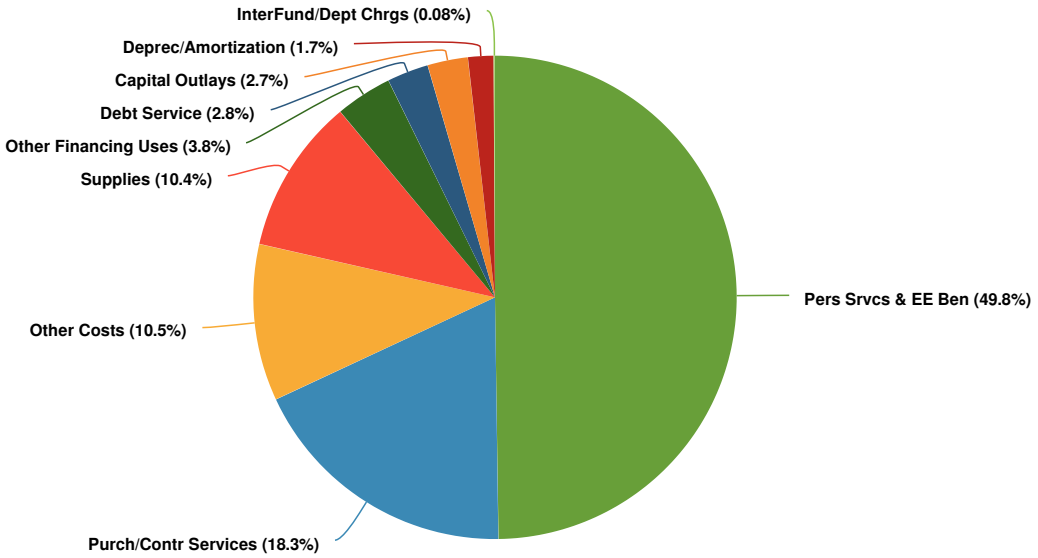


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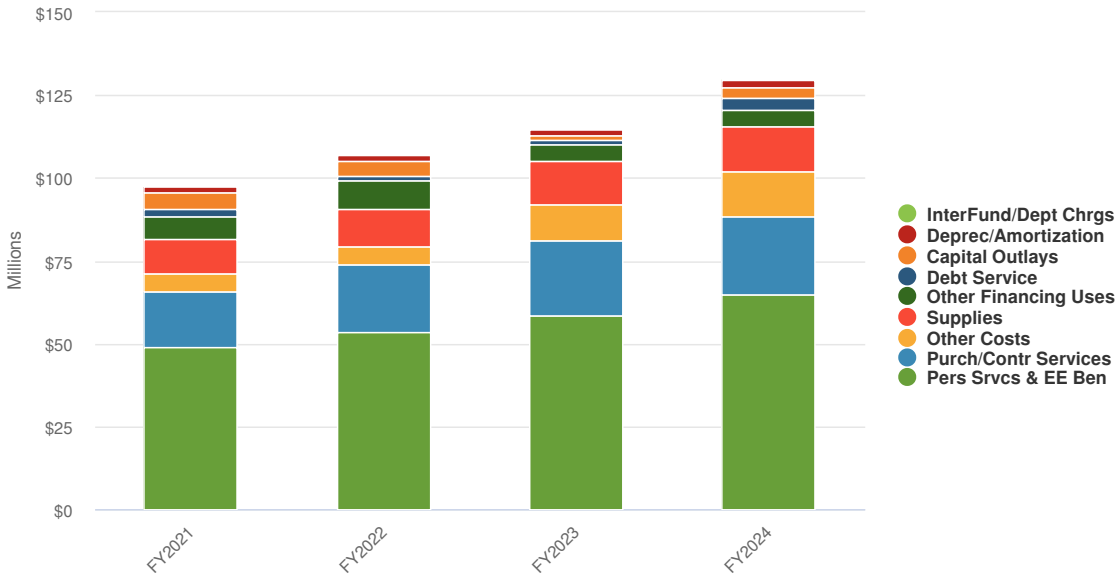
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Pers Srvcs & EE Ben	$49,133,678	$53,673,447	$58,363,489	$64,649,525	10.8%

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Purch/Contr Services	$16,749,418	$20,138,893	$22,619,868	$23,768,675	5.1%
Supplies	$10,118,048	$11,379,578	$13,231,312	$13,490,270	2%
Capital Outlays	$4,979,864	$4,611,036	$1,291,269	$3,521,600	172.7%
InterFund/Dept Chrgs	$132,789	$122,805	$121,125	$103,686	-14.4%
Deprec/Amortization	$1,893,933	$1,858,936	$1,786,359	$2,217,831	24.2%
Other Costs	$5,445,758	$5,529,726	$10,986,092	$13,618,158	24%
Debt Service	$2,307,985	$1,255,878	$1,678,143	$3,590,284	113.9%
Other Financing Uses	$6,783,522	$8,586,133	$4,821,515	$4,923,076	2.1%
Total Expense Objects:	**$97,544,994**	**$107,156,431**	**$114,899,172**	**$129,883,105**	**13%**

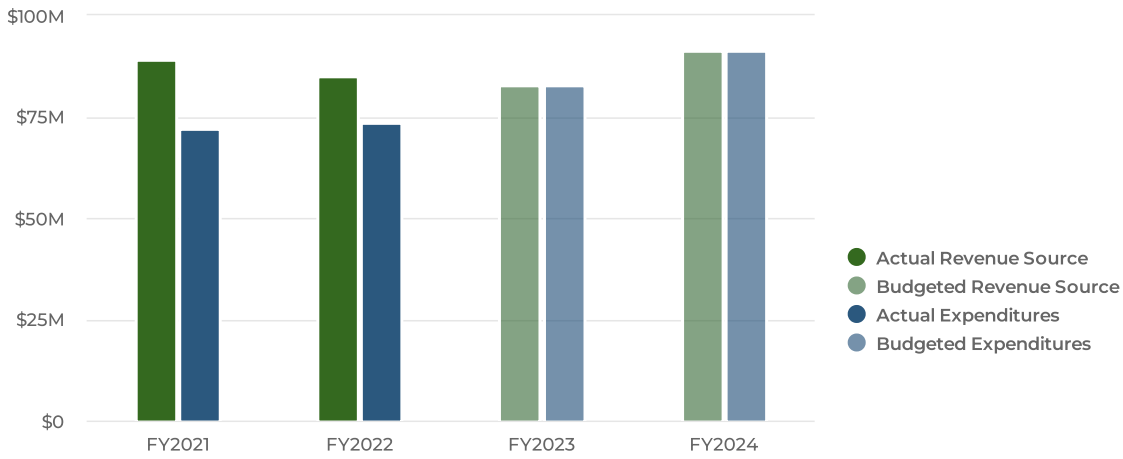
General Fund (Fund 100)

The General Fund is the County's primary operating account and accounts for general operations of the County. This fund accounts for transactions that are not required to be reported elsewhere.

The General Fund is a governmental fund and is considered a major fund.

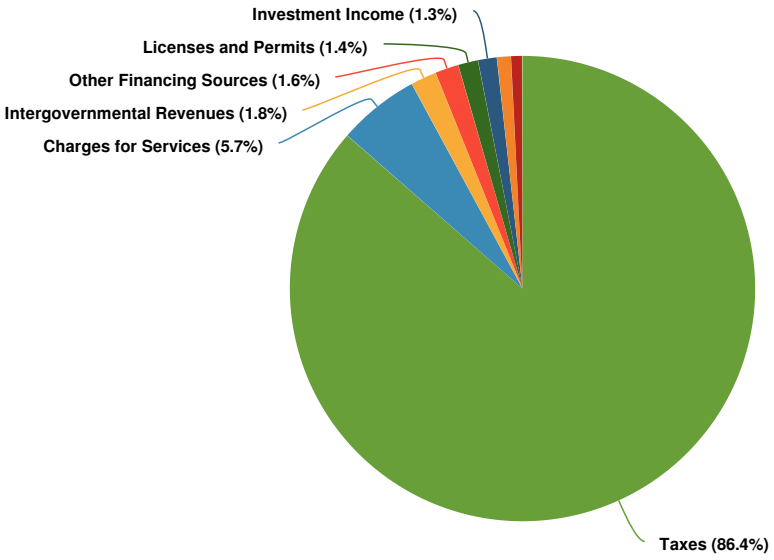
Summary

Newton County, GA is projecting $91.96M of revenue in FY2024, which represents a 10.8% increase over the prior year. Budgeted expenditures are projected to increase by 10.8% or $8.95M to $91.96M in FY2024.

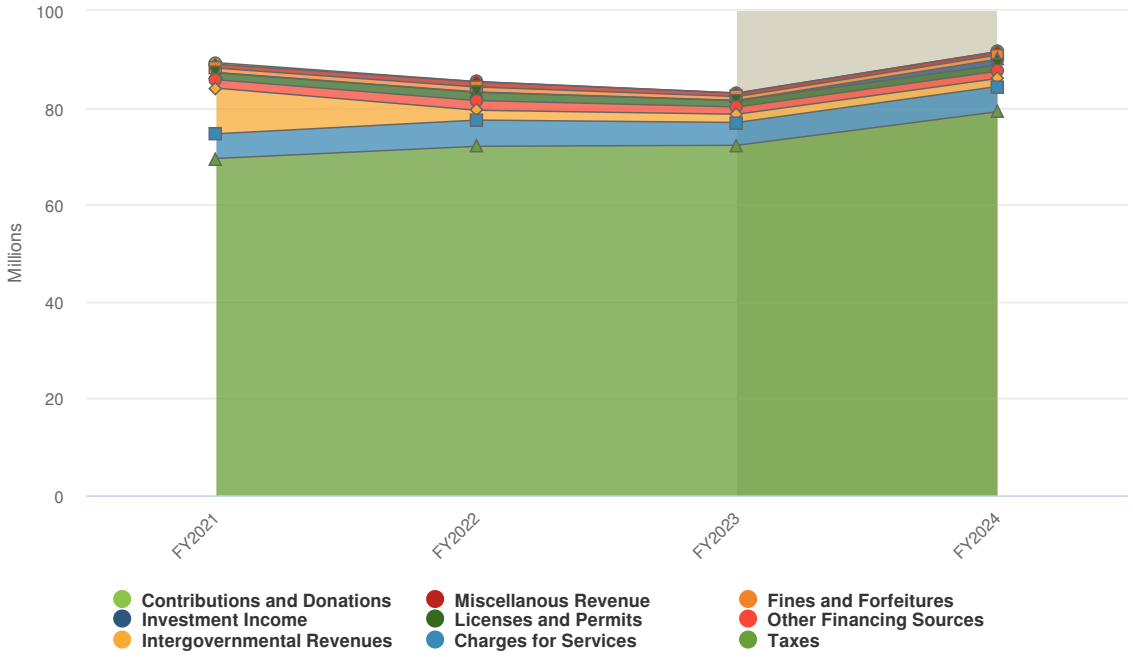


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

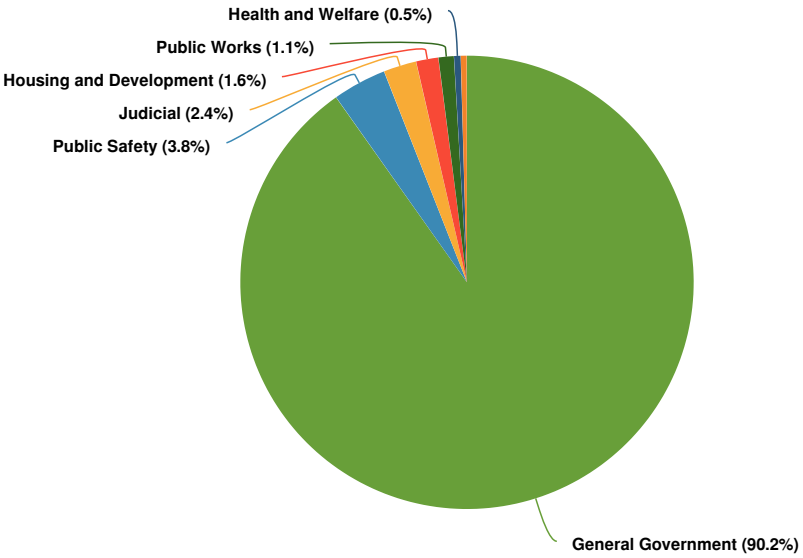


Grey background indicates budgeted figures.

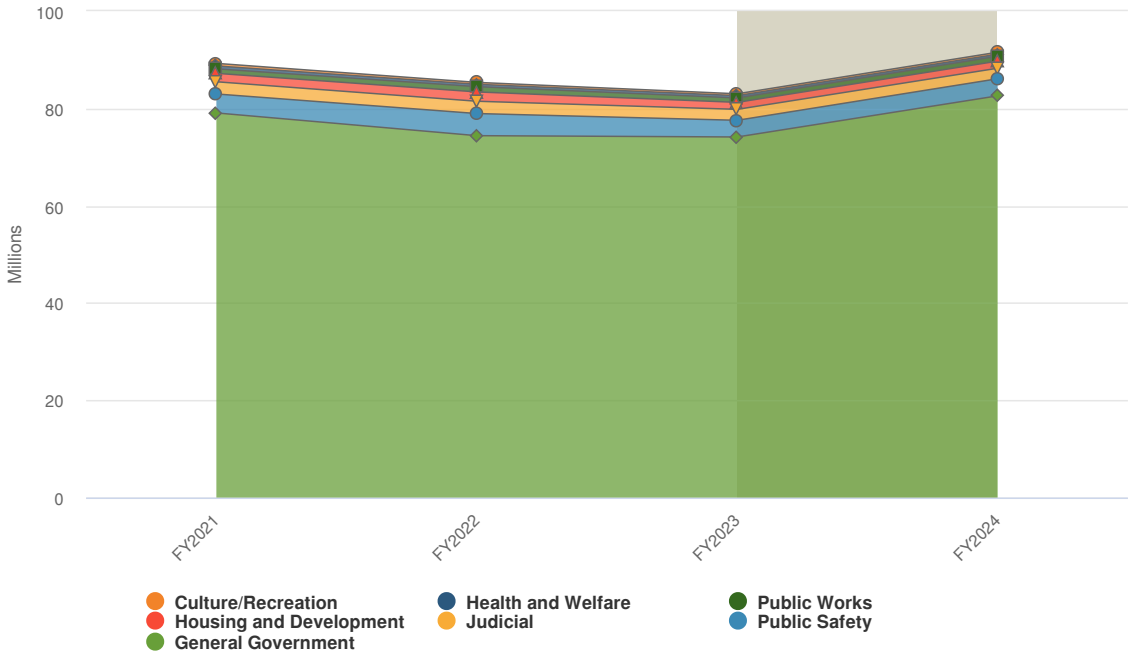
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Taxes	$69,499,821	$72,015,299	$72,223,285	$79,144,653	9.6%
Licenses and Permits	$1,443,587	$1,696,195	$1,309,000	$1,265,000	-3.4%
Intergovernmental Revenues	$9,423,217	$2,030,659	$1,695,640	$1,645,274	-3%
Charges for Services	$5,086,630	$5,400,759	$4,709,200	$5,207,176	10.6%
Fines and Forfeitures	$929,236	$1,018,571	$800,000	$879,768	10%
Investment Income	$24,408	$83,931	$35,000	$1,200,000	3,328.6%
Contributions and Donations	$324,338	$19,874	$30,500	$22,700	-25.6%
Miscellanous Revenue	$795,596	$1,100,291	$712,949	$699,199	-1.9%
Other Financing Sources	$1,744,339	$1,997,598	$1,500,000	$1,500,000	0%
Total Revenue Source:	**$89,271,172**	**$85,363,178**	**$83,015,574**	**$91,563,770**	**10.3%**

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue					

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Government					
Taxes					
Real Property Tax Current Year	$37,425,990	$38,521,757	$38,609,052	$43,132,502	11.7%
Public Utility Taxes	$176,265	$0	$985,000	$1,284,776	30.4%
Timber Taxes	$8,634	$1,140	$429	$2,538	491.6%
Real Property Prior Year	$389,155	$301,436	$350,000	$500,000	42.9%
Motor Vehicle	$454,814	$376,469	$301,625	$276,231	-8.4%
Motor Vehicle TAVT	$6,932,752	$7,210,766	$6,750,000	$6,750,000	0%
Alternative Ad Valorem Tax	$74,560	$86,614	$90,000	$95,000	5.6%
Mobile Home	$23,601	$22,396	$19,025	$20,367	7.1%
Intangible	$1,673,918	$1,700,275	$1,300,000	$1,100,000	-15.4%
Railroad Equipment	$18,736	$27,479	$32,000	$32,000	0%
Other	$525	$3,498	$1,000	$1,200	20%
Personal Property Prior Year	$25,959	$45,461	$40,000	$40,000	0%
Property Not On Digest	$41,212	$2,871	$40,000	$0	-100%
Real Estate Transfer	$429,864	$641,150	$450,000	$450,000	0%
Television Cable Franchise Txs	$692,415	$697,905	$650,000	$650,000	0%
Local Option Sales & Use Taxes	$13,590,674	$14,808,528	$14,856,154	$15,797,039	6.3%
Alcoholic Beverage Excise	$555,541	$520,761	$520,000	$500,000	-3.8%
Insurance Premium Taxes	$6,034,184	$6,266,056	$6,454,000	$7,300,000	13.1%
Financial Institution Taxes	$106,197	$110,134	$108,000	$108,000	0%
Penalties & Interest Real Prop	$394,672	$210,852	$260,000	$350,000	34.6%
Penalties & Interest Pers Prop	$40,947	$46,495	$35,000	$350,000	900%
Penalties & Interest FIFA	$14,243	$8,090	$12,000	$15,000	25%
TAVT Admin Fee 1%	$84,675	$89,002	$65,000	$75,000	15.4%
Total Taxes:	**$69,189,533**	**$71,699,135**	**$71,928,285**	**$78,829,653**	**9.6%**
Intergovernmental Revenues					
Indirect Federal Grant	$4,841,480	$0	$0	$0	0%
Intergovt Revenue - Covington	$55,000	$0	$0	$0	0%
Intergovernmental Revenues	$2,606,250	$6,806	$0	$0	0%
Intergovt Revenue - Walton Co	$15,553	$0	$0	$0	0%
Local Govt/Intergovt Rev	$5,634	$1,814	$8,000	$3,000	-62.5%
Total Intergovernmental Revenues:	**$7,523,917**	**$8,620**	**$8,000**	**$3,000**	**-62.5%**
Charges for Services					
Motor Vehicle Tag Collect Fees	$268,066	$310,489	$220,000	$310,000	40.9%
Commissions on Tax Collections	$1,569,234	$1,686,291	$1,500,000	$1,800,000	20%
Other Fees	$0	$13,717	$0	$0	0%
Other	$11,439	$2,213	$0	$1,500	N/A
Sale of Maps and Publications	$5,180	$2,743	$5,000	$4,500	-10%
Total Charges for Services:	**$1,853,920**	**$2,015,454**	**$1,725,000**	**$2,116,000**	**22.7%**

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Investment Income					
Interest Income	$24,408	$83,931	$35,000	$1,200,000	3,328.6%
Total Investment Income:	**$24,408**	**$83,931**	**$35,000**	**$1,200,000**	**3,328.6%**
Miscellanous Revenue					
Rents & Royalties	$47,501	$77,323	$60,000	$65,000	8.3%
Other Miscellaneous Revenue	$24,357	$5,362	$20,000	$20,000	0%
Misc Revenue Admin Support Fee	$333,249	$333,249	$333,249	$333,249	0%
Rents & Royalties	$22,400	$21,475	$15,000	$15,000	0%
Reimbursement for Damaged Prop	$0	-$60	$0	$0	0%
Other Miscellaneous Revenue	$0	$11,803	$0	$0	0%
Other Miscellaneous Revenue	$65	$4,080	$0	$0	0%
Other Miscellaneous Revenue	$21,076	$12,042	$10,000	$10,000	0%
Other Miscellaneous Revenue	$256	$41	$0	$0	0%
Other Miscellaneous Revenue	$694	$23	$0	$0	0%
Other Miscellaneous Revenue	$1,266	$356	$600	$400	-33.3%
Reimbursement for Damaged Prop	$764	$0	$0	$0	0%
Total Miscellanous Revenue:	**$451,627**	**$465,694**	**$438,849**	**$443,649**	**1.1%**
Other Financing Sources					
Oper Trsfr In NSP Fund		$10,182		$0	N/A
Sale of Assets	$35,116	$8,364	$0	$0	0%
Property Sale	$0	$110,446	$0	$0	0%
Total Other Financing Sources:	**$35,116**	**$128,991**	**$0**	**$0**	**0%**
Total General Government:	**$79,078,521**	**$74,401,826**	**$74,135,134**	**$82,592,302**	**11.4%**
Judicial					
Intergovernmental Revenues					
Intergovt Revenue - Walton Co	$35,762	$24,095	$35,640	$35,640	0%
Indirect Federal Grant	$0	$6,459	$0	$0	0%
Direct State Grant - Oper	$23,610	$31,480	$31,480	$31,480	0%
Intergovt Revenue - Covington		$0		$25,000	N/A
Intergovt Revenue - Monroe		$0		$25,000	N/A
Intergovt Revenue - Walton Co		$0		$25,000	N/A
Direct State Grant - Oper	$46,875	$62,500	$62,500	$0	-100%
Total Intergovernmental Revenues:	**$106,247**	**$124,533**	**$129,620**	**$142,120**	**9.6%**
Miscellanous Revenue					
Other Miscellaneous Revenue	$908	$666	$0	$0	0%

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total Miscellanous Revenue:	**$908**	**$666**	**$0**	**$0**	**0%**
Charges for Services					
Court Costs, Fees, Charges	$761,482	$782,963	$636,000	$617,376	-2.9%
Pretrial Intervention Program	$31,460	$13,286	$15,000	$15,000	0%
Court Costs, Fees, Charges	$165,467	$170,332	$144,000	$155,000	7.6%
Court Costs, Fees, Charges	$339,187	$145,305	$242,000	$126,000	-47.9%
Other Court Costs, Fees, Chrgs	$159,725	$148,120	$150,000	$155,000	3.3%
Court Costs, Fees, Charges	$15,548	$14,376	$15,000	$15,000	0%
Total Charges for Services:	**$1,472,869**	**$1,274,382**	**$1,202,000**	**$1,083,376**	**-9.9%**
Fines and Forfeitures					
Superior Fines & Forfeitures	$422,578	$567,537	$396,000	$477,768	20.6%
Bond Forfeitures	$64,523	$14,392	$2,000	$0	-100%
Probate Fines & Forfeitures	$440,707	$433,059	$400,000	$400,000	0%
Juvenile Fines & Forfeitures	$1,428	$3,583	$2,000	$2,000	0%
Total Fines and Forfeitures:	**$929,236**	**$1,018,571**	**$800,000**	**$879,768**	**10%**
Licenses and Permits					
Marriage Licenses	$0	$34,235	$33,000	$28,000	-15.2%
Weapons Carry Licenses	$0	$74,941	$87,000	$30,000	-65.5%
Total Licenses and Permits:	**$0**	**$109,176**	**$120,000**	**$58,000**	**-51.7%**
Total Judicial:	**$2,509,259**	**$2,527,329**	**$2,251,620**	**$2,163,264**	**-3.9%**
Public Safety					
Intergovernmental Revenues					
Direct Federal Grant	$10,600	$8,800	$10,000	$10,000	0%
Indirect Federal Grant	$0	$132,410	$0	$0	0%
Indirect Federal Grant	$0	$77,508	$0	$0	0%
Intergovt Revenue - Covington	$3,842	$0	$0	$0	0%
Intergovt Revenue - Walton Co	$44,578	$0	$0	$0	0%
Indirect Federal Grant	$0	$13,995	$0	$0	0%
Intergovt Revenue - NCBoE	$1,099,573	$1,099,575	$1,099,575	$1,100,000	0%
Indirect Federal Grant	$0	$109,803	$0	$0	0%
Indirect Federal Grant	$29,987	$0	$0	$0	0%
Total Intergovernmental Revenues:	**$1,188,580**	**$1,442,090**	**$1,109,575**	**$1,110,000**	**0%**
Charges for Services					
Sheriff Special Services Fees	$365,675	$368,512	$300,000	$325,000	8.3%
Sheriff Special Services Fees	$10	$0	$500	$0	-100%
Sheriff Special Services Fees	$15,645	$14,586	$15,000	$20,000	33.3%
Prisoner Housing Fee-State	$177,608	$1,085	$20,000	$1,200	-94%

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Prisoner Housing Fee-City	$4,315	$34,530	$20,000	$35,000	75%
Inmate Canteen Commission	$96,018	$100,726	$85,000	$85,000	0%
Animal Control Shelter Fees	$89,358	$117,038	$110,000	$130,000	18.2%
Total Charges for Services:	**$748,629**	**$636,477**	**$550,500**	**$596,200**	**8.3%**
Contributions and Donations					
Contrib/Donations Private Srcs	$2,065	$9,091	$1,500	$1,500	0%
Total Contributions and Donations:	**$2,065**	**$9,091**	**$1,500**	**$1,500**	**0%**
Miscellanous Revenue					
Reimbursement for Damaged Prop	$4,962	$81,888	$0	$0	0%
Telephone Commissions	$149,677	$170,556	$180,000	$200,000	11.1%
Reimbursement for Damaged Prop	$13,010	$243,604	$0	$0	0%
Other Miscellaneous Revenue	$123	$72	$0	$0	0%
Other Miscellaneous Revenue	$1,217	$9,983	$0	$0	0%
Total Miscellanous Revenue:	**$168,990**	**$506,102**	**$180,000**	**$200,000**	**11.1%**
Other Financing Sources					
Sale of Assets	$0	$4,000	$0	$0	0%
Operating Trsfr In From Fd 271	$1,709,223	$1,864,607	$1,500,000	$1,500,000	0%
Total Other Financing Sources:	**$1,709,223**	**$1,868,607**	**$1,500,000**	**$1,500,000**	**0%**
Taxes					
Insurance Premium Taxes	$65,118	$75,162	$70,000	$90,000	28.6%
Total Taxes:	**$65,118**	**$75,162**	**$70,000**	**$90,000**	**28.6%**
Licenses and Permits					
Other Inspections	$14,870	$13,950	$16,000	$16,000	0%
Other Inspections	$1,500	$1,000	$0	$0	0%
Total Licenses and Permits:	**$16,370**	**$14,950**	**$16,000**	**$16,000**	**0%**
Total Public Safety:	**$3,898,975**	**$4,552,480**	**$3,427,575**	**$3,513,700**	**2.5%**
Public Works					
Miscellanous Revenue					
Reimbursement for Damaged Prop	$55,801	$4,437	$0	$0	0%
Other Miscellaneous Revenue	$1,806	$5,263	$50,000	$5,000	-90%
Reimbursement for Damaged Prop	$31,941	$8,472	$0	$0	0%
Total Miscellanous Revenue:	**$89,548**	**$18,171**	**$50,000**	**$5,000**	**-90%**
Charges for Services					

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Spec Assess-Capital improvemnt	$842,345	$1,073,005	$860,000	$1,000,000	16.3%
Total Charges for Services:	**$842,345**	**$1,073,005**	**$860,000**	**$1,000,000**	**16.3%**
Total Public Works:	**$931,893**	**$1,091,177**	**$910,000**	**$1,005,000**	**10.4%**
Health and Welfare					
Intergovernmental Revenues					
Indirect Federal Grant	$18,736	$0	$0	$0	0%
Indirect Federal Grant	$9,341	$0	$0	$0	0%
Indirect Federal Grant	$64,550	$0	$0	$0	0%
Indirect Federal Grant	$79,056	$0	$0	$0	0%
Indirect Federal Grant	$35,293	$0	$0	$0	0%
Indirect Federal Grant	$4,443	$0	$0	$0	0%
Indirect Federal Grant	$13,864	$0	$0	$0	0%
Indirect Federal Grant	$26,493	$0	$0	$0	0%
Indirect Federal Grant	$84,116	$0	$0	$0	0%
Indirect Federal Grant	$10,231	$2,833	$0	$0	0%
Indirect Federal Grant	$0	$9,341	$0	$0	0%
Indirect Federal Grant	$0	$63,839	$0	$0	0%
Indirect Federal Grant	$0	$62,056	$0	$0	0%
Indirect Federal Grant	$0	$35,293	$0	$0	0%
Indirect Federal Grant	$0	$4,443	$0	$0	0%
Indirect Federal Grant	$0	$8,075	$0	$0	0%
Indirect Federal Grant	$0	$11,510	$0	$0	0%
Indirect Federal Grant	$0	$39,636	$0	$0	0%
Indirect Federal Grant		$8,138		$0	N/A
Indirect Federal Grant	$0	$0	$13,823	$0	-100%
Indirect Federal Grant	$0	$0	$70,634	$0	-100%
Indirect Federal Grant	$0	$0	$63,737	$0	-100%
Indirect Federal Grant	$0	$0	$35,293	$0	-100%
Indirect Federal Grant	$0	$0	$5,568	$0	-100%
Indirect Federal Grant	$0	$0	$6,500	$0	-100%
Indirect Federal Grant	$0	$0	$7,162	$0	-100%
Indirect Federal Grant		$0		$15,368	N/A
Indirect Federal Grant		$0		$73,721	N/A
Indirect Federal Grant		$0		$69,389	N/A
Indirect Federal Grant		$0		$7,068	N/A
Indirect Federal Grant		$0		$6,961	N/A
Indirect Federal Grant		$0		$33,573	N/A
Indirect State Grant	-$748	$0	$0	$0	0%
Indirect State Grant	$550	$0	$0	$0	0%
Indirect State Grant	$3,797	$0	$0	$0	0%
Indirect State Grant	$4,650	$0	$0	$0	0%

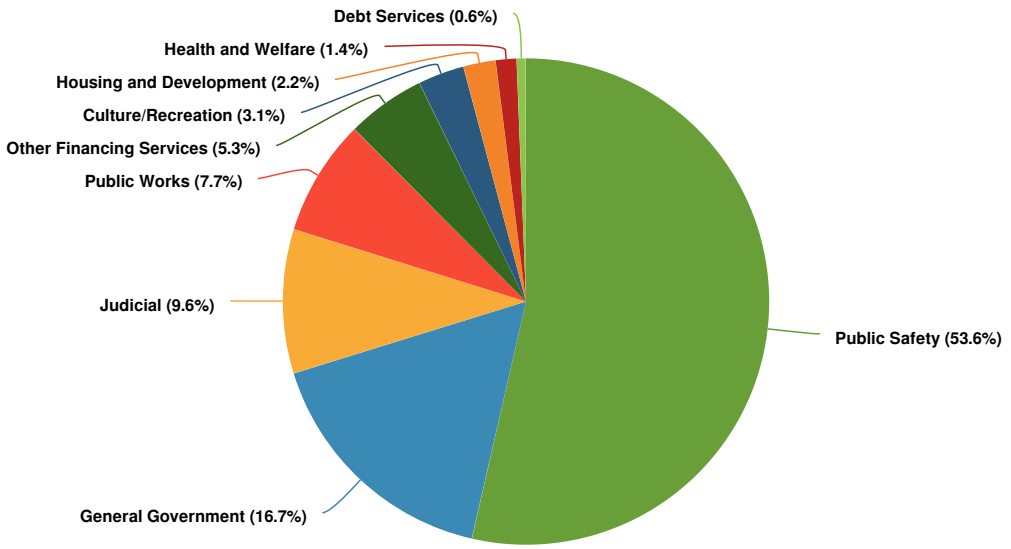
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Indirect State Grant	$28,518	$0	$0	$0	0%
Indirect State Grant	$108,935	$0	$0	$0	0%
Indirect State Grant	$889	$0	$0	$0	0%
Indirect State Grant	$1,892	$887	$0	$0	0%
Indirect State Grant	$0	$550	$0	$0	0%
Indirect State Grant	$0	$3,755	$0	$0	0%
Indirect State Grant	$0	$3,650	$0	$0	0%
Indirect State Grant	$0	$28,522	$0	$0	0%
Indirect State Grant	$0	$35,033	$0	$0	0%
Indirect State Grant	$0	$61,902	$0	$0	0%
Indirect State Grant	$0	$889	$0	$0	0%
Indirect State Grant	$0	$0	$90,000	$0	-100%
Indirect State Grant	$0	$0	$814	$0	-100%
Indirect State Grant	$0	$0	$4,154	$0	-100%
Indirect State Grant	$0	$0	$3,749	$0	-100%
Indirect State Grant	$0	$0	$28,522	$0	-100%
Indirect State Grant	$0	$0	$43,609	$0	-100%
Indirect State Grant	$0	$0	$55,766	$0	-100%
Indirect State Grant	$0	$0	$1,114	$0	-100%
Indirect State Grant		$0		$905	N/A
Indirect State Grant		$0		$4,336	N/A
Indirect State Grant		$0		$4,081	N/A
Indirect State Grant		$0		$27,326	N/A
Indirect State Grant		$0		$54,964	N/A
Indirect State Grant		$0		$73,048	N/A
Indirect State Grant		$0		$1,414	N/A
Indirect State Grant	$69,920	$0	$0	$0	0%
Indirect State Grant	$1,824	$51,504	$0	$0	0%
Intergovt Revenue - RDC	$10,071	$3,407	$0	$0	0%
Total Intergovernmental Revenues:	**$576,420**	**$435,263**	**$430,445**	**$372,154**	**-13.5%**
Charges for Services					
Congregate Meals - Daily	$2,092	$11,434	$0	$18,000	N/A
Congregate Meals - Program	$456	$3,778	$15,000	$0	-100%
Home Deliver Meals-Private Pay	$616	$1,796	$1,200	$1,500	25%
Program Income	$0	$0	$0	$10,000	N/A
Program Income	$72	$100	$0	$300	N/A
Program Income	$0	$0	$5,000	$0	-100%
Membership Dues	$12,275	$19,150	$12,000	$14,400	20%
Transportation - Program	$1,278	$5,604	$6,000	$8,400	40%
Total Charges for Services:	**$16,789**	**$41,862**	**$39,200**	**$52,600**	**34.2%**

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Contributions and Donations					
Contrib/Donations Private Srcs	$130	$783	$0	$1,200	N/A
Total Contributions and Donations:	**$130**	**$783**	**$0**	**$1,200**	**N/A**
Miscellanous Revenue					
Other Miscellaneous Revenue	$0	$130	$0	$300	N/A
Total Miscellanous Revenue:	**$0**	**$130**	**$0**	**$300**	**N/A**
Total Health and Welfare:	**$593,339**	**$478,038**	**$469,645**	**$426,254**	**-9.2%**
Culture/Recreation					
Charges for Services					
Program Fees	$8,665	$37,131	$40,000	$30,000	-25%
Event Admission Fees	$3,088	$0	$0	$0	0%
Program Fees	$100,300	$278,074	$265,000	$290,000	9.4%
Other Recreation Fees	$7,556	$13,160	$7,500	$14,000	86.7%
Total Charges for Services:	**$119,609**	**$328,366**	**$312,500**	**$334,000**	**6.9%**
Contributions and Donations					
Contrib/Donations Private Srcs	$322,143	$10,000	$20,000	$20,000	0%
Contrib/Donations Private Srcs	$0	$0	$9,000	$0	-100%
Total Contributions and Donations:	**$322,143**	**$10,000**	**$29,000**	**$20,000**	**-31%**
Miscellanous Revenue					
Rents & Royalties	$52,763	$54,200	$44,000	$44,000	0%
Reimbursement for Damaged Prop	$24,822	$0	$0	$0	0%
Other Miscellaneous Revenue	$6,068	$4,509	$0	$6,000	N/A
Total Miscellanous Revenue:	**$83,653**	**$58,709**	**$44,000**	**$50,000**	**13.6%**
Total Culture/Recreation:	**$525,405**	**$397,074**	**$385,500**	**$404,000**	**4.8%**
Housing and Development					
Taxes					
Business & Occupation Tax	$245,170	$241,001	$225,000	$225,000	0%
Total Taxes:	**$245,170**	**$241,001**	**$225,000**	**$225,000**	**0%**
Licenses and Permits					
Beer & Wine Retail Sales	$47,750	$51,350	$50,000	$50,000	0%
Non-Trad Tobacco Paraphernalia	$10,700	$12,000	$11,000	$11,000	0%
Zoning & Land Use	$193,325	$380,517	$175,000	$200,000	14.3%
NPDES Charges	$17,105	$33,134	$20,000	$15,000	-25%
Protective Inspection Admin	$1,140,572	$1,077,849	$900,000	$900,000	0%

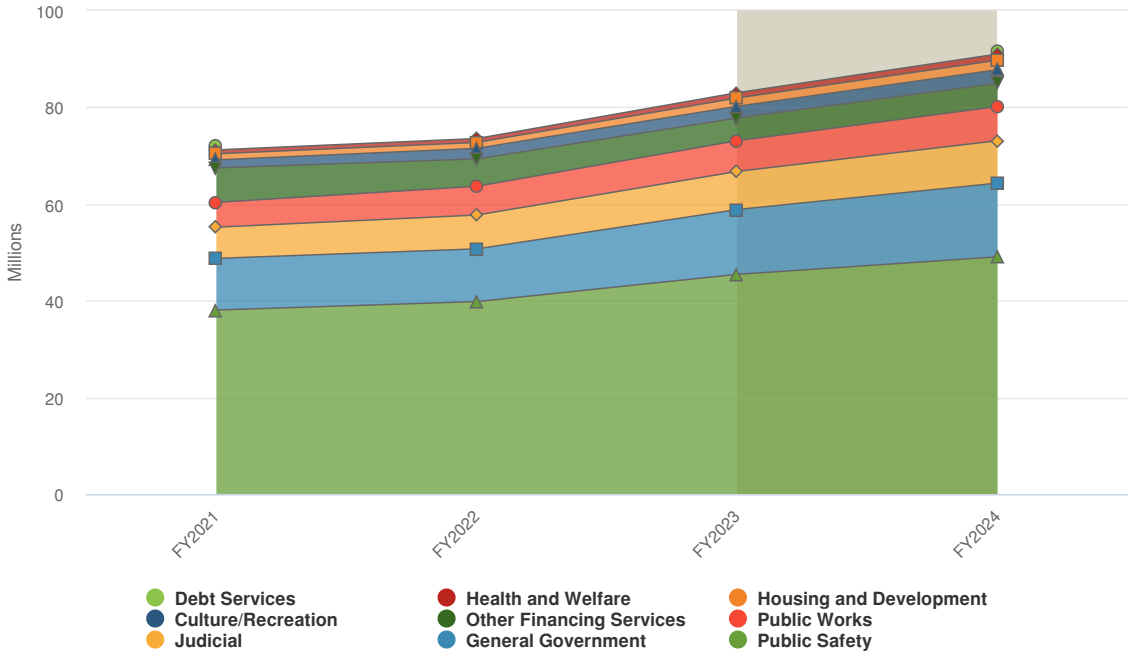
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Business License Penalty	$17,765	$17,218	$17,000	$15,000	-11.8%
Total Licenses and Permits:	**$1,427,217**	**$1,572,069**	**$1,173,000**	**$1,191,000**	**1.5%**
Intergovernmental Revenues					
Local Govt/Intergovt Rev	$25,052	$17,152	$15,000	$15,000	0%
Intergovt Revenue - Jasper Co	$3,000	$3,000	$3,000	$3,000	0%
Total Intergovernmental Revenues:	**$28,052**	**$20,152**	**$18,000**	**$18,000**	**0%**
Charges for Services					
Other Fees	$32,470	$31,214	$20,000	$25,000	25%
Total Charges for Services:	**$32,470**	**$31,214**	**$20,000**	**$25,000**	**25%**
Miscellanous Revenue					
Other Miscellaneous Revenue	$871	$273	$100	$250	150%
Reimbursement for Damaged Prop	$0	$50,545	$0	$0	0%
Total Miscellanous Revenue:	**$871**	**$50,818**	**$100**	**$250**	**150%**
Total Housing and Development:	**$1,733,779**	**$1,915,254**	**$1,436,100**	**$1,459,250**	**1.6%**
Total Revenue:	**$89,271,172**	**$85,363,178**	**$83,015,574**	**$91,563,770**	**10.3%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

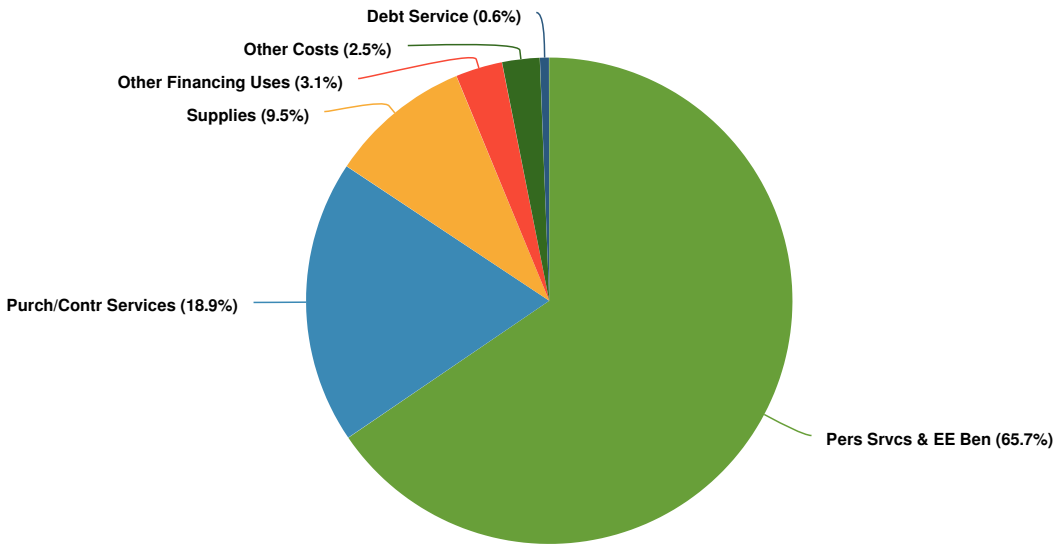
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
General Government					
Non-Departmental / Gen Govt	$1,129,036	$783,875	$1,462,617	$2,045,032	39.8%
BOC & Staff	$1,939,699	$2,001,278	$2,344,501	$2,457,452	4.8%
Elections	$409,567	$504,490	$987,944	$840,240	-15%
Financial Administration	$824,329	$943,727	$1,032,185	$1,078,687	4.5%
Data Processing/Mis	$933,461	$899,378	$1,073,422	$1,327,439	23.7%
GIS	$368,856	$374,790	$435,764	$466,046	6.9%
Human Resources	$522,136	$543,795	$653,121	$739,099	13.2%
Tax Commissioner (Const Office	$1,106,853	$1,140,293	$1,315,562	$1,432,735	8.9%
Tax Assessor	$928,541	$933,008	$1,150,206	$1,250,765	8.7%
Board of Equalization	$12,382	$12,287	$58,859	$69,364	17.8%
Risk Management	$1,573,661	$1,672,825	$1,576,804	$2,084,500	32.2%
Gov Buildings And Facilities M	$939,526	$1,094,467	$1,322,743	$1,458,610	10.3%
Total General Government:	**$10,688,047**	**$10,904,211**	**$13,413,728**	**$15,249,969**	**13.7%**
Judicial					
Superior Court	$873,587	$921,916	$1,075,510	$1,196,549	11.3%
Clerk Of Courts	$1,336,949	$1,483,879	$1,626,315	$1,748,505	7.5%

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
District Attorney	$1,608,359	$1,870,901	$2,185,785	$2,582,036	18.1%
Magistrate Court	$376,019	$420,689	$464,619	$452,708	-2.6%
Probate Court	$692,155	$701,730	$755,900	$889,316	17.6%
Juvenile Court	$1,010,875	$1,091,248	$1,200,278	$1,298,894	8.2%
Public Defender	$559,857	$507,783	$571,849	$605,083	5.8%
Total Judicial:	**$6,457,802**	**$6,998,145**	**$7,880,256**	**$8,773,091**	**11.3%**
Public Safety					
Sheriff's Office	$14,276,769	$14,504,668	$16,654,816	$17,820,881	7%
Westside Precinct	$144,465	$131,118	$190,184	$169,880	-10.7%
Eastside Precinct	$11,518	$19,646	$30,528	$29,720	-2.6%
Jail Operations	$12,663,389	$12,698,744	$14,030,073	$15,043,916	7.2%
Student Resource Officer SRO	$1,138,754	$1,215,187	$1,362,678	$1,534,011	12.6%
County Fire Service	$8,543,924	$9,894,411	$11,381,275	$12,542,430	10.2%
Fire Training	$112,818	$98,147	$189,053	$191,811	1.5%
Coroner/Medical Examiner	$104,322	$76,863	$105,383	$118,772	12.7%
Animal Services	$752,740	$844,245	$1,000,102	$1,113,527	11.3%
Emergency Management	$292,300	$317,599	$486,066	$497,792	2.4%
Total Public Safety:	**$38,040,999**	**$39,800,628**	**$45,430,158**	**$49,062,740**	**8%**
Public Works					
Road Department	$2,908,471	$3,558,977	$3,955,055	$4,219,872	6.7%
Street Lighting	$889,742	$904,076	$900,000	$910,000	1.1%
Keep Newton Beautiful	$0	$0	$0	$199,916	N/A
Fleet Mgt - Maintenance Shop	$1,340,077	$1,491,928	$1,500,261	$1,740,574	16%
Total Public Works:	**$5,138,290**	**$5,954,980**	**$6,355,316**	**$7,070,362**	**11.3%**
Health and Welfare					
Senior Services	$799,155	$801,824	$1,091,048	$1,267,865	16.2%
Total Health and Welfare:	**$799,155**	**$801,824**	**$1,091,048**	**$1,267,865**	**16.2%**
Culture/Recreation					
Culture/Recreation Administrat	$1,592,720	$1,920,918	$2,121,761	$2,488,731	17.3%
Participant Recreation	$59,075	$256,911	$298,600	$316,700	6.1%
Total Culture/Recreation:	**$1,651,796**	**$2,177,829**	**$2,420,361**	**$2,805,431**	**15.9%**
Housing and Development					
Agricultural Resources	$97,204	$118,955	$115,352	$120,736	4.7%
Planning And Zoning Administra	$1,167,506	$1,111,324	$1,605,386	$1,851,320	15.3%
Economic Development	$0	$0	$0	$0	0%
Total Housing and Development:	**$1,264,711**	**$1,230,279**	**$1,720,738**	**$1,972,056**	**14.6%**

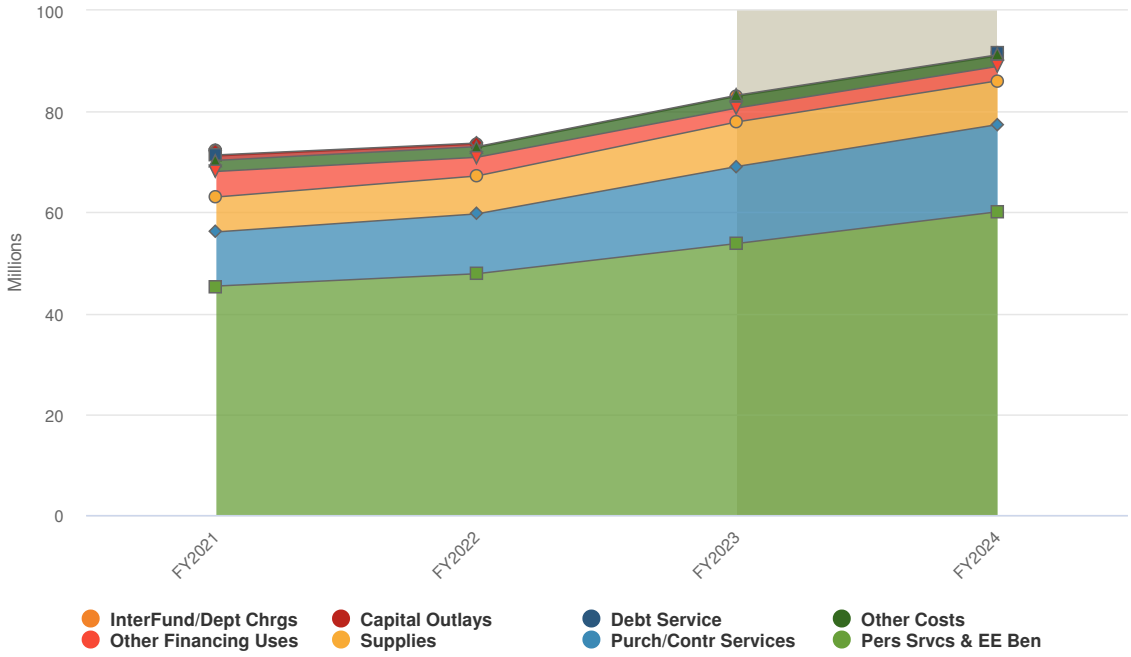
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Debt Services					
Debt Service	$1,021,461	$0	$0	$555,045	N/A
Total Debt Services:	**$1,021,461**	**$0**	**$0**	**$555,045**	**N/A**
Other Financing Services					
Payments to Outside Agencies	$2,068,784	$1,949,784	$1,949,784	$1,949,784	0%
Other Financing Uses	$5,068,922	$3,706,420	$2,754,185	$2,857,427	3.7%
Total Other Financing Services:	**$7,137,706**	**$5,656,204**	**$4,703,969**	**$4,807,211**	**2.2%**
Total Expenditures:	**$72,199,966**	**$73,524,101**	**$83,015,574**	**$91,563,770**	**10.3%**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Pers Srvcs & EE Ben	$45,380,349	$47,823,815	$53,824,597	$60,112,826	11.7%
Purch/Contr Services	$10,733,345	$11,865,771	$15,274,997	$17,292,416	13.2%
Supplies	$6,921,793	$7,514,917	$8,837,167	$8,669,834	-1.9%
Capital Outlays	$1,086,866	$715,873	$0	$0	0%
InterFund/Dept Chrgs	-$200,460	-$210,444	-$212,124	-$229,563	8.2%
Other Costs	$2,187,690	$2,108,300	$2,536,752	$2,305,785	-9.1%
Debt Service	$1,021,461	$0	$0	$555,045	N/A
Other Financing Uses	$5,068,922	$3,705,870	$2,754,185	$2,857,427	3.7%
Total Expense Objects:	**$72,199,966**	**$73,524,101**	**$83,015,574**	**$91,563,770**	**10.3%**

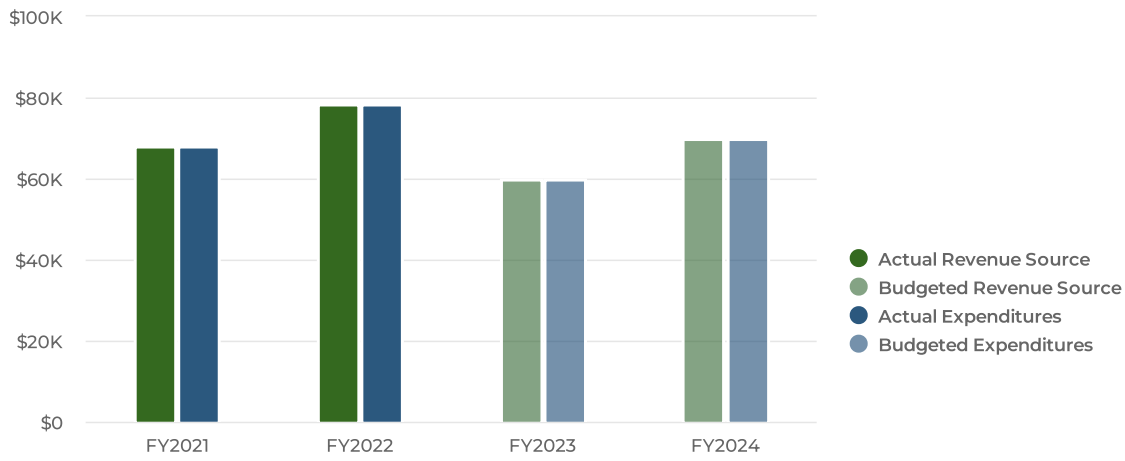
LVAP 5% (Fund 200)

The LVAP 5% Fund, authorized by O.C.G.A. §15- 21-130- 134 (Article 8 Funding for Local Victim Assistance Programs), provides funding for local victim assistance programs through the imposition of an additional penalty equal to five percent (5%) of the original fine imposed on any criminal offense or any criminal ordinance violation in any court of this state, or any municipality or political subdivision of the state. Funds derived through these Local Victim Assistance Add-On Fines are referred to also as “five percent funds.” The Criminal Justice Coordinating Council’s functions as enumerated in Code section 35-6A-7 include “(11) To promulgate rules governing the approval of victim assistance programs as provided for in Article 8 of Chapter 21 of Title 15.

This is a special revenue fund (governmental) and it is considered a non-major fund.

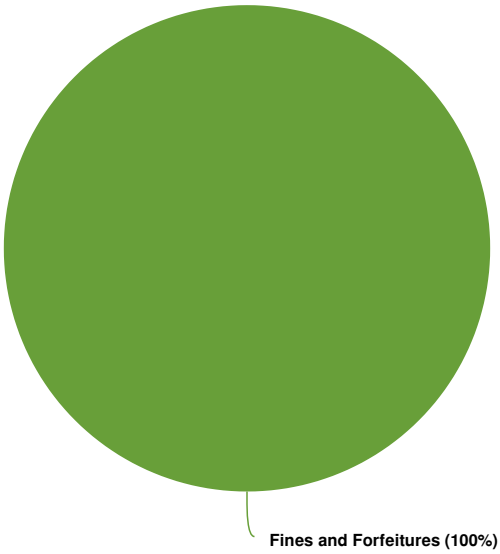
Summary

Newton County, GA is projecting $70K of revenue in FY2024, which represents a 16.7% increase over the prior year. Budgeted expenditures are projected to increase by 16.7% or $10K to $70K in FY2024.

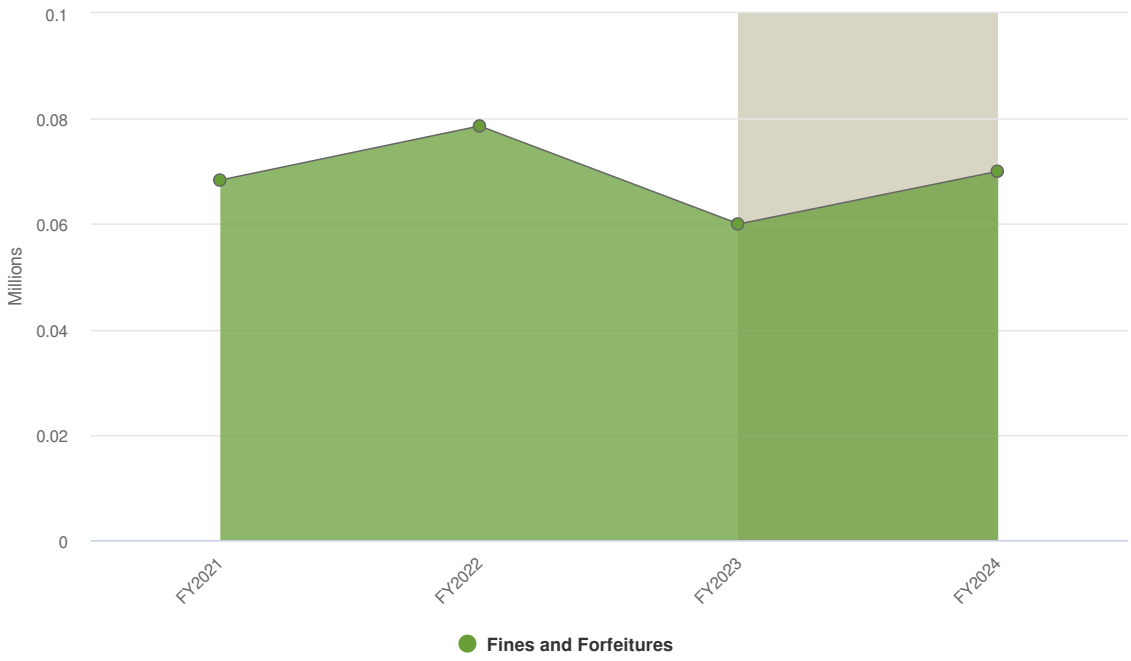


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



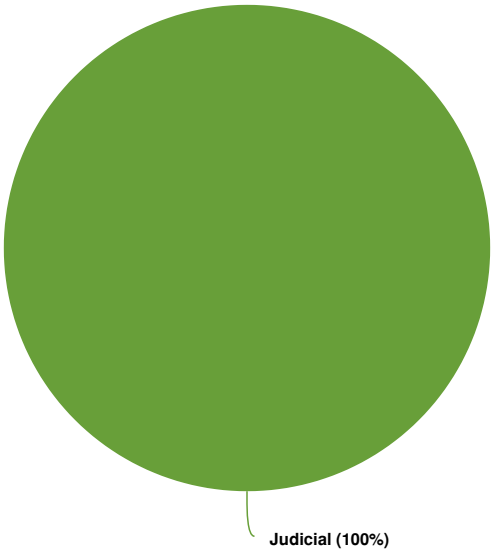
Grey background indicates budgeted figures.

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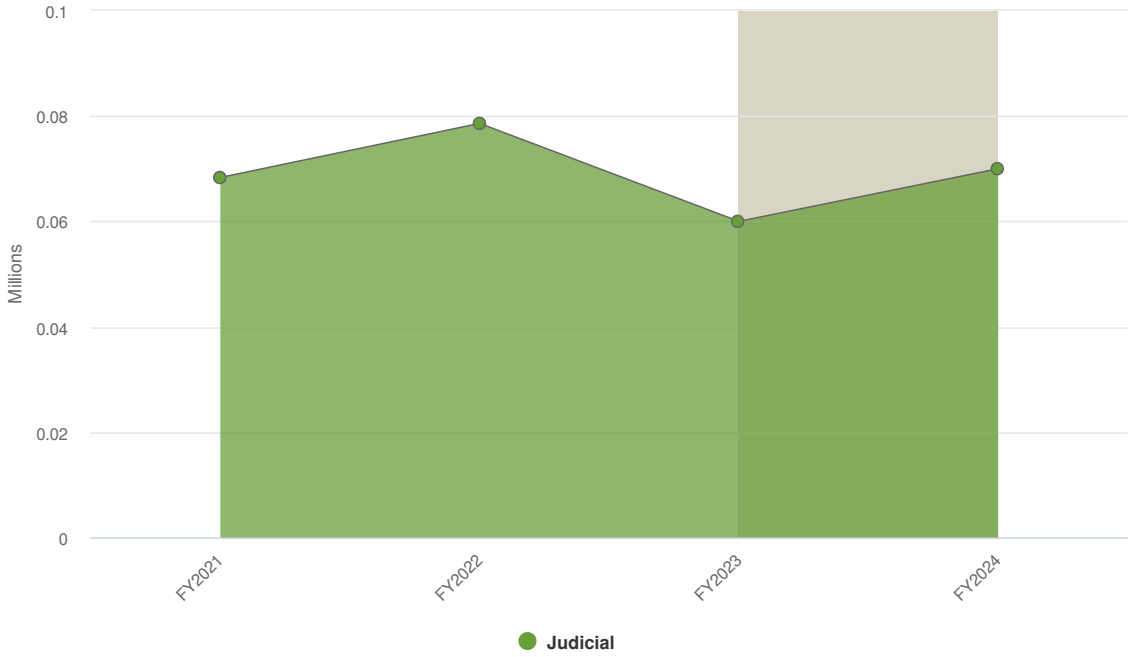
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



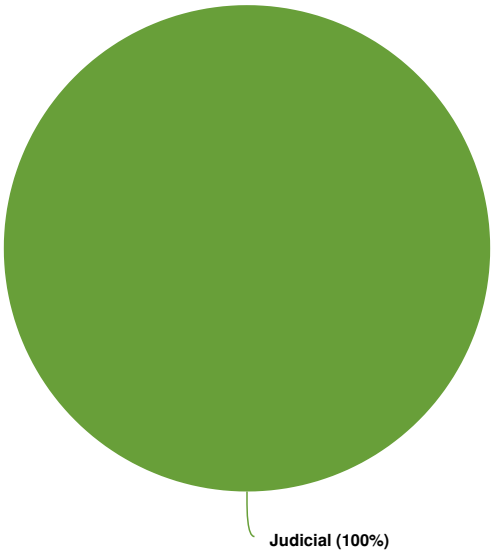
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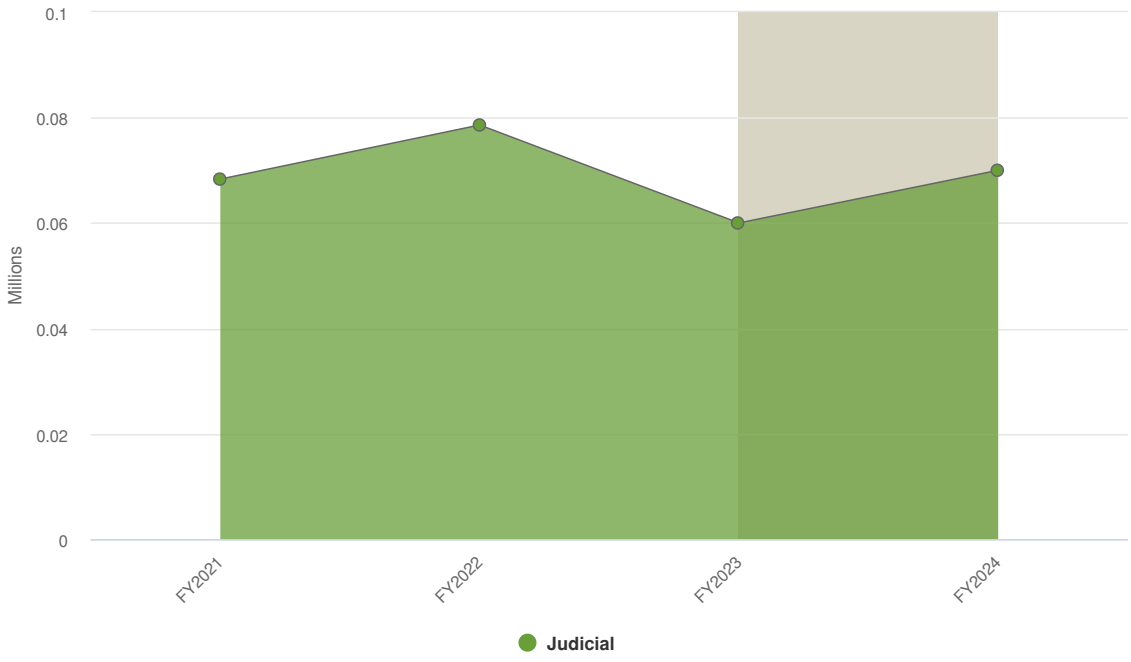
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



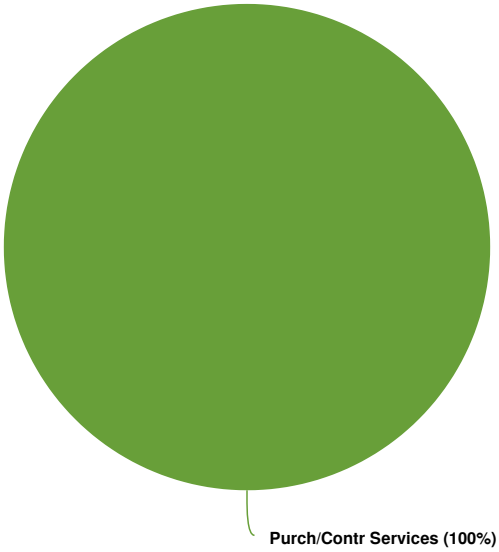
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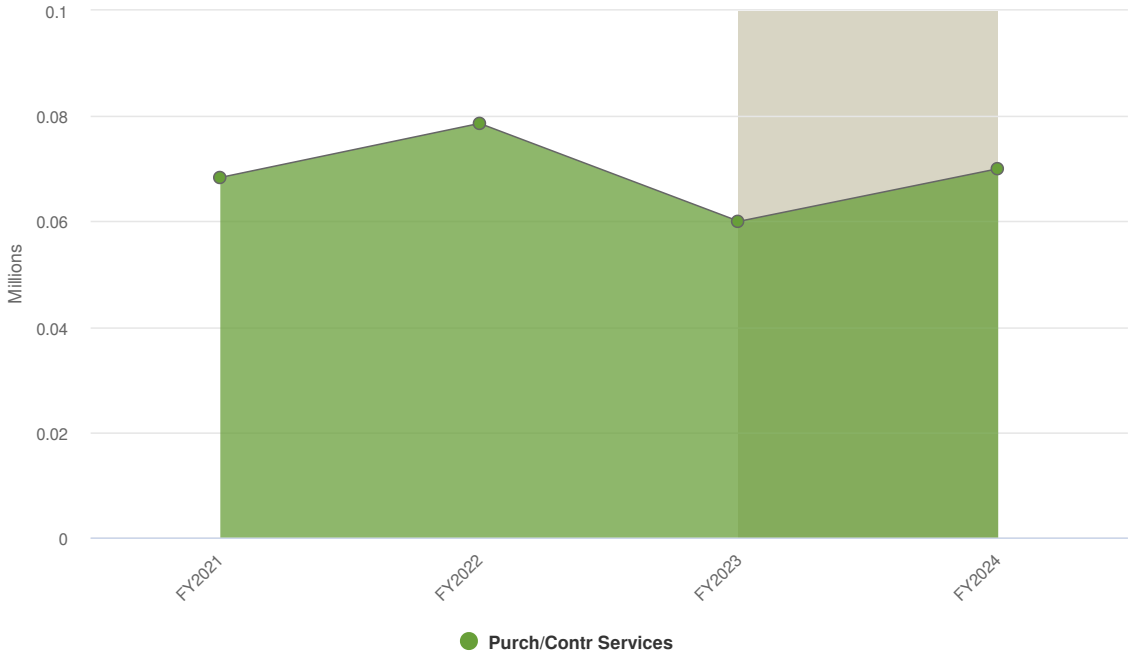
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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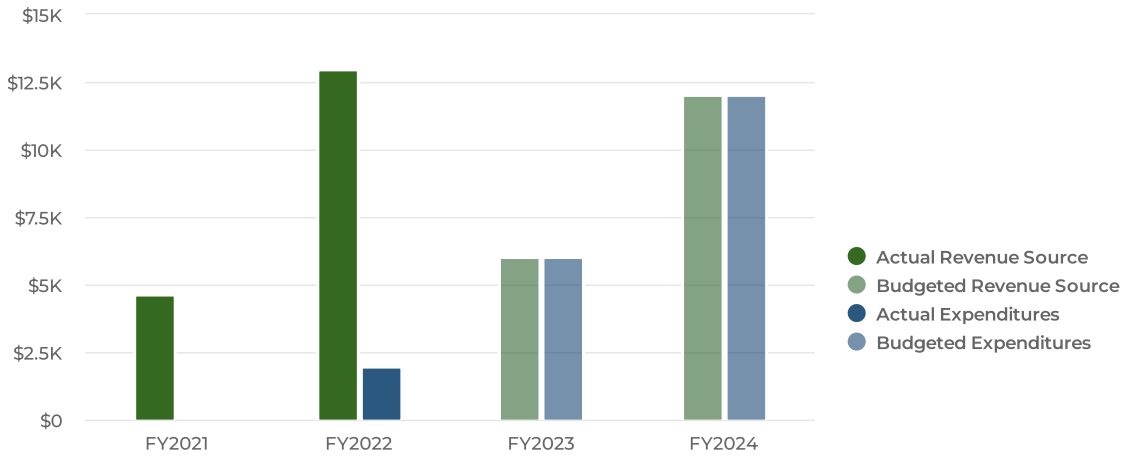
Juvenile Supplemental Services (Fund 202)

This fund, authorized by O.C.G.A. 15-11-71, is used to account for supervision fees collected by the county's Juvenile Court to care for juveniles that are in the court's care. These funds are legally restricted for housing, educational, counseling, mediation, transportation, truancy intervention, restitution, and work experience expenses.

This fund is a special revenue fund (governmental) and is considered non-major fund.

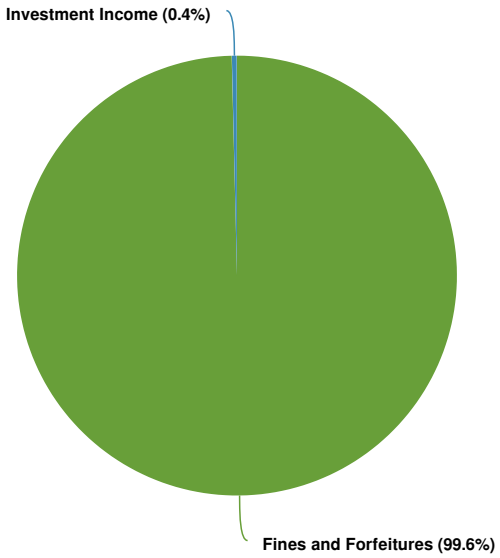
Summary

Newton County, GA is projecting $12.05K of revenue in FY2024, which represents a 99.3% increase over the prior year. Budgeted expenditures are projected to increase by 99.3% or $6K to $12.05K in FY2024.

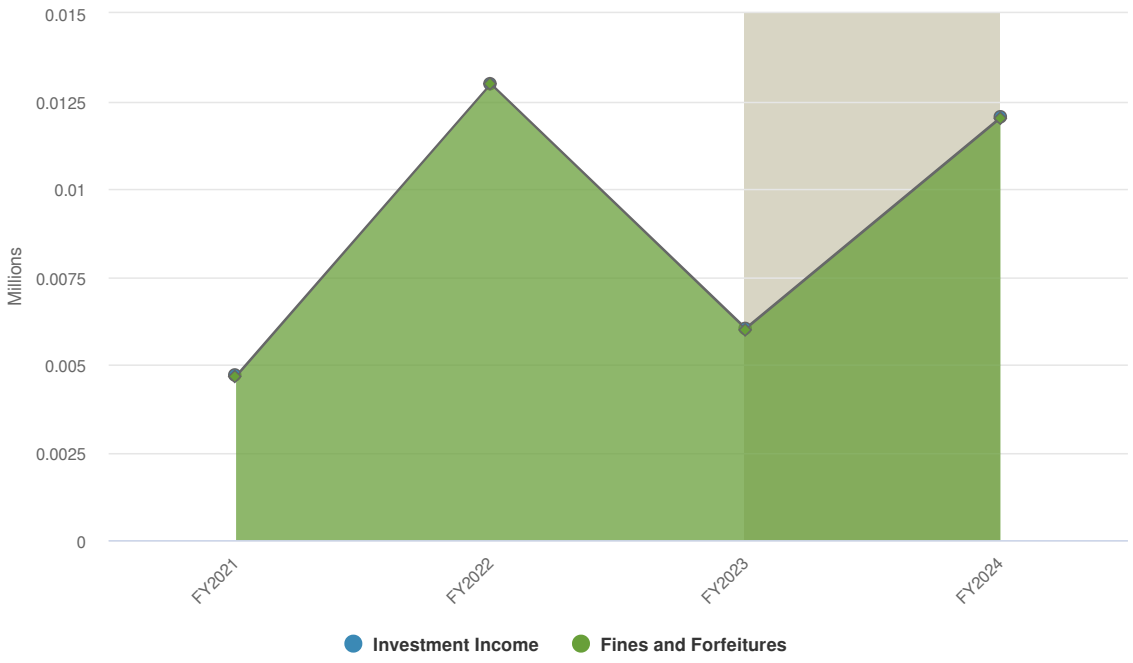


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



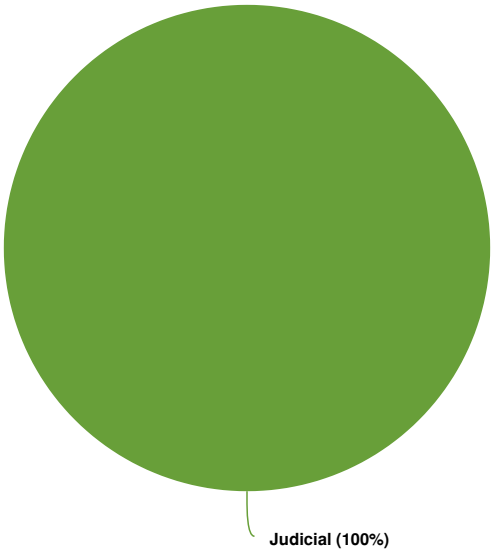
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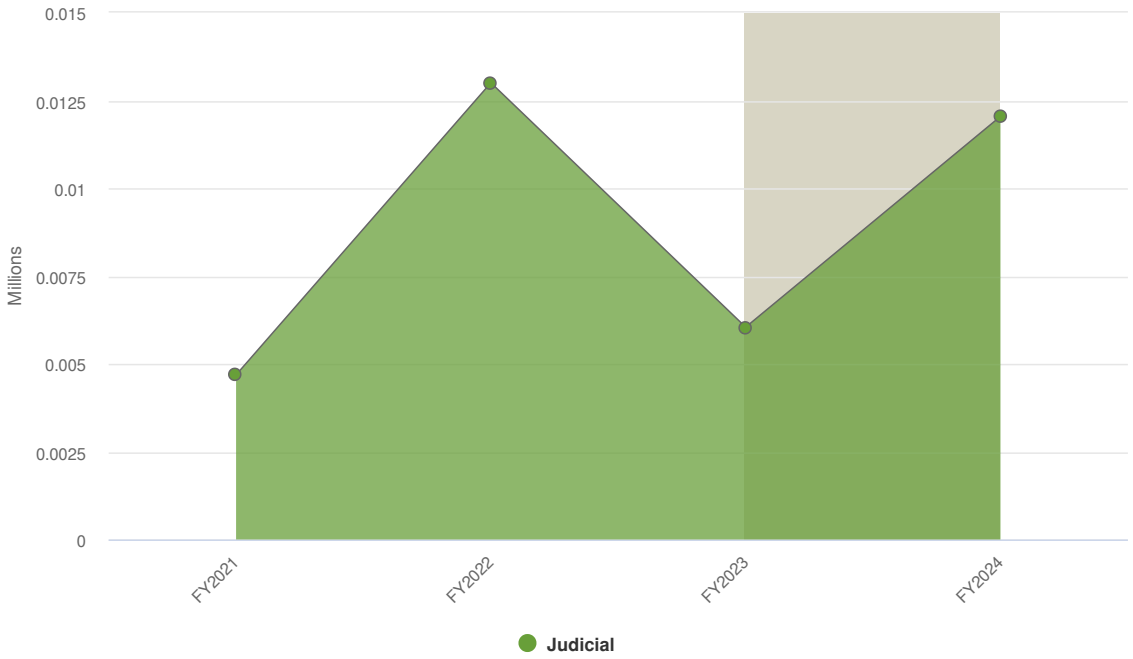
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



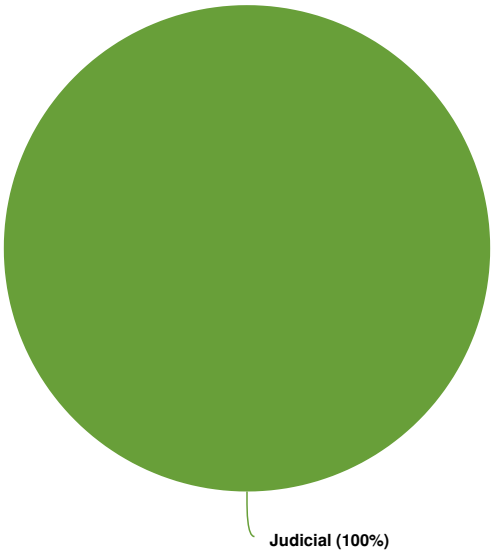
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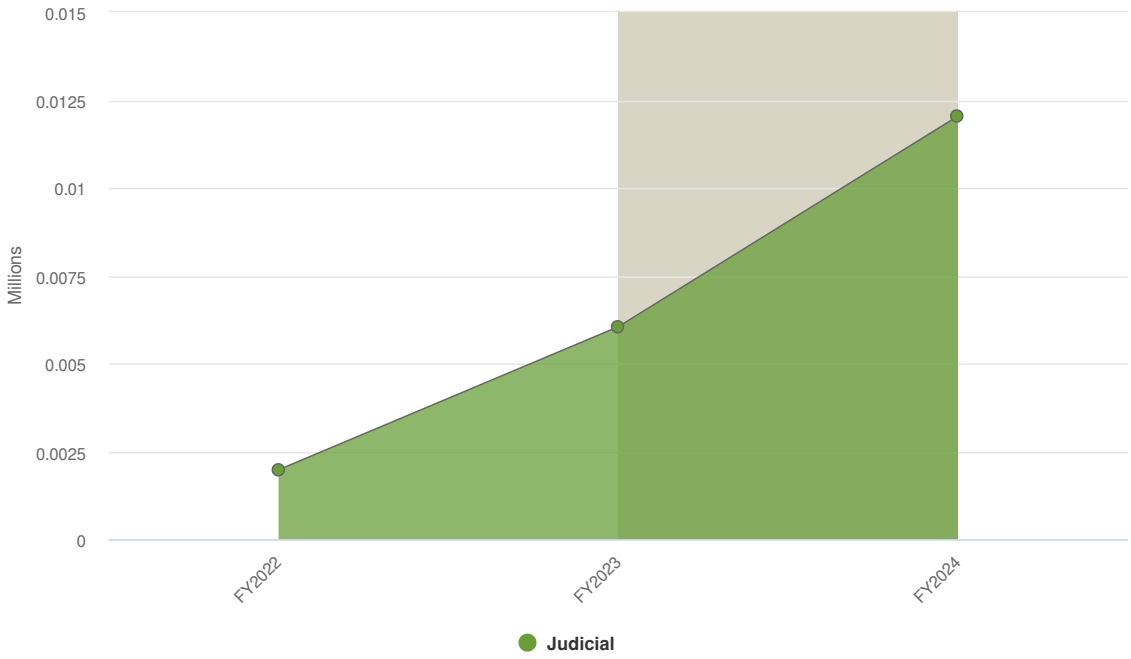
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



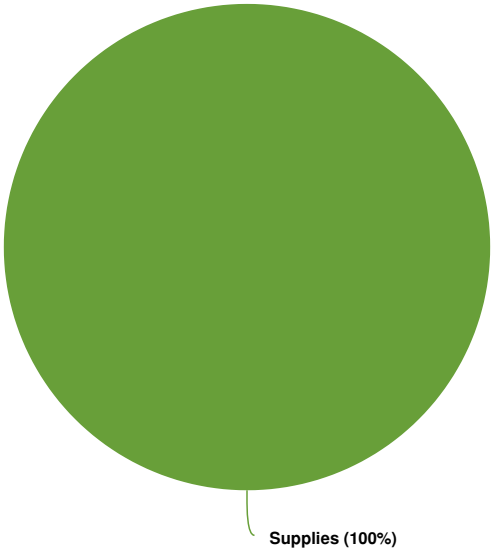
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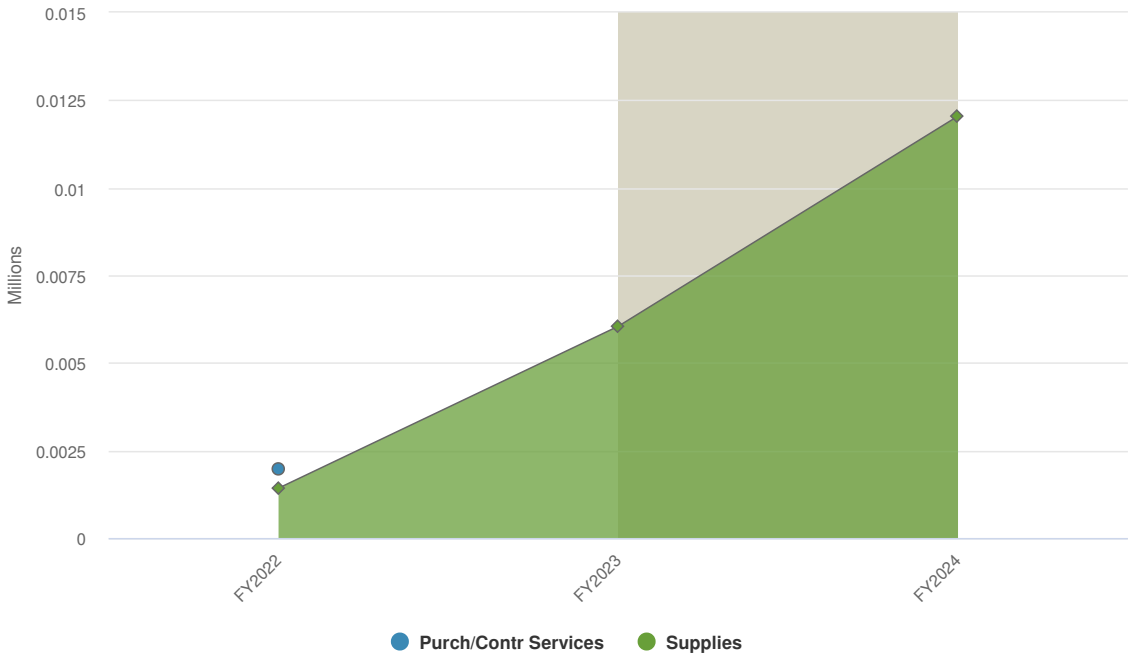
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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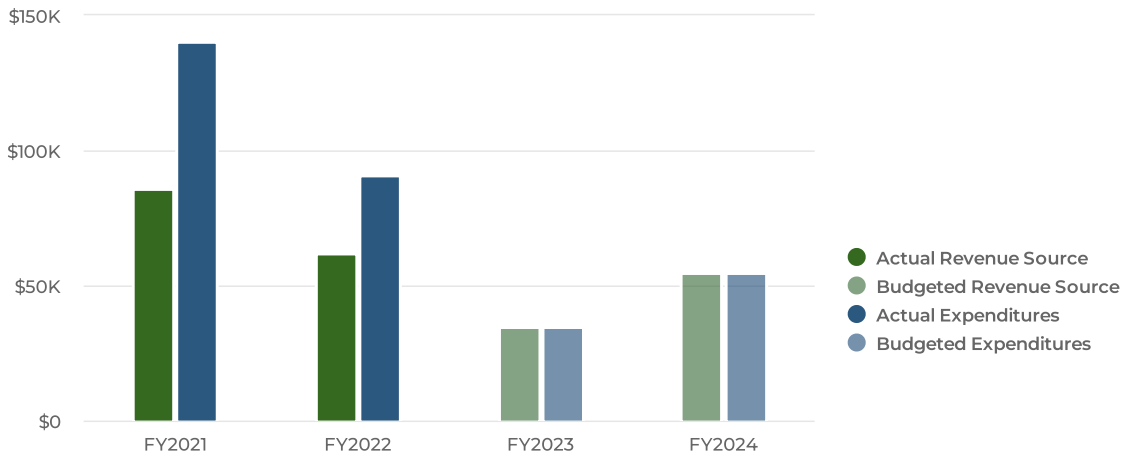
Sheriff's Forfeited (Fund 203)

This fund is used to account for the government's share of monies that have been forfeited through the court system that are legally restricted for law enforcement purposes.

This is a special revenue fund (governmental) and is consider a non-major fund.

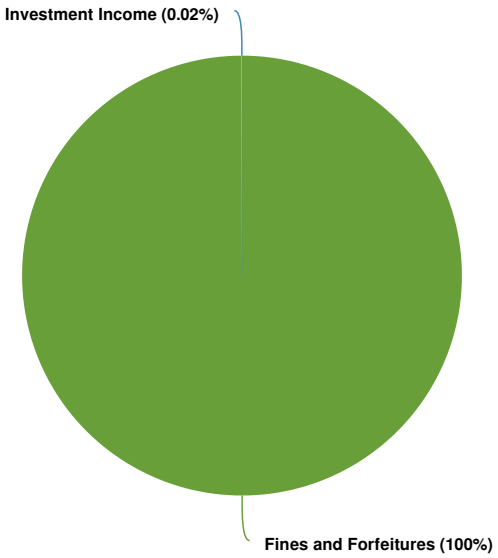
Summary

Newton County, GA is projecting $55.01K of revenue in FY2024, which represents a 57.1% increase over the prior year. Budgeted expenditures are projected to increase by 57.1% or $20K to $55.01K in FY2024.



Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



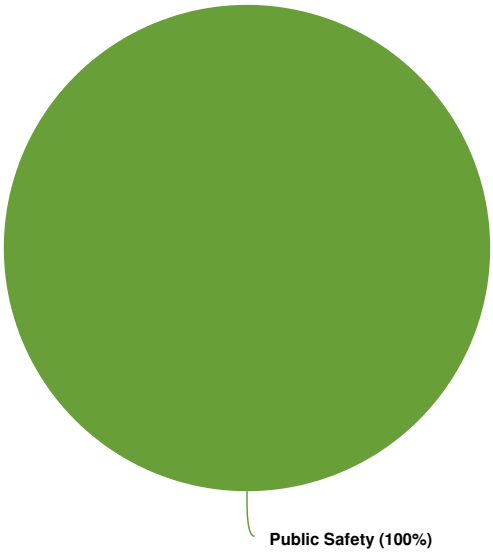
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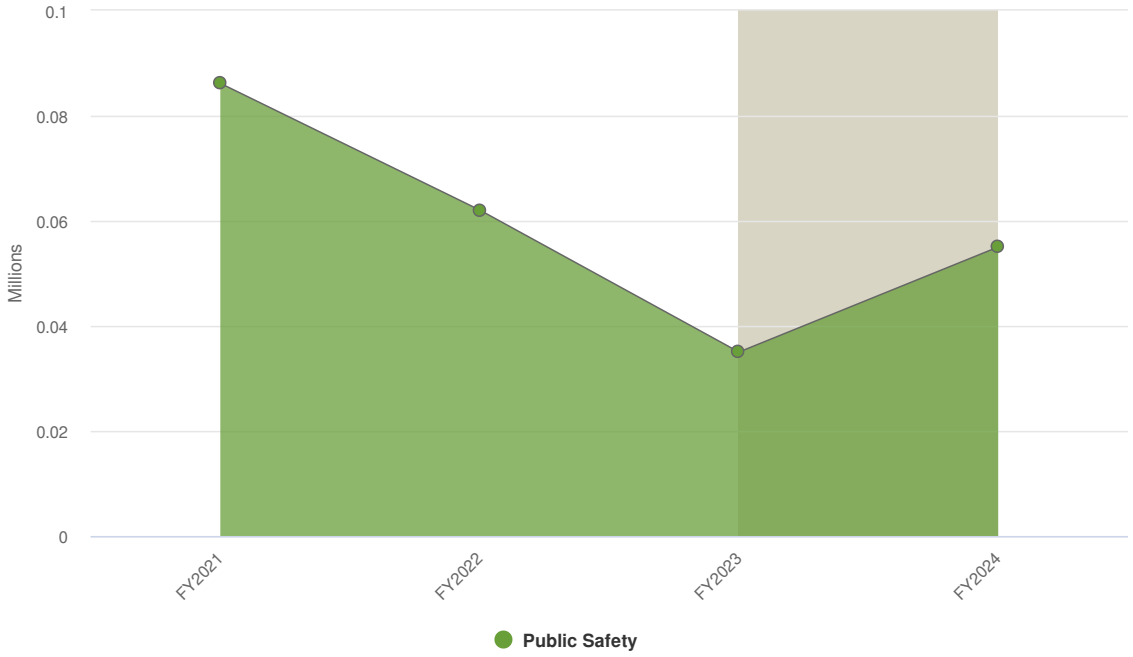
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



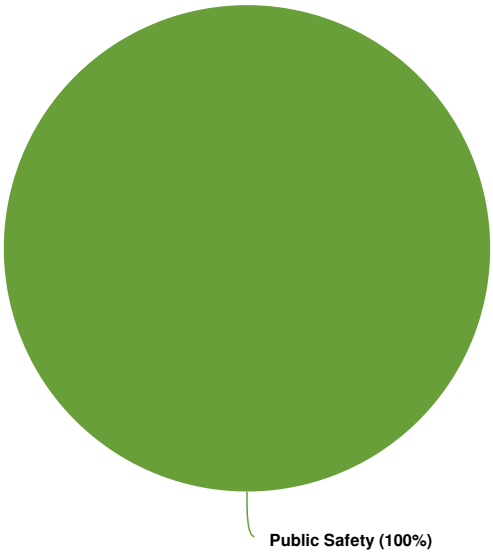
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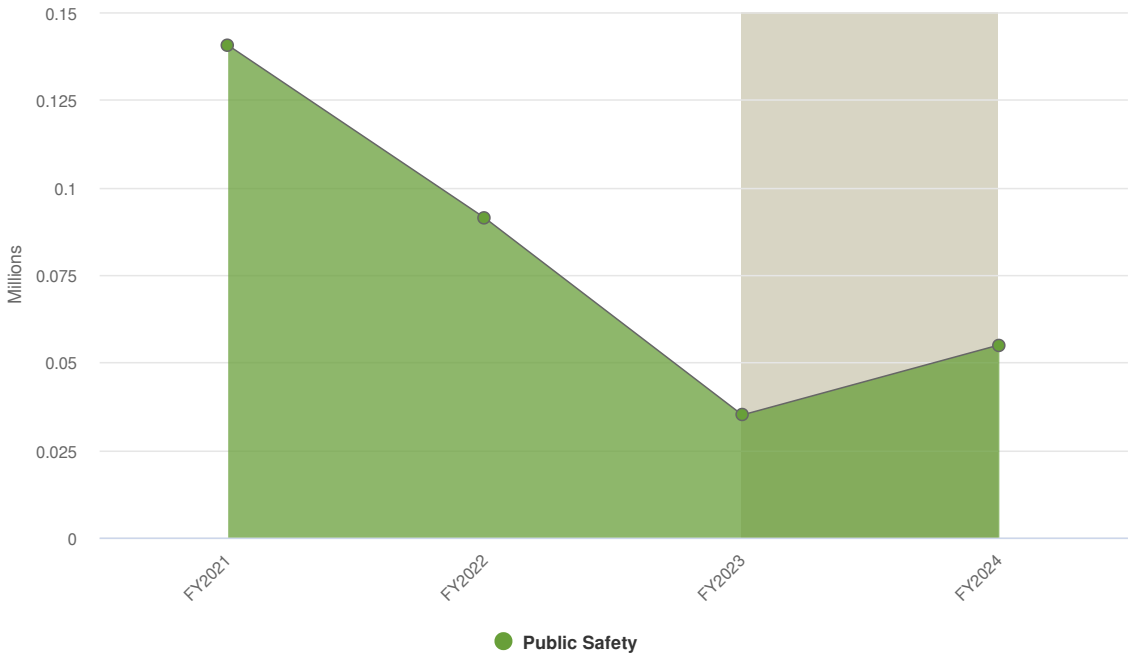
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



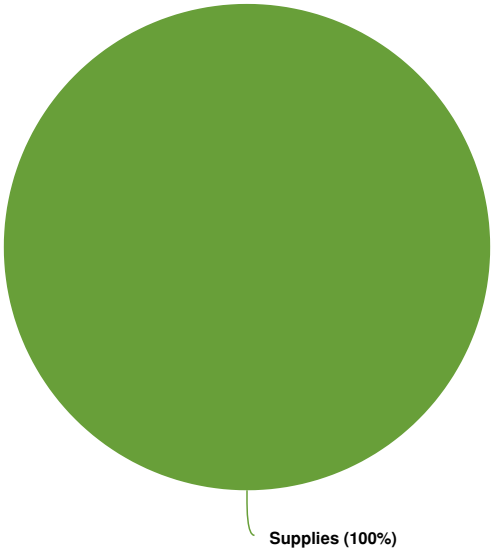
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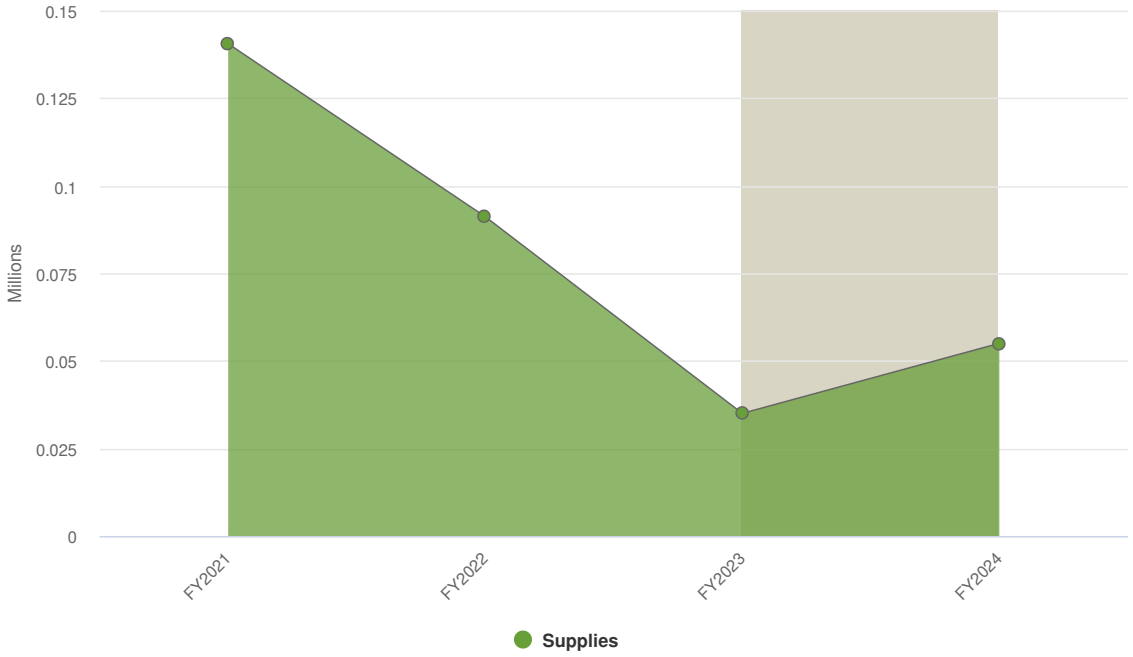
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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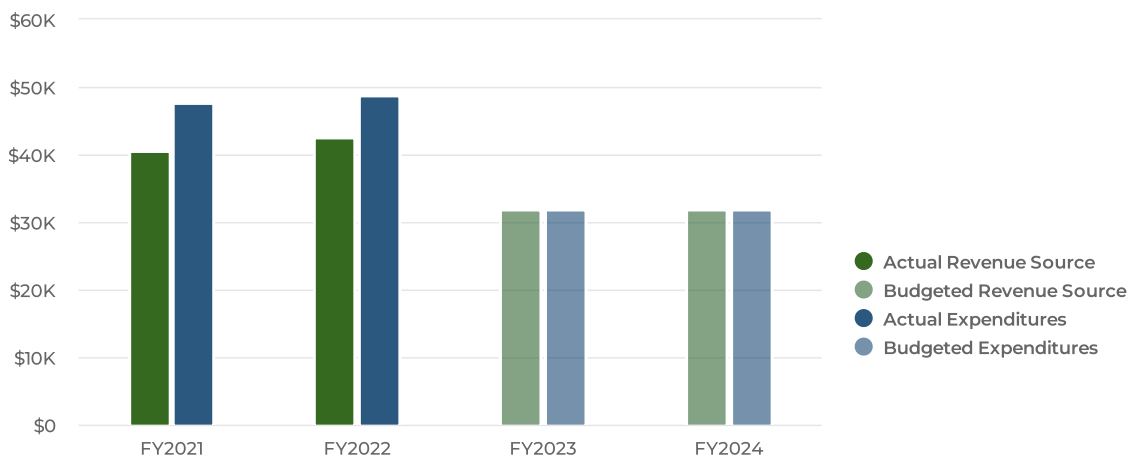
Law Library (Fund 205)

This fund, authorized by O.C.G.A. 36-15-1 to 36-15-9, is used to account for an additional sum not to exceed $5.00 placed on civil and criminal cases filed in Superior Court, Probate Court, and any other courts of record. These funds are legally restricted to be used for the purchase of law books, reports, texts, periodicals, supplies, desks, and equipment for the operations of the Law Library among other items.

This is a special revenue fund (governmental) and is considered a non-major fund.

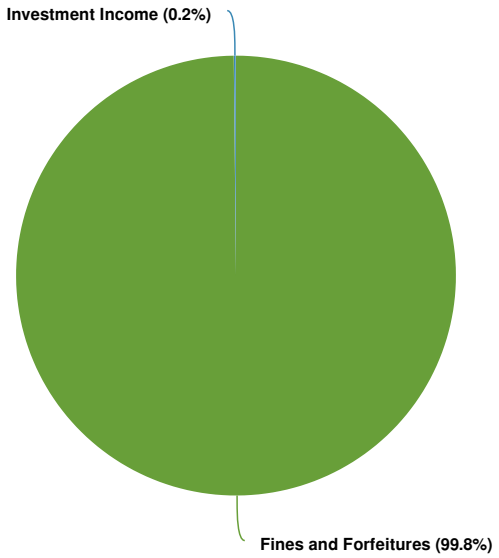
Summary

Newton County, GA is projecting $32.05K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to $32.05K in FY2024.

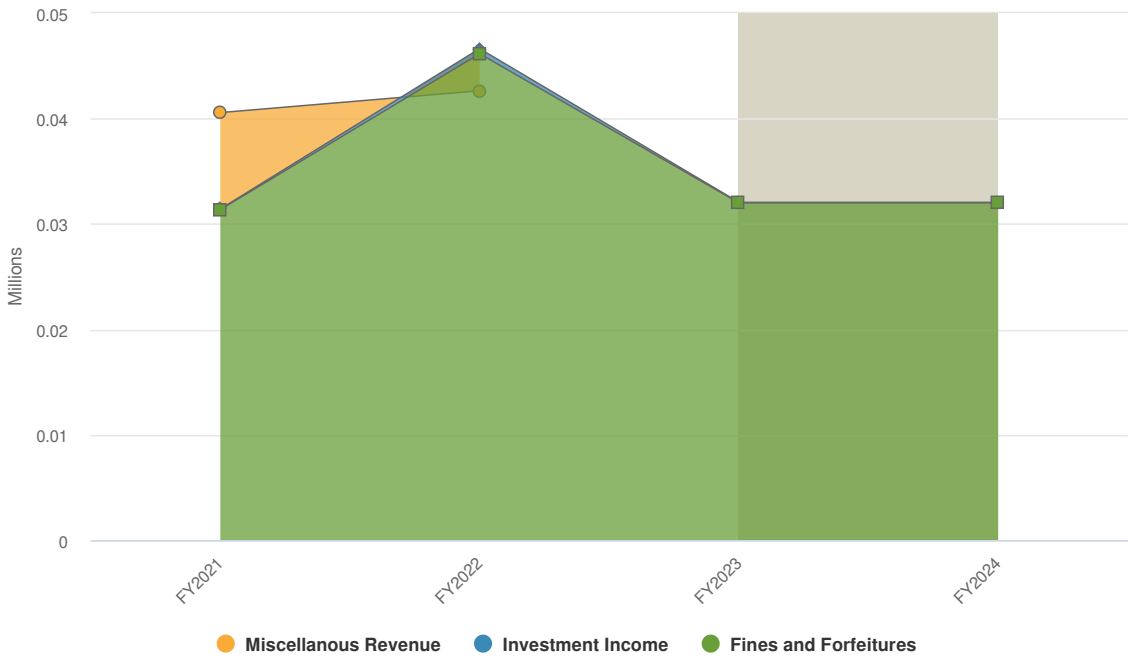


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



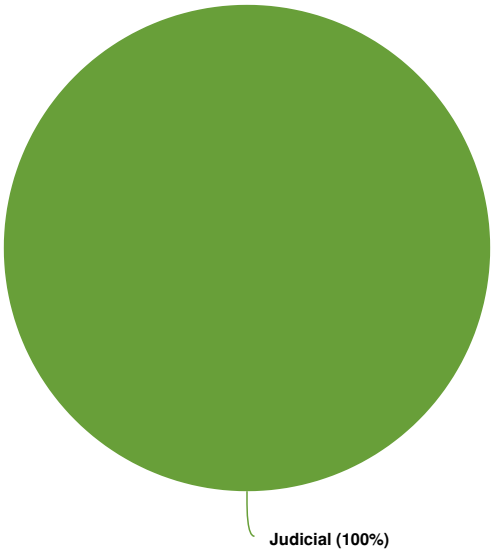
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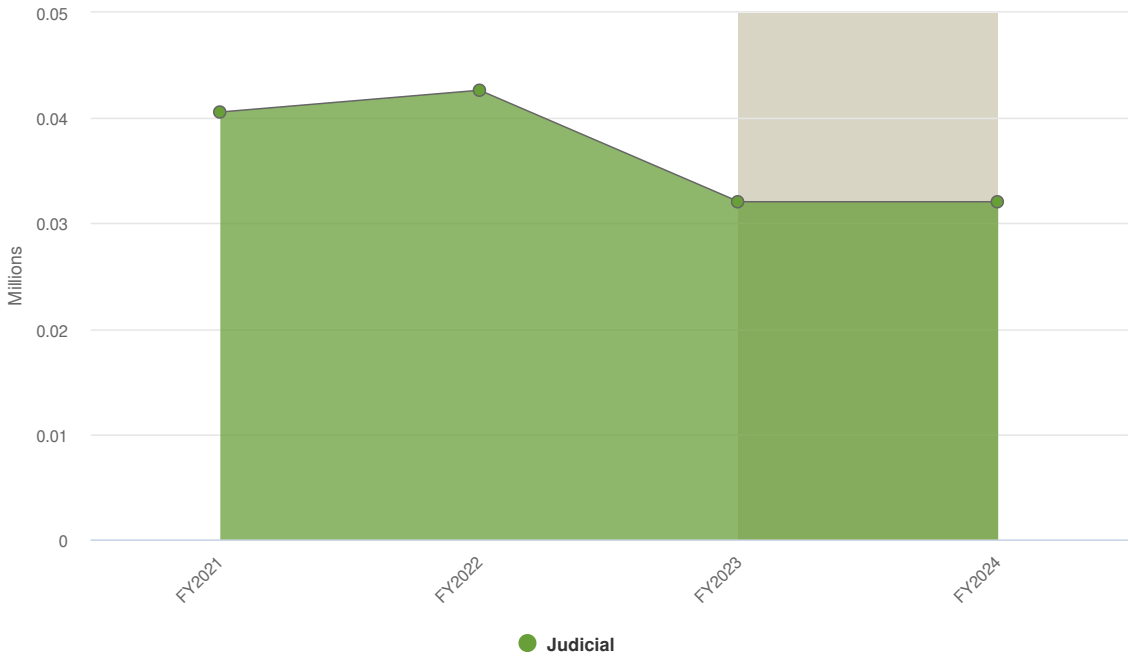
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



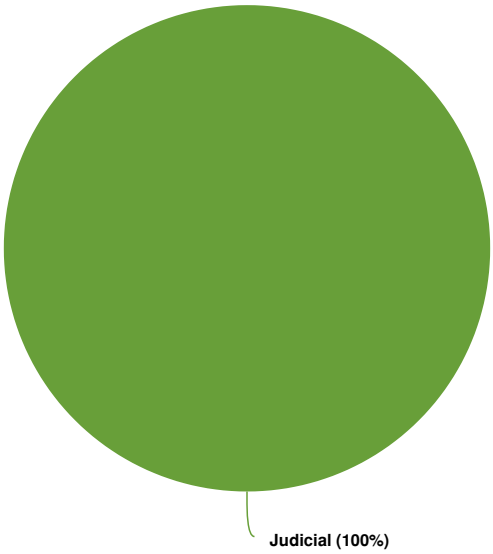
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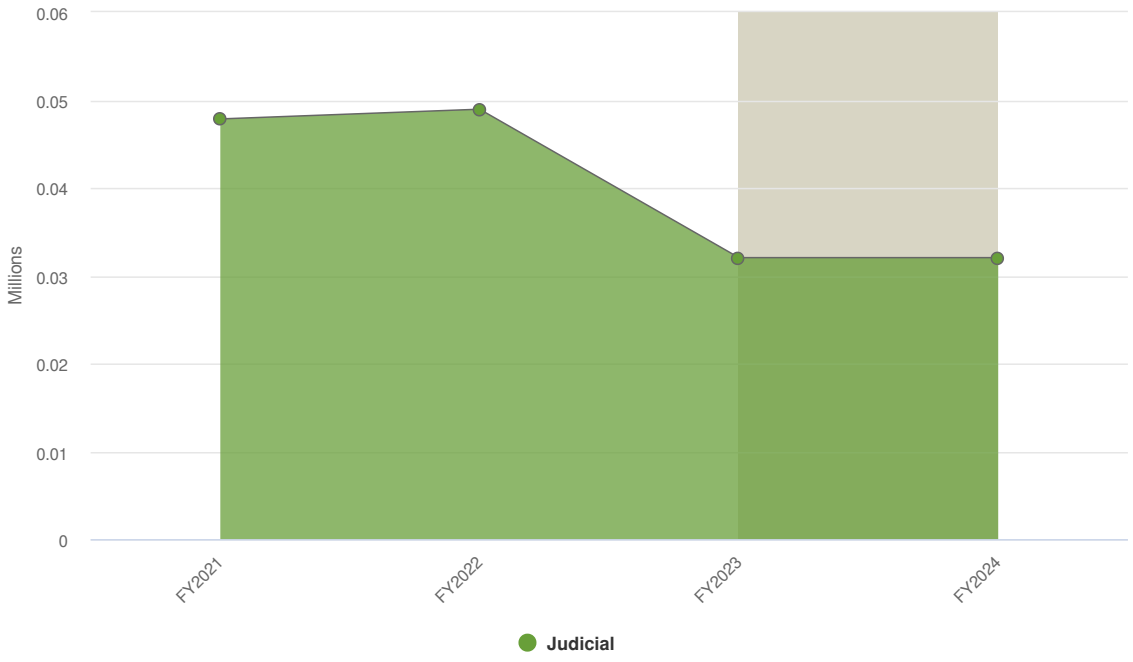
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



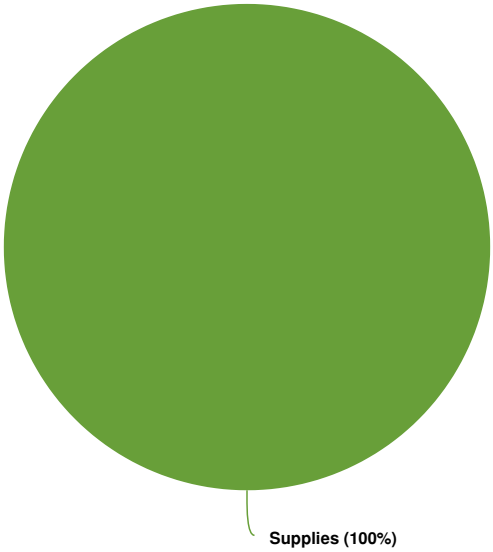
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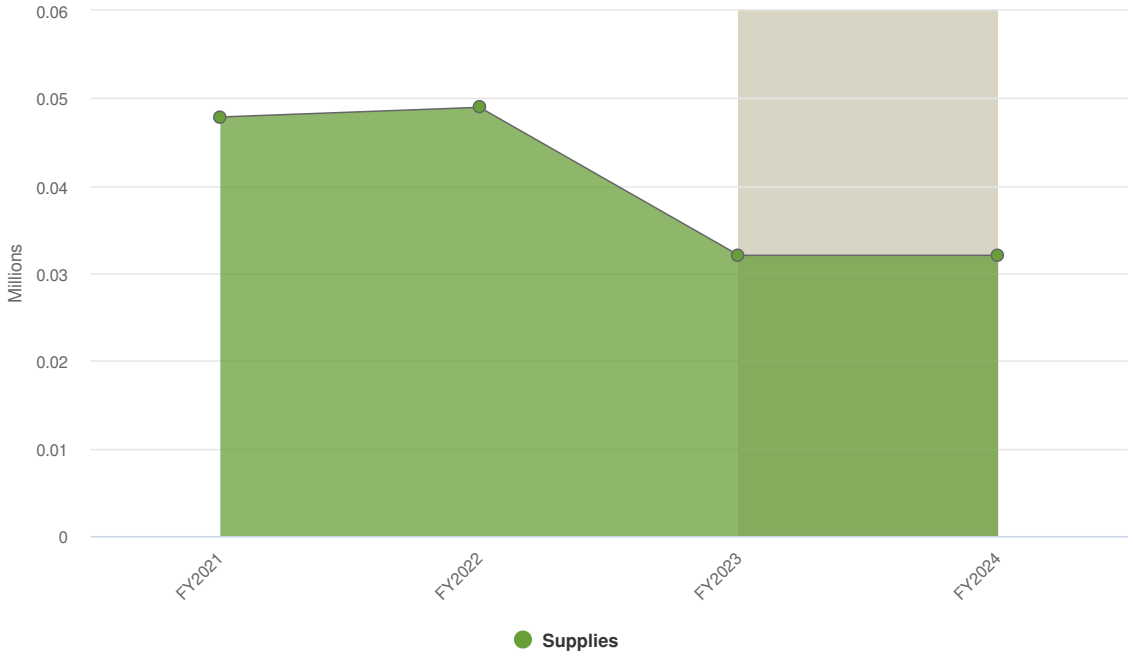
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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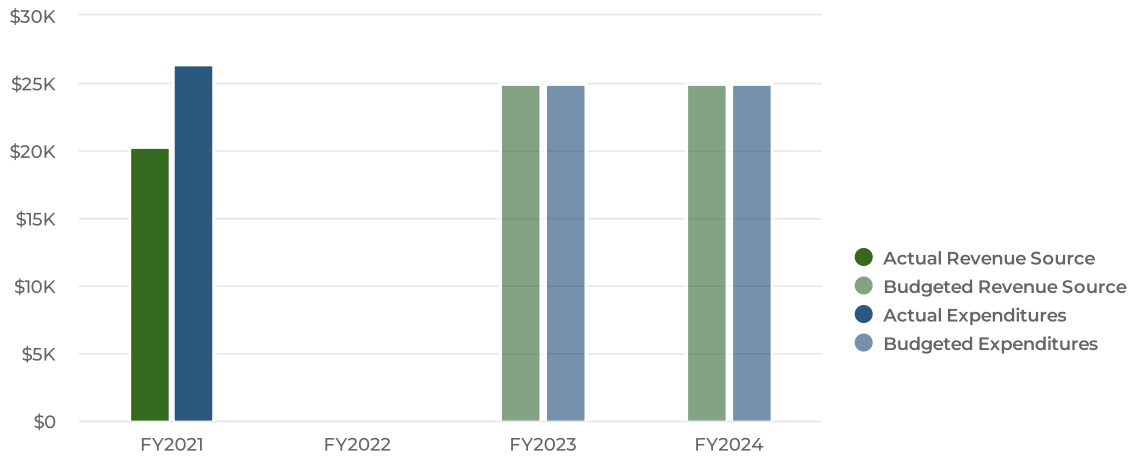
Sheriff's Special Revenue (Fund 207)

This fund is used to account for contributions, donations, and other revenue sources given by citizens or companies to be used for various law enforcement needs.

This is a special revenue fund (governmental) and is condiered to be a non-major fund.

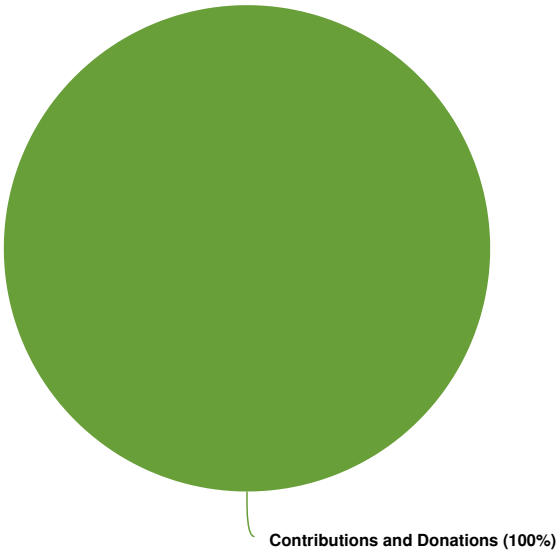
Summary

Newton County, GA is projecting $25K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to $25K in FY2024.

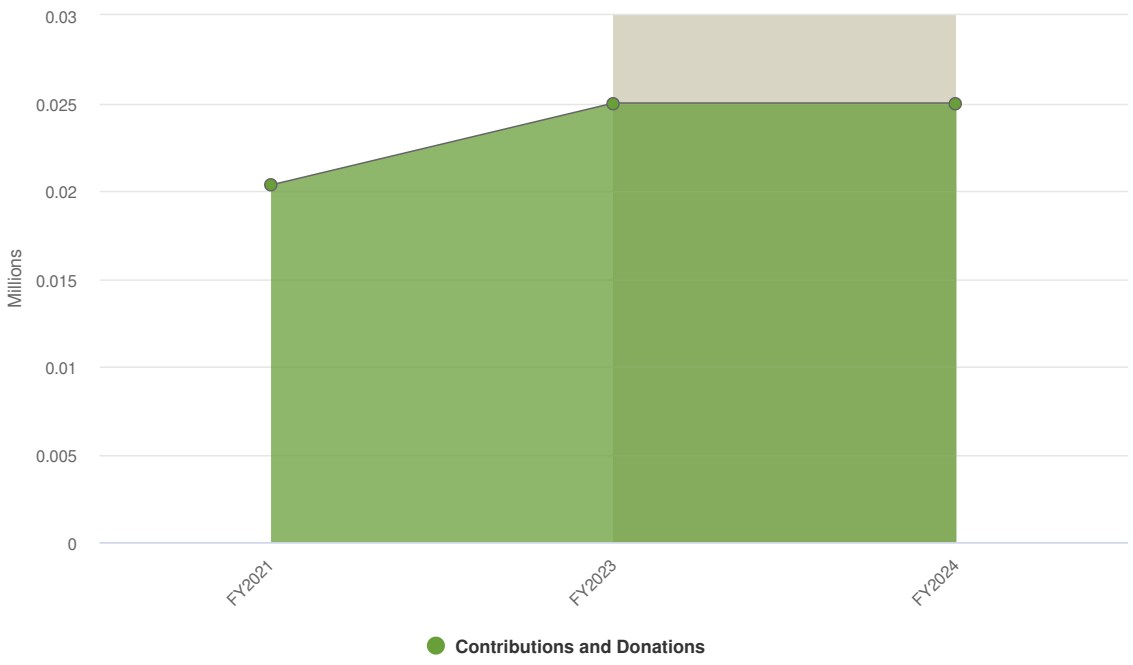


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



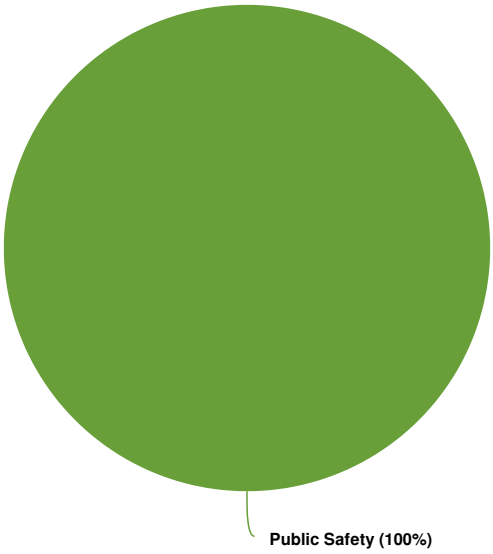
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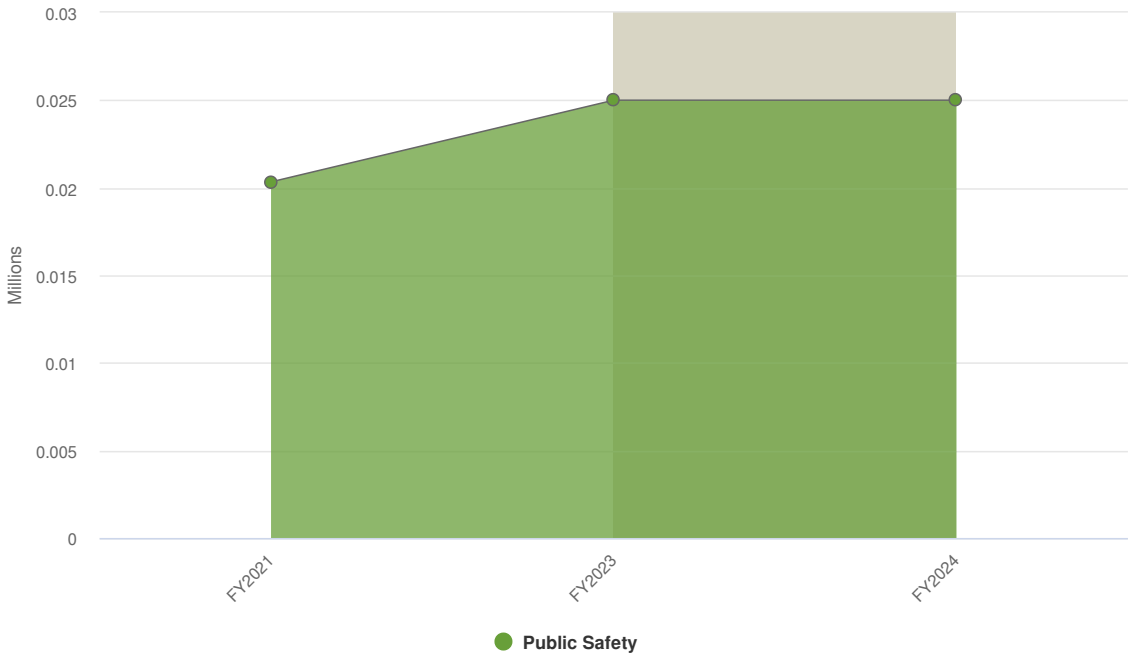
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



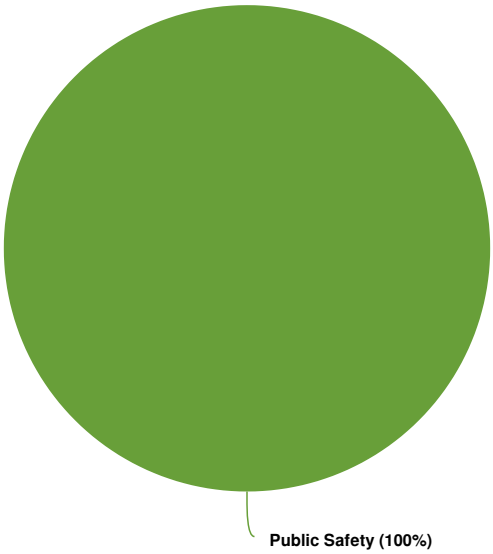
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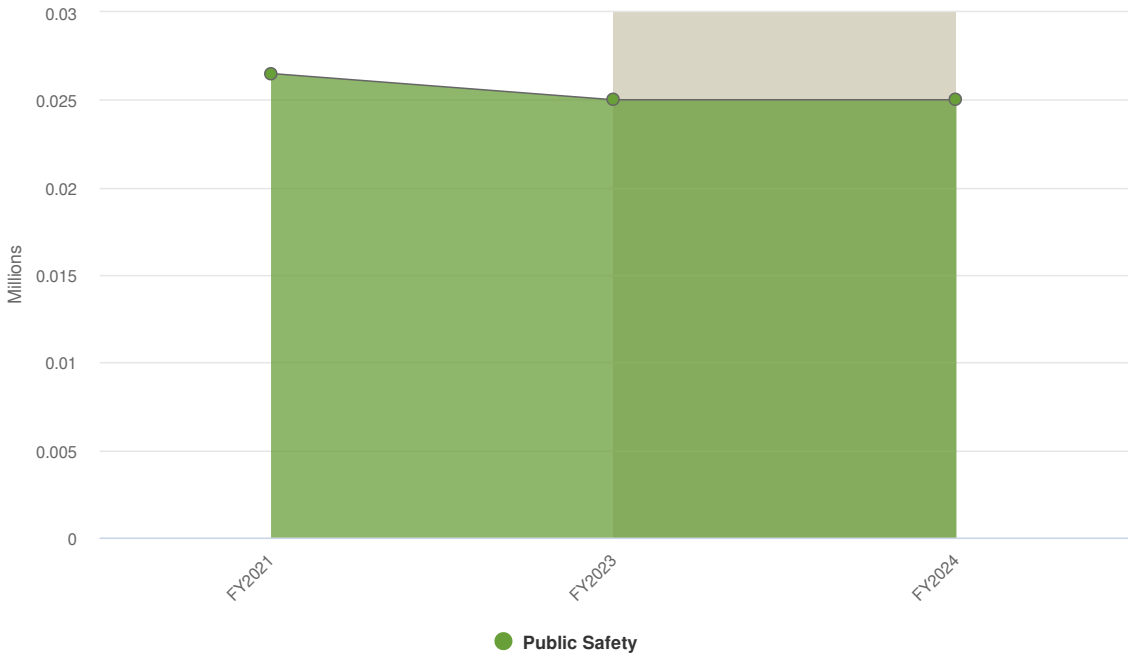
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



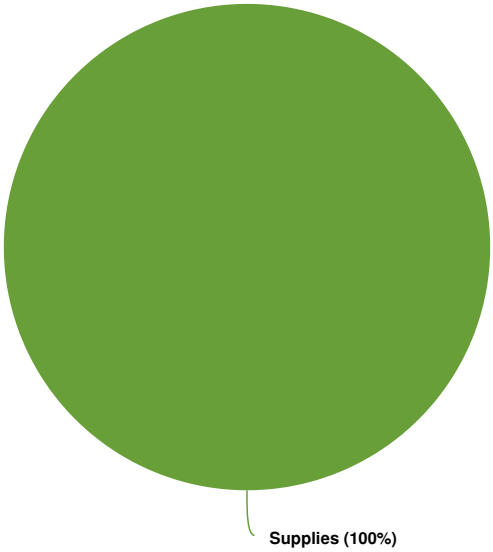
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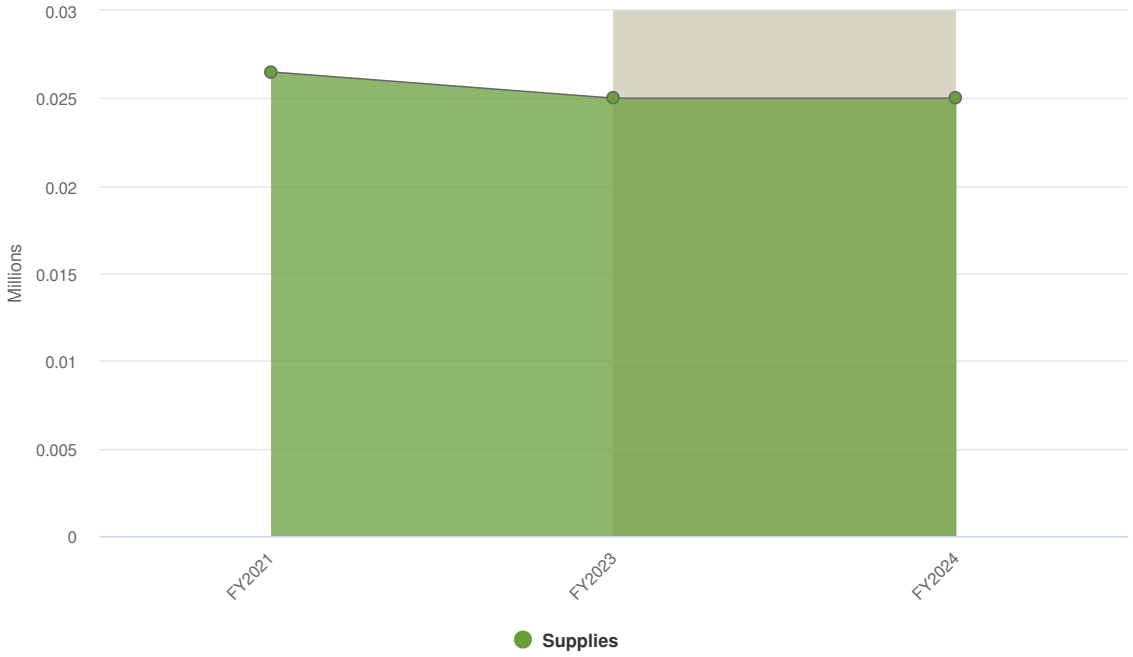
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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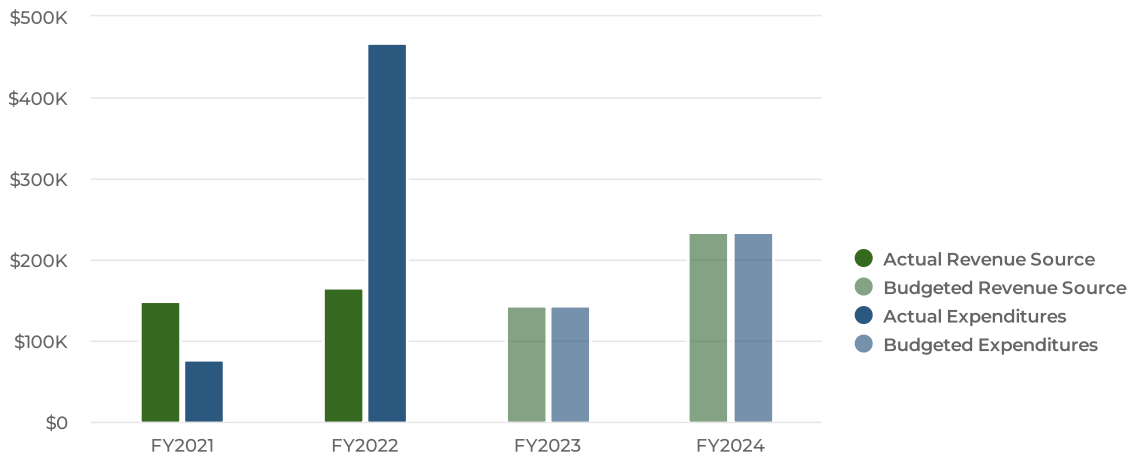
Jail Fund (Fund 209)

This fund, authorized by O.C.G.A 15-21-90 to 15-21-95, is used to account for an additional 10% penalty placed on all criminal and traffic cases and cases involving violations of county ordinances collected in the county courts. These funds are legally restricted to be used for the purpose of constructing, operating, and staffing county jails, correctional institutions, and detention facilities.

This is a special revenue fund (governmental) and is considerd a non-major fund.

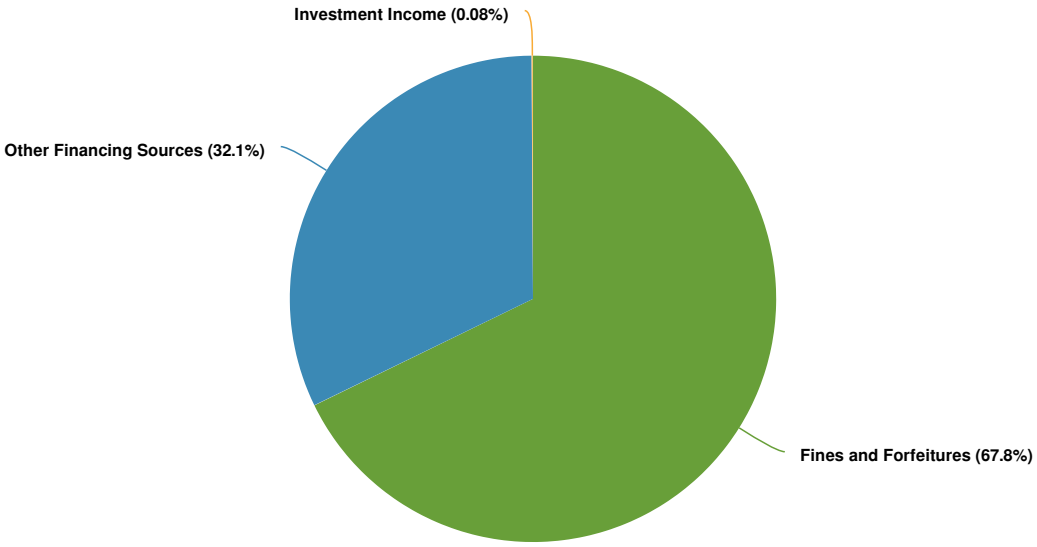
Summary

Newton County, GA is projecting $236K of revenue in FY2024, which represents a 62.5% increase over the prior year. Budgeted expenditures are projected to increase by 62.5% or $90.8K to $236K in FY2024.

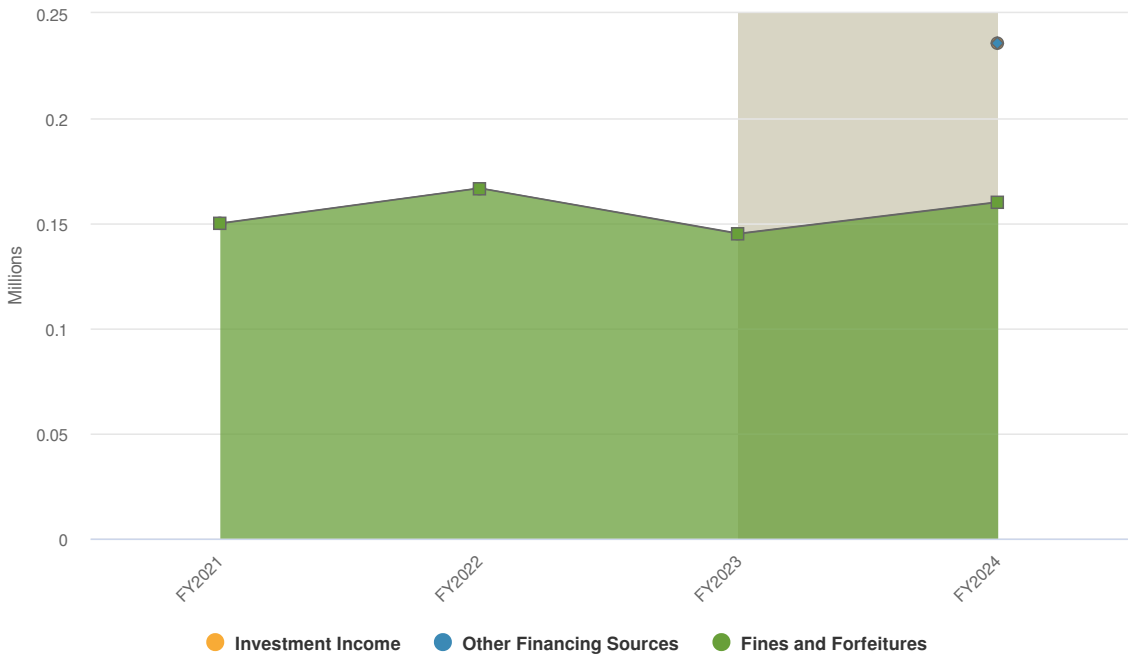


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



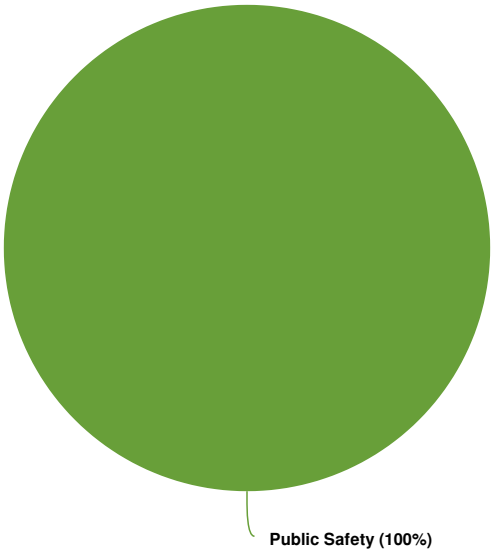
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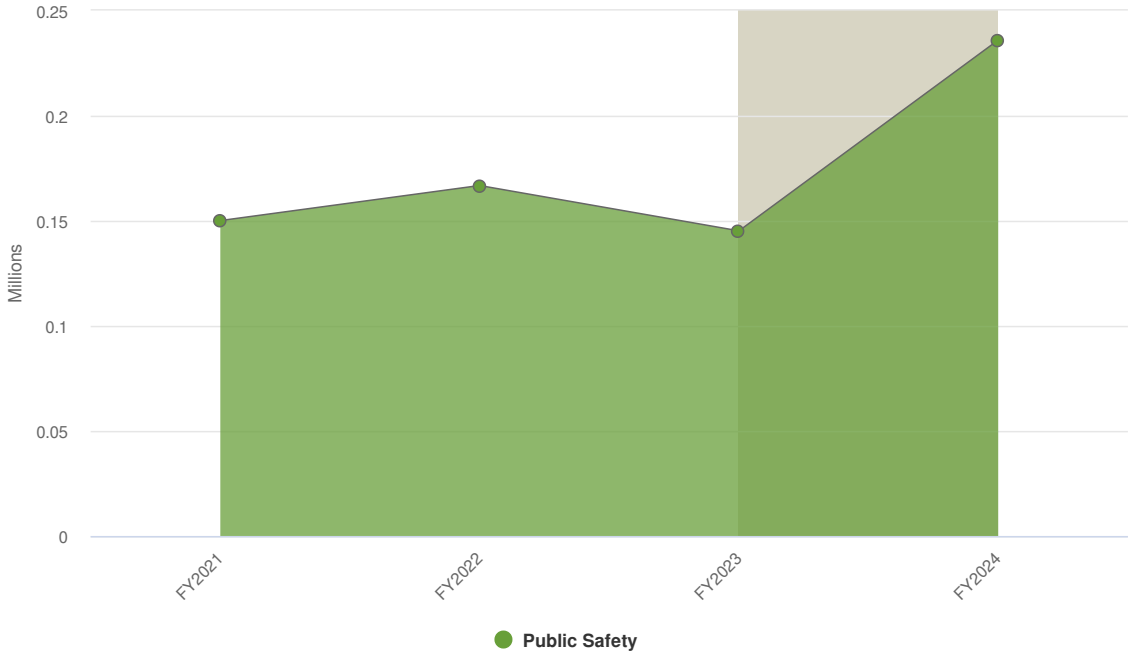
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



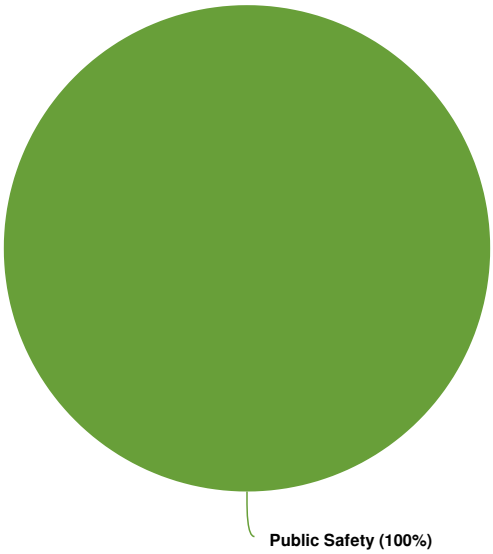
Grey background indicates budgeted figures.

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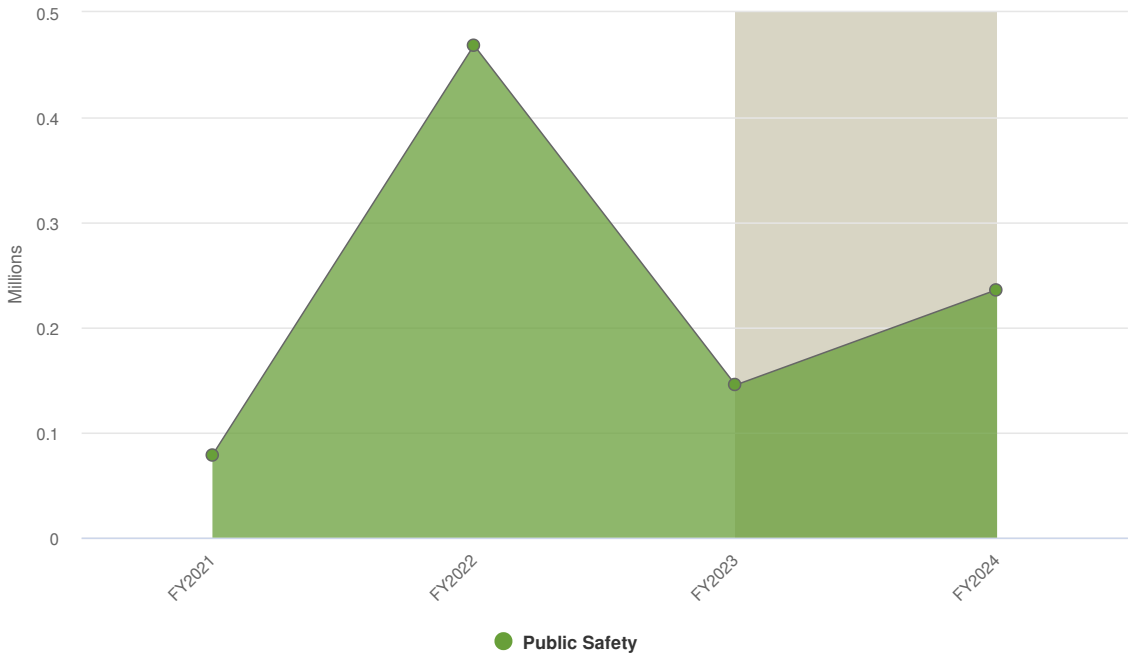
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



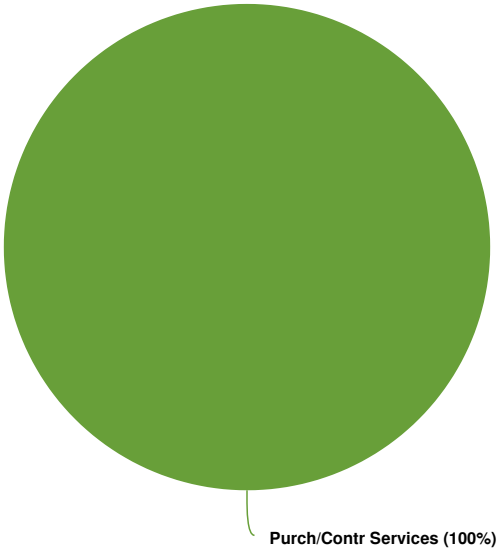
Grey background indicates budgeted figures.

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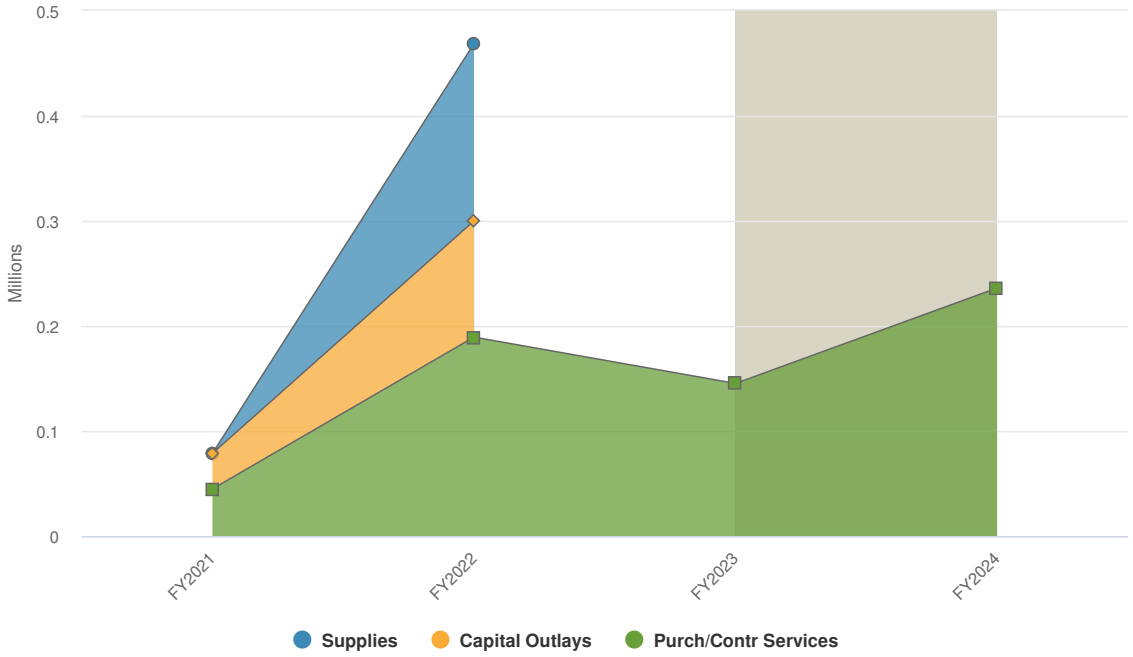
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

The updated data table is currently being generated.

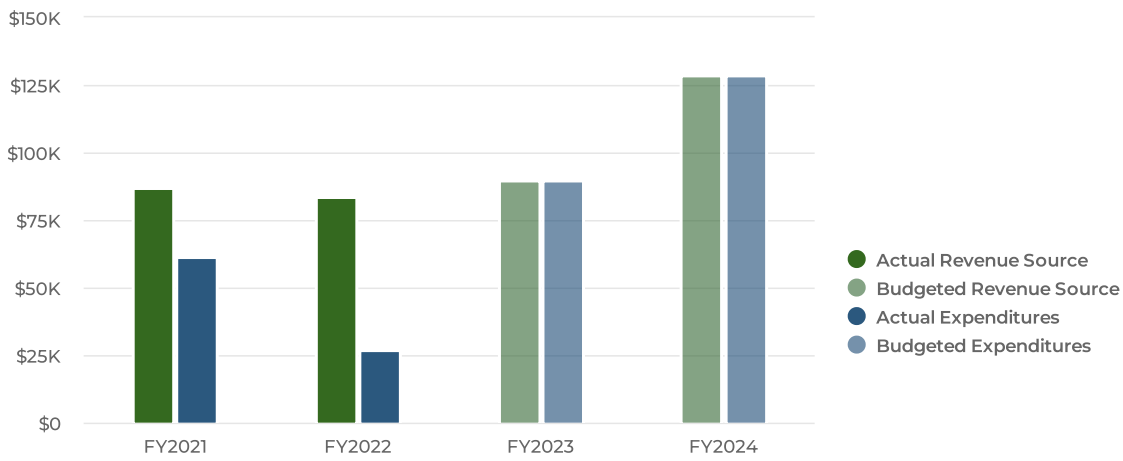
DATE Fund (Fund 212)

This fund, authorized by O.C.G.A. 15-21-100 to 15-21-101, is used to account for the collection for an additional 50% penalty placed on certain drug related fines collected in Superior Court, Magistrate Court, Probate Court, and Municipal Court. These funds are legally restricted to be used for drug abuse treatment and education programs relating to controlled substances, alcohol, marijuana, and purposes of the county's drug court.

This is special revenue fund (governmental) and is condidered a non-major fund.

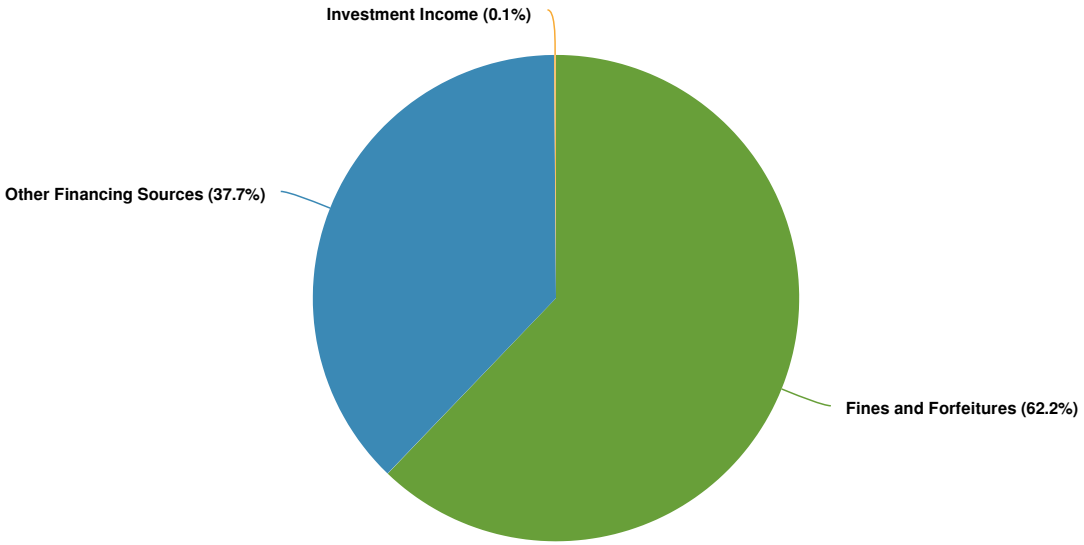
Summary

Newton County, GA is projecting $128.65K of revenue in FY2024, which represents a 42.7% increase over the prior year. Budgeted expenditures are projected to increase by 42.7% or $38.5K to $128.65K in FY2024.

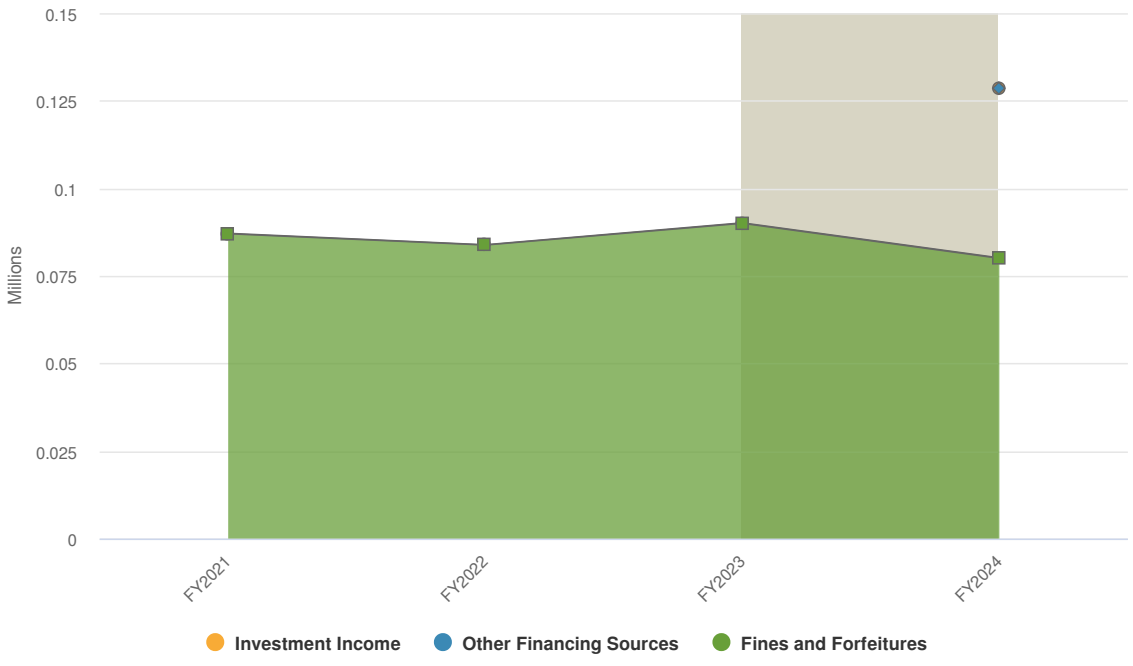


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



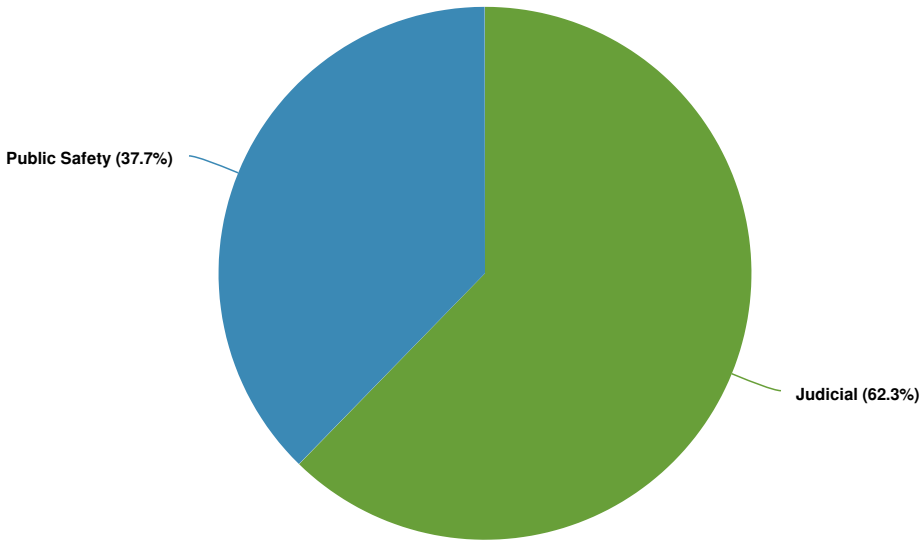
Grey background indicates budgeted figures.

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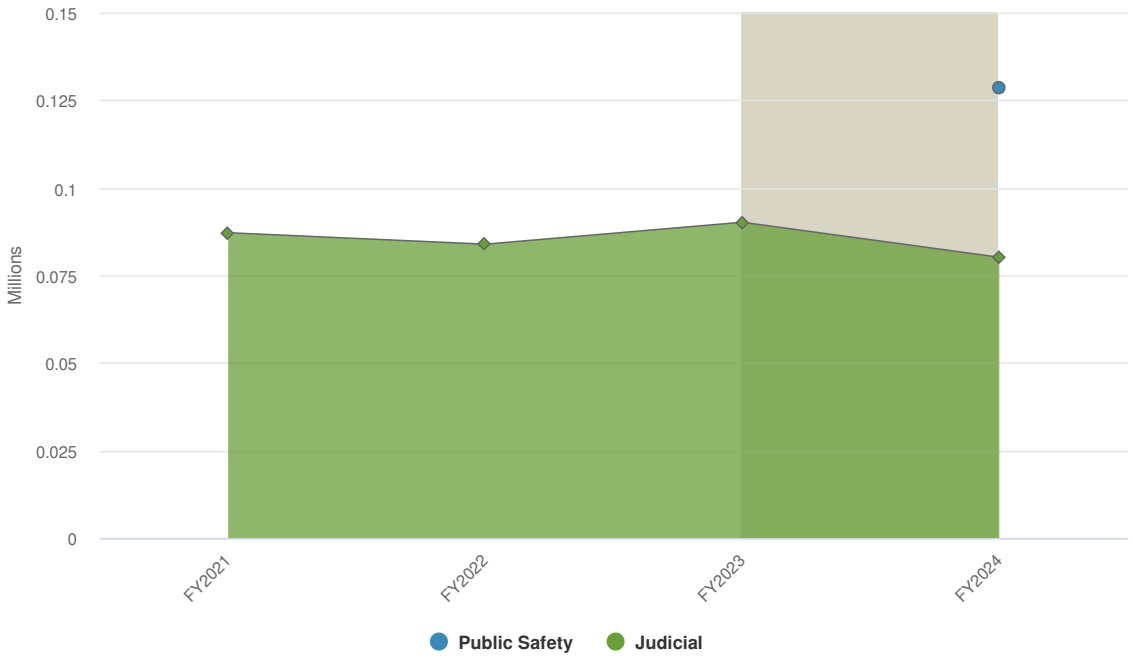
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



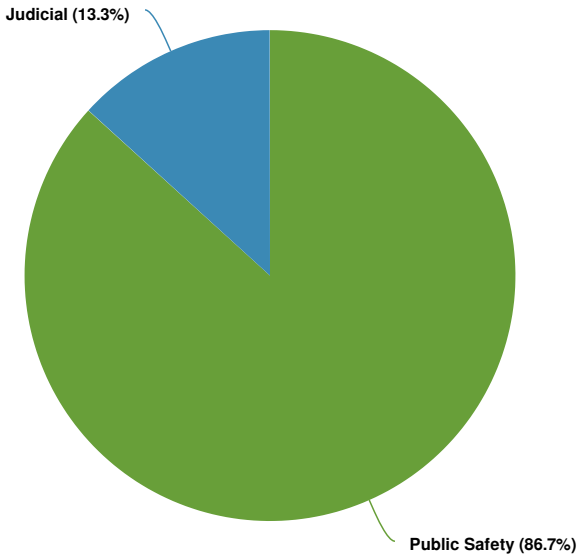
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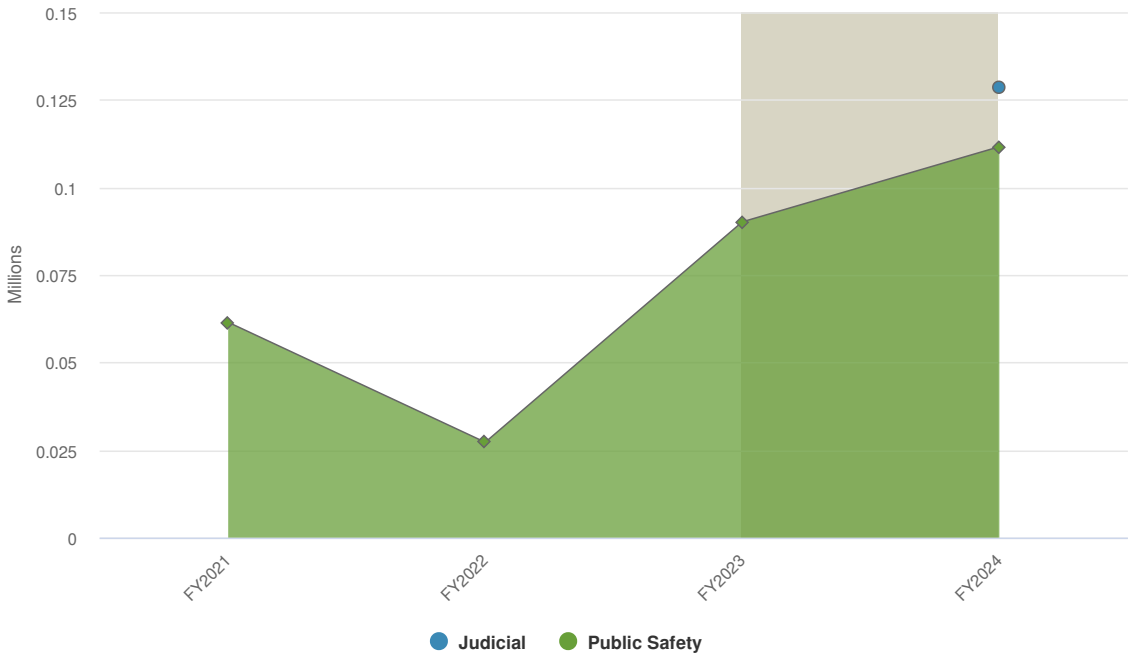
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



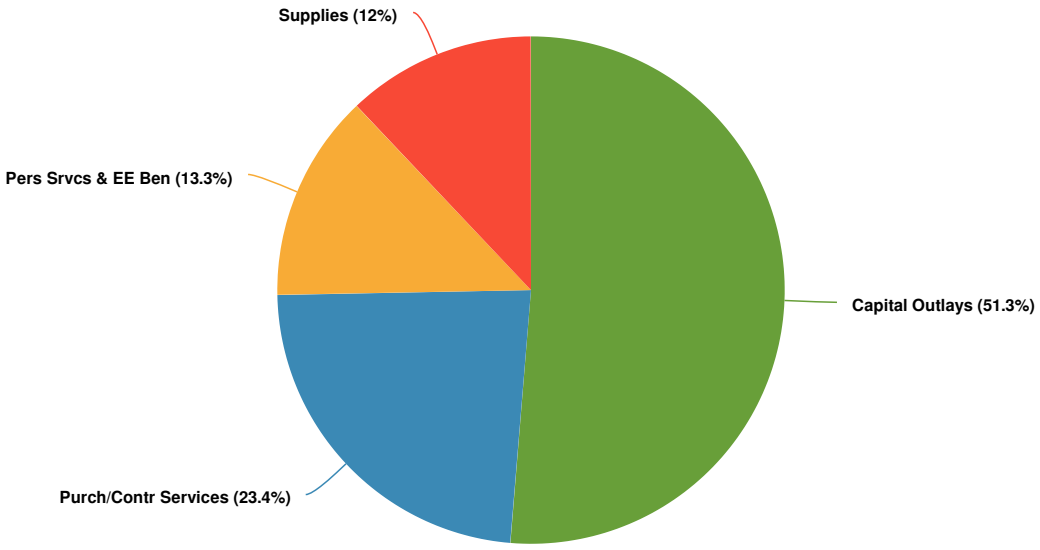
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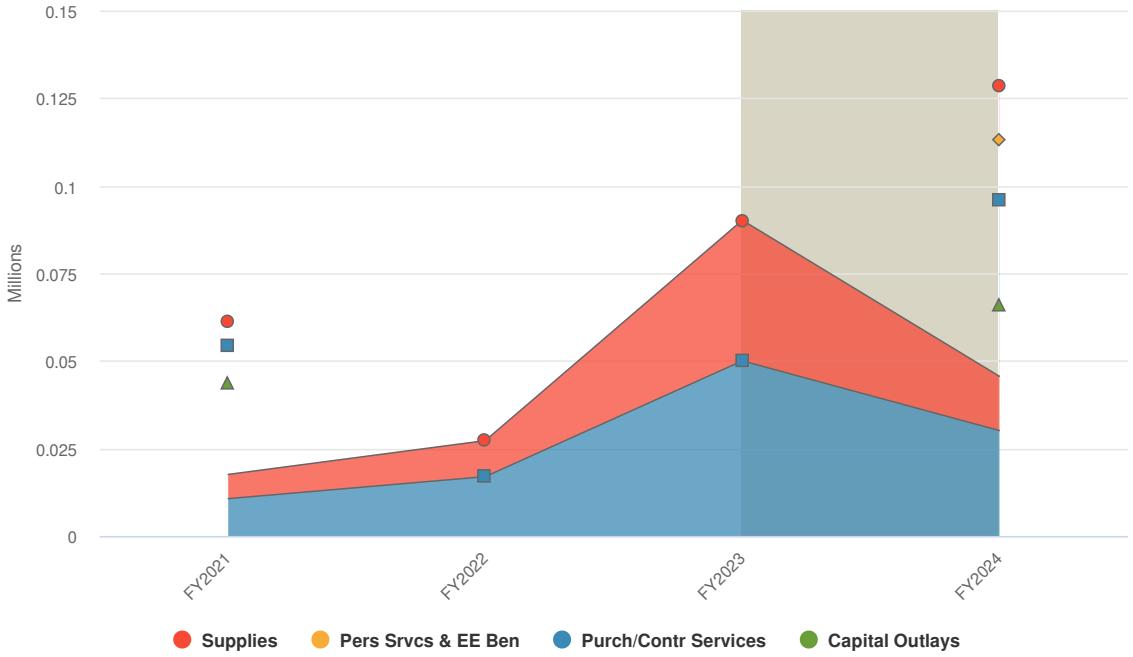
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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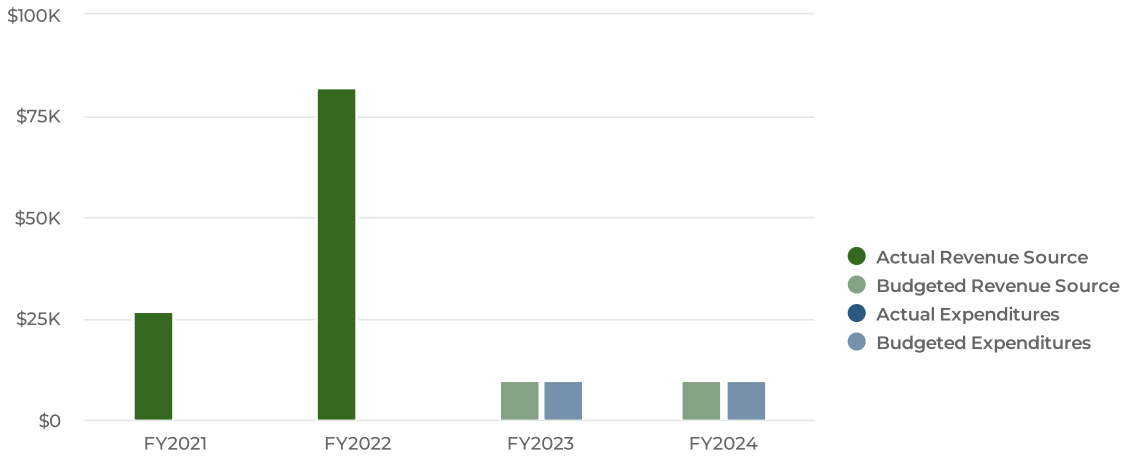
RE Grant Clerk (Fund 213)

This fund accounts for grants received from the Clerk's Authority of Georgia for the advancement of reporting within the Clerk of Superior Court.

This is a special revenue fund (governmental) and is considered a non-major fund.

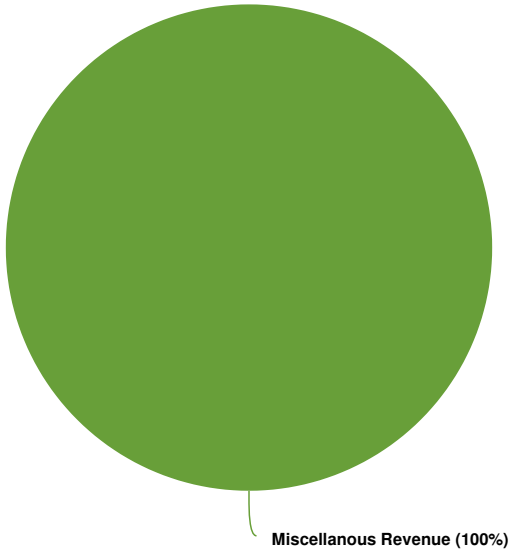
Summary

Newton County, GA is projecting $10K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to $10K in FY2024.

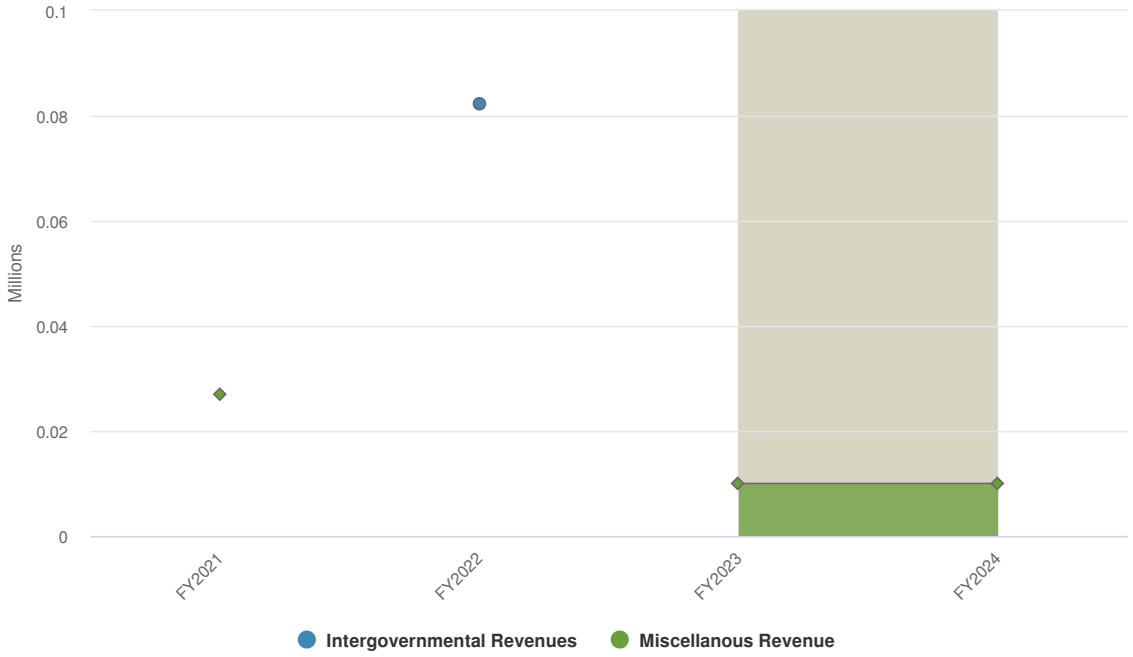


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



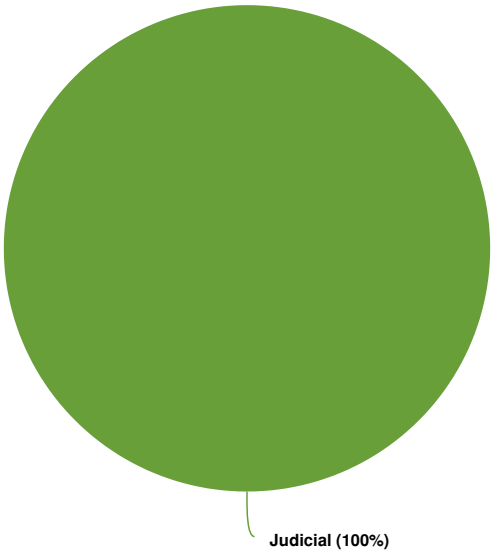
Grey background indicates budgeted figures.

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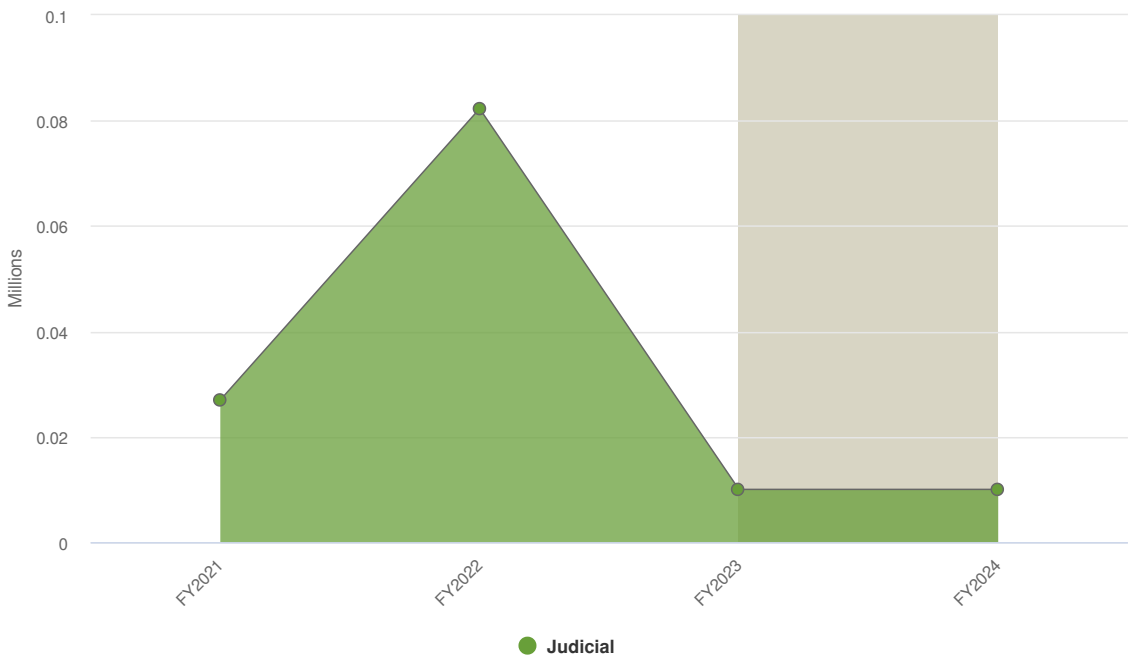
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



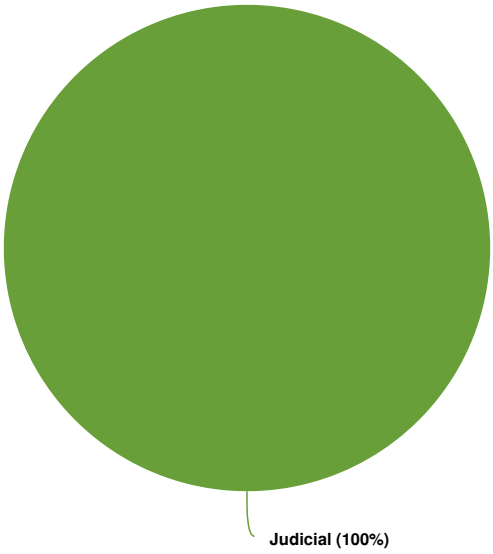
Grey background indicates budgeted figures.

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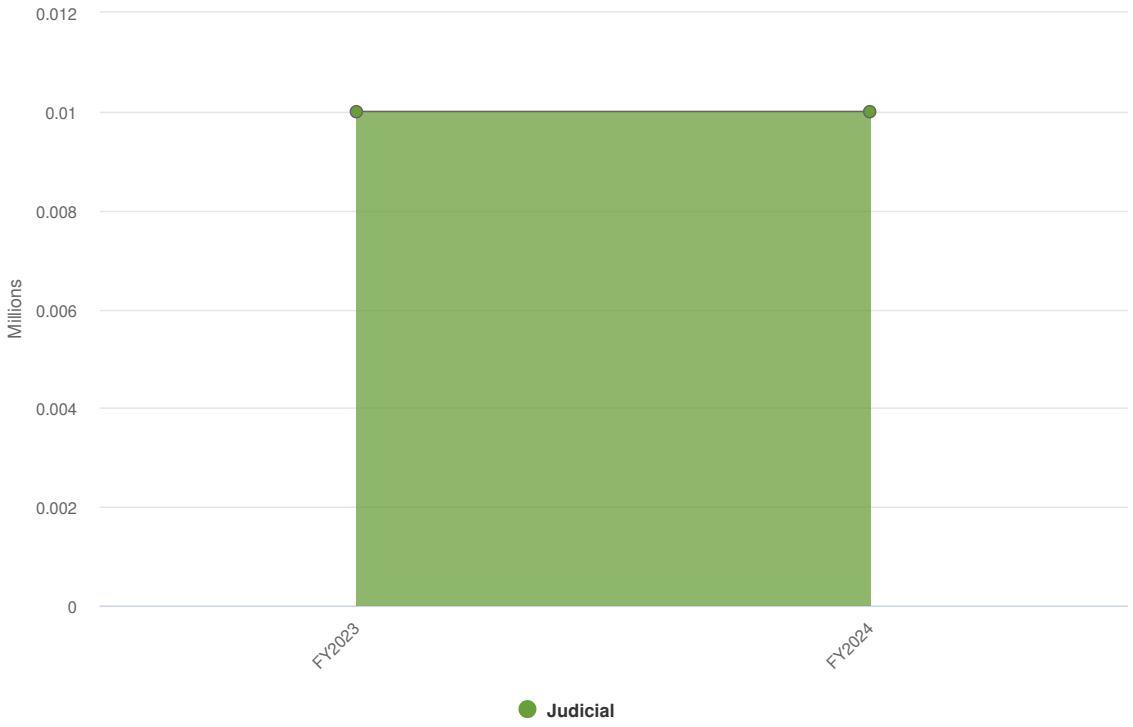
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

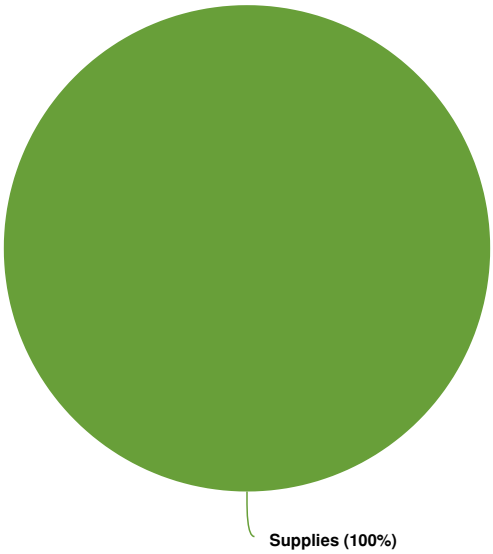


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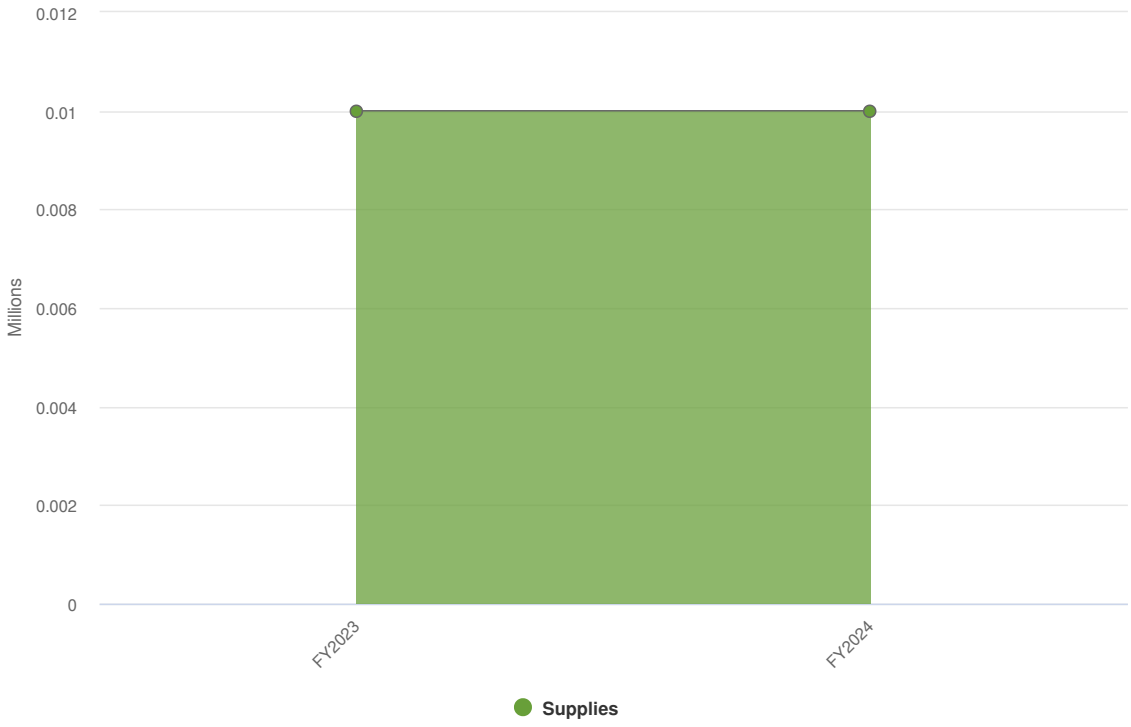
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Loading Data

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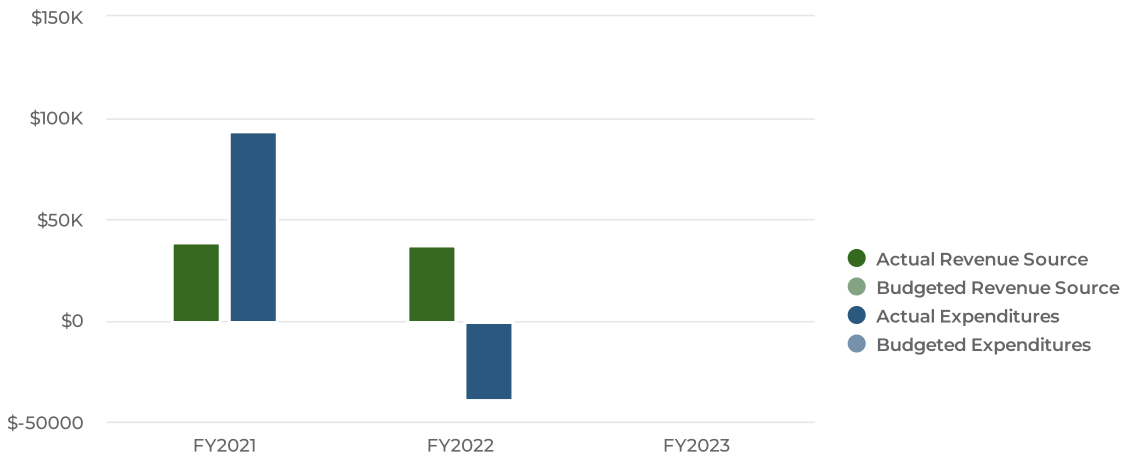
DA Crime Victims (Fund 214)

This fund accounts for funds received from certain fines and grants for the operation of the victim assistance program.

This is a special revenue fund (governmental) and is considered a non-major fund.

Summary

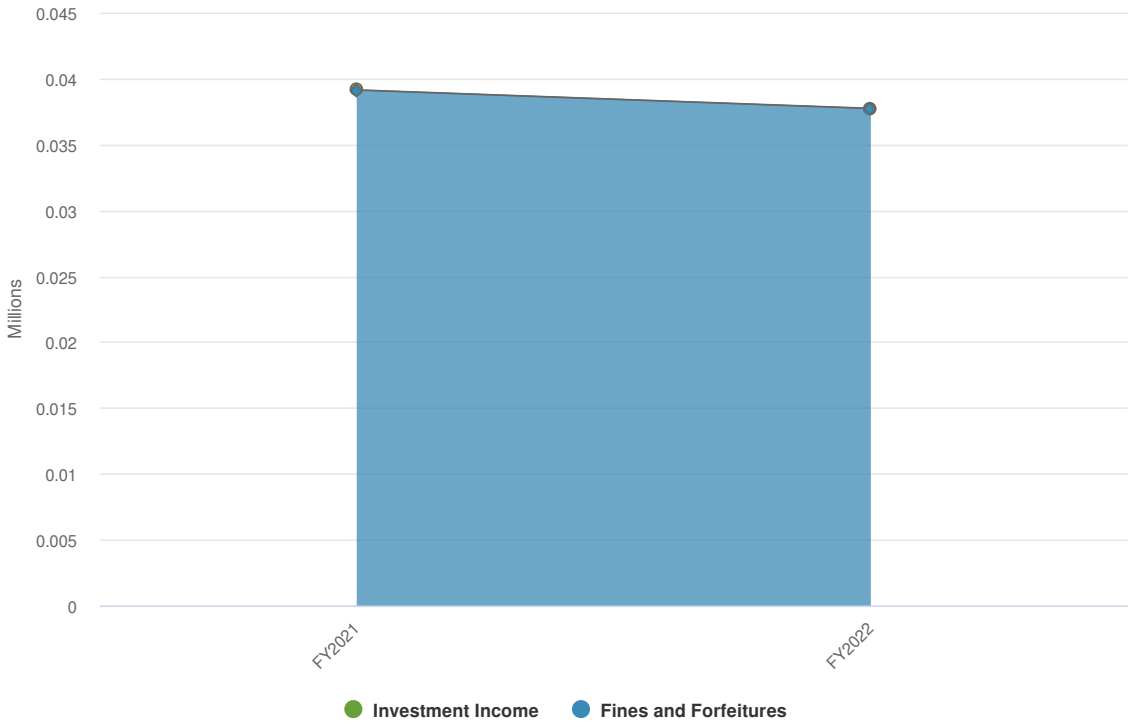
Newton County, GA is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



Revenues by Source

Projected 2024 Revenues by Source

Budgeted and Historical 2024 Revenues by Source



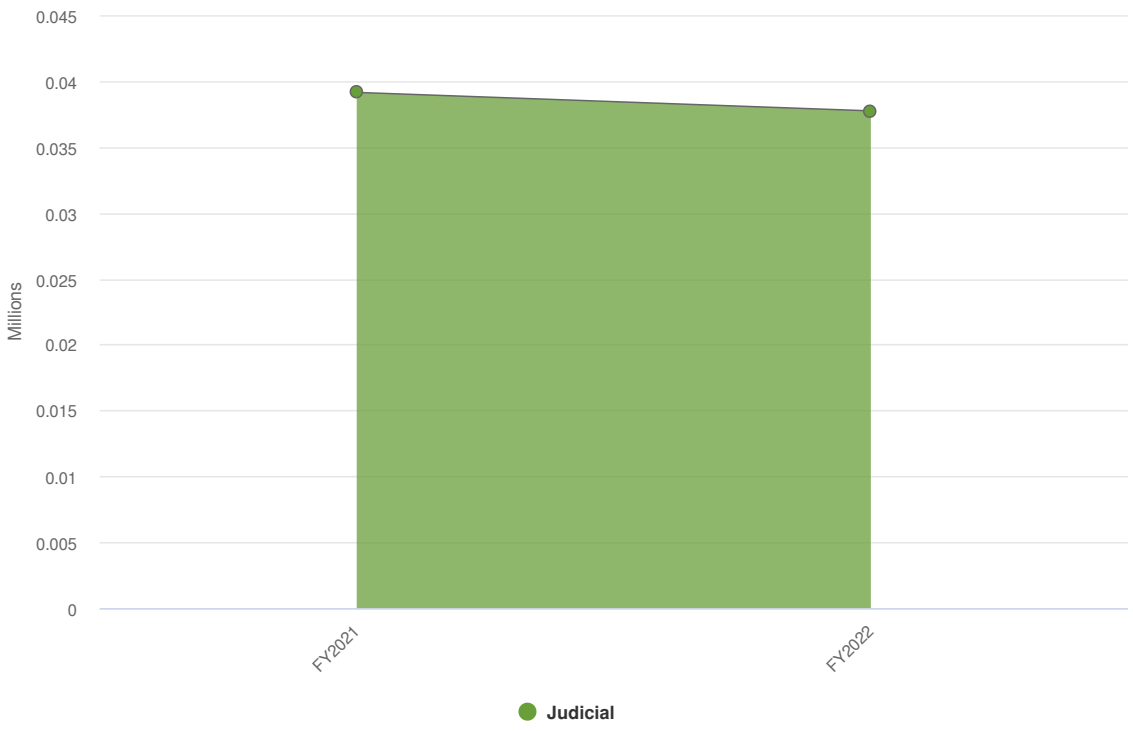
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Revenue by Department

Projected 2024 Revenue by Department

Budgeted and Historical 2024 Revenue by Department



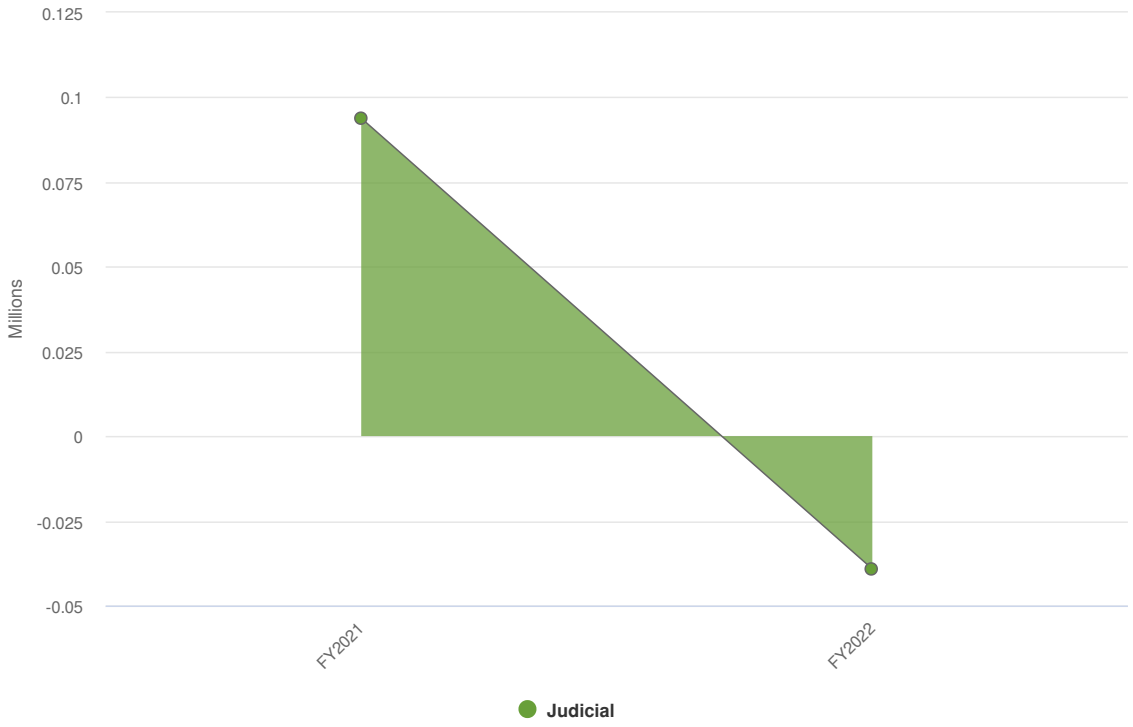
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Expenditures by Function

Budgeted Expenditures by Function

Budgeted and Historical Expenditures by Function



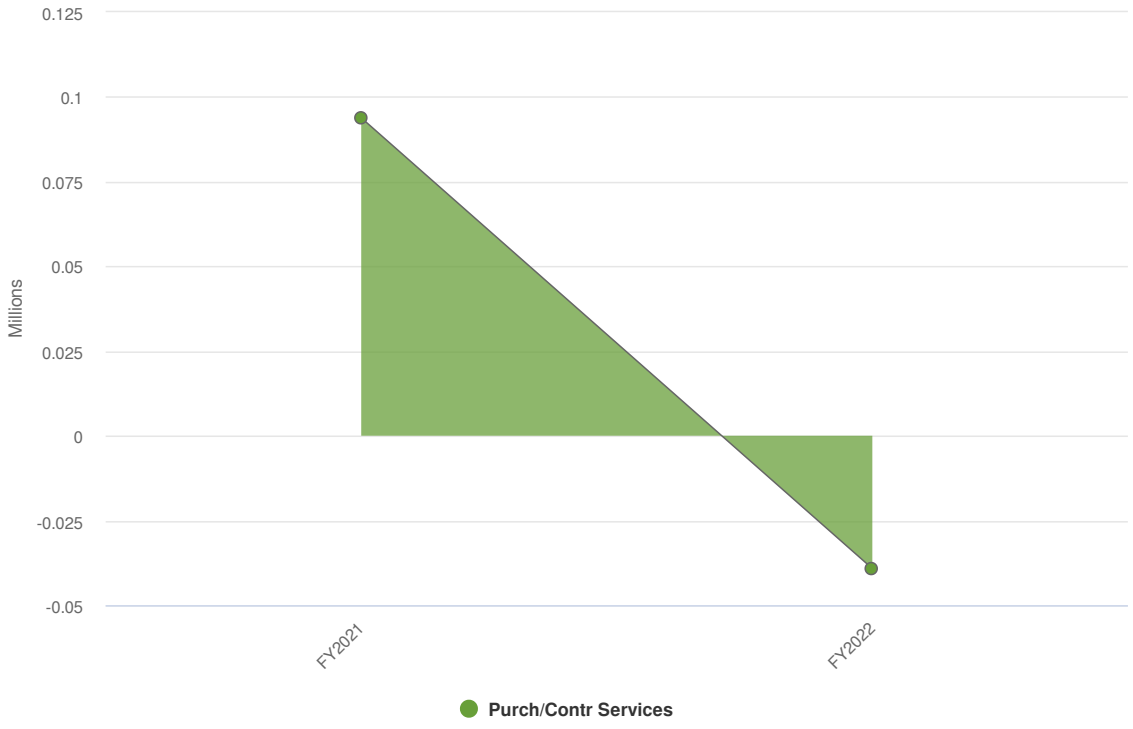
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Loading Data

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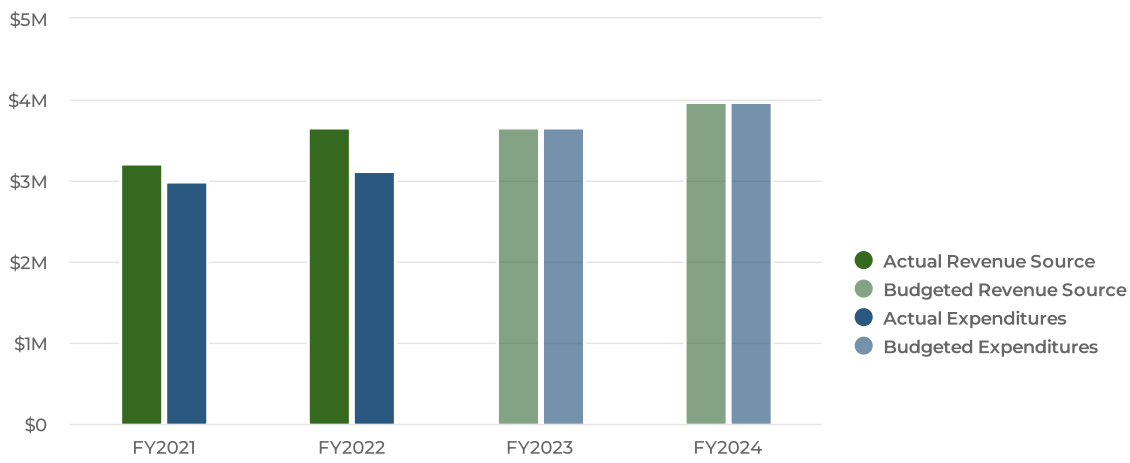
E-911 (Fund 215)

This fund, authorized by O.C.G.A. 46-5-133 to 46-3-134, is used to account for the revenues, collected from a monthly $1.50 surcharge placed on all landline telephones, a monthly $1.50 surcharge placed on all wireless telephones (Phase I and II), and a monthly $1.50 surcharge placed on all VOIP telephones. These funds are legally restricted to be used to operate the county-wide 911 emergency telephone system. This department's certified communication officers receive and process emergency and non-emergency telephone calls on a county-wide basis and dispatch emergency personnel.

This is a special revenue fund (governmental) and is considered a non-major fund.

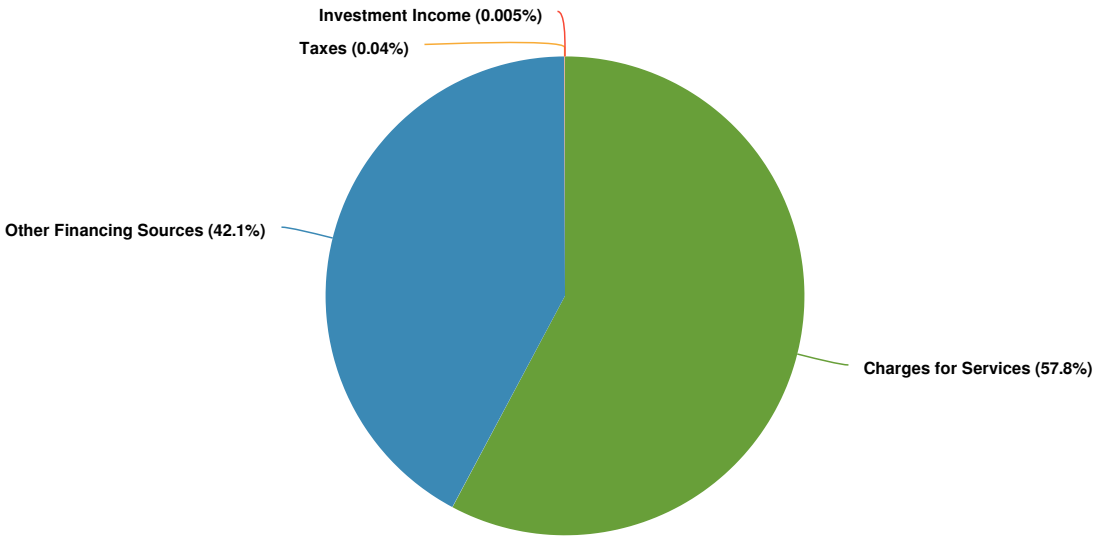
Summary

Newton County, GA is projecting $3.98M of revenue in FY2024, which represents a 8.6% increase over the prior year. Budgeted expenditures are projected to increase by 8.6% or $314.82K to $3.98M in FY2024.

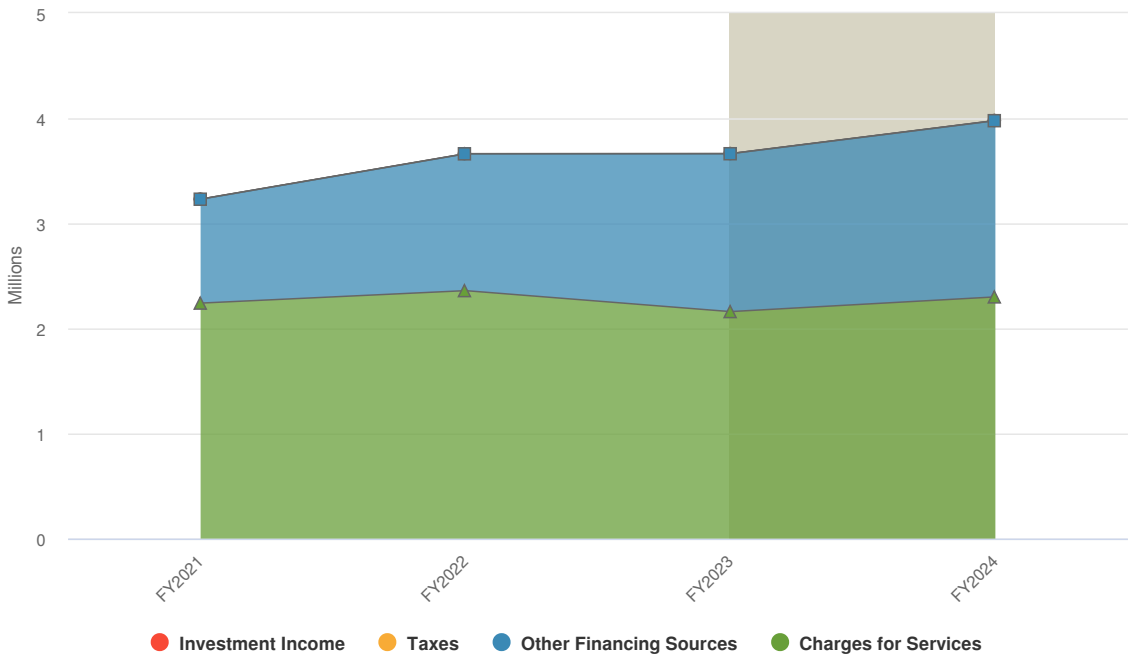


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



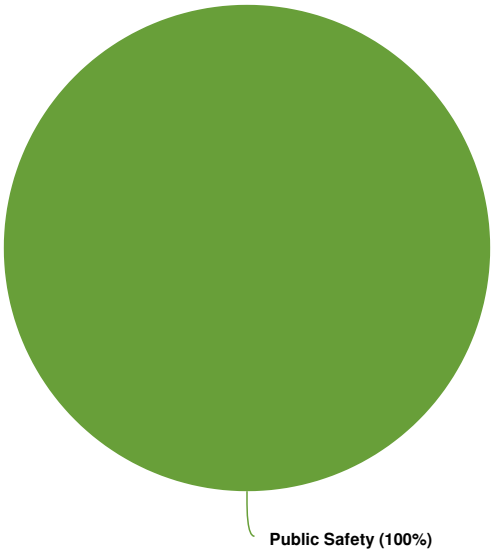
Grey background indicates budgeted figures.

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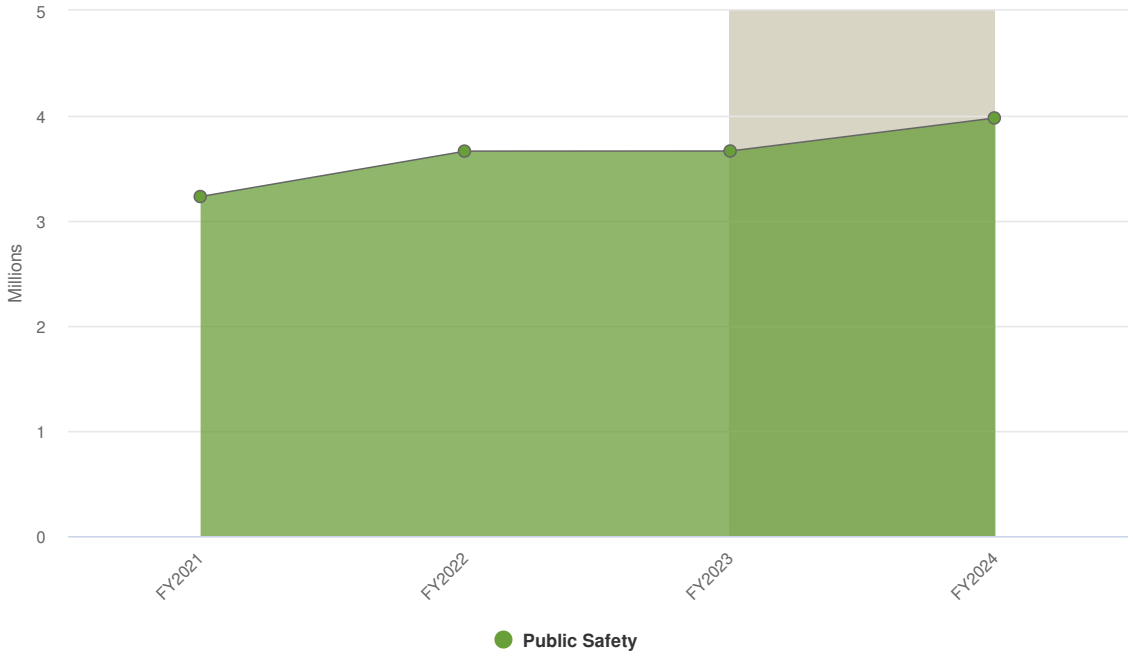
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



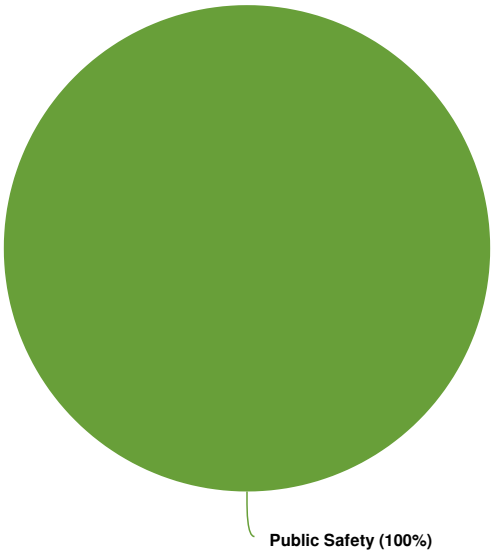
Grey background indicates budgeted figures.

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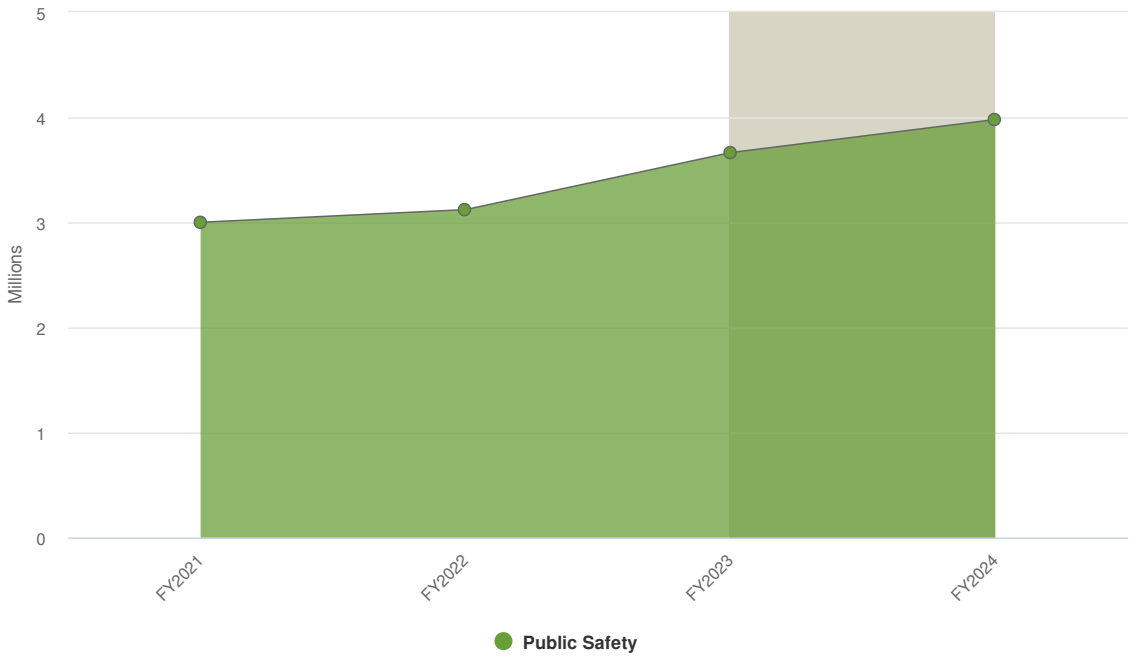
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



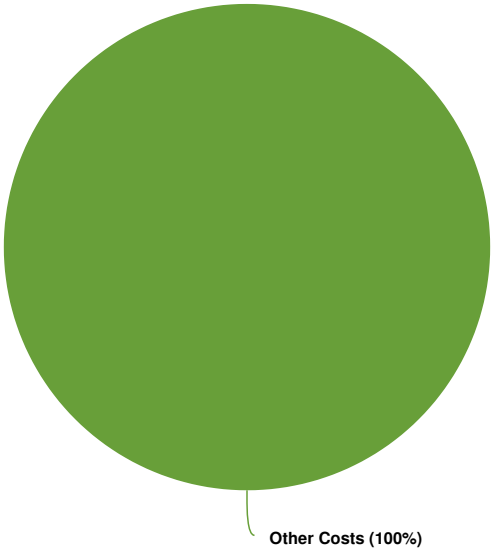
Grey background indicates budgeted figures.

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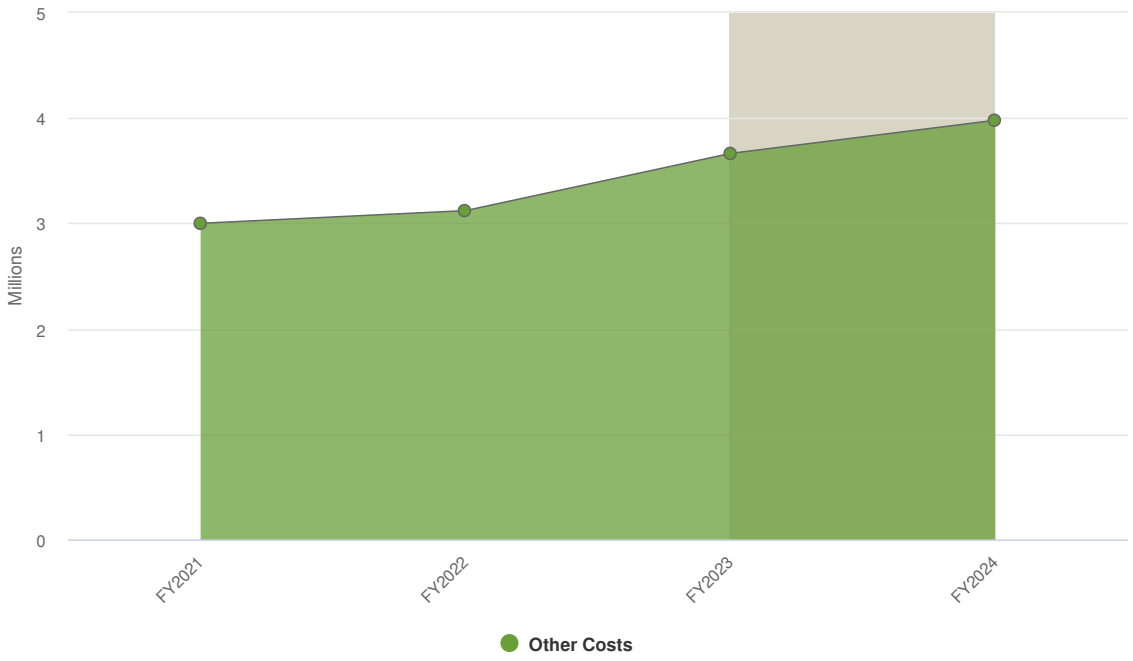
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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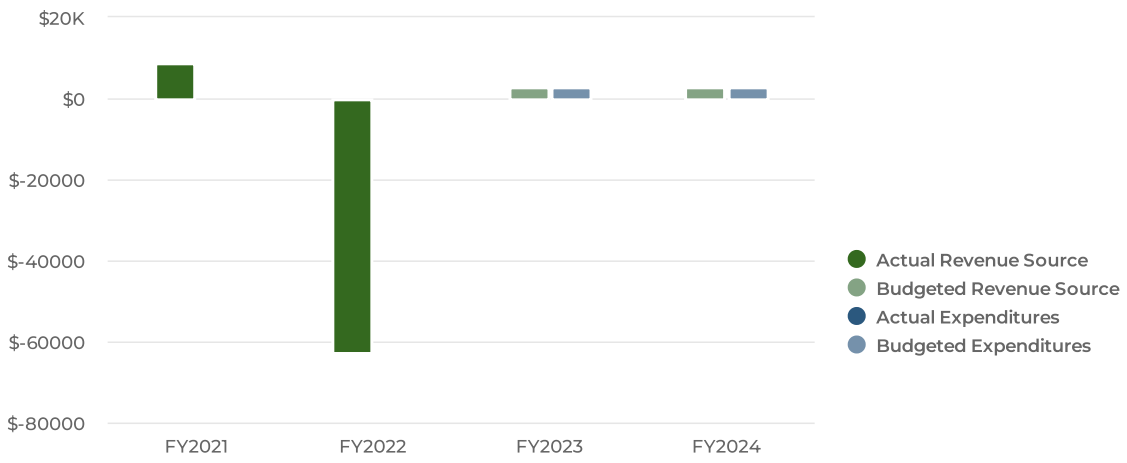
NSP Families (Fund 225)

This fund is used to account for the grant funds received and expended on the Neighborhood Stabilization Program.

This is a special revenue fund (governmental) and is considered a non-major fund.

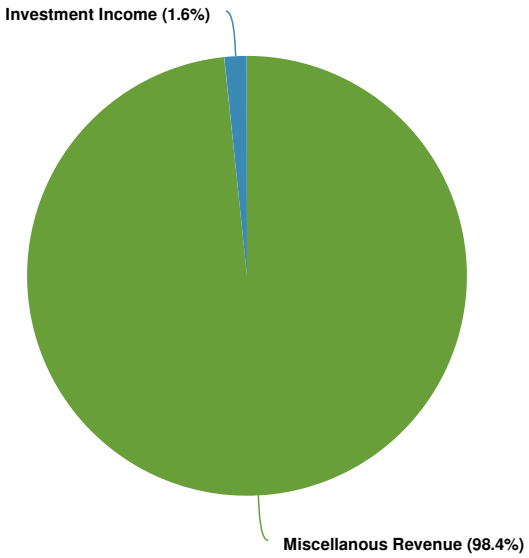
Summary

Newton County, GA is projecting $3.05K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to $3.05K in FY2024.

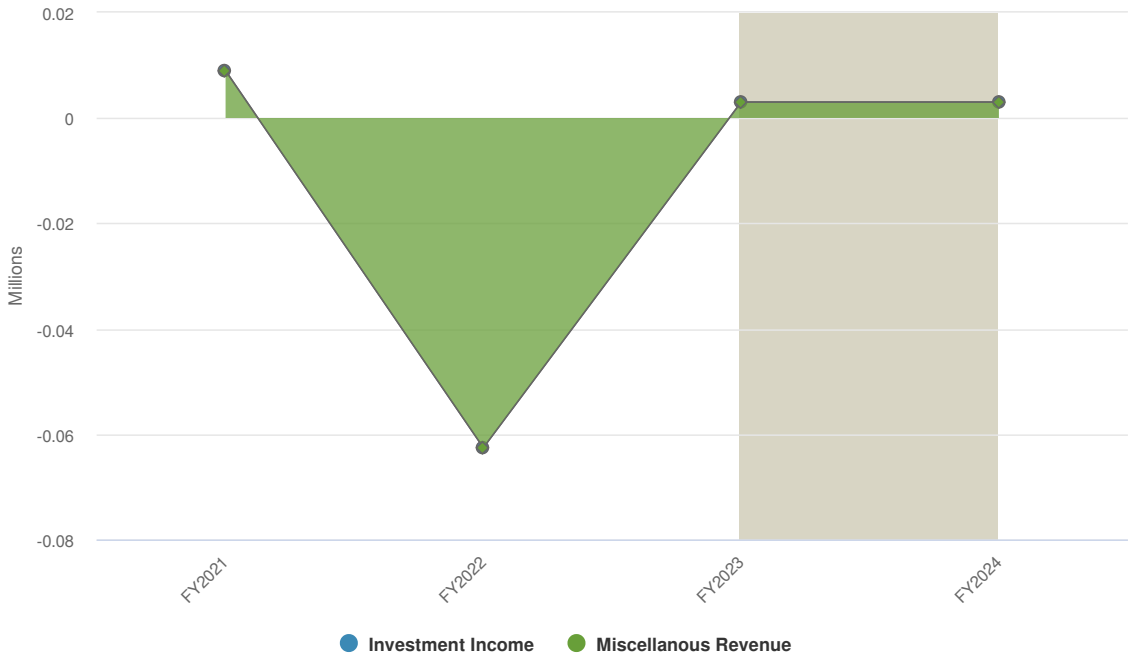


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



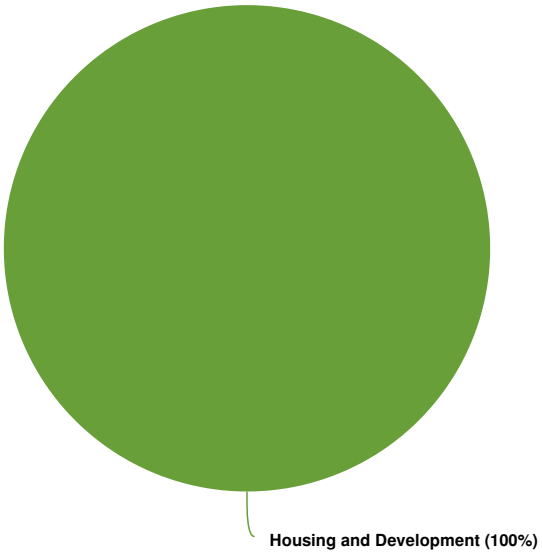
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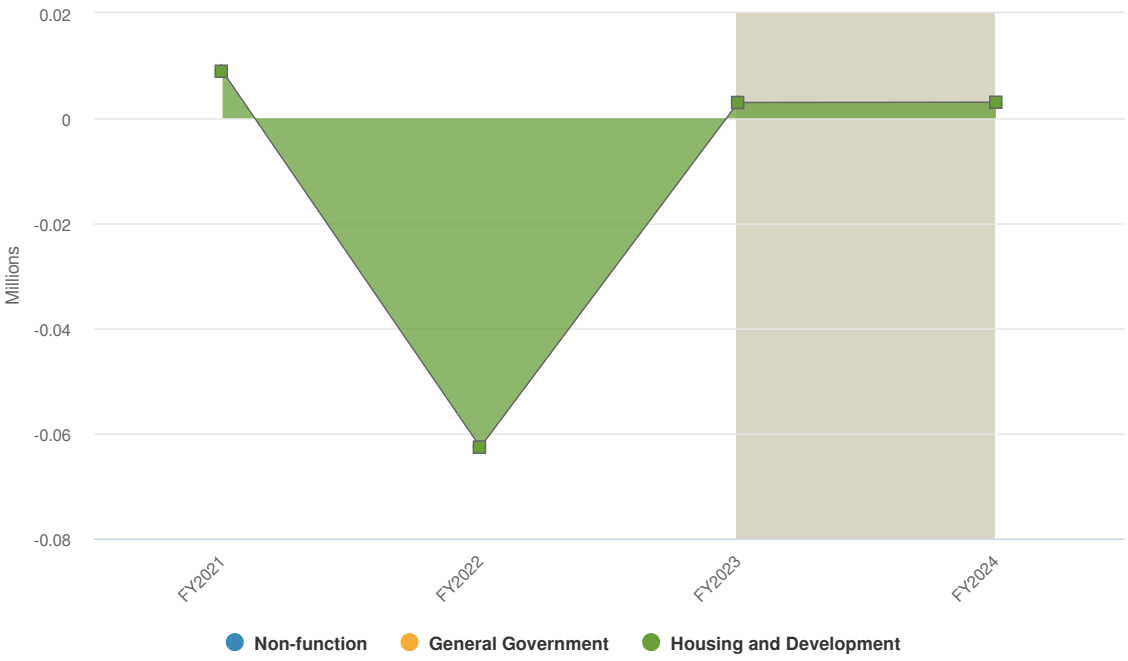
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



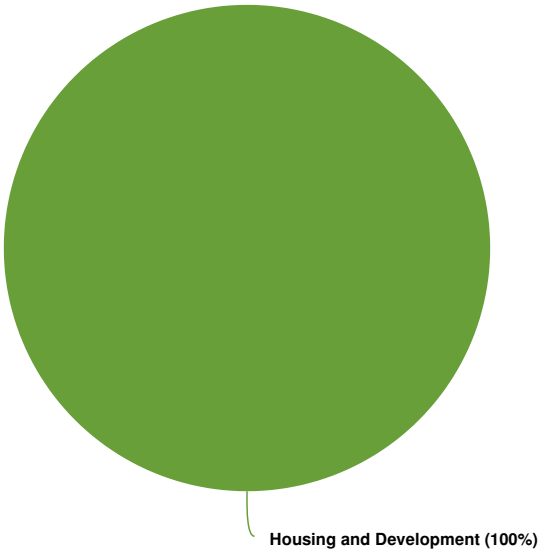
Grey background indicates budgeted figures.

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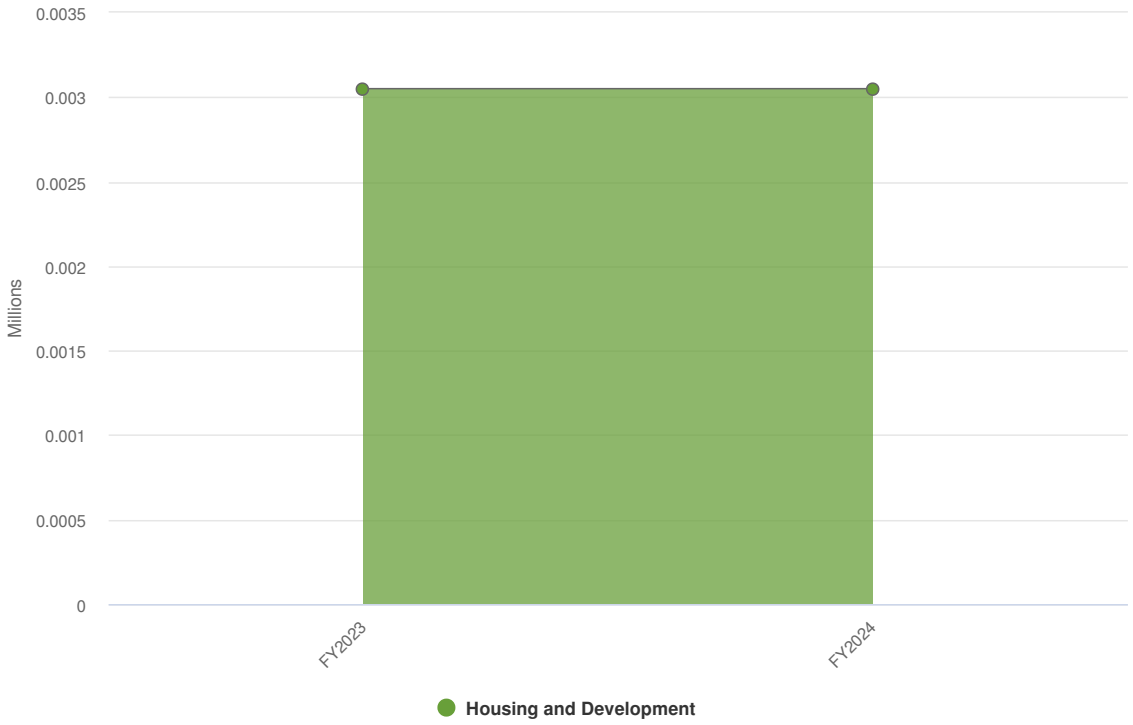
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



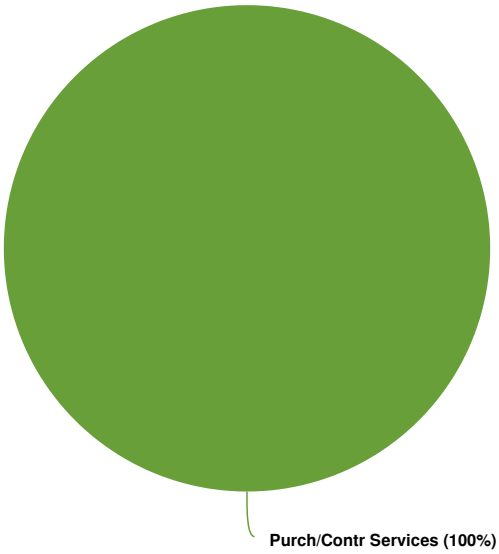


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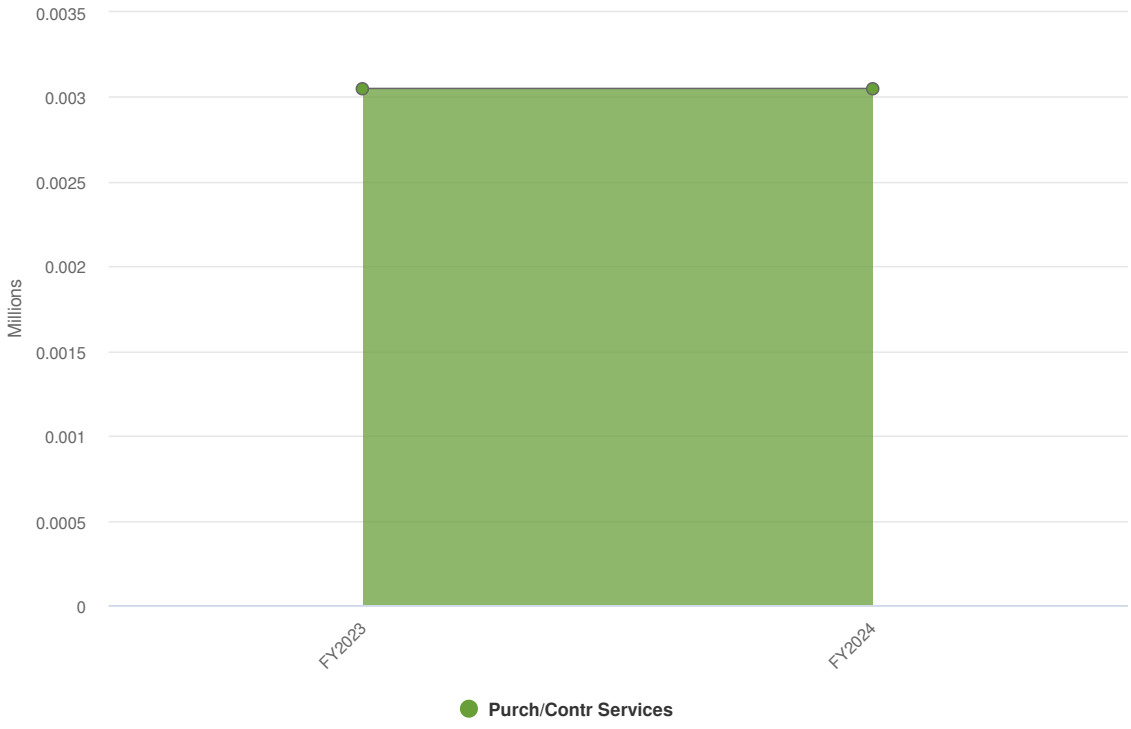
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



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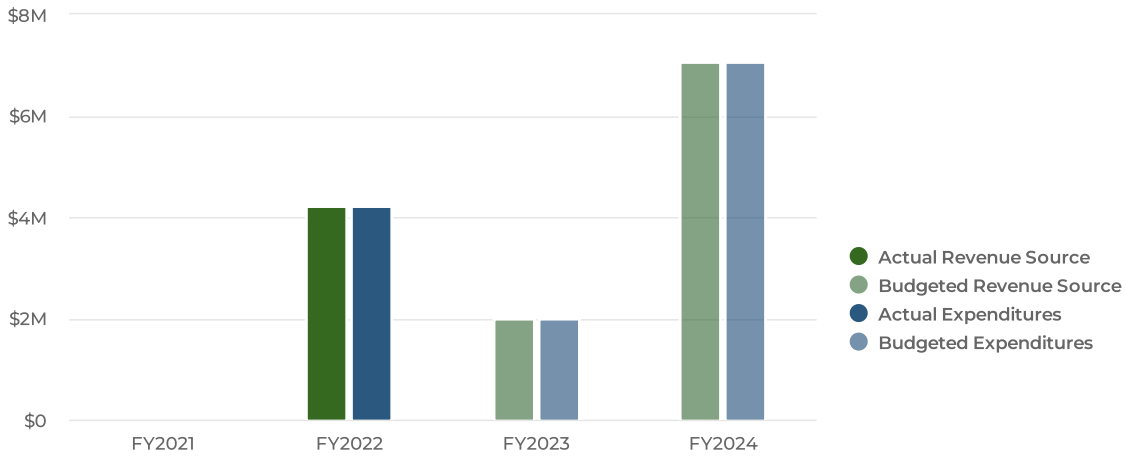
American Rescue Plan (Fund 230)

Accounts for all Local Fiscal Recovery Funds received by the local government through the American Rescue Plan (ARP) Act of 2021 (HR1319, 117th Congress; Public Law No. 117?2). This Special Revenue Fund is reserved exclusively for the accounting of these recovery funds, in accordance with guidance from the United States Department of the Treasury.

This is a special revenue fund (governmental) and is considered a major fund.

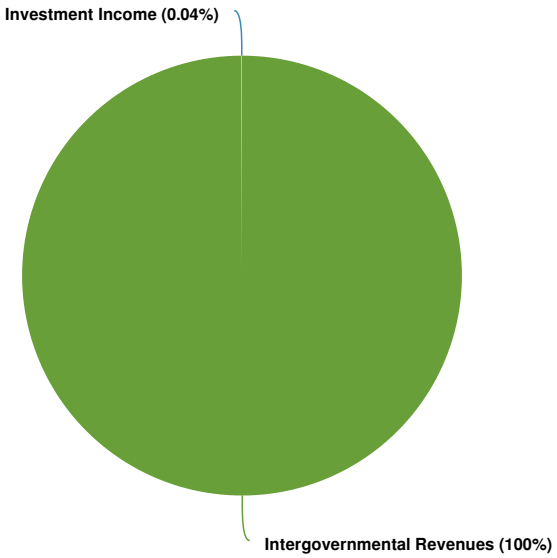
Summary

Newton County, GA is projecting $7.09M of revenue in FY2024, which represents a 254% increase over the prior year. Budgeted expenditures are projected to increase by 254% or $5.09M to $7.09M in FY2024.



Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



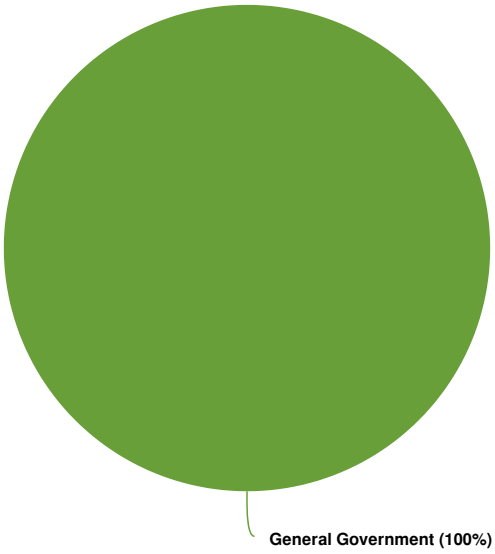
Grey background indicates budgeted figures.

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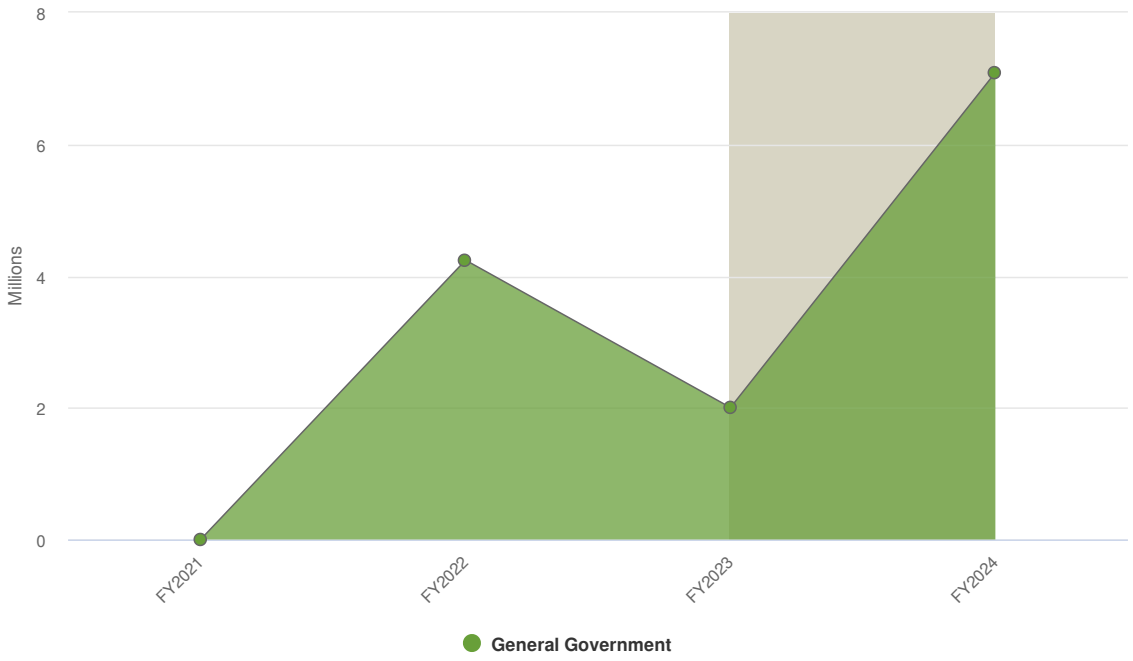
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



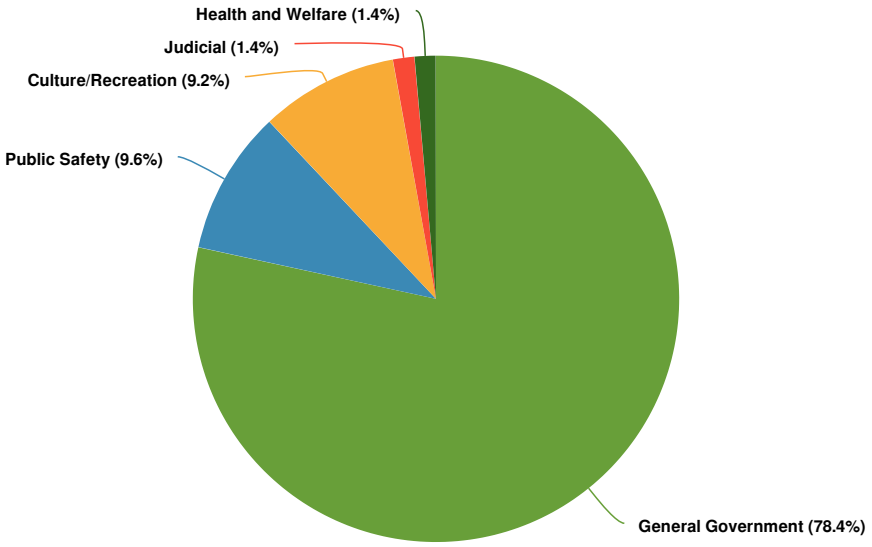
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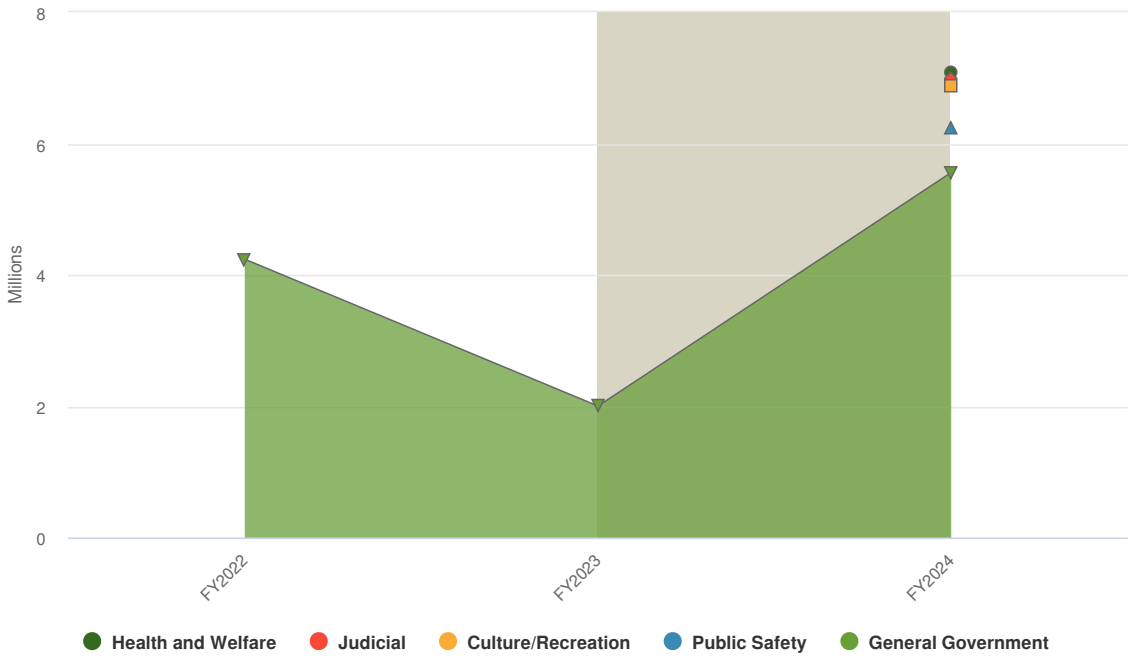
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



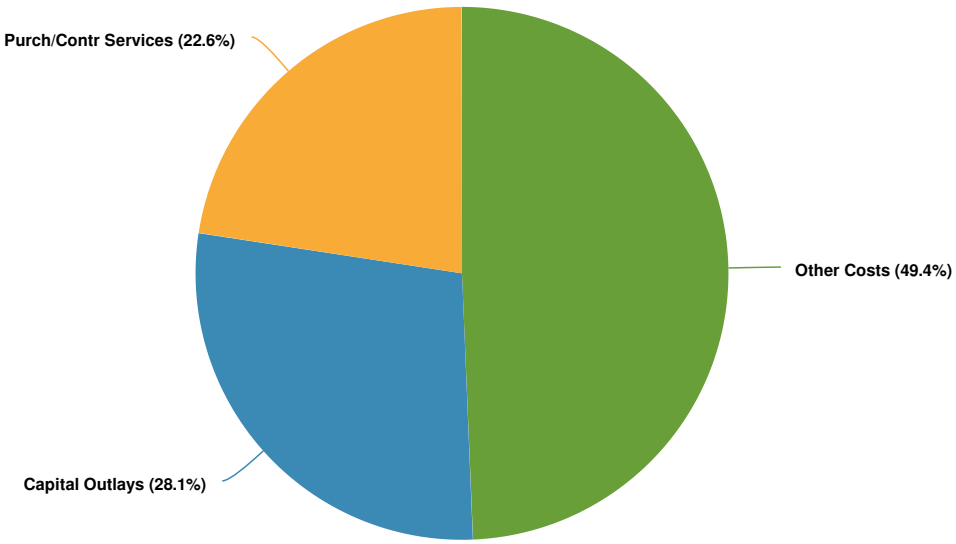
Grey background indicates budgeted figures.

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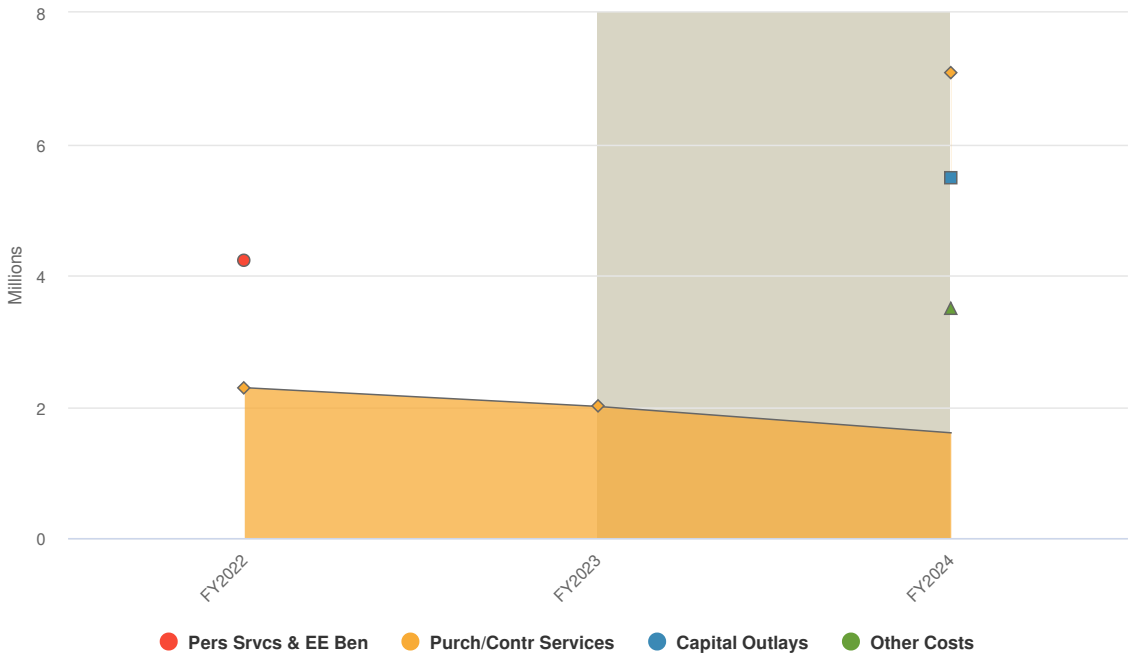
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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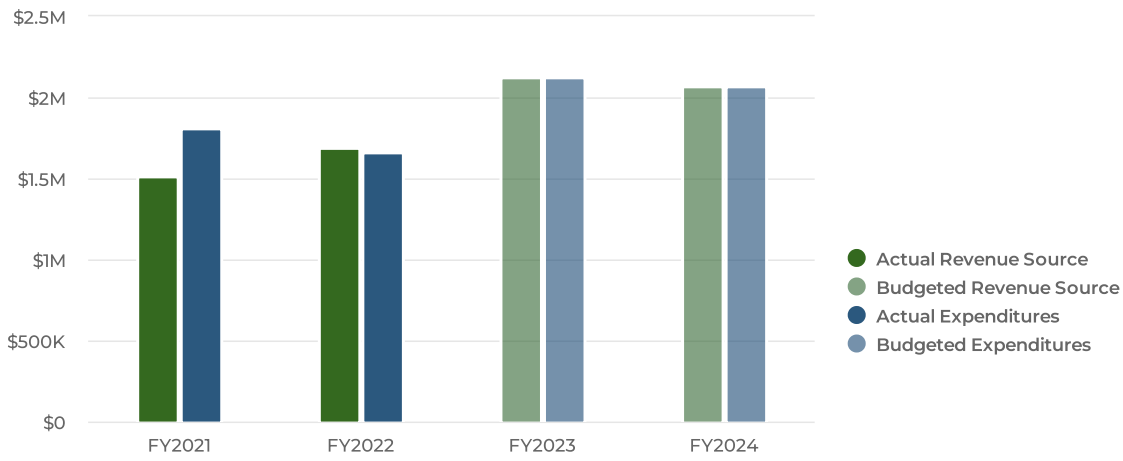
Multiple Grant Fund (Fund 250)

This fund is used to account for various grant awards received by the county for a variety of uses. These funds are restricted to be used for the intended grant purposes.

This is a special revenue fund (governmental) and is considered a non-major fund.

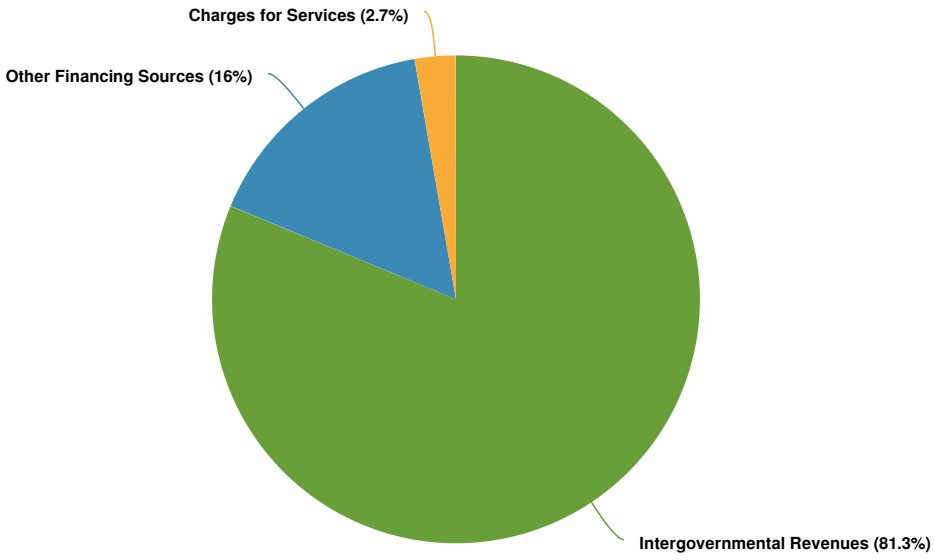
Summary

Newton County, GA is projecting $2.07M of revenue in FY2024, which represents a 2.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.8% or $59.32K to $2.07M in FY2024.

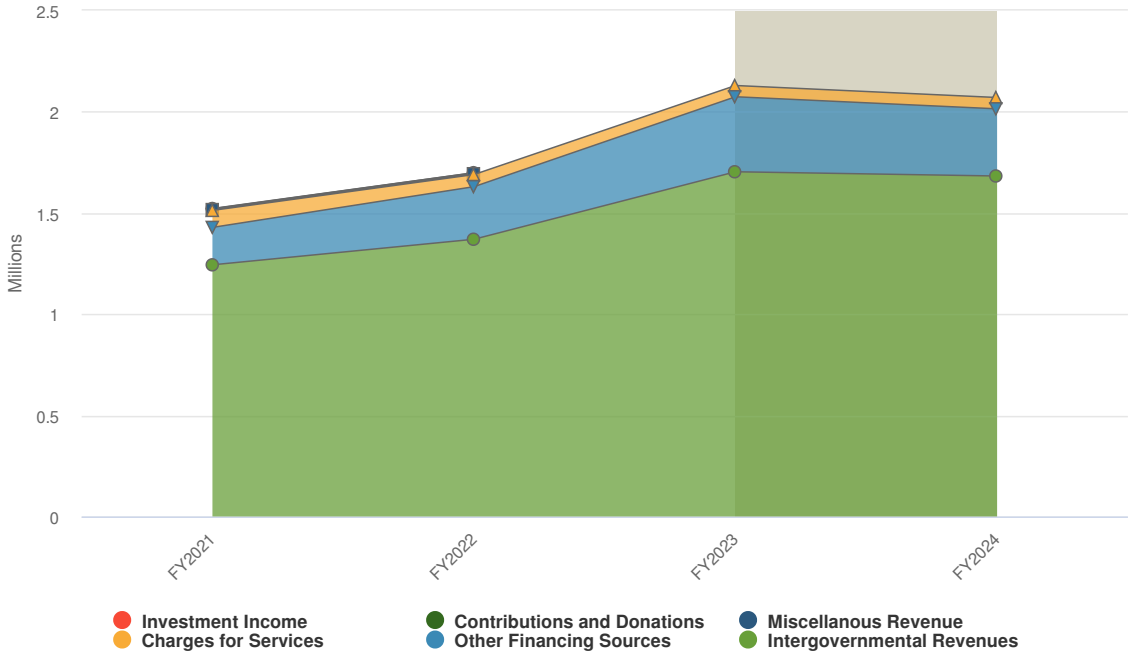


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



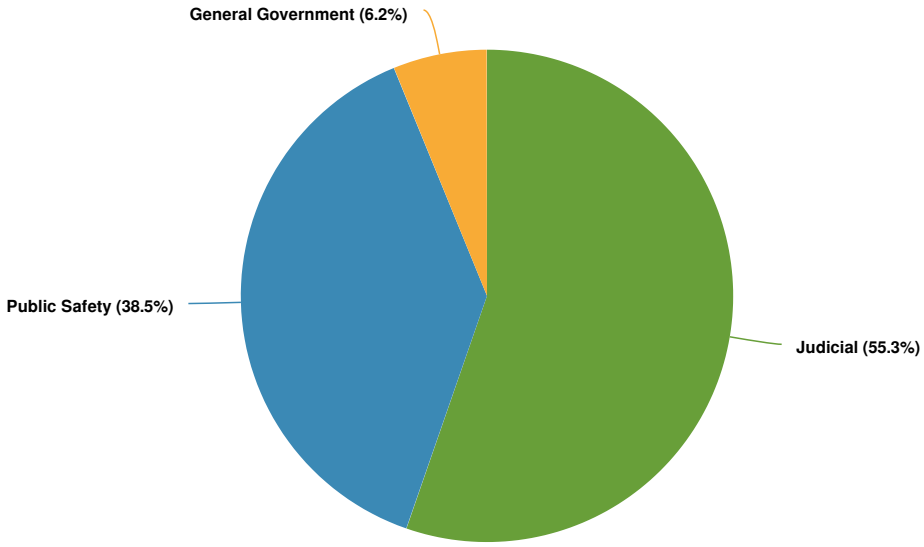
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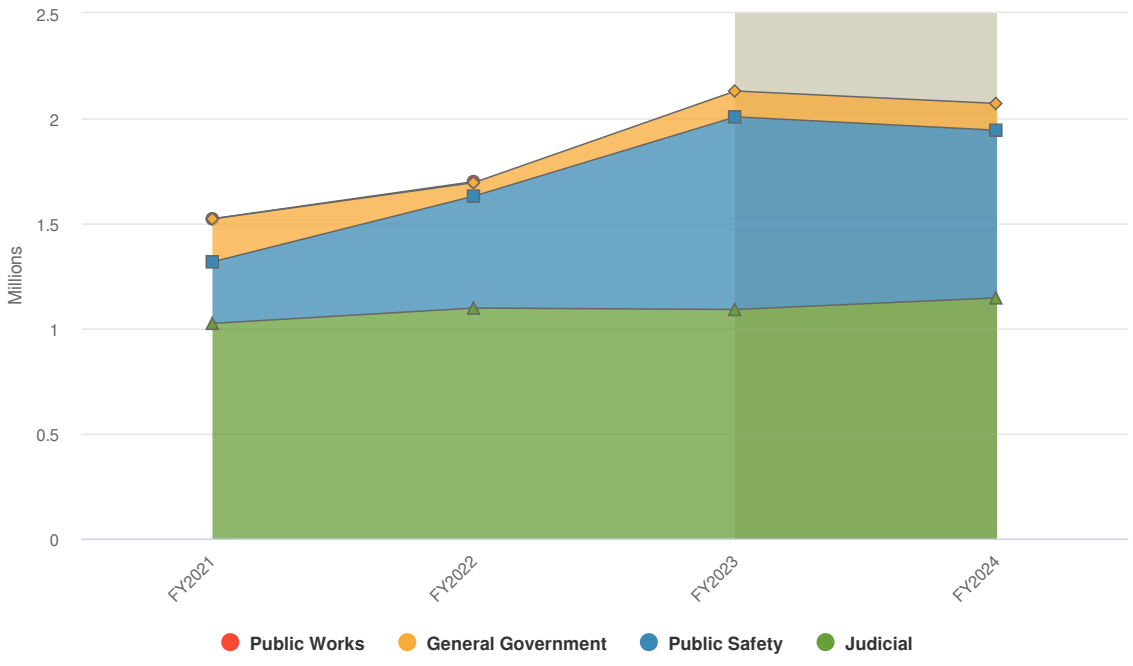
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



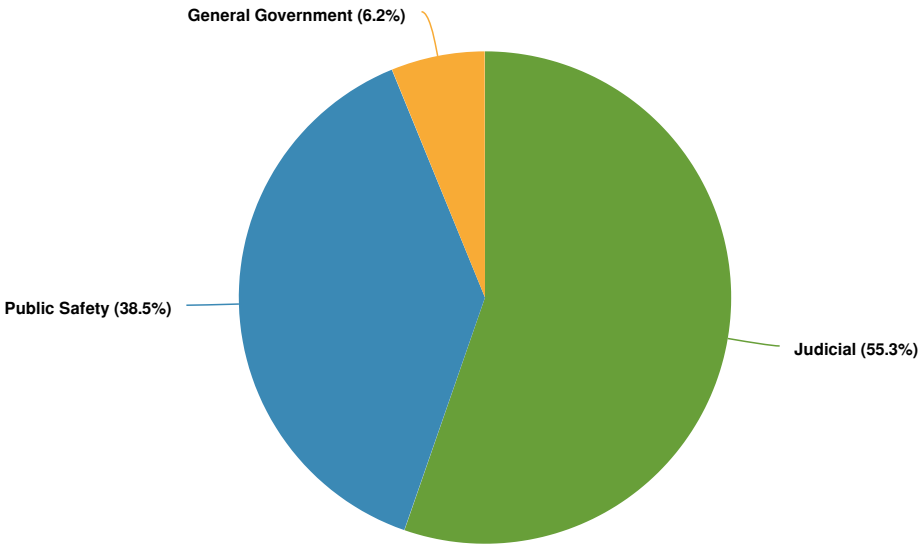
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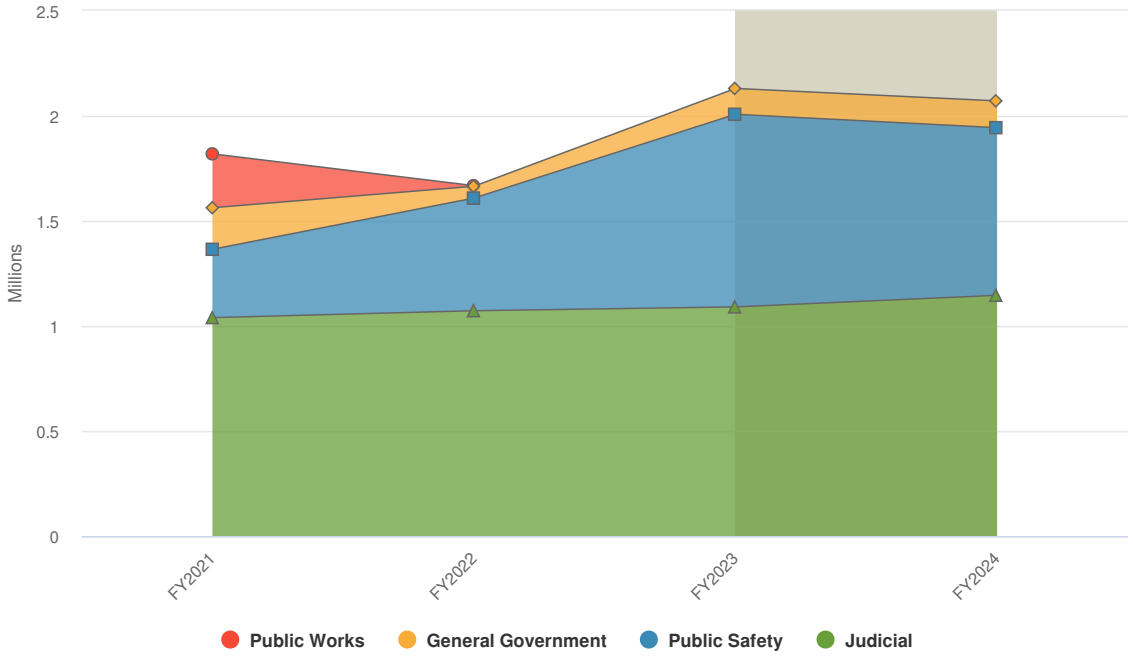
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



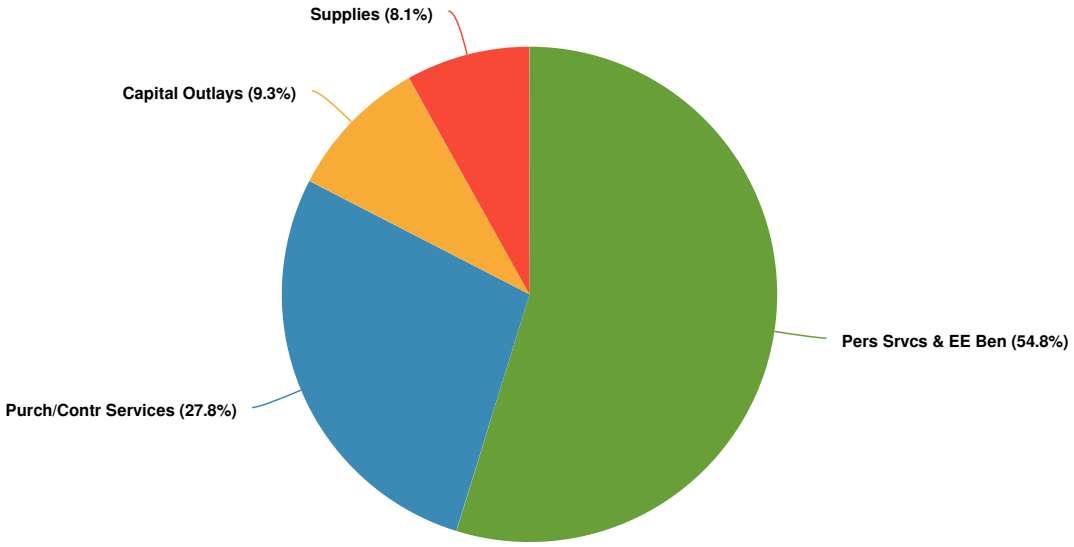
Grey background indicates budgeted figures.

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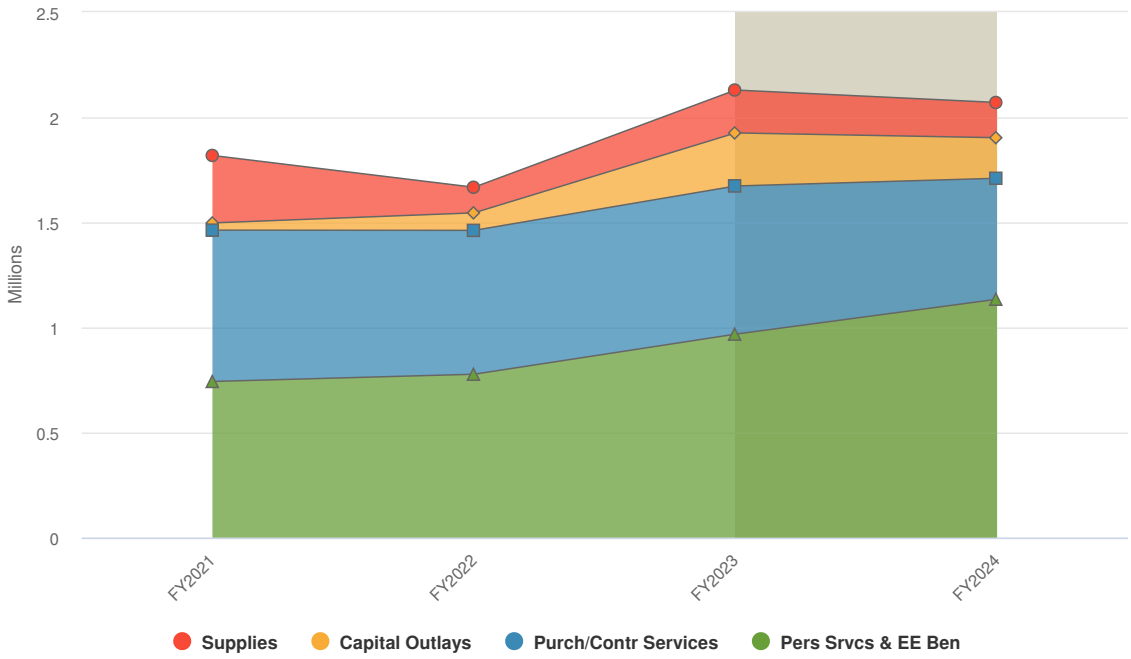
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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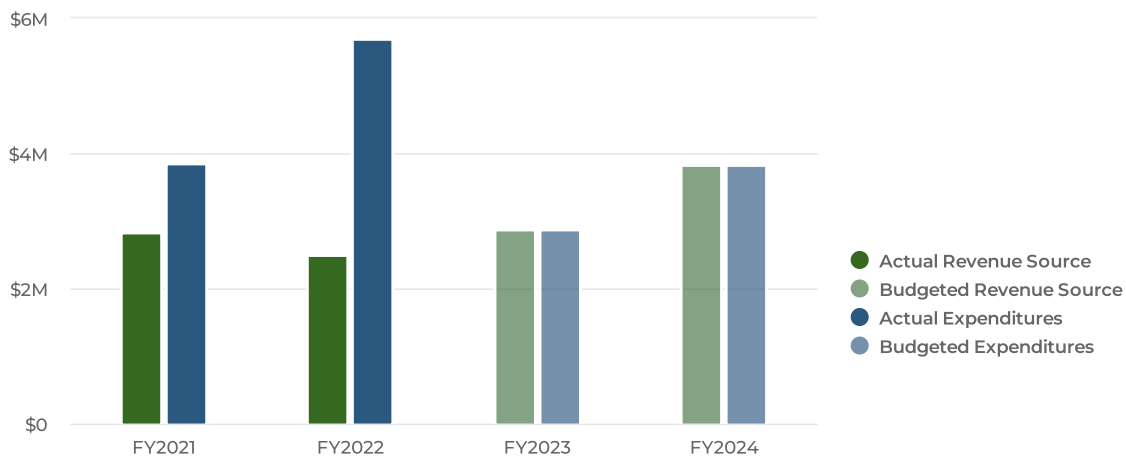
Fire Districts (Fund 271)

This fund accounts for the county's fire tax district. The tax revenues are approved to help fund the fire protection program of the county. Each year a millage rate is set for the fire tax.

This is a special revenue fund (governmental) and is a non-major fund.

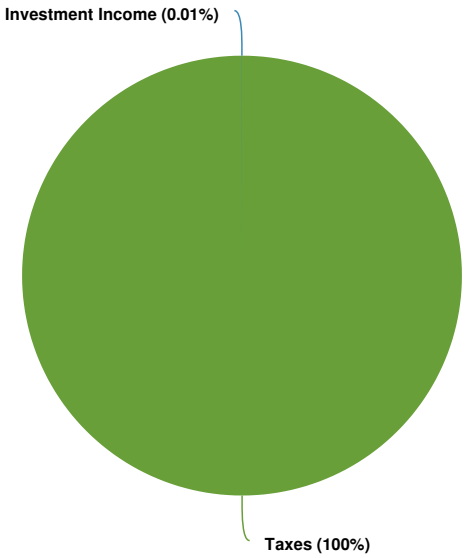
Summary

Newton County, GA is projecting $3.85M of revenue in FY2024, which represents a 33.2% increase over the prior year. Budgeted expenditures are projected to increase by 33.2% or $959.41K to $3.85M in FY2024.

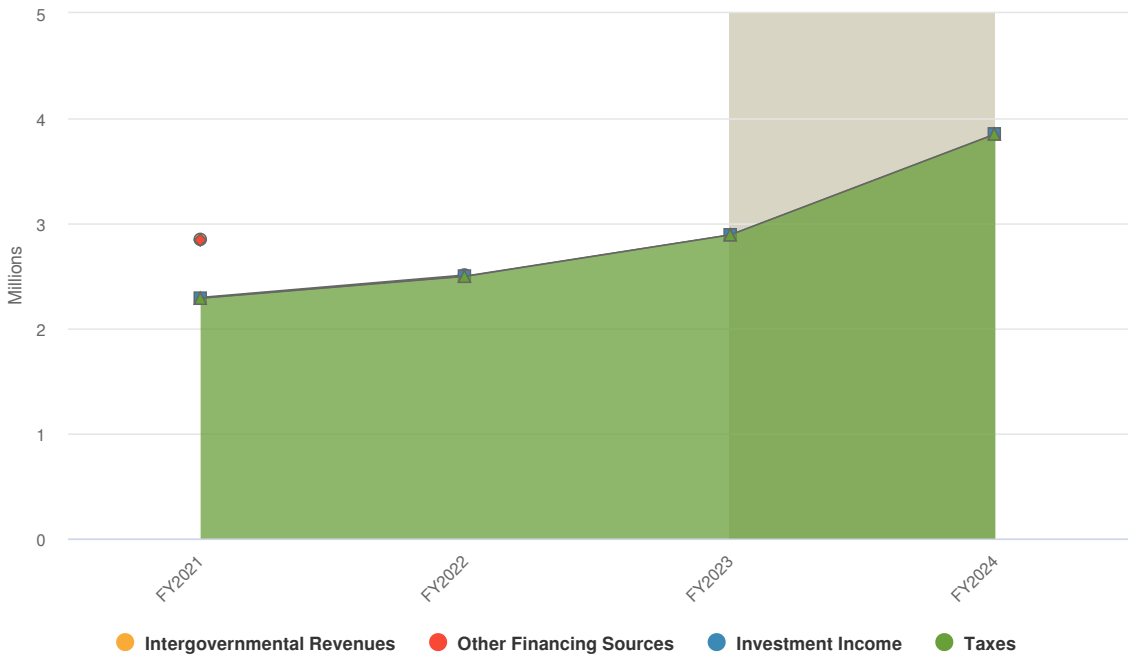


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



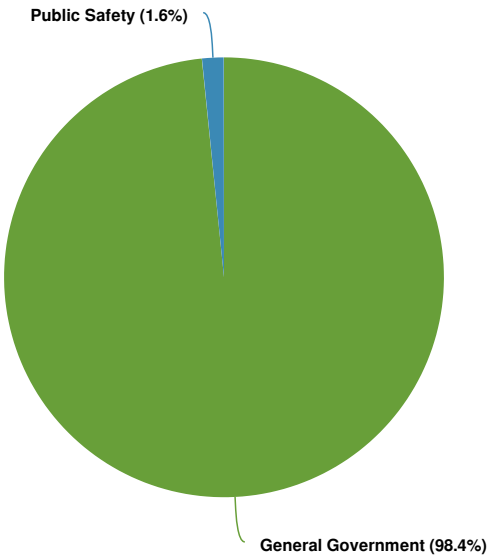
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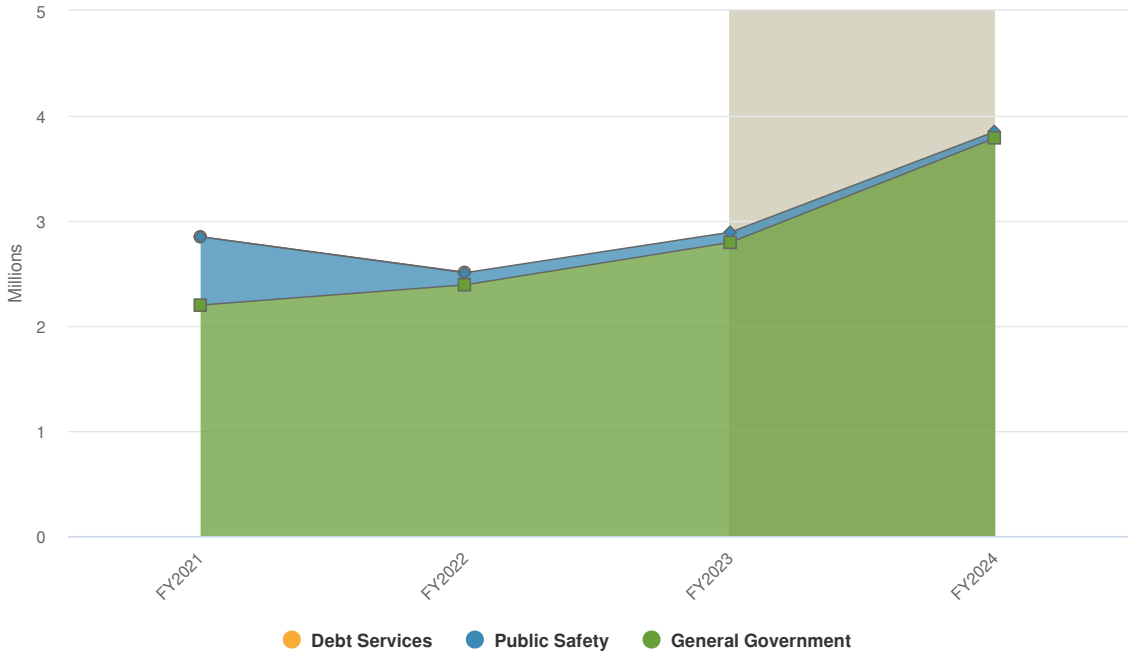
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



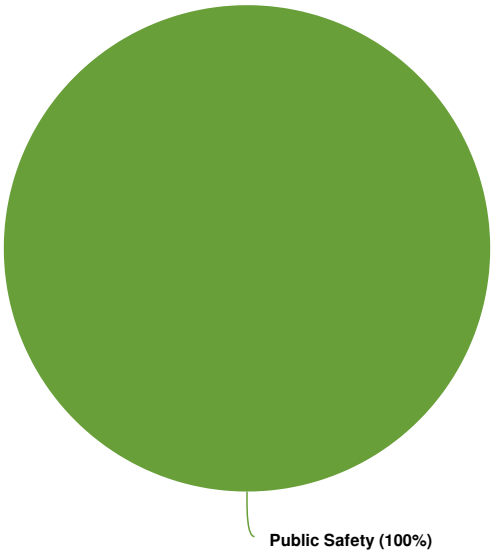
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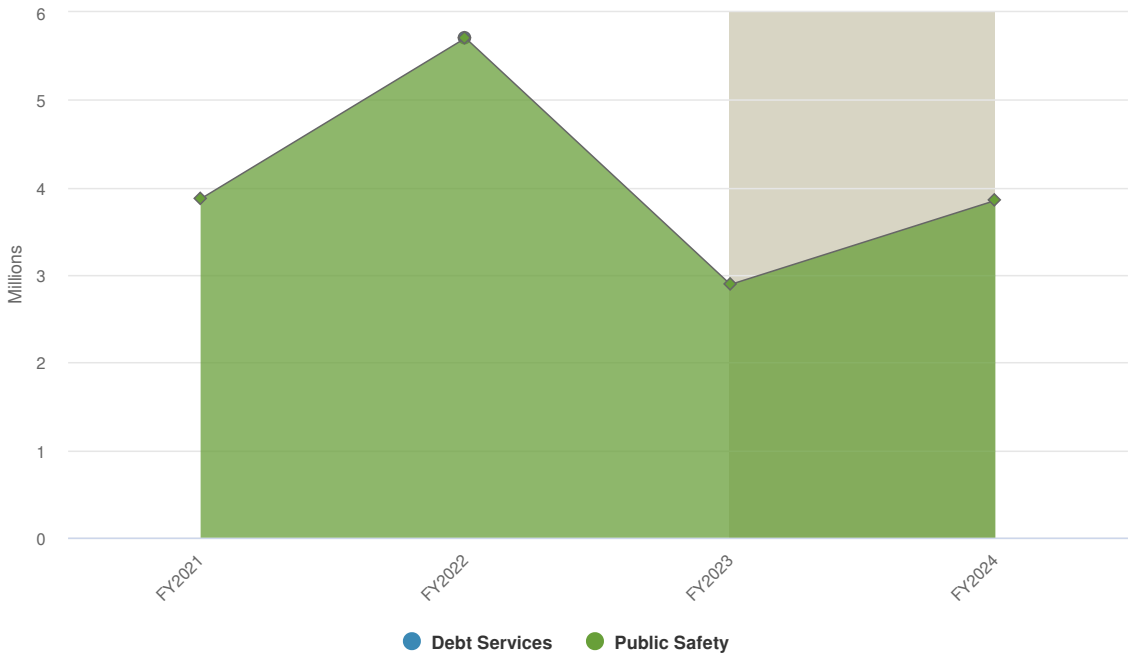
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



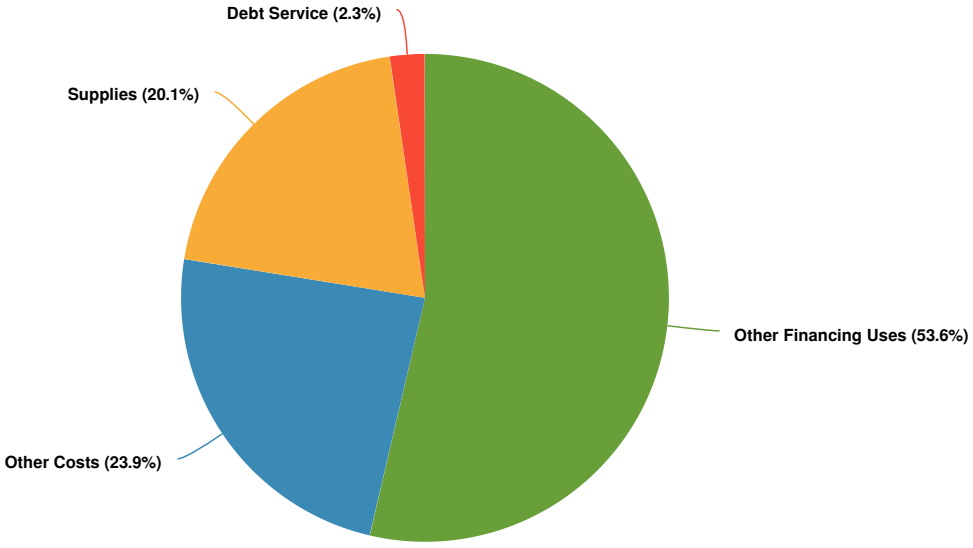
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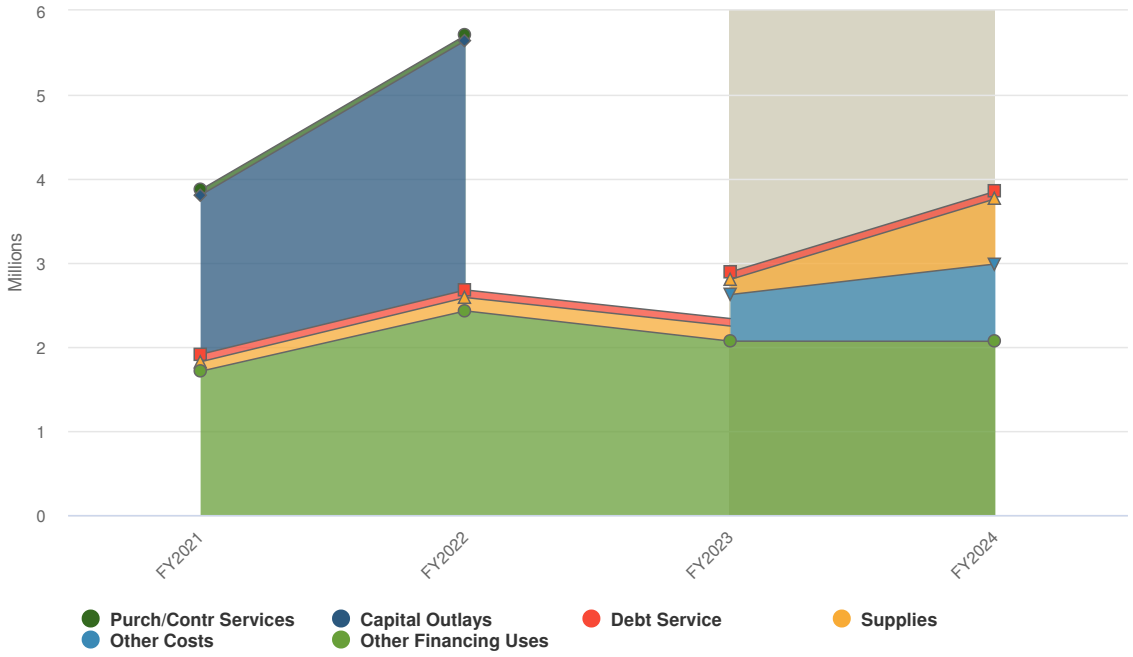
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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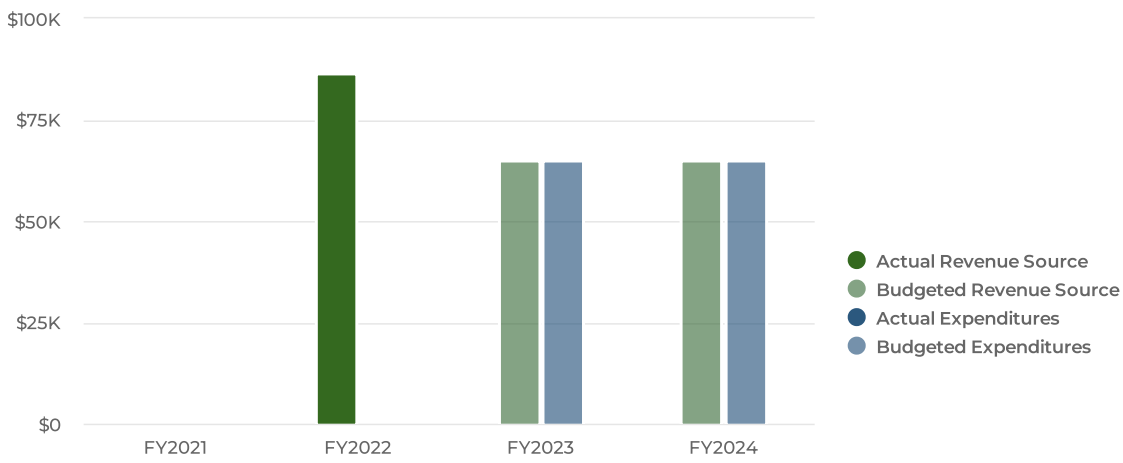
Hotel/Motel (Fund 275)

Accounts for the hotel/motel taxes collected as required by general law. If a government expends the any portion of these tax proceeds in another fund, the government must report the tax revenue in this fund first and then transfer the proceeds to the appropriate fund. Note that, because of the very specific expenditure, budgeting, and reporting requirements applicable to the restricted portion of this tax revenue, expenditures of the restricted portion should be accounted for in this fund only (unless the funds are being used to finance construction projects or to make debt service payments specifically authorized/required by state law).

This is a special revenue fund (governmental) and is considerd a non-major fund.

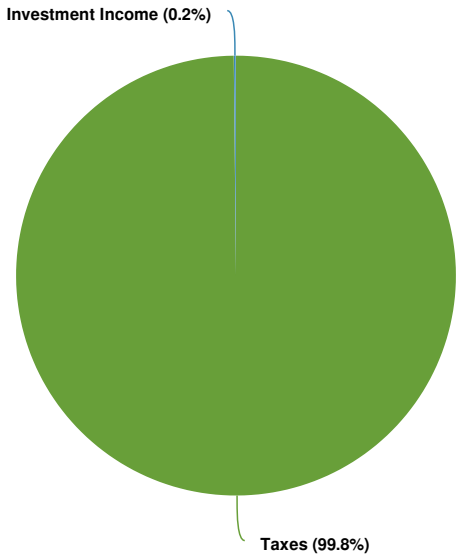
Summary

Newton County, GA is projecting $65.1K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to $65.1K in FY2024.

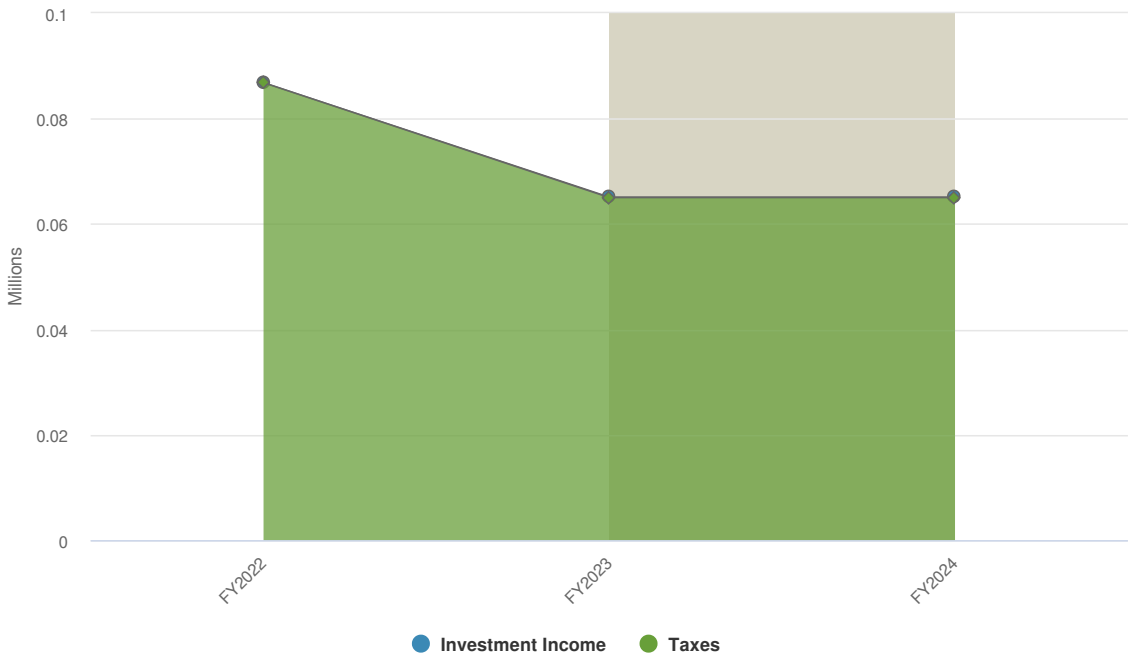


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



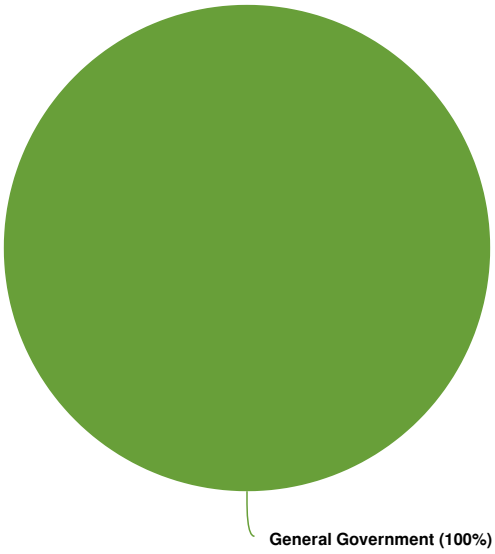
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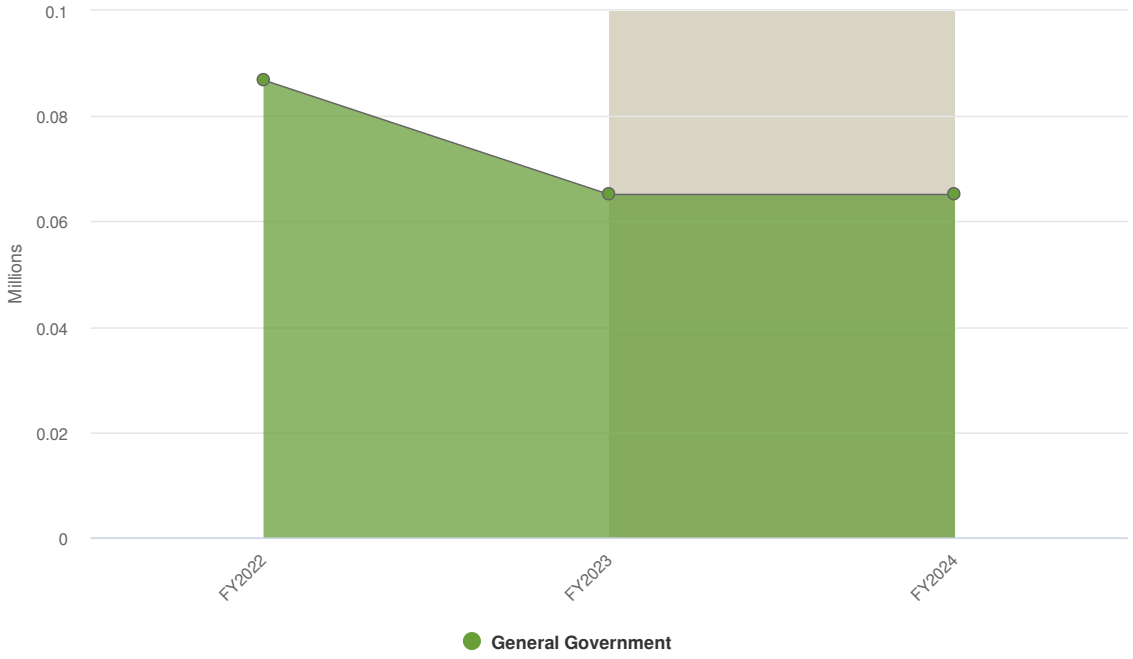
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



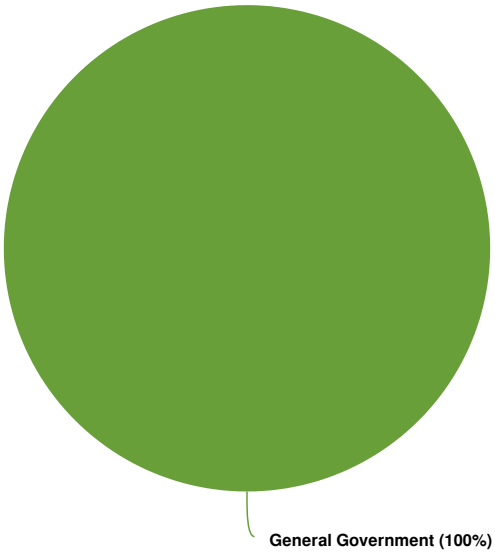
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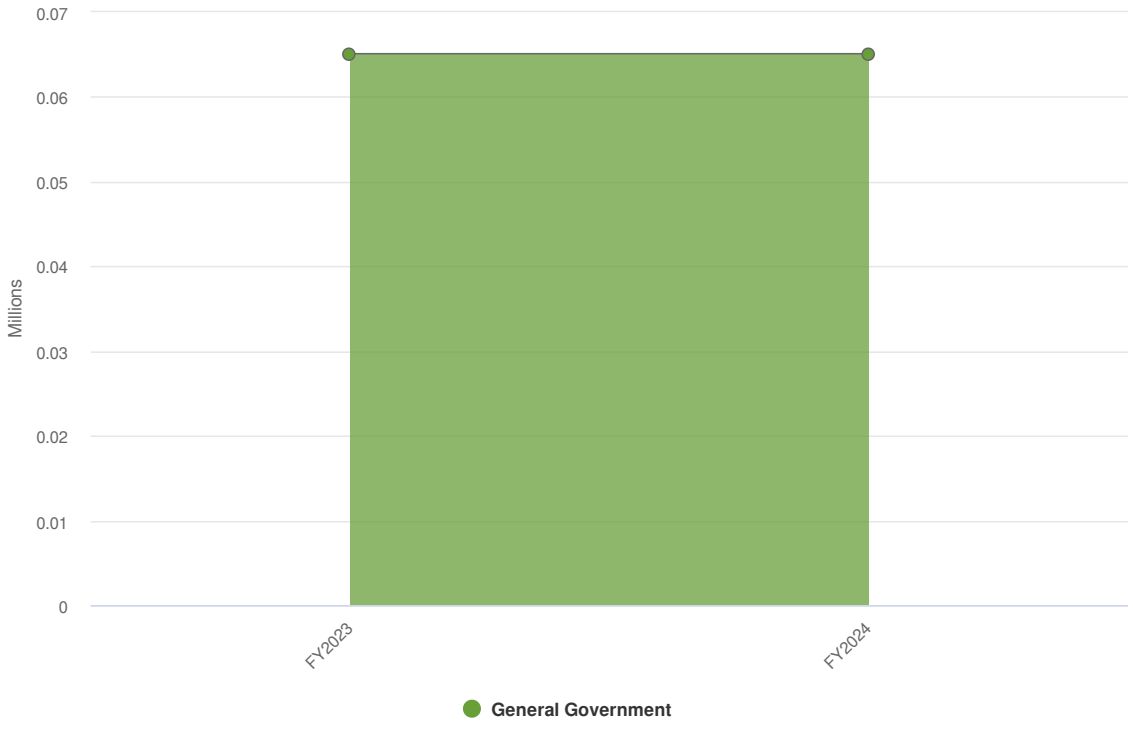
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

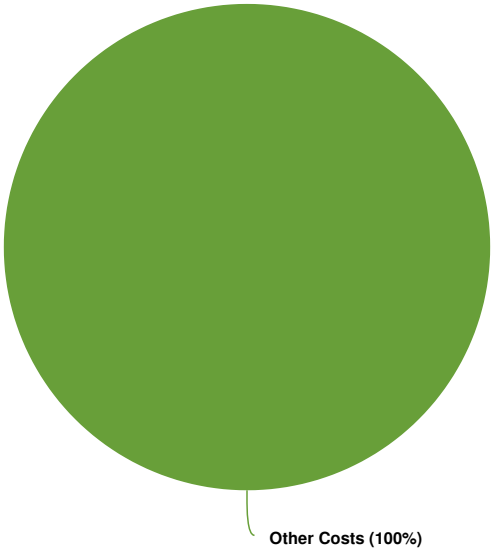


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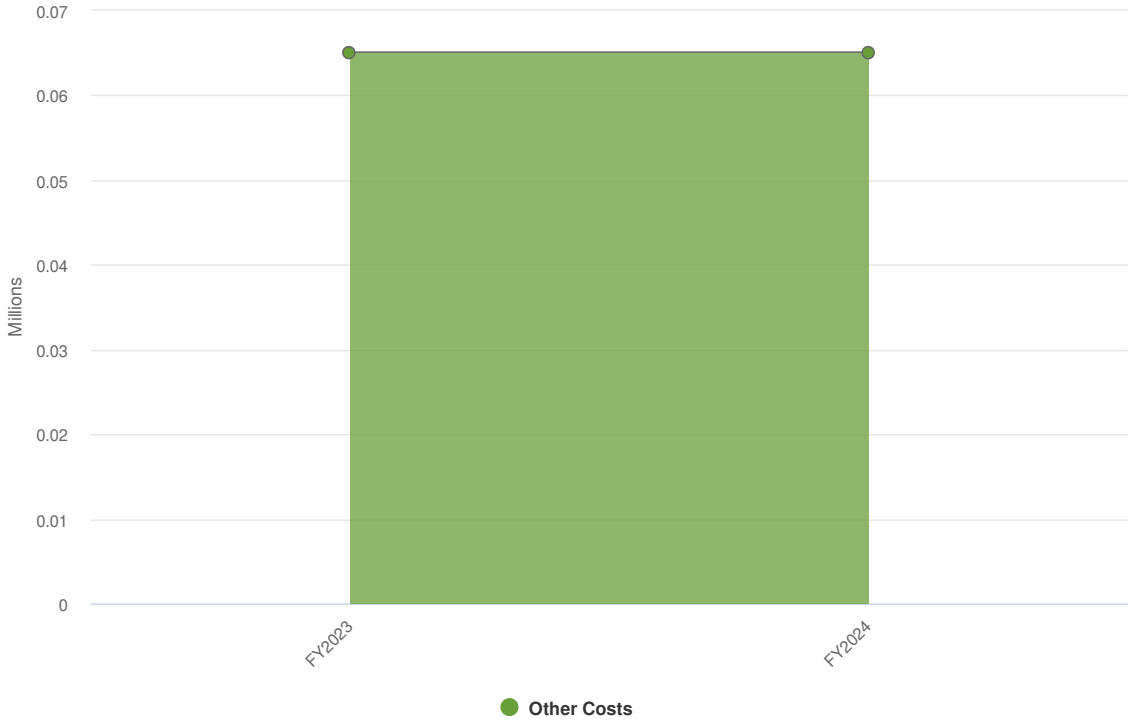
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



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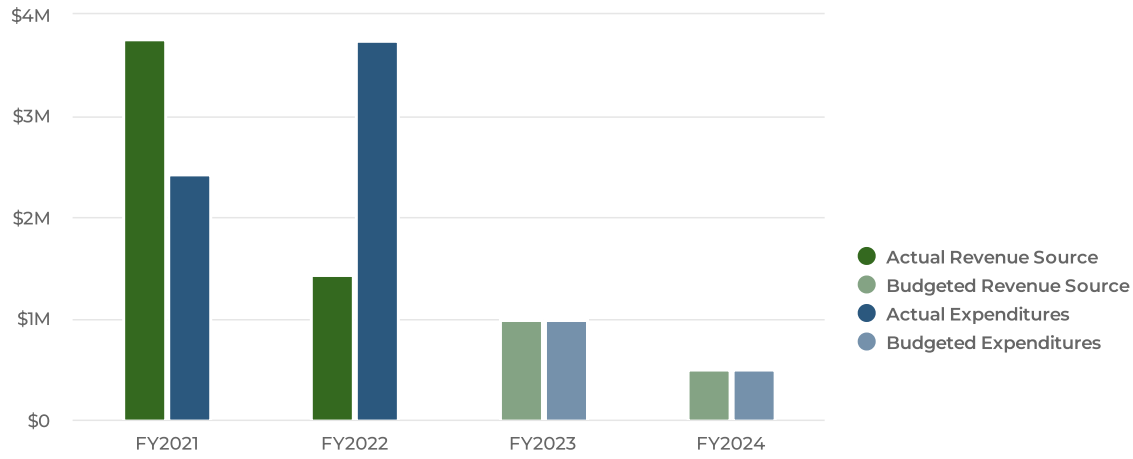
Capital Improvements (Fund 301)

This fund is used to account for various specific capital projects of the County. This fund is funded by transfers from the General Fund.

This is a capital fund (governmental) and is considered a major fund.

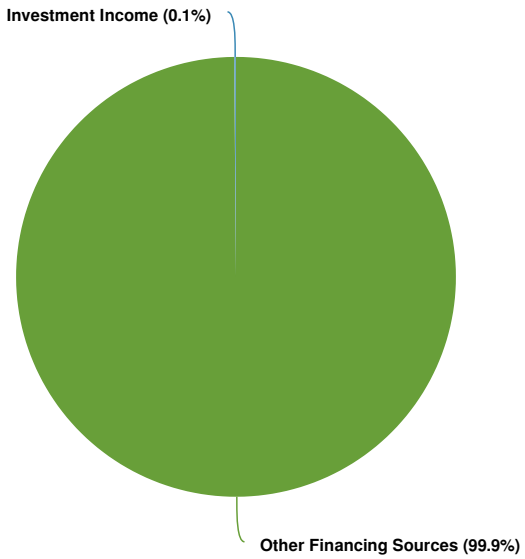
Summary

Newton County, GA is projecting $500.6K of revenue in FY2024, which represents a 49.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 49.9% or $499.4K to $500.6K in FY2024.

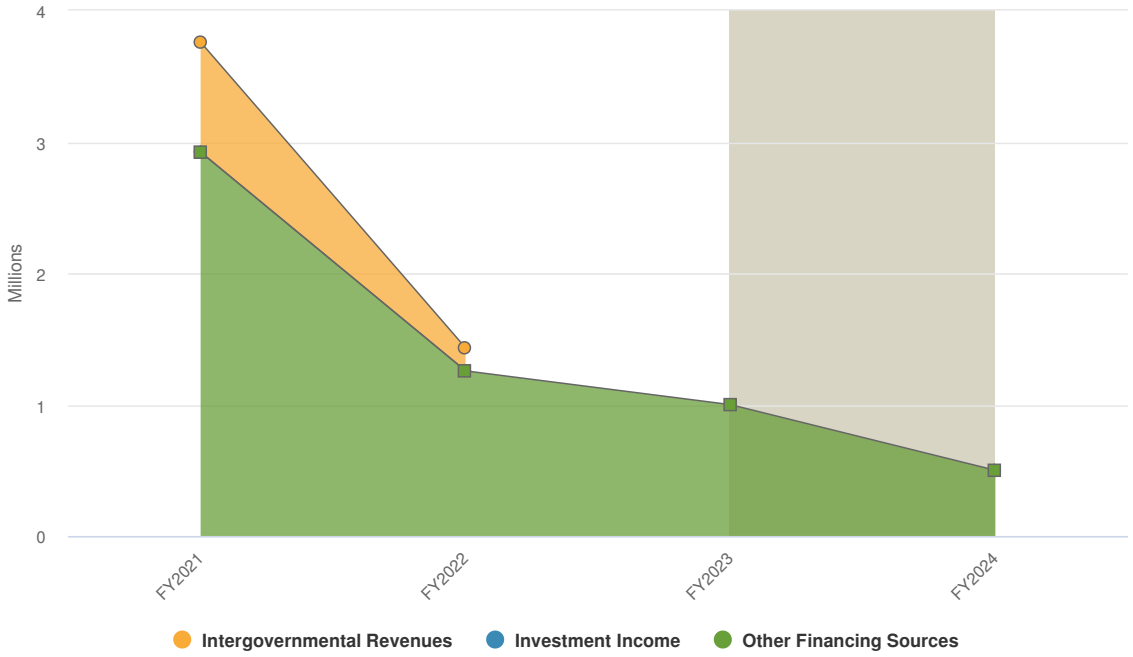


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



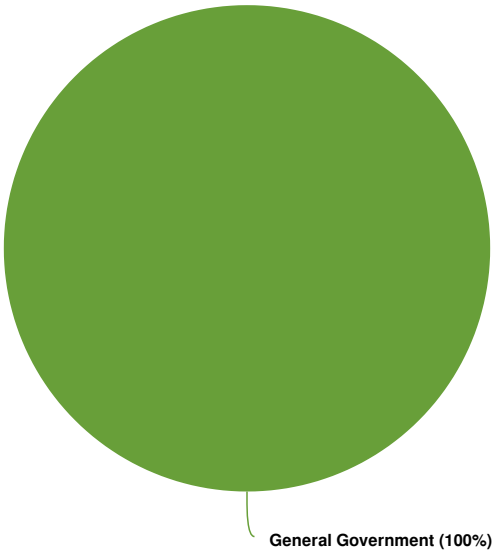
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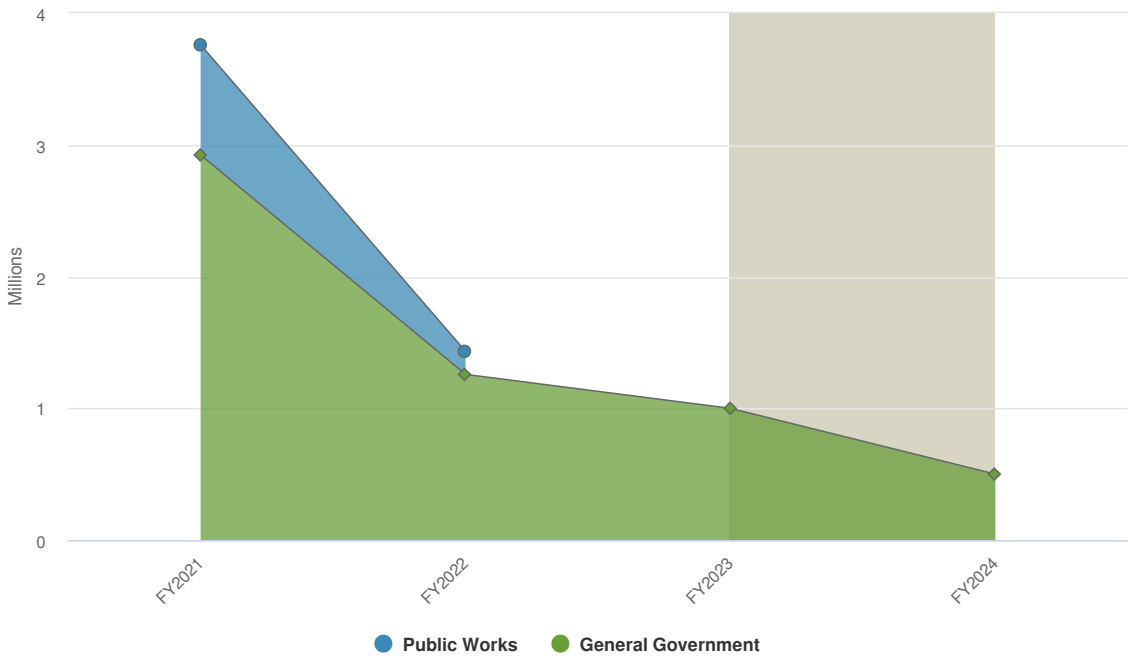
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



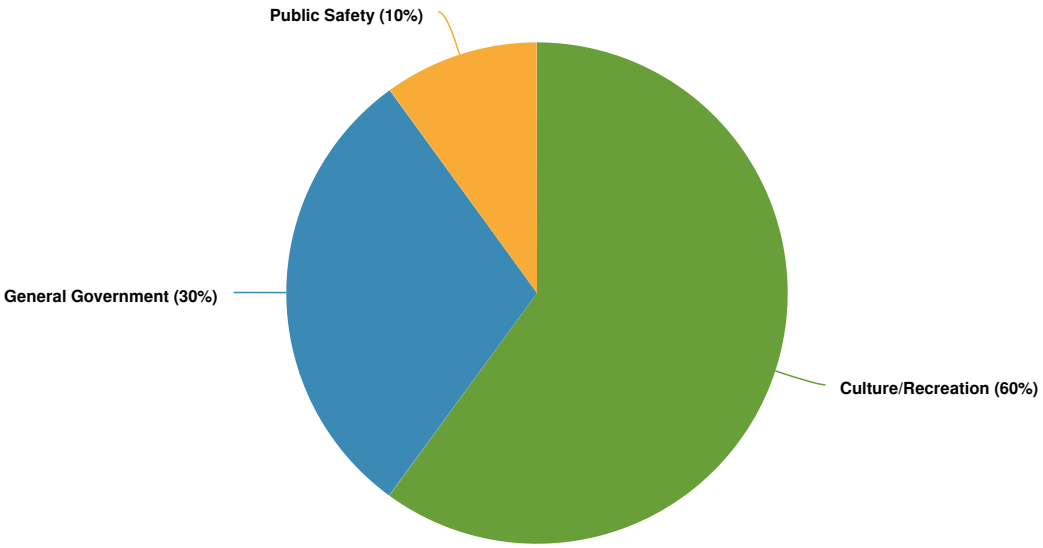
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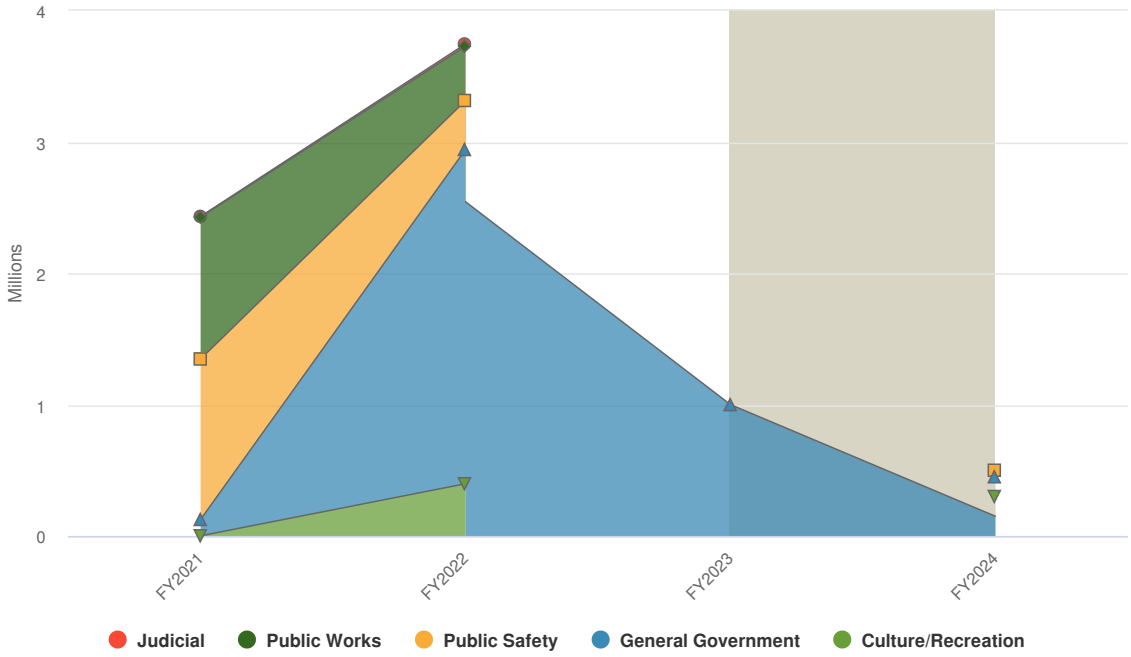
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



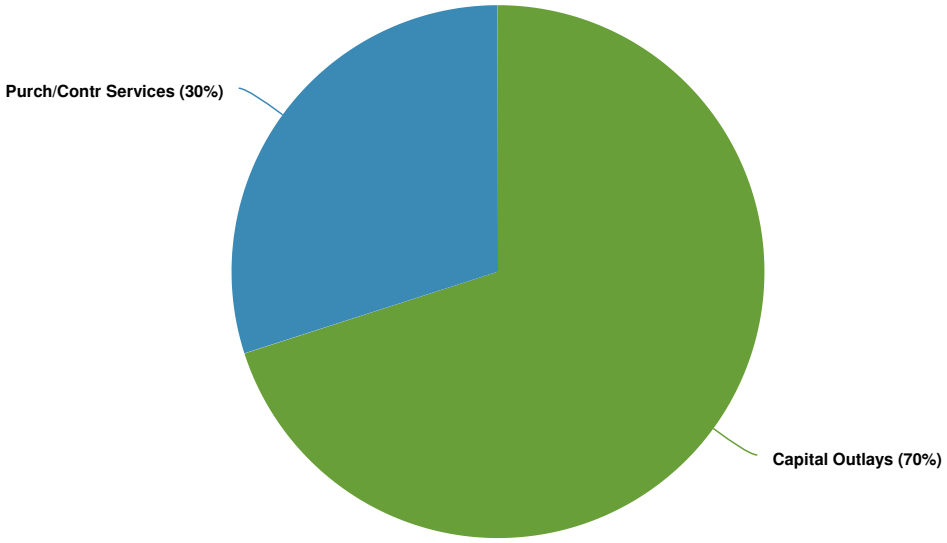
Grey background indicates budgeted figures.

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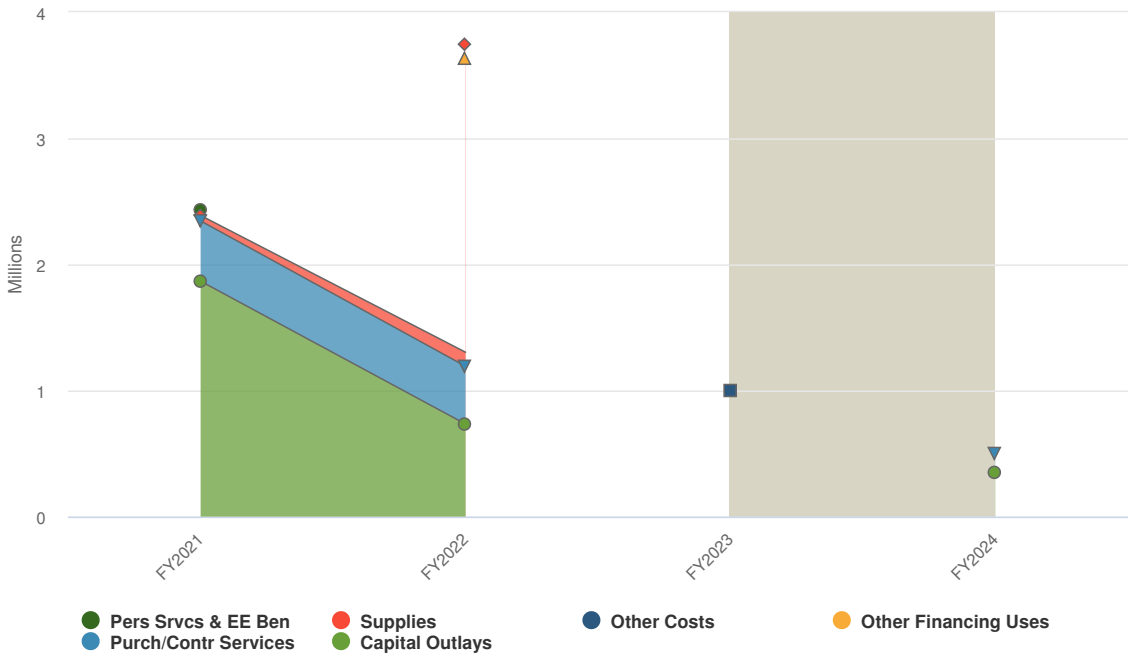
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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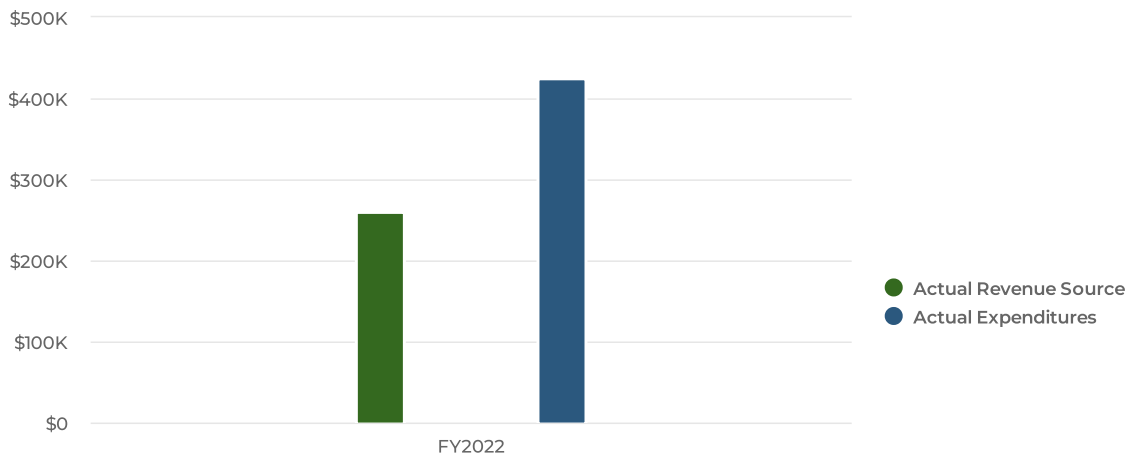
FEMA Grant (Fund 302)

This fund is used to account for federal grant monies received from the Federal Emergency Management Association.

This is a capital fund (governmental) and is considered a non-mojor fund.

Summary

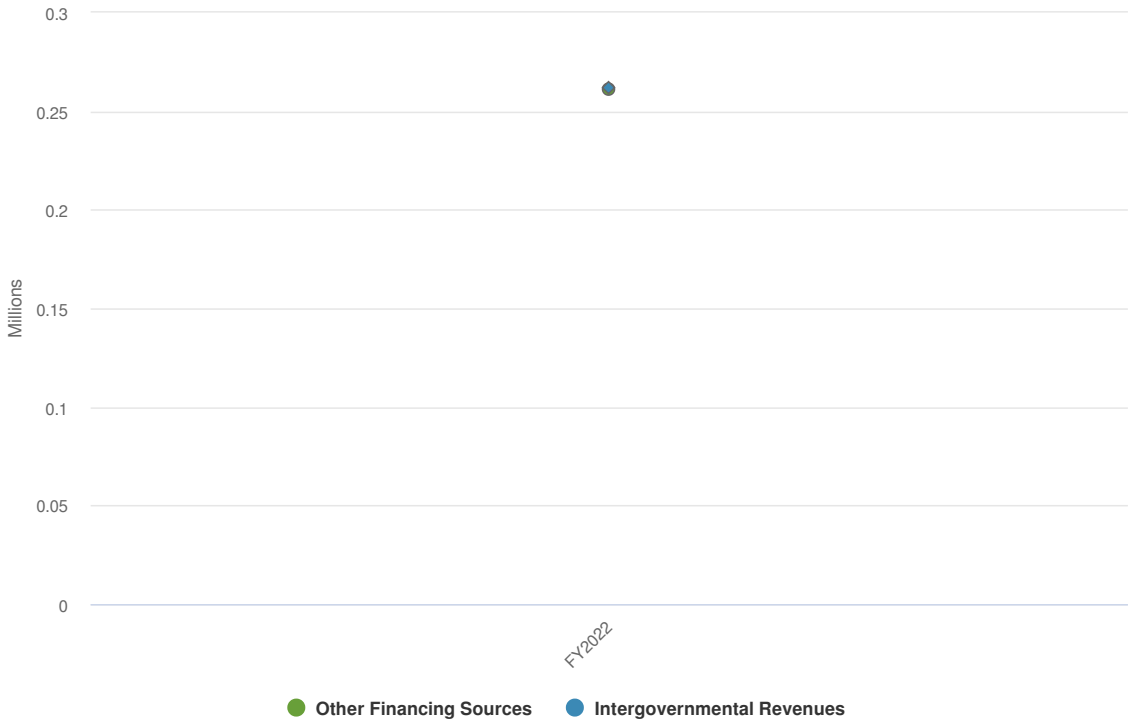
Newton County, GA is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



Revenues by Source

Projected 2024 Revenues by Source

Budgeted and Historical 2024 Revenues by Source



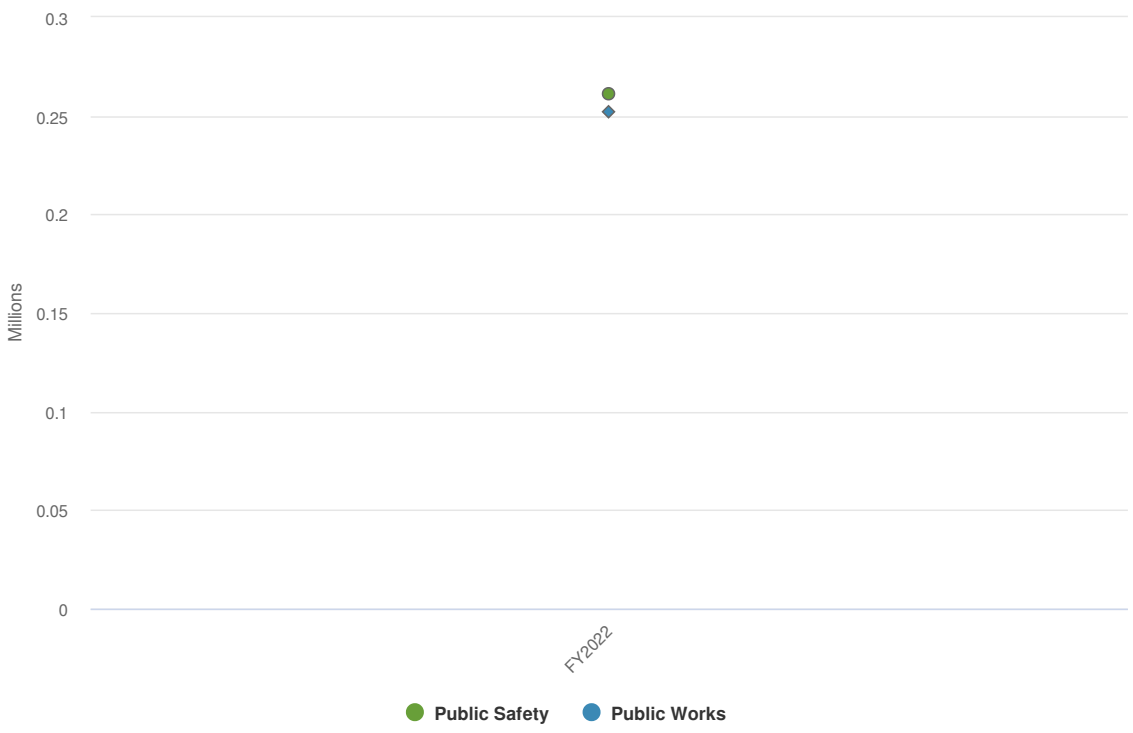
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Revenue by Department

Projected 2024 Revenue by Department

Budgeted and Historical 2024 Revenue by Department





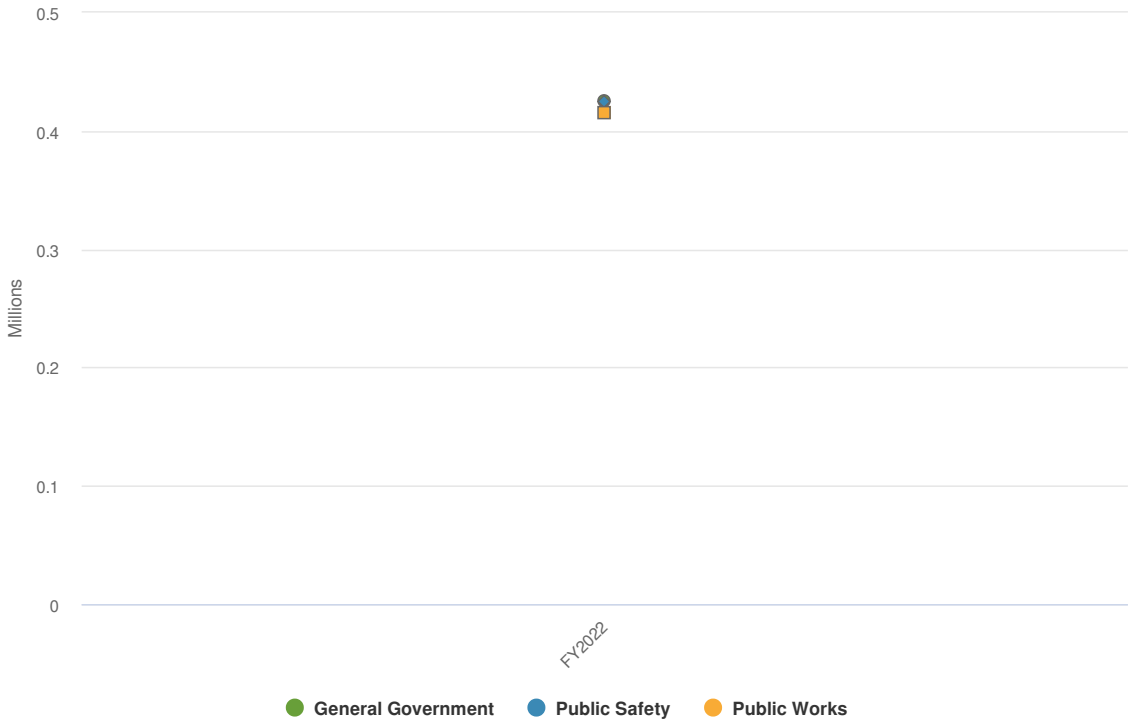
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Expenditures by Function

Budgeted Expenditures by Function

Budgeted and Historical Expenditures by Function



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Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



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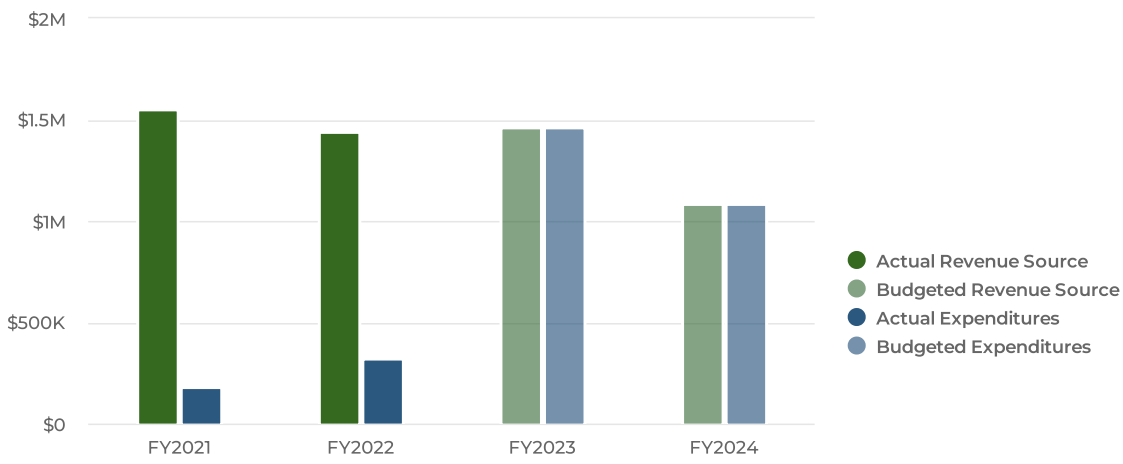
Impact Fee (Fund 350)

This is a capital project fund established to account for all Impact Fee funds collected by the County that are used for certain approved projects under the Impact Fee Plan which includes library, recreation, roads and bridges, admin, and CIE.

This is a capital fund (governmental) and is considered a major fund.

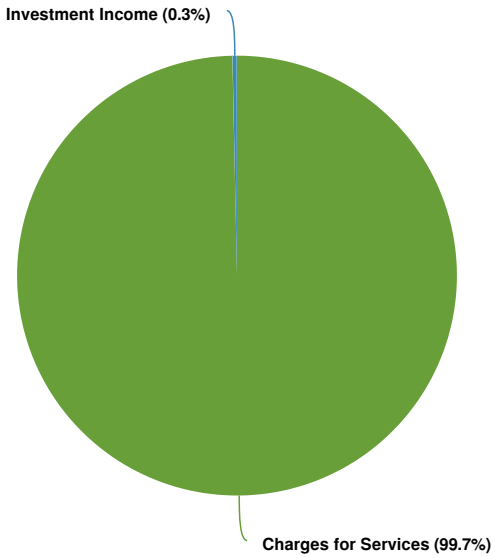
Summary

Newton County, GA is projecting $1.09M of revenue in FY2024, which represents a 25.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 25.6% or $375.3K to $1.09M in FY2024.

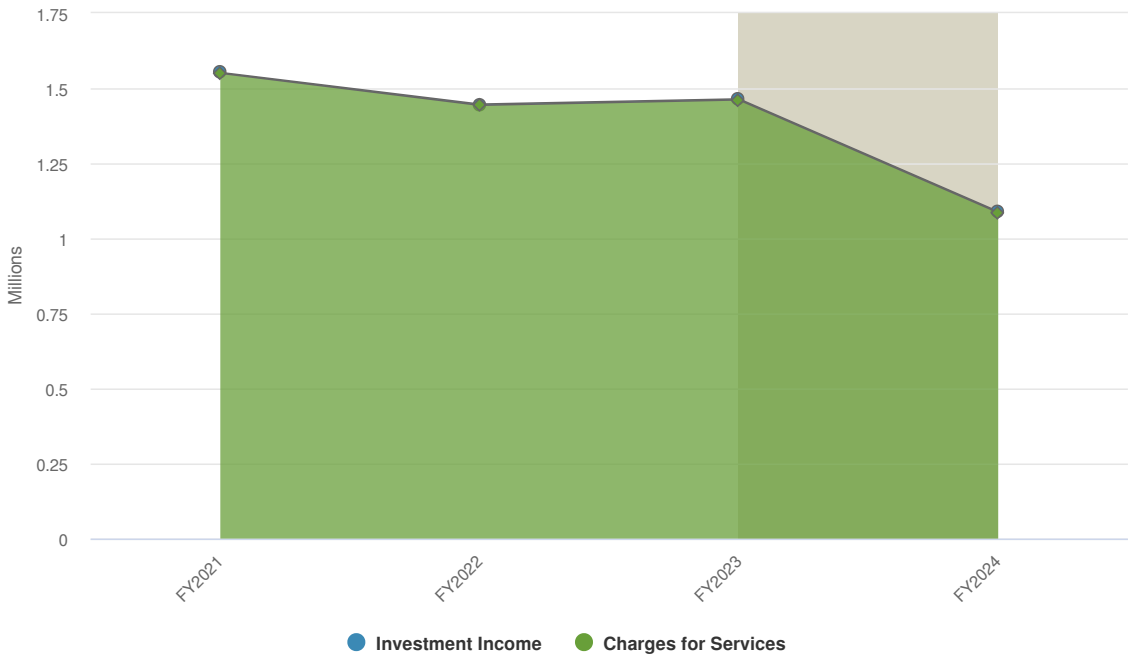


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



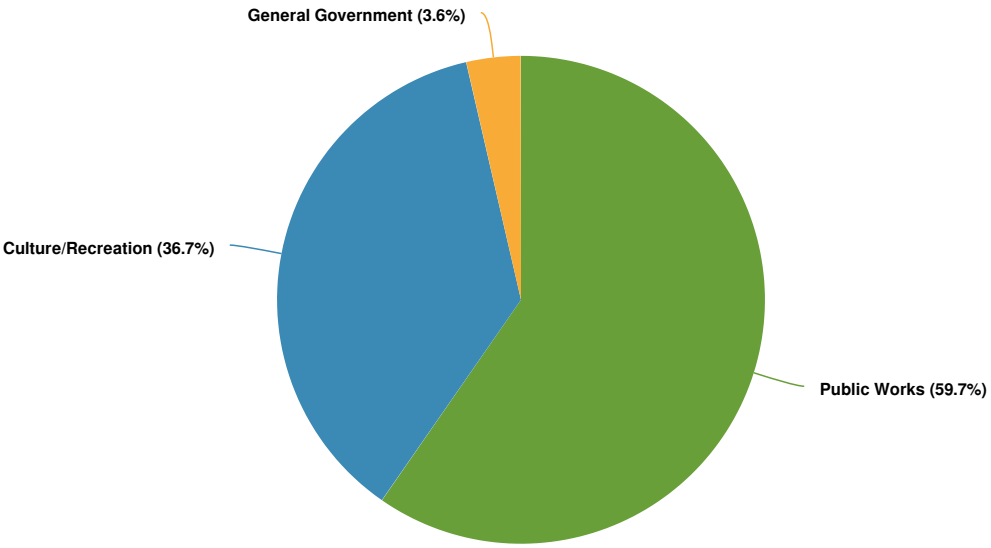
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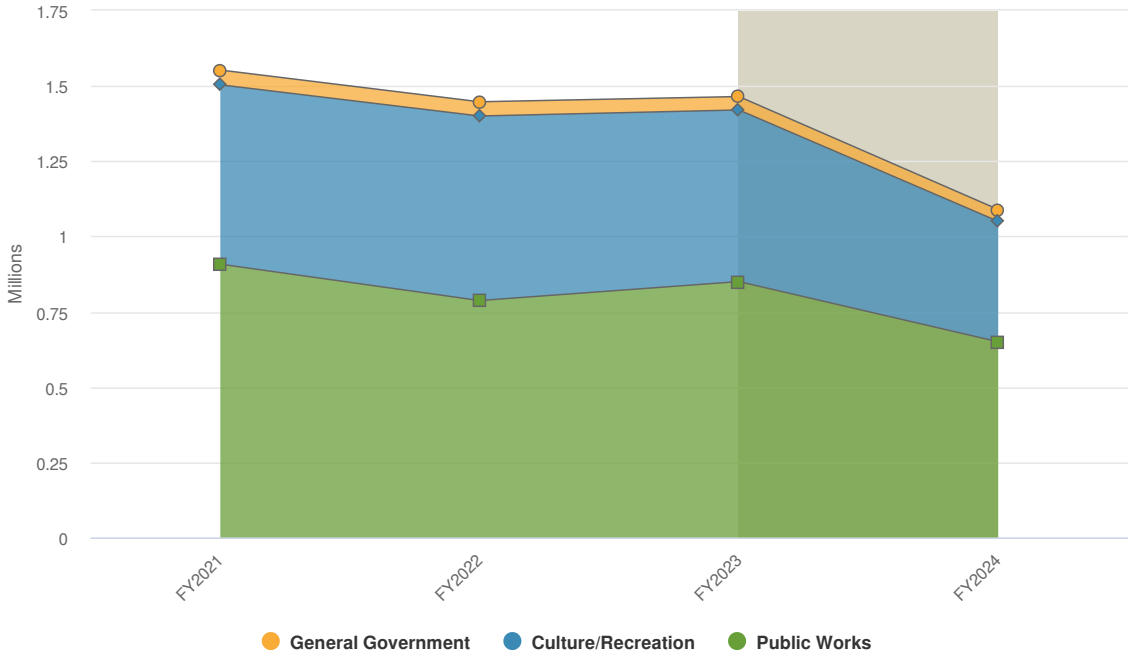
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



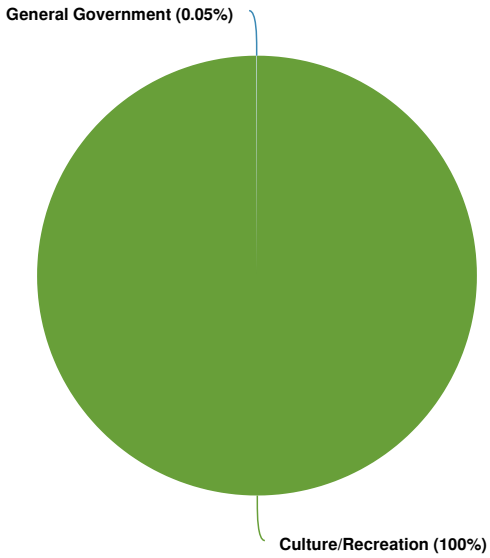
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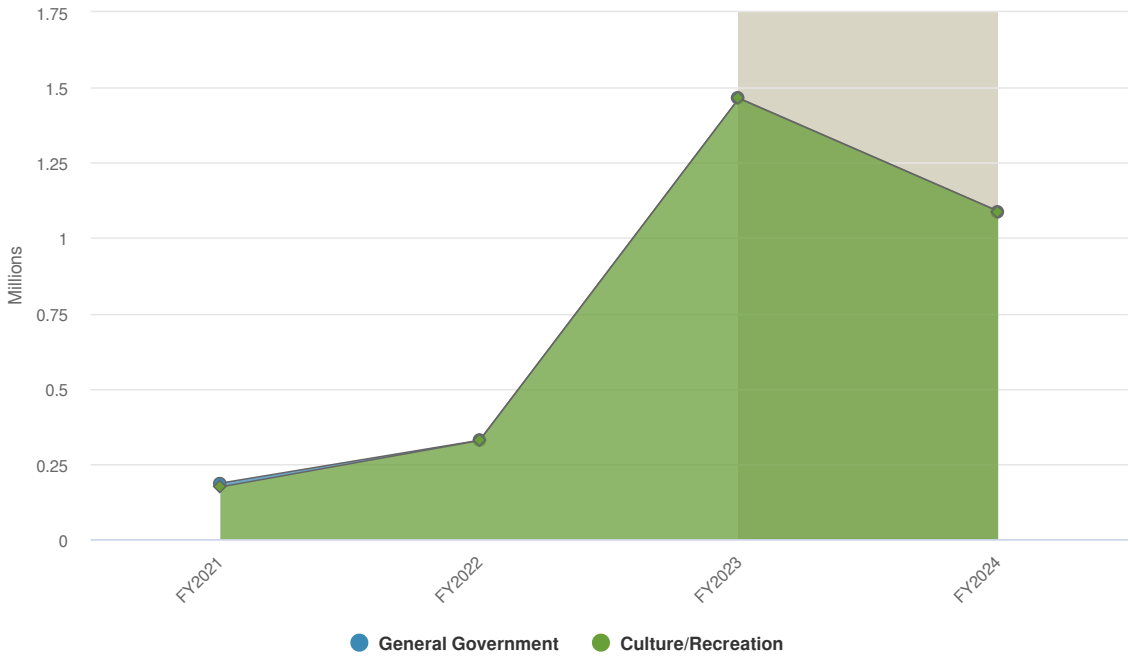
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



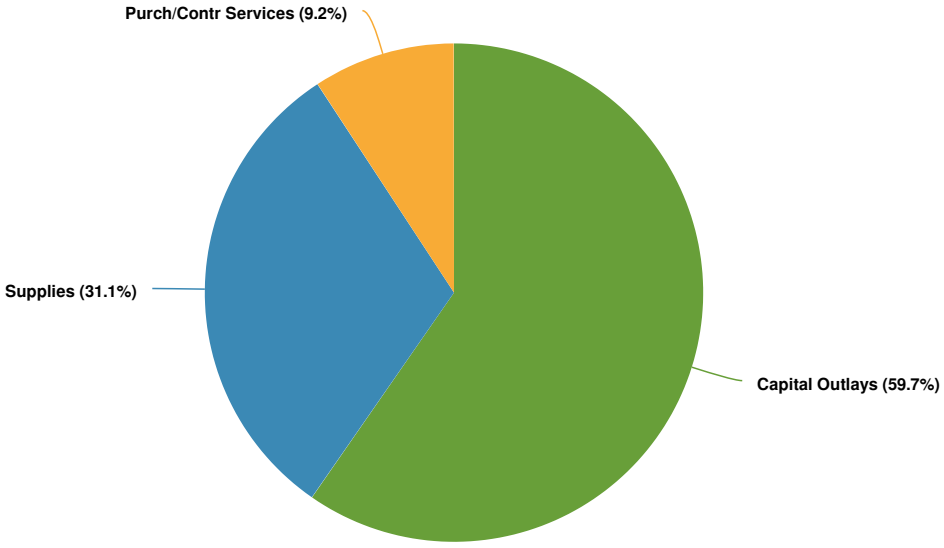
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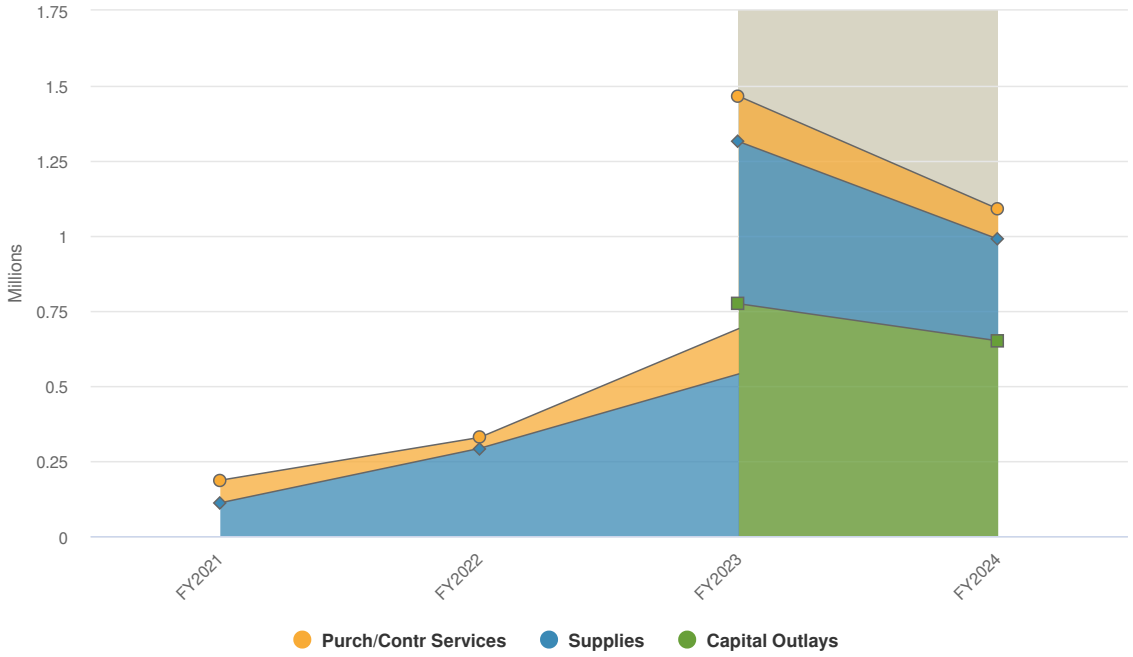
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

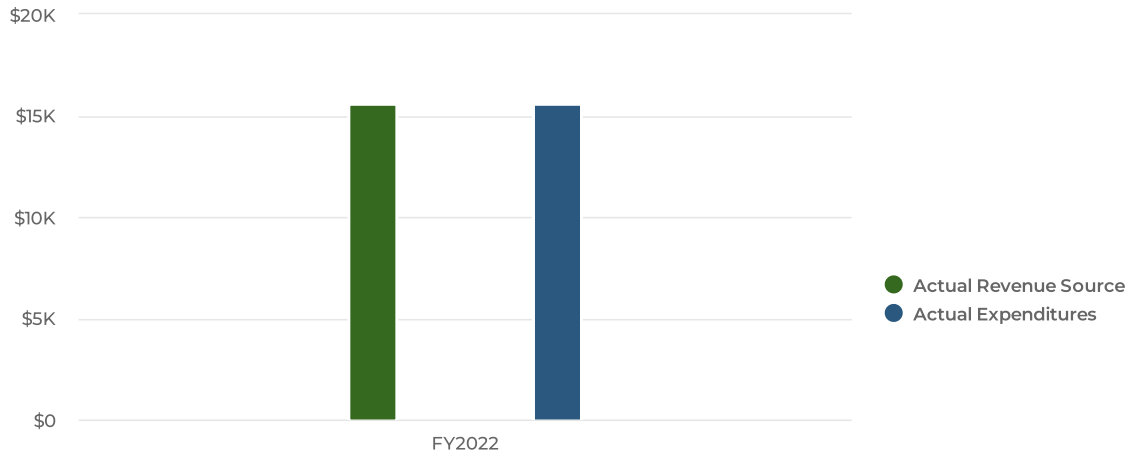
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Debt Service (Fund 400)

Summary

Newton County, GA is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



Revenues by Source

Projected 2024 Revenues by Source

Budgeted and Historical 2024 Revenues by Source



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Revenue by Department

Projected 2024 Revenue by Department

Budgeted and Historical 2024 Revenue by Department





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Expenditures by Function

Budgeted Expenditures by Function

Budgeted and Historical Expenditures by Function



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Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



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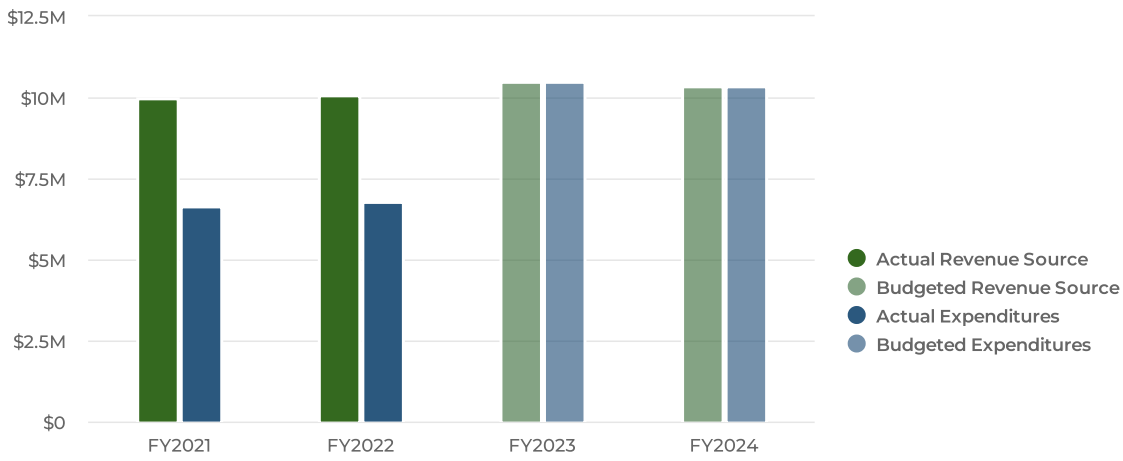
Cornish Creek Water (Fund 505)

This fund is used to account for the revenues and expenses relating to the operation and maintenance of the Cornish Creek Reservoir and Williams Street water system.

This is an enterprise fund (proprietary).

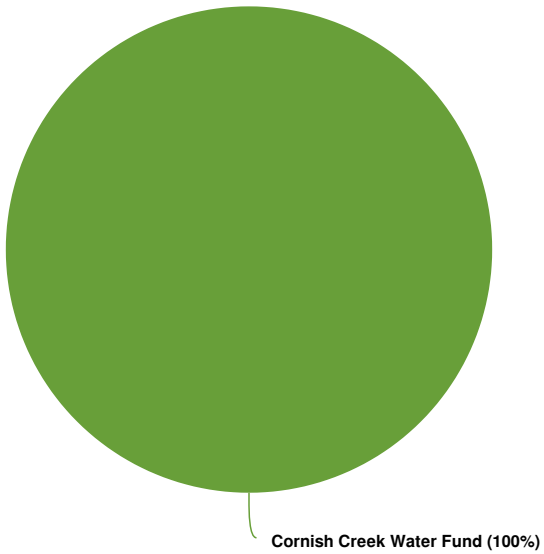
Summary

Newton County, GA is projecting $10.37M of revenue in FY2024, which represents a 1.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 1.5% or $155.7K to $10.37M in FY2024.

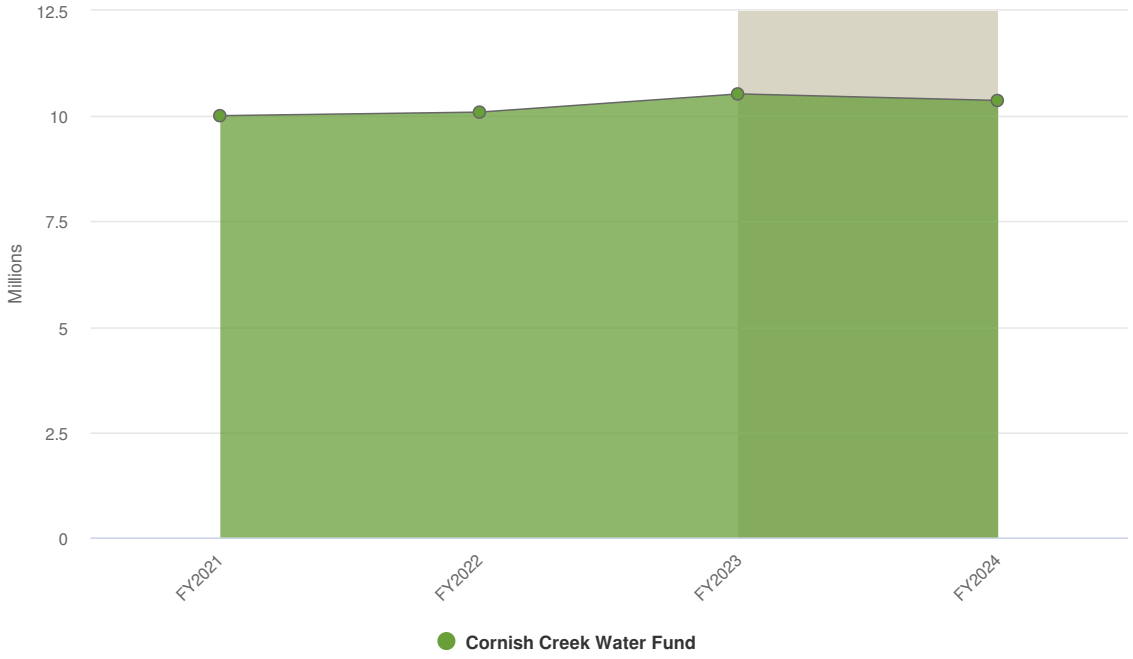


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



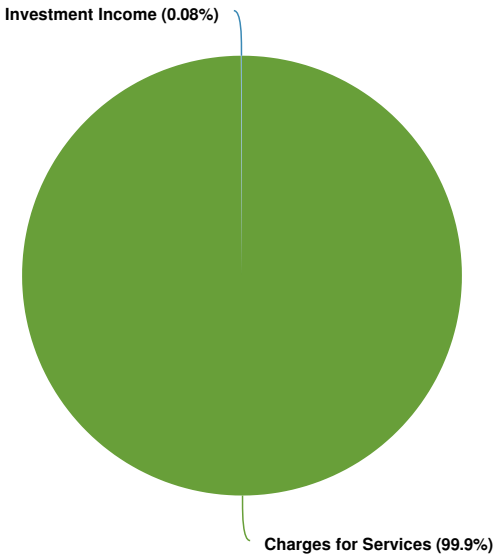
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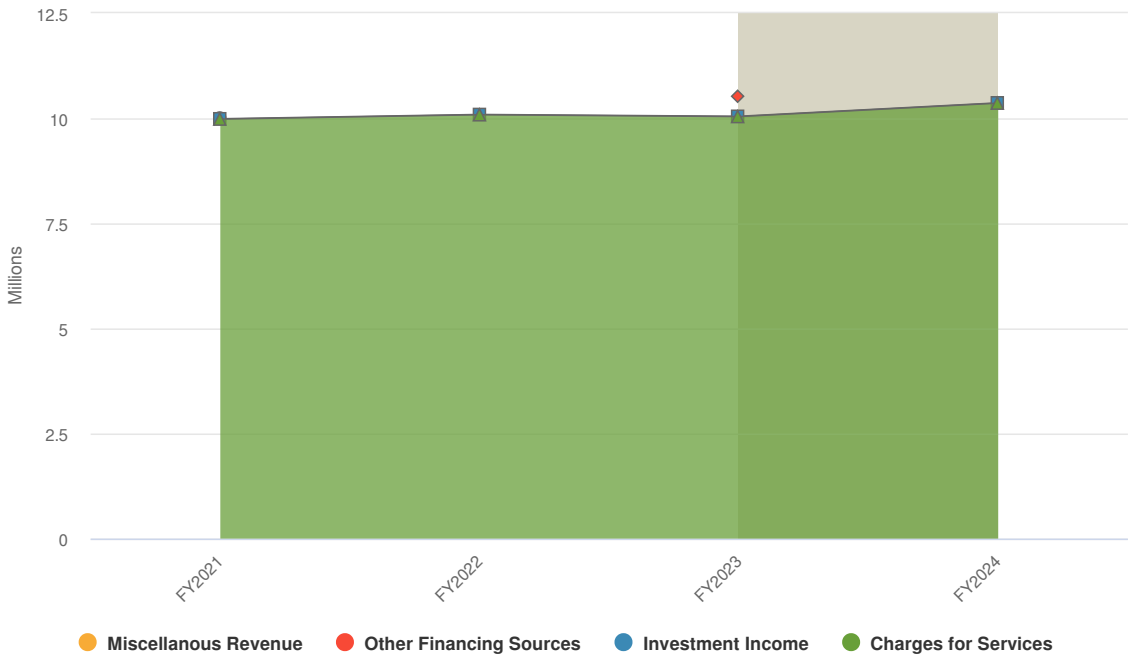
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Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



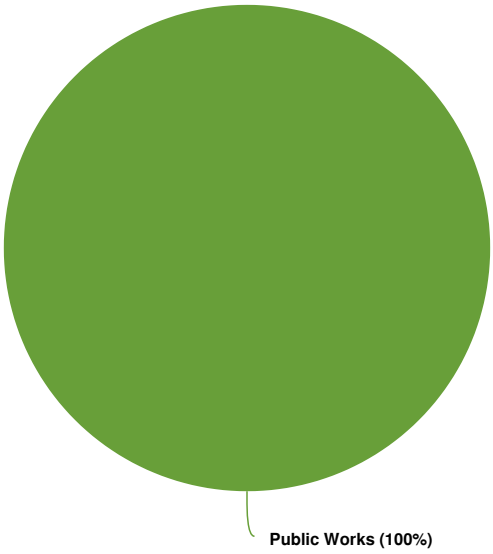
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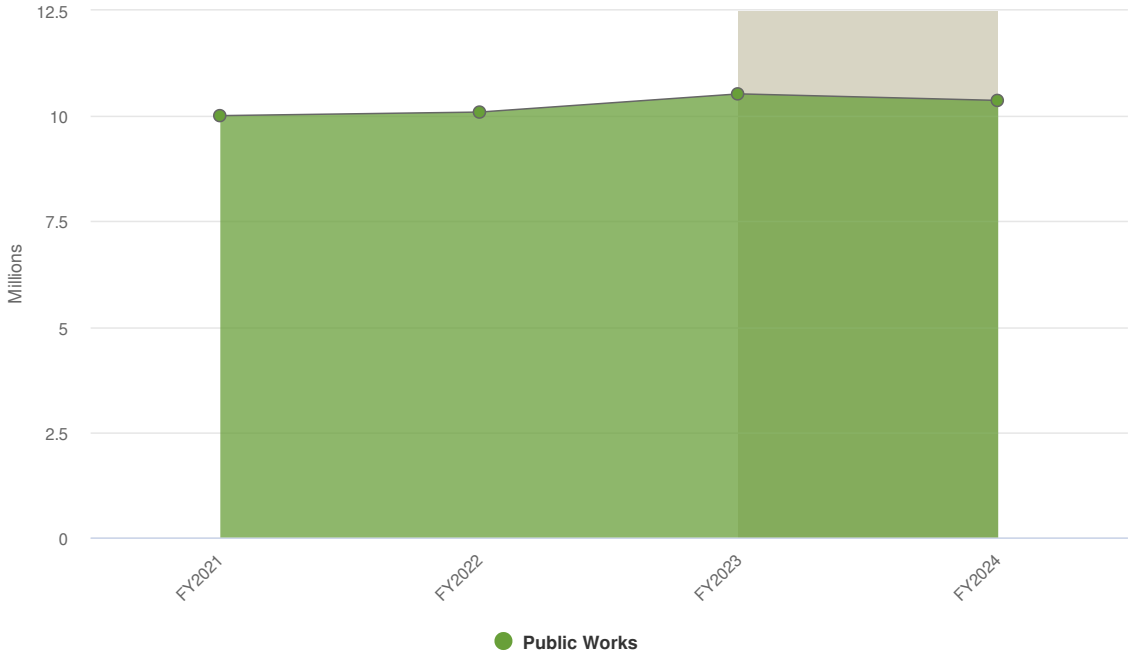
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



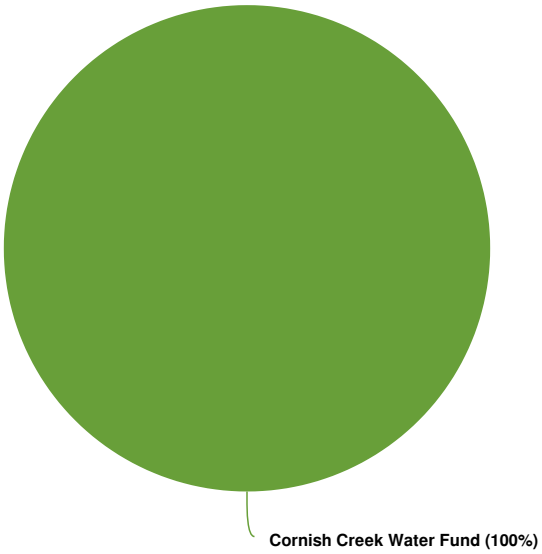
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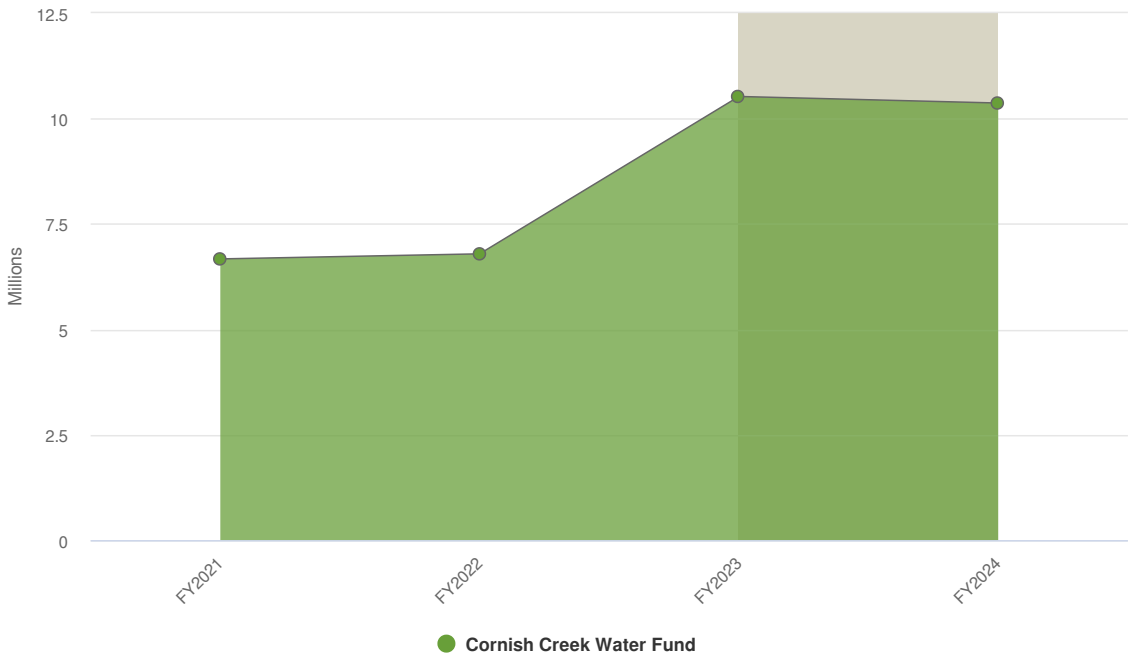
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Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



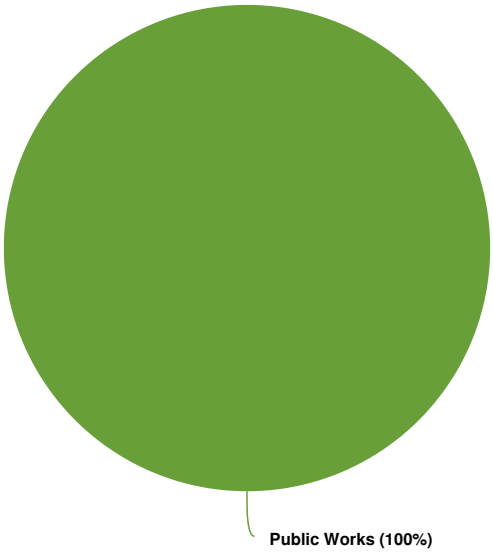
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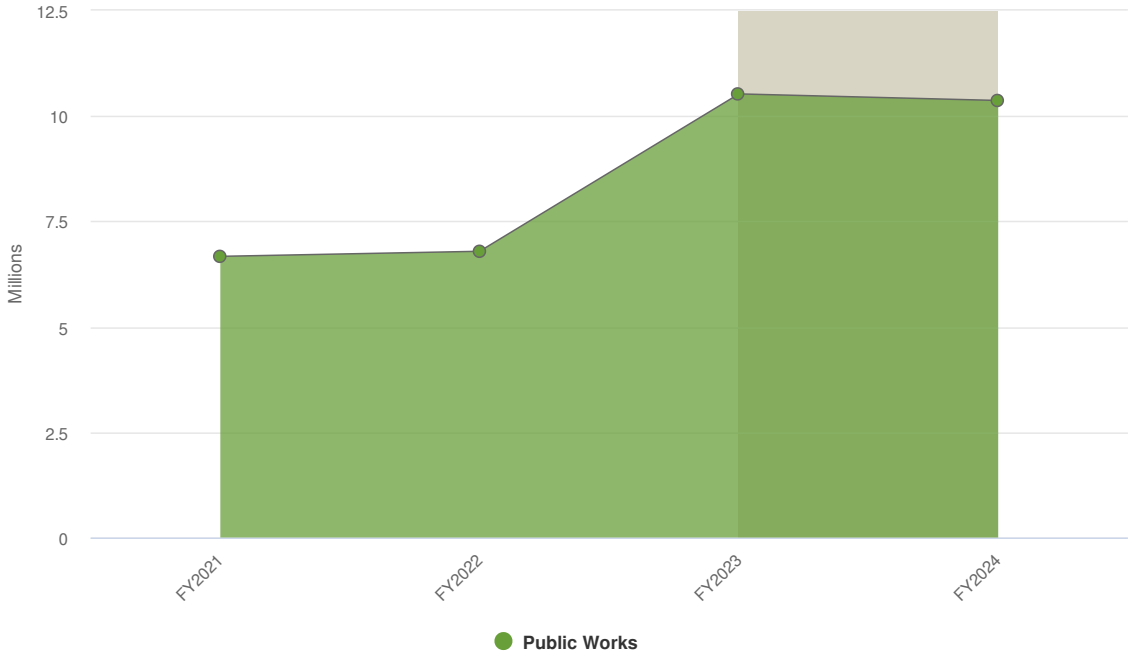
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



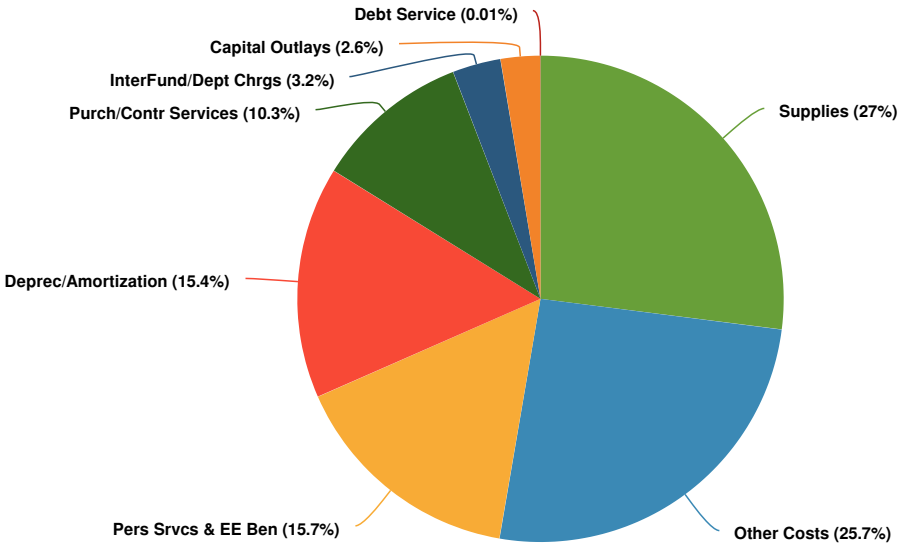
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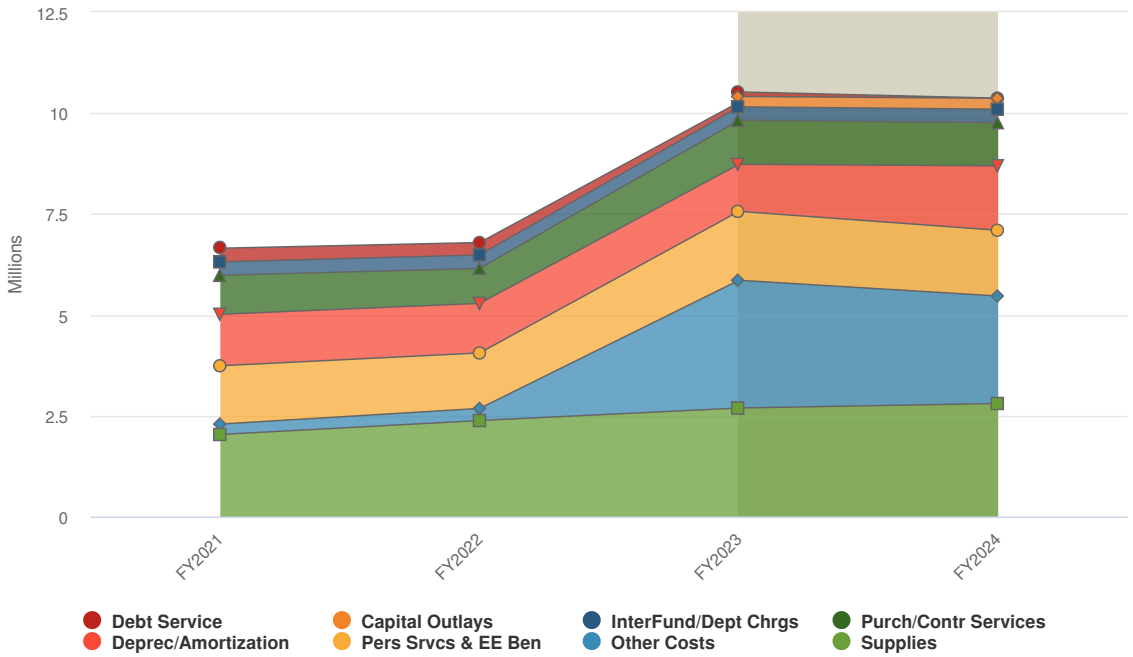
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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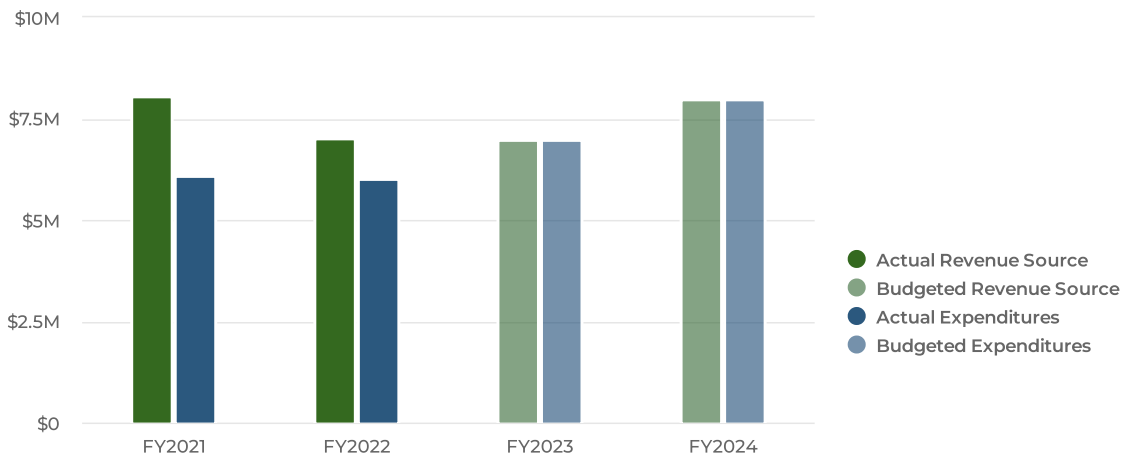
Solid Waste (Fund 540)

This fund is used to account for the revenues and expenses relating to the operation and maintenance of the Landfill and Convenience Centers.

This is an enterprise fund (proprietary).

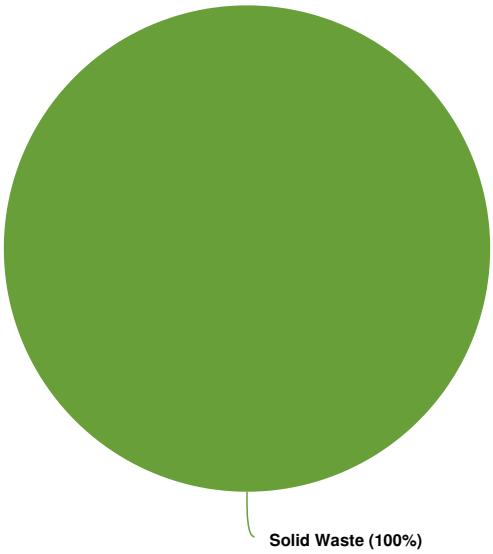
Summary

Newton County, GA is projecting $7.98M of revenue in FY2024, which represents a 13.9% increase over the prior year. Budgeted expenditures are projected to increase by 13.9% or $971.97K to $7.98M in FY2024.

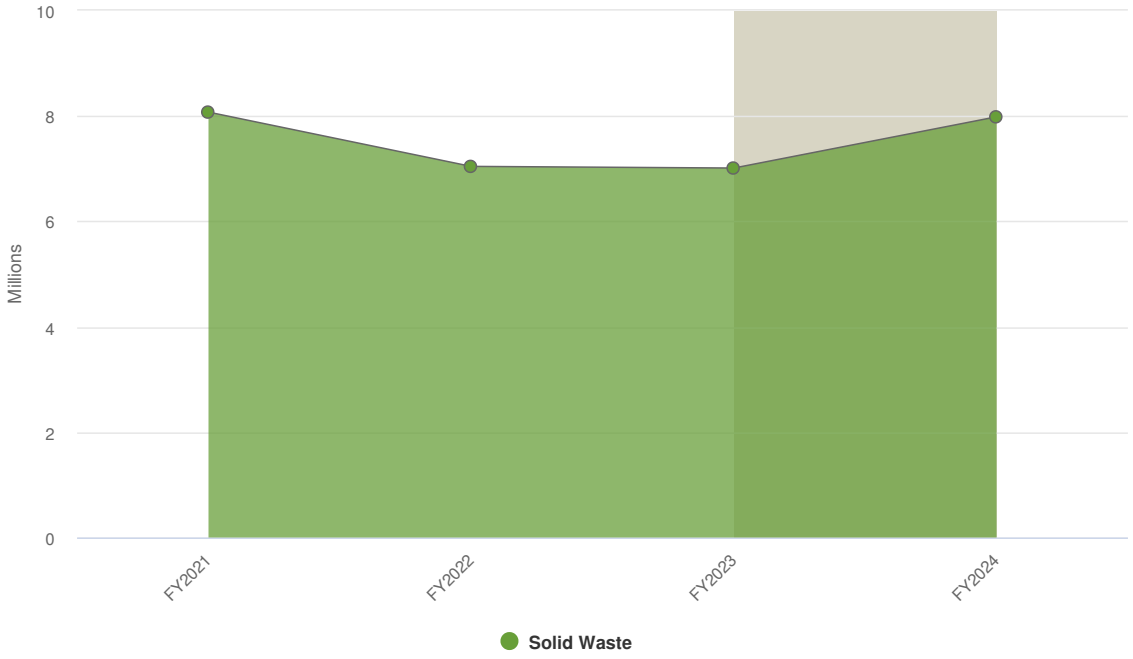


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



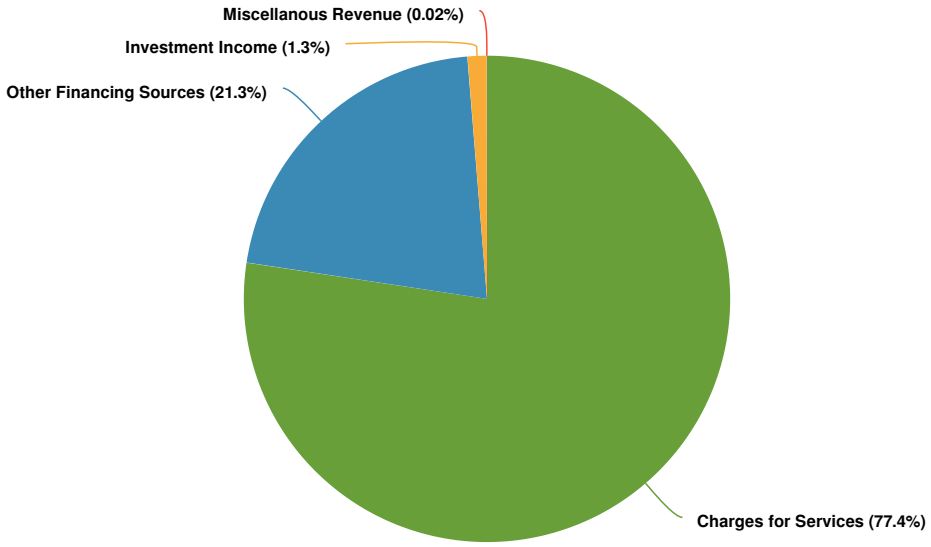
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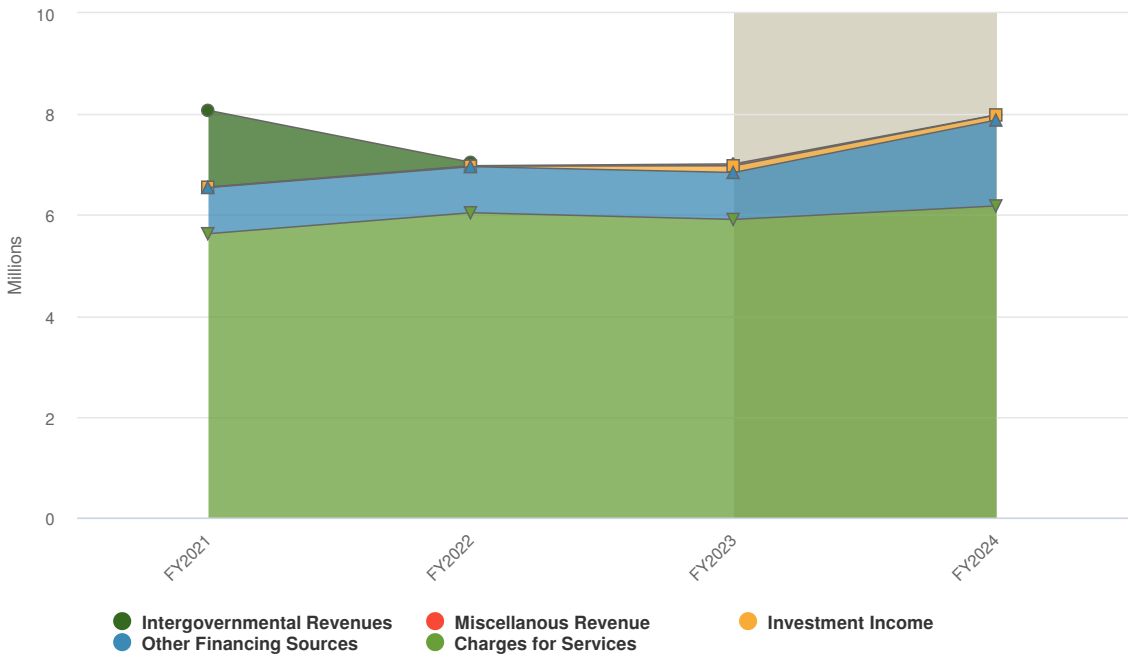
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Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



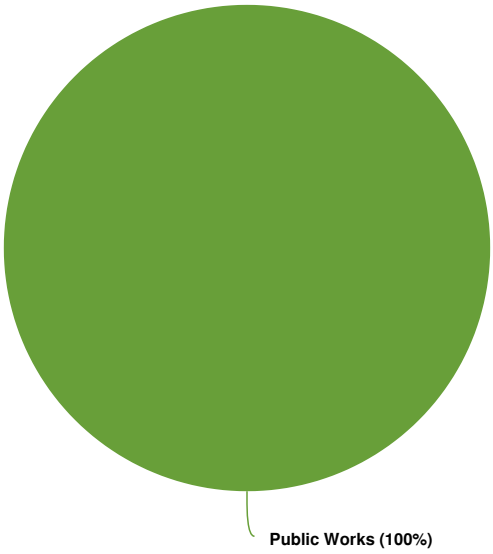
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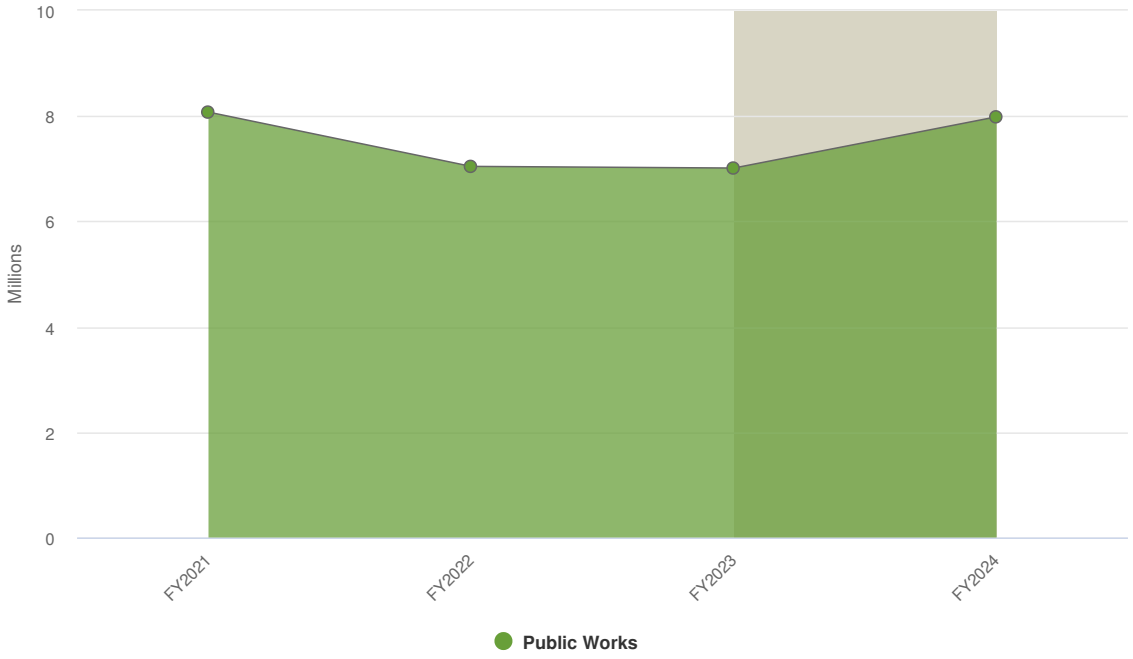
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



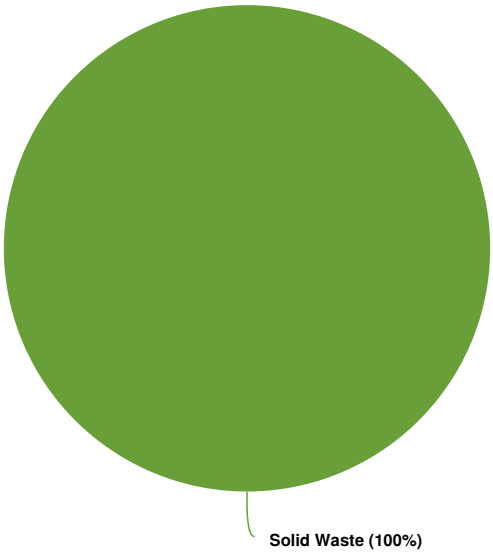
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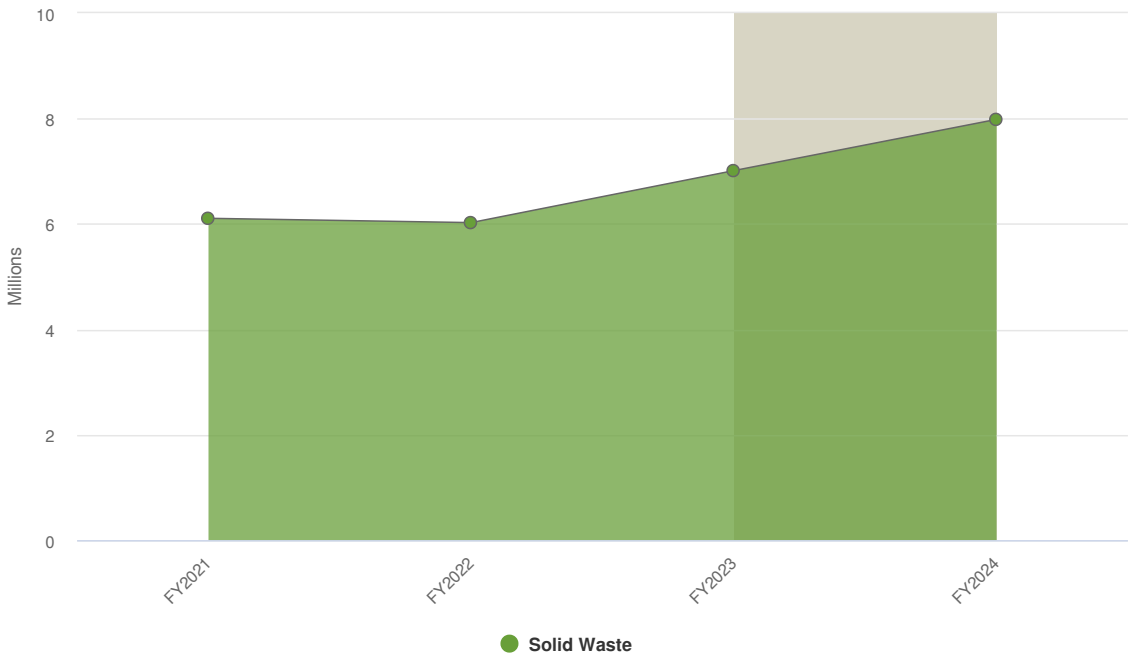
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Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



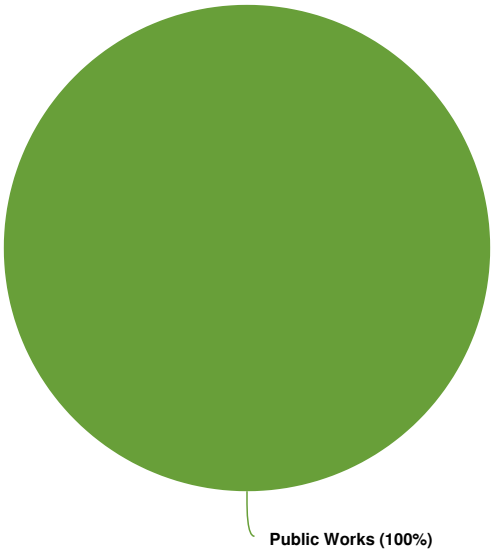
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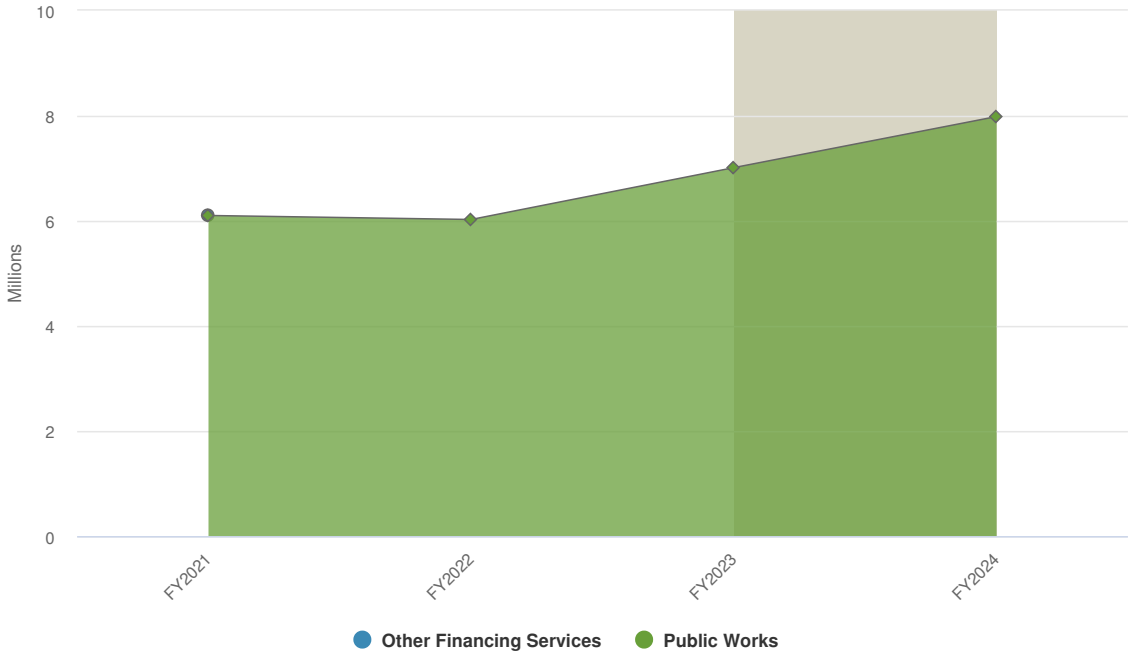
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



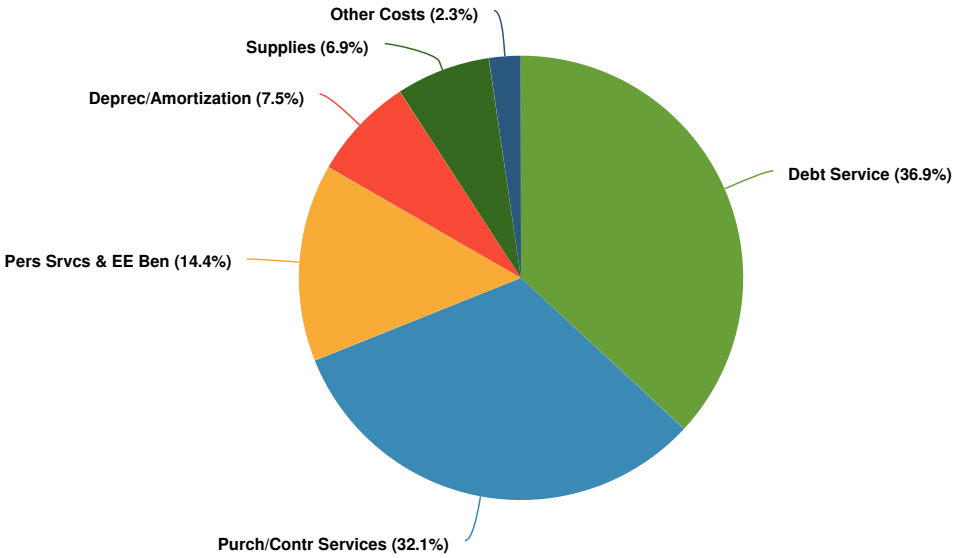
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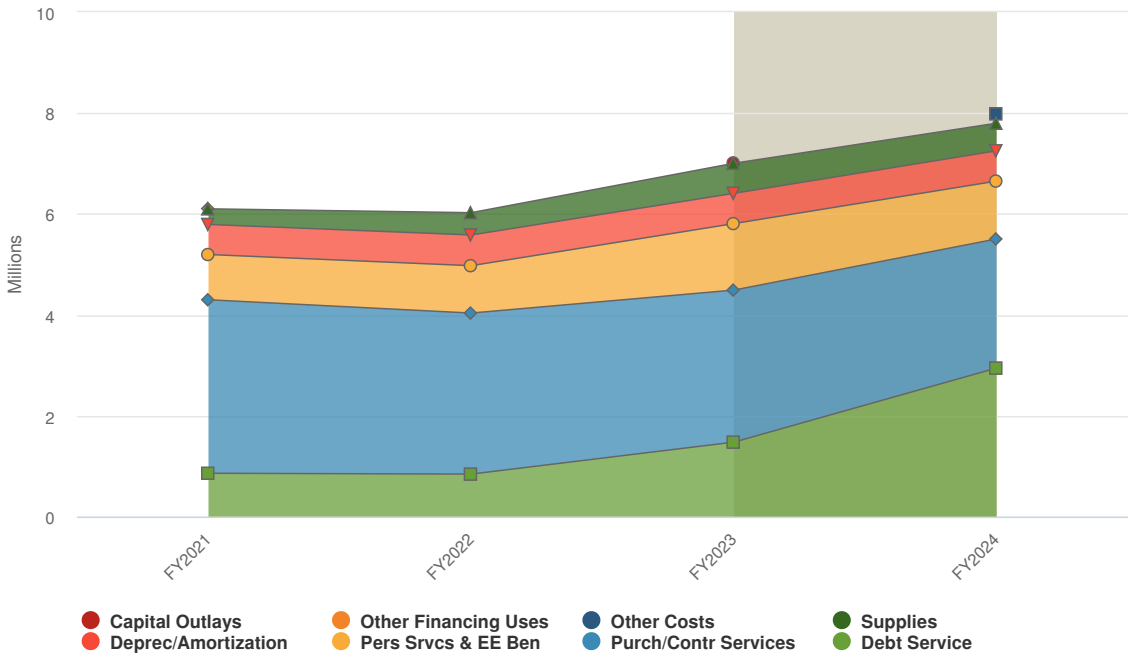
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



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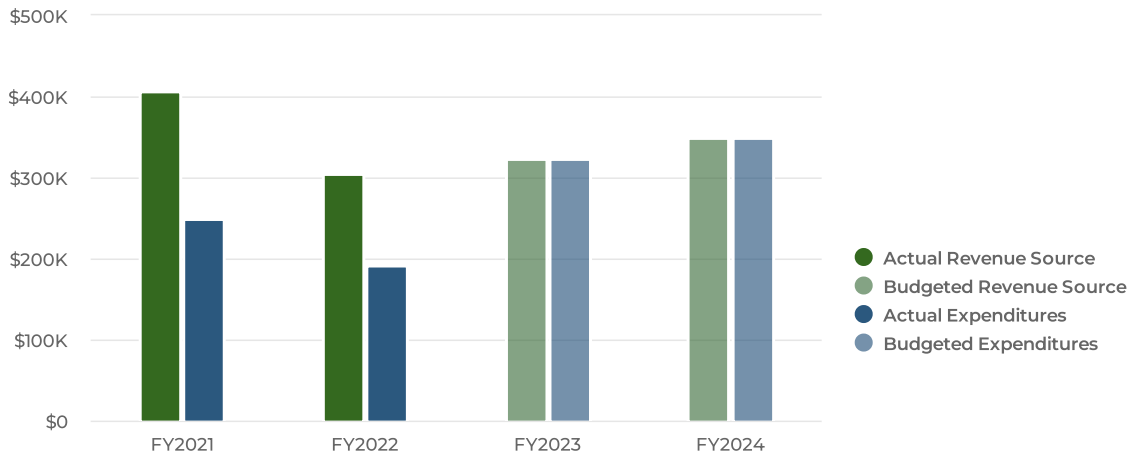
Gaither's at Myrtle Creek Farm (Fund 556)

This fund is used to account for the revenues and expenses relating to the operation and maintenance of Gaither's at Myrtle Creek Farms & Factory Shoals.

This is an enterprise fund (proprietary).

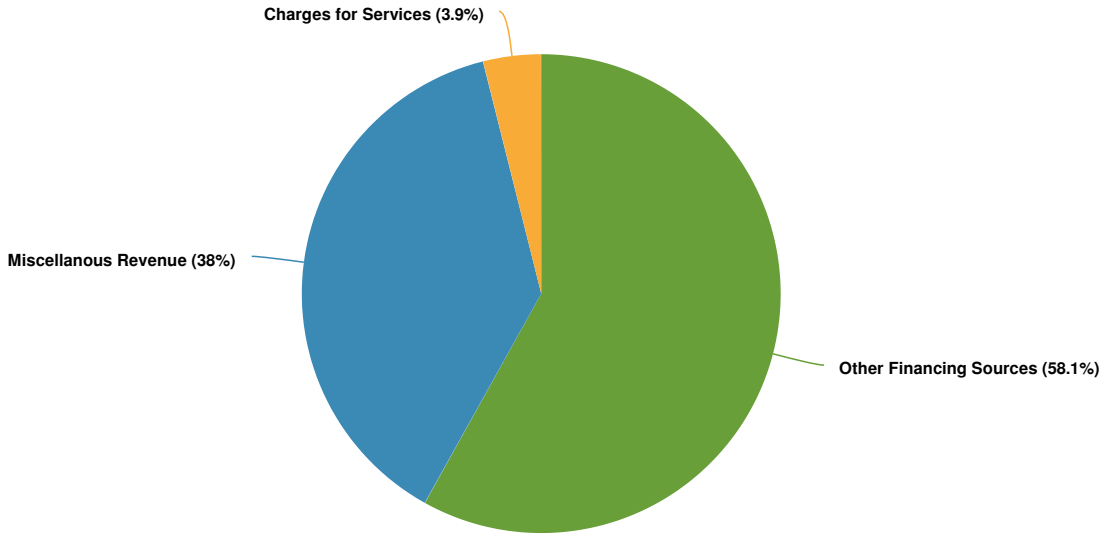
Summary

Newton County, GA is projecting $349.53K of revenue in FY2024, which represents a 8% increase over the prior year. Budgeted expenditures are projected to increase by 8% or $25.96K to $349.53K in FY2024.

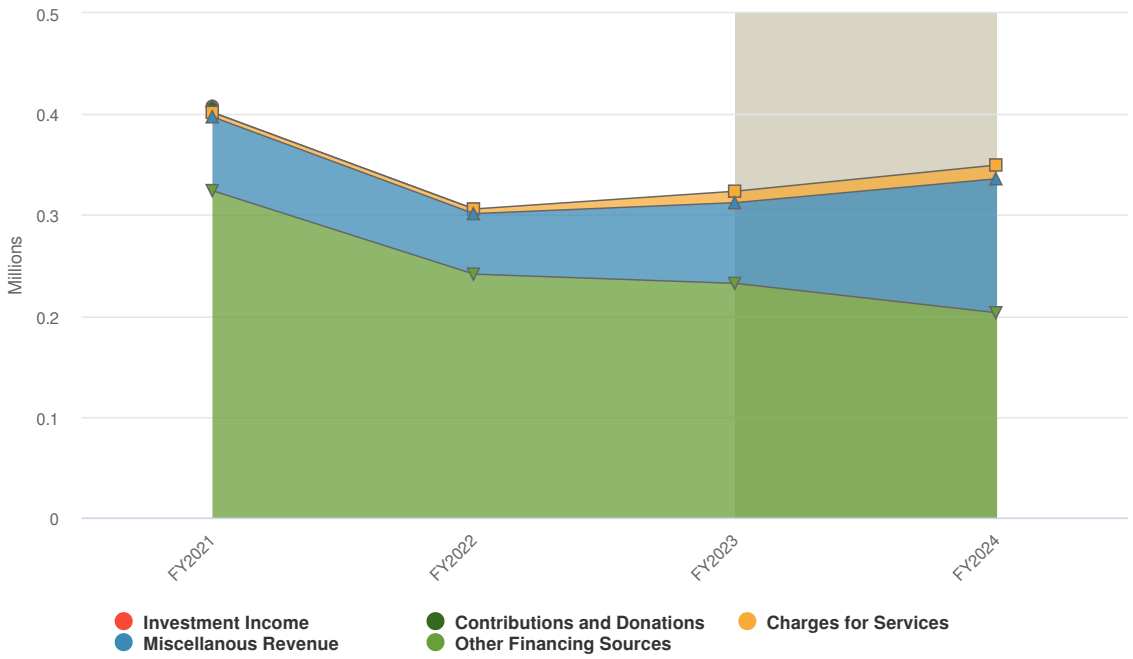


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



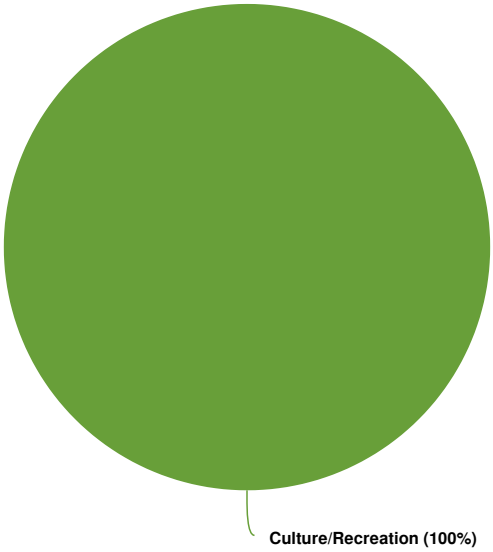
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					

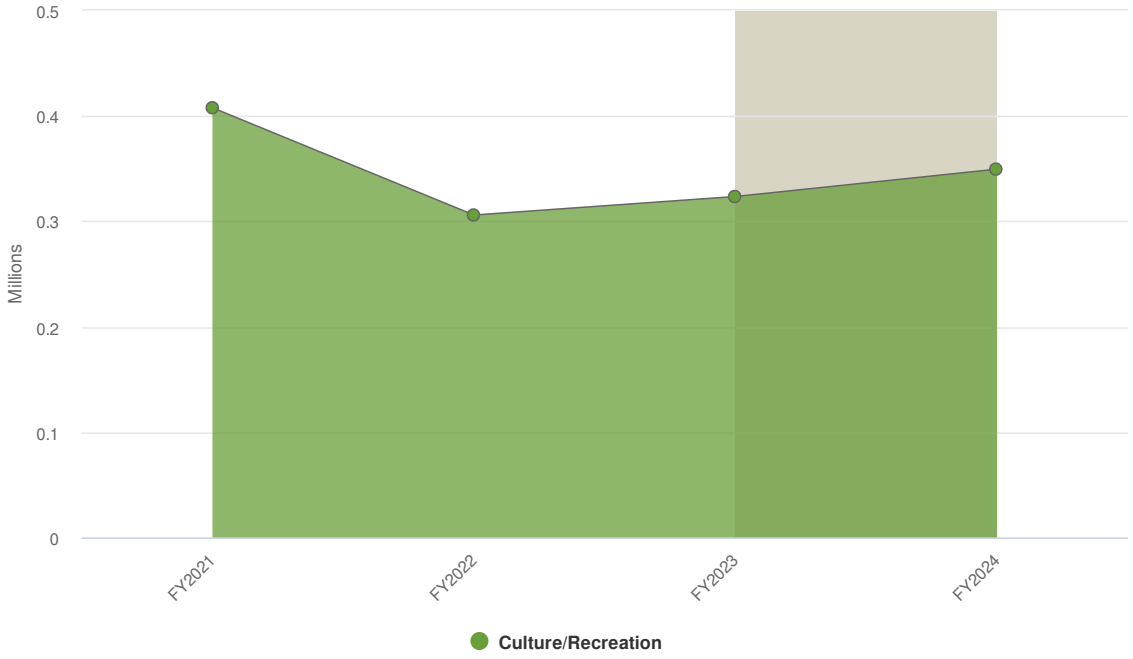
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Charges for Services	$4,405	$4,607	$11,393	$13,632	19.7%
Investment Income	$88	$81	$0	$0	0%
Contributions and Donations	$6,000	$0	$0	$0	0%
Miscellanous Revenue	$73,153	$59,979	$80,000	$132,868	66.1%
Other Financing Sources	$324,137	$241,334	$232,184	$203,034	-12.6%
Total Revenue Source:	**$407,783**	**$306,001**	**$323,577**	**$349,534**	**8%**

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



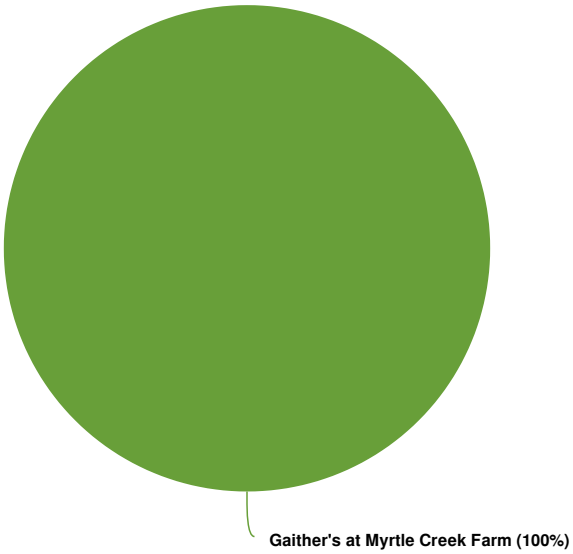
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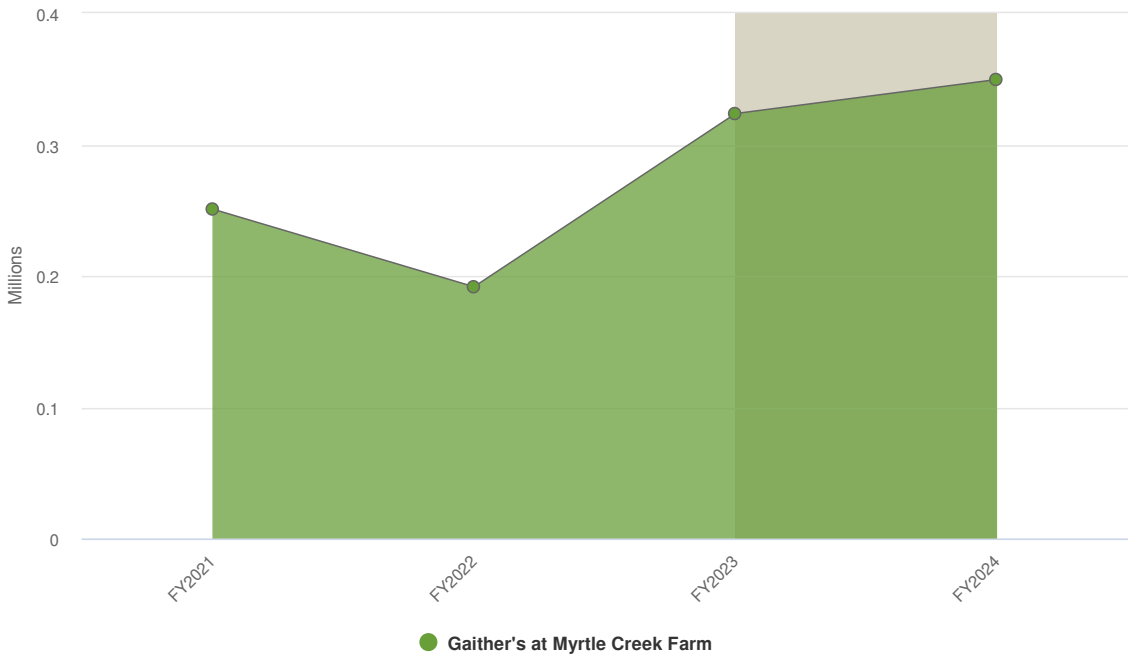
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Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



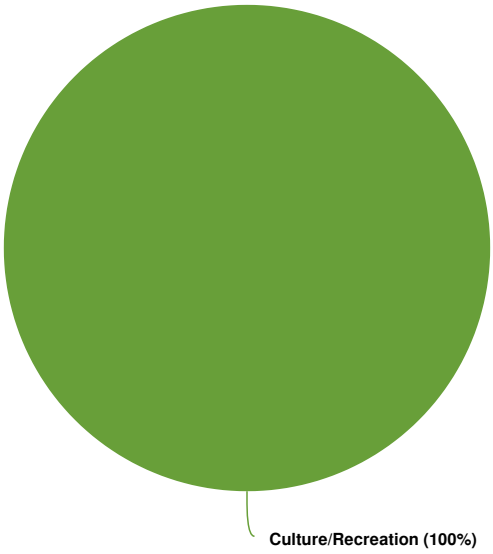
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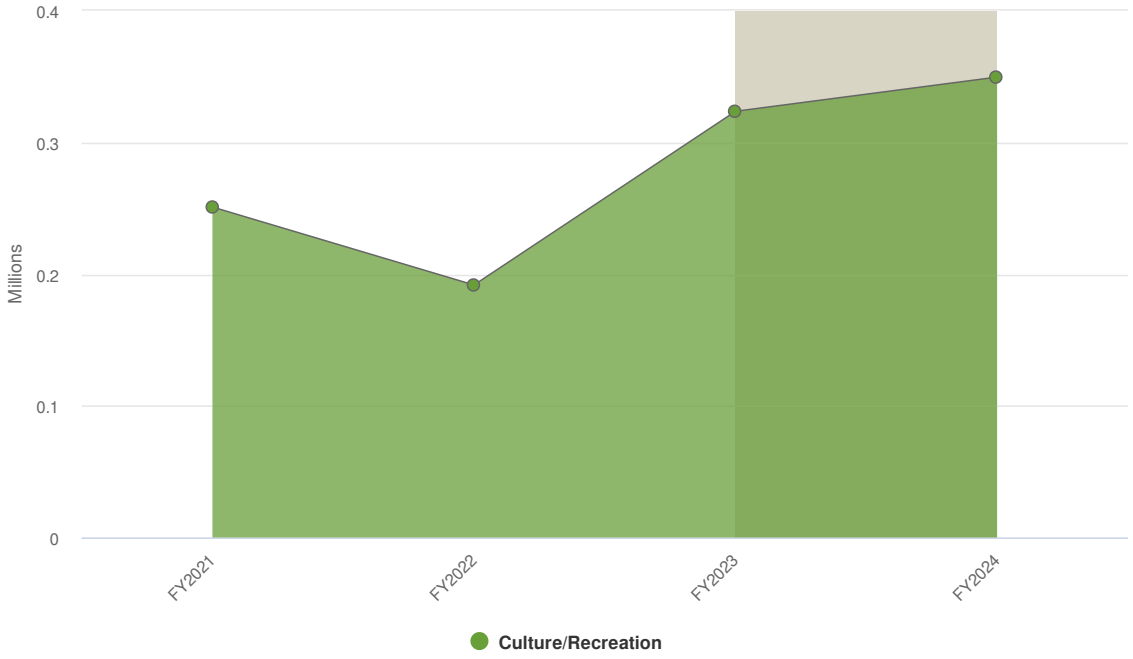
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



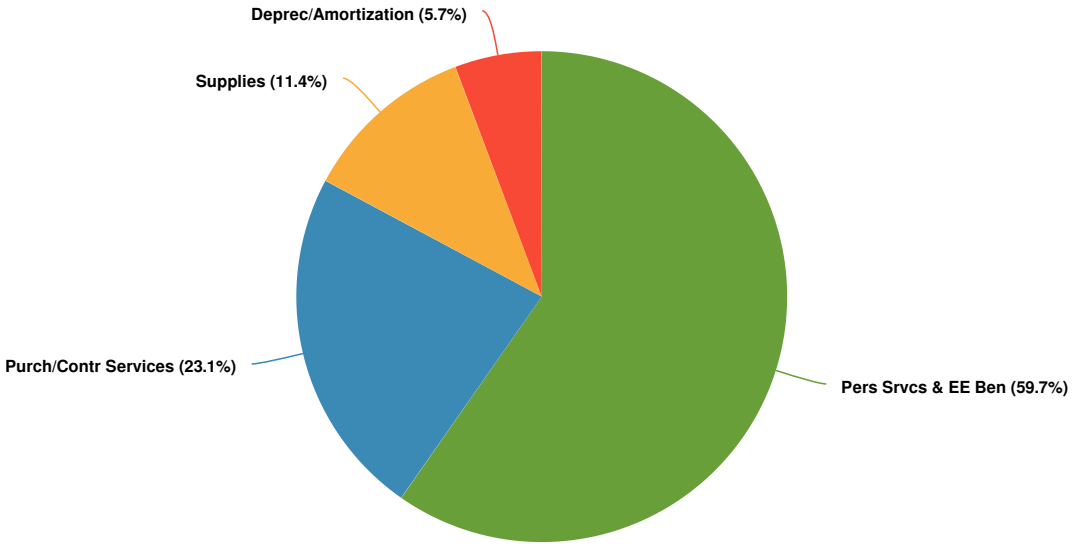
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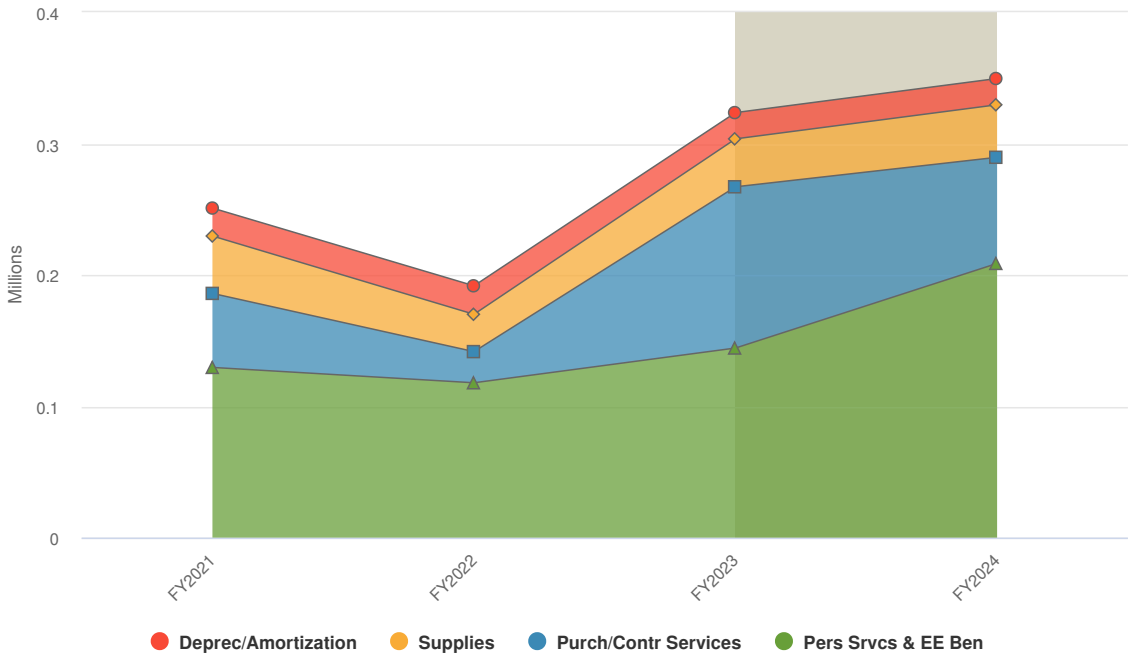
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



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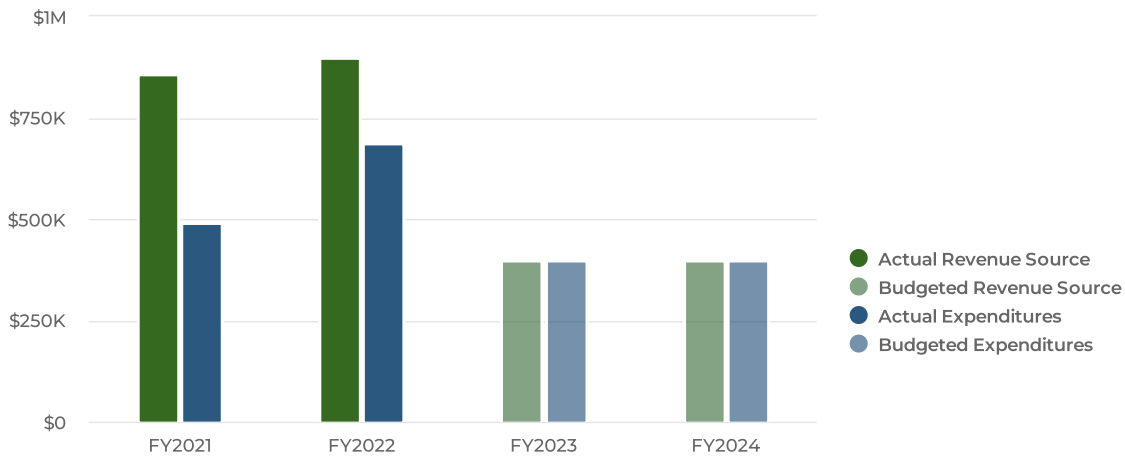
Workers Compensation (Fund 786)

This fund accounts for the self-insured workers' compensation program. The workers' compensation program is administered through the Association of County Commissioners of Georgia ("ACCG"). The revenue sources for these funds are made through transfers from the General Fund.

This is an internal service fund (proprietary) and is considered a non-major fund.

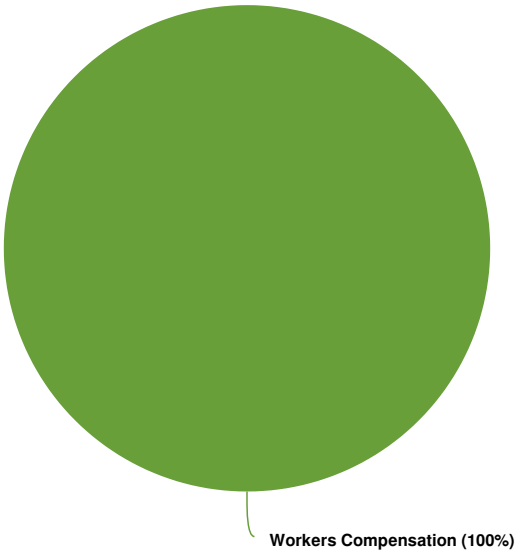
Summary

Newton County, GA is projecting $400K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to $400K in FY2024.

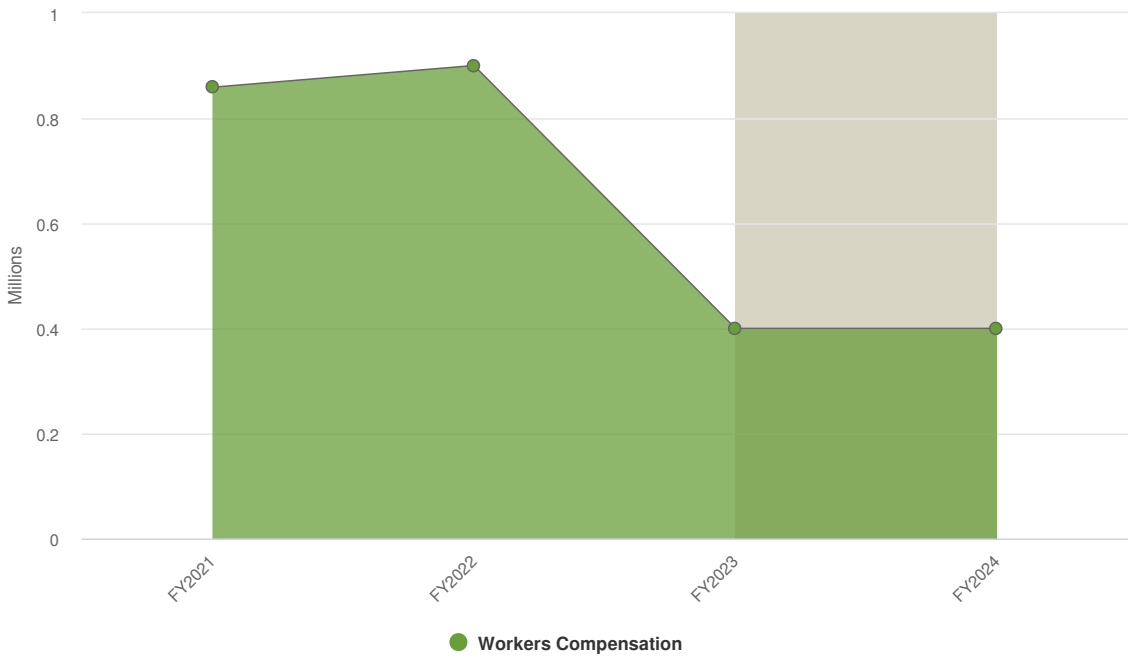


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



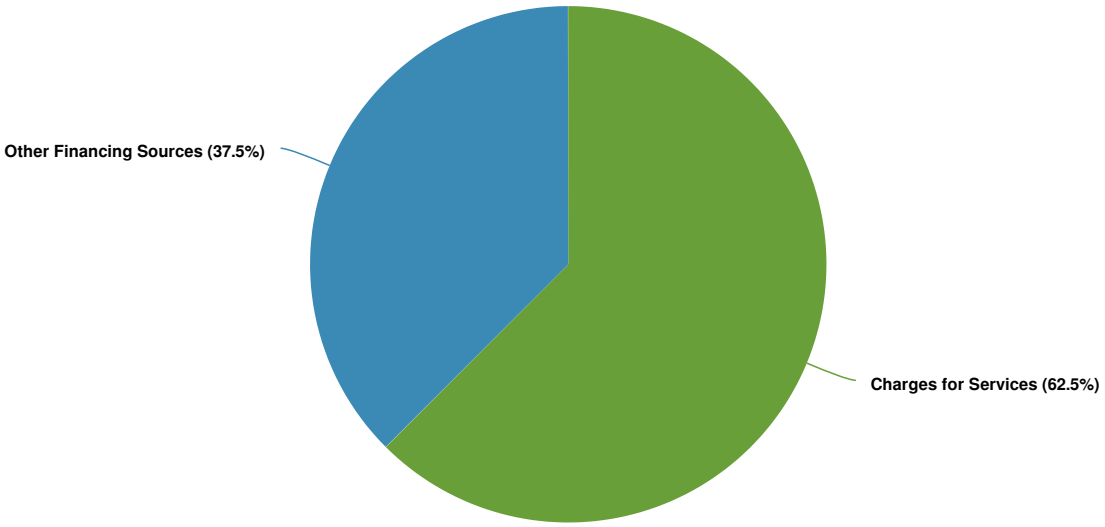
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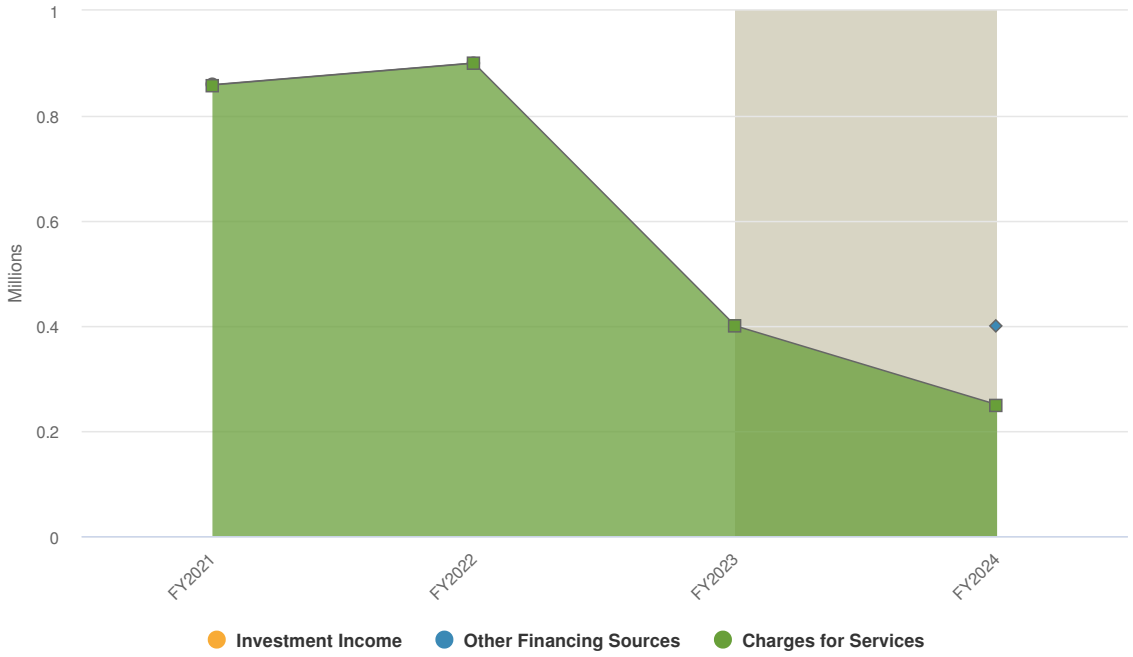
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Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



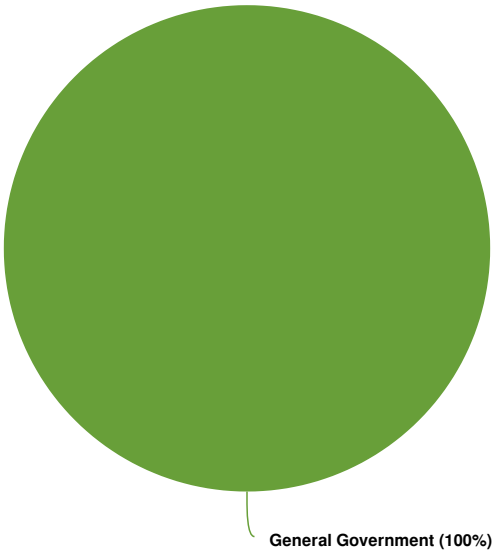
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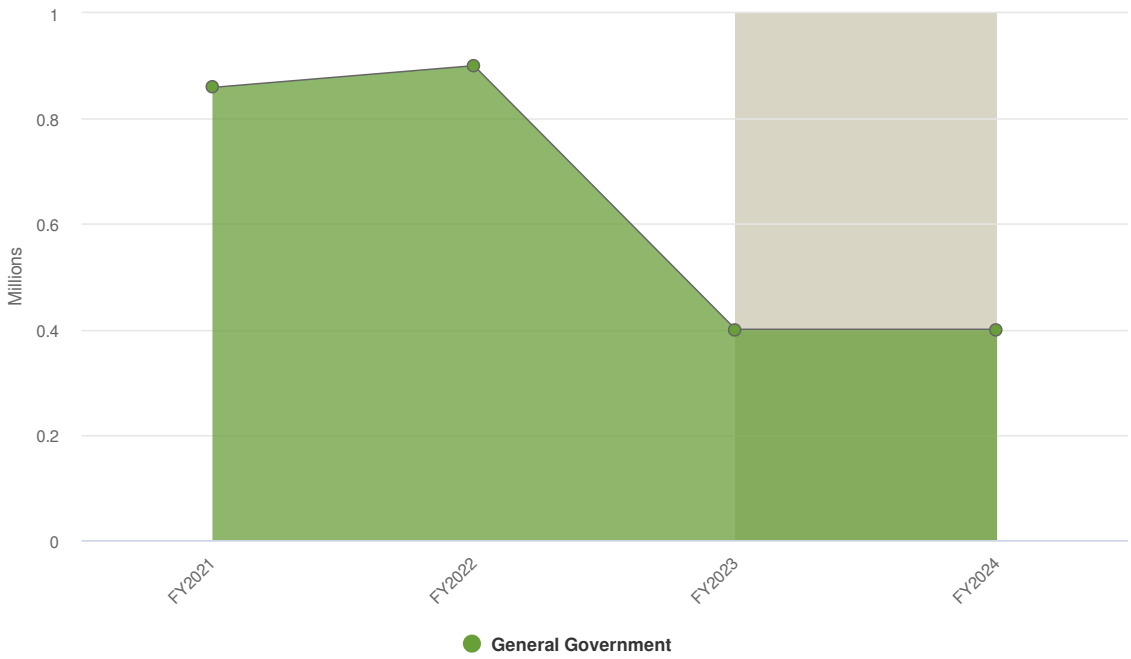
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



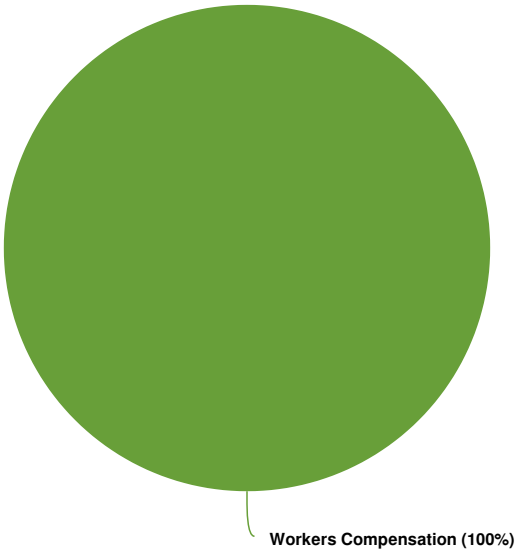
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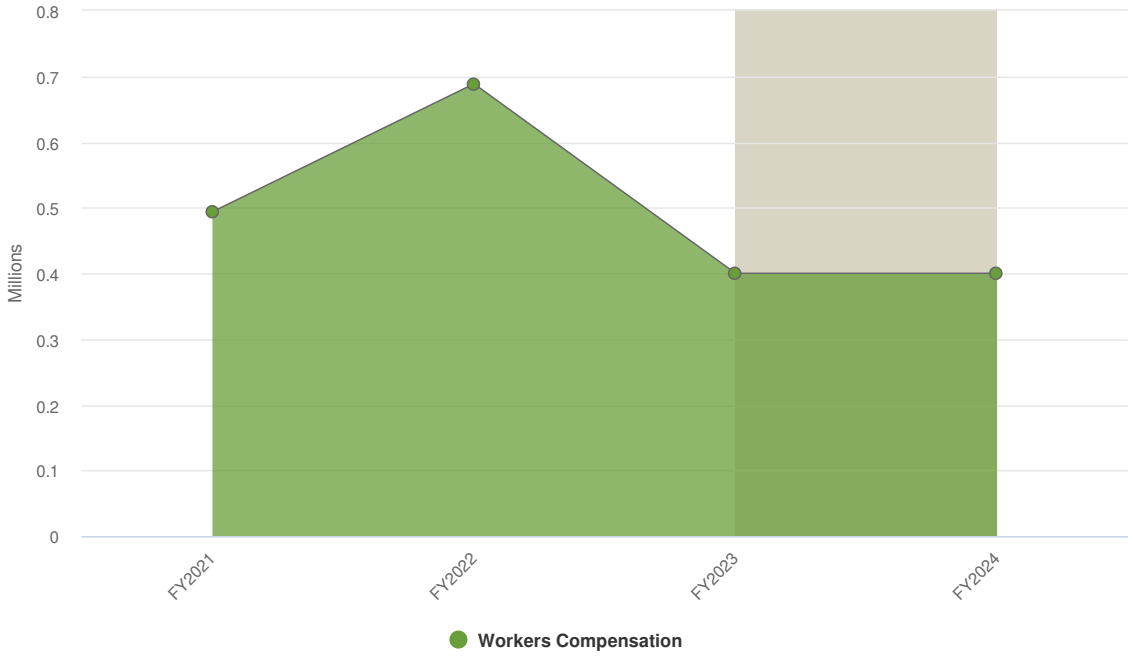
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Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



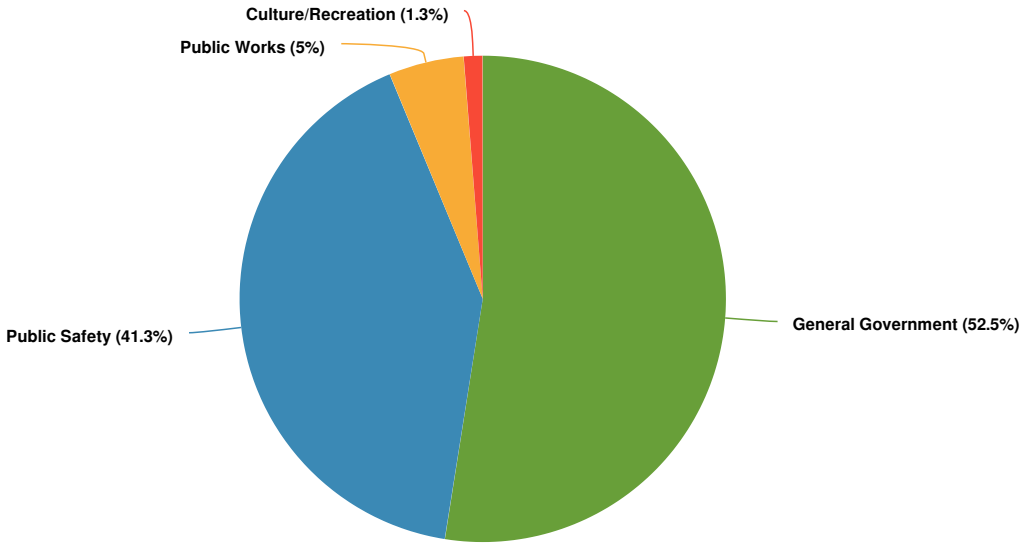
Grey background indicates budgeted figures.

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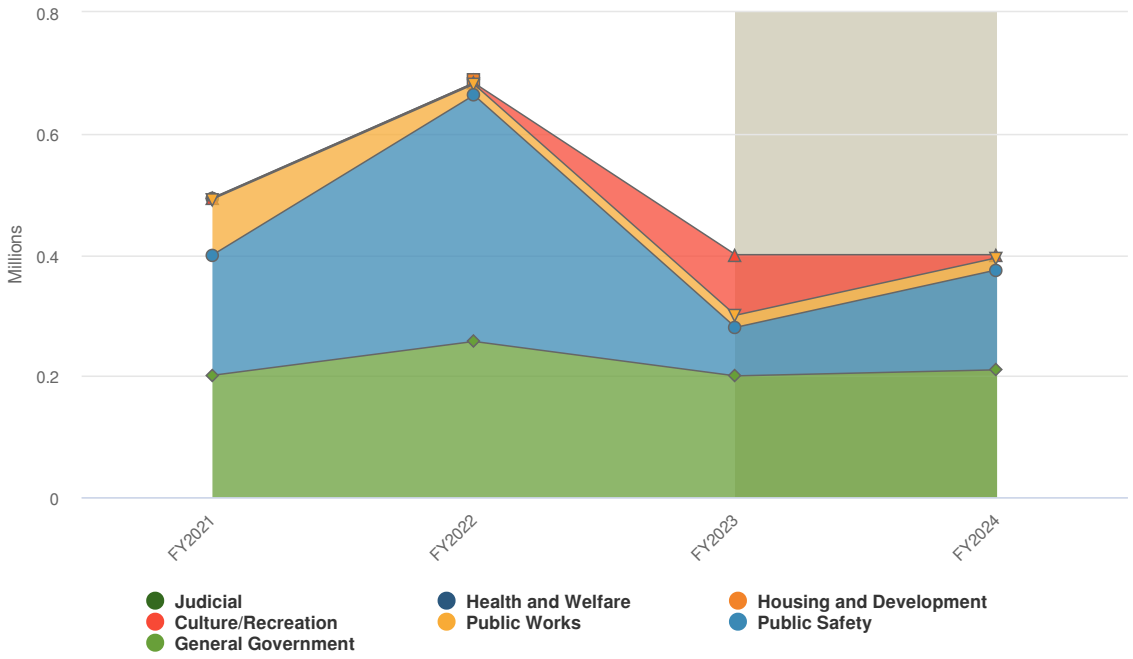
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



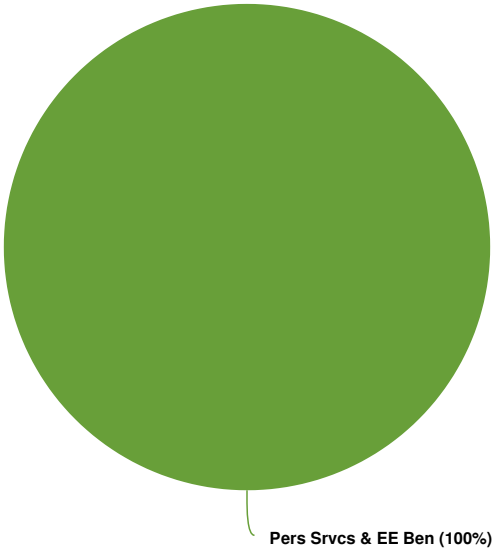
Grey background indicates budgeted figures.

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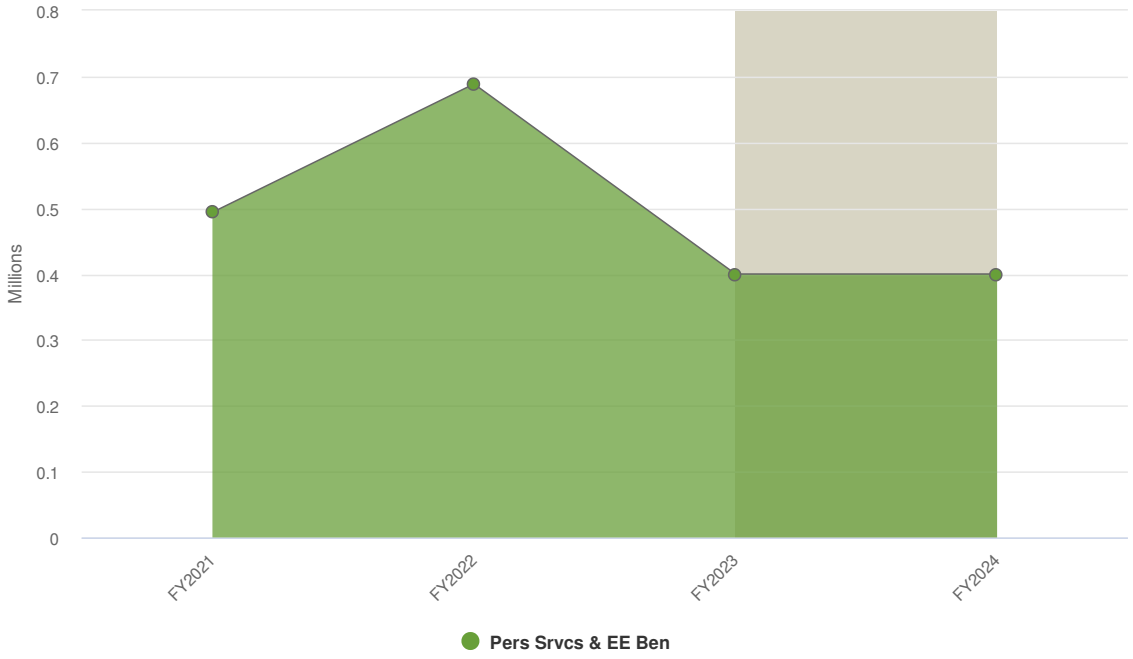
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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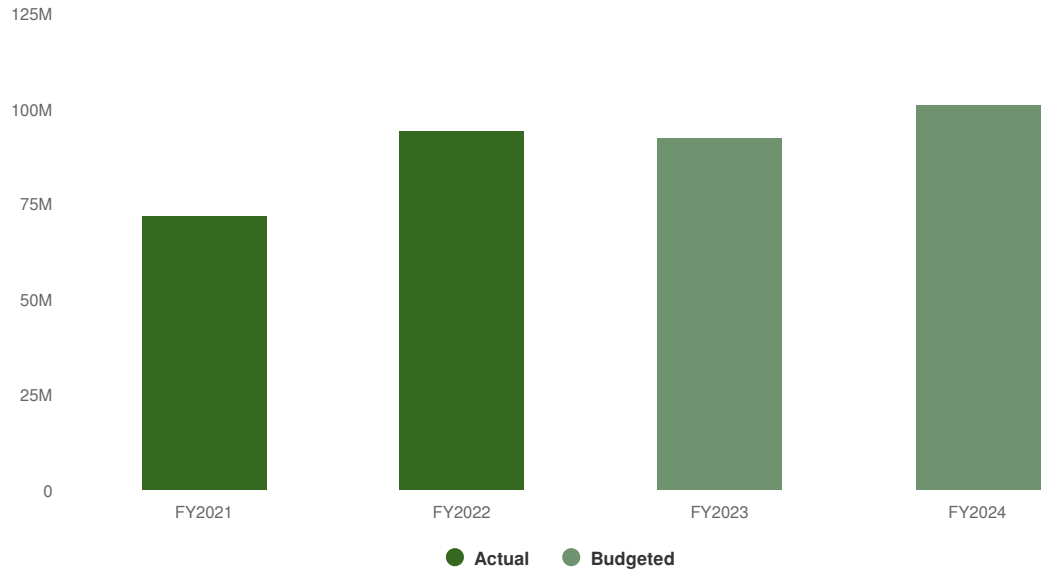
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FUNDING SOURCES

Taxes Summary

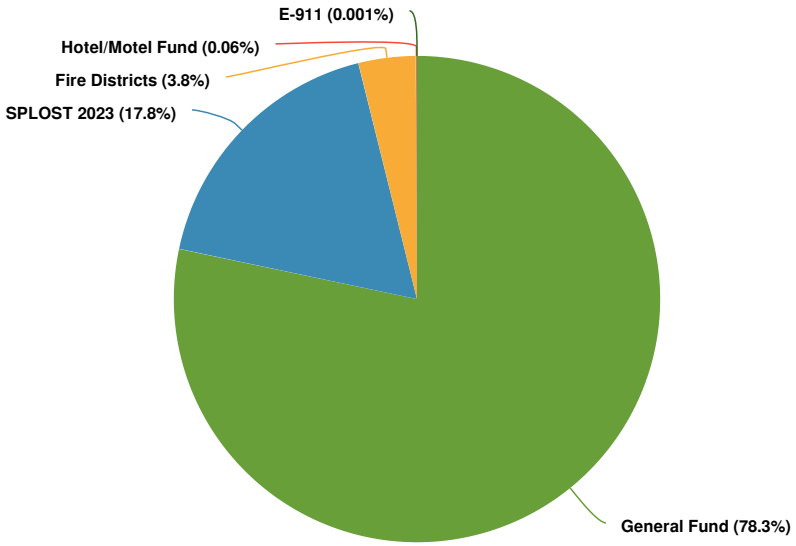
$101,061,010 **$8,791,712**
(9.53% vs. prior year)

Taxes Proposed and Historical Budget vs. Actual

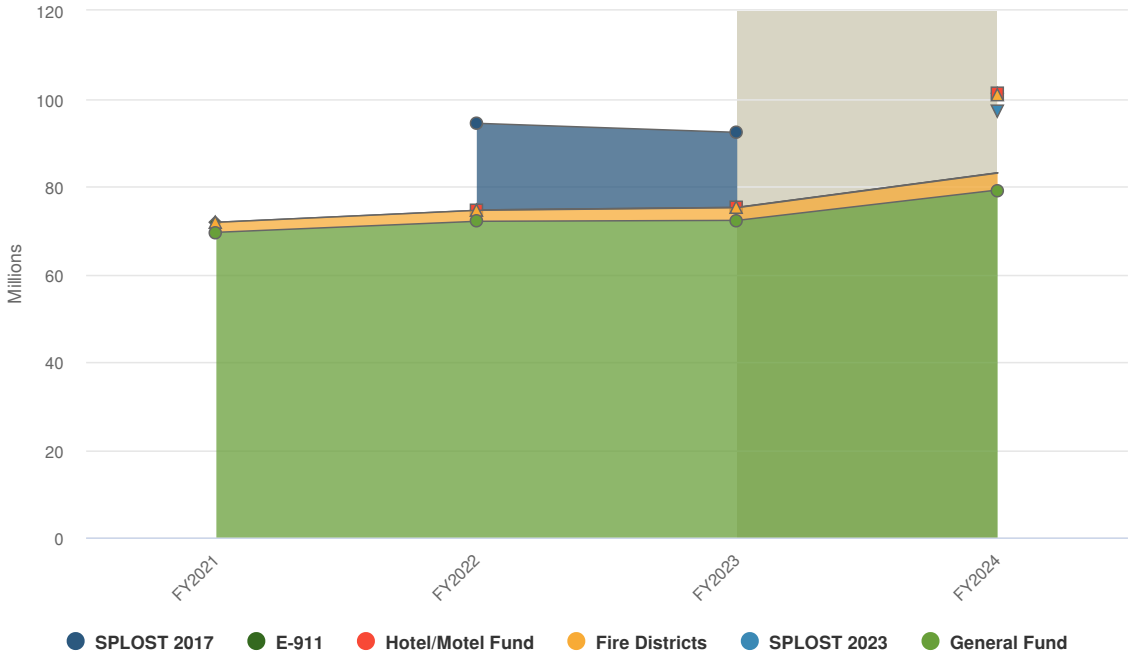


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



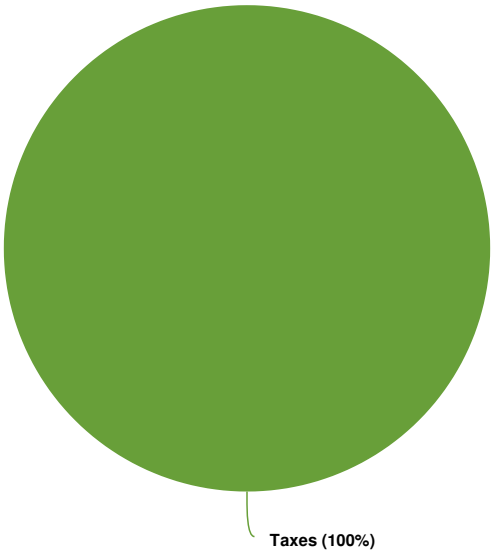
Grey background indicates budgeted figures.

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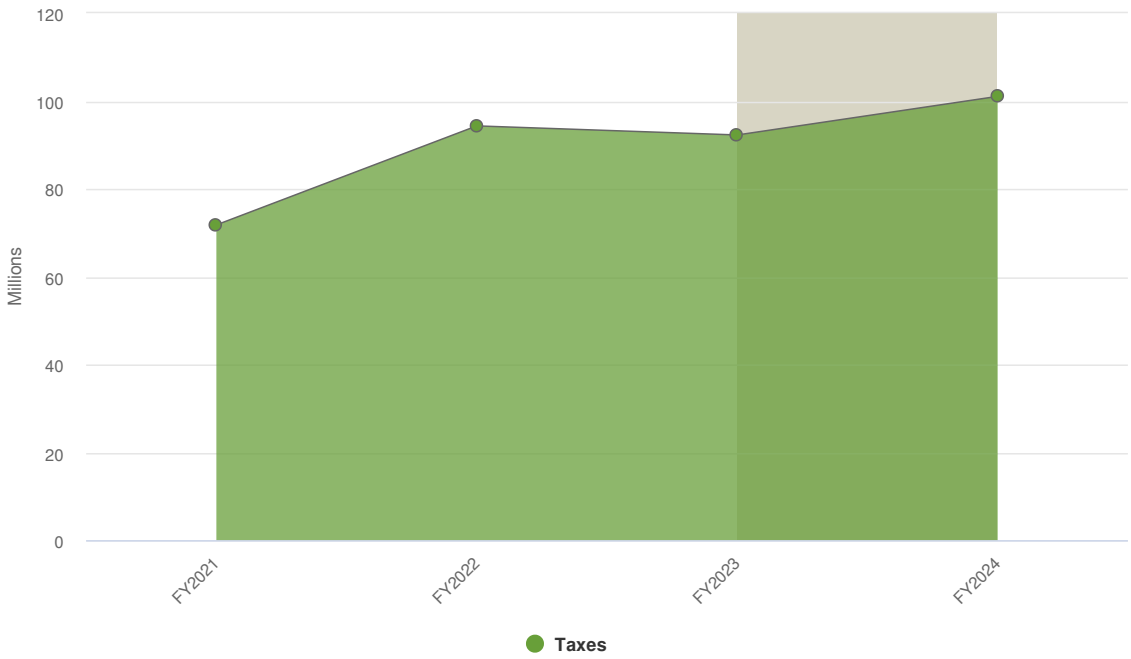
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Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



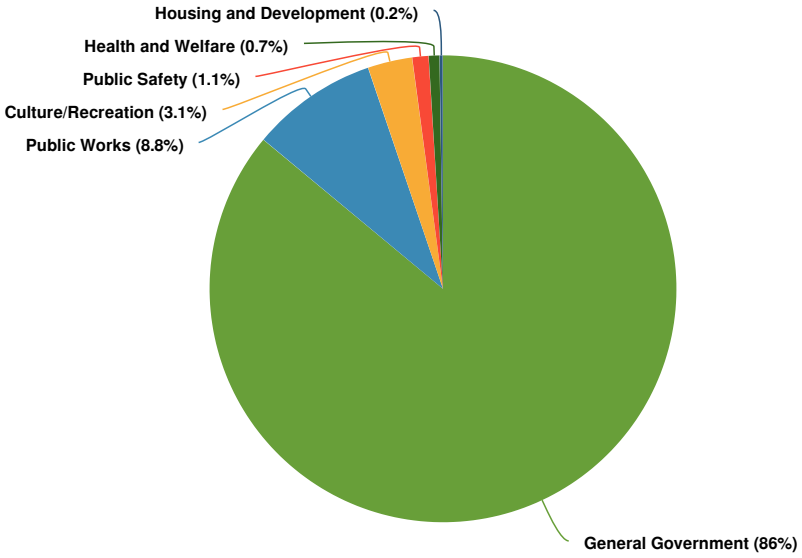
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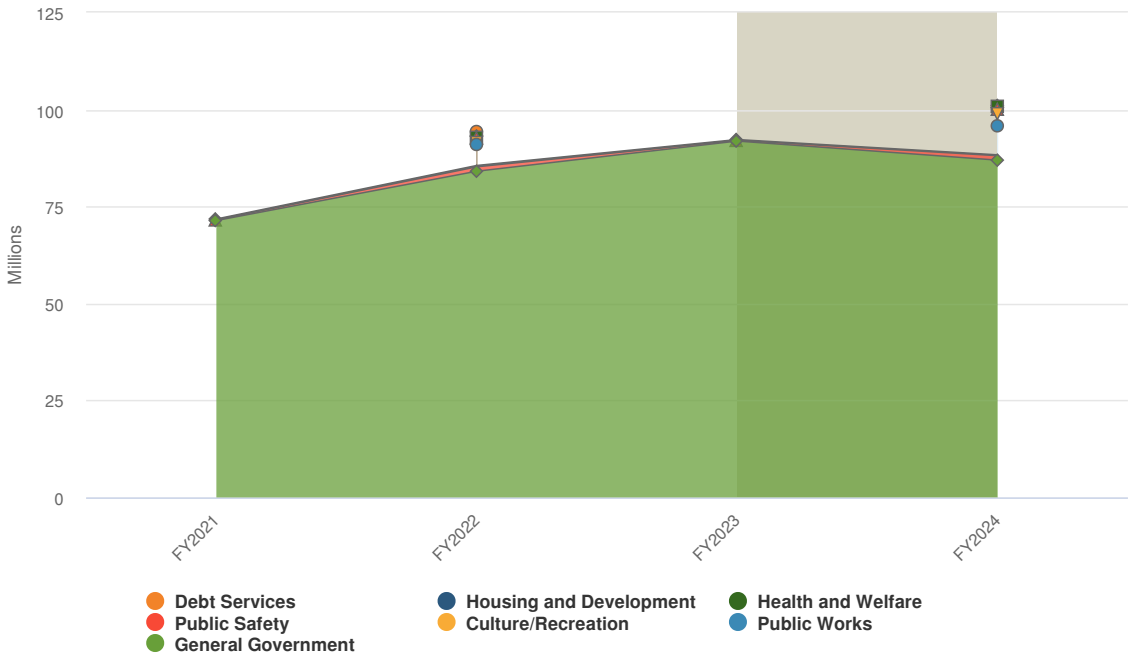
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Grey background indicates budgeted figures.

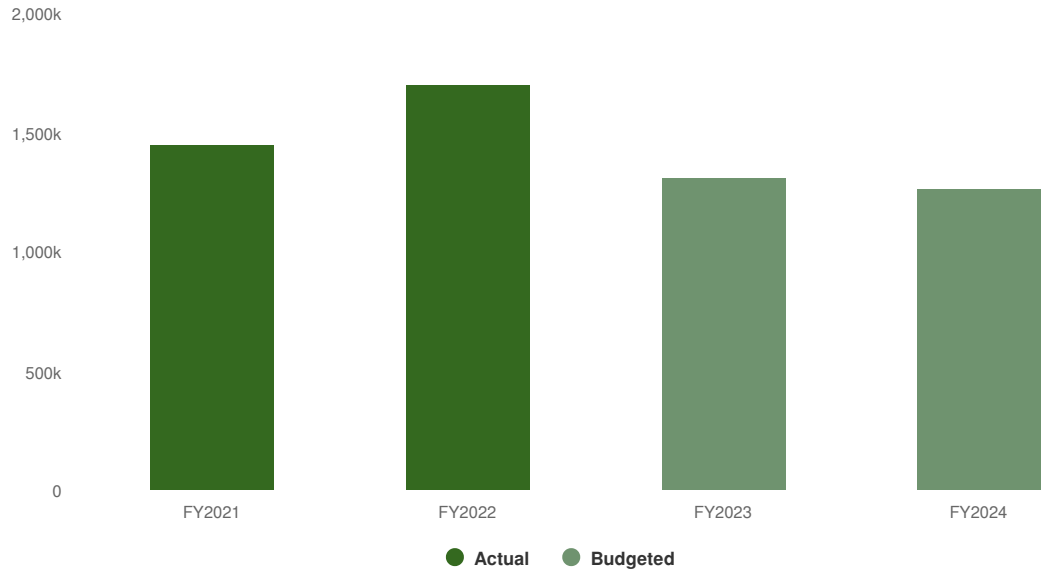
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Licenses and Permits Summary

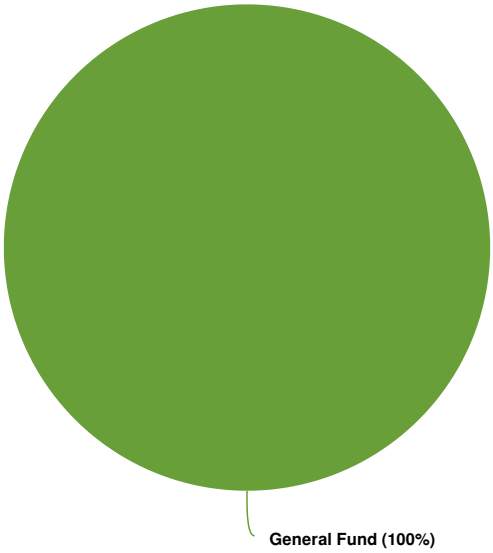
$1,265,000 -$44,000
(-3.36% vs. prior year)

Licenses and Permits Proposed and Historical Budget vs. Actual

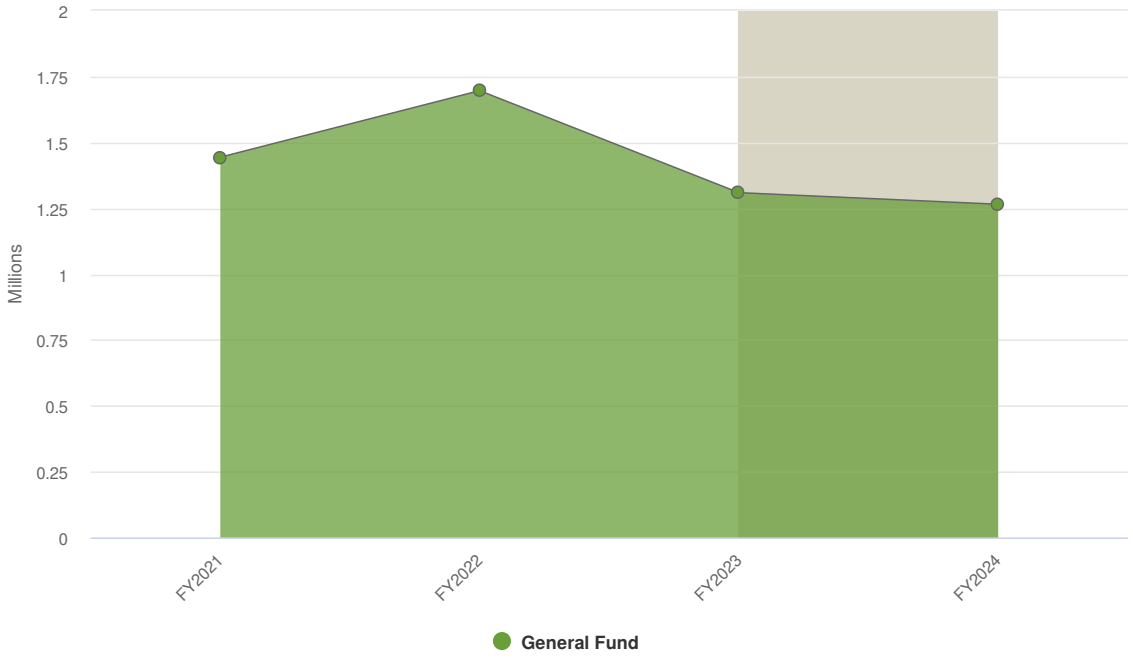


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

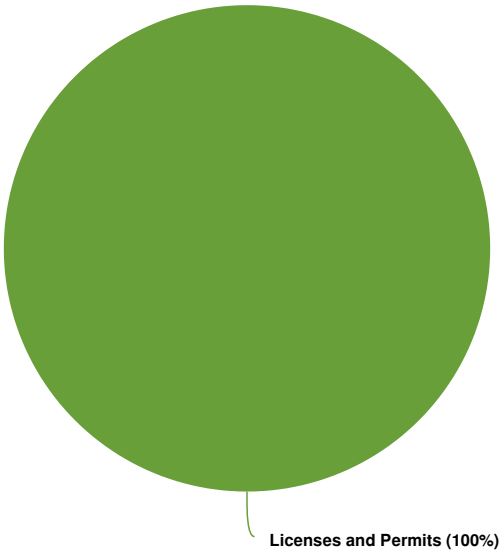


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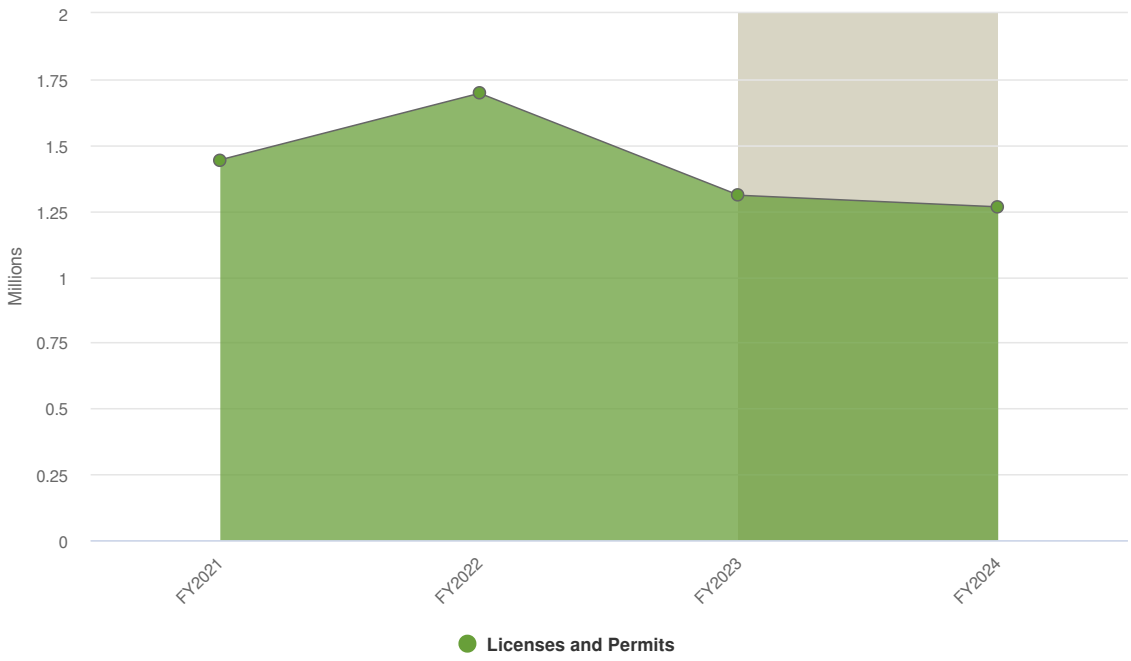
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Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



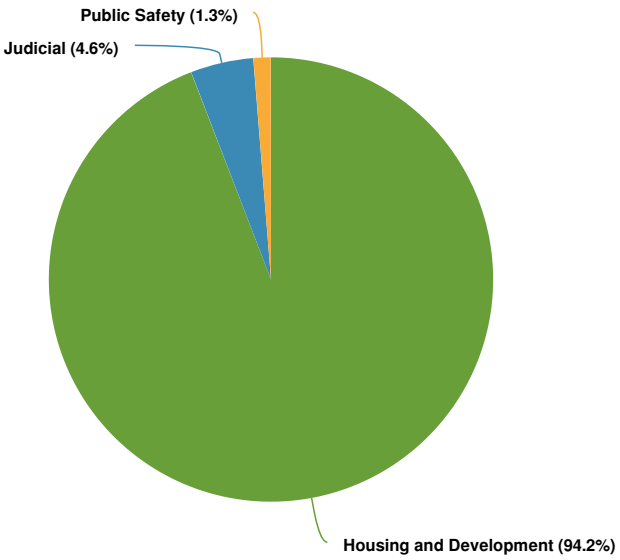
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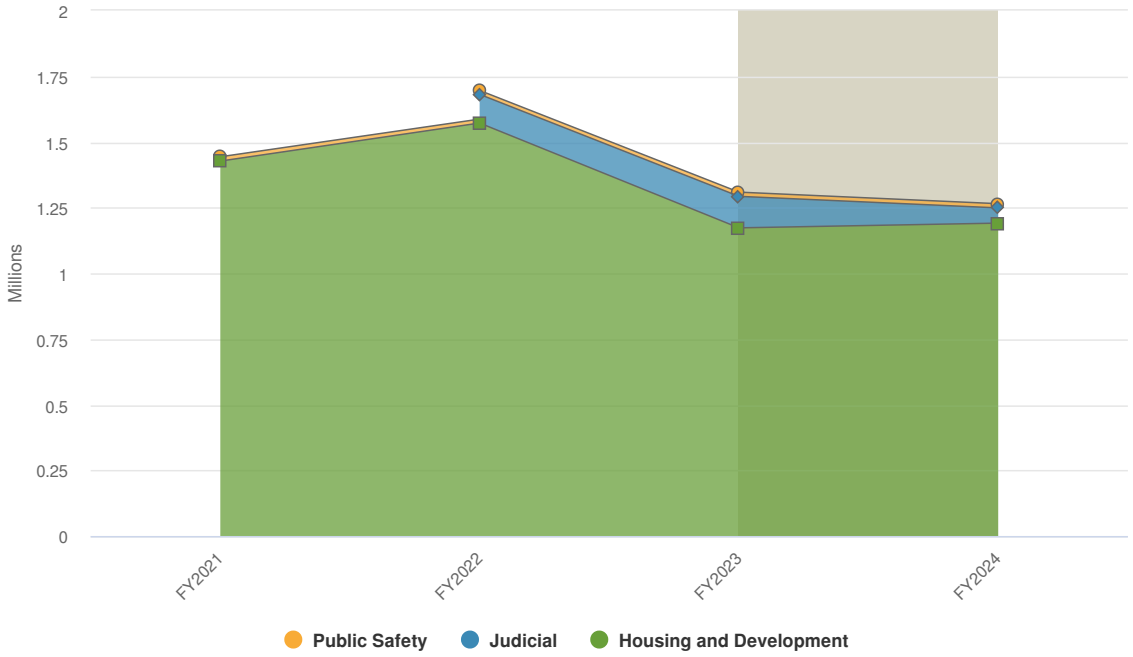
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Grey background indicates budgeted figures.

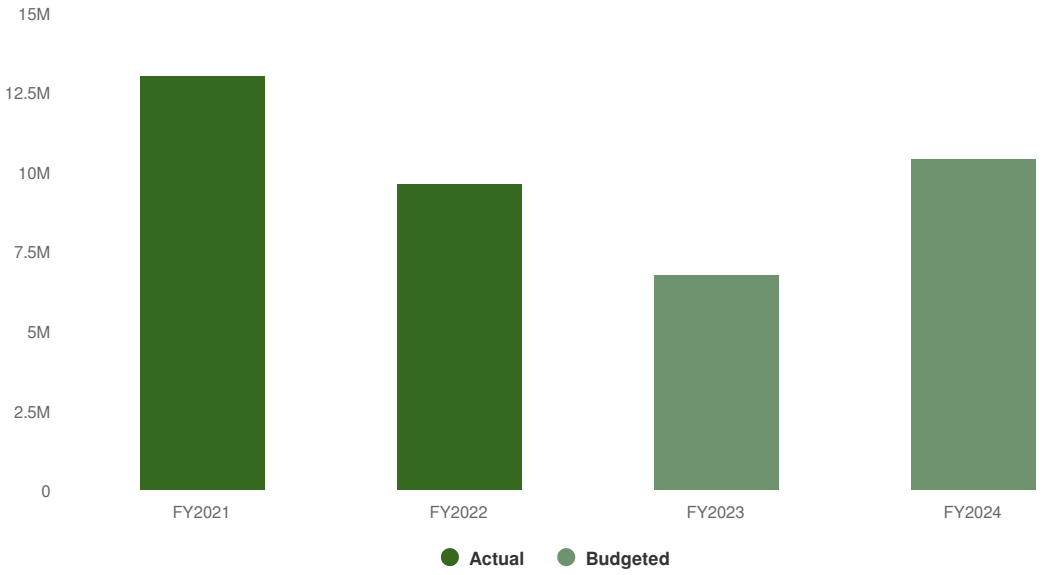
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Intergovernmental Revenues Summary

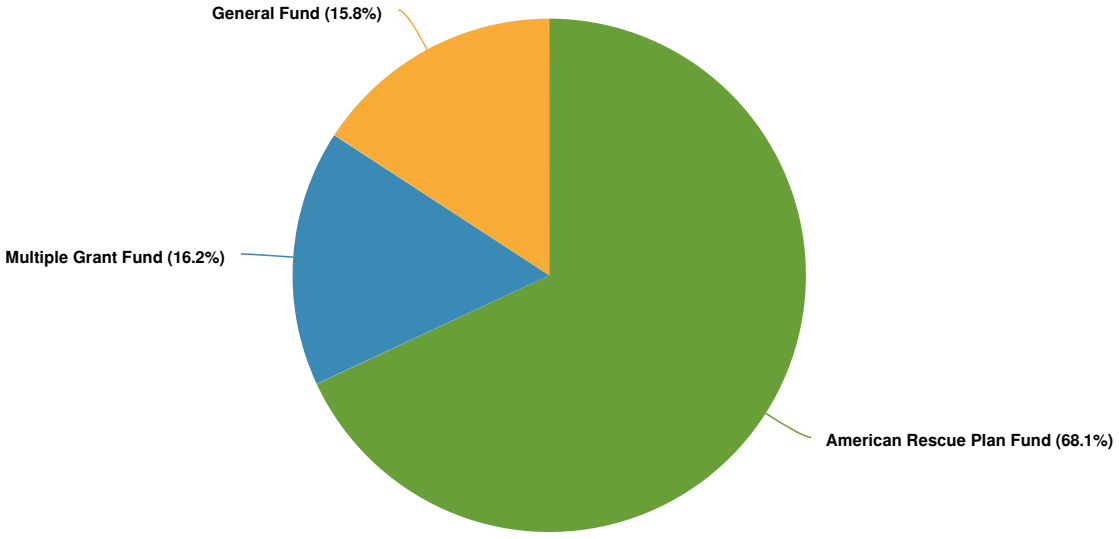
$10,416,314 $3,637,708
(53.66% vs. prior year)

Intergovernmental Revenues Proposed and Historical Budget vs. Actual

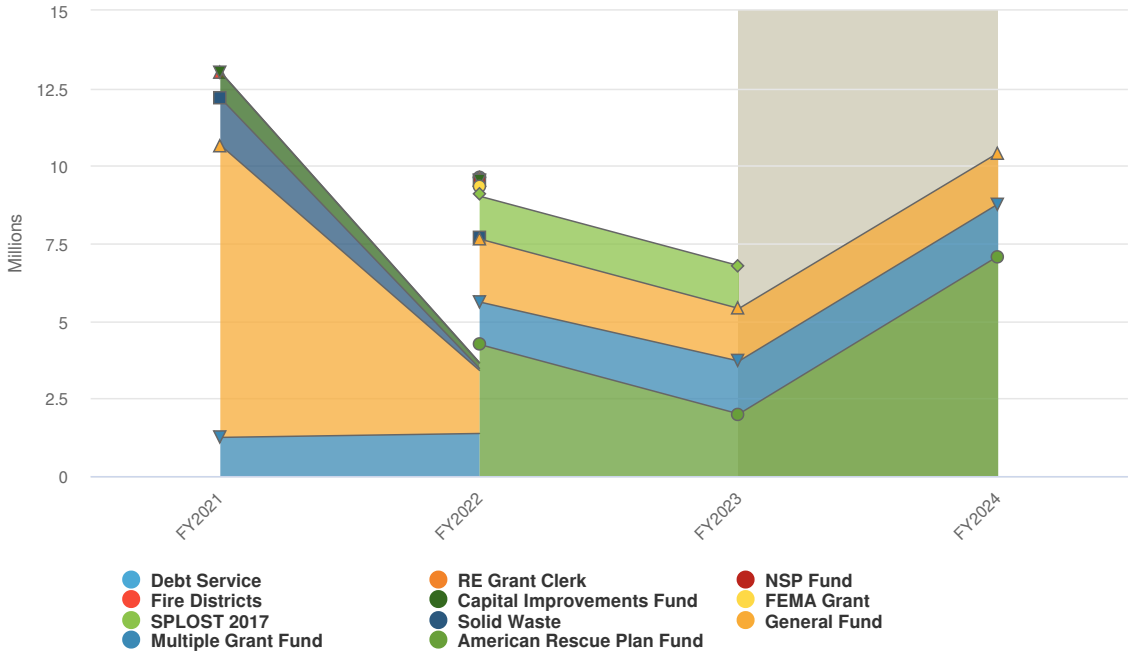


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



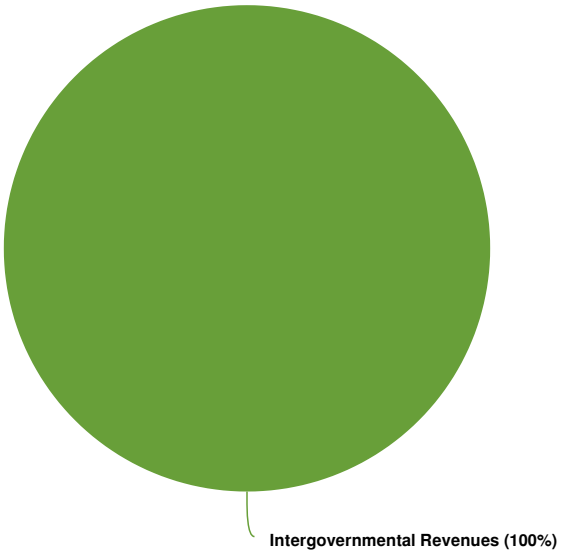
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Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



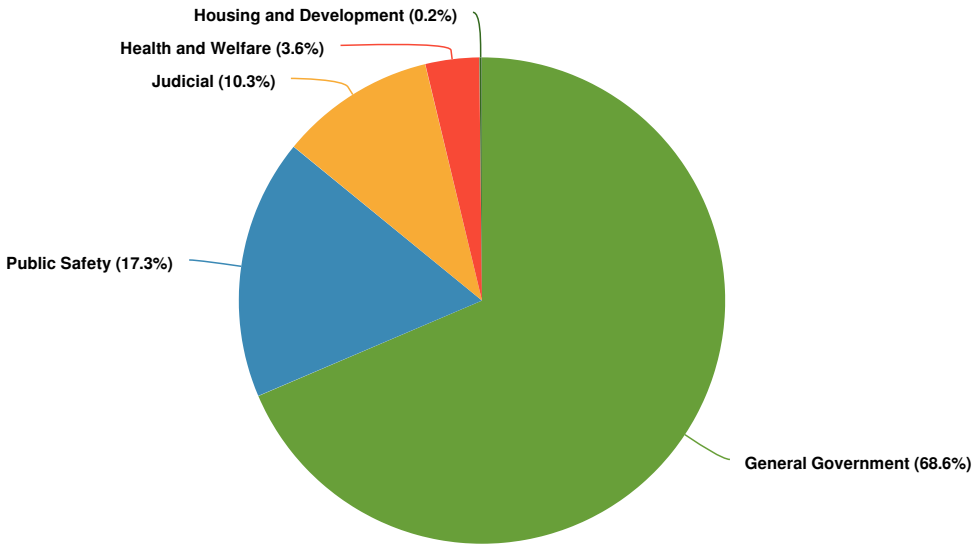
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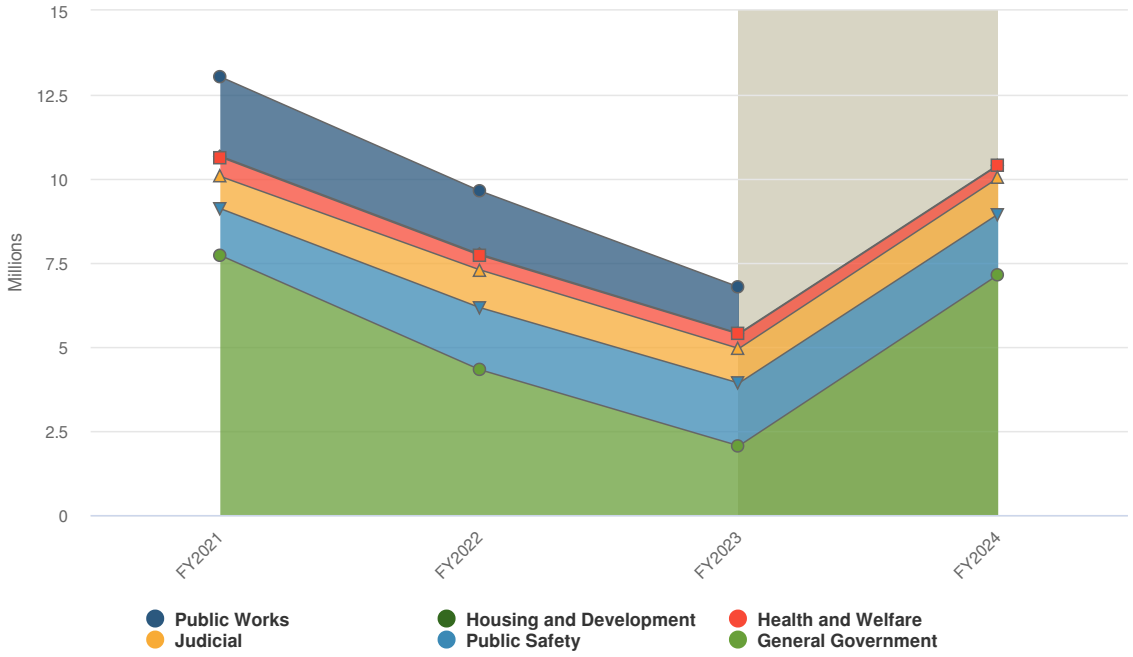
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Grey background indicates budgeted figures.

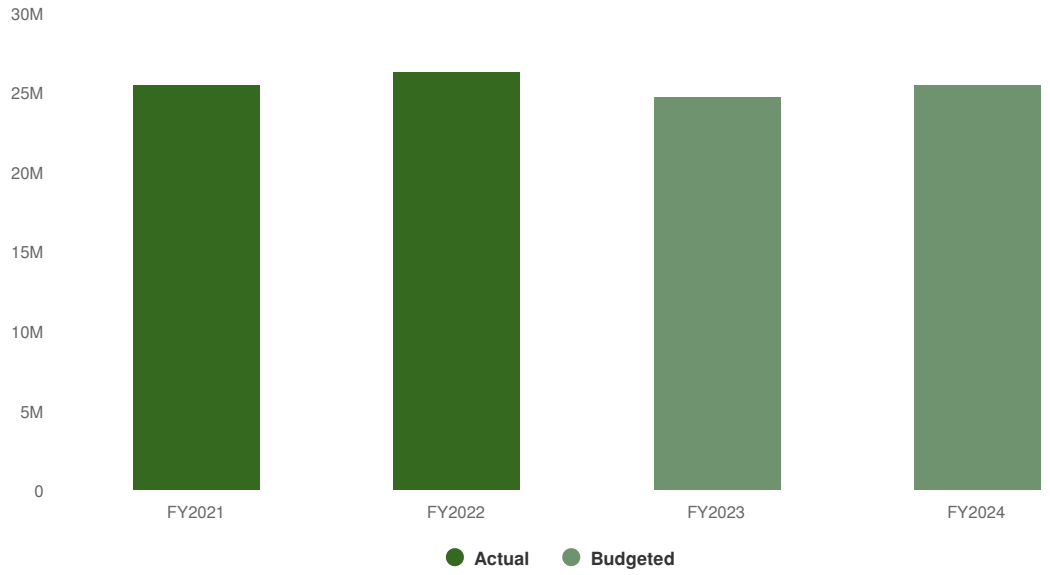
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Charges For Services Summary

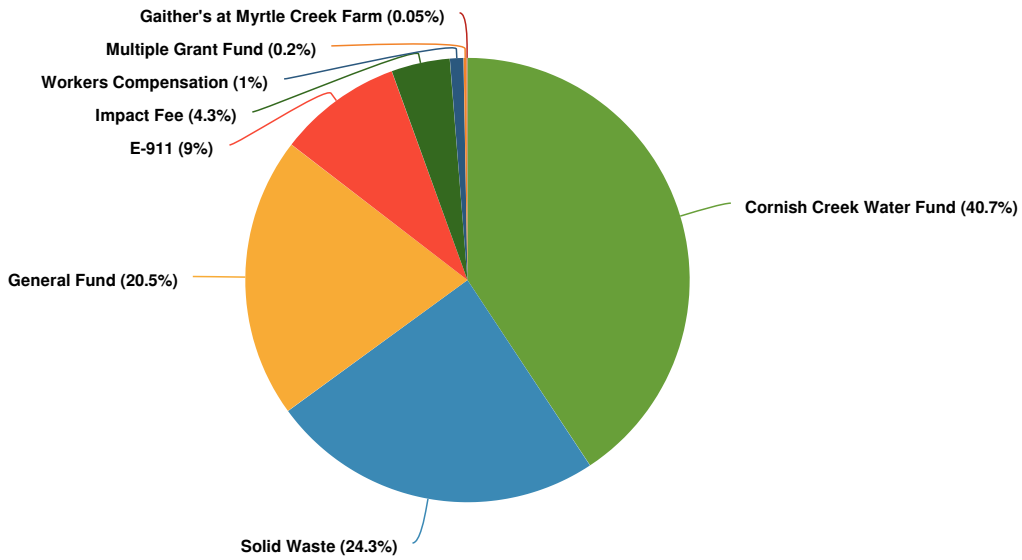
$25,451,890 **$703,797**
(2.84% vs. prior year)

Charges For Services Proposed and Historical Budget vs. Actual

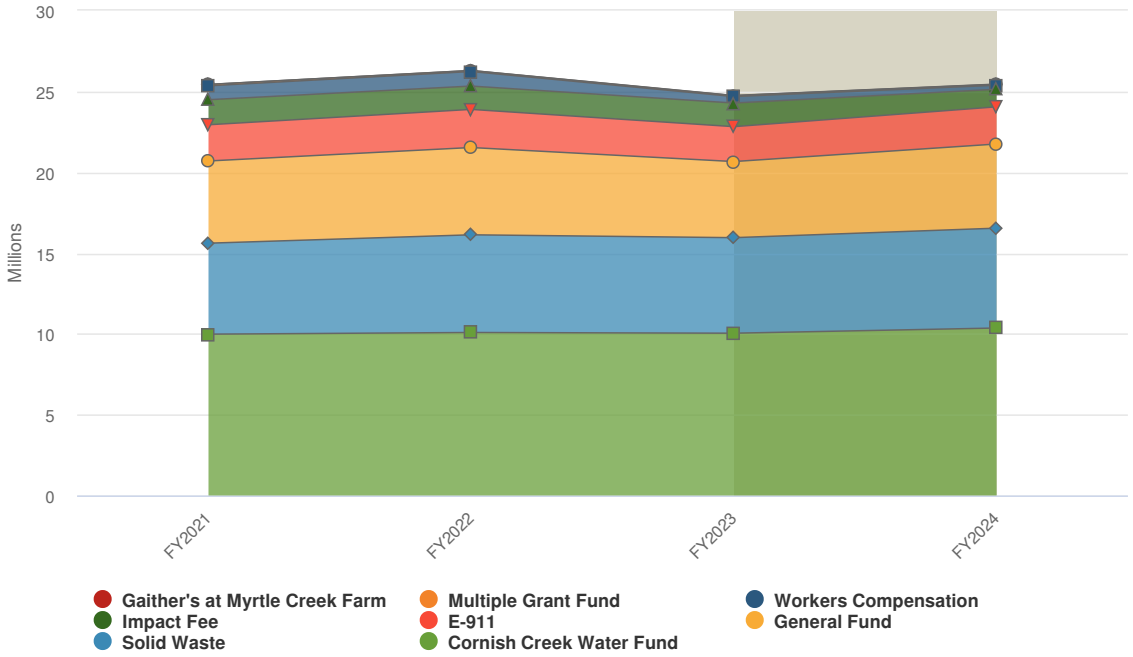


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



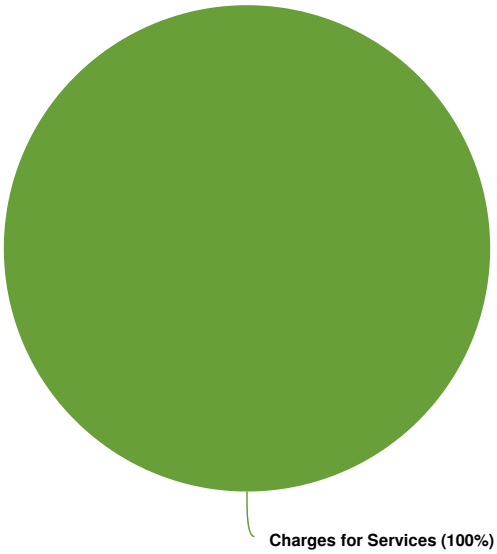
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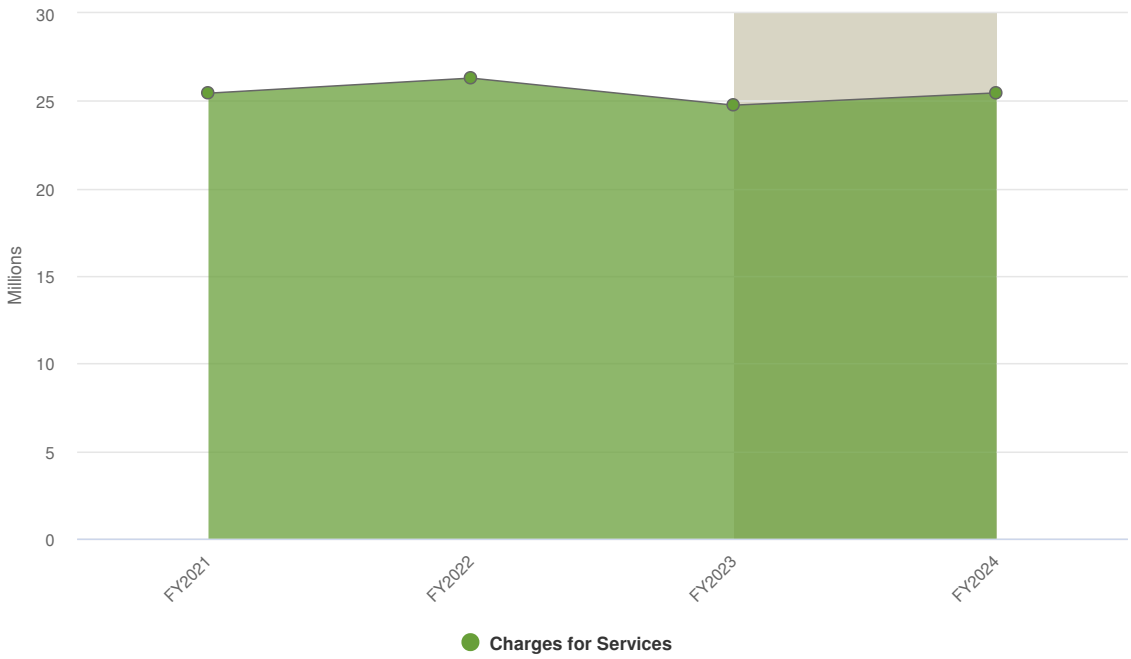
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Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



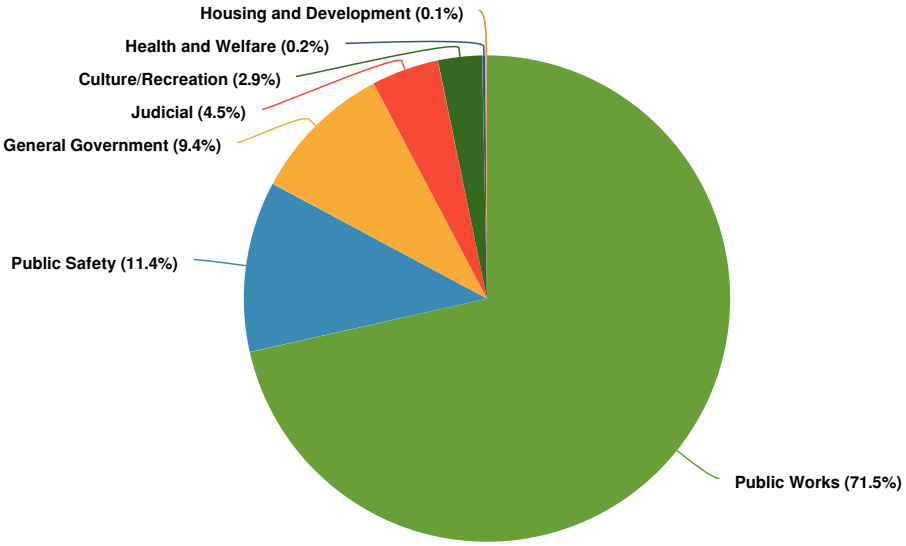
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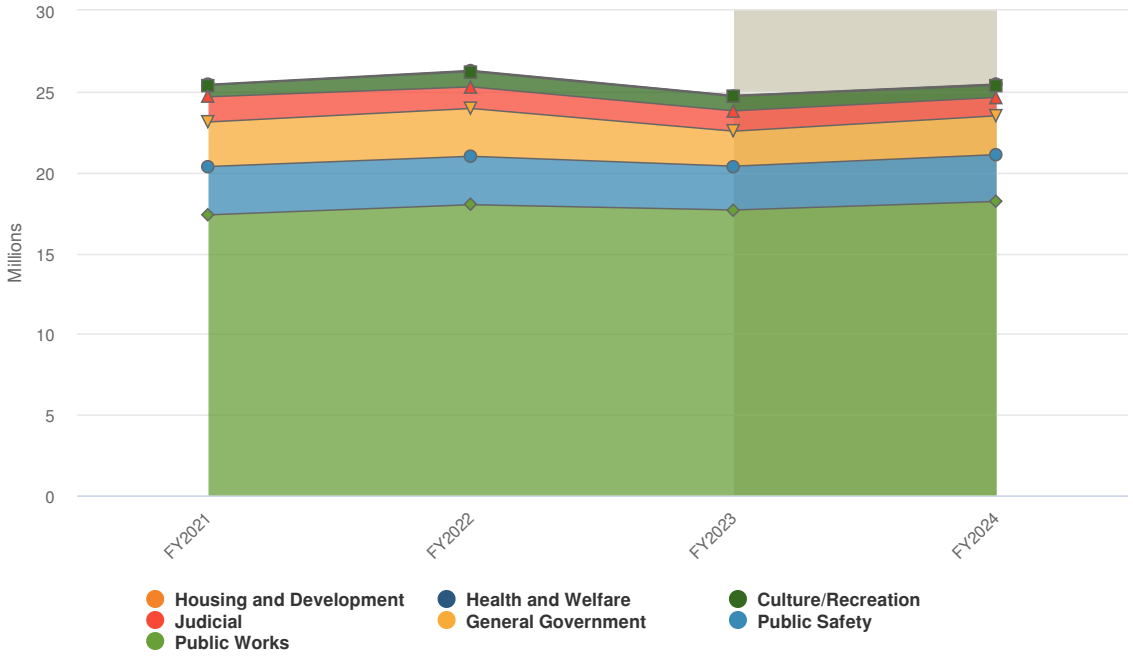
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Grey background indicates budgeted figures.

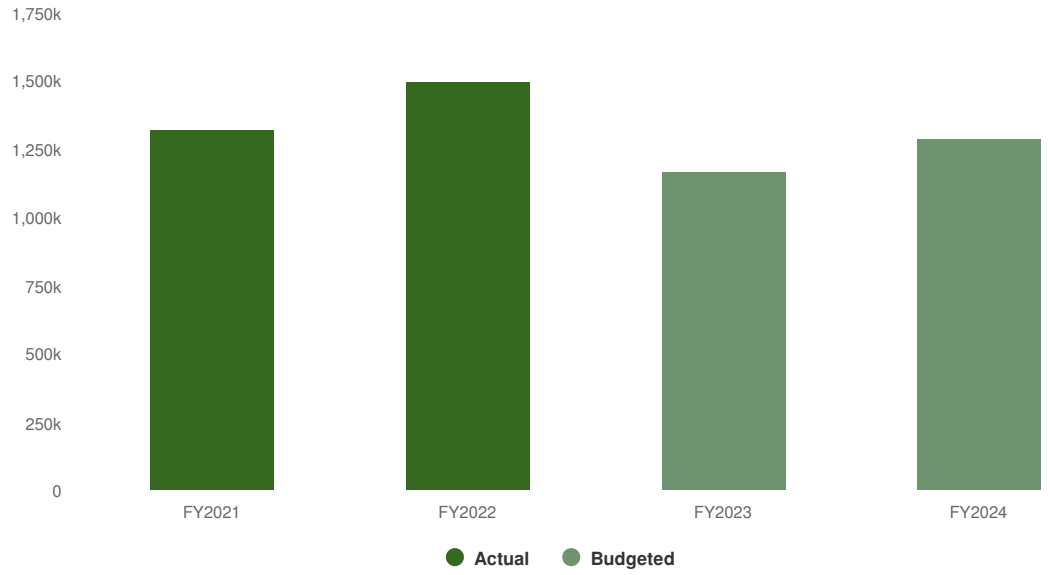
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Fines and Forfeitures Summary

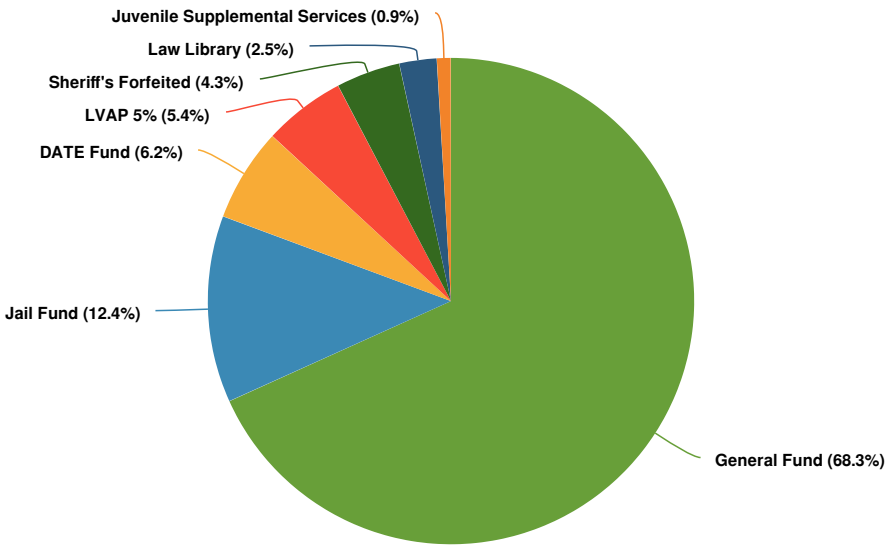
$1,288,768 $120,768
(10.34% vs. prior year)

Fines and Forfeitures Proposed and Historical Budget vs. Actual

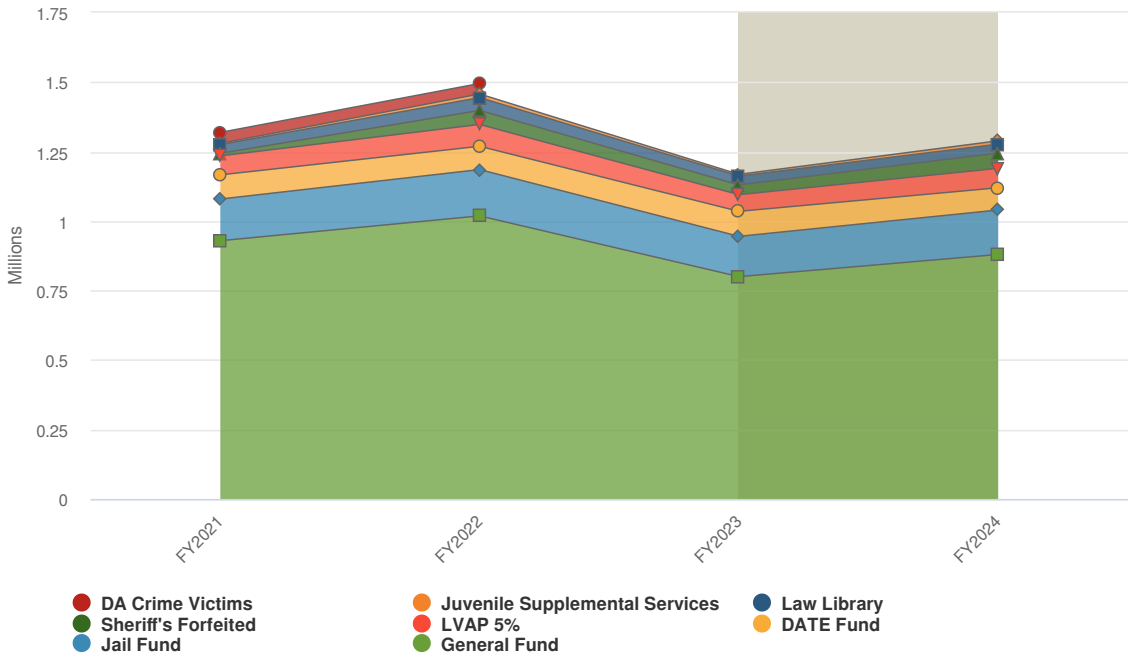


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



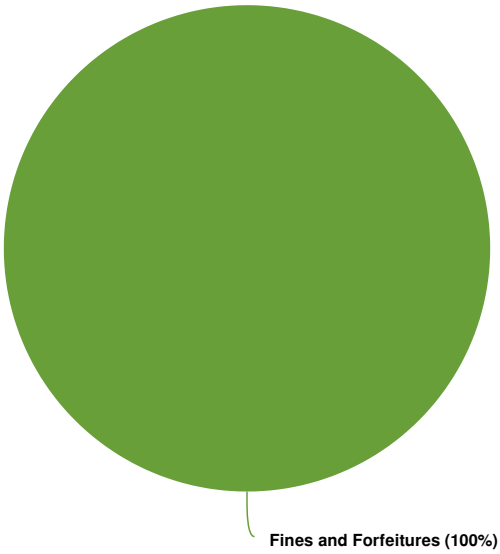
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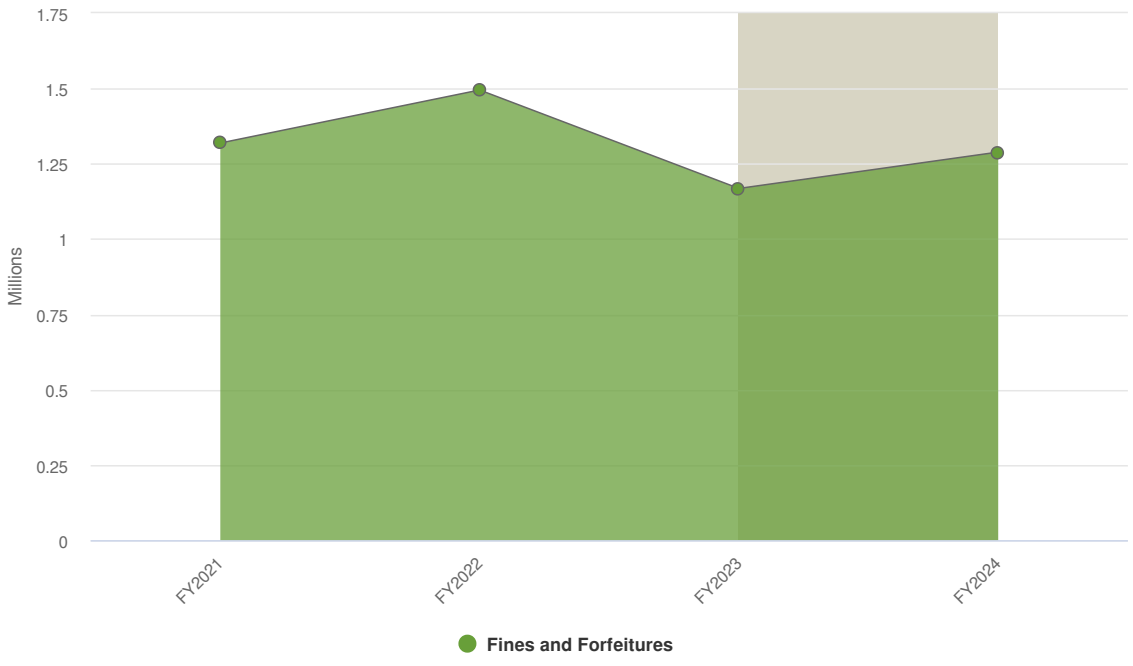
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Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



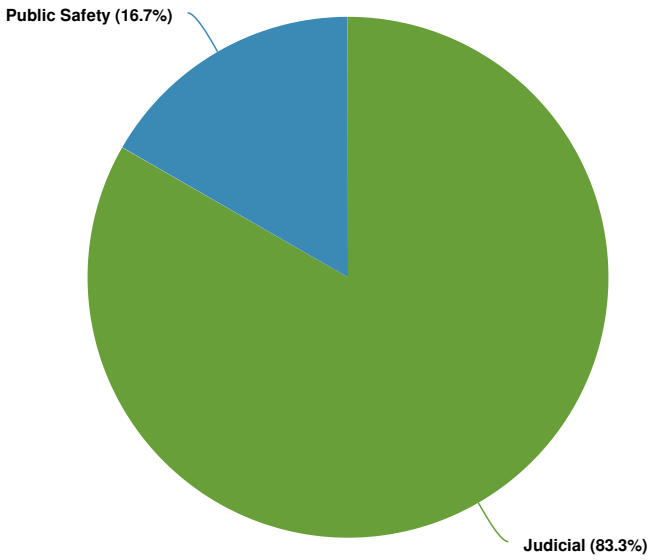
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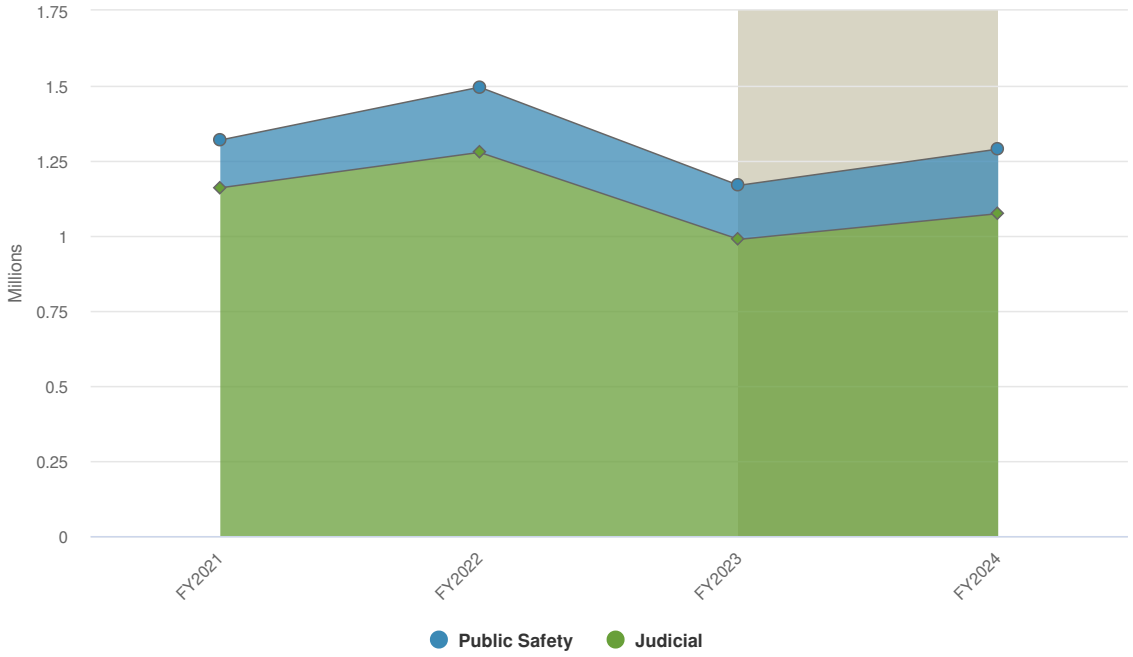
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Grey background indicates budgeted figures.

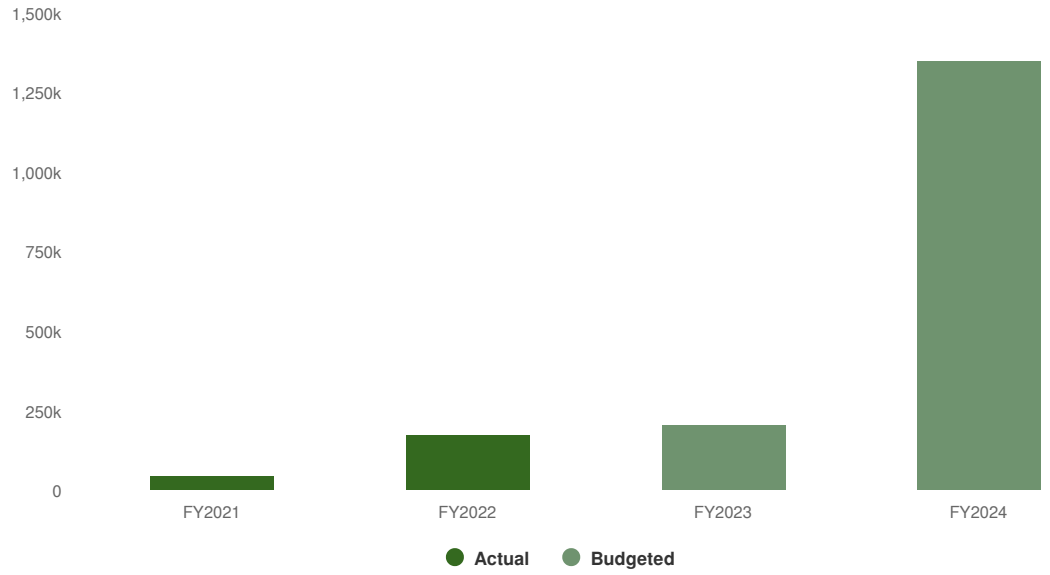
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Investment Income Summary

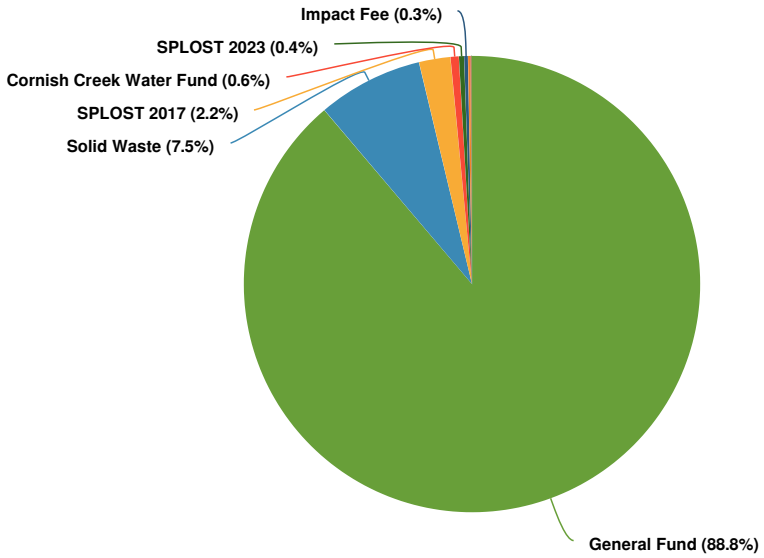
$1,351,305 $1,144,728
(554.14% vs. prior year)

Investment Income Proposed and Historical Budget vs. Actual

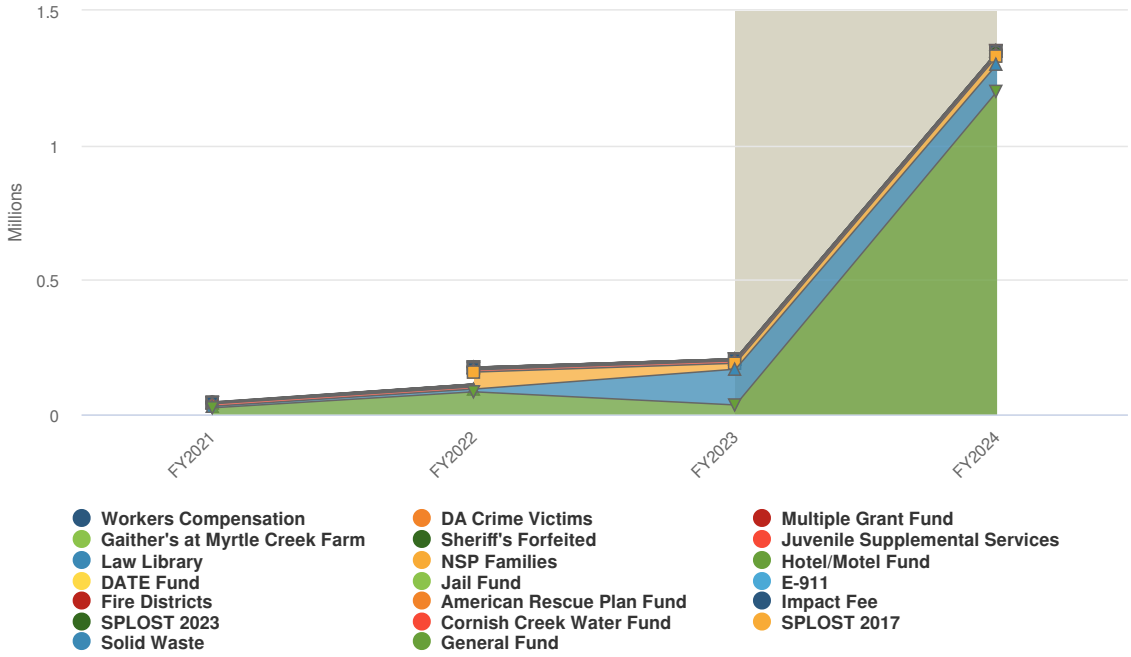


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



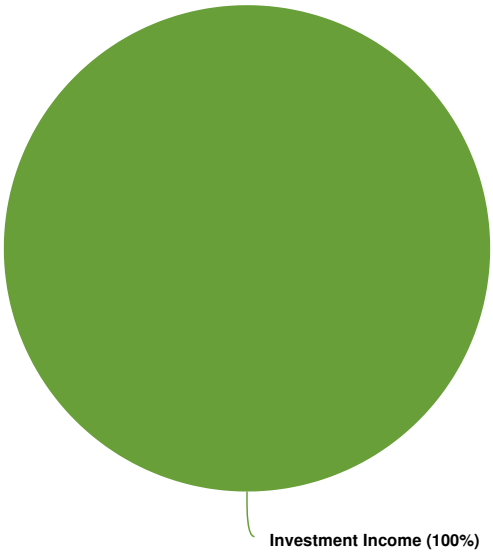
Grey background indicates budgeted figures.

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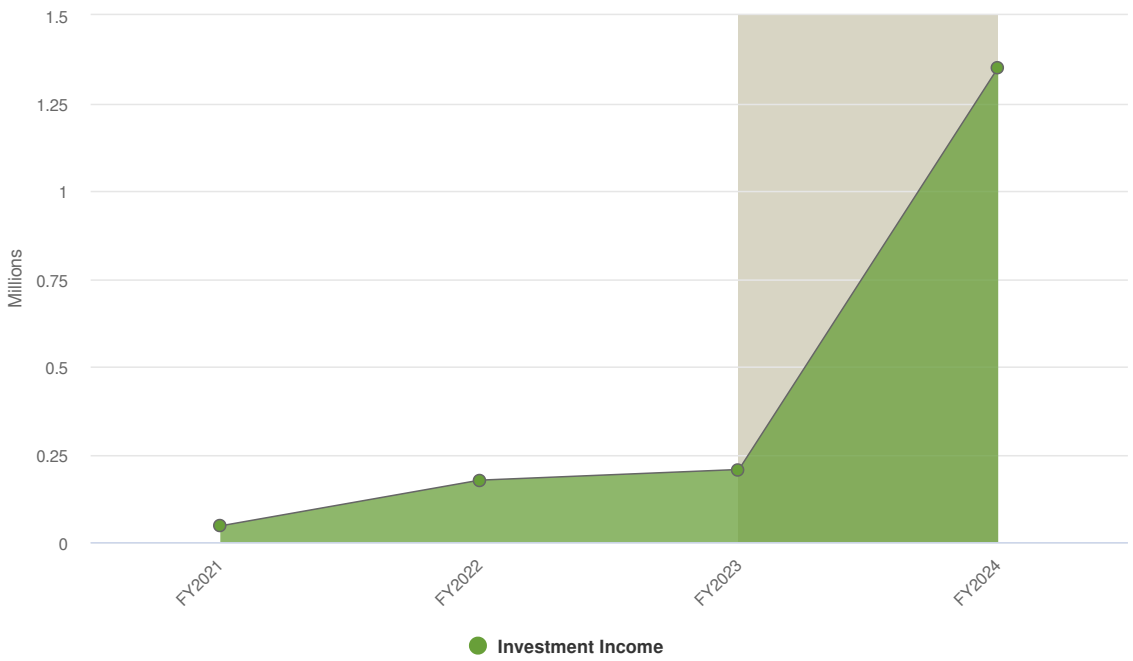
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Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



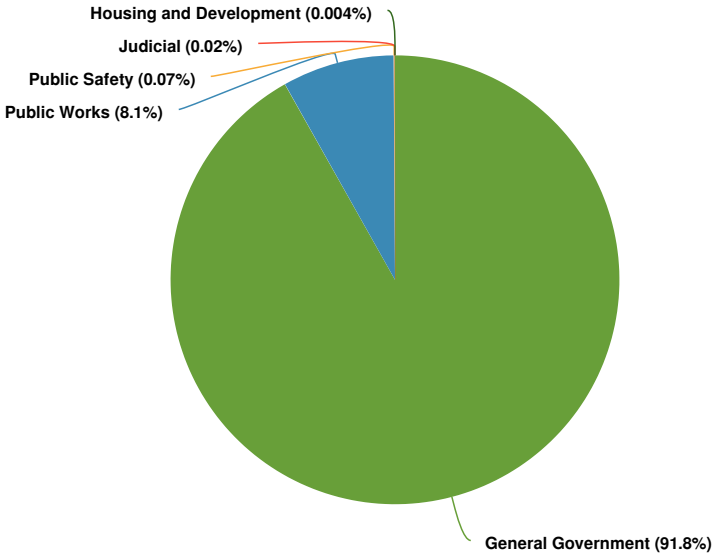
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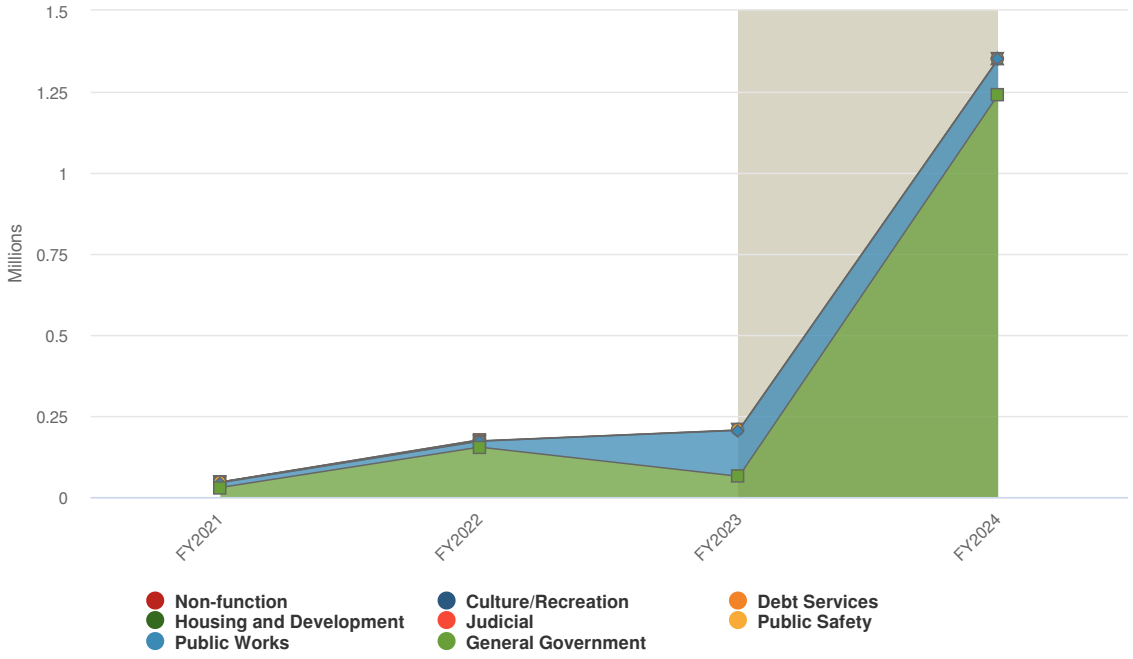
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Grey background indicates budgeted figures.

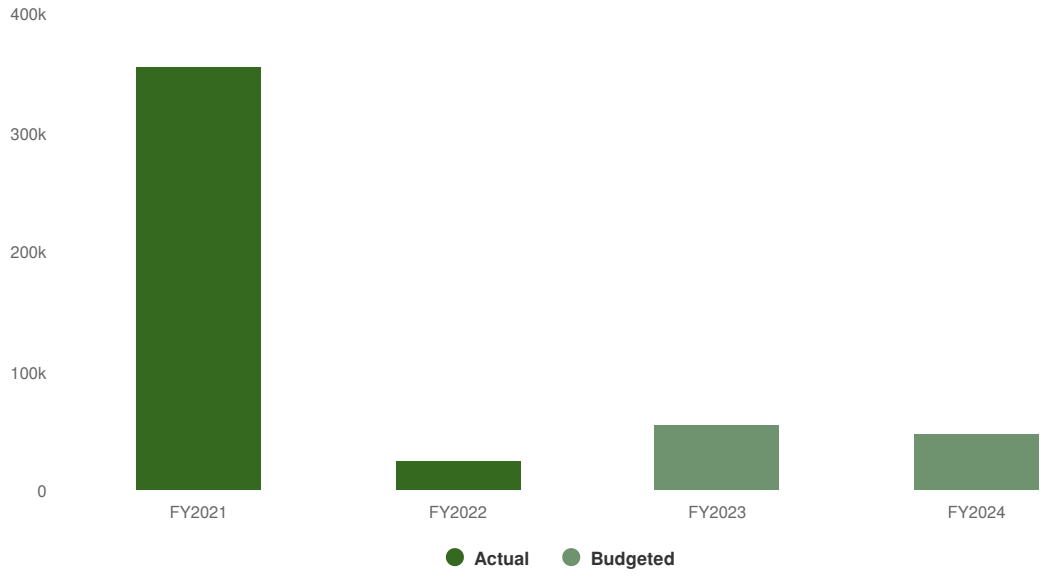
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Contributions and Donations Summary

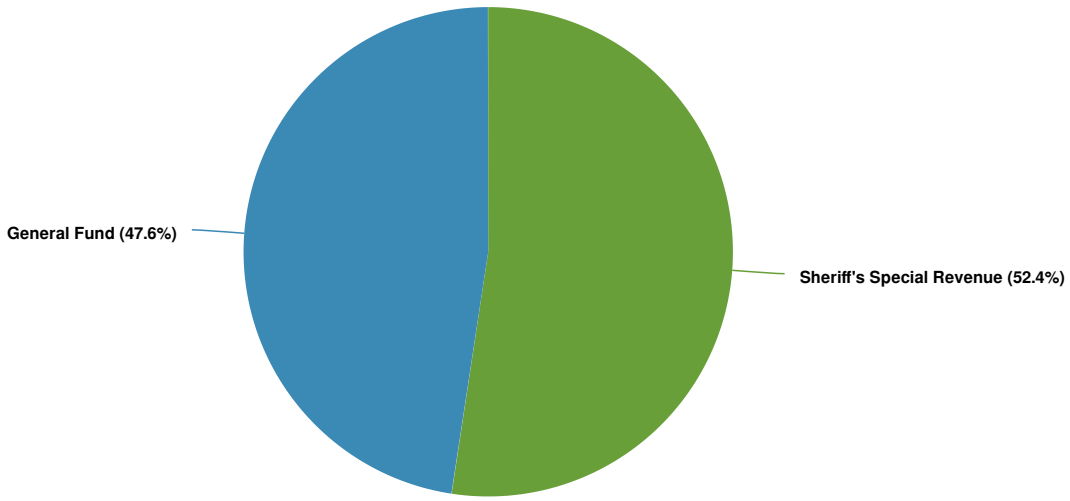
$47,700 -$7,800
(-14.05% vs. prior year)

Contributions and Donations Proposed and Historical Budget vs. Actual

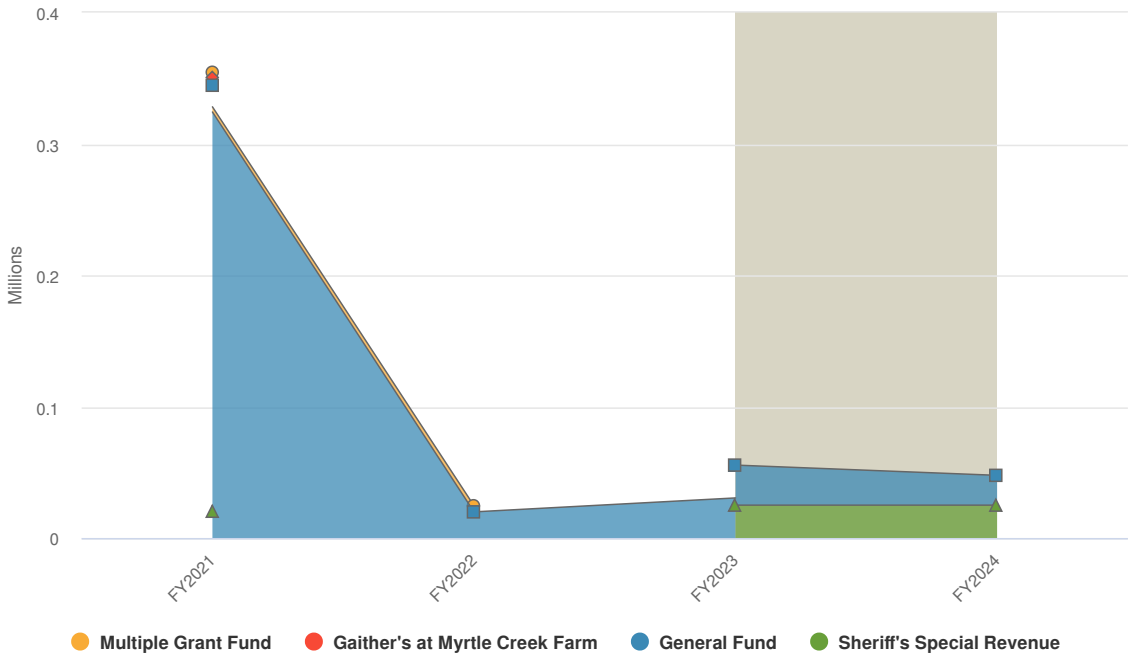


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



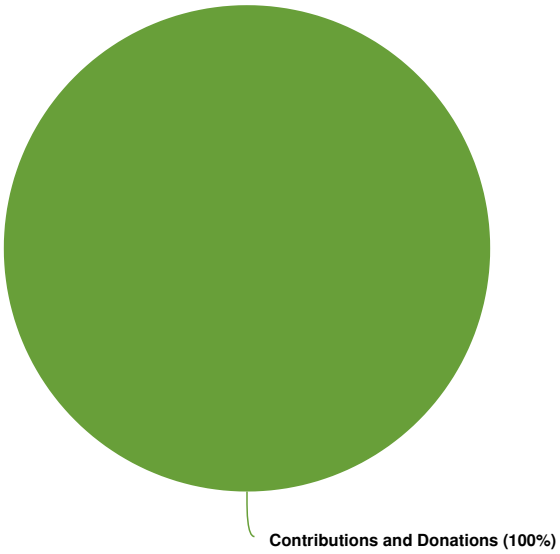
Grey background indicates budgeted figures.

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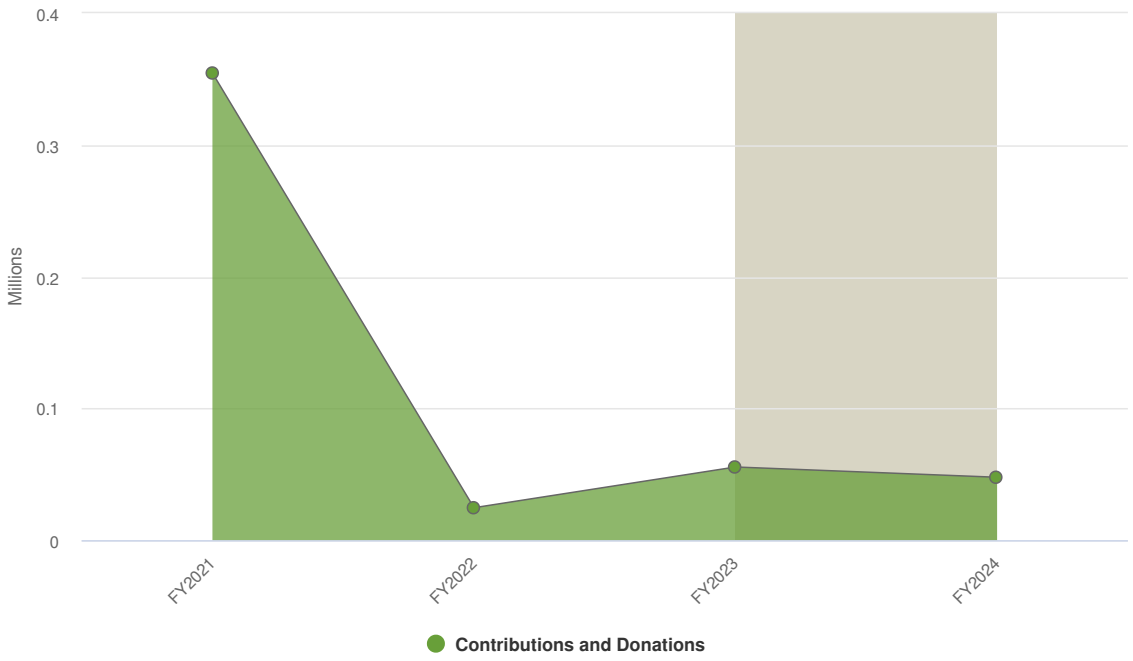
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Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



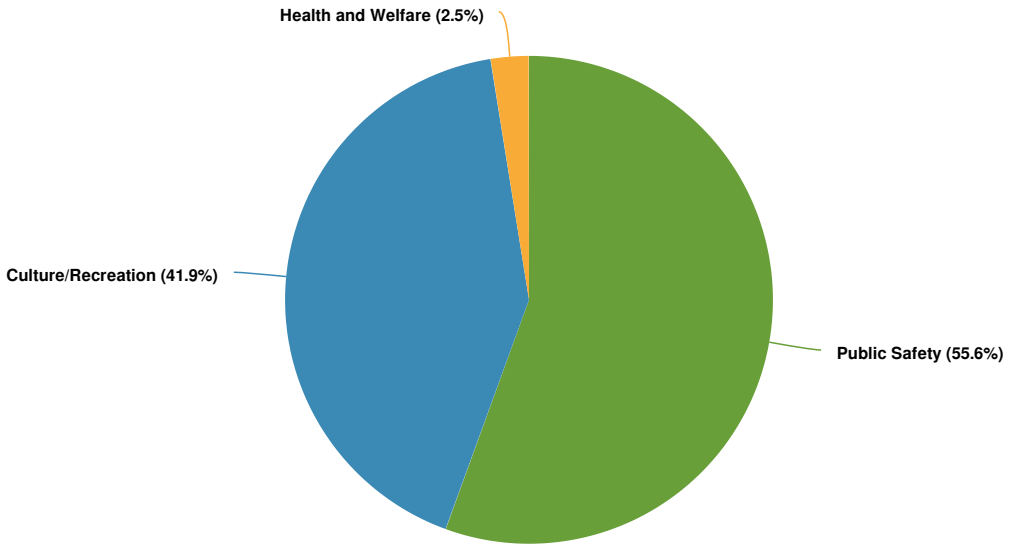
Grey background indicates budgeted figures.

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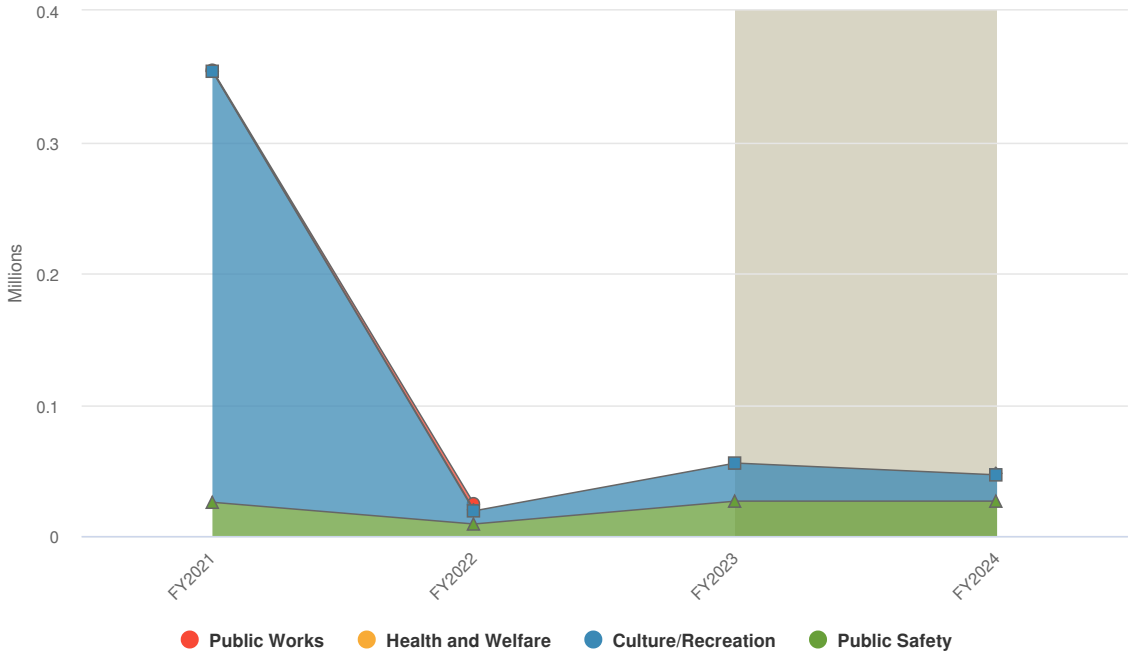
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Grey background indicates budgeted figures.

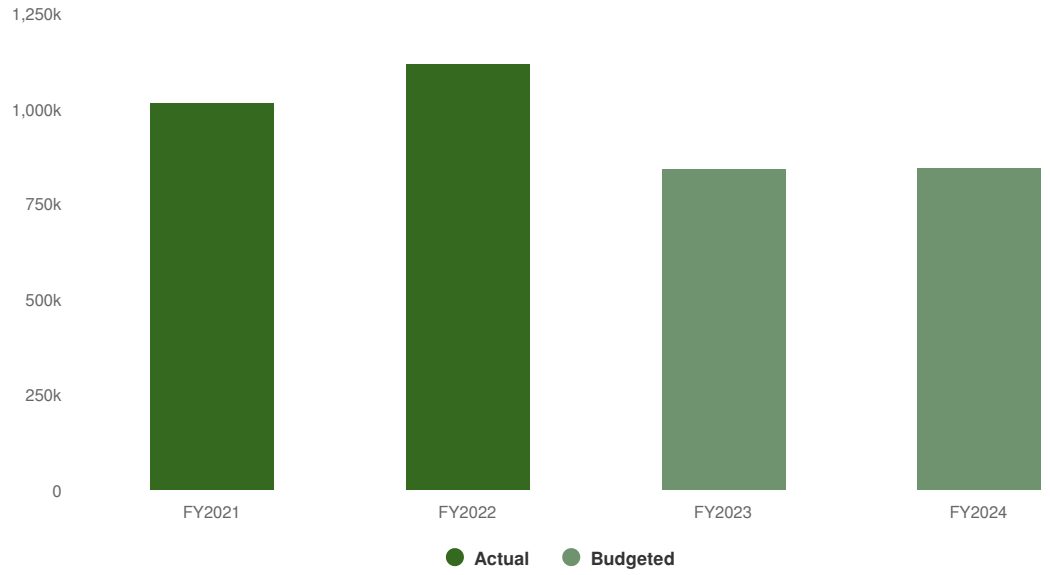
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Miscellaneous Revenue Summary

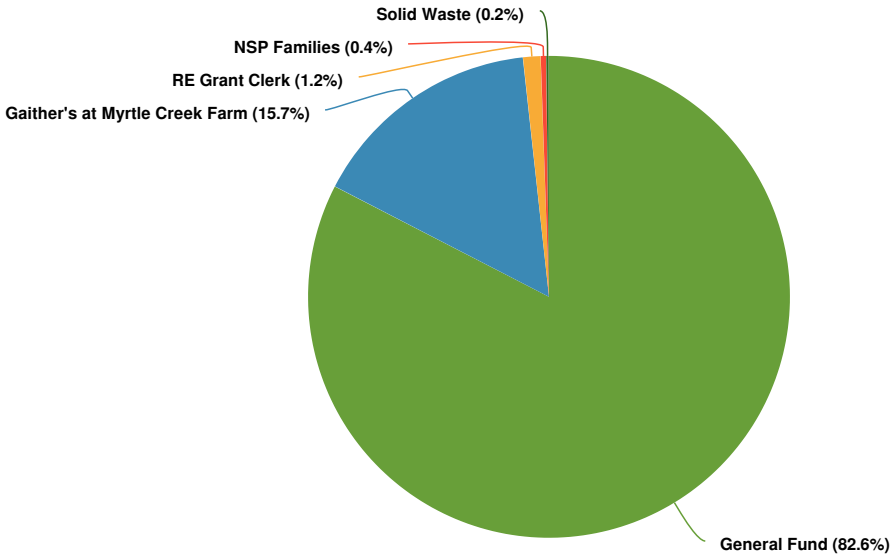
$846,667 $3,718
(0.44% vs. prior year)

Miscellaneous Revenue Proposed and Historical Budget vs. Actual

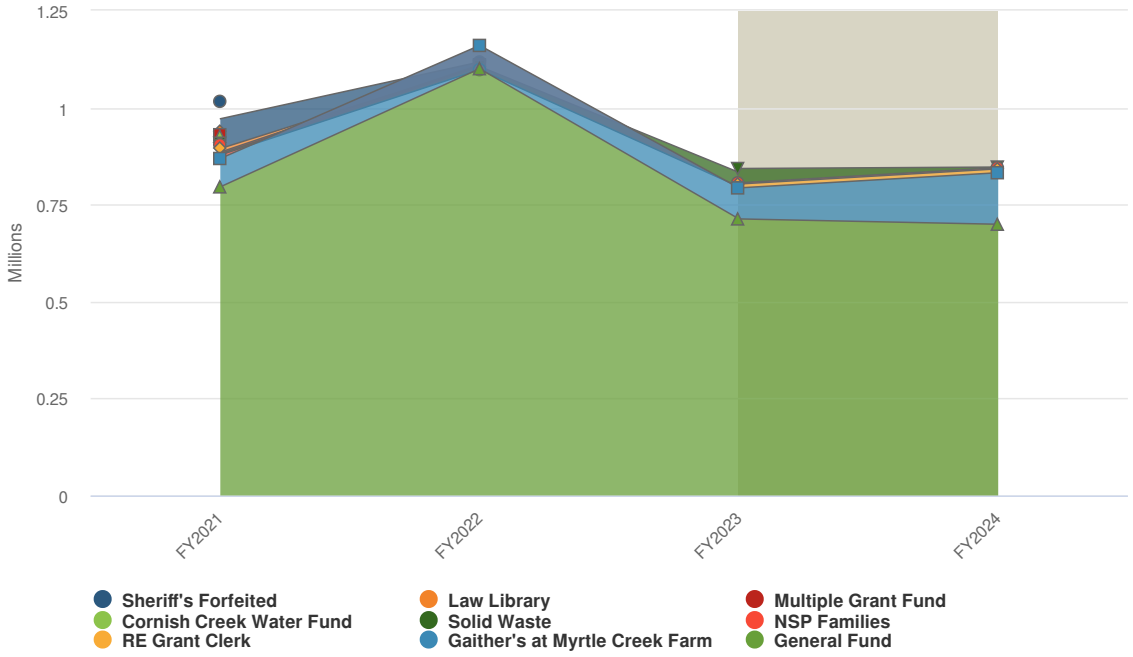


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



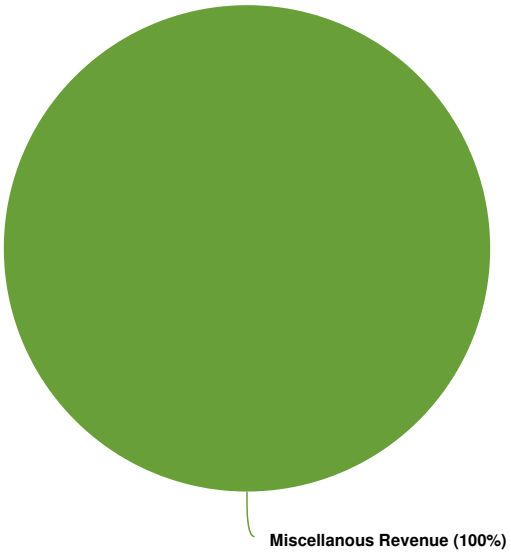
Grey background indicates budgeted figures.

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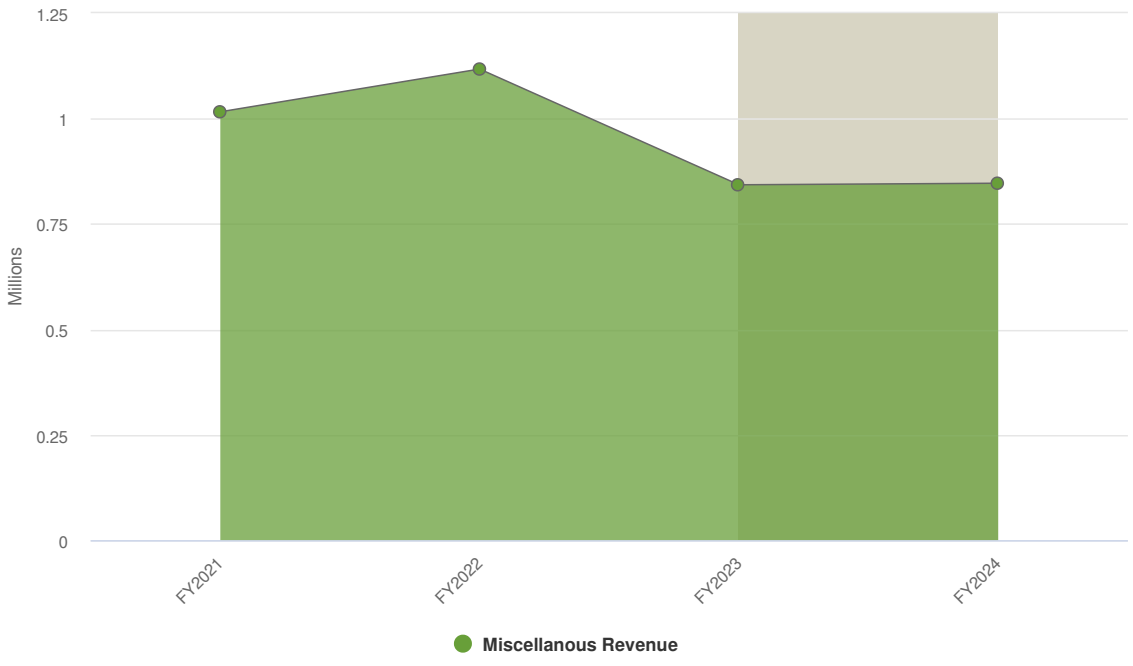
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Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



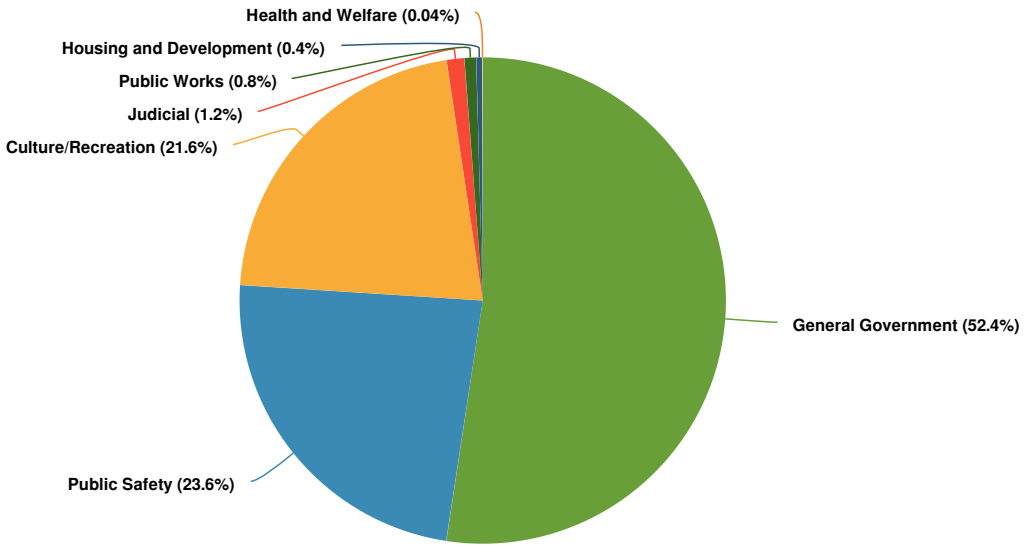
Grey background indicates budgeted figures.

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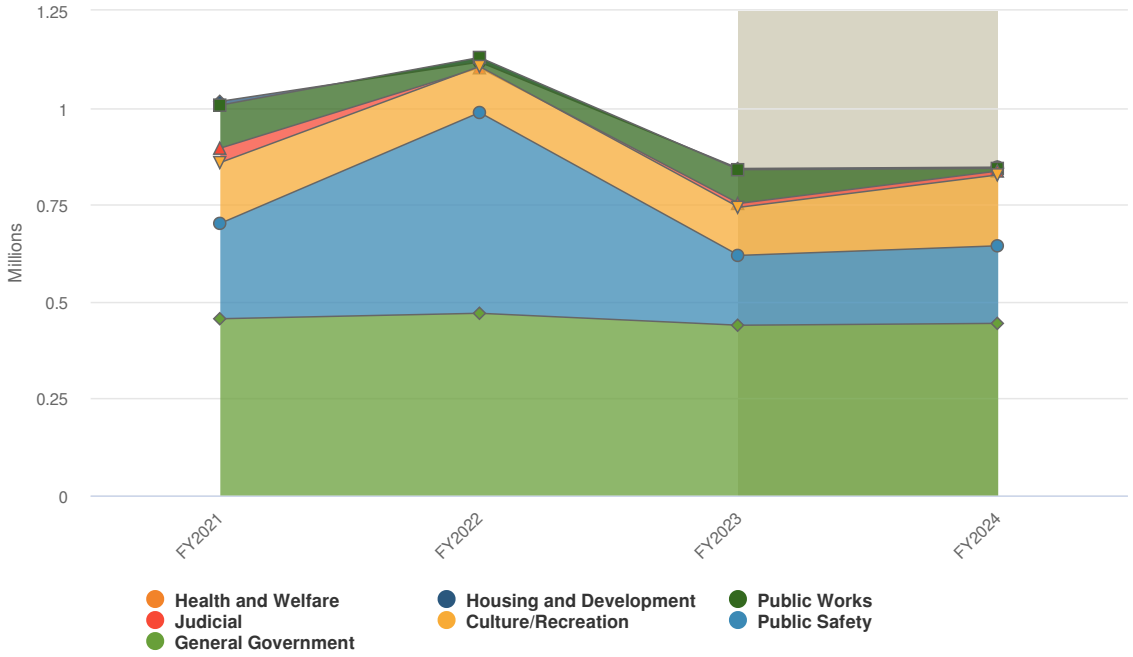
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Grey background indicates budgeted figures.

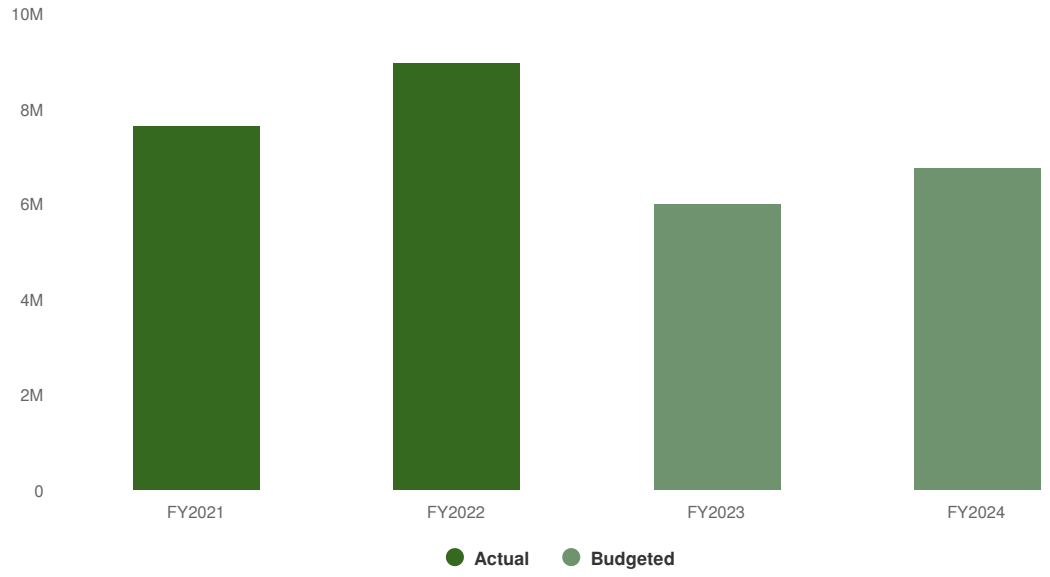
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Other Financing Sources Summary

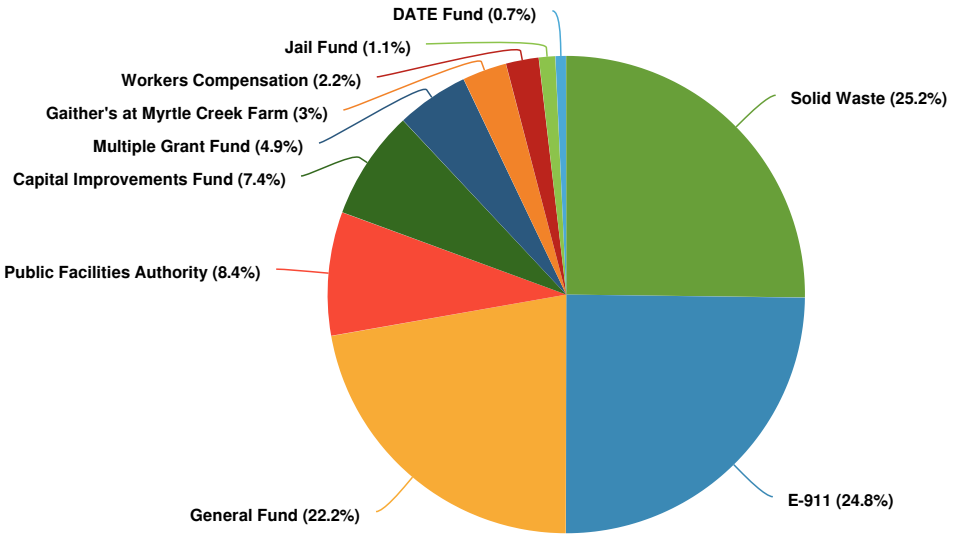
$6,754,500 $742,559
(12.35% vs. prior year)

Other Financing Sources Proposed and Historical Budget vs. Actual

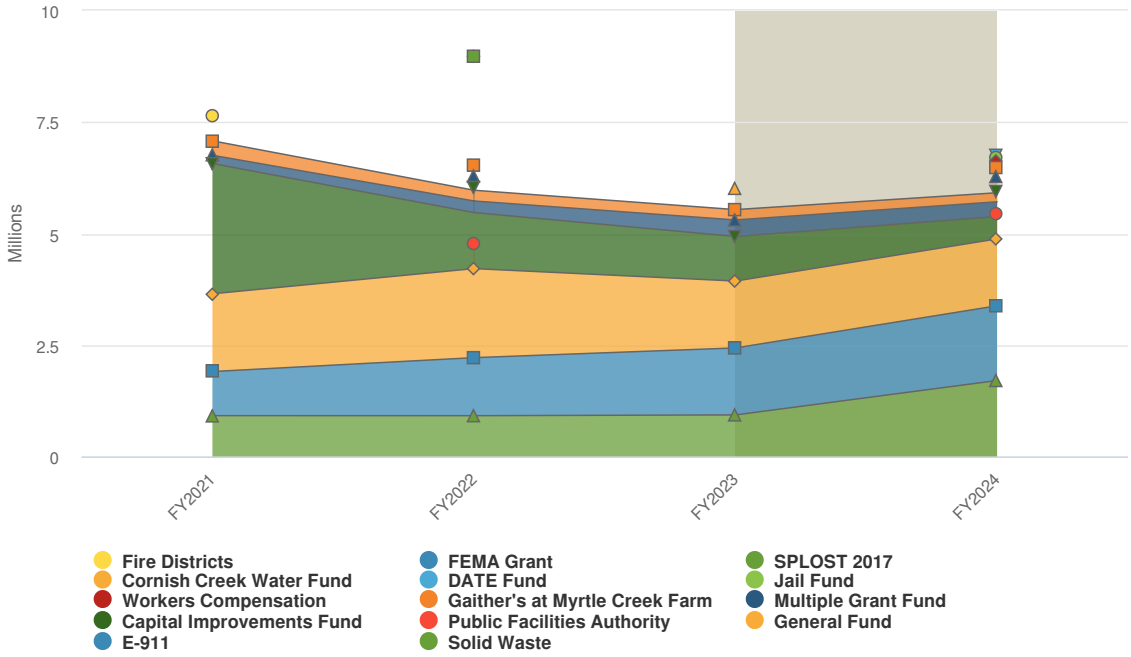


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



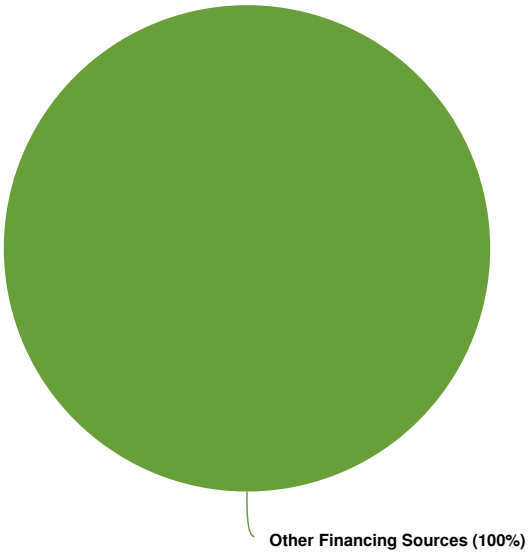
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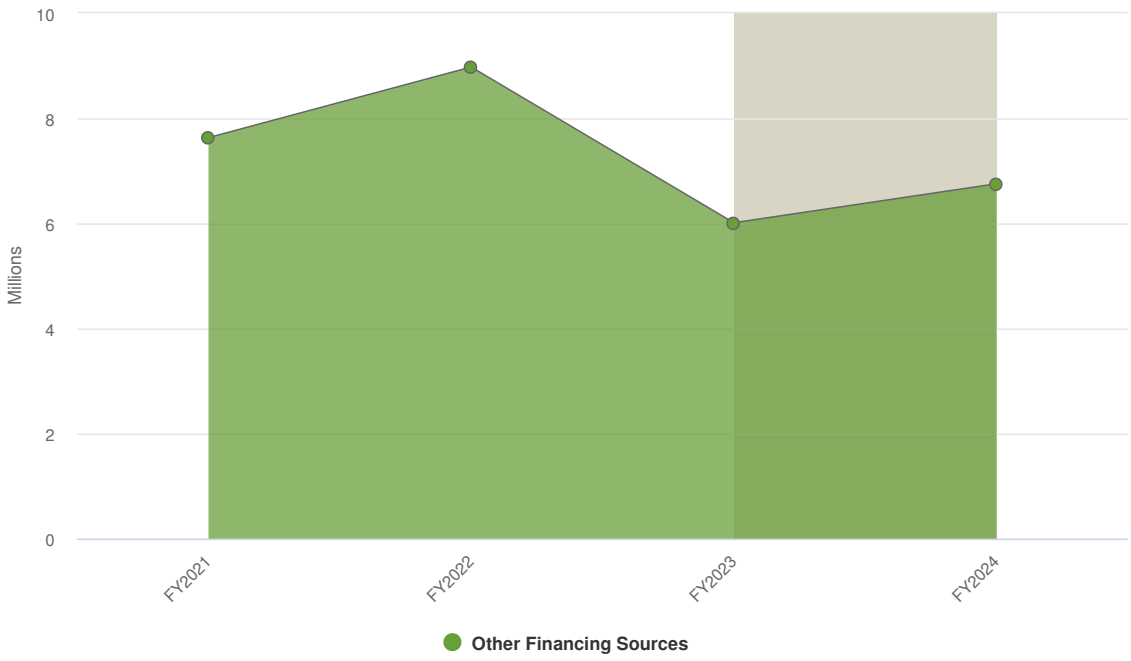
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Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



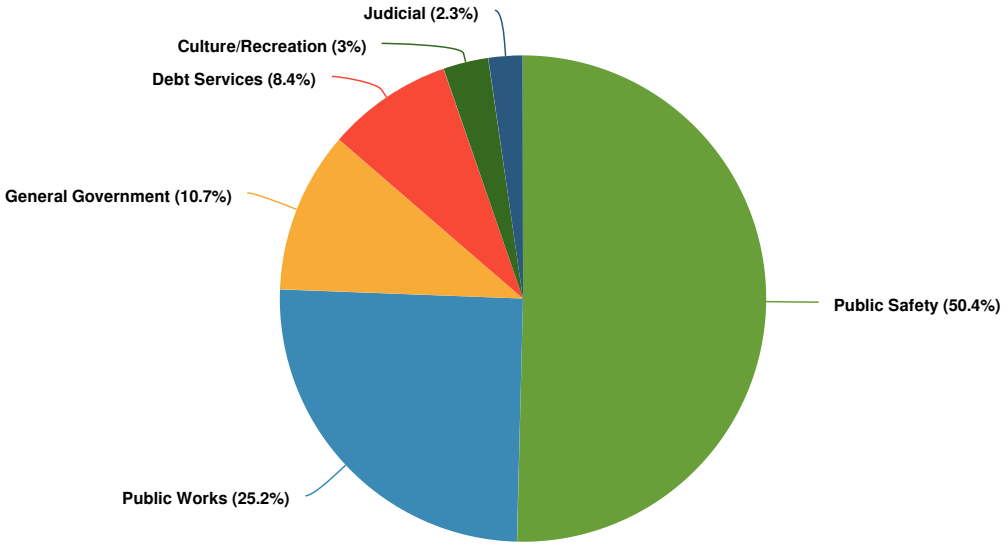
Grey background indicates budgeted figures.

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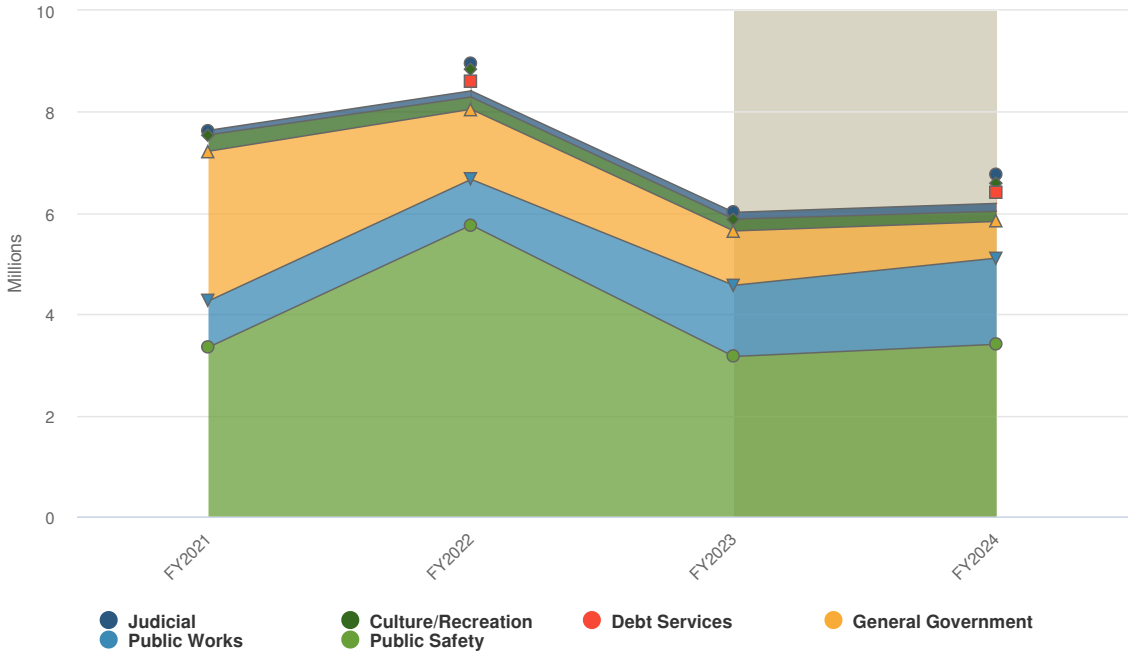
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Grey background indicates budgeted figures.

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DEPARTMENTS

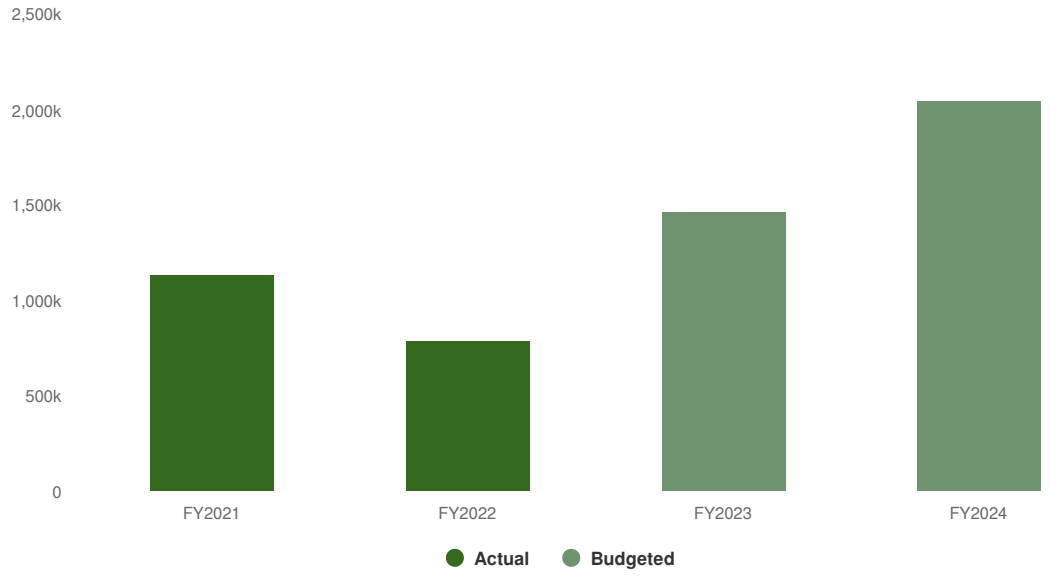
Non-Departmental (11000)

The Non-Departmental department holds items that are not necessarily overseen by a county department, such as contingencies and other employee benefits.

Expenditures Summary

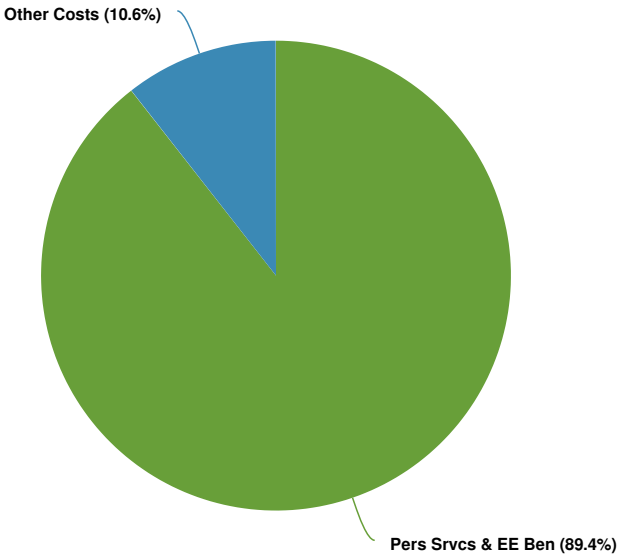
$2,045,032 $582,415
(39.82% vs. prior year)

Non-Departmental (11000) Proposed and Historical Budget vs. Actual

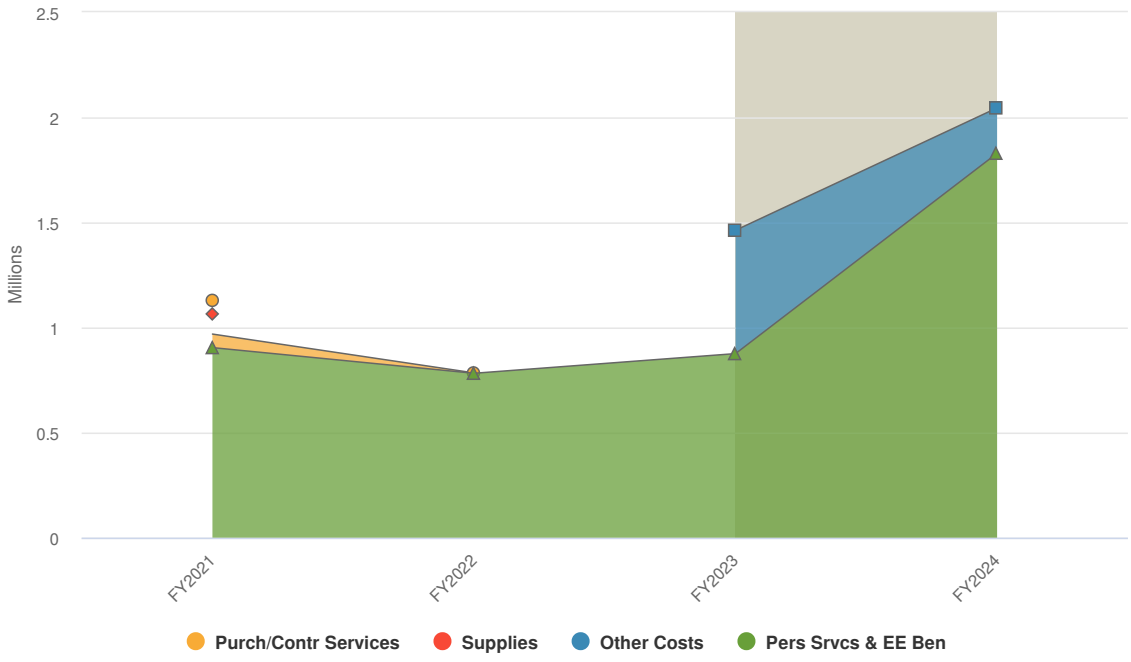


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

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BOC (11100)

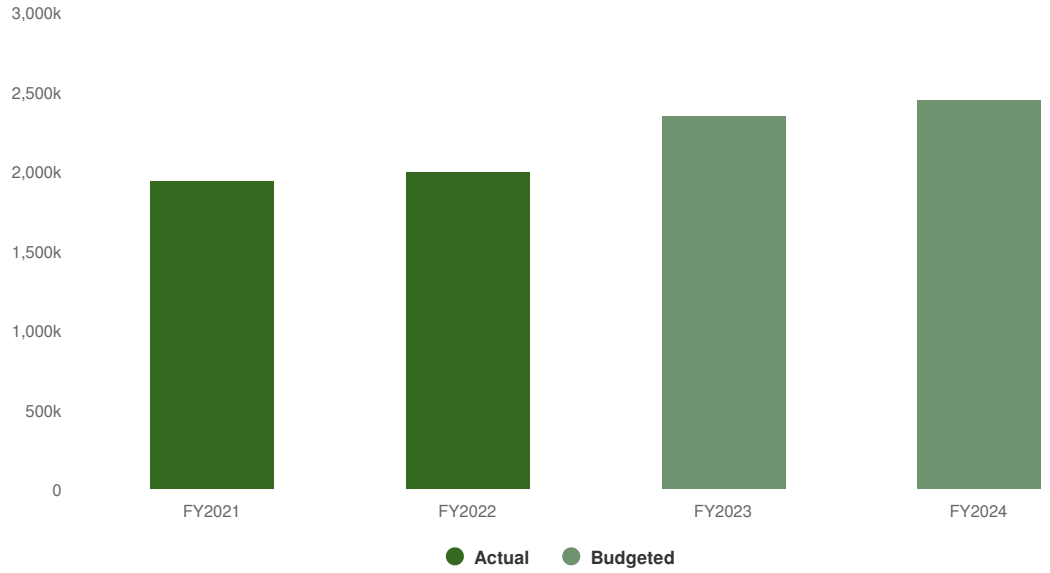
Marcello Banes Chairman
Harold Cooper County Manager

The Board of Commissioners department consists of the Chairman, Commissioners, County Manager, County Clerk and their support staff.

Expenditures Summary

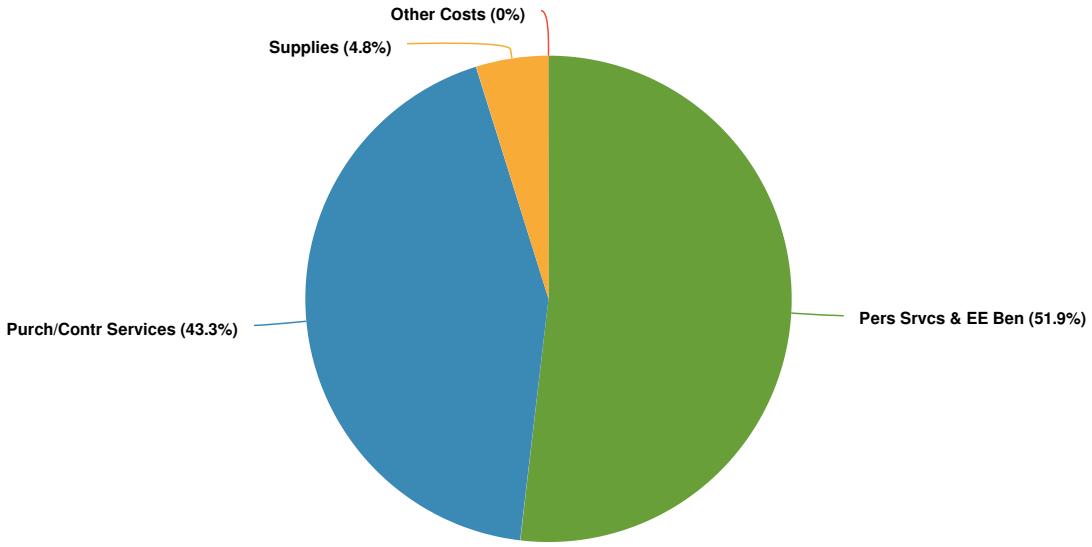
$2,457,452 **$112,951**
(4.82% vs. prior year)

BOC (11100) Proposed and Historical Budget vs. Actual

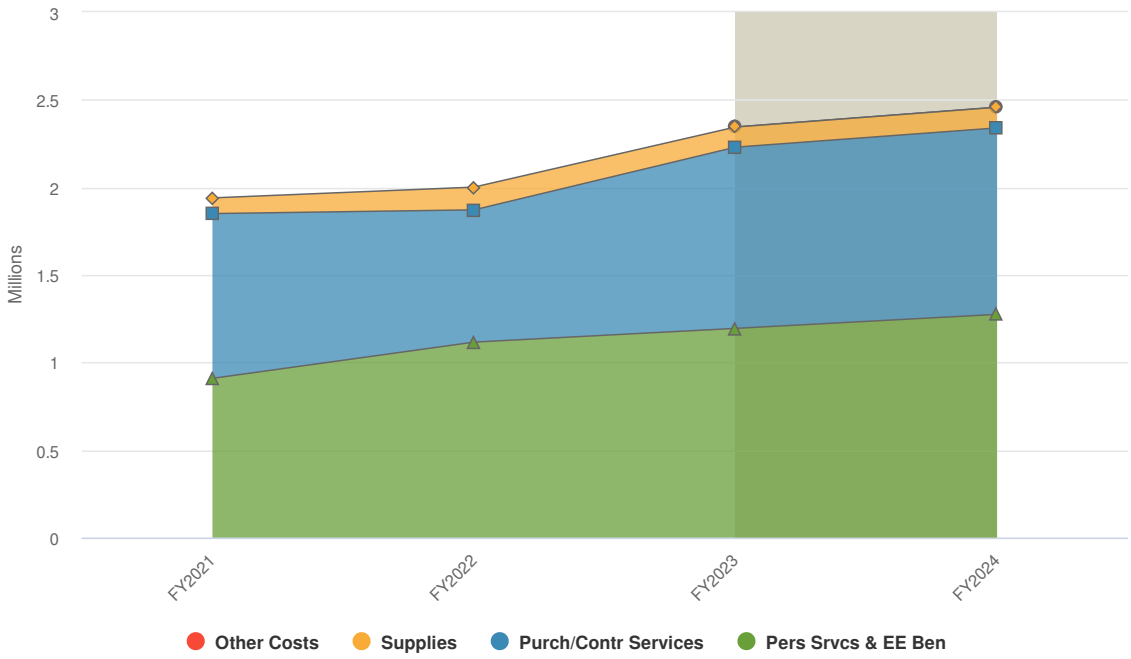


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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Elections (14000)

Angela White-Davis
Election & Registrations Director

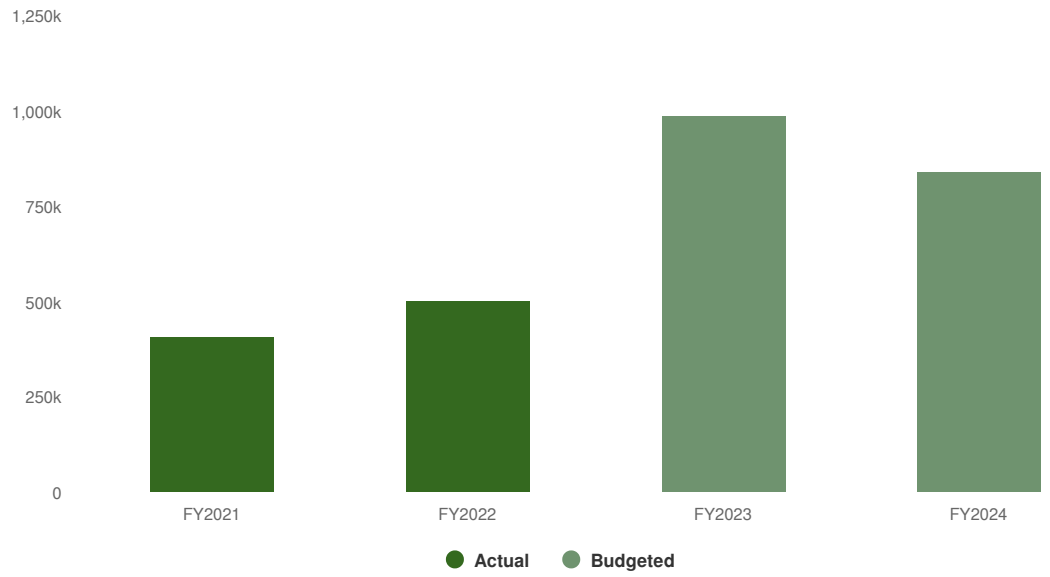
Mission Statement

To conduct voter registration and voting in Newton County in an efficient and trustworthy manner.

Expenditures Summary

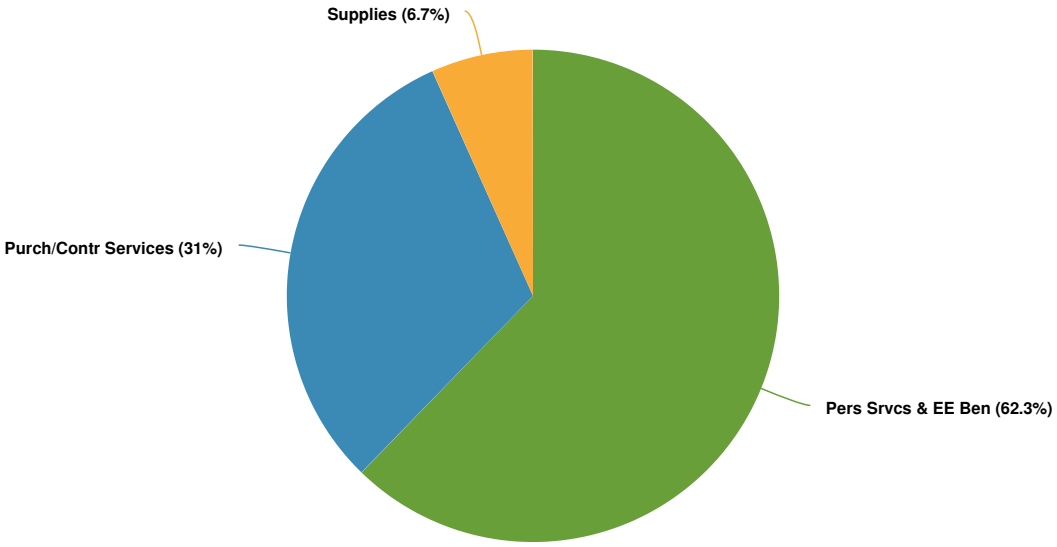
$840,240 **-$147,704**
(-14.95% vs. prior year)

Elections (14000) Proposed and Historical Budget vs. Actual

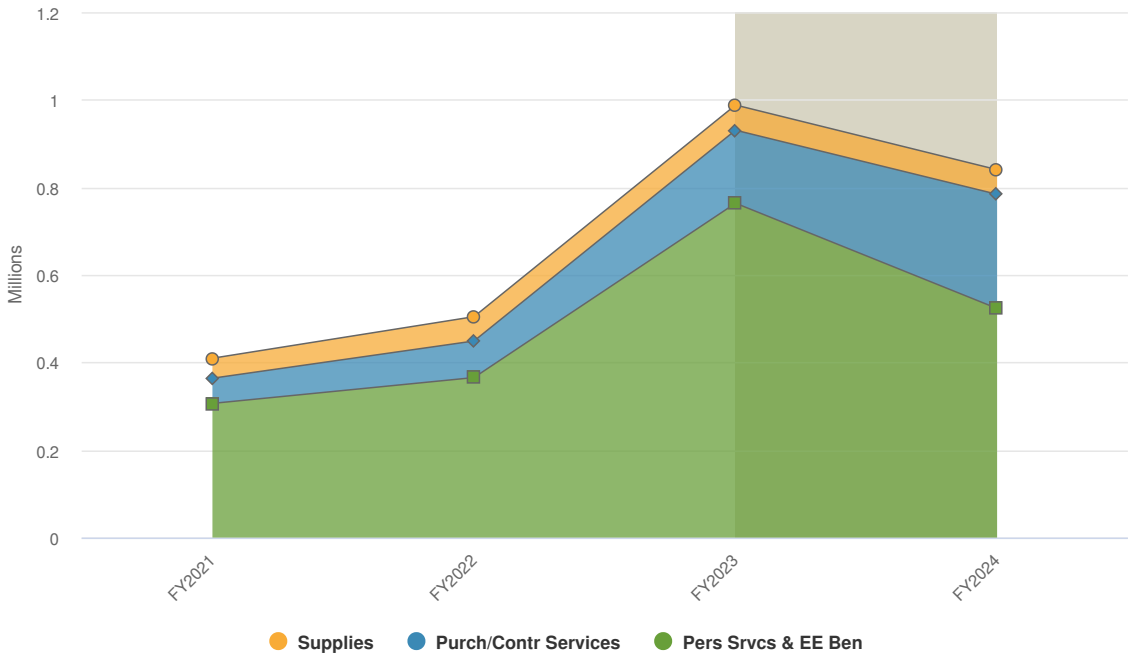


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Loading Data

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Finance (15100)

Brittany White
Finance Director

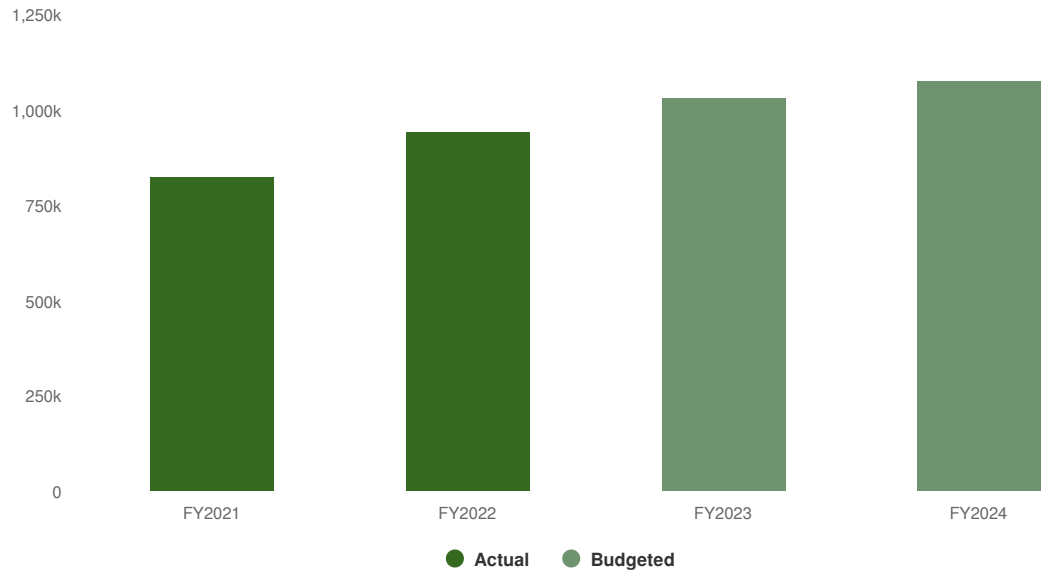
Mission Statement

The mission of the Finance Department is to provide timely and accurate financial information using the general accepted accounting principles of internal and external customers, while ensuring citizens the department operating in the most efficient manner.

Expenditures Summary

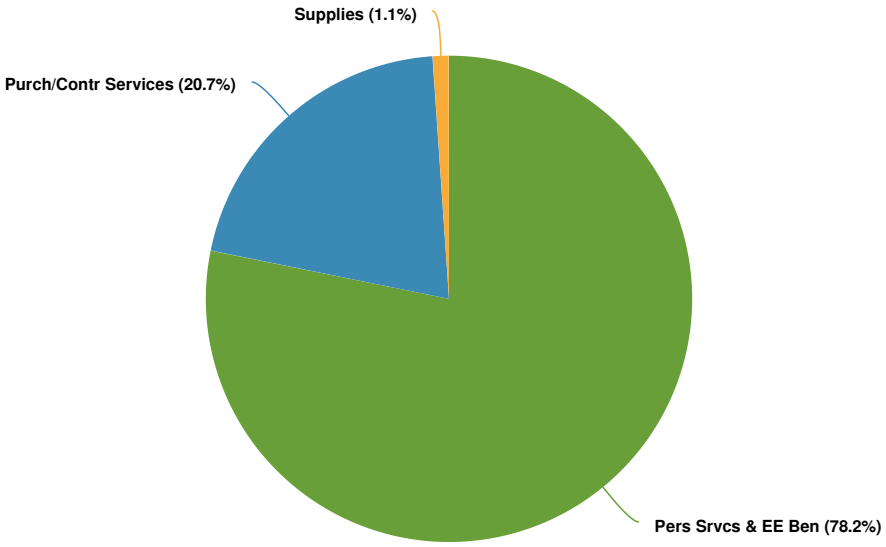
$1,078,687 **$46,502**
(4.51% vs. prior year)

Finance (15100) Proposed and Historical Budget vs. Actual

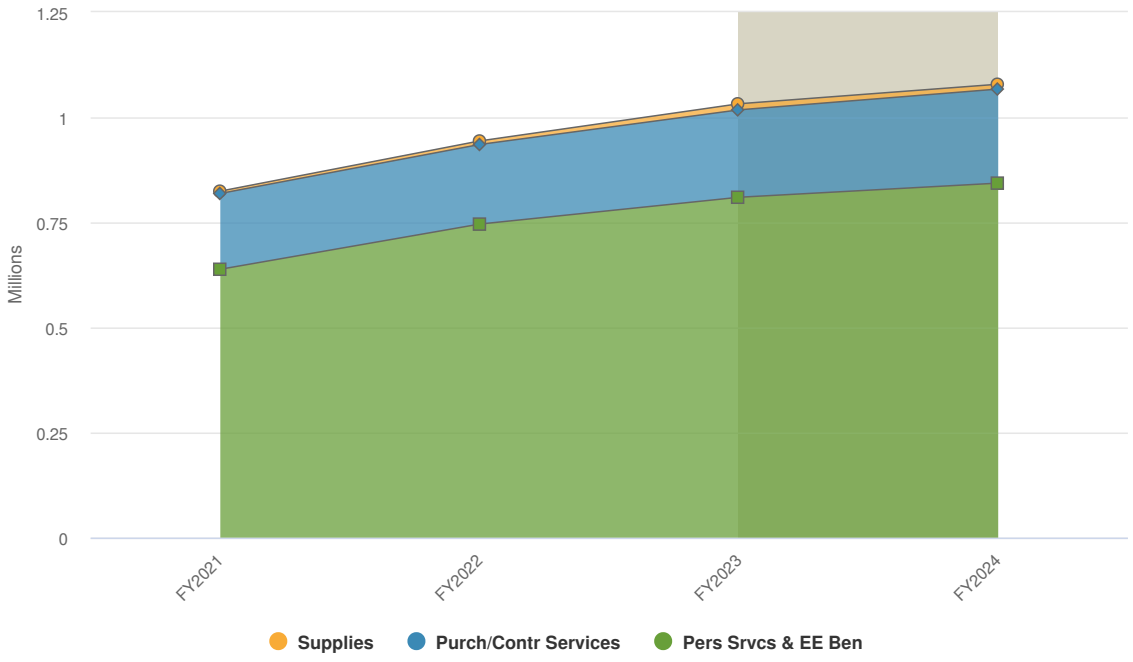


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

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Information Systems (15350)

Greg Mann
Information Systems Director

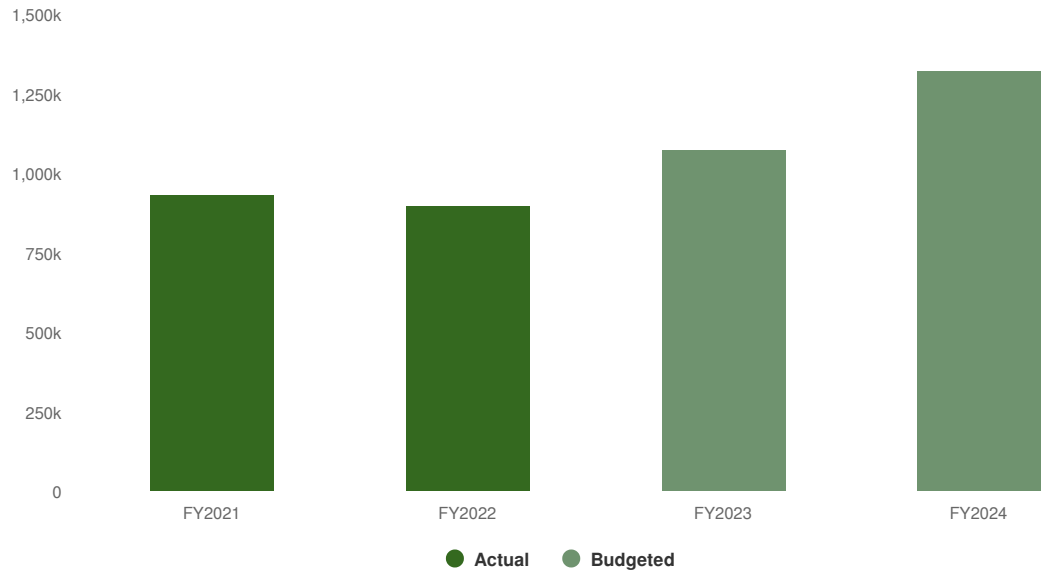
Mission Statement

The mission of the Newton County Information Services Department is to implement cost-effective development, implementation, support, and general improvement of the network infrastructure to meet current and future needs. Provide training and governance for the use of networks and operating systems and will continually evaluate the quality and delivery of information resources, making infrastructure changes as technology and network threats evolve.

Expenditures Summary

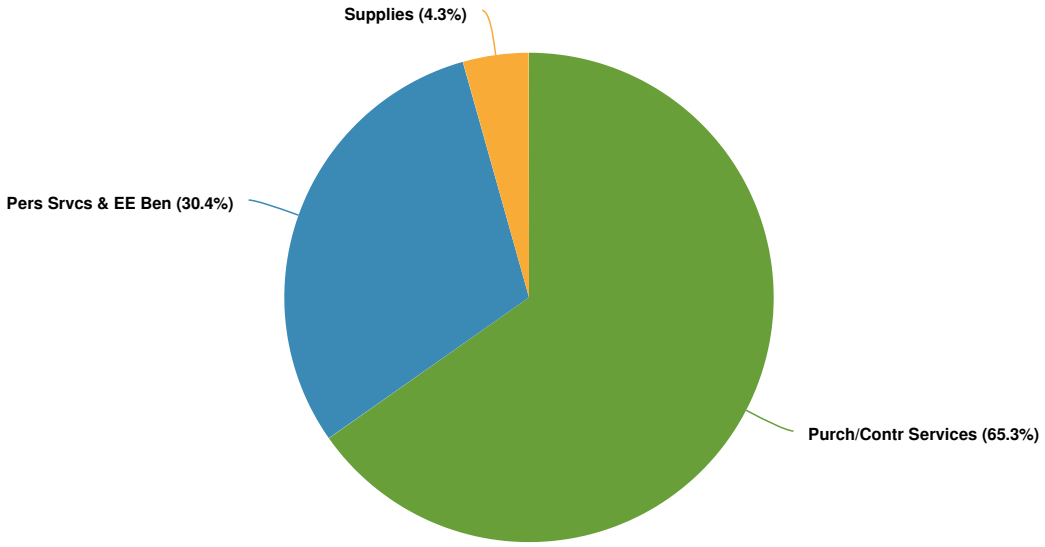
$1,327,439 **$254,017**
(23.66% vs. prior year)

Information Systems (15350) Proposed and Historical Budget vs. Actual

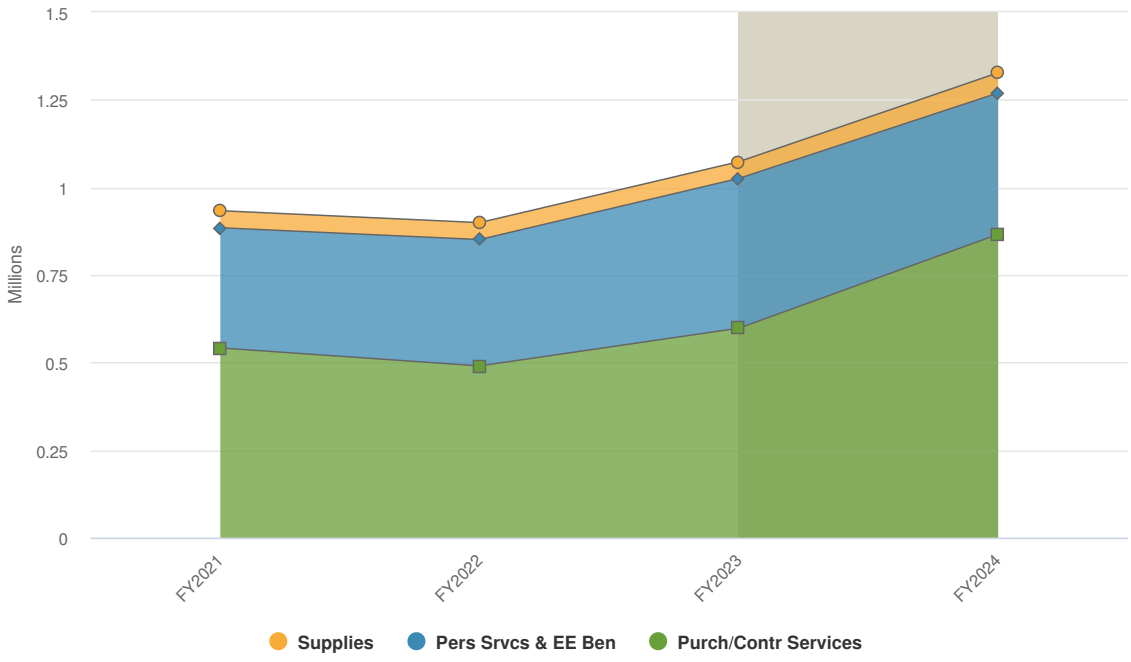


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

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GIS (15360)

Tim Lawrence
GIS Director

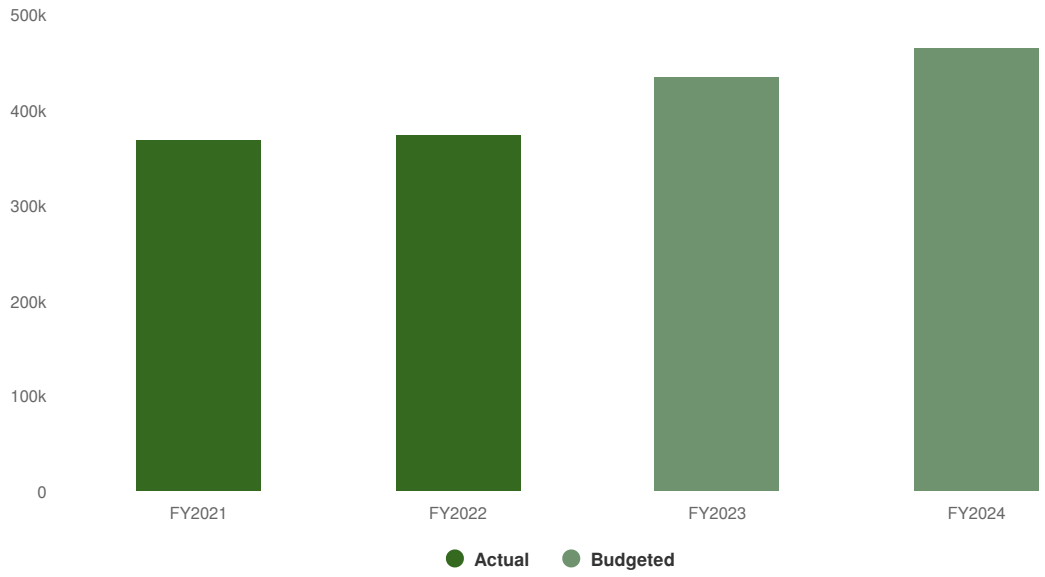
Mission Statement

The mission of the Geographic Information Systems (GIS) Dept. is to deliver mapping and location-based products and services, that enables elected officials, county staff, and our citizens to make well informed decisions that have a positive impact on the #OneNewton community.

Expenditures Summary

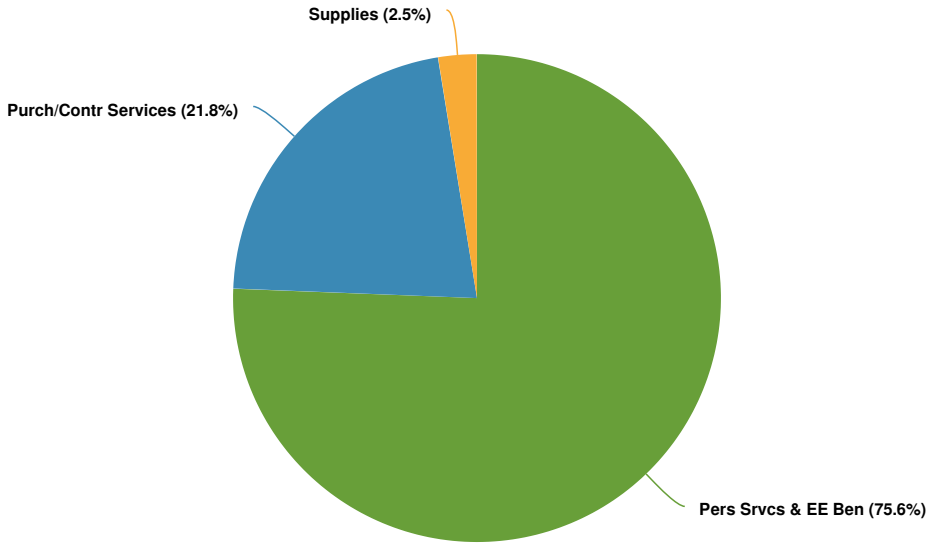
$466,046 $30,282
(6.95% vs. prior year)

GIS (15360) Proposed and Historical Budget vs. Actual

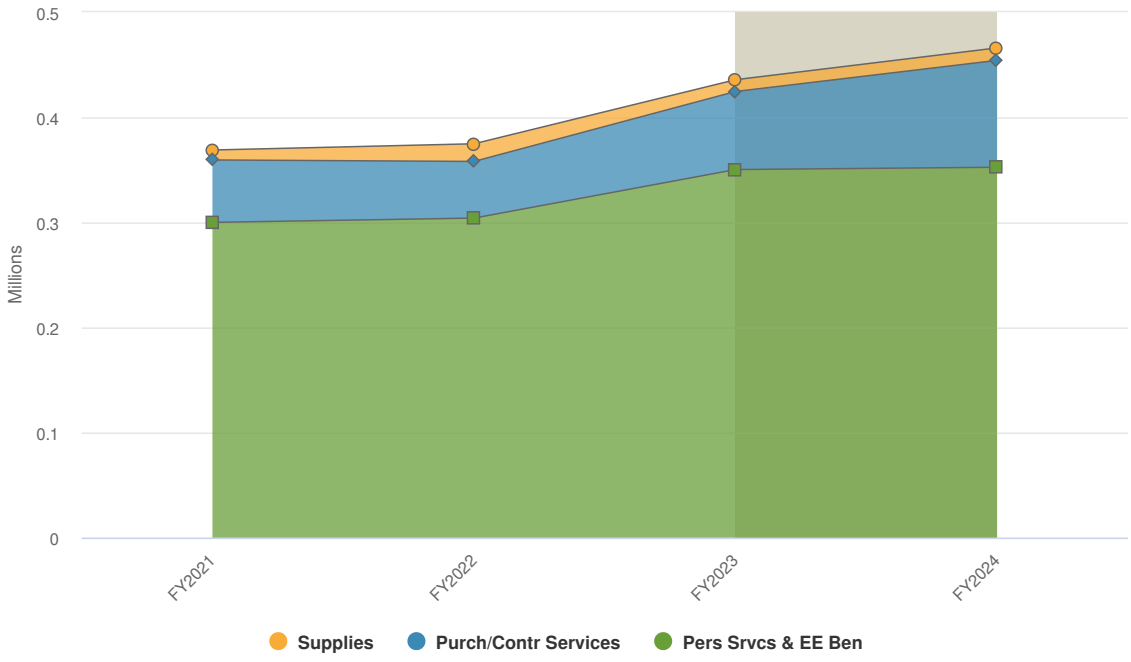


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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Human Resources (15400)

Amanda Shoemaker
Human Resources & Risk Management Director

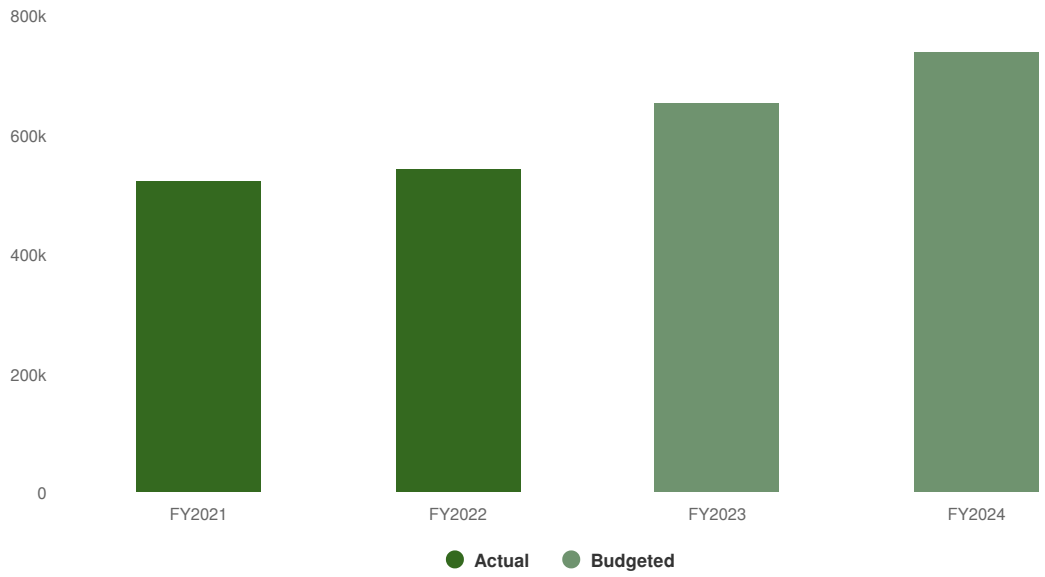
Mission Statement

Human Resources and Risk Management is a strategic partner in building a highly skilled, diverse and motivated team of employees, working together to decrease organizational liability and meet the needs of taxpayers.

Expenditures Summary

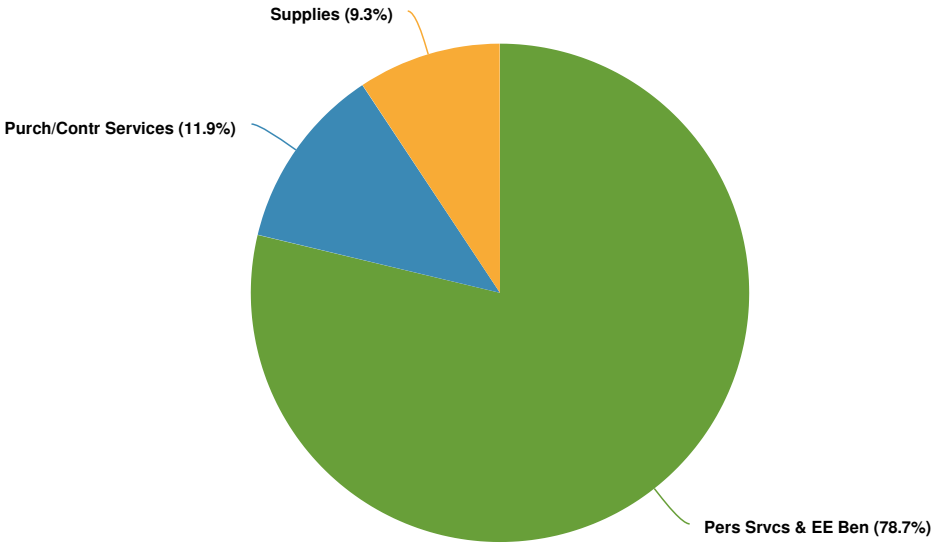
$739,099 $85,978
(13.16% vs. prior year)

Human Resources (15400) Proposed and Historical Budget vs. Actual

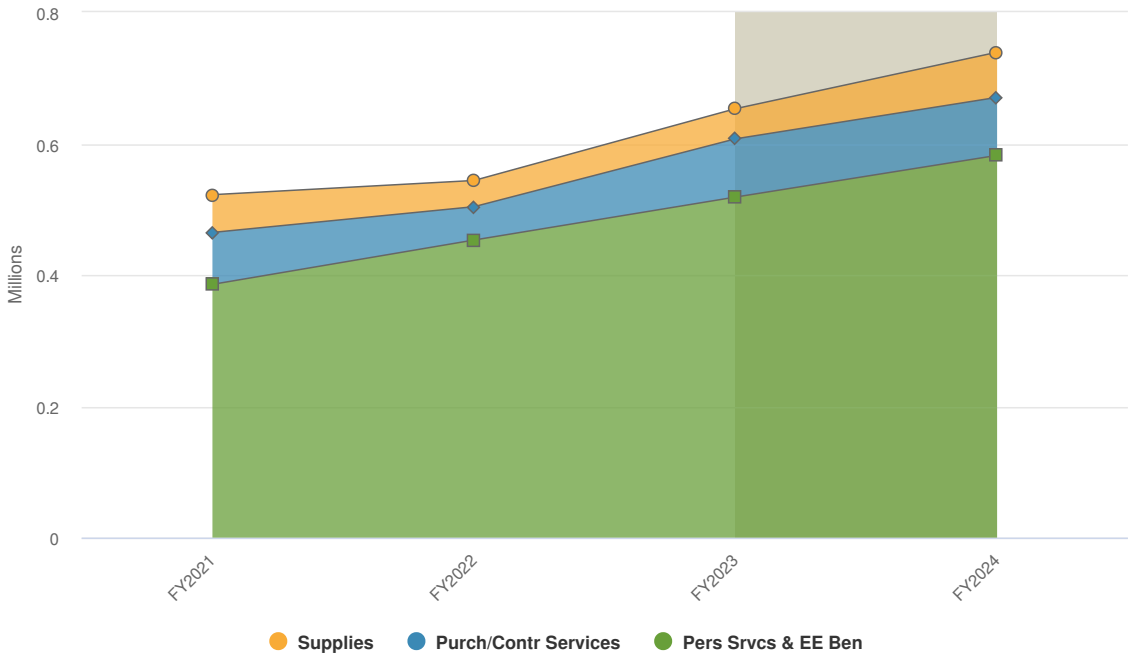


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

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Tax Commissioner (15450)

Marcus Jordan
Tax Commissioner

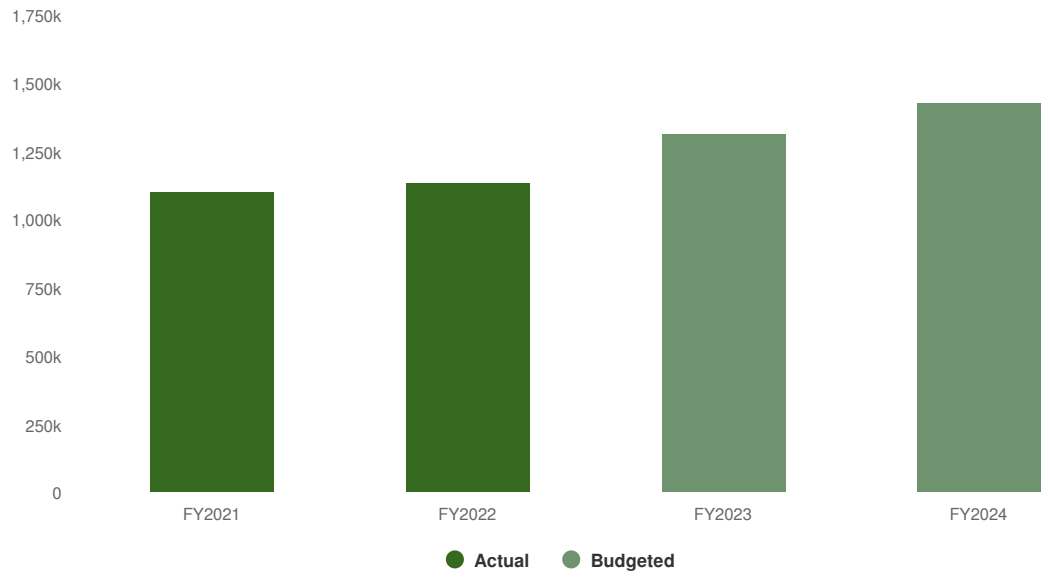
Mission Statement

Our goal is to create a work environment centered around customer service, highly skilled staffing requirements, and teamwork.

Expenditures Summary

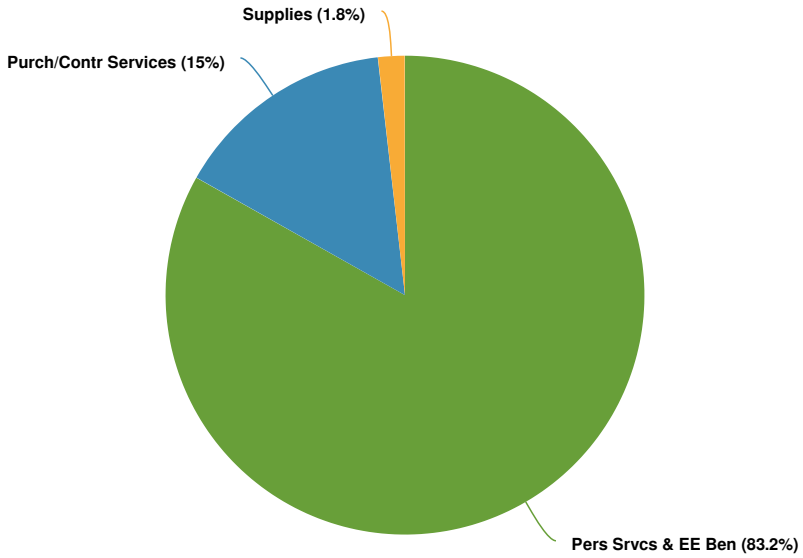
$1,432,735 **$117,173**
(8.91% vs. prior year)

Tax Commissioner (15450) Proposed and Historical Budget vs. Actual

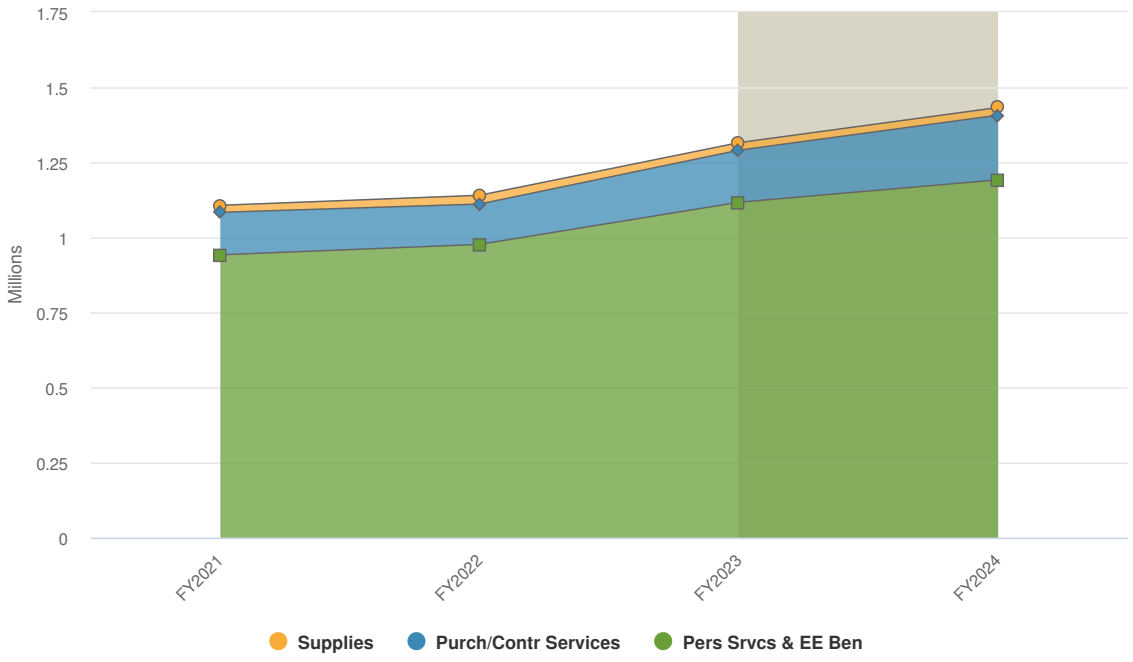


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Loading Data

The updated data table is currently being generated.

Tax Assessor (15500)

Martie Kinard
Cheif Appraiser

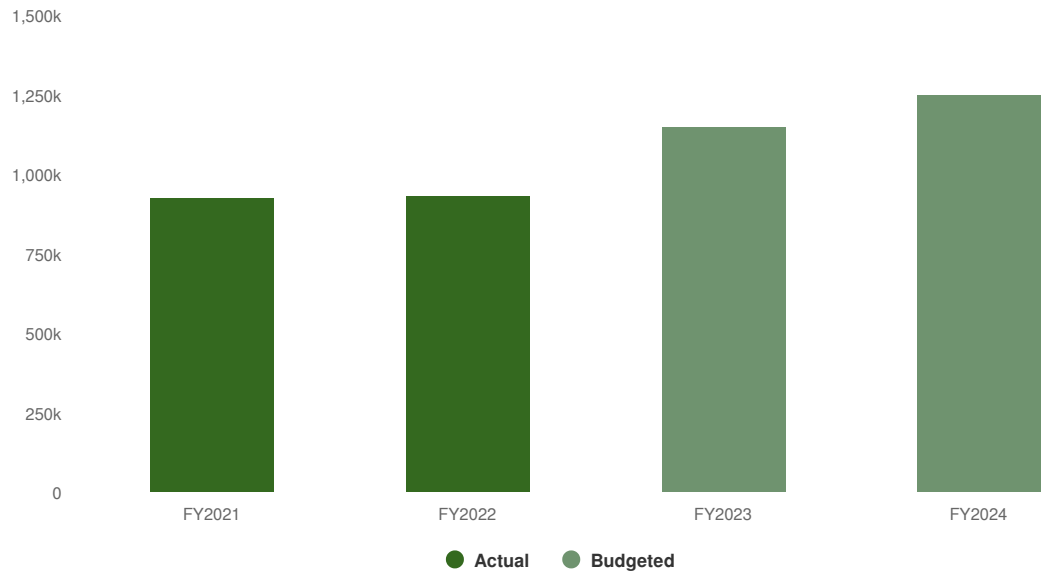
Mission Statement

The Newton County Tax Assessors Office is tasked with making appraisals of all properties located within the county. Appraisers estimate value using the market,cost,and income approach to value. This task certifies that all taxpayers within the county pay their proportionate or fair share of the ad valorem tax burden.

Expenditures Summary

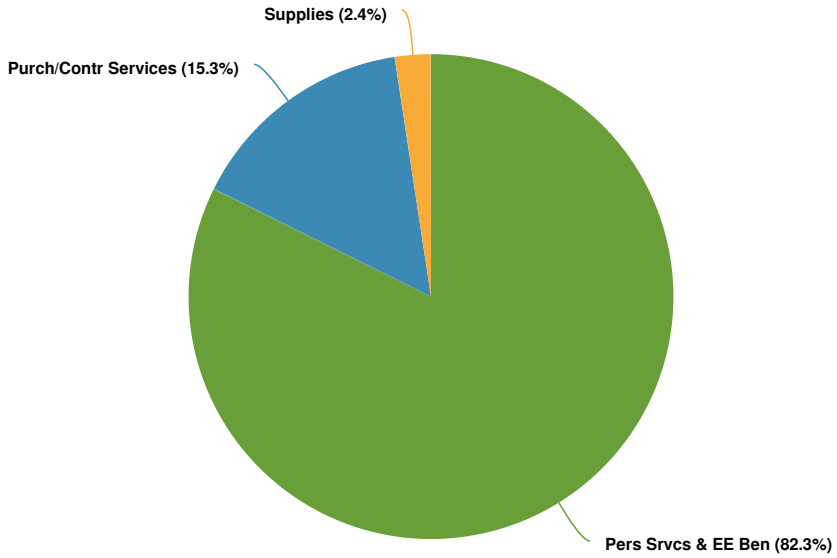
$1,250,765 **$100,559**
(8.74% vs. prior year)

Tax Assessor (15500) Proposed and Historical Budget vs. Actual

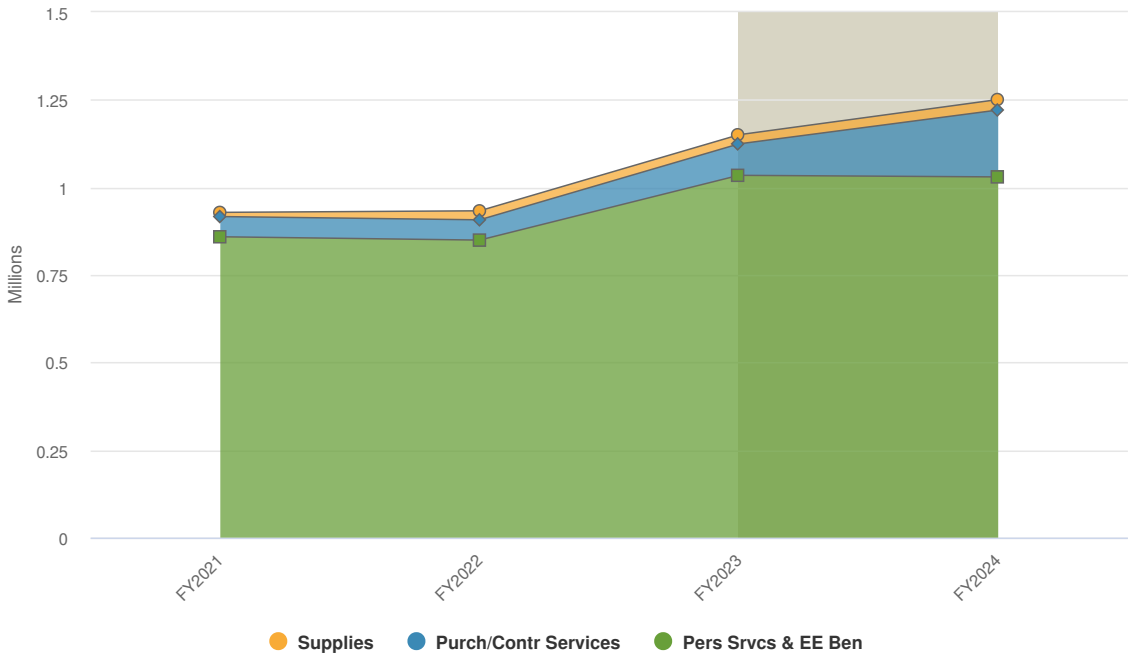


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

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Board of Equalization (15510)

Linda Hays
Clerk of Superior Court

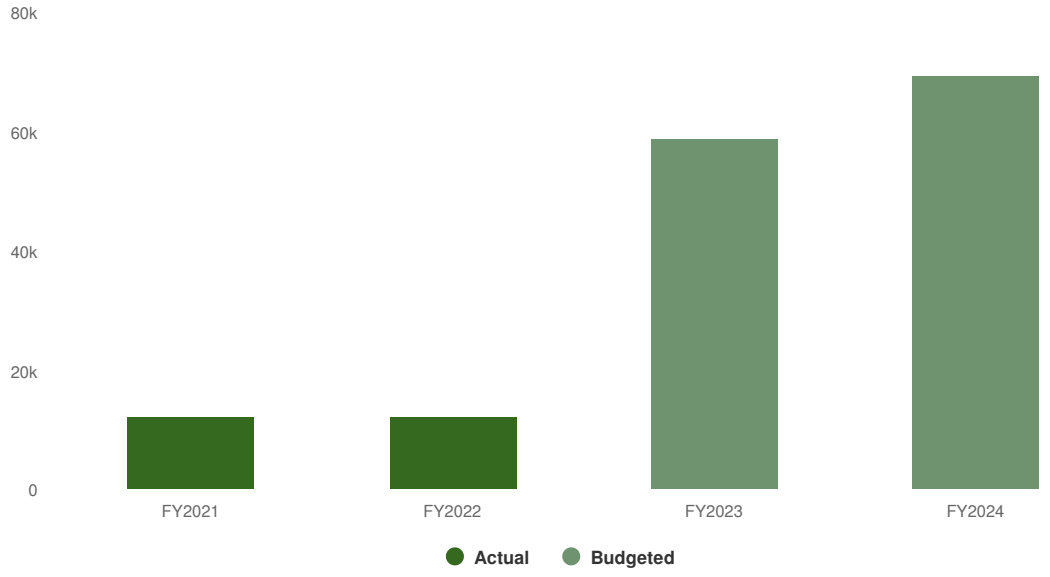
Mission Statement

To Serve With Efficiency And Courtesy

Expenditures Summary

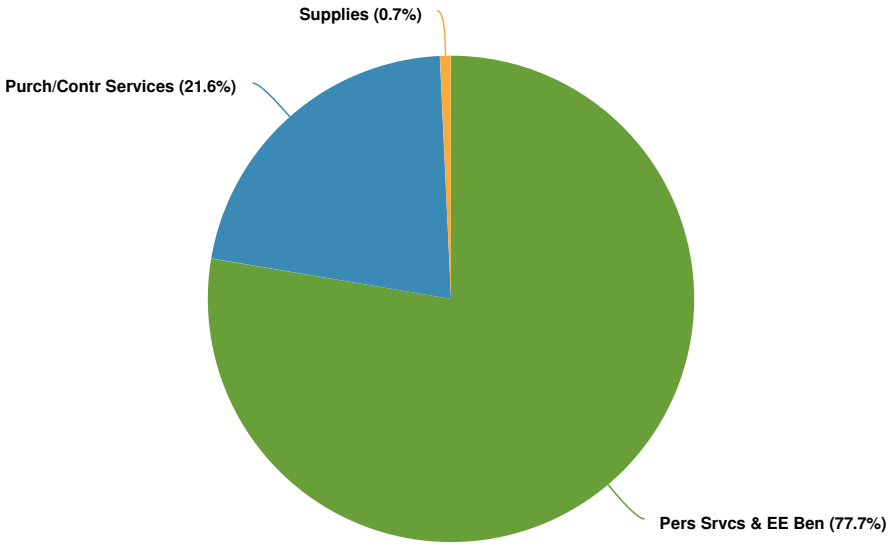
$69,364 $10,505
(17.85% vs. prior year)

Board of Equalization (15510) Proposed and Historical Budget vs. Actual

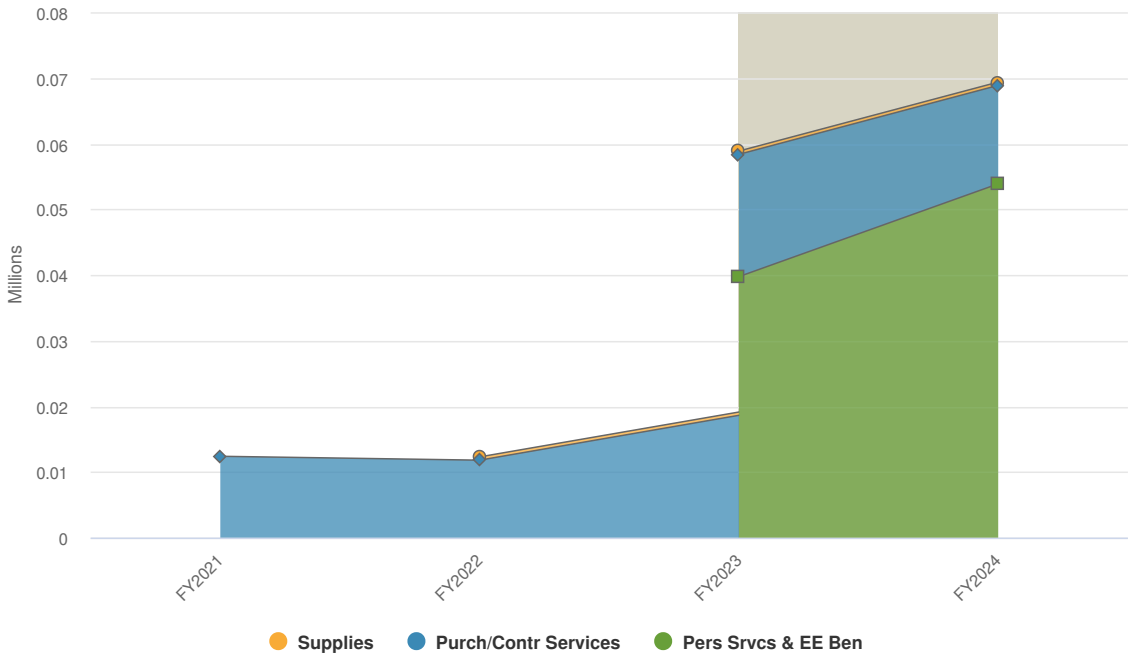


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

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Risk Management (15550)

Amanda Shoemaker
Human Resources & Risk Management Director

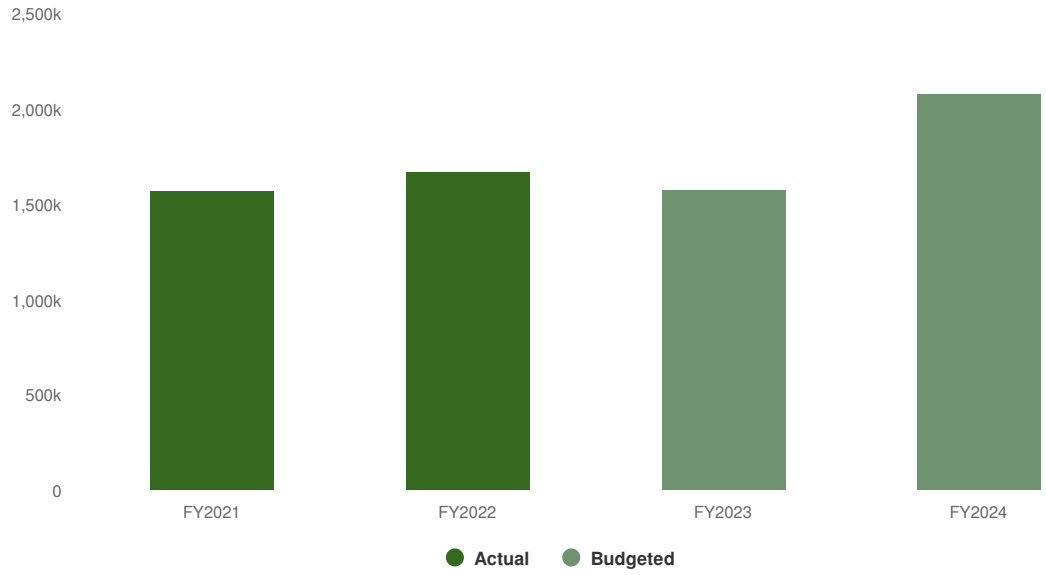
Mission Statement

Human Resources and Risk Management is a strategic partner in building a highly skilled, diverse and motivated team of employees, working together to decrease organizational liability and meet the needs of taxpayers.

Expenditures Summary

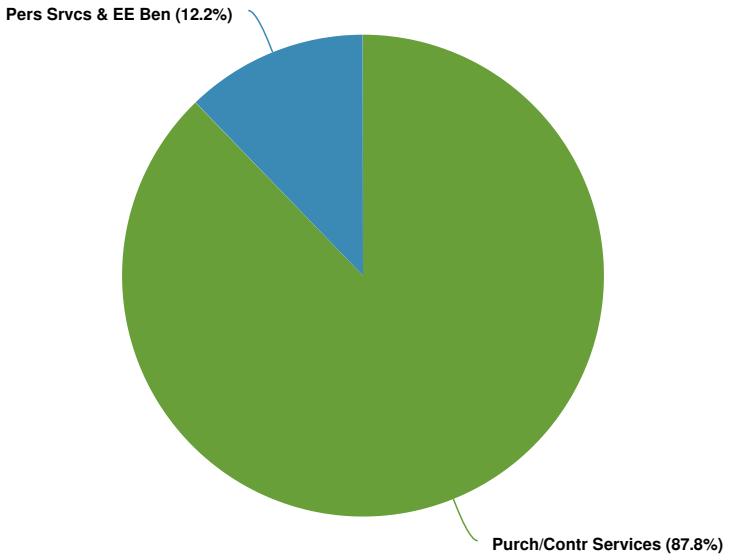
$2,084,500 **$507,696**
(32.20% vs. prior year)

Risk Management (15550) Proposed and Historical Budget vs. Actual

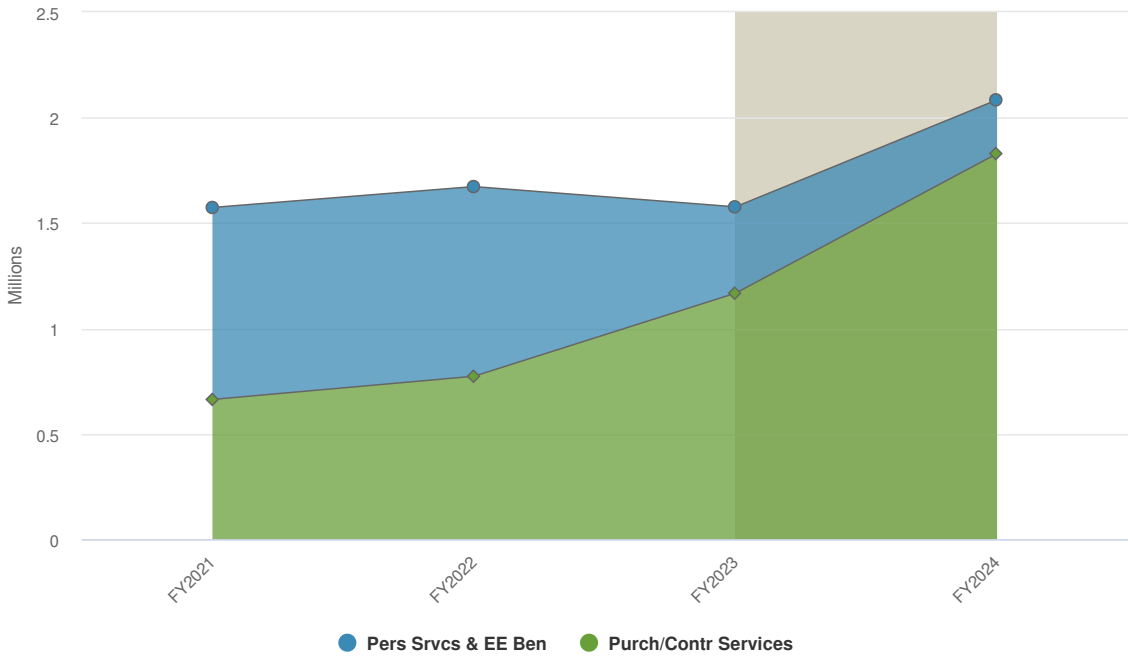


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

The updated data table is currently being generated.

Facilities Management (15650)

Jason Johnson
Government Buildings & Facilities Director

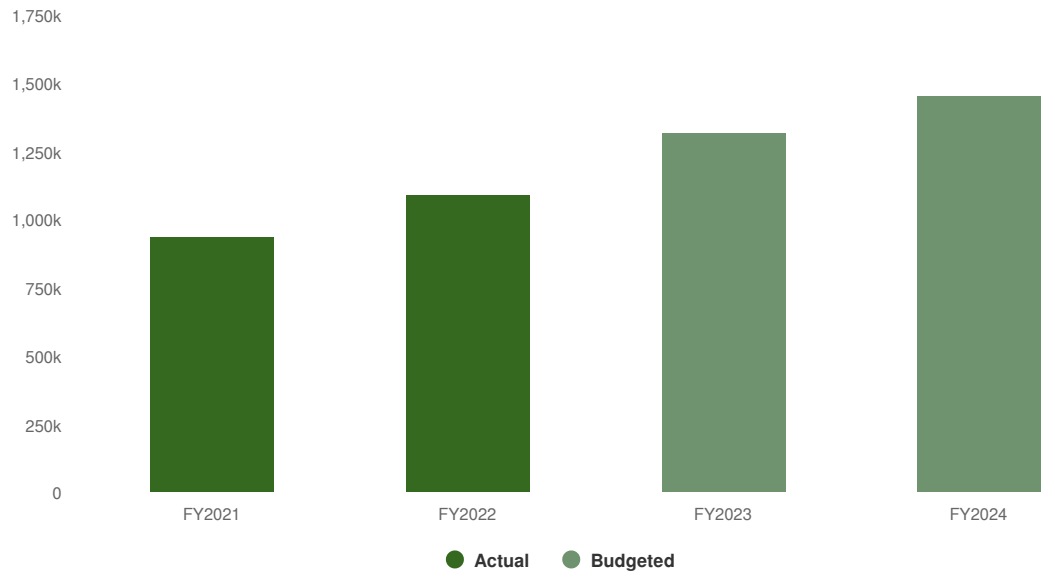
Mission Statement

Provide safe, clean, comfortable and functional facilities for both our employees as well as our citizens.

Expenditures Summary

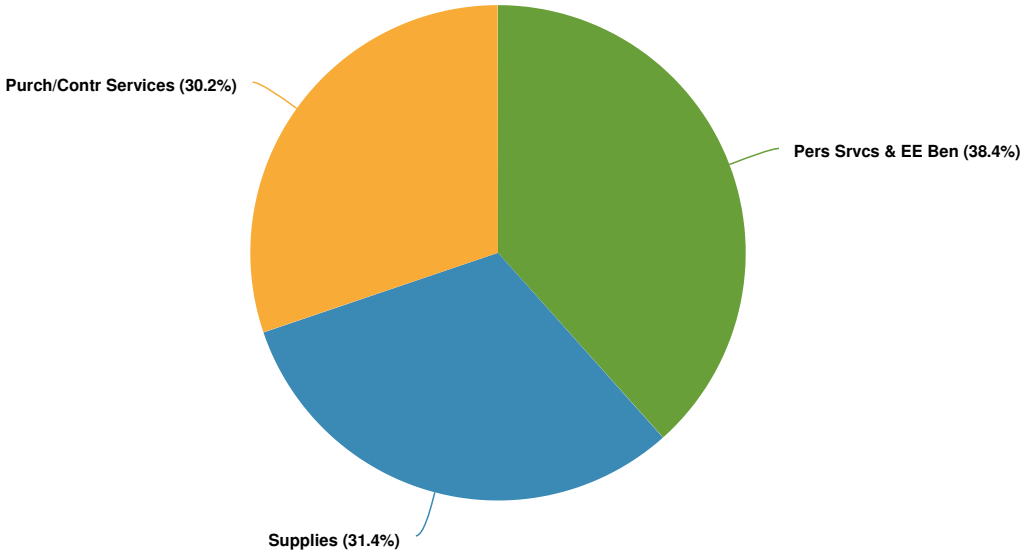
$1,458,610 **$135,867**
(10.27% vs. prior year)

Facilities Management (15650) Proposed and Historical Budget vs. Actual

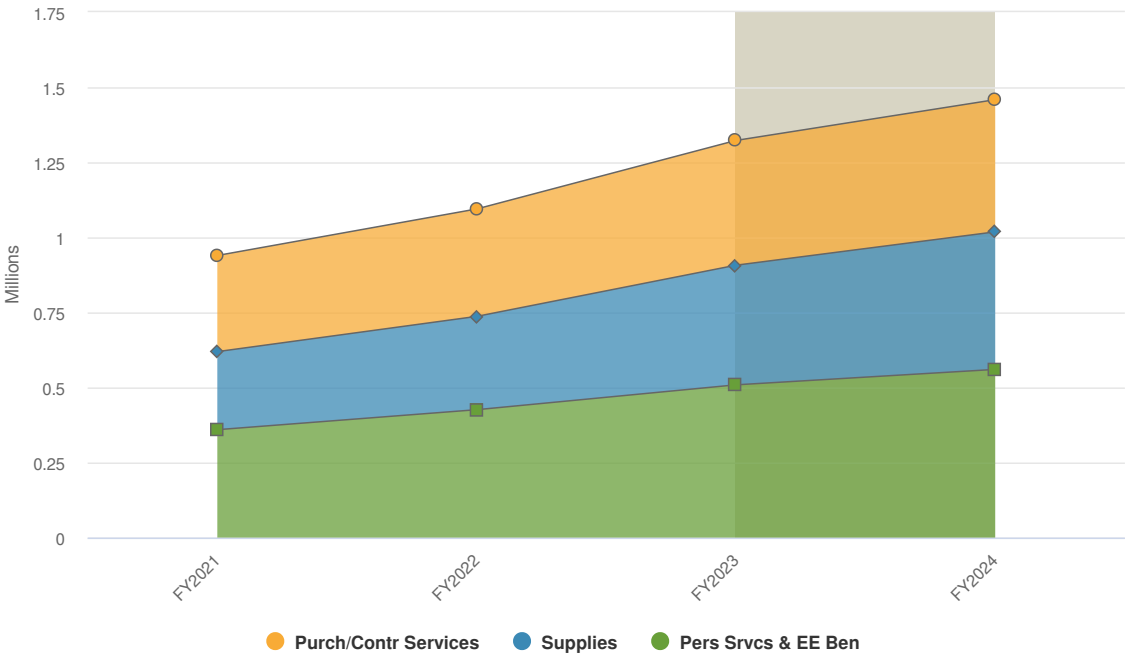


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Loading Data

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Superior Court (21500)

Ken Wynne
Superior Court Judge

Alcovy Circuit Superior Court Judges:
Ken Wynne
Layla Zon
Cheveda McCamy
Jeffrey Foster
Kevin Morris

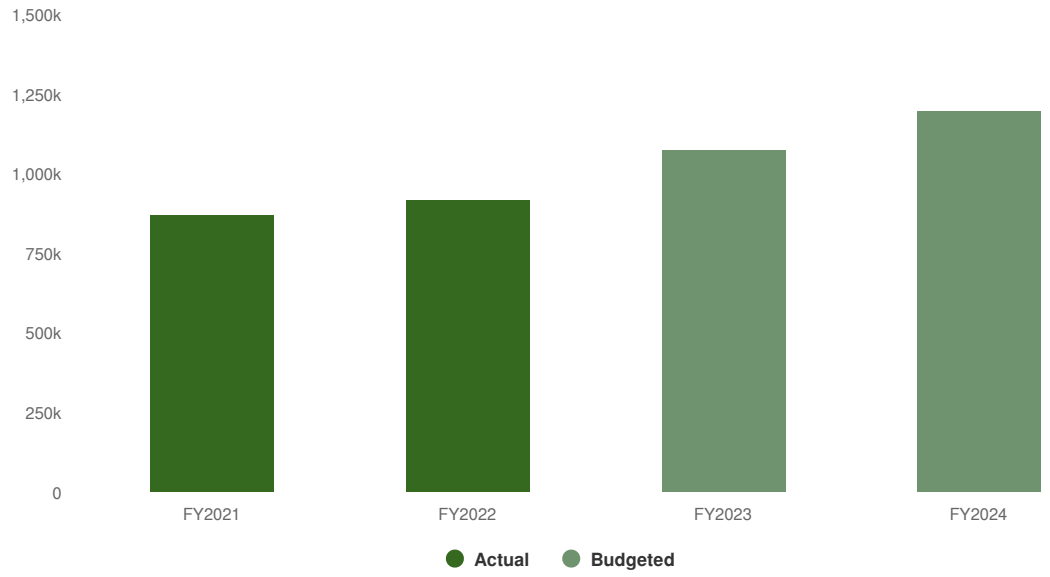
Mission Statement

To administer justice fairly, evenly, and efficiently in accordance with the law and the Code of Judicial Conduct

Expenditures Summary

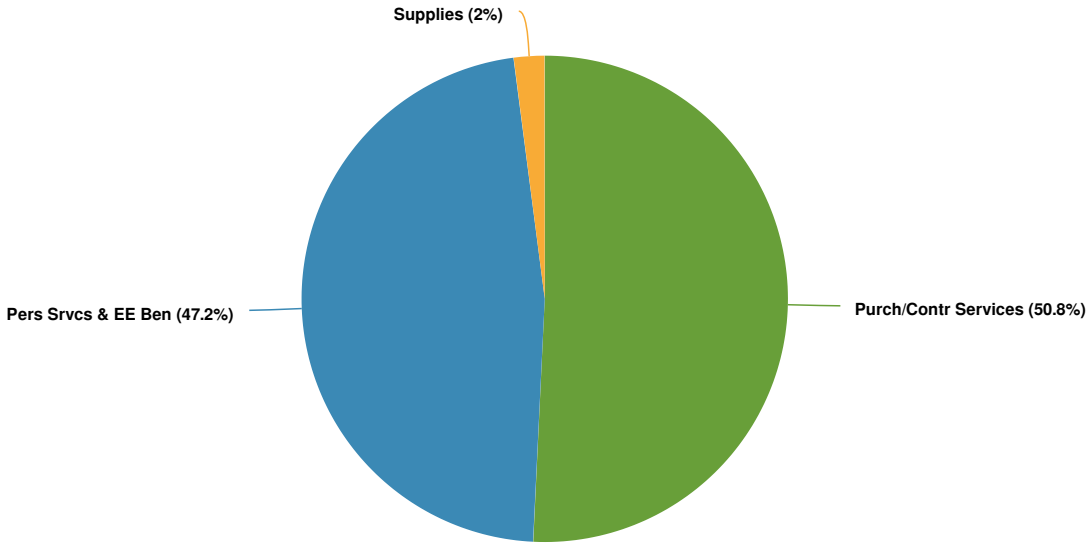
$1,196,549 **$121,039**
(11.25% vs. prior year)

Superior Court (21500) Proposed and Historical Budget vs. Actual

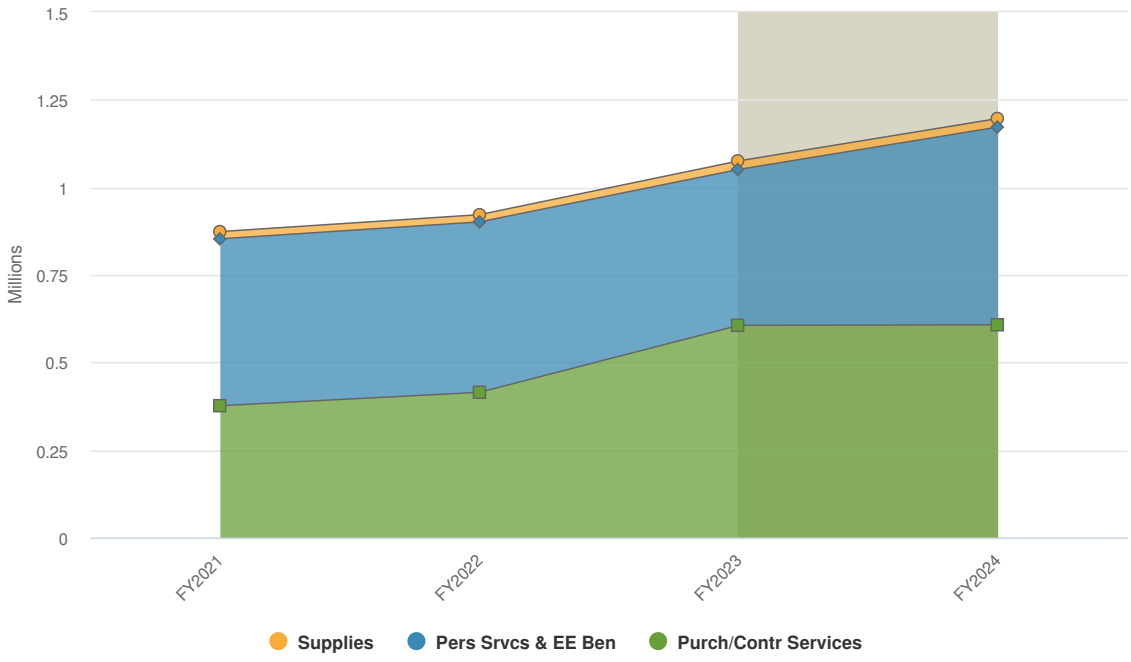


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



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Clerk of Courts (21800)

Linda Hays
Clerk of Superior Court

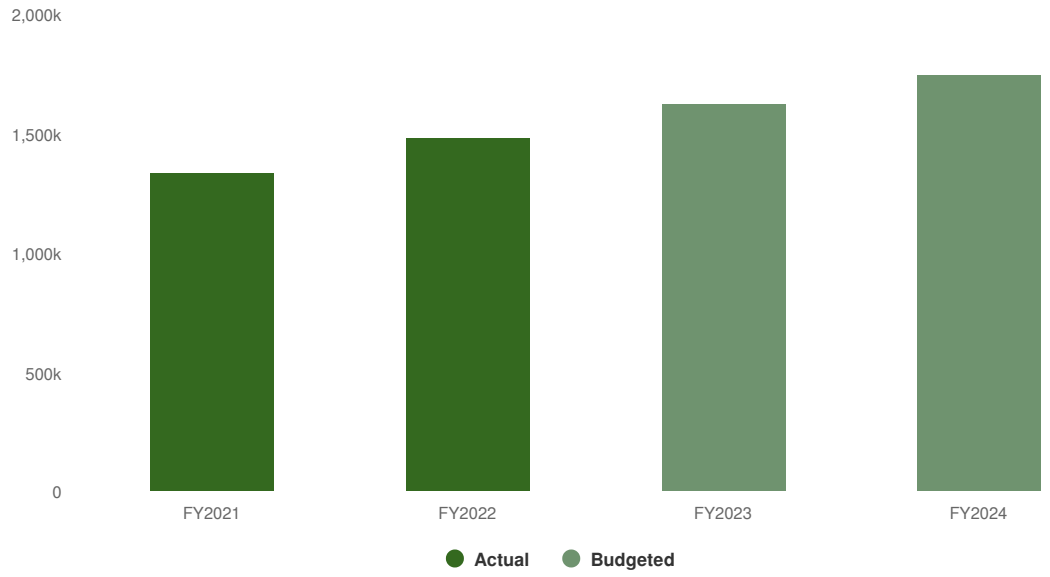
Mission Statement

"TO SERVE WITH EFFICIENCY AND COURTESY". The Clerk's office continues to stand by this mission statement by
1) Assisting the citizens of Newton County
2) Submitting timely reports required by law to various state agencies
3) Providing organized record keeping for all the official records of Newton County

Expenditures Summary

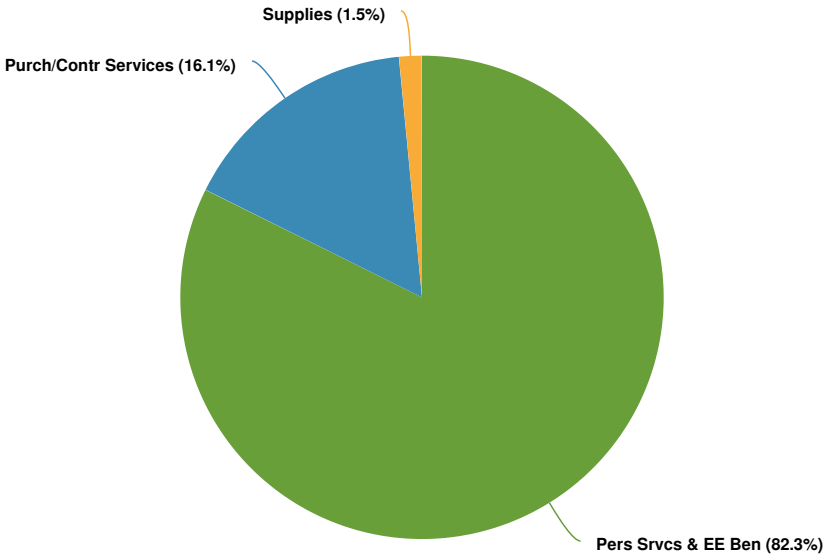
$1,748,505 **$122,190**
(7.51% vs. prior year)

Clerk of Courts (21800) Proposed and Historical Budget vs. Actual

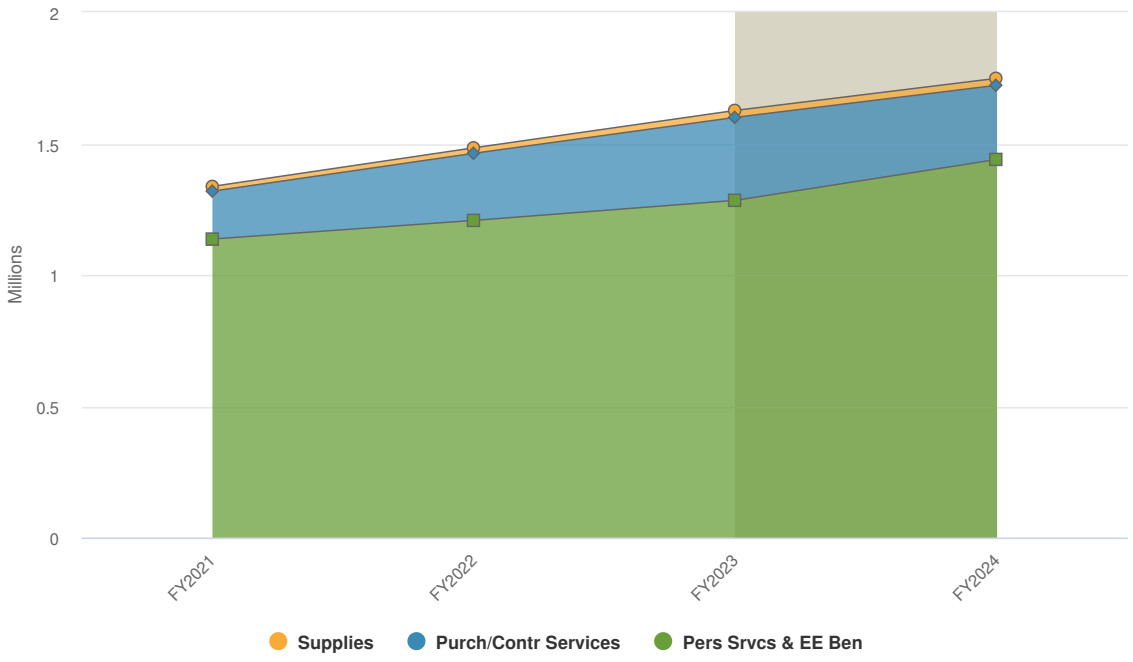


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

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District Attorney (22000)

Randy McGinley
District Attorney

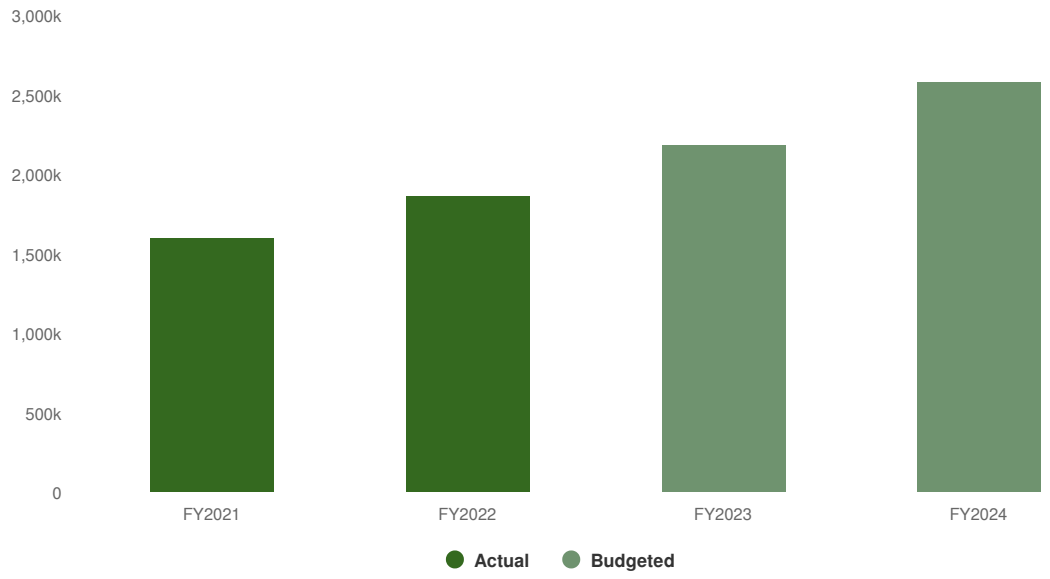
Mission Statement

The District Attorney's Office goals are to ensure that all cases that are referred to our office are handled effectively, efficiently, and ethically, while ensuring that victims and the community as a whole are safe in doing so. We seek to obtain justice for all those involved.

Expenditures Summary

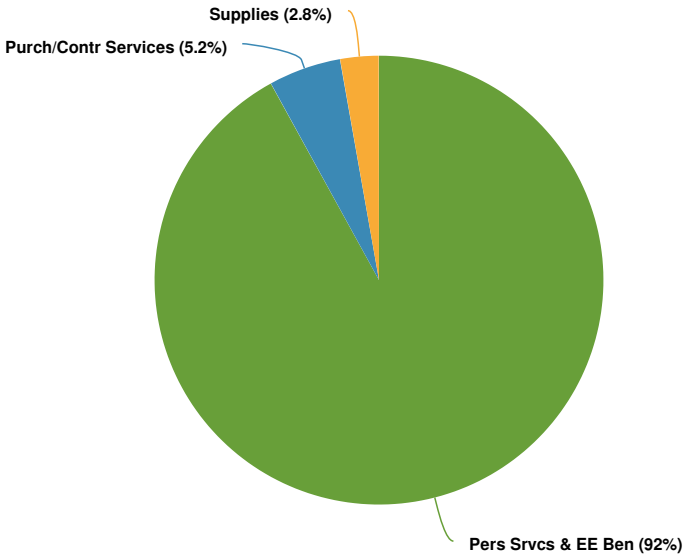
$2,582,036 $396,251
(18.13% vs. prior year)

District Attorney (22000) Proposed and Historical Budget vs. Actual

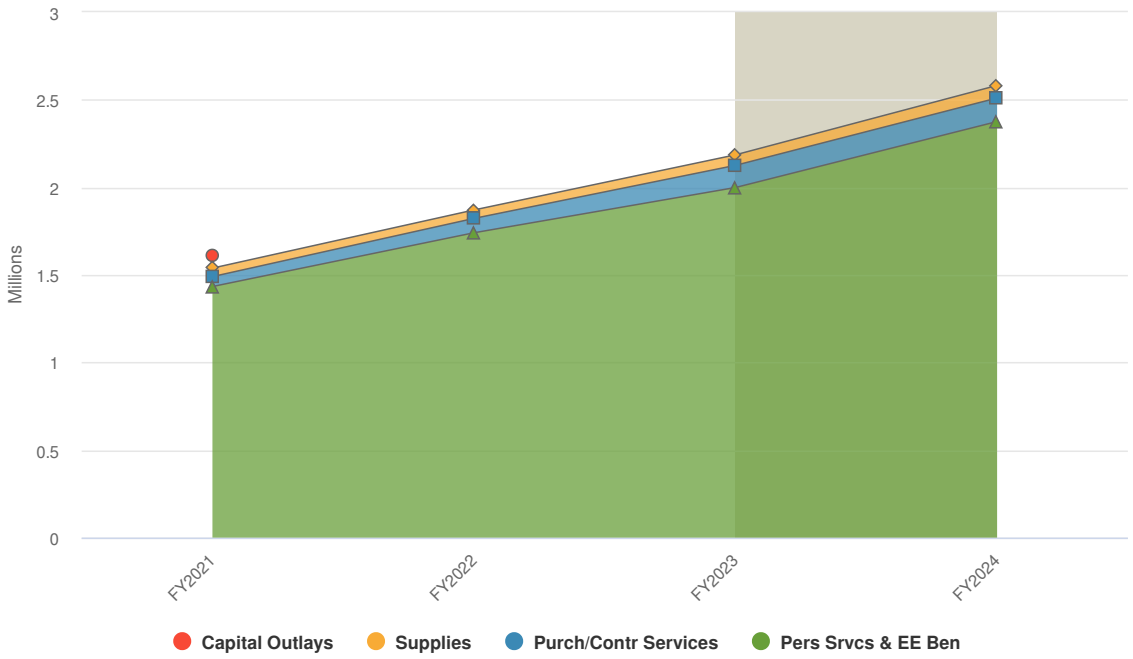


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

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Magistrate Court (24000)

Magistrate Court
Judge Melanie M. Bell

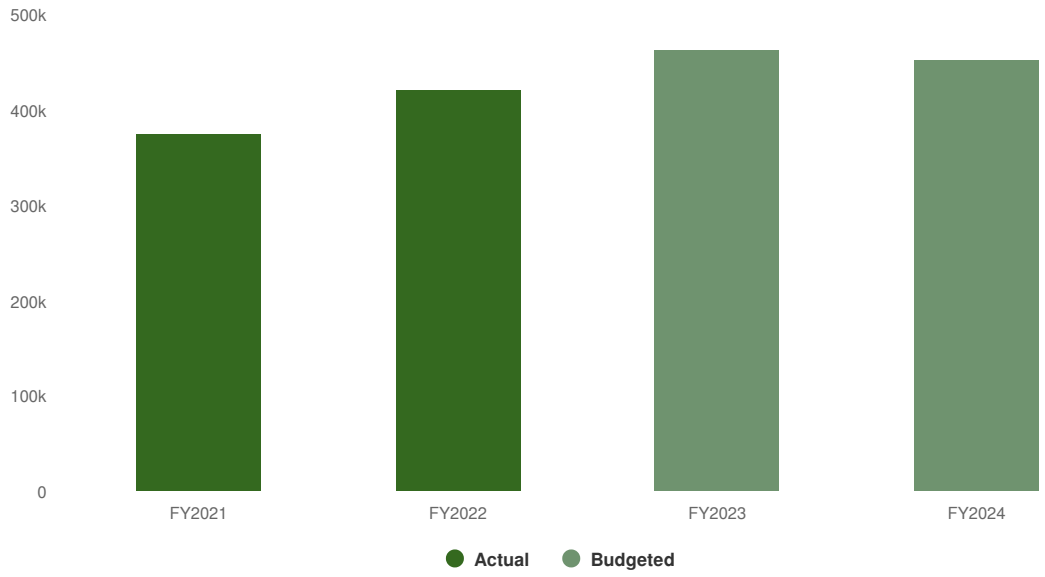
Mission Statement

The mission of the Magistrate Court of Newton County is to provide fair, accessible, inexpensive, and speedy resolution of criminal and civil matters within its jurisdiction. The Court will provide courteous and prompt service and will conduct its business with integrity, competence, and a commitment to excellence, in order to promote trust and confidence in the judicial system.

Expenditures Summary

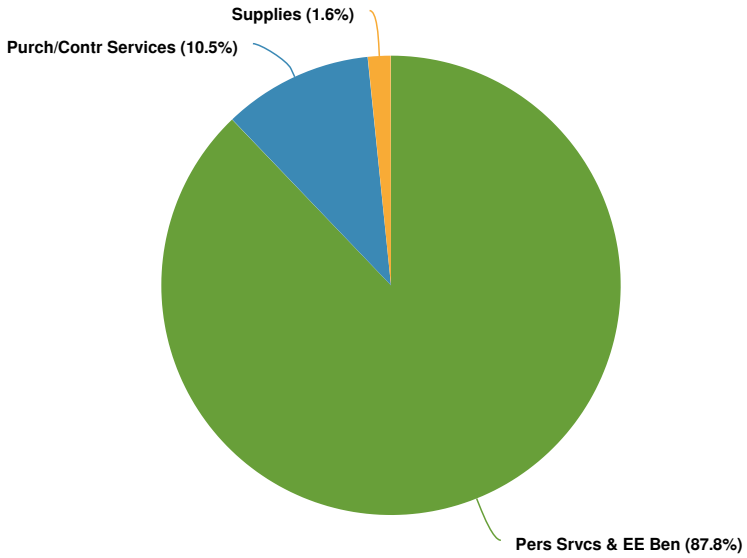
$452,708 **-$11,911**
(-2.56% vs. prior year)

Magistrate Court (24000) Proposed and Historical Budget vs. Actual

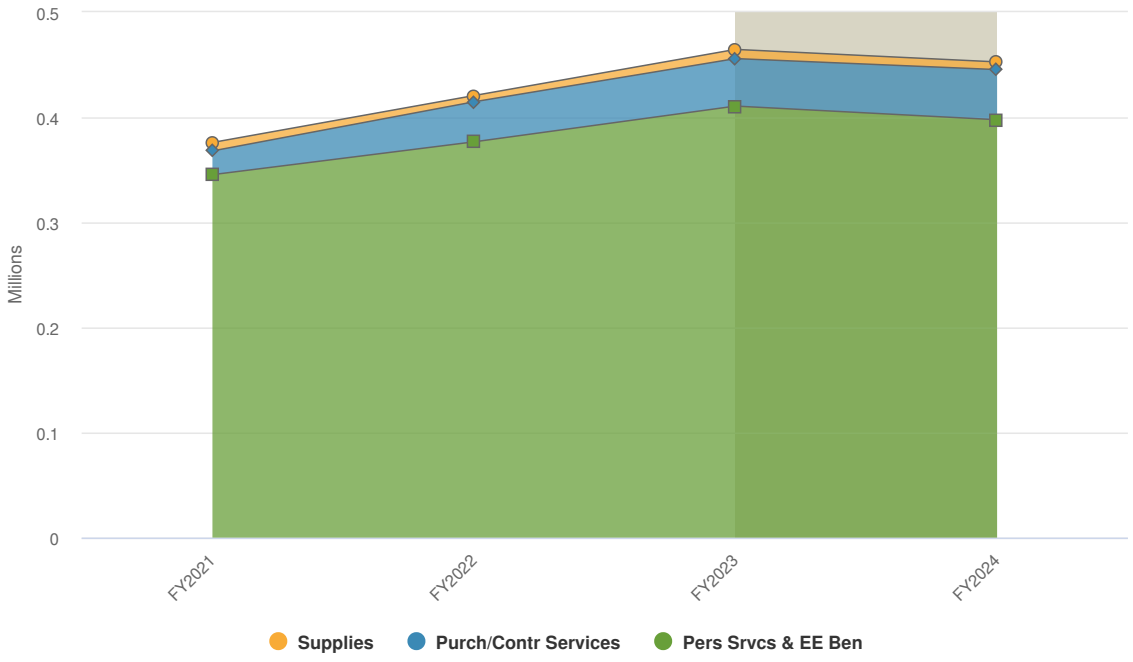


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

The updated data table is currently being generated.

Probate Court (24500)

Probate Court
Judge Melanie M. Bell

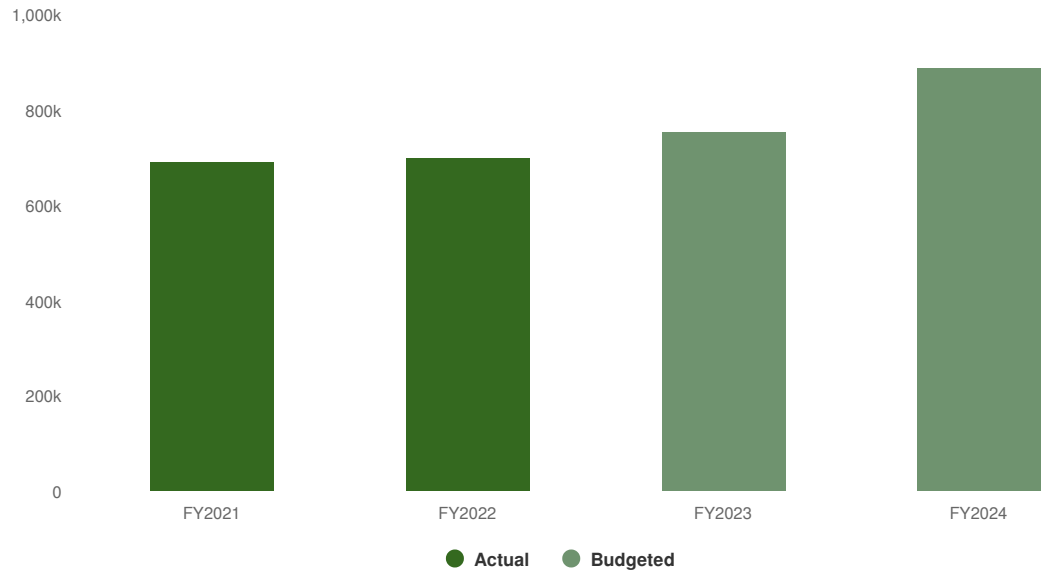
Mission Statement

The mission of the Probate Court of Newton County is to carry out its lawful duties under the Constitution and laws of Georgia by administering justice with fairness, equality, and respect. The court will provide courteous and prompt service and will conduct its business with integrity, competence, and a commitment to excellence, in order to promote trust and confidence in the judicial system.

Expenditures Summary

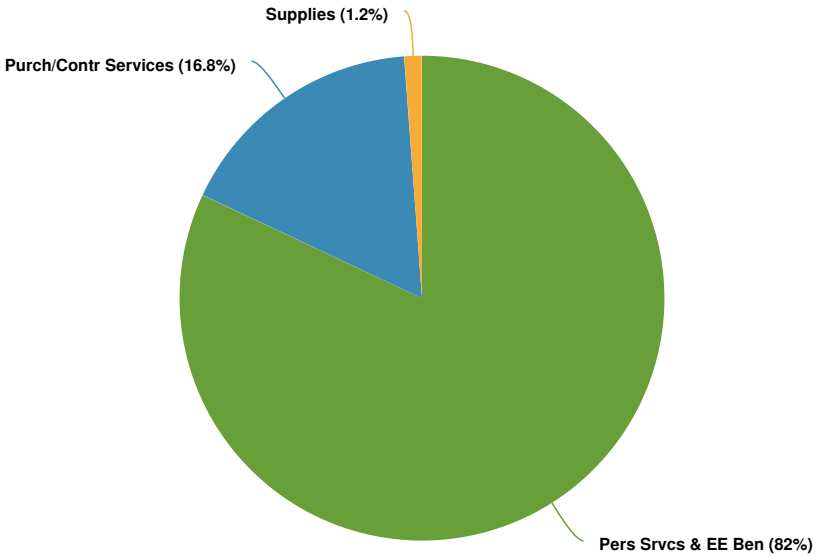
$889,316 $133,416
(17.65% vs. prior year)

Probate Court (24500) Proposed and Historical Budget vs. Actual

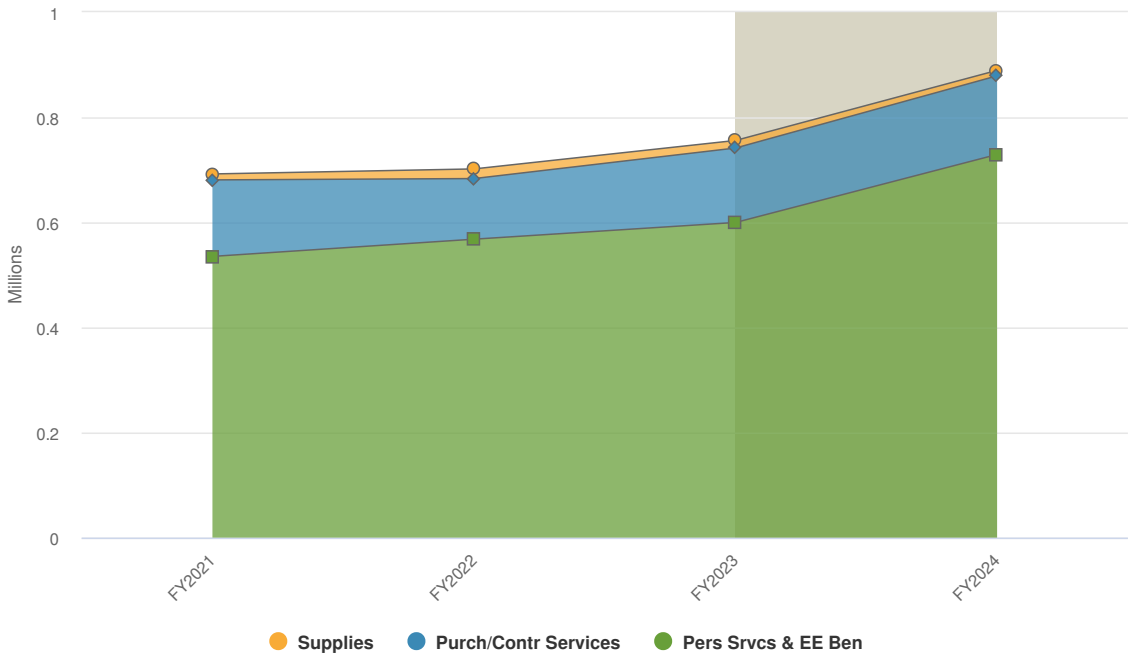


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Loading Data

The updated data table is currently being generated.

Juvenile Court (26000)

Judge Candice Branche
Chief Juvenile Court Judge

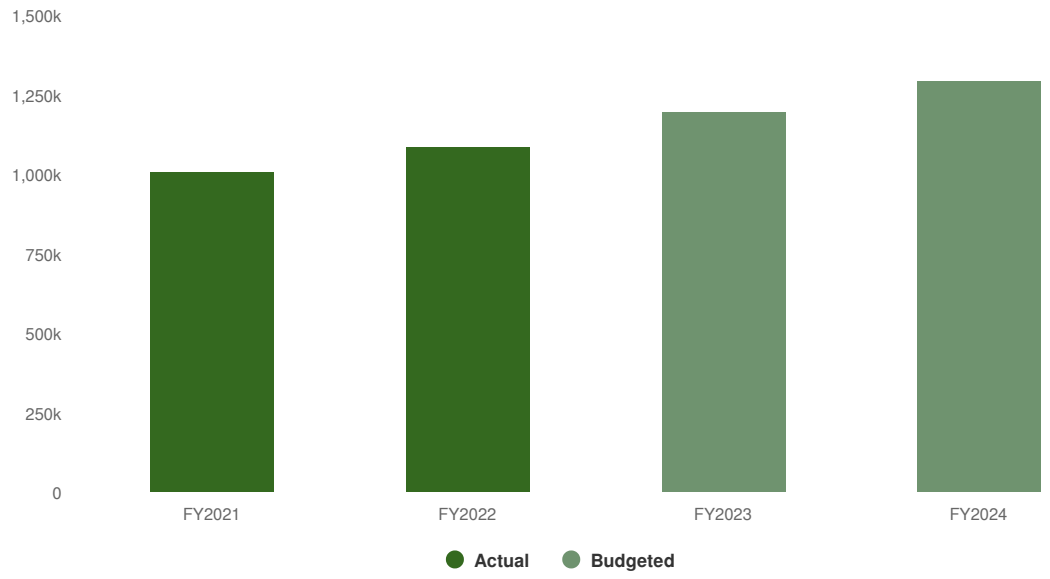
Mission Statement

To protect the community from crime while simultaneously offering services to youthful offenders and their families in the least restrictive means possible and to ensure the safety and wellbeing of children.

Expenditures Summary

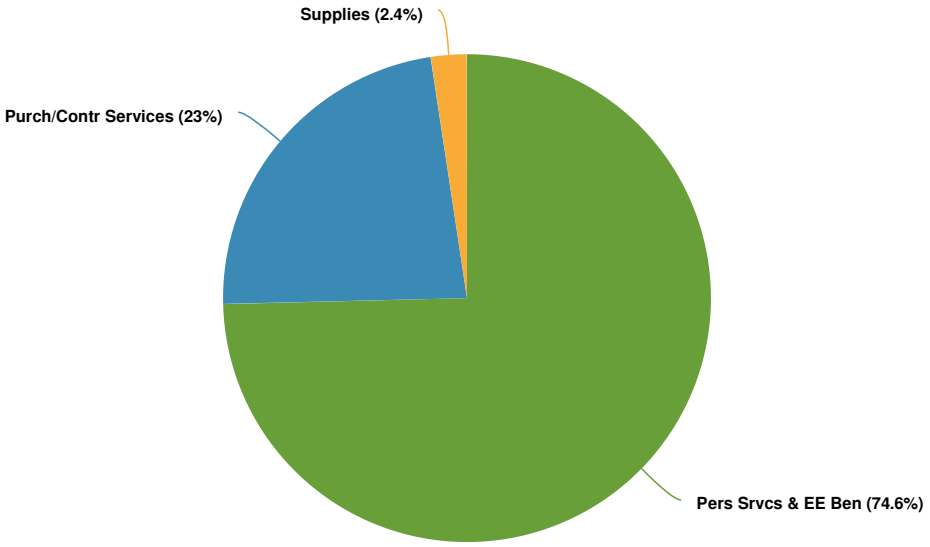
$1,298,894 $98,616
(8.22% vs. prior year)

Juvenile Court (26000) Proposed and Historical Budget vs. Actual

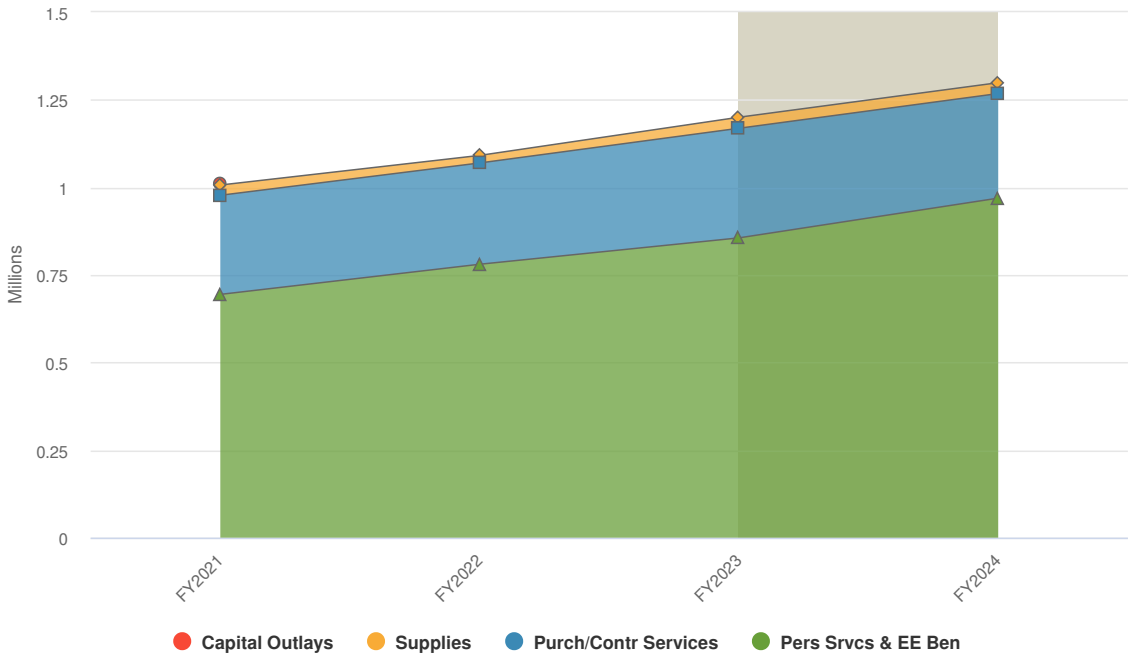


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

The updated data table is currently being generated.

Public Defender (28000)

Anthony Carter
Public Defender

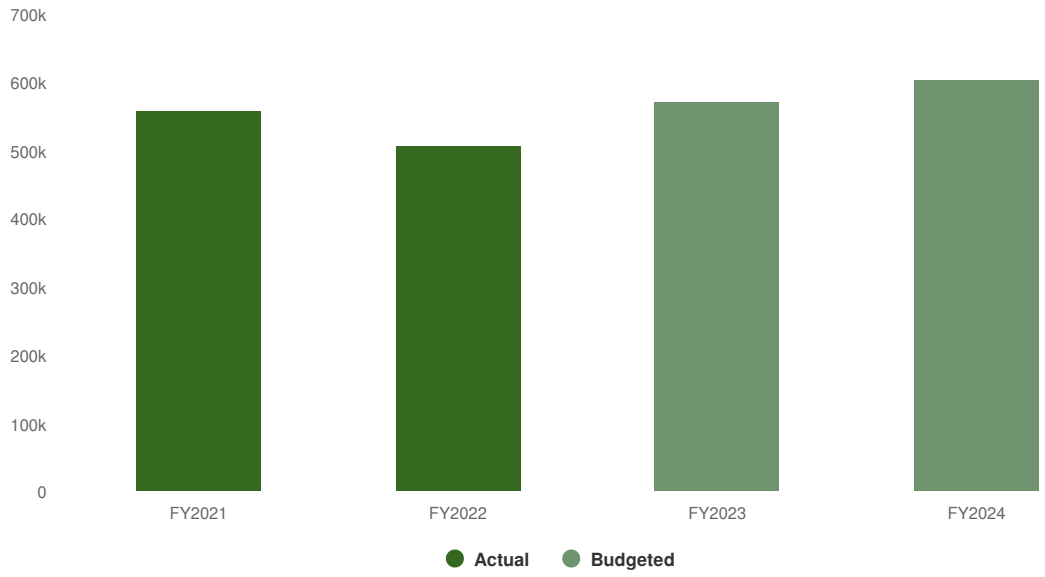
Mission Statement

The Mission of the Office of the Public Defender is to ensure, independently of political considerations or private interests, that each client who qualifies for representation receives zealous, adequate, effective, timely, and ethical legal representation, consistent with the guarantees of the Constitution of the State of Georgia, the Constitution of the United States and the mandates of the Georgia Indigent Defense Act of 2003; to provide all such legal services in a cost-efficient manner; and to conduct that representation in such a way that the criminal justice system operates effectively to achieve justice.

Expenditures Summary

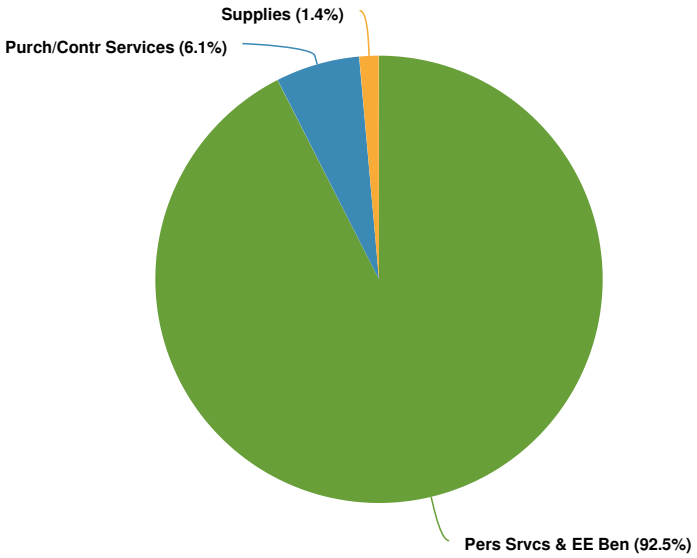
$605,083 **$33,234**
(5.81% vs. prior year)

Public Defender (28000) Proposed and Historical Budget vs. Actual

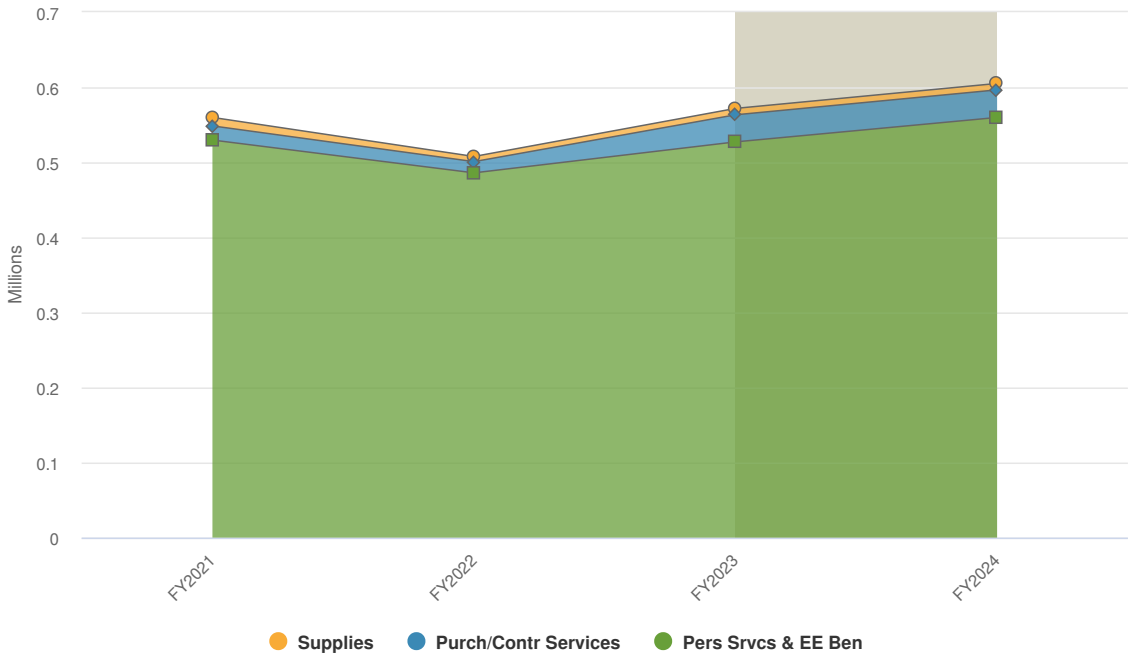


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Loading Data

The updated data table is currently being generated.

Sheriff (33100)

Ezell Brown
Sheriff

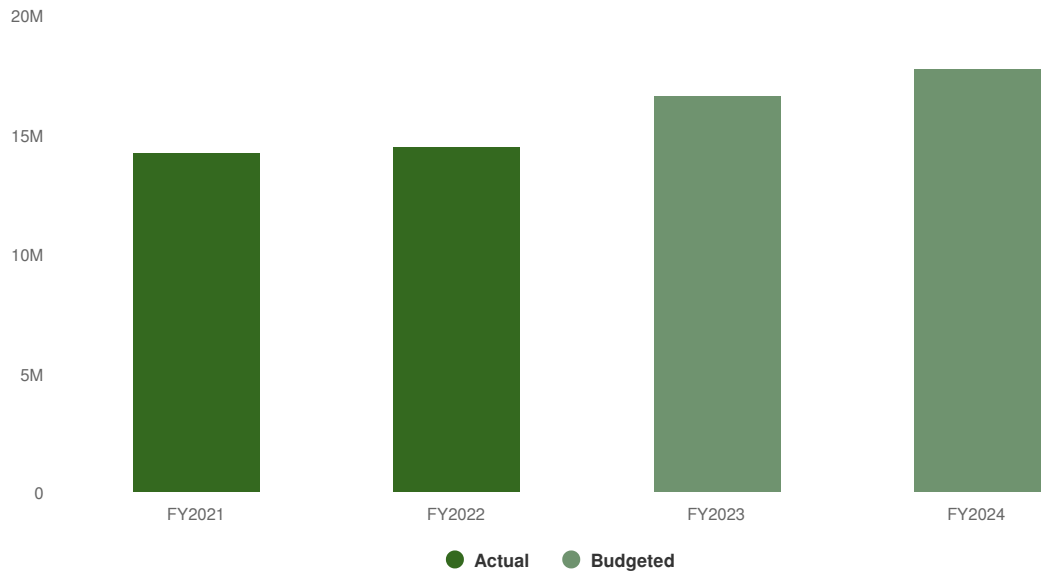
Mission Statement:

Committed to enforcing the Laws that protect the lives, person and property we are called to serve.

Expenditures Summary

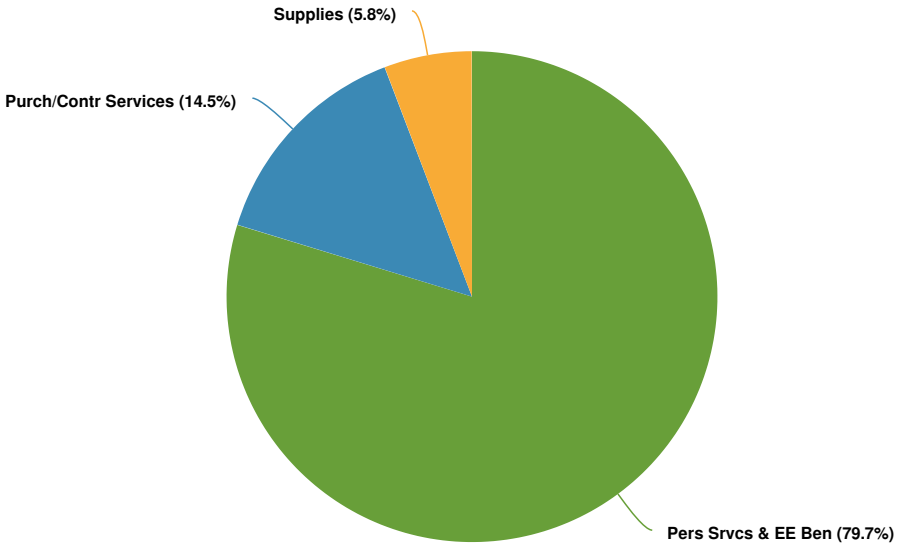
$17,820,881 **$1,166,065**
(7.00% vs. prior year)

Sheriff (33100) Proposed and Historical Budget vs. Actual

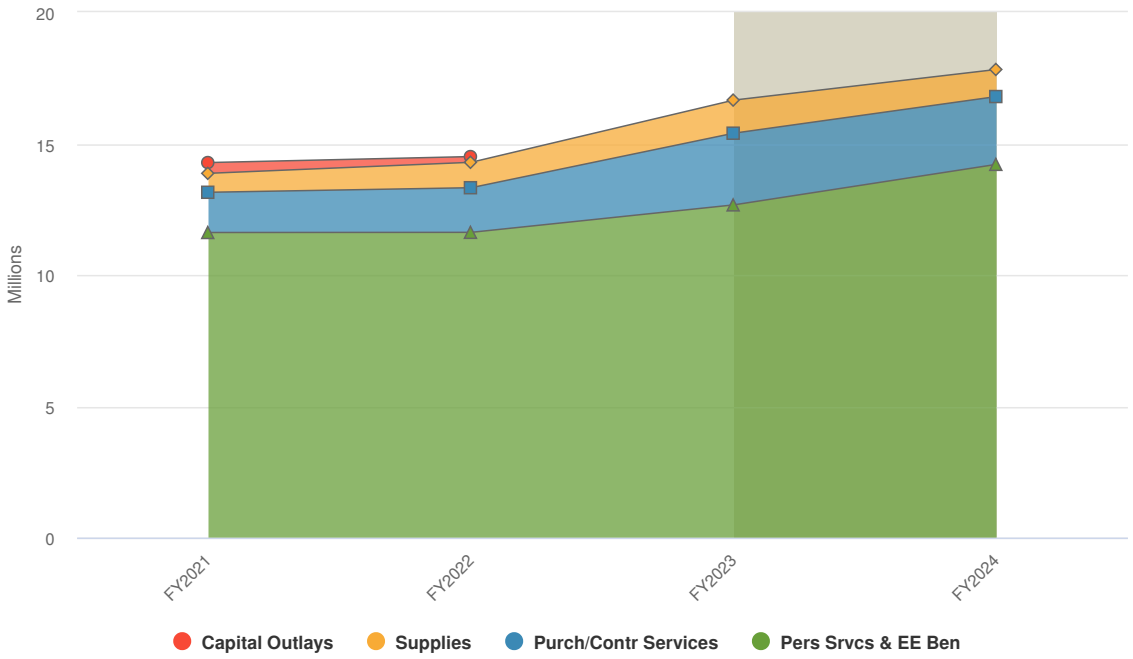


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

The updated data table is currently being generated.

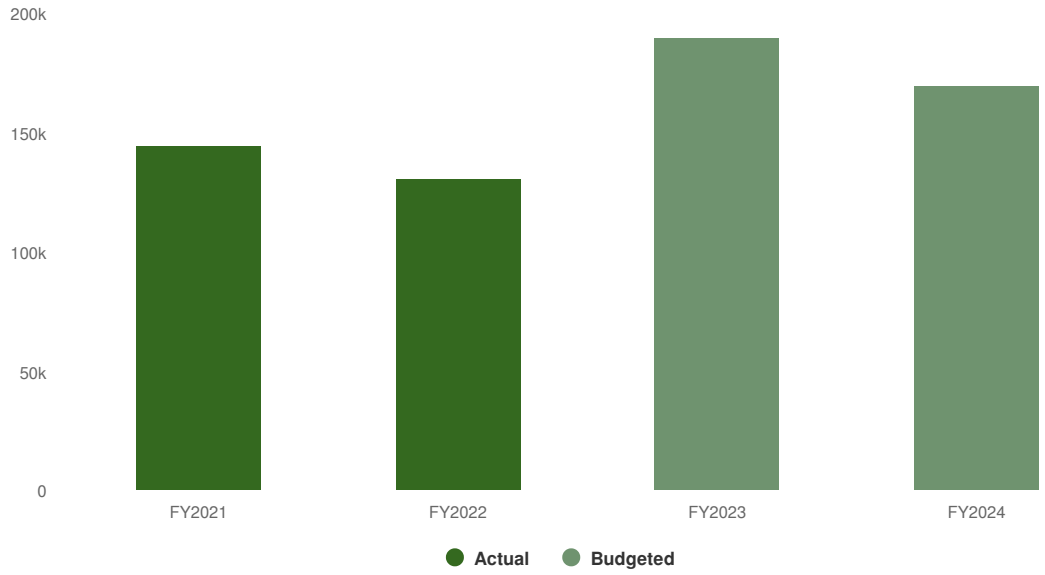
Westside Precinct (33150)

Ezell Brown
Sheriff

Expenditures Summary

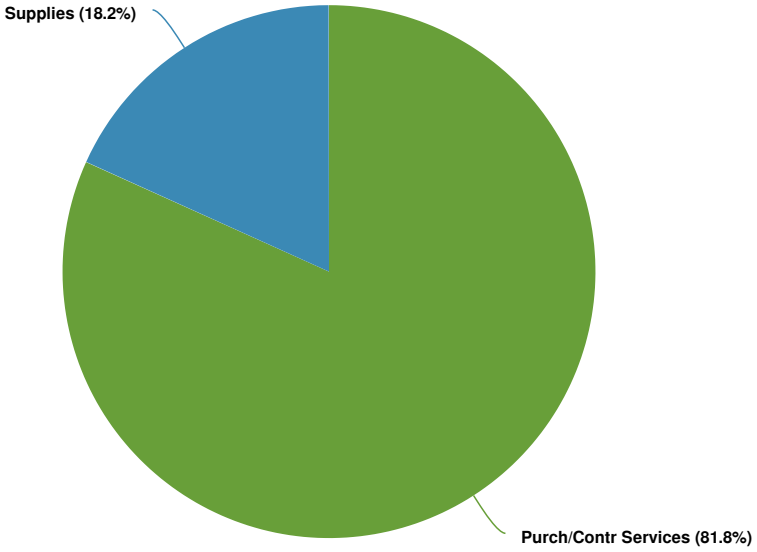
$169,880 **-$20,304**
(-10.68% vs. prior year)

Westside Precinct (33150) Proposed and Historical Budget vs. Actual

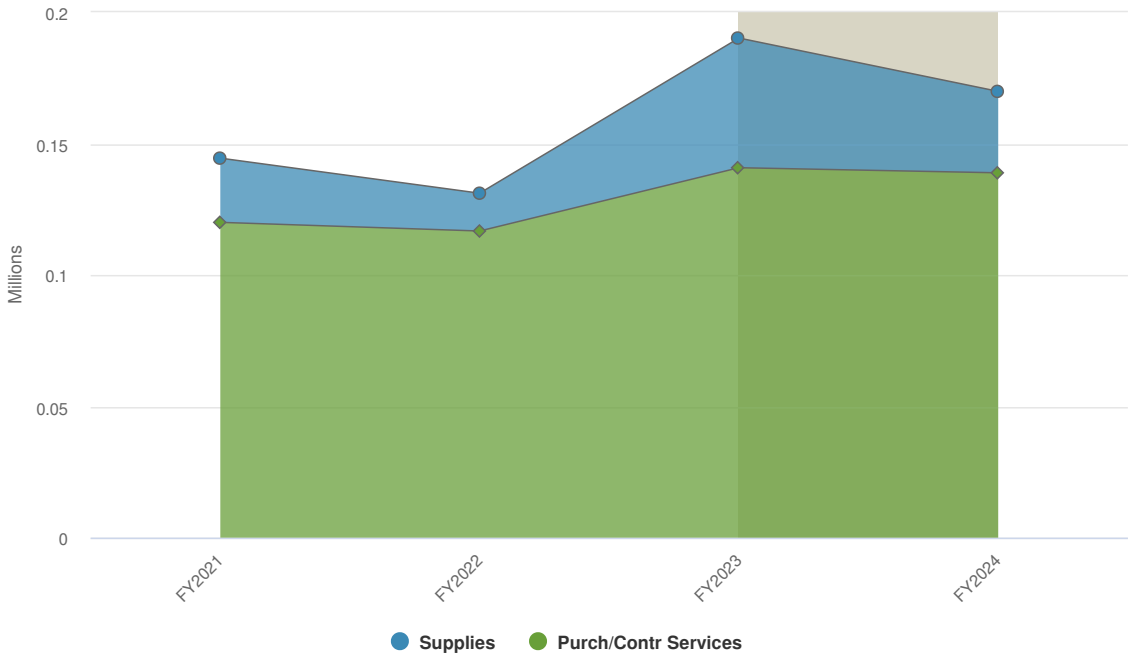


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

The updated data table is currently being generated.

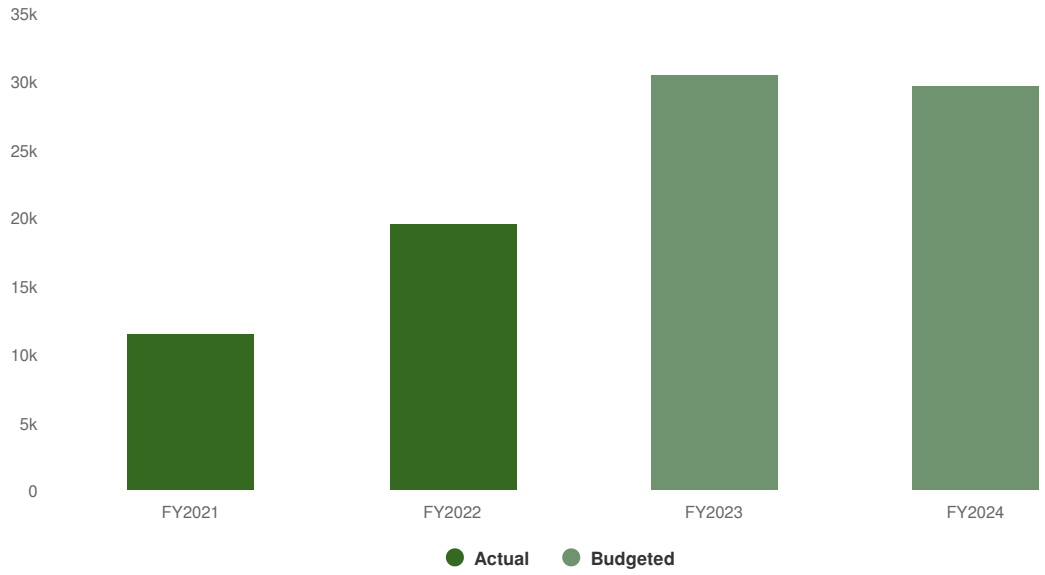
Eastside Precinct (33160)

Ezell Brown
Sheriff

Expenditures Summary

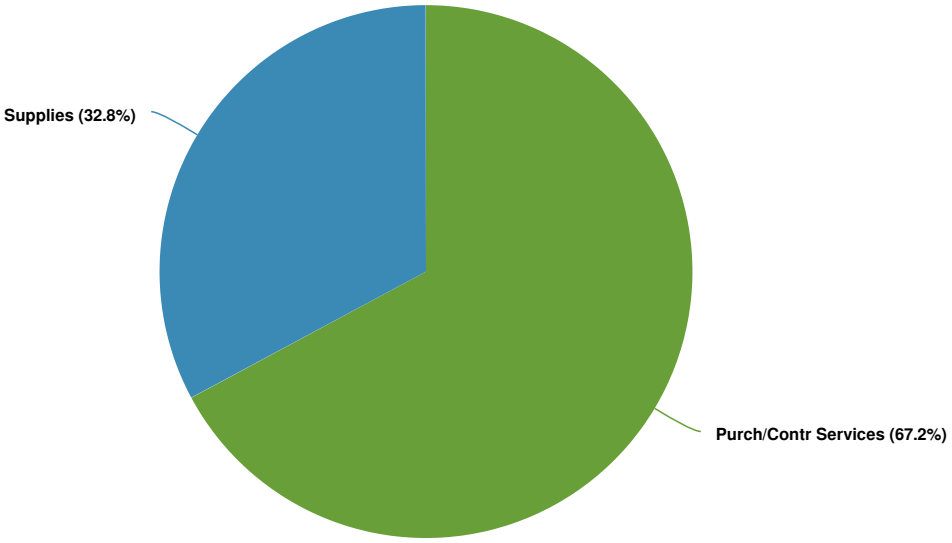
$29,720 **-$808**
(-2.65% vs. prior year)

Eastside Precinct (33160) Proposed and Historical Budget vs. Actual

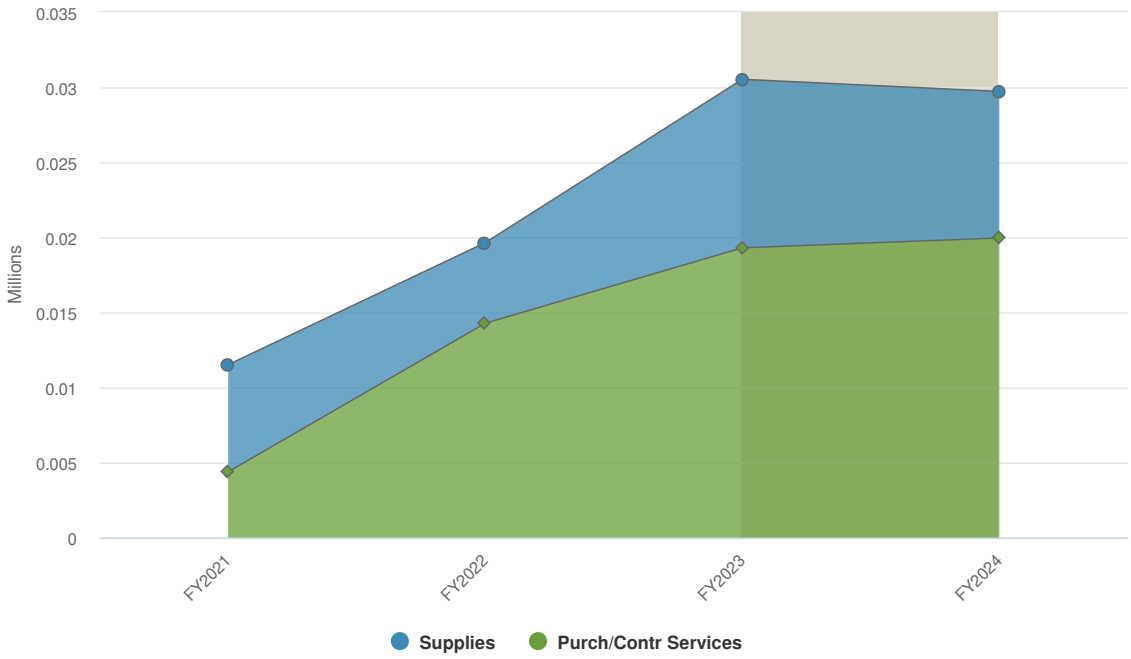


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

The updated data table is currently being generated.

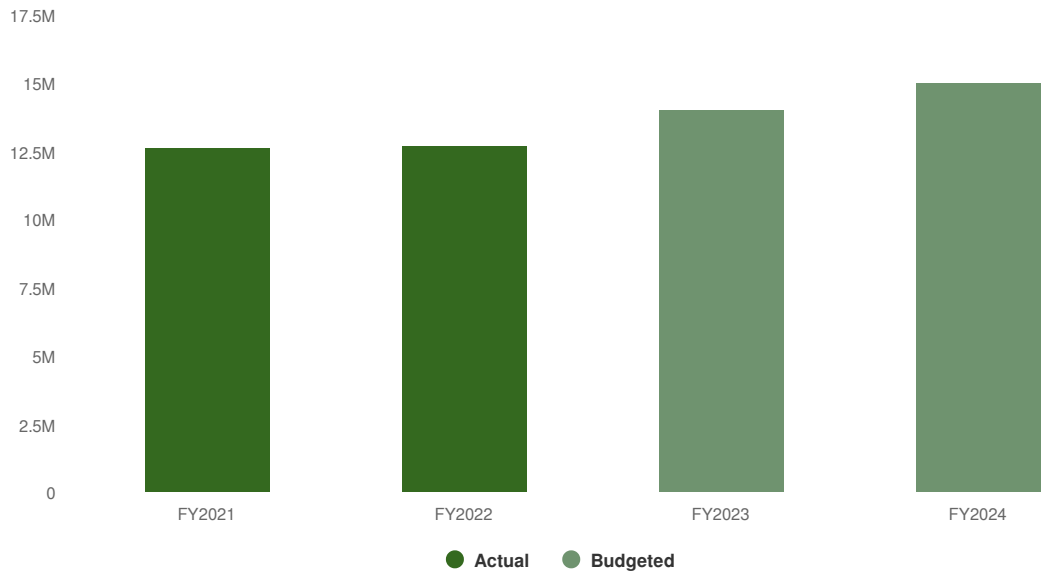
Jail Operations (33260)

Ezell Brown
Sheriff

Expenditures Summary

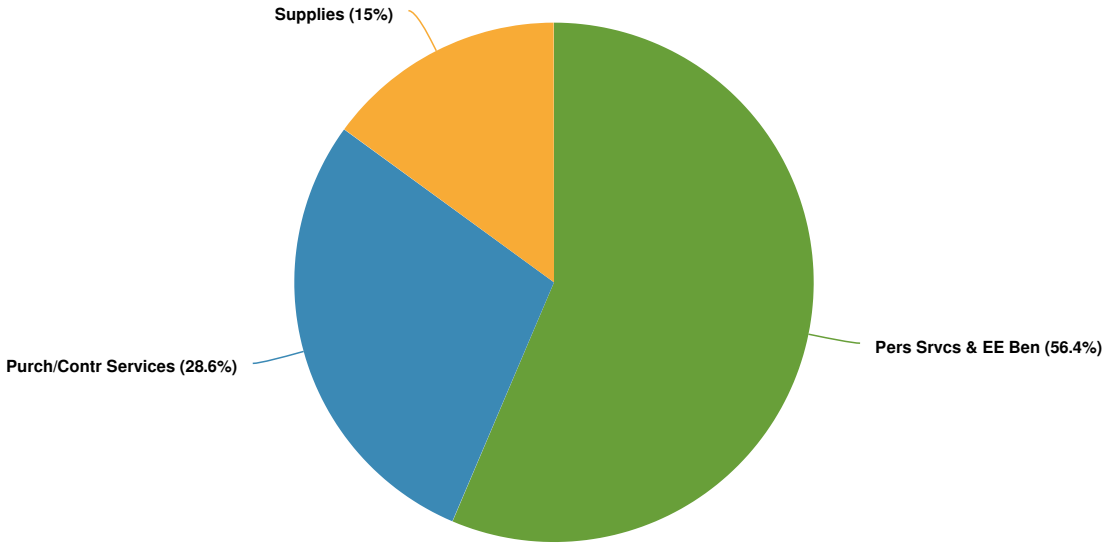
$15,043,916 **$1,013,843**
(7.23% vs. prior year)

Jail Operations (33260) Proposed and Historical Budget vs. Actual

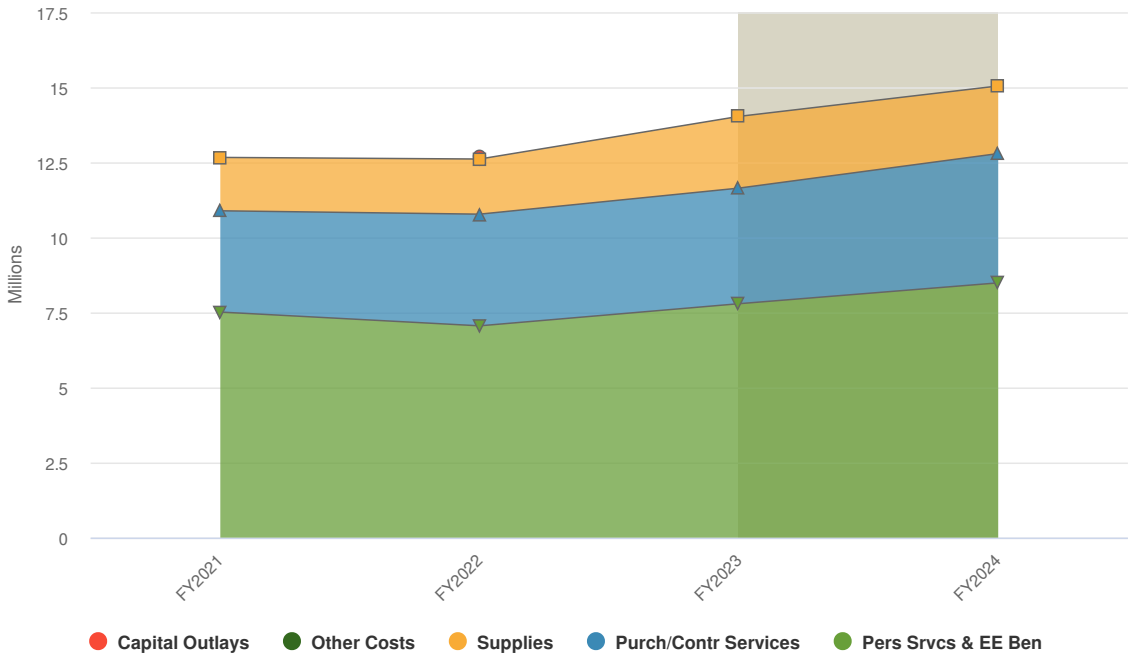


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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School Resource Officer (33500)

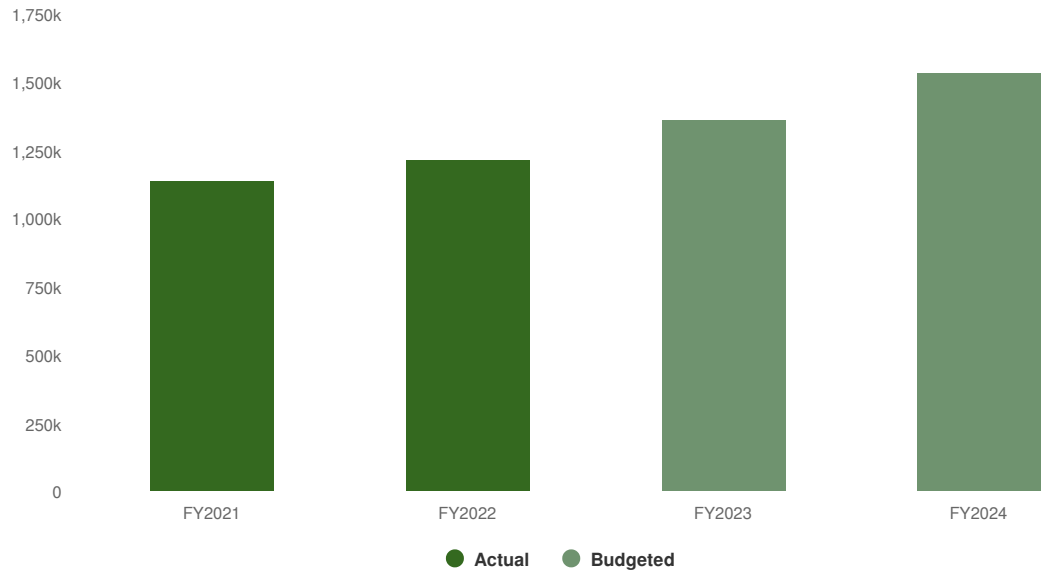
Ezell Brown
Sheriff

This budget supports the School Resource Officer's around the schools in Newton County. The majority of the funding for this department comes from the Board of Education.

Expenditures Summary

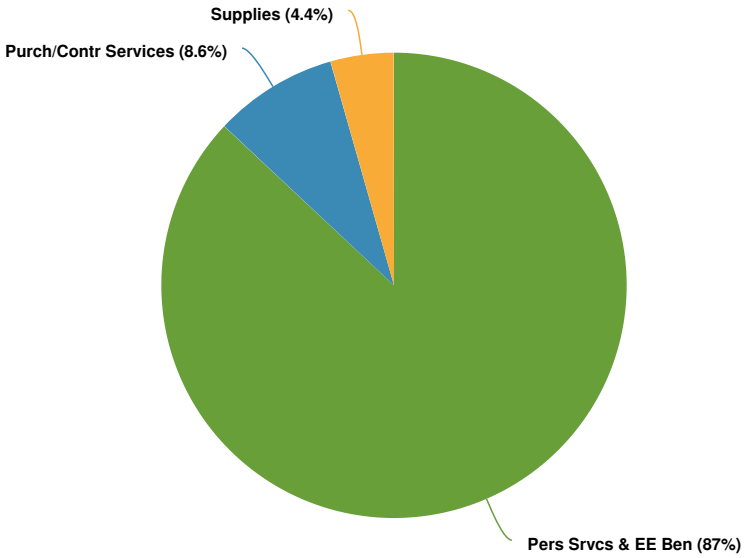
$1,534,011 **$171,333**
(12.57% vs. prior year)

School Resource Officer (33500) Proposed and Historical Budget vs. Actual

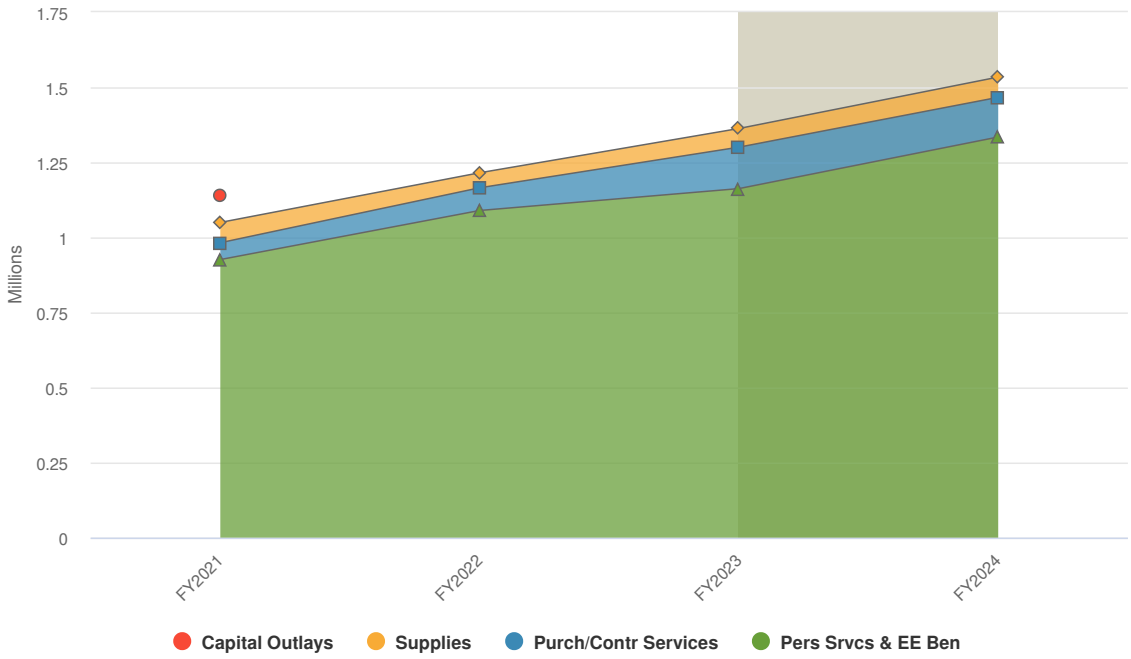


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

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Fire Services (35000)

Michael Conner
Fire Chief

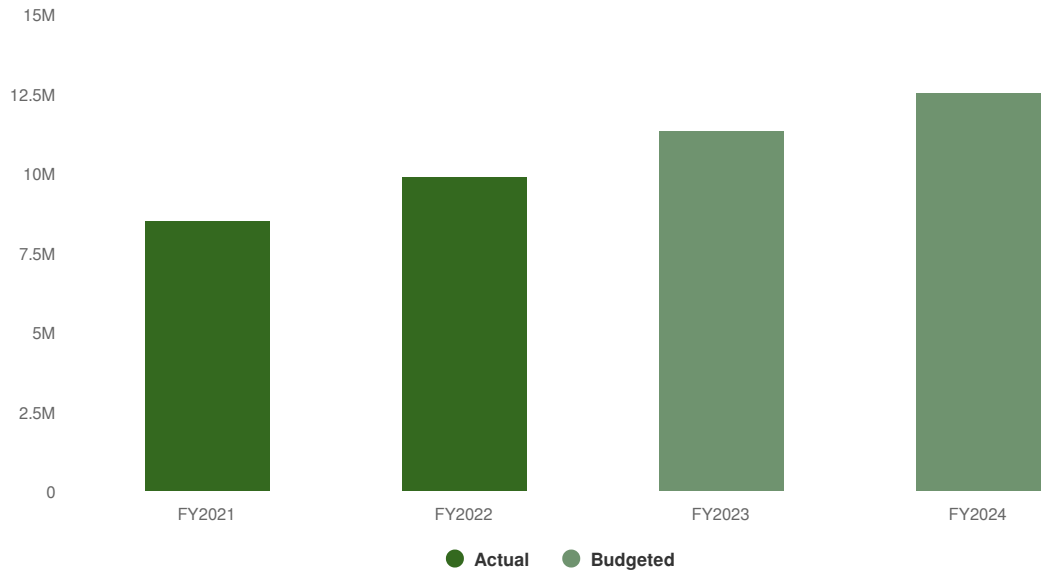
Mission Statement

The primary mission of the Newton County Fire Service is to provide a range of programs and training designed to protect the lives and property of the inhabitants of Newton County from the adverse effects of fire, sudden medical emergencies, or exposure to dangerous conditions created by either man or nature.

Expenditures Summary

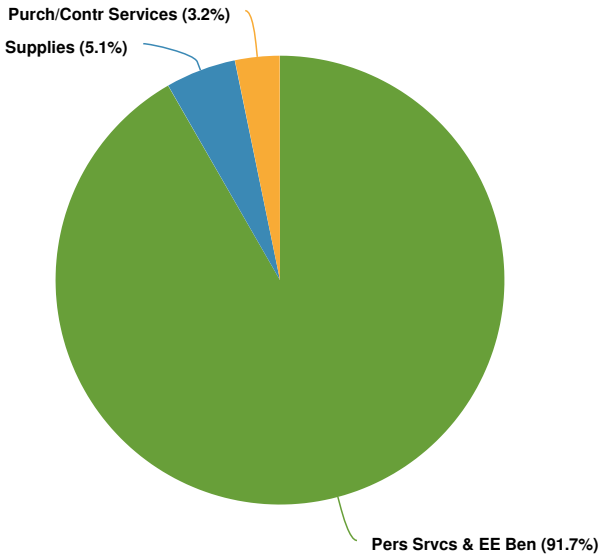
$12,542,430 **$1,161,155**
(10.20% vs. prior year)

Fire Services (35000) Proposed and Historical Budget vs. Actual

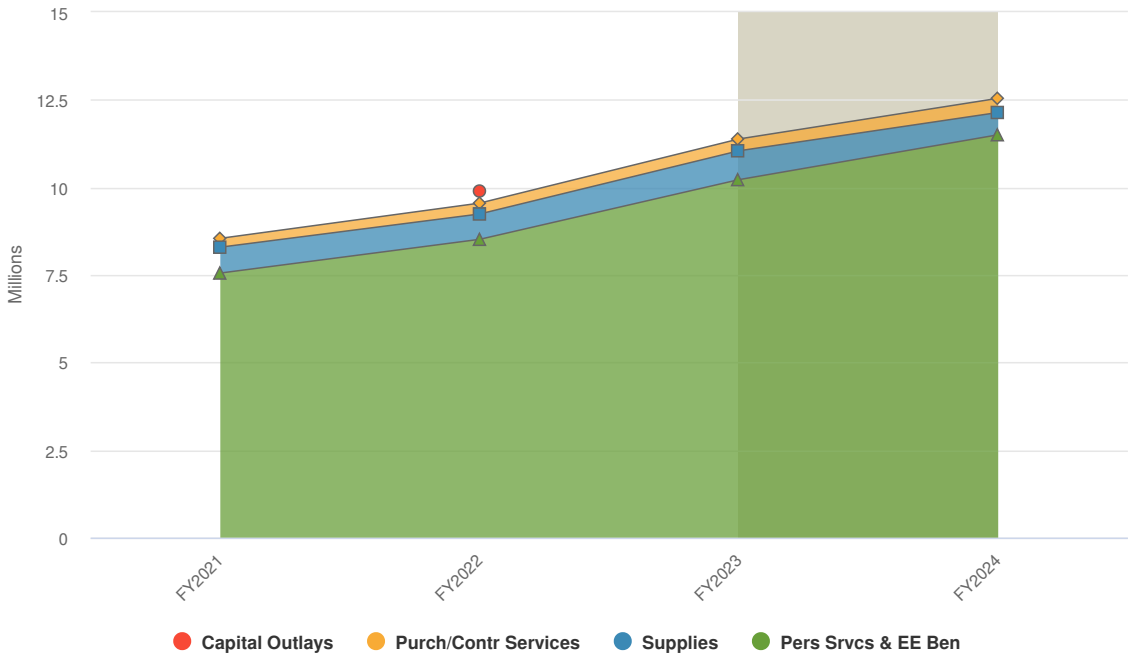


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

The updated data table is currently being generated.

Fire Training (35200)

Michael Conner
Fire Chief

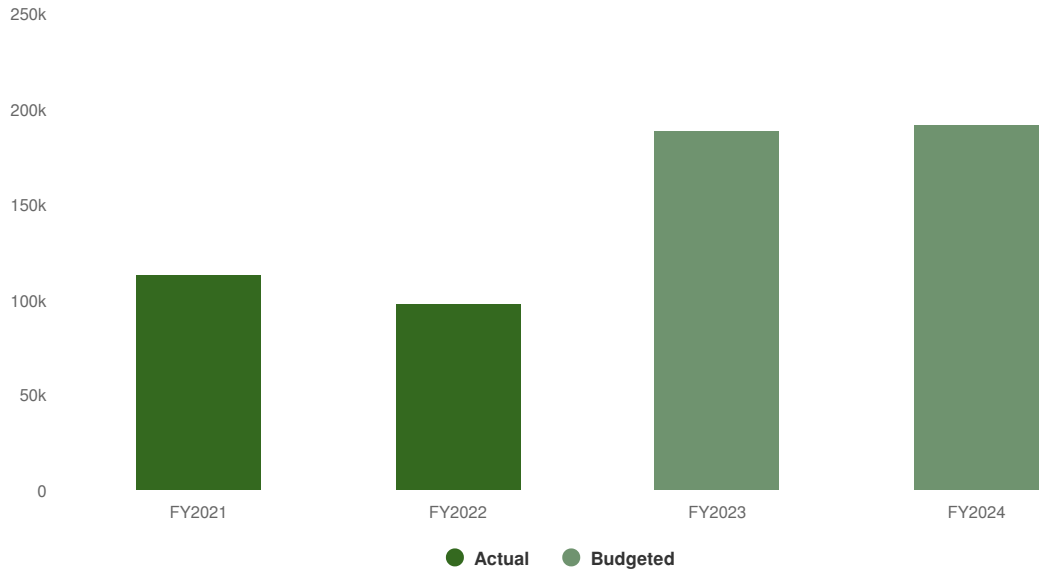
Mission Statement

The primary mission of the Newton County Fire Service is to provide a range of programs and training designed to protect the lives and property of the inhabitants of Newton County from the adverse effects of fire, sudden medical emergencies, or exposure to dangerous conditions created by either man or nature.

Expenditures Summary

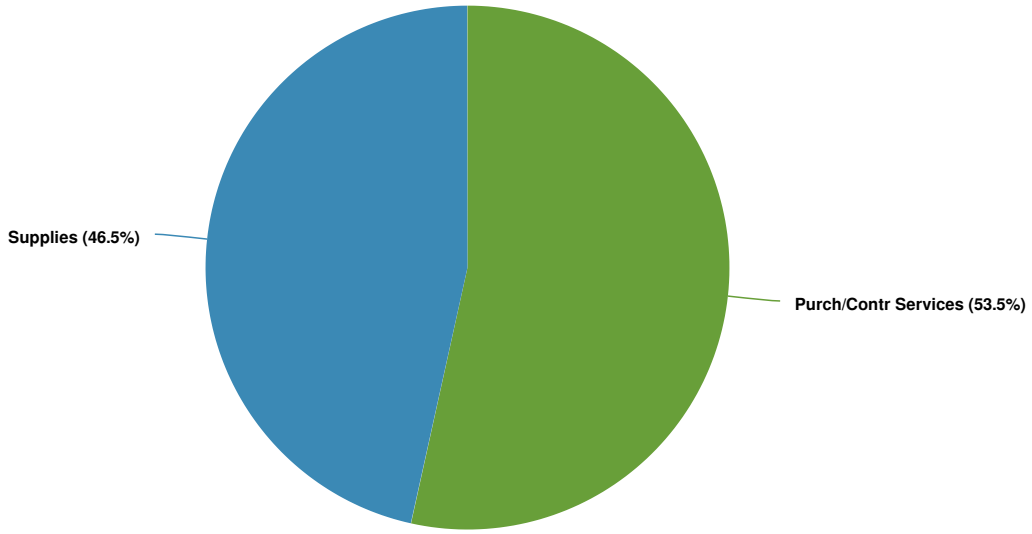
$191,811 **$2,758**
(1.46% vs. prior year)

Fire Training (35200) Proposed and Historical Budget vs. Actual

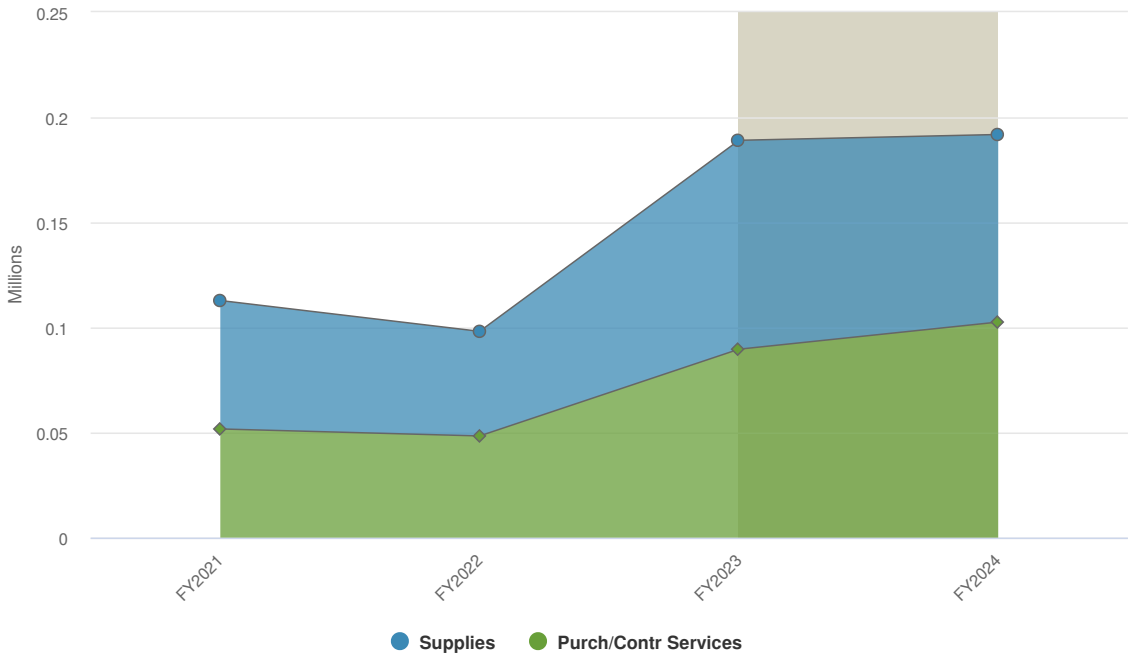


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

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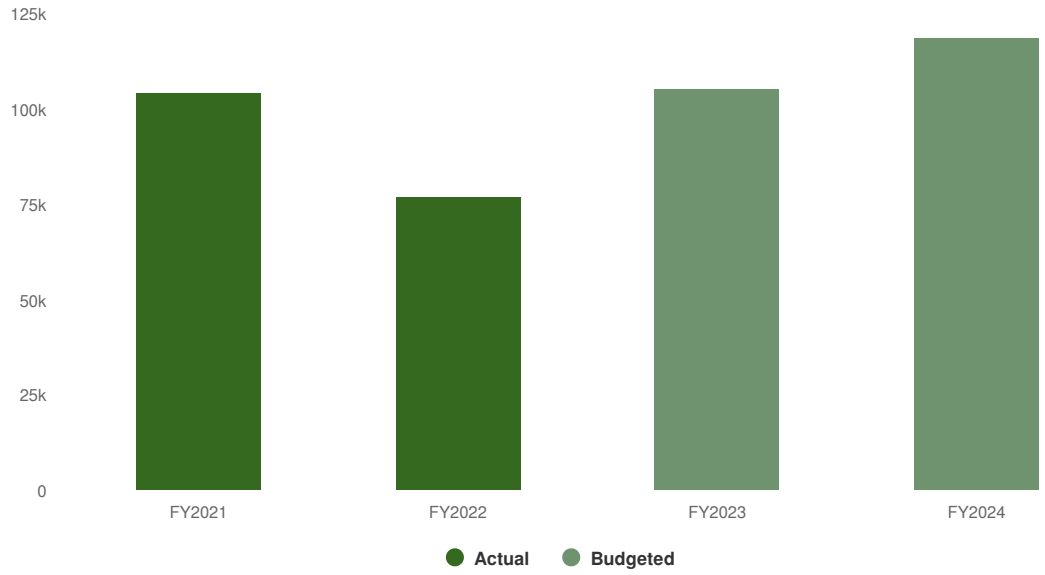
Coroner (37000)

Tommy Davis
Coroner

Expenditures Summary

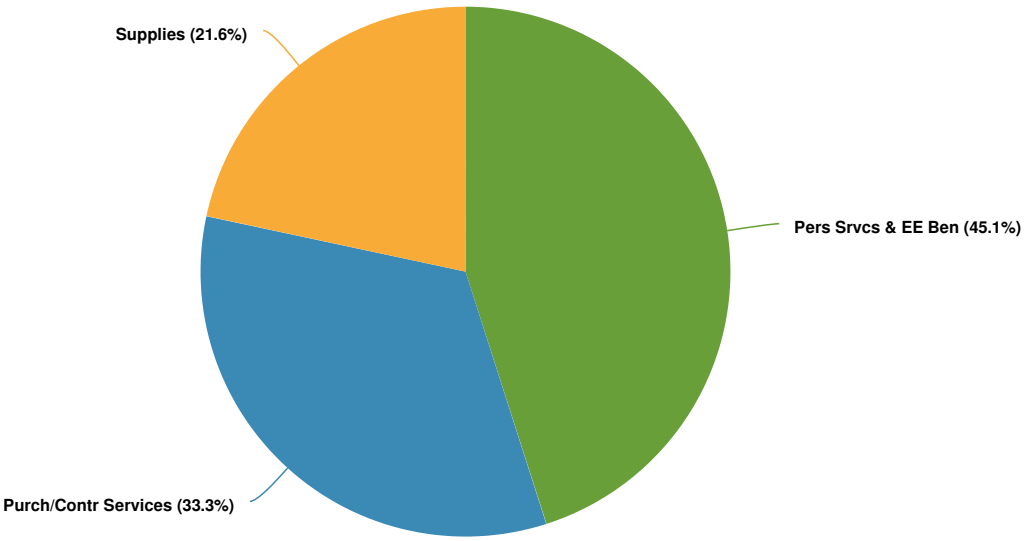
$118,772 **$13,389**
(12.71% vs. prior year)

Coroner (37000) Proposed and Historical Budget vs. Actual

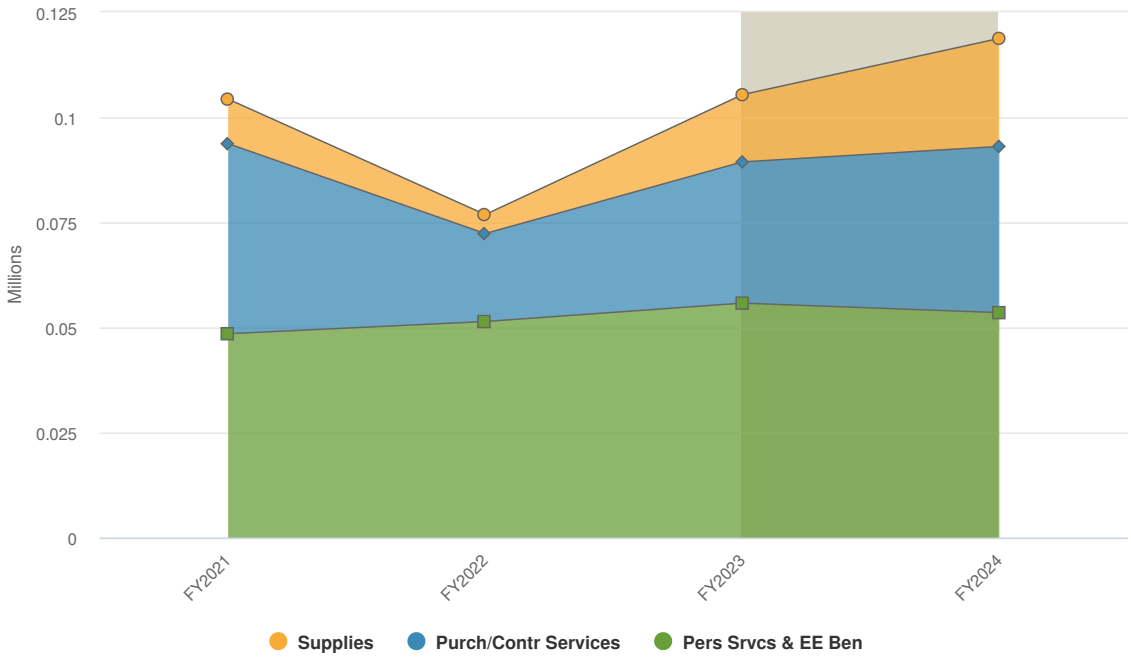


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



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Animal Services (39100)

Cindy Wiemann
Animal Services Director

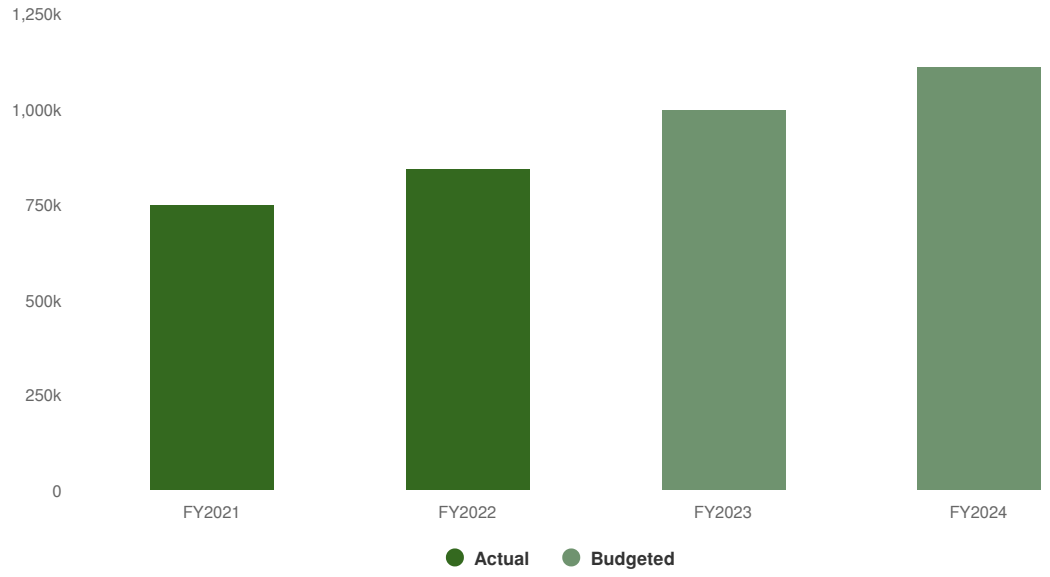
Mission Statement

To strengthen the animal-human bond through pet adoptions, partnering with rescue groups and assisting residents with animal-related issues, while also protecting the safety of pets and people.

Expenditures Summary

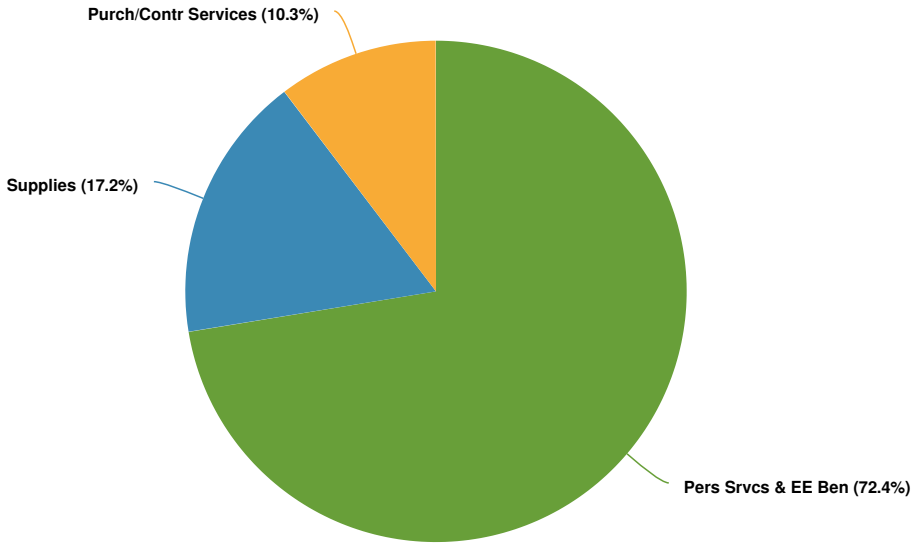
$1,113,527 **$113,425**
(11.34% vs. prior year)

Animal Services (39100) Proposed and Historical Budget vs. Actual

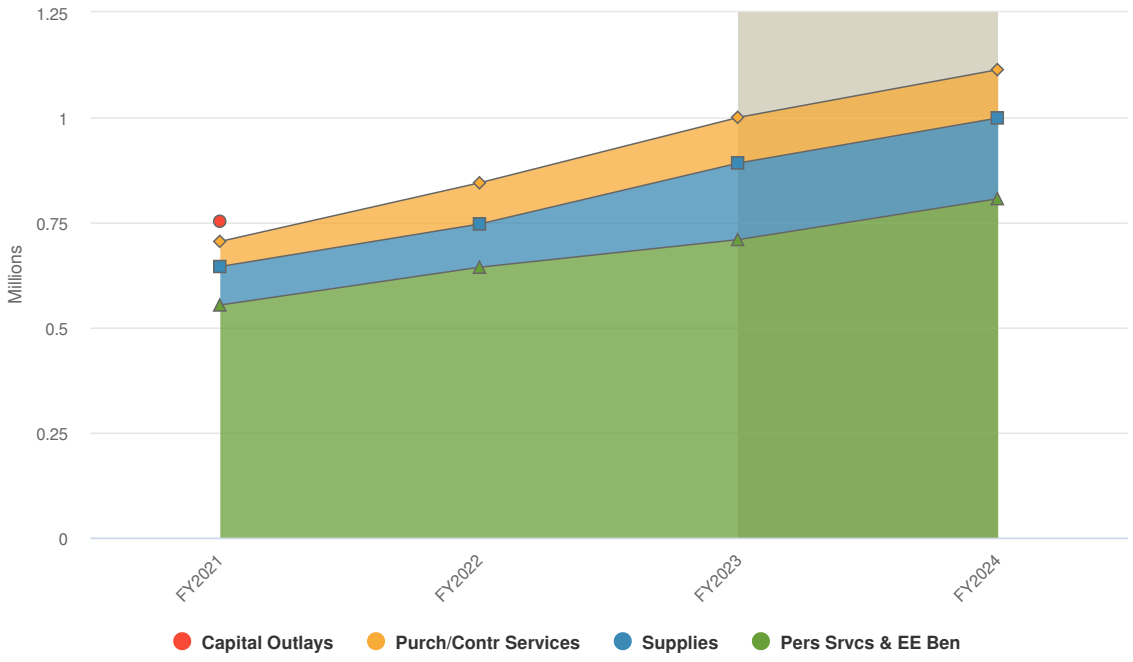


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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EMA (39200)

Wendy Patterson
EMA Director

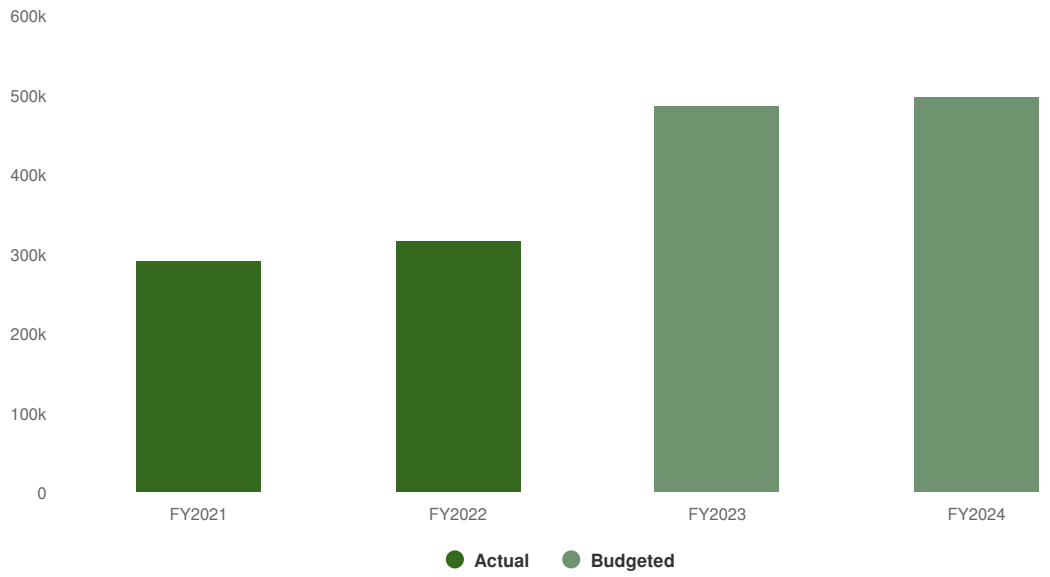
Mission Statement

Newton County Emergency Management Agency's (NCEMA) mission is to provide a comprehensive and aggressive all hazards approach to homeland security initiatives, mitigation, preparedness, response, recovery and special events in order to protect life and property and prevent and/or reduce negative impacts of terrorism and natural disasters in Georgia.

Expenditures Summary

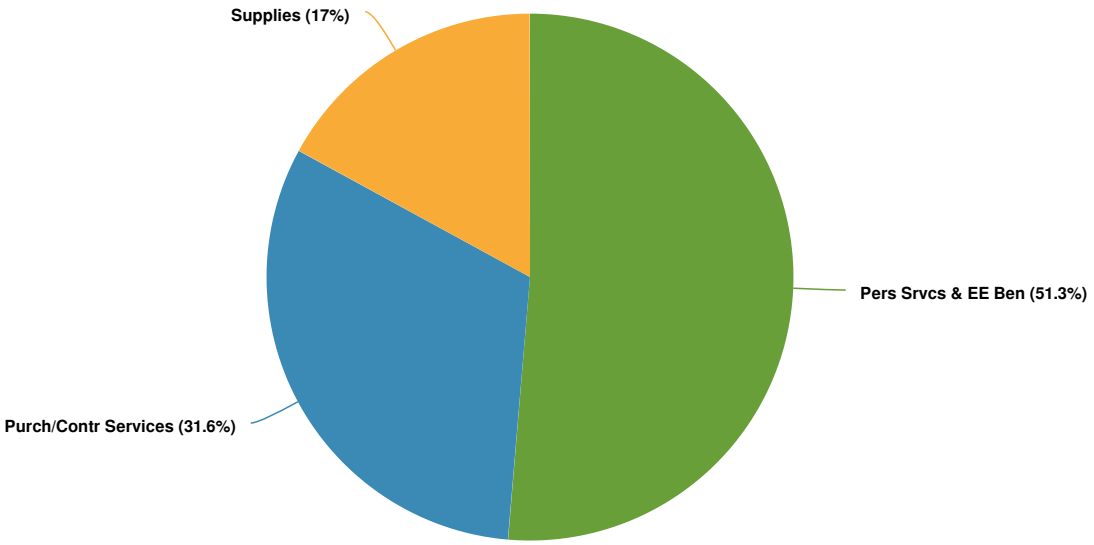
$497,792 **$11,726**
(2.41% vs. prior year)

EMA (39200) Proposed and Historical Budget vs. Actual

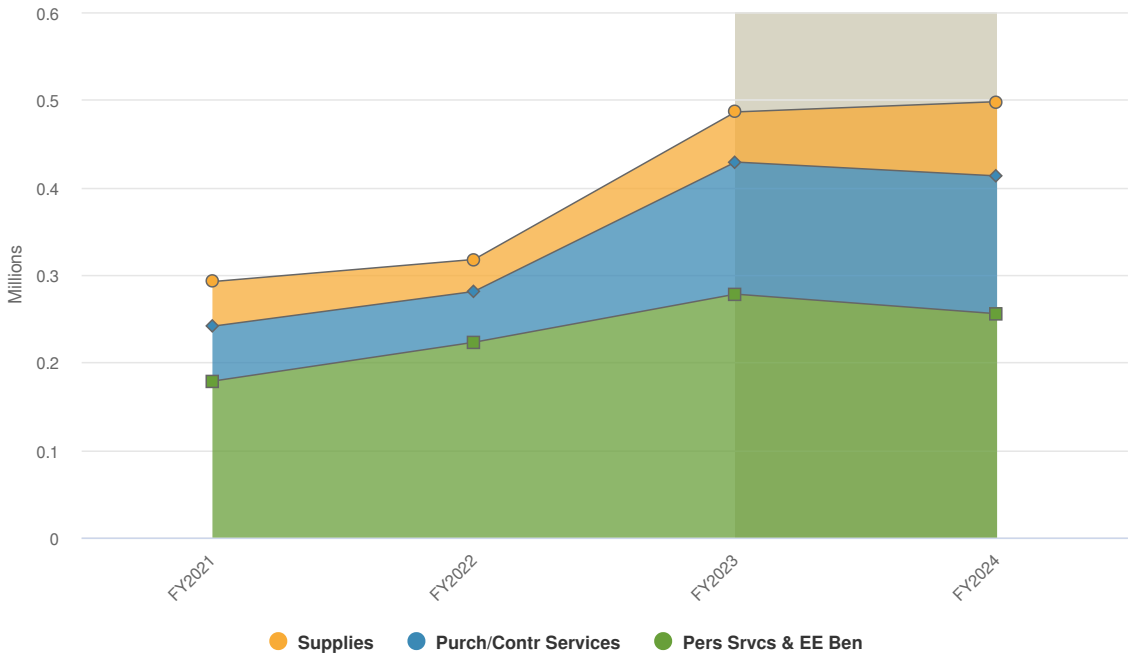


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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Public Works (42200)

Chester Clegg Director of Transportation
Chris Malcom Director of Public Works

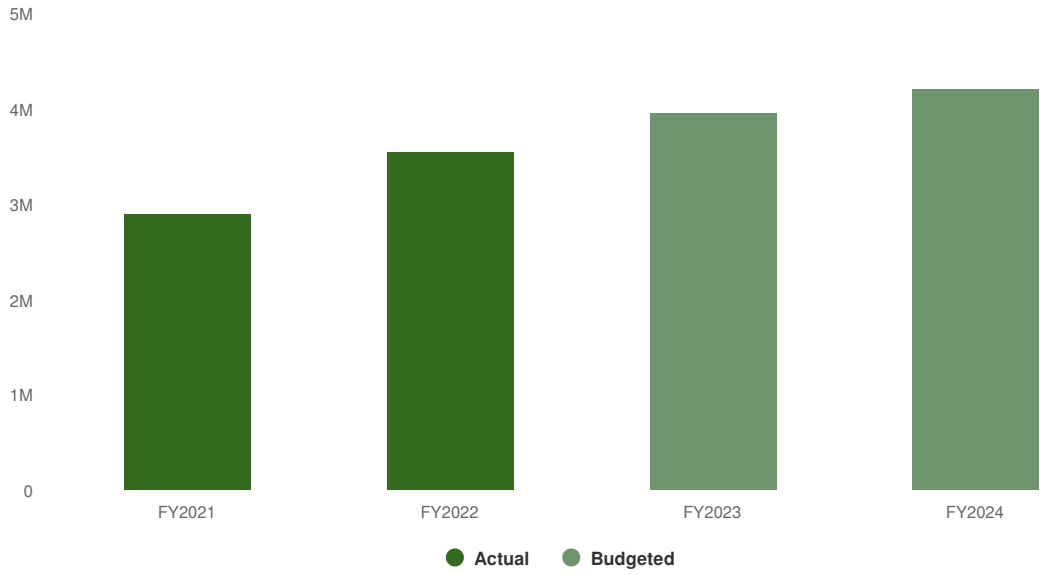
Mission Statement

The mission of the Newton County Public Works Department is to provide a safe, clean, efficient, and cost effective transportation system throughout the County.

Expenditures Summary

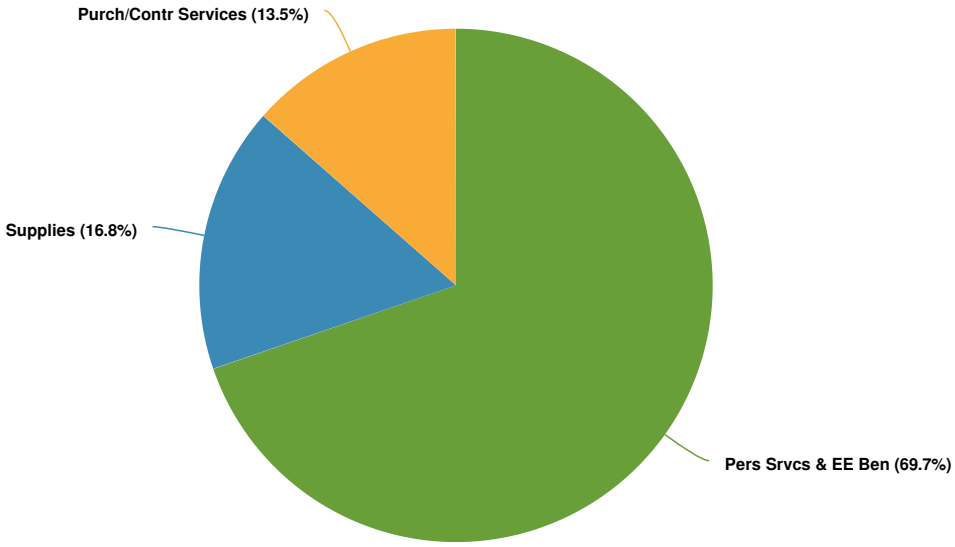
$4,219,872 **$264,817**
(6.70% vs. prior year)

Public Works (42200) Proposed and Historical Budget vs. Actual

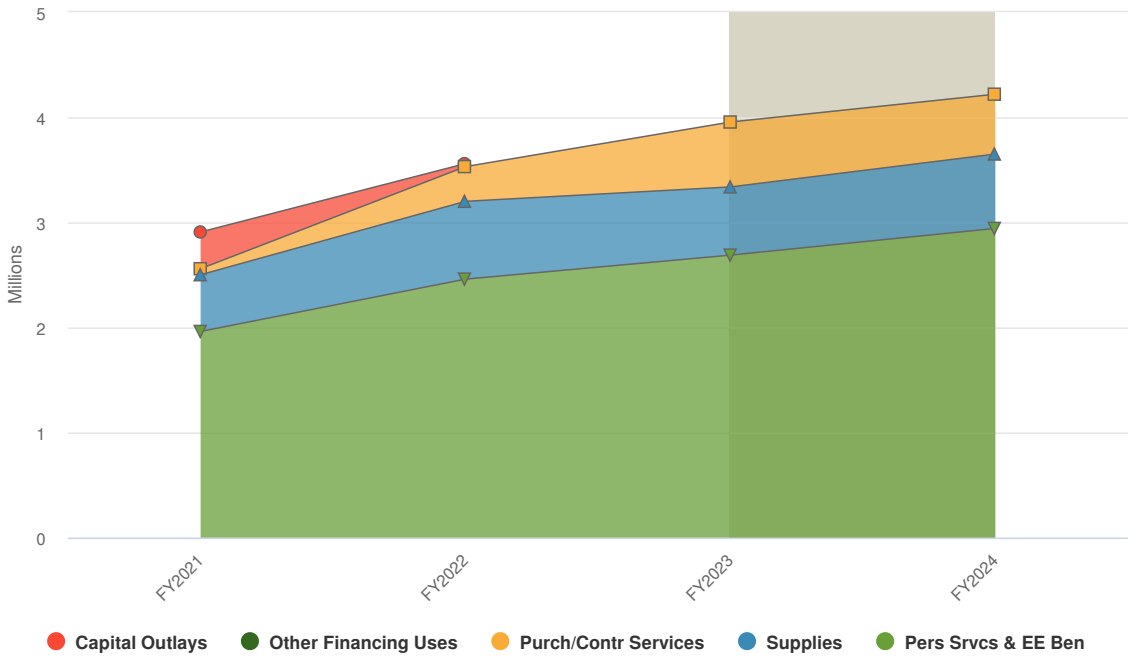


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

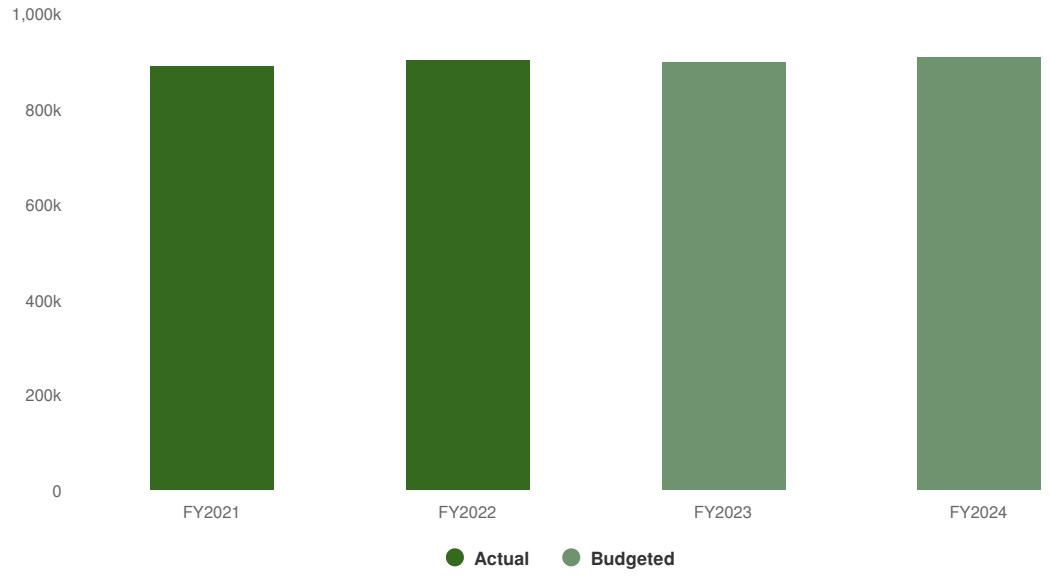
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Street Lighting (42600)

Expenditures Summary

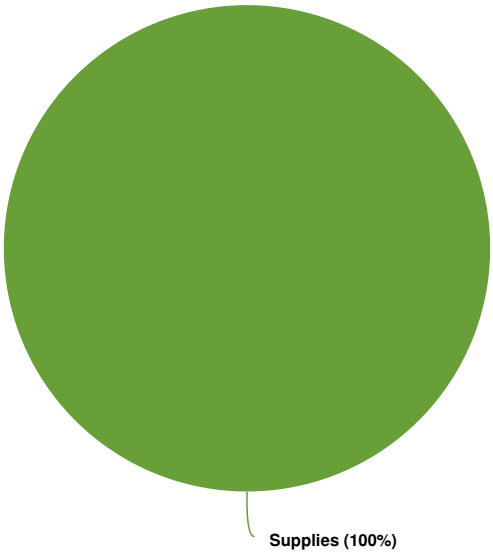
$910,000 $10,000
(1.11% vs. prior year)

Street Lighting (42600) Proposed and Historical Budget vs. Actual

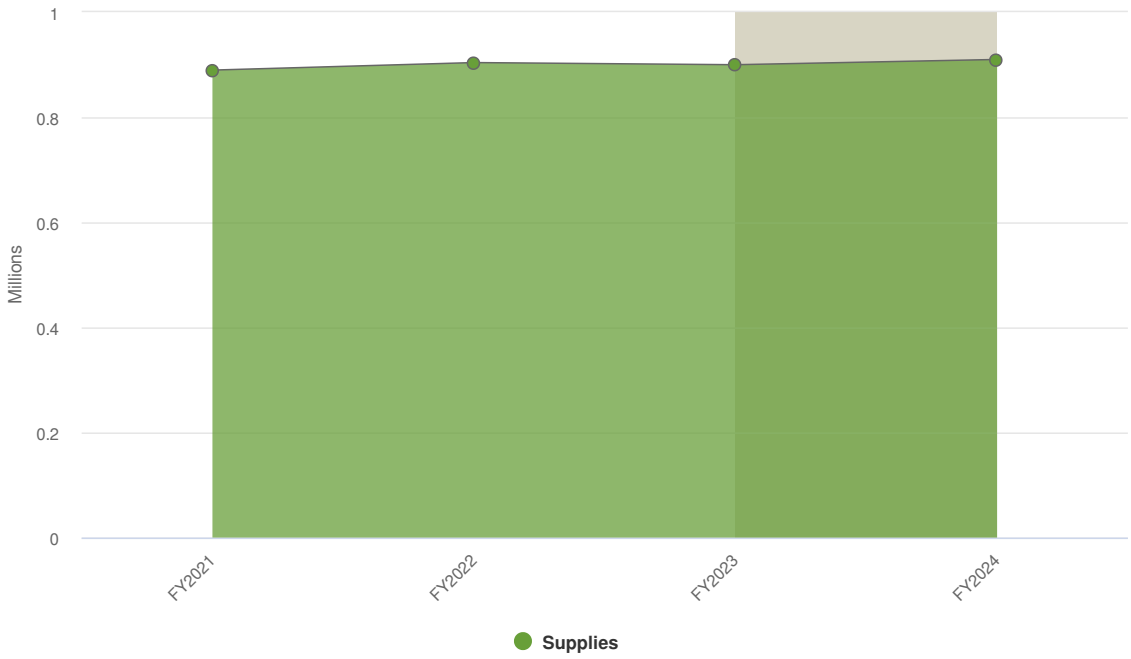


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

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Keep Newton Beautiful (45800)

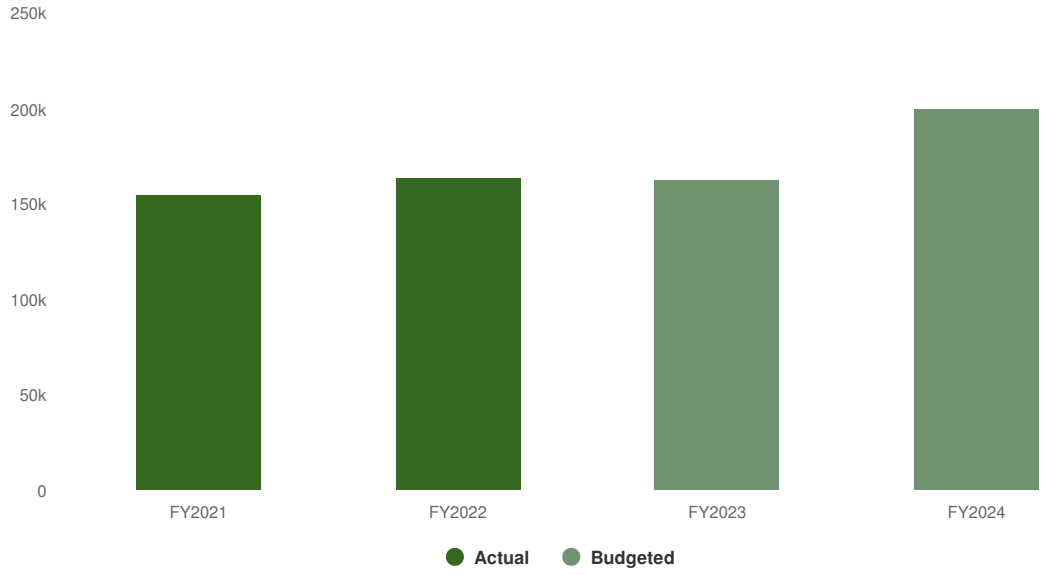
Laurie Riley
Clean Community Manager

In the FY24 budget, the Keep Newton Beautiful department was moved from the Cornish Creek Water Fund to the General Fund.

Expenditures Summary

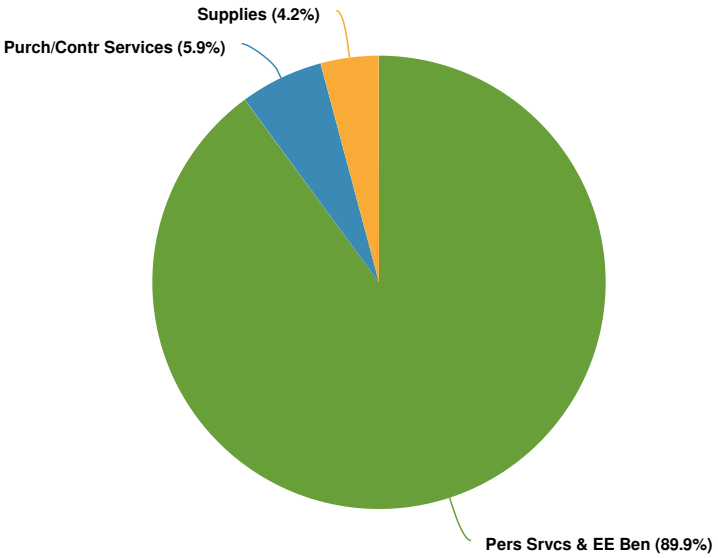
$199,916 **$36,850**
(22.60% vs. prior year)

Keep Newton Beautiful (45800) Proposed and Historical Budget vs. Actual

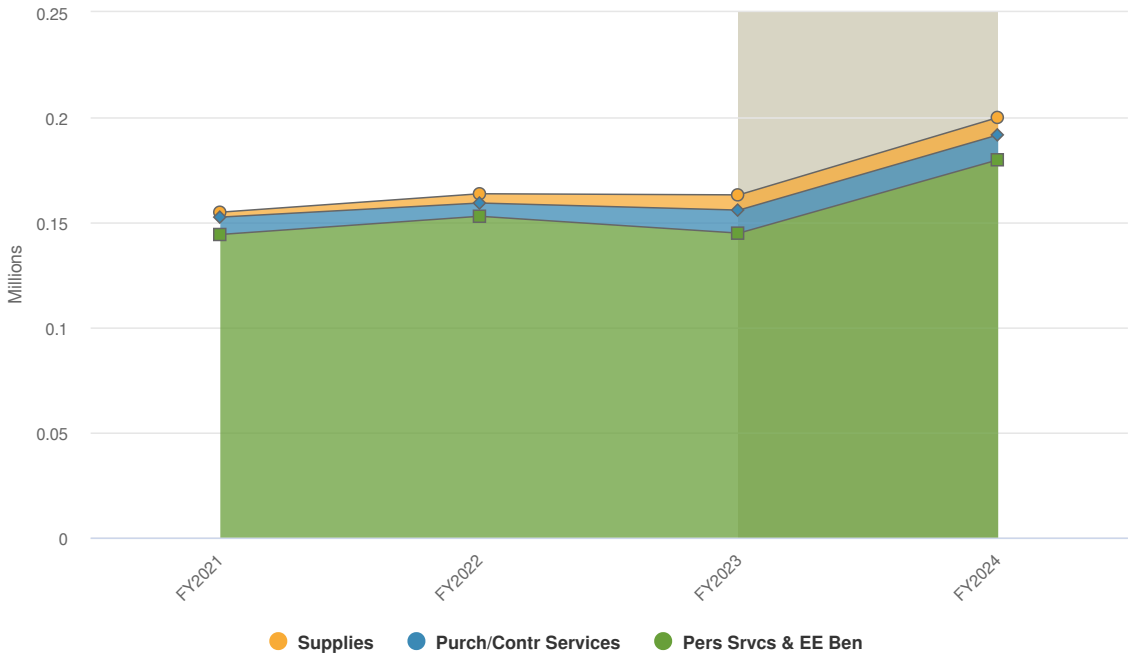


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

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Fleet Maintenance (49000)

Matt Childress
Fleet Maintenance Manager

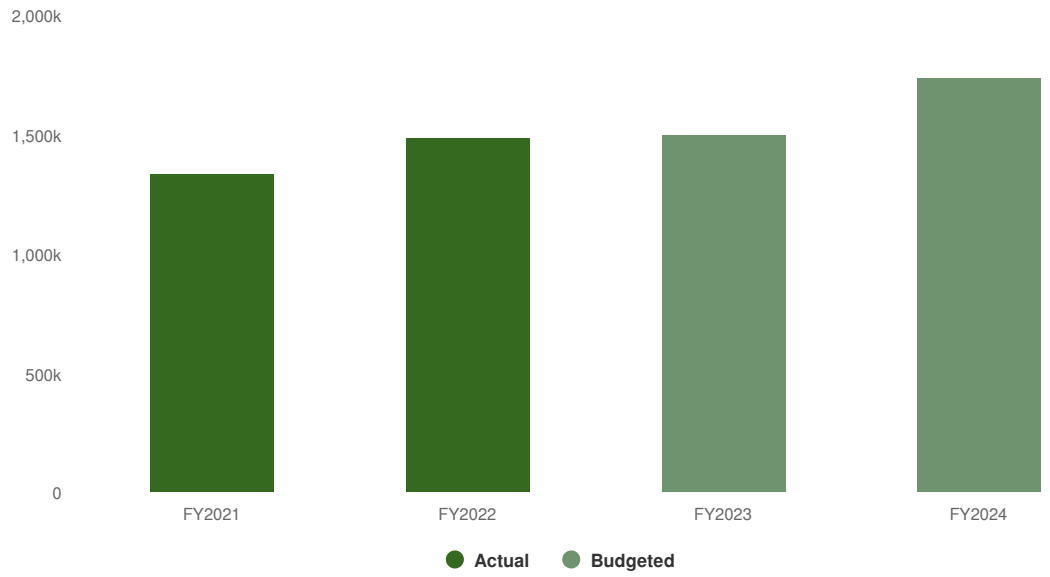
Mission Statement

We are committed to providing professional and courteous service for all county vehicles and equipment, while keeping the taxpayer in mind.

Expenditures Summary

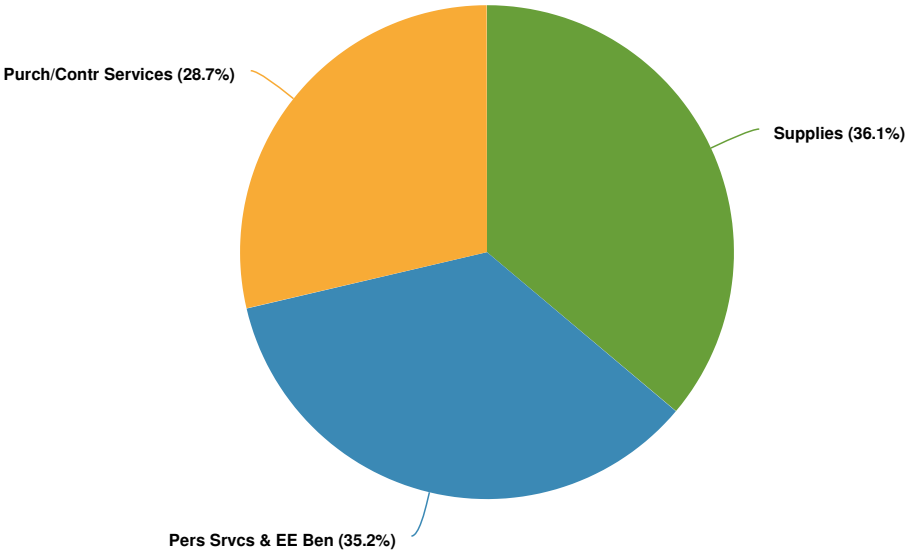
$1,740,574 $240,313
(16.02% vs. prior year)

Fleet Maintenance (49000) Proposed and Historical Budget vs. Actual

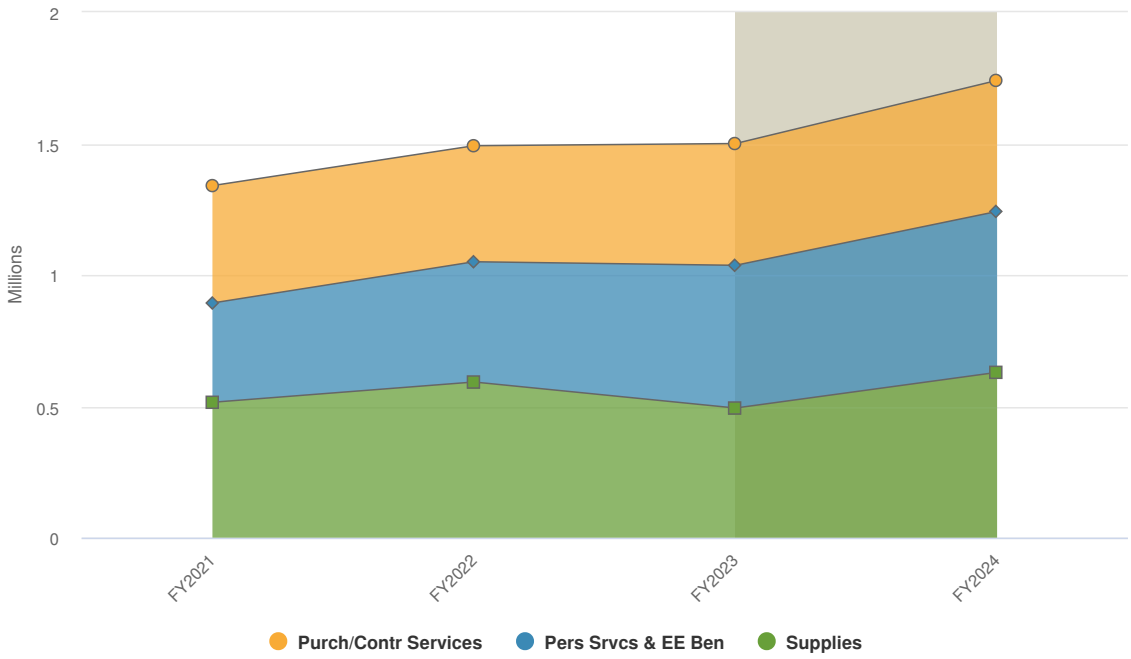


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

The updated data table is currently being generated.

Senior Services (55200)

Freda Reed
Senior Services Director

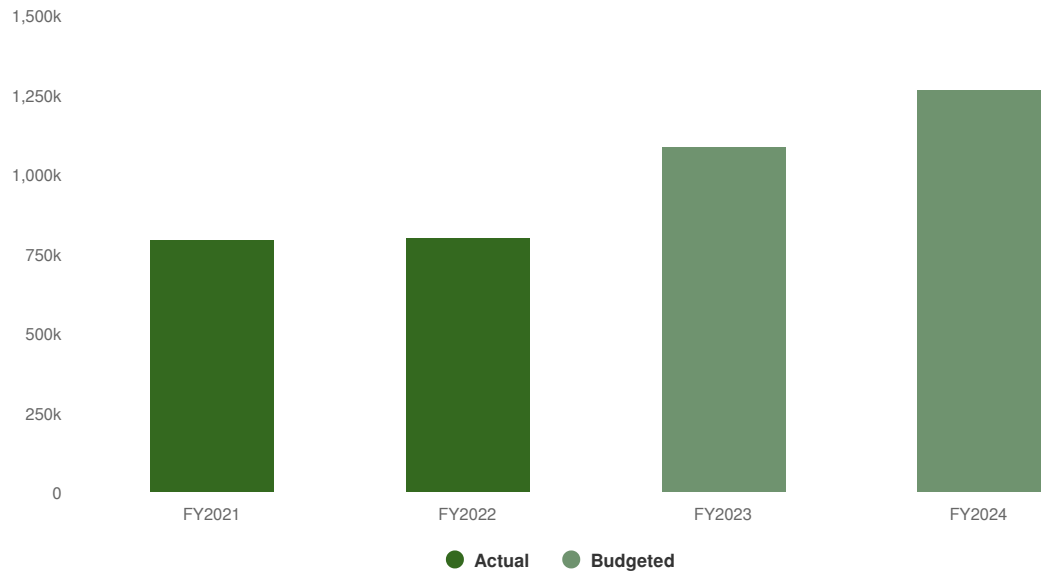
Mission Statement

Newton County Senior Services mission is to provide recreation, wellness and supportive services, allowing senior citizens to remain independent and self and sufficient in their communities.

Expenditures Summary

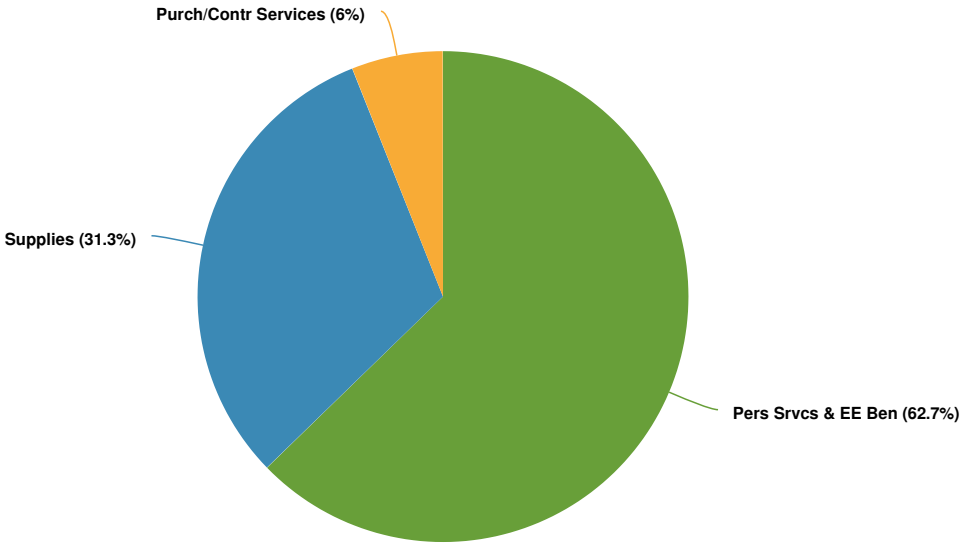
$1,267,865 **$176,817**
(16.21% vs. prior year)

Senior Services (55200) Proposed and Historical Budget vs. Actual

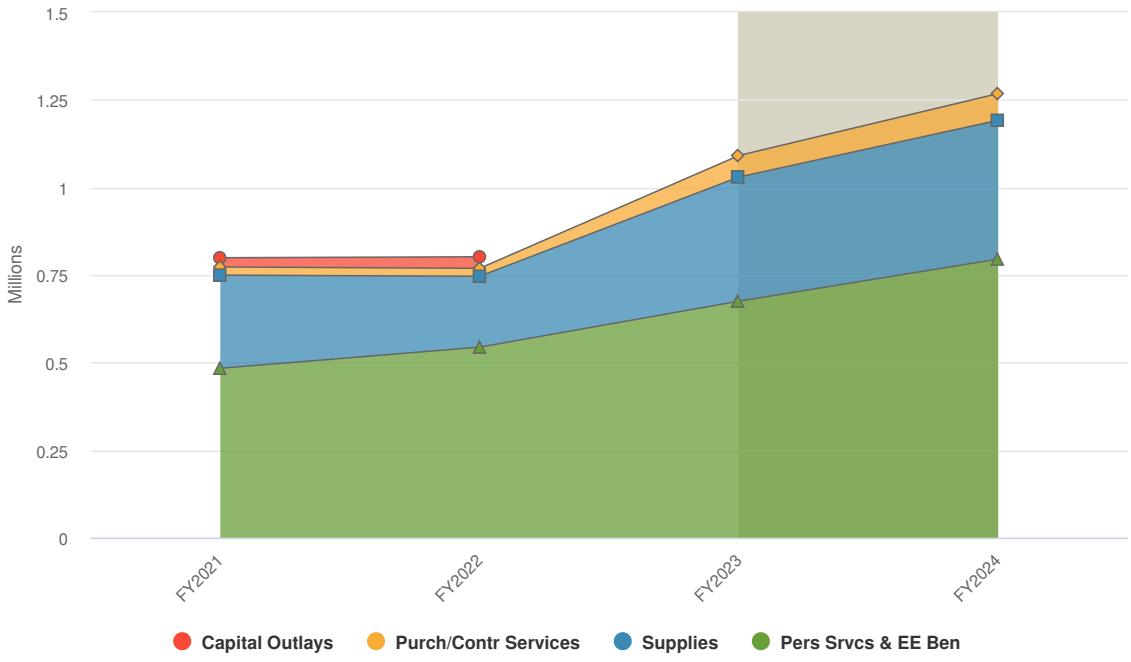


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

The updated data table is currently being generated.

Recreation (61100)

Dwayne Mask
Newton County Parks & Recreation Director

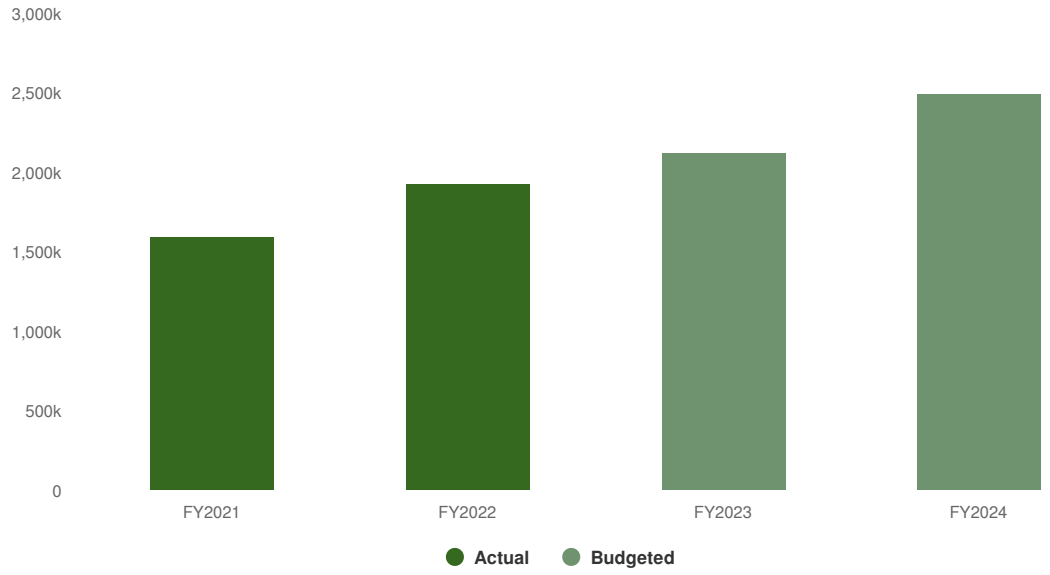
Mission Statement

The mission of the Newton County Parks and Recreation is to provide the use of recreation in generating an exciting, dynamic quality of life by providing the highest quality facilities and programs to meet the ever changing needs and the physical, social, and emotional interest of individuals of all ages and abilities.

Expenditures Summary

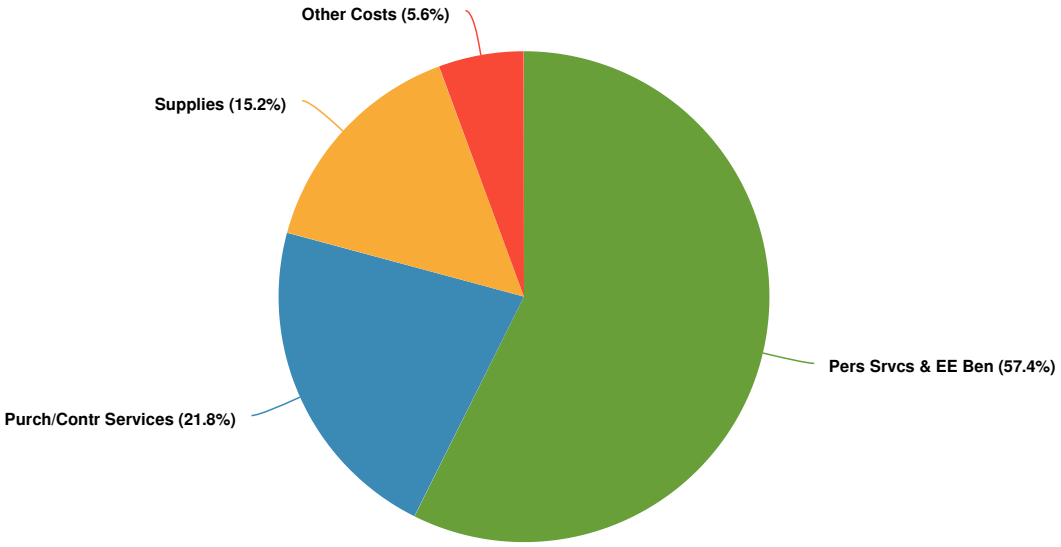
$2,488,731 **$366,970**
(17.30% vs. prior year)

Recreation (61100) Proposed and Historical Budget vs. Actual

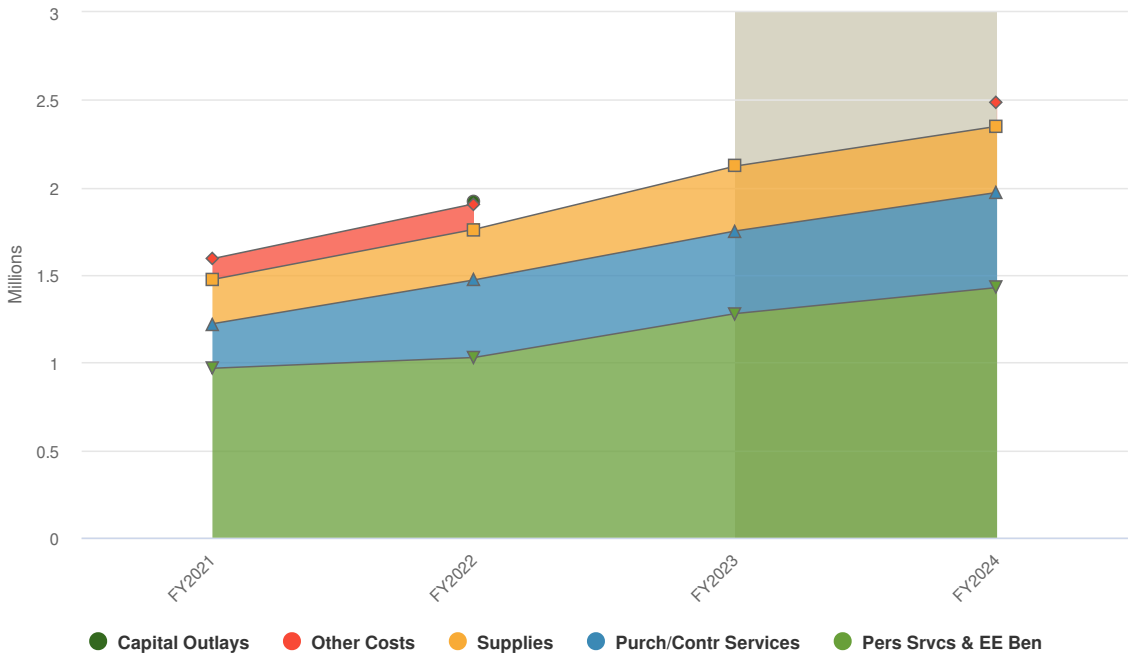


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Loading Data

The updated data table is currently being generated.

Goals

Adding one new program (Soccer) B Quality of life
Add at least 2 more weeks of summer camps B Quality of life
Start at least 2 new programs other than Sports B Quality of life
Continue to upgrade our parks and facilities
Develop a scholarship program

Participant Recreation (61200)

Dwanyne Mask
Newton County Parks & Recreation Director

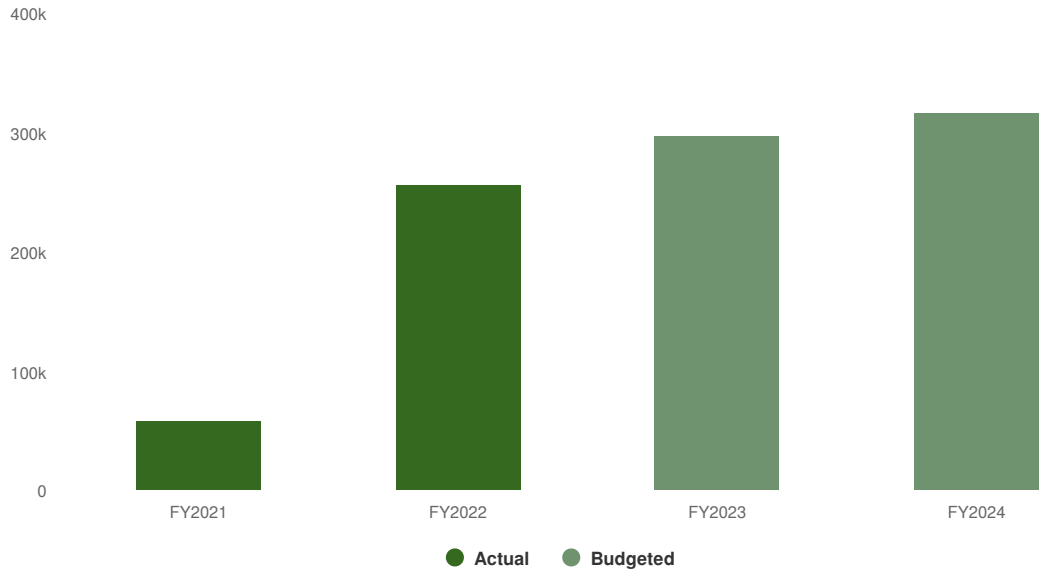
Mission Statement

The mission of the Newton County Parks and Recreation is to provide the use of recreation in generating an exciting, dynamic quality of life by providing the highest quality facilities and programs to meet the ever changing needs and the physical, social, and emotional interest of individuals of all ages and abilities.

Expenditures Summary

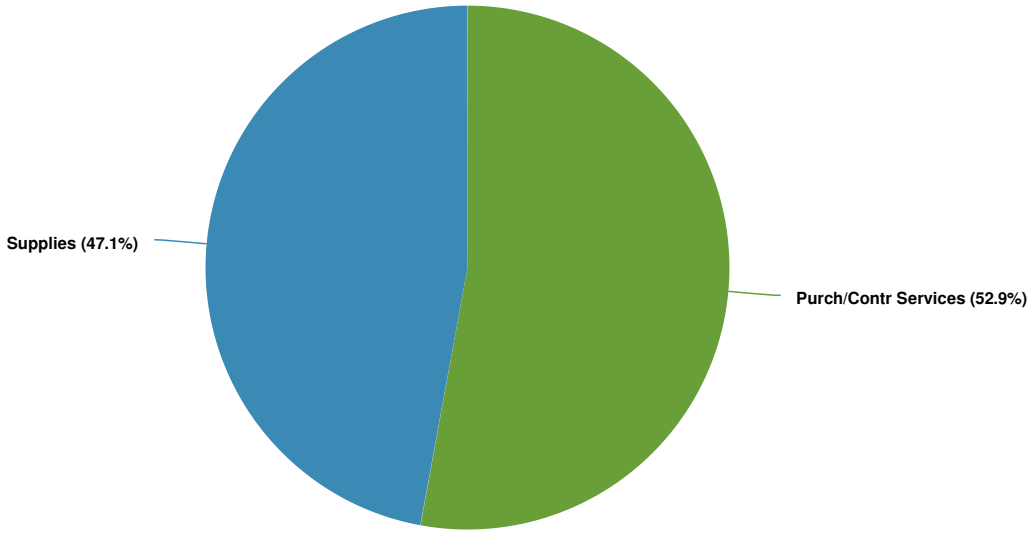
$316,700 **$18,100**
(6.06% vs. prior year)

Participant Recreation (61200) Proposed and Historical Budget vs. Actual

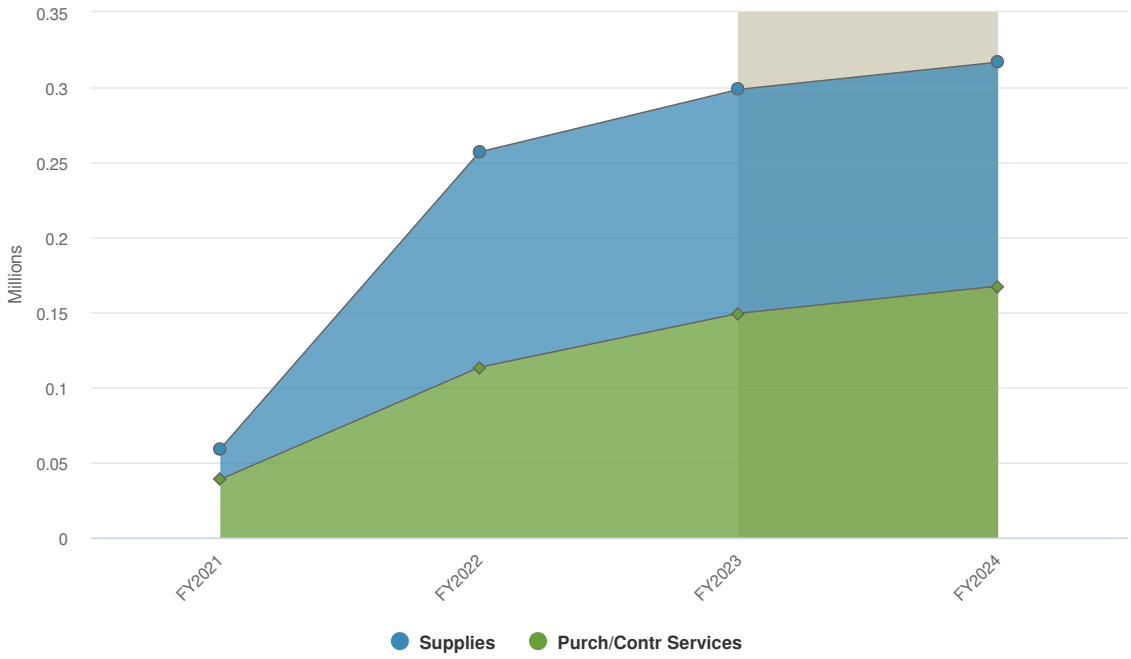


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

The updated data table is currently being generated.

Agricultural Resources (71300)

Ashley Best
Extension Agent

Mission Statement

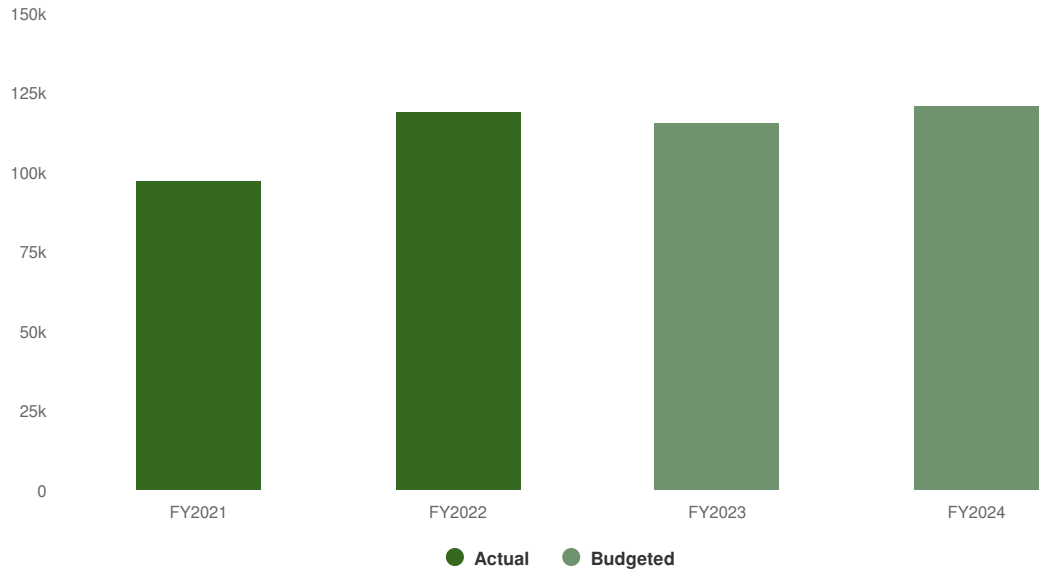
The Newton County Cooperative Extension delivers lifelong learning across Newton through science-based programs and education in agriculture and the environment, family well-being, and 4-H youth. University of Georgia Cooperative Extension faculty and staff are tackling some of the state's and world's grand challenges - from combating diseases and securing a safe food supply to strengthening families, communities and economic growth.

We deliver programs through three main program areas: Agriculture and Natural Resources, Family and Consumer Sciences, and 4-H Youth Development. For over 100 years, the University of Georgia Cooperative Extension has provided free, reliable, research-based information based on the latest scientific research in a language that anyone can understand.

Expenditures Summary

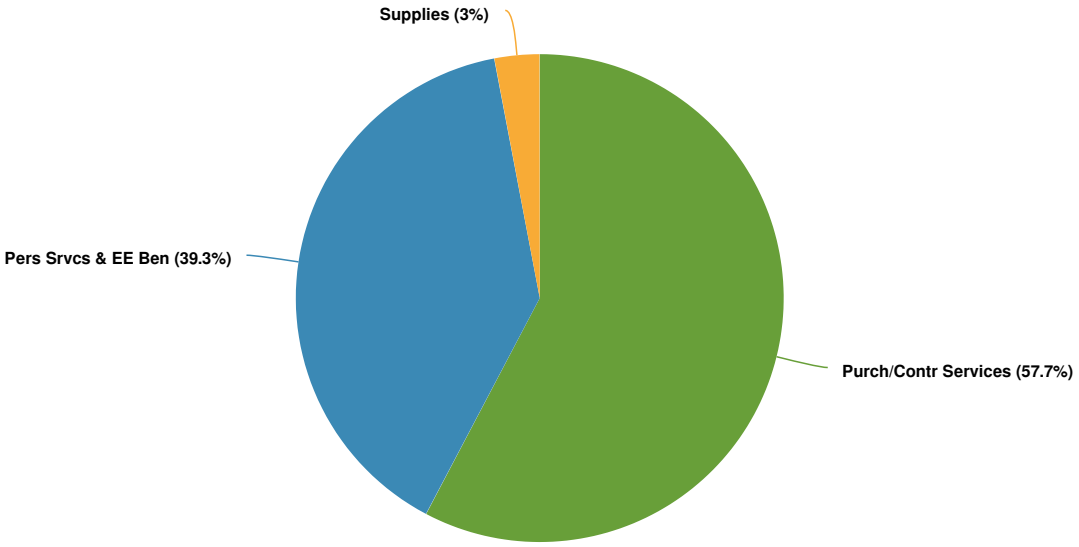
$120,736 **$5,384**
(4.67% vs. prior year)

Agricultural Resources (71300) Proposed and Historical Budget vs. Actual

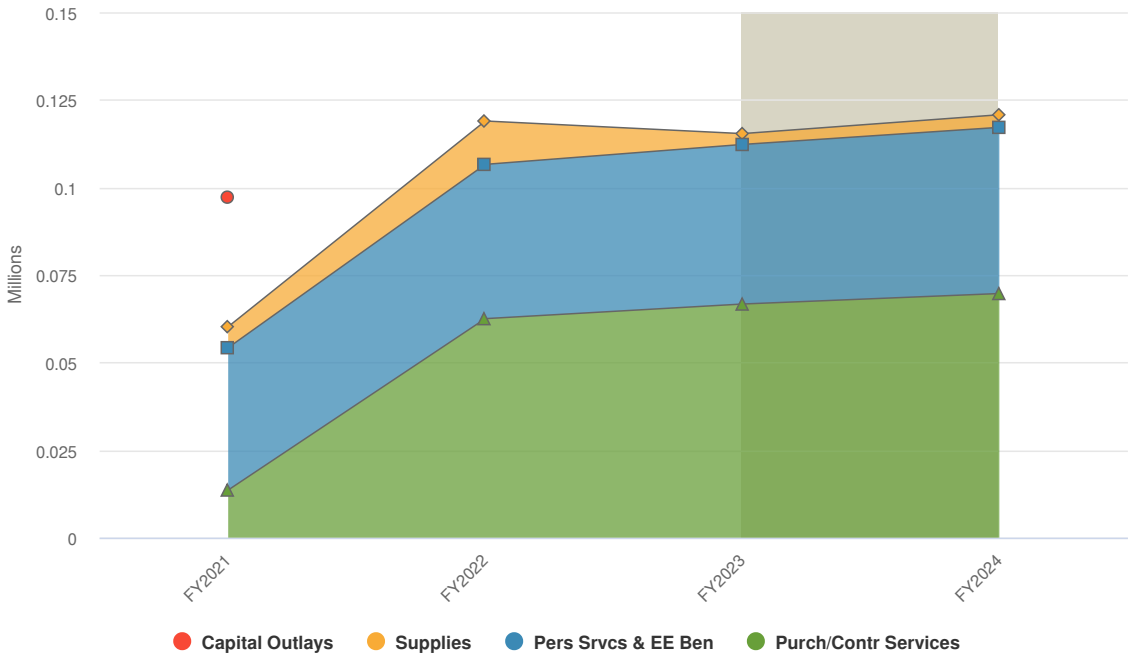


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

The updated data table is currently being generated.

Development Services (74100)

Shena Applewhaite
Director of Development Services

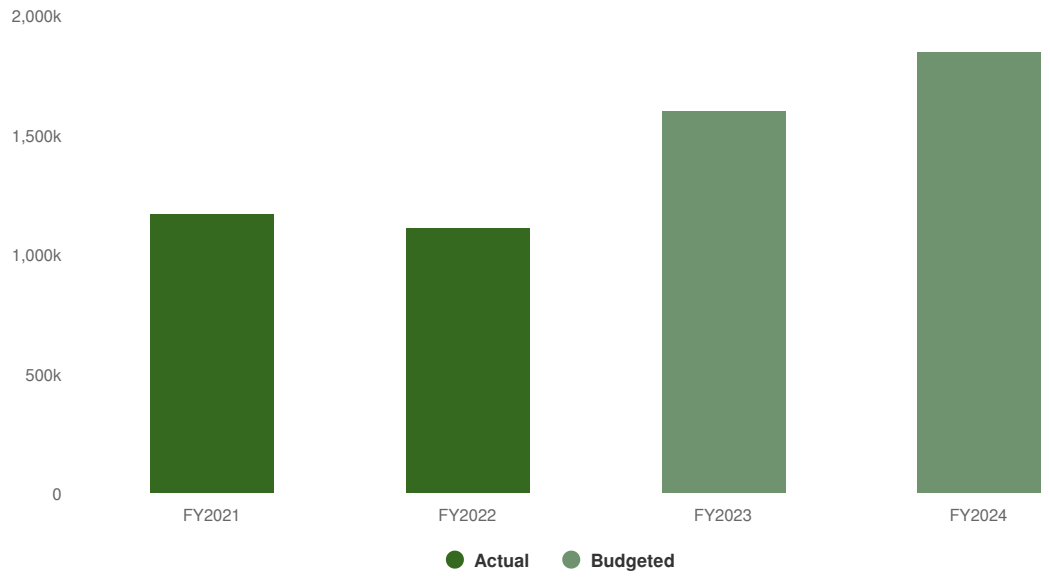
Mission Statement

The mission of the Development Services Department is to improve the quality of life by planning the natural and built environments for current and future generations by assisting all patrons with prompt and courteous customer service with a commitment to community values, ecological principles for protection of the environment, applying the most current and best planning principles and practices, while upholding the appropriate State laws and County Codes, Ordinances and Policies as approved and adopted by the Newton County Board of Commissioners.

Expenditures Summary

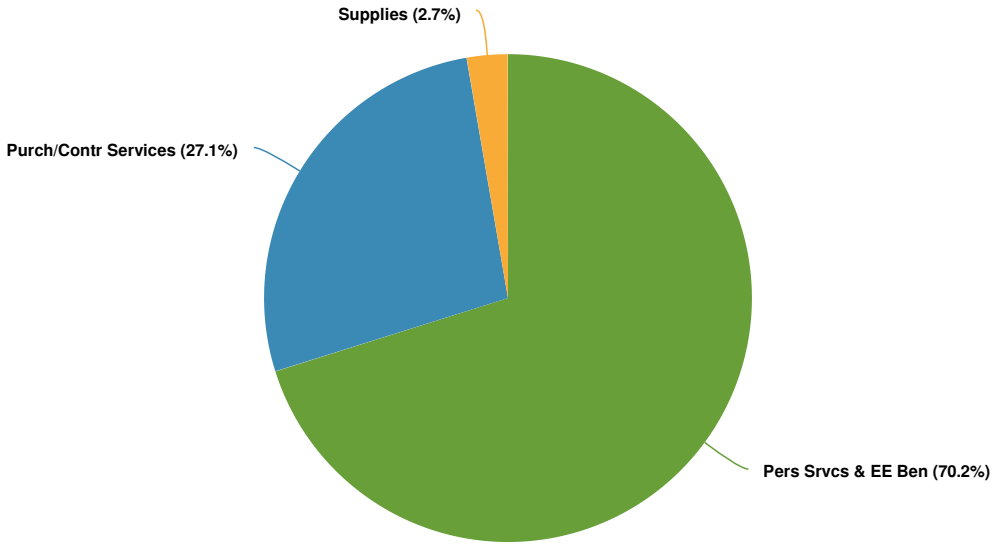
$1,851,320 **$245,934**
(15.32% vs. prior year)

Development Services (74100) Proposed and Historical Budget vs. Actual

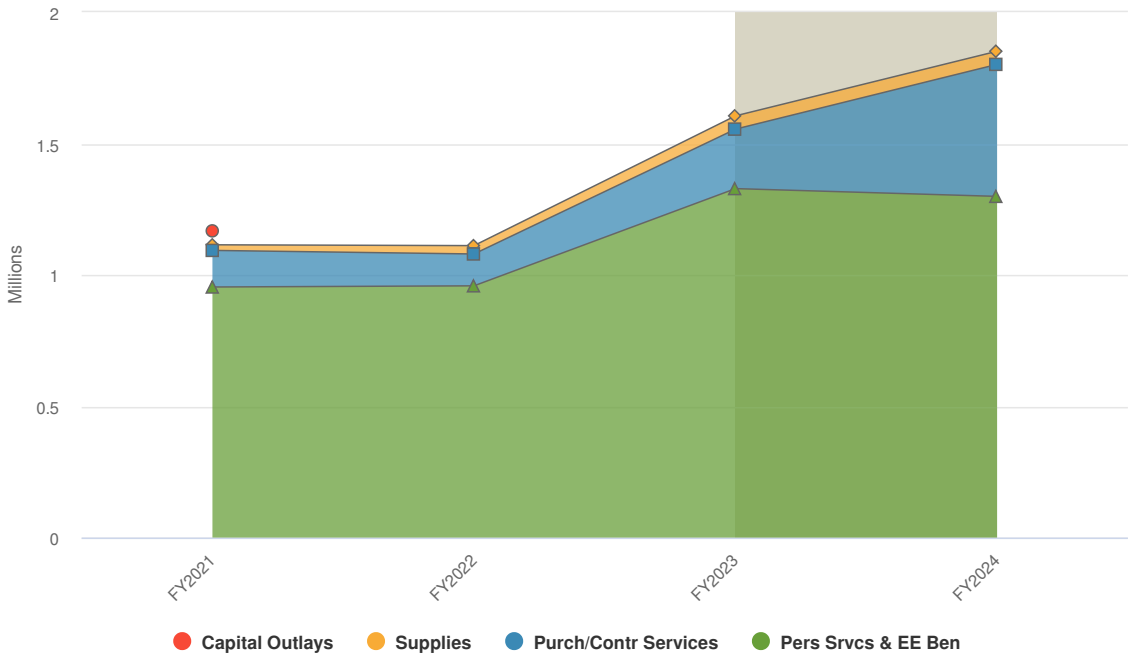


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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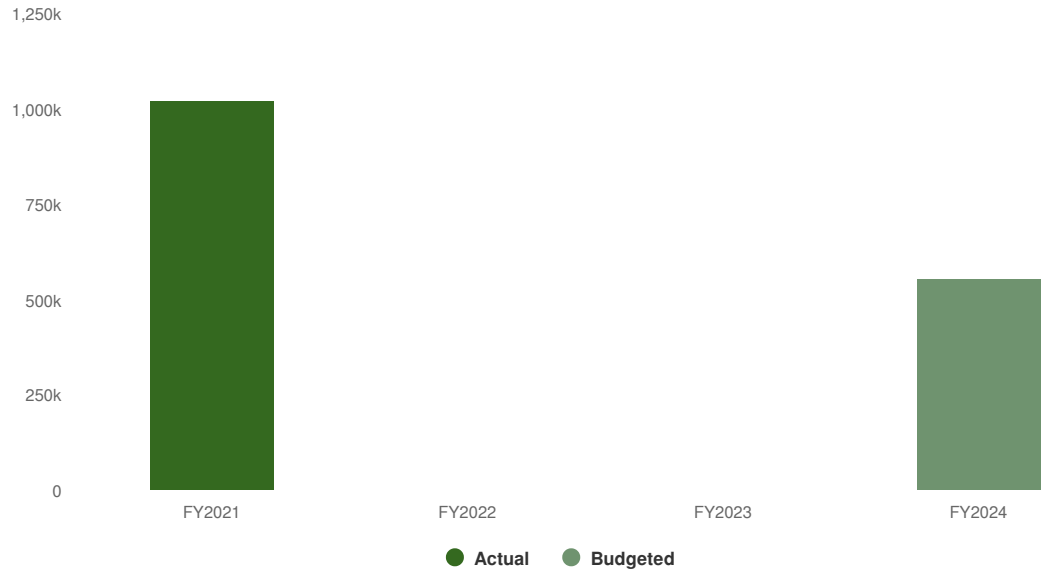
Debt Services (80000)

This department is utilized for principal and interest payments made on behalf of the general fund.

Expenditures Summary

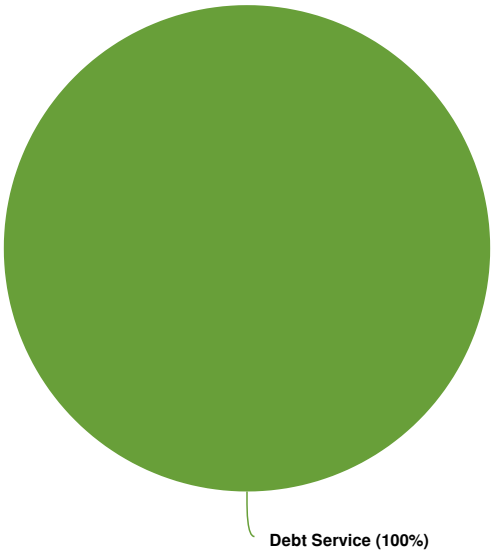
$555,045 $555,045
(% vs. prior year)

Debt Services (80000) Proposed and Historical Budget vs. Actual

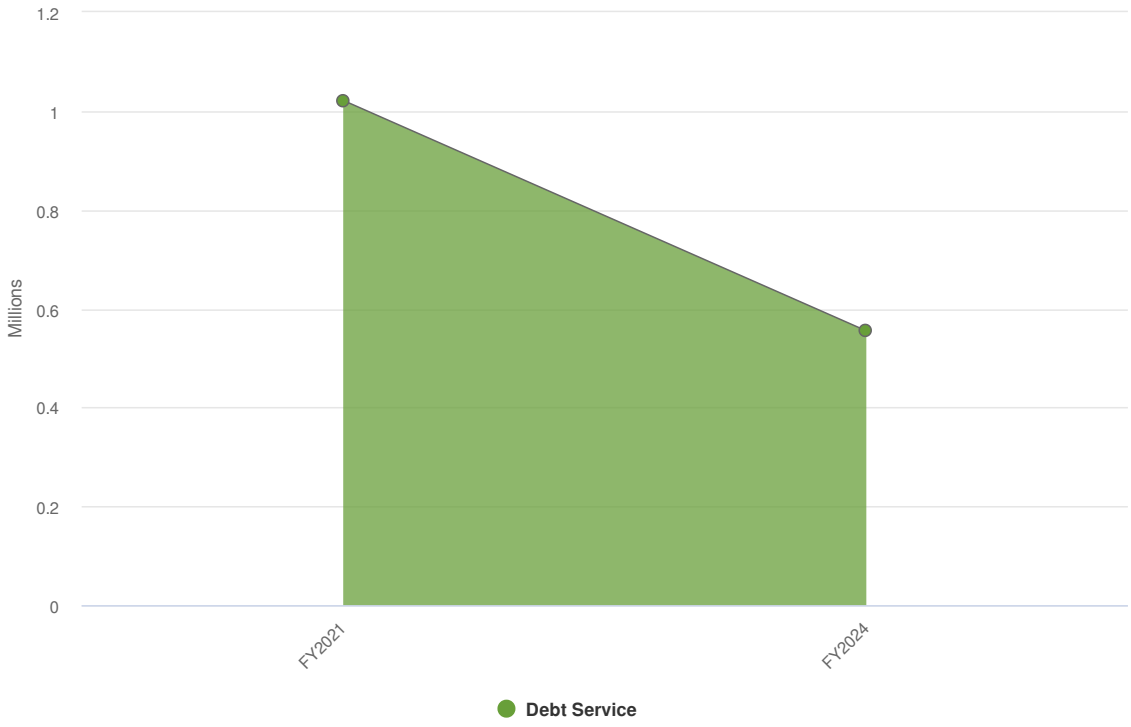


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



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Payments to Outside Agencies (90000)

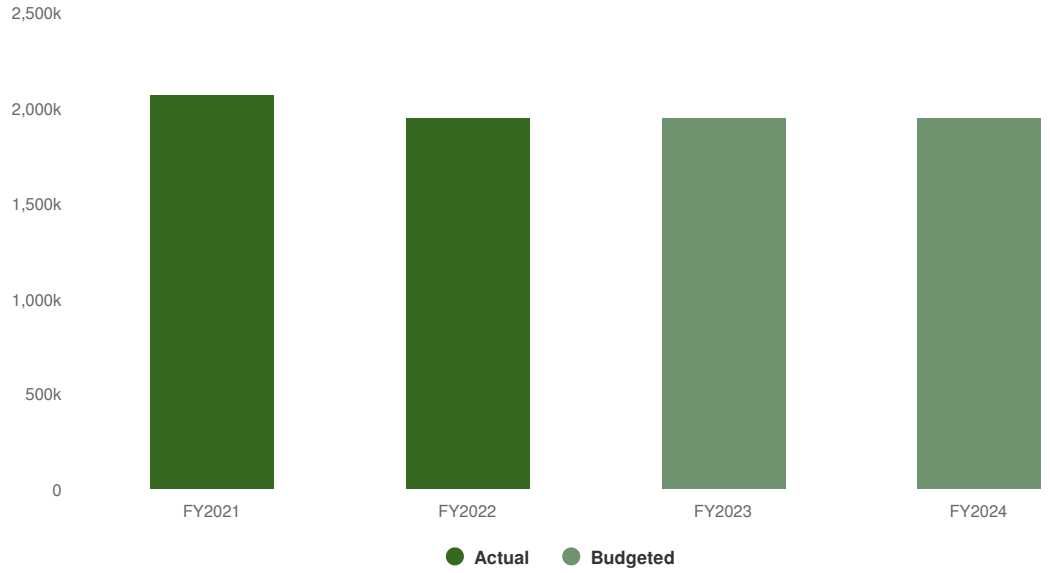
The department accounts for payments made to other governmental agencies and non-profits outside of the county.

Expenditures Summary

The department accounts for payments made to other governmental agencies and non-profits outside of the county.

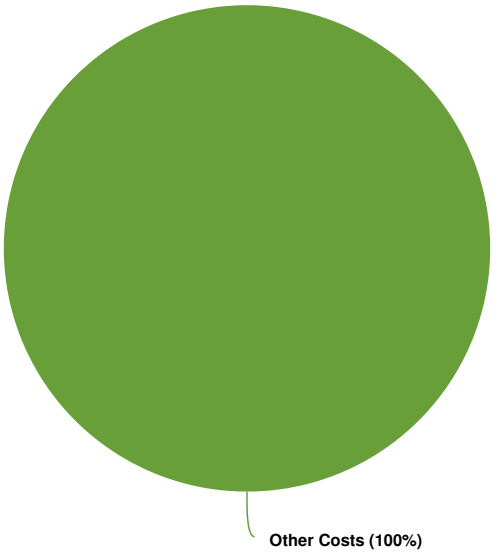
$1,949,784 **$0**
(0.00% vs. prior year)

Payments to Outside Agencies (90000) Proposed and Historical Budget vs. Actual

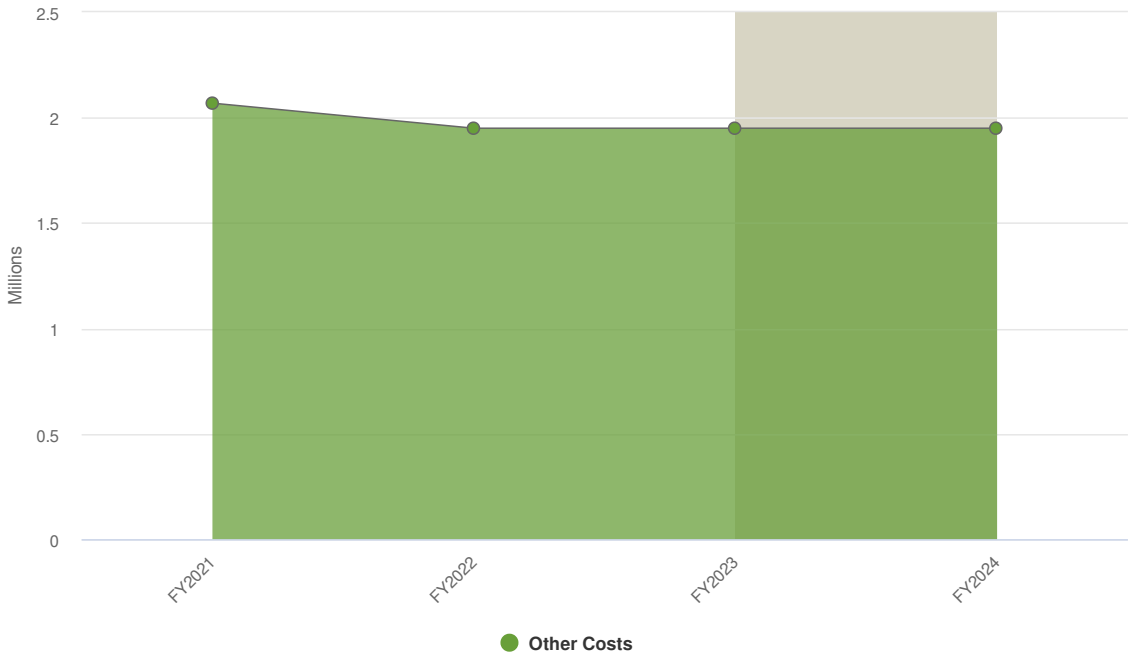


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Loading Data

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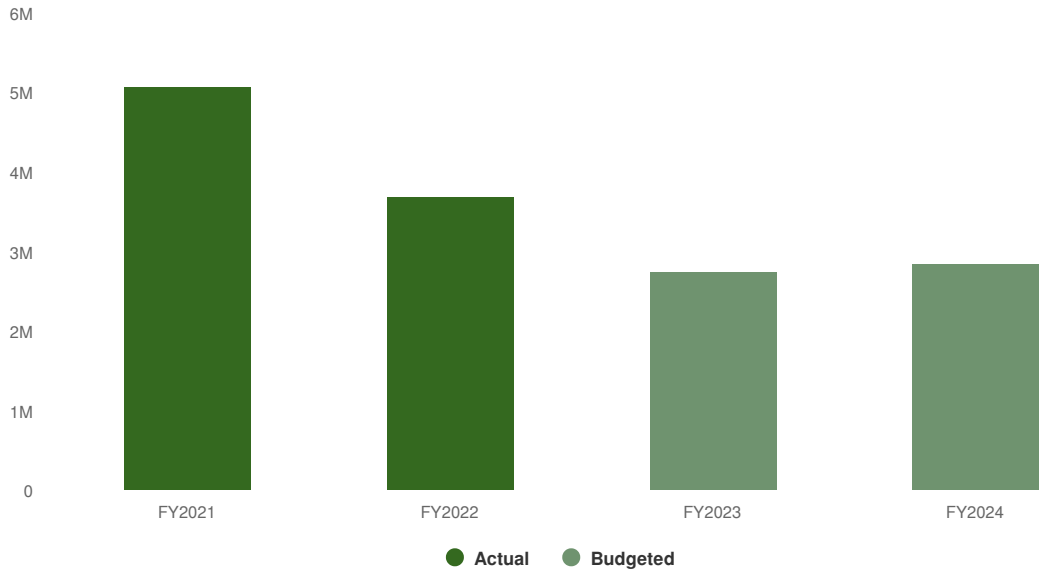
Other Financing Sources (90002)

This department accounts for transfers made to other county funds.

Expenditures Summary

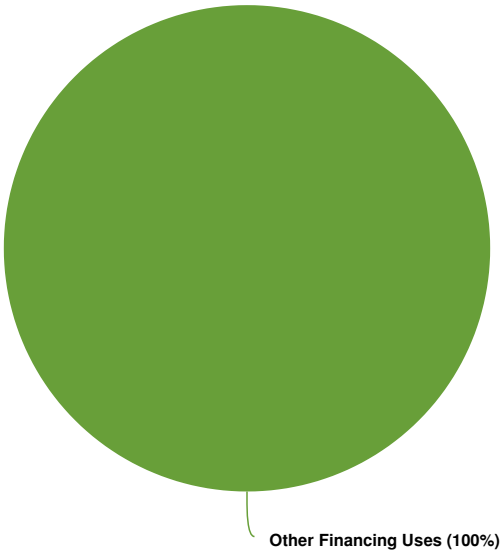
$2,857,427 $103,242
(3.75% vs. prior year)

Other Financing Sources (90002) Proposed and Historical Budget vs. Actual

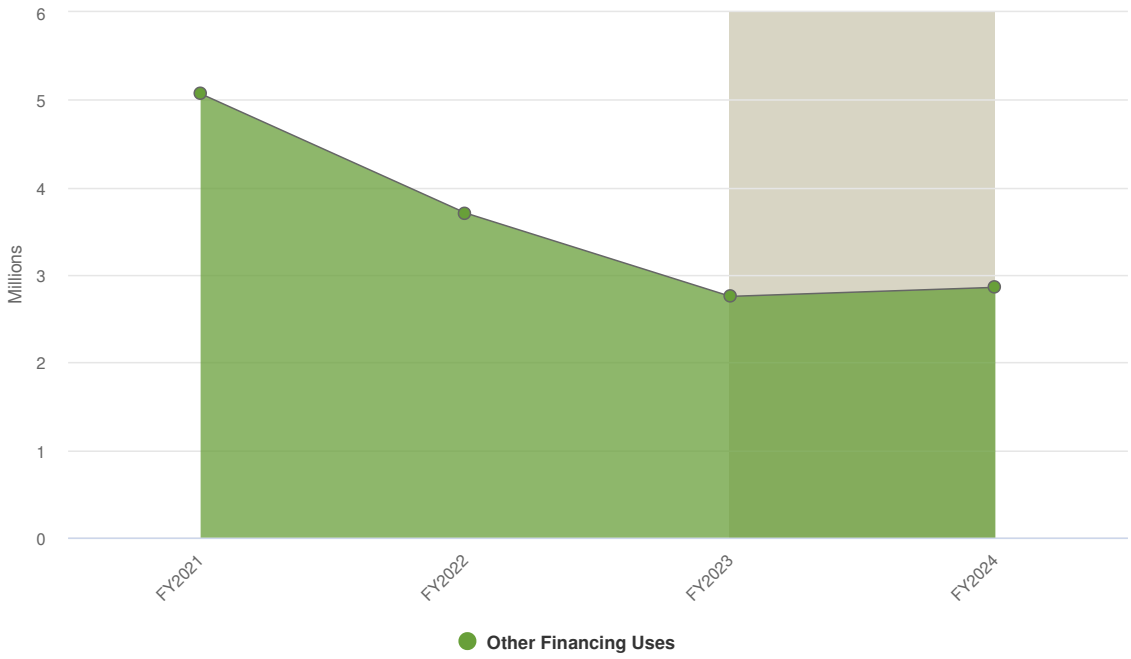


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



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Cornish Creek (44210)

James Brown
Water Resources Director

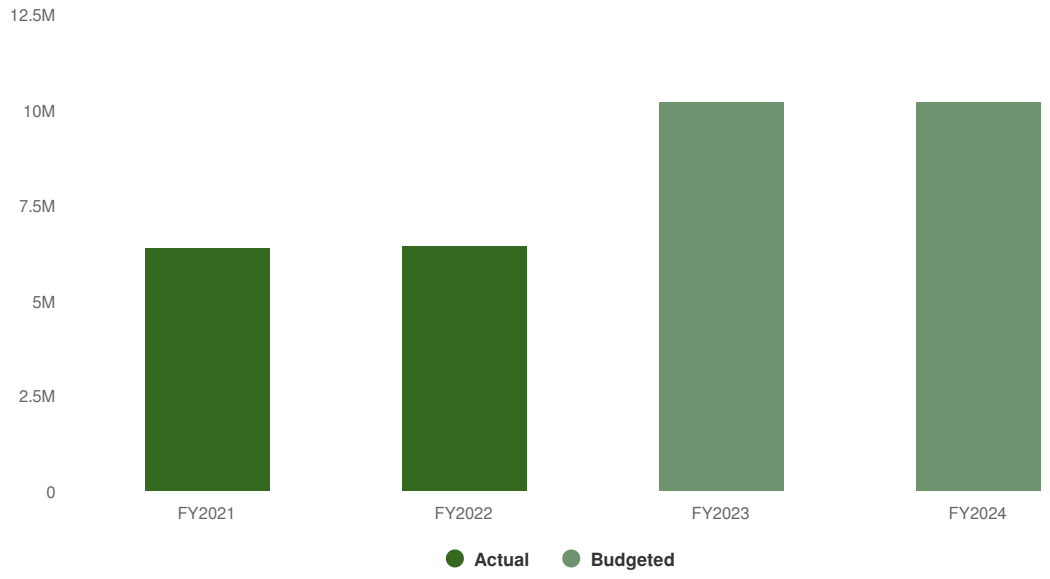
Mission Statement

To provide high quality and safe drinking water to our customers in the most efficient and cost effective way possible

Expenditures Summary

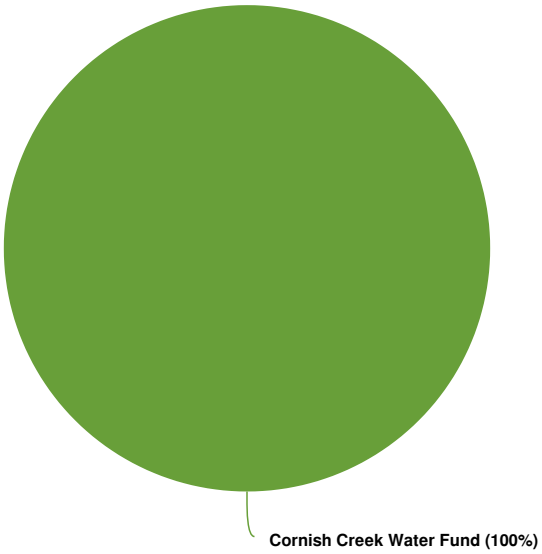
$10,213,818 **-$17,322**
(-0.17% vs. prior year)

Cornish Creek (44210) Proposed and Historical Budget vs. Actual

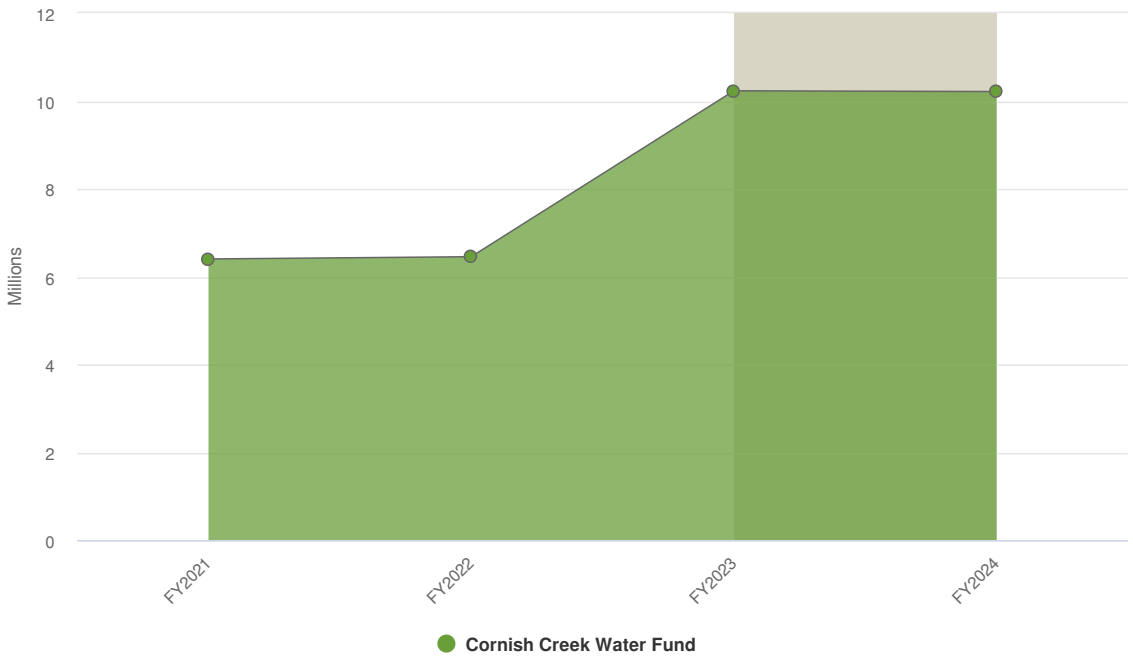


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



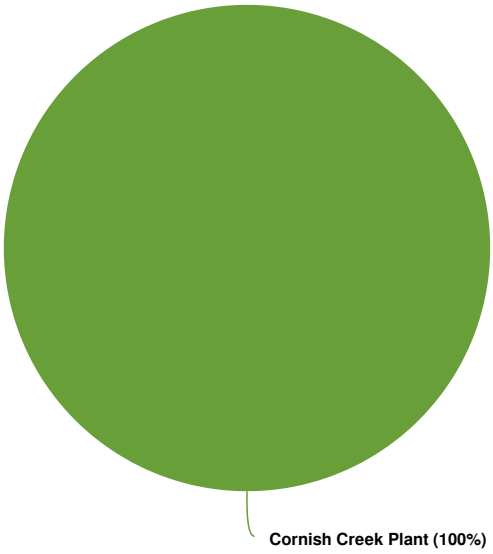
Grey background indicates budgeted figures.

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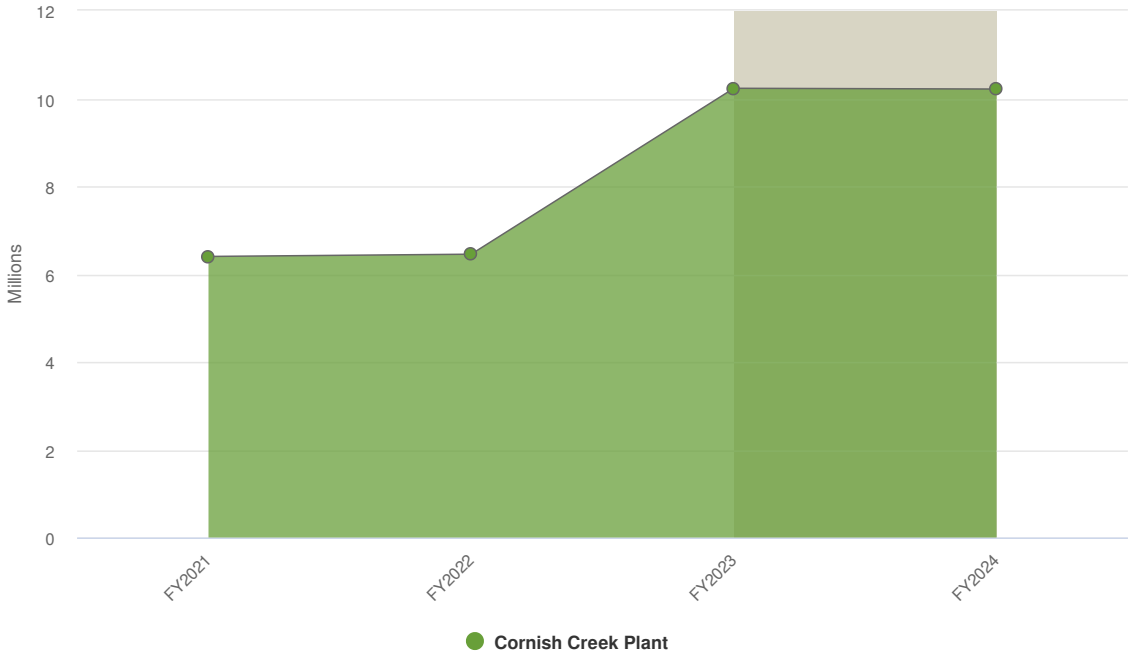
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



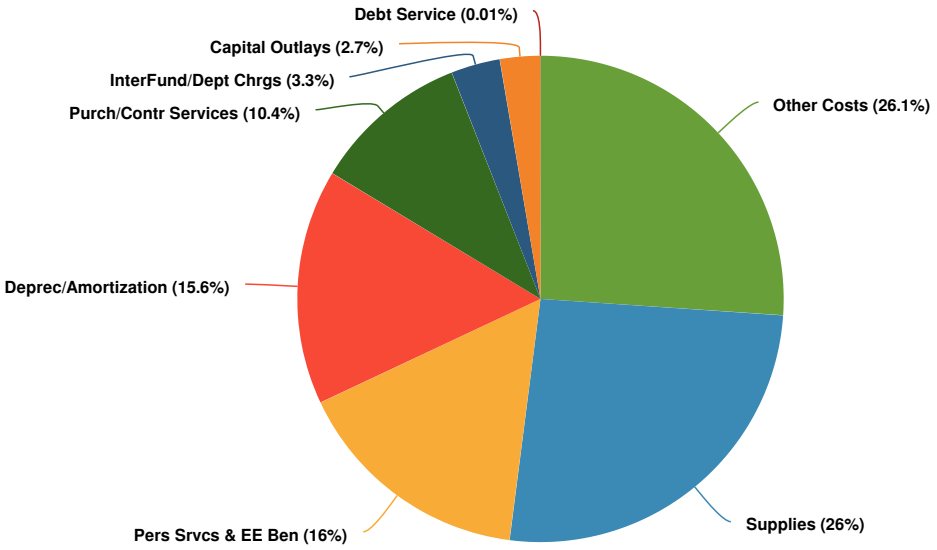
Grey background indicates budgeted figures.

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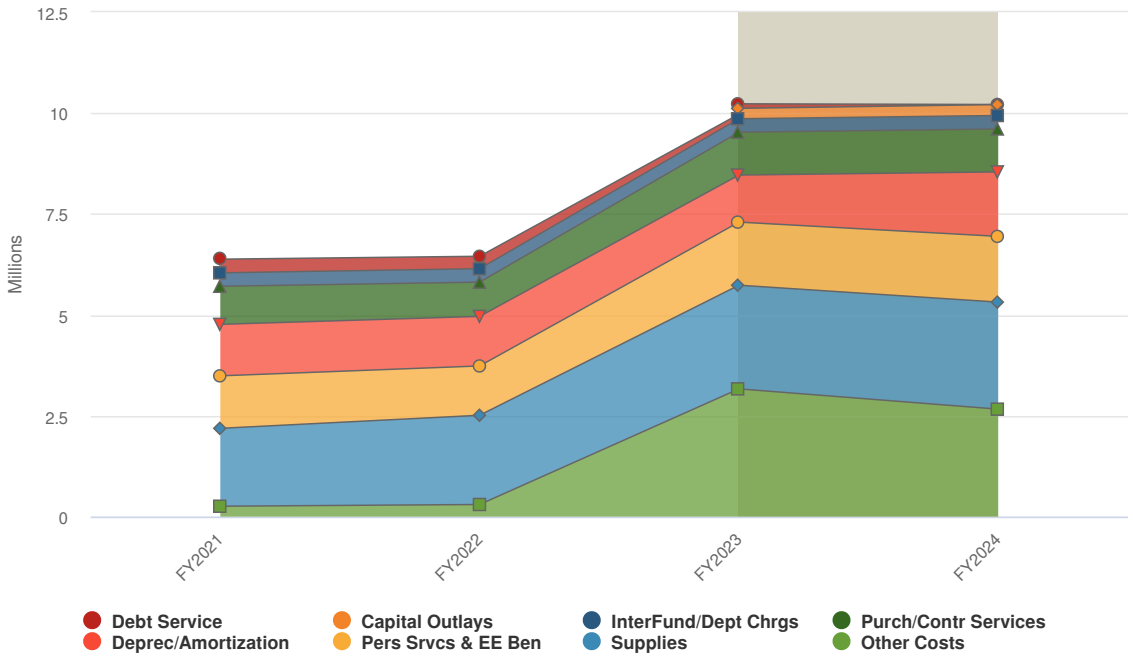
The updated data table is currently being generated.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



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Williams Street Treatment Plant (44240)

James Brown
Water Resource Director

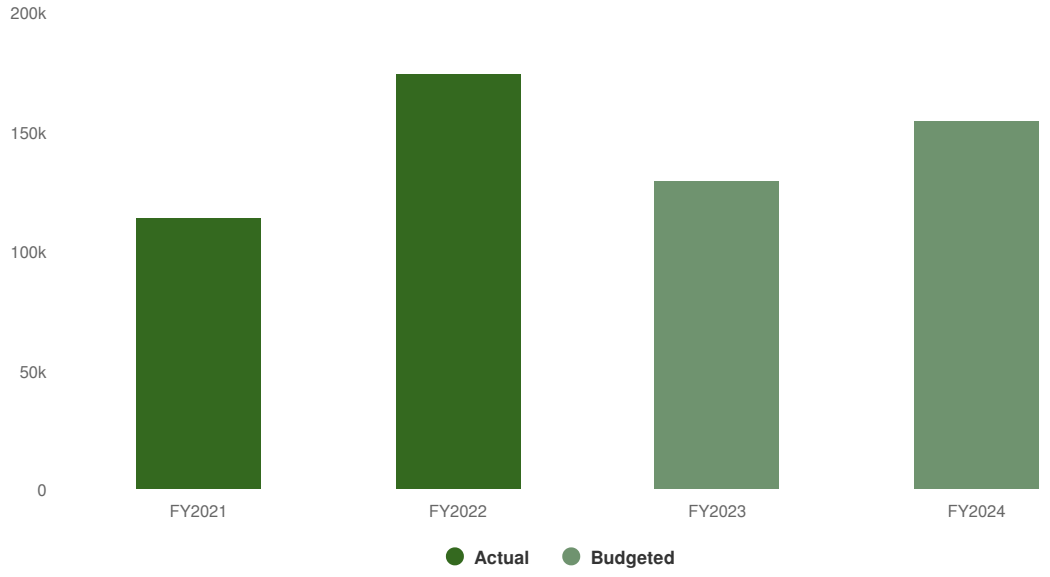
Mission Statement

To provide high quality and safe drinking water to our customers in the most efficient and cost effective way possible

Expenditures Summary

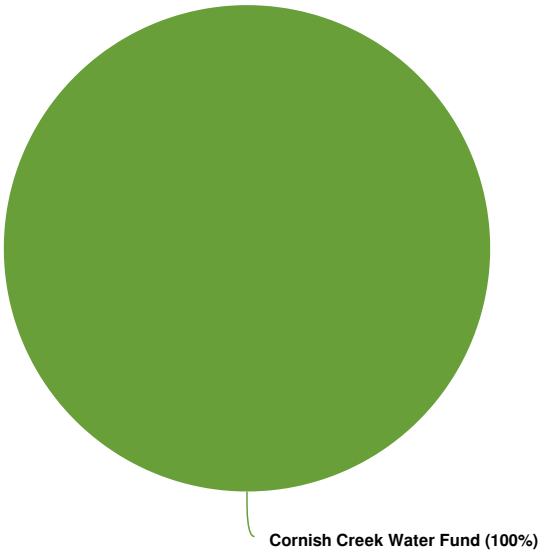
$154,489 **$24,689**
(19.02% vs. prior year)

Williams Street Treatment Plant (44240) Proposed and Historical Budget vs. Actual

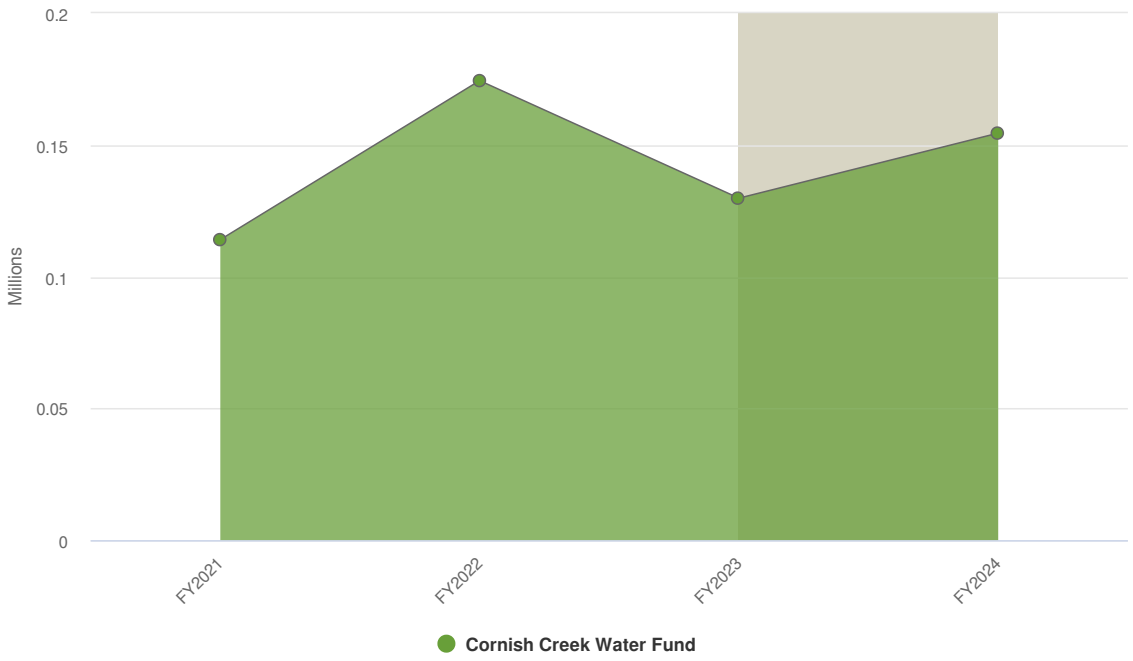


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



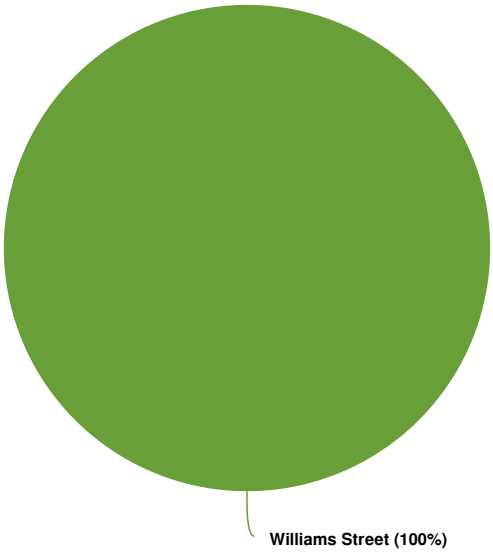
Grey background indicates budgeted figures.

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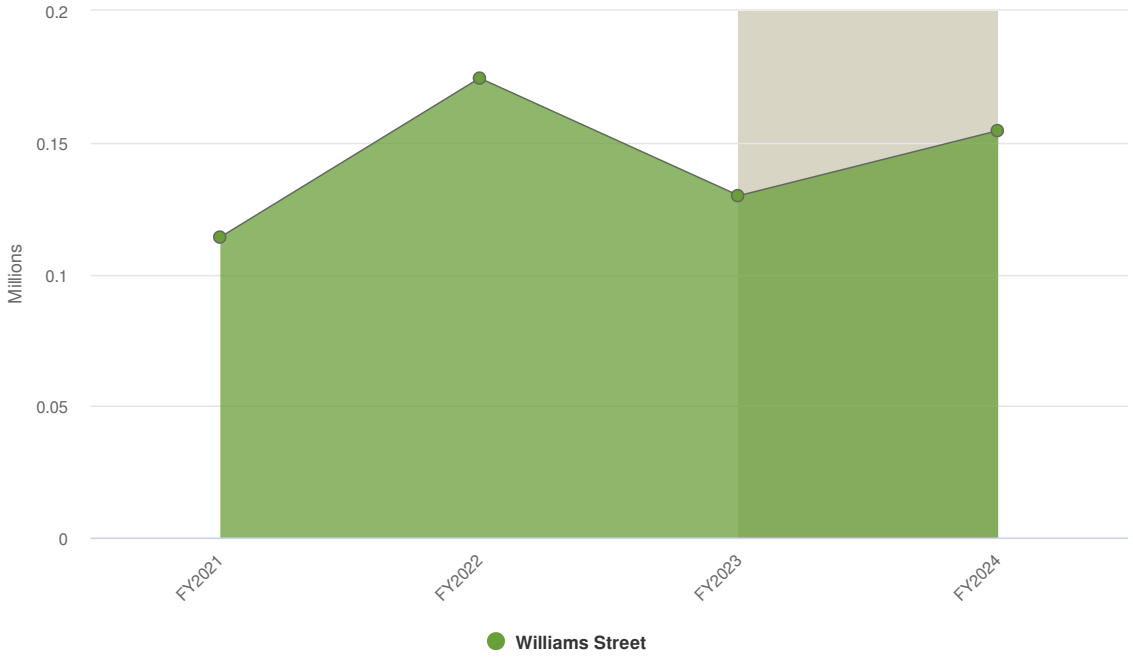
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



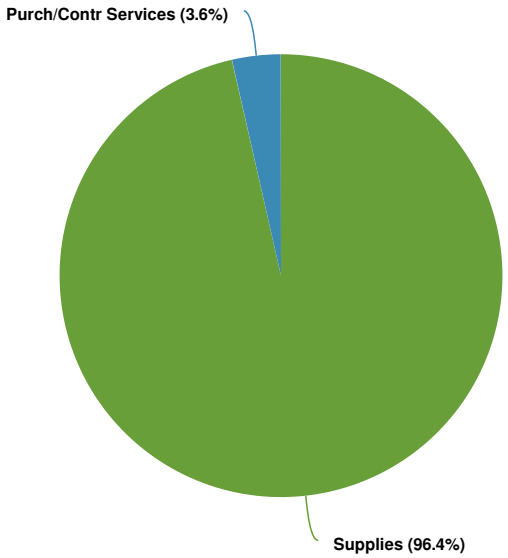
Grey background indicates budgeted figures.

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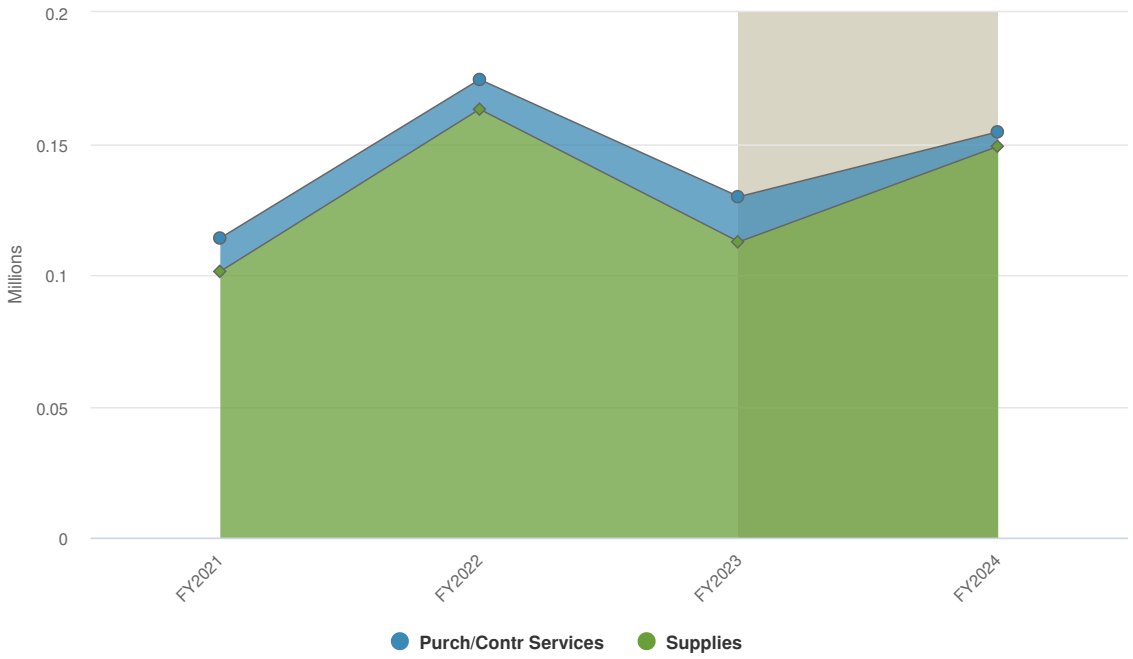
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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The updated data table is currently being generated.

Landfill (45300)

Matthew Dolan
Solid Waste Manager

Mission Statement

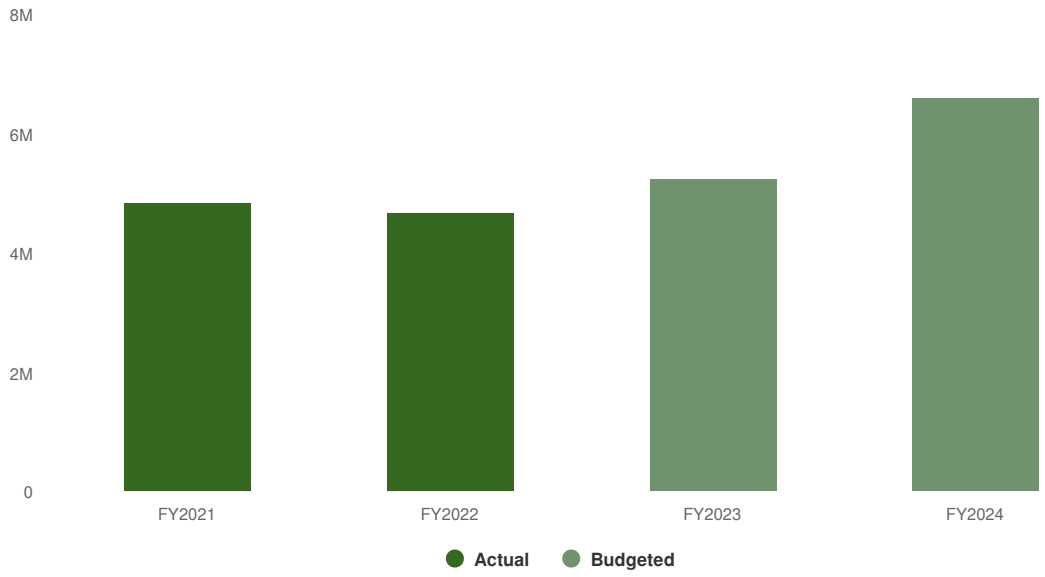
To provide and oversee effective, environmentally and financially responsible trash collection, disposal, and recycling options for everyone in Newton County.

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Expenditures Summary

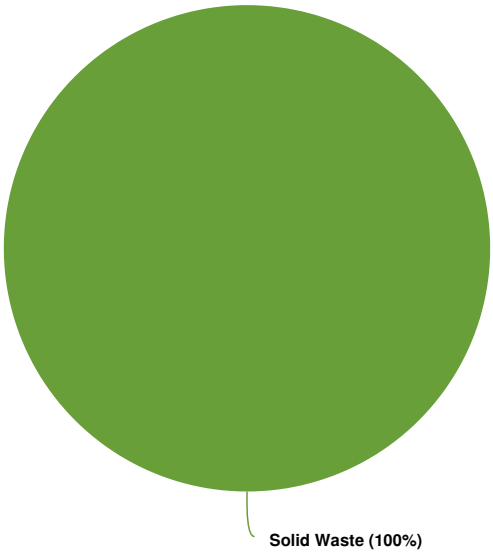
$6,604,862 **$1,344,184**
(25.55% vs. prior year)

Landfill (45300) Proposed and Historical Budget vs. Actual

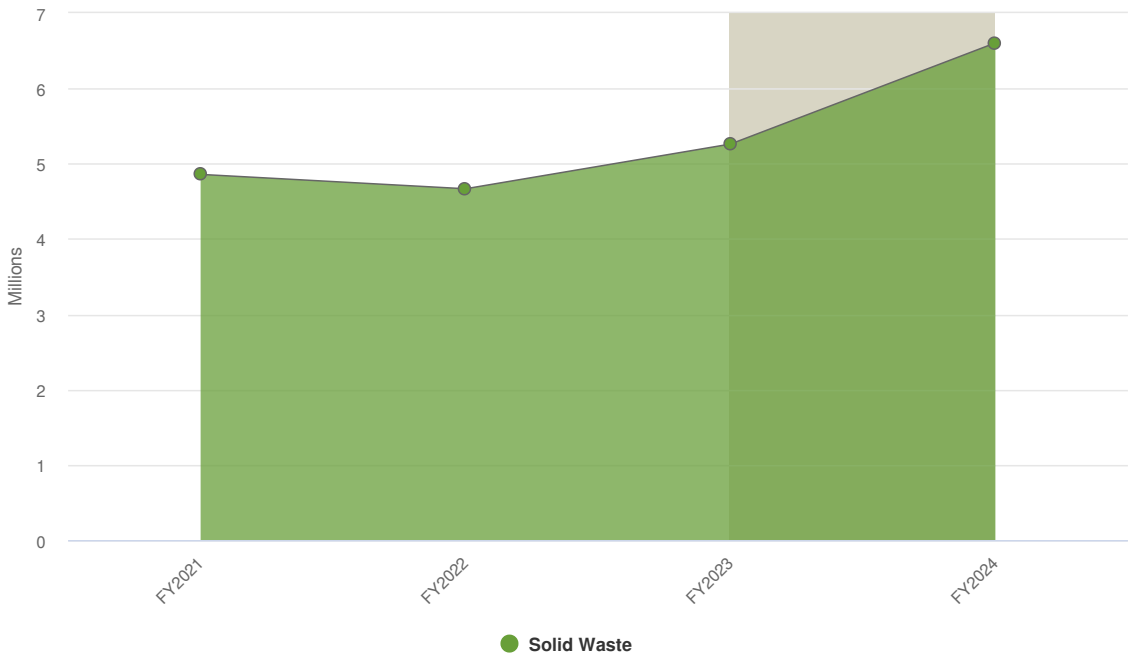


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



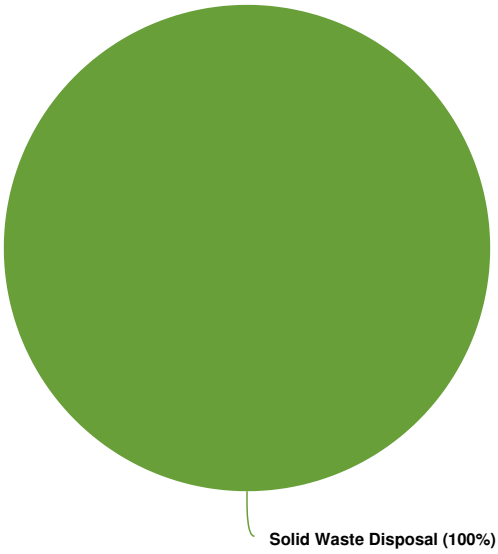
Grey background indicates budgeted figures.

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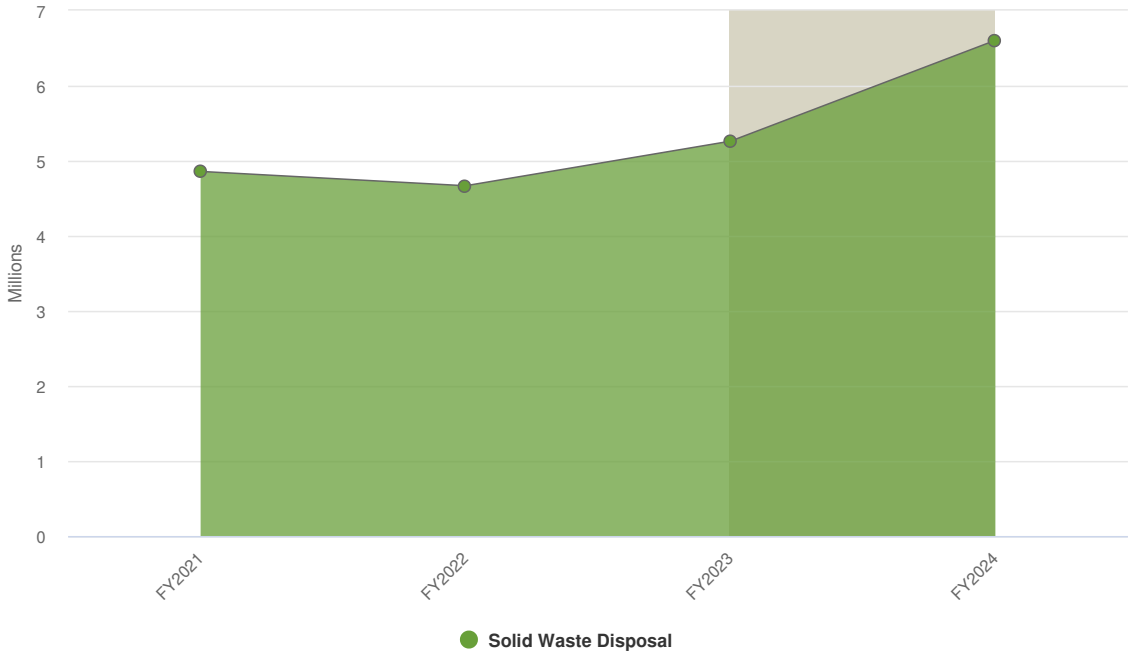
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



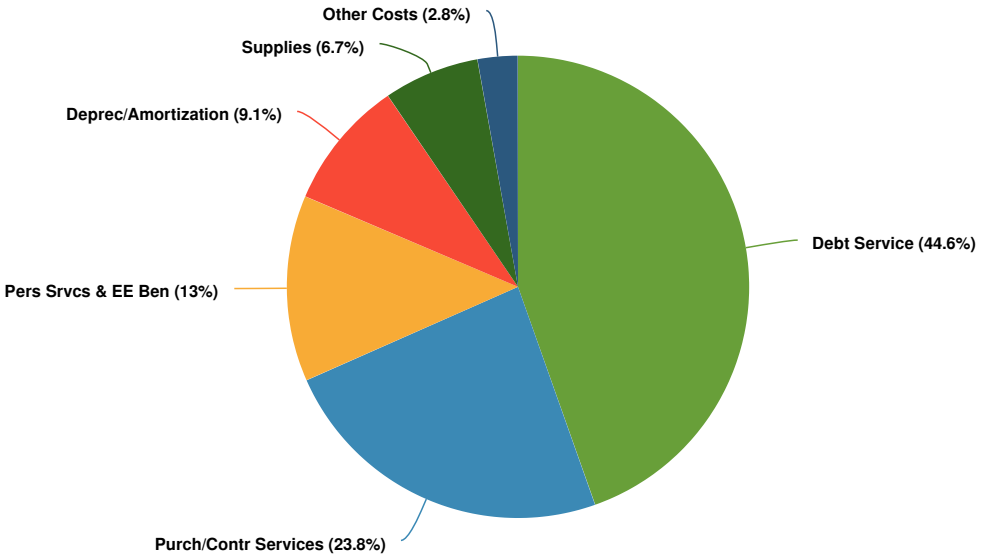
Grey background indicates budgeted figures.

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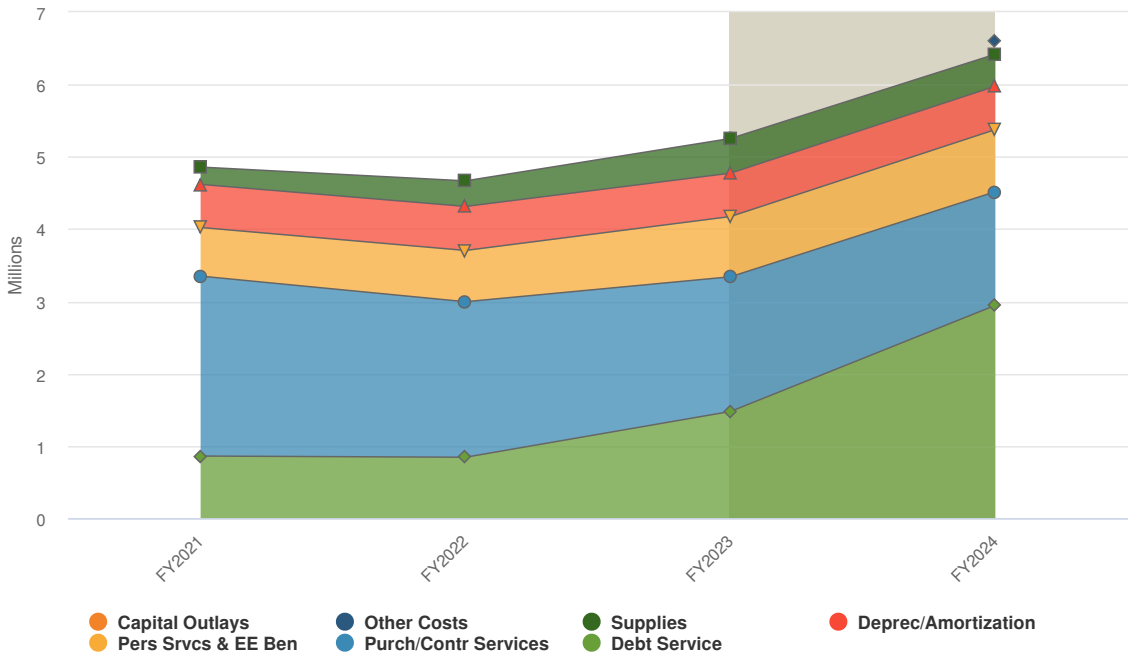
The updated data table is currently being generated.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Loading Data

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Goals

SA A2. Monitor performance criteria and landfill data, documenting results.
SA A3. Ensure collaboration with consultants, municipalities, local haulers and customers.
SA A5. Continue to evaluate the feasibility of and the efficiency of convenience center operations.
SA B4. Develop a multi-year plan leveraging technology to reduce costs, promote efficiencies, and expand services as the demand for services grows.
SA C6. Develop a culture of customer service.
SA D3. Improve landfill infrastructure and operations focusing on EPD compliance
SA D4. Reduce, Recycle, and Reuse.
SA D5. Improve Convenience Centers

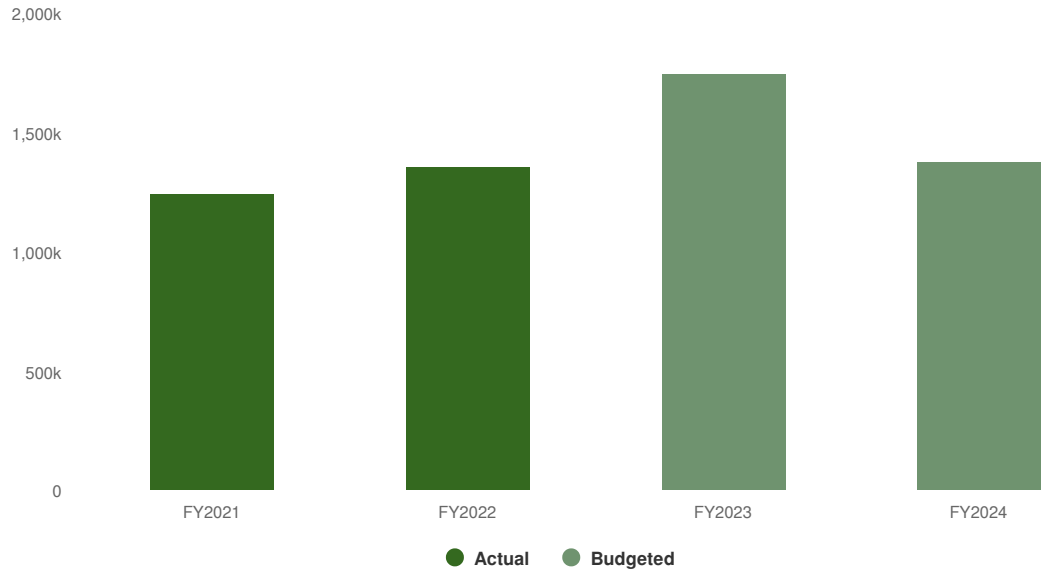
Recycling Centers (45500)

Matthew Dolan
Solid Waste Manager

Expenditures Summary

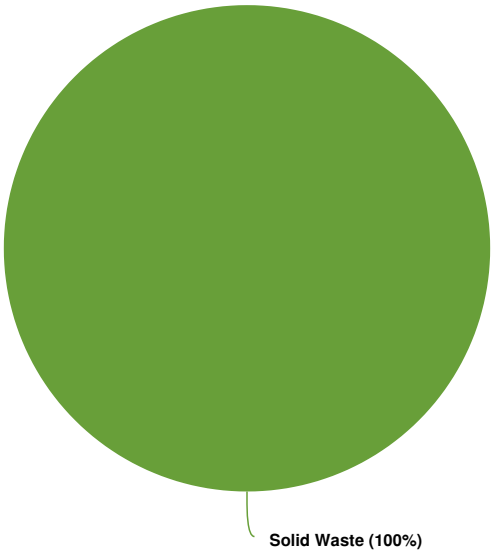
$1,379,317 **-$372,214**
(-21.25% vs. prior year)

Recycling Centers (45500) Proposed and Historical Budget vs. Actual

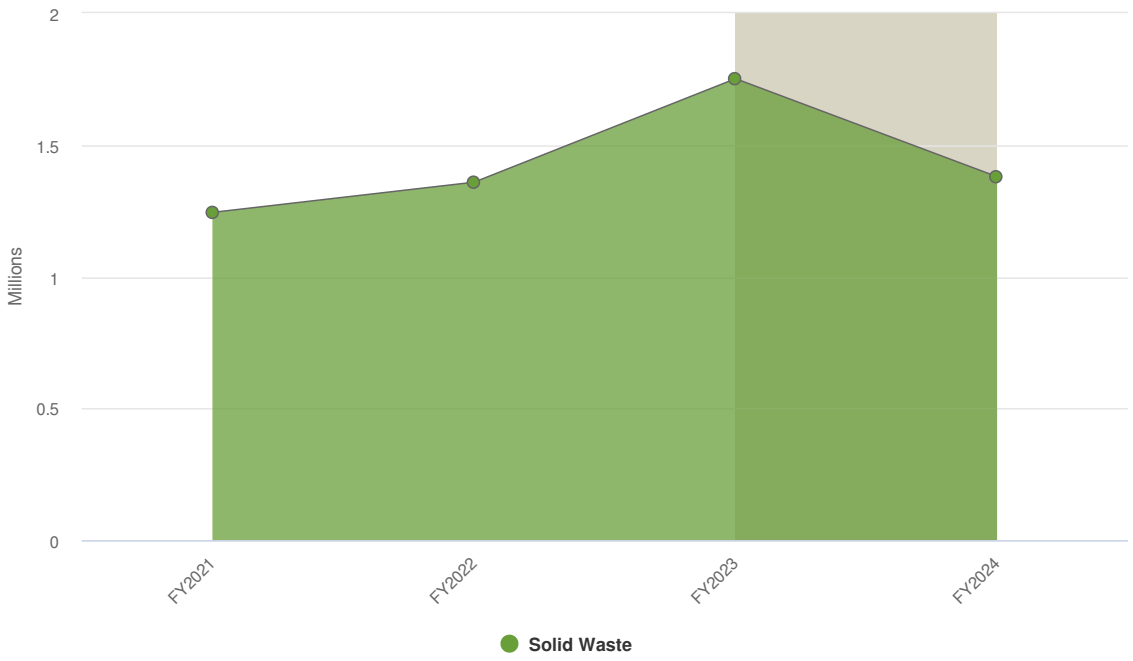


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



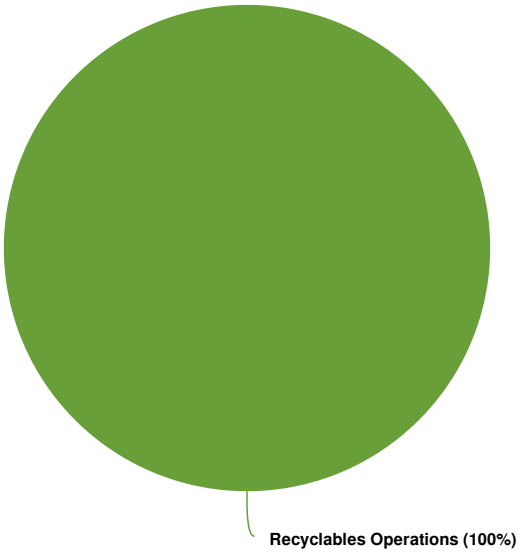
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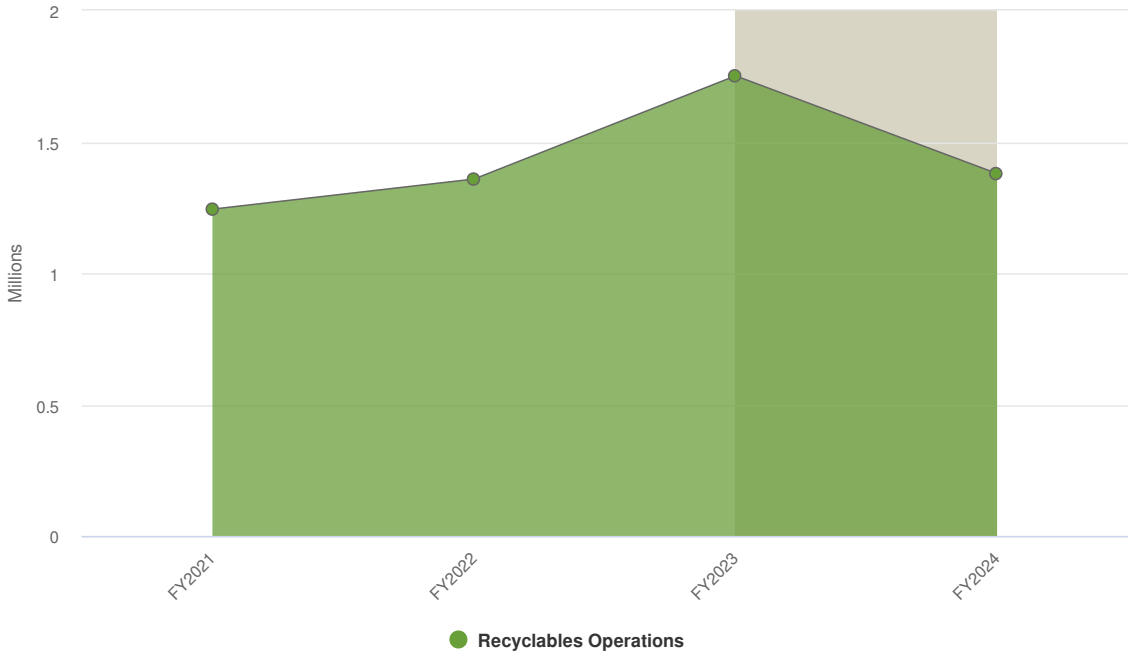
The updated data table is currently being generated.

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



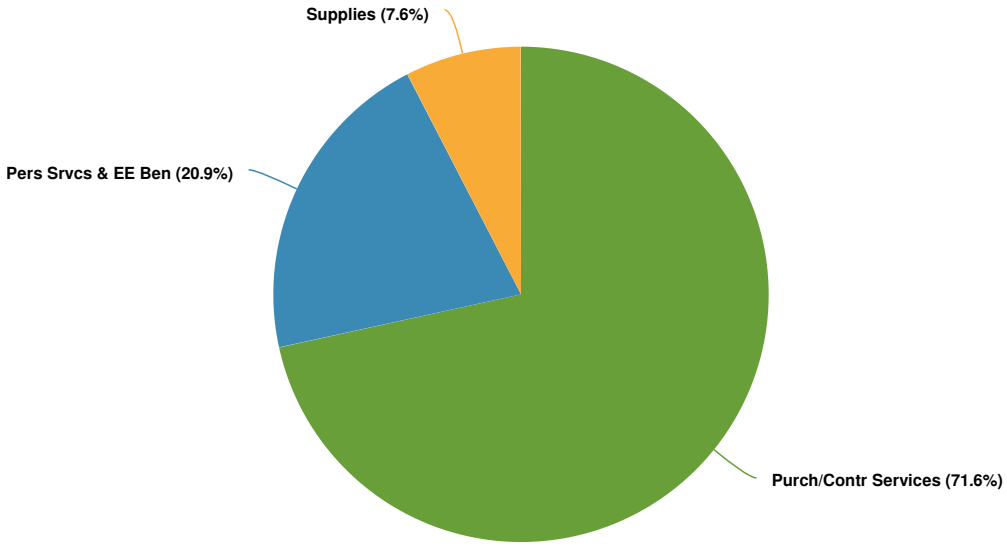
Grey background indicates budgeted figures.

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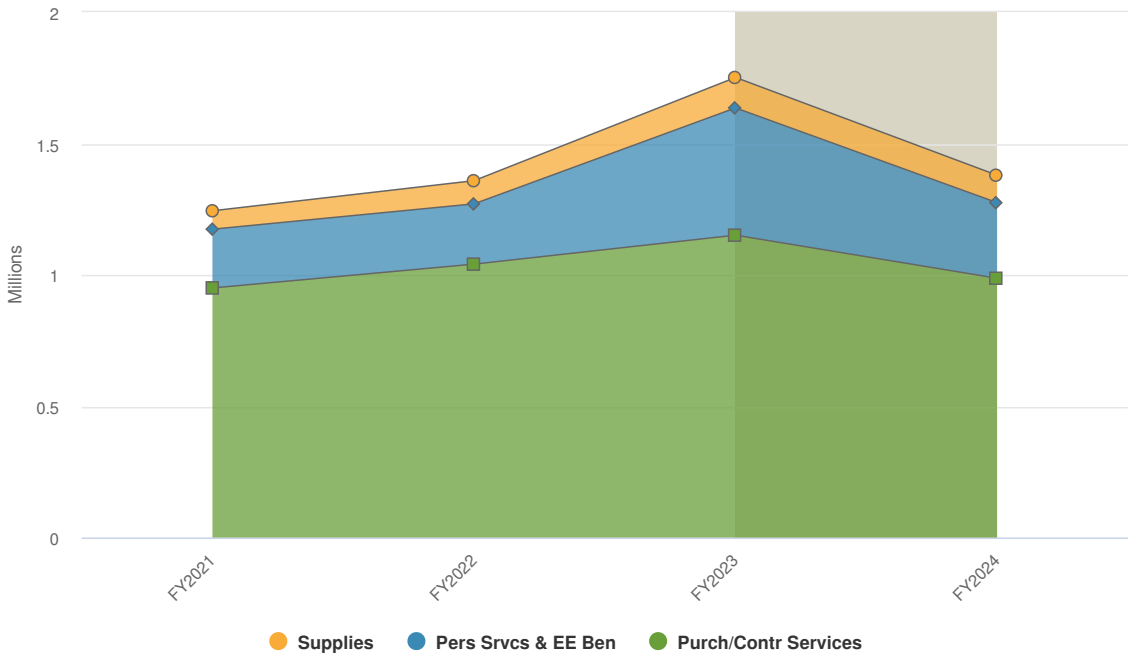
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

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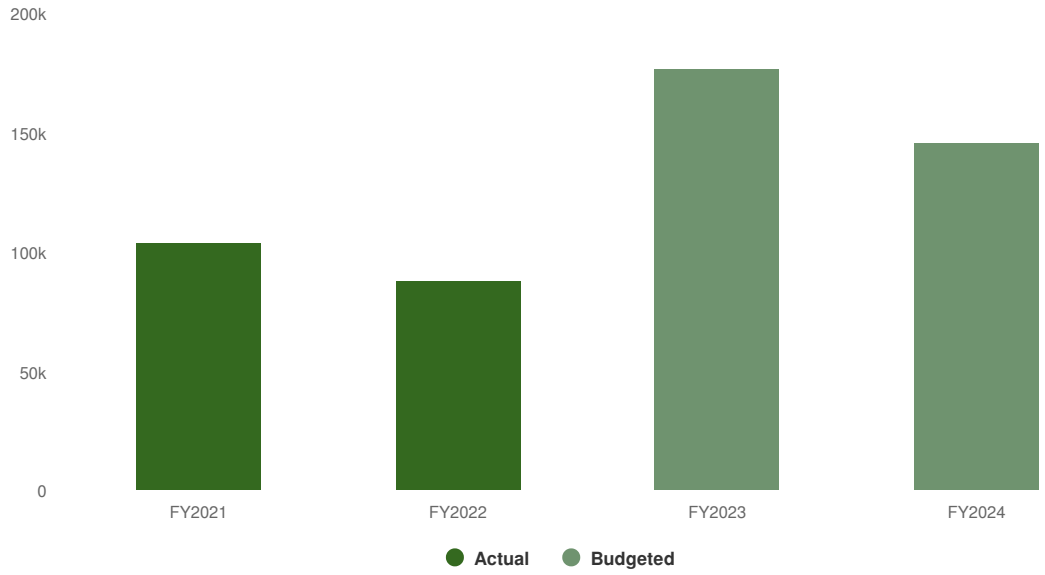
Factory Shoals (62200)

James Brown
Water Resources Director

Expenditures Summary

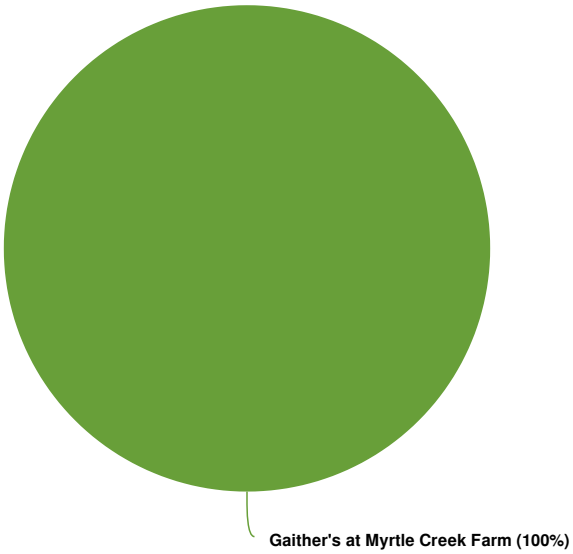
$146,001 **-$30,776**
(-17.41% vs. prior year)

Factory Shoals (62200) Proposed and Historical Budget vs. Actual

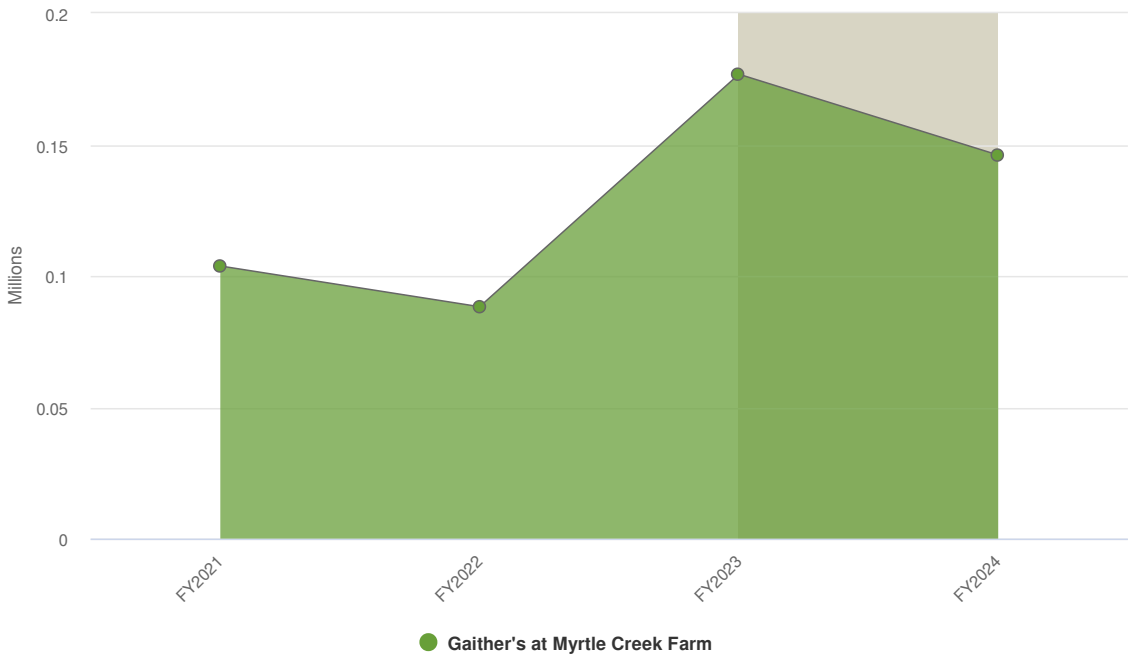


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



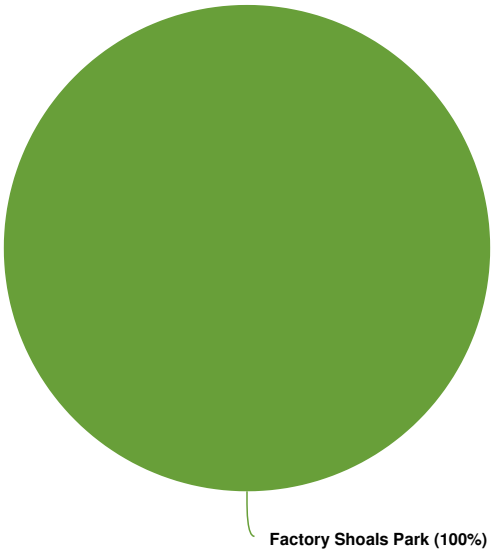
Grey background indicates budgeted figures.

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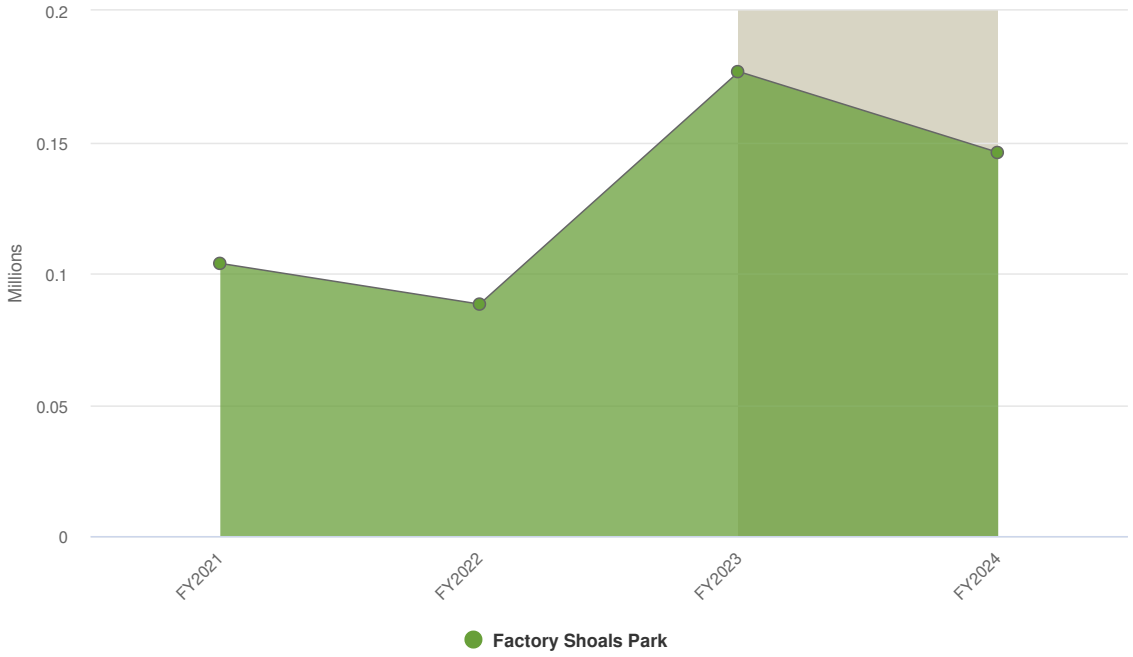
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Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



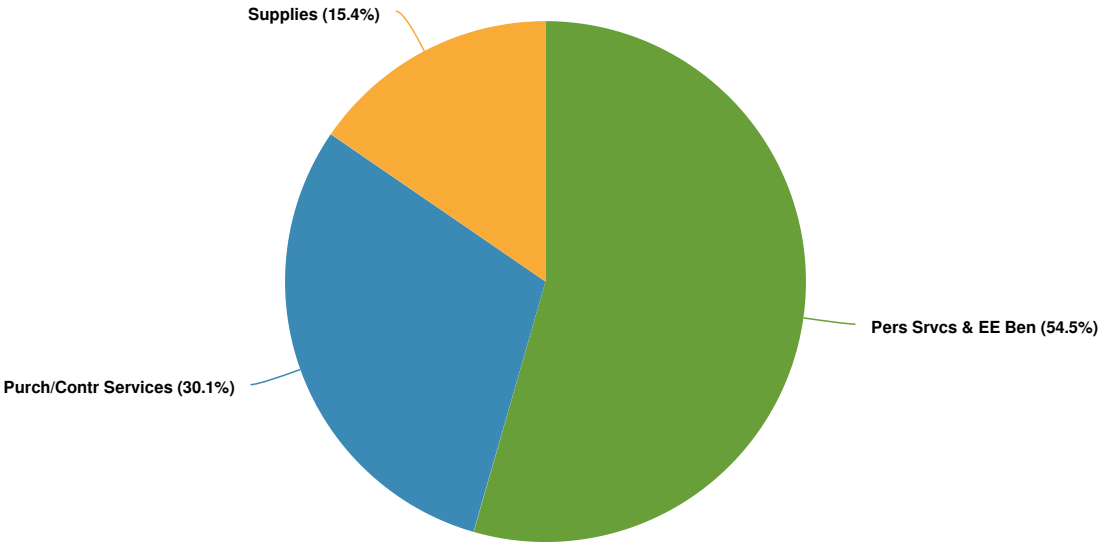
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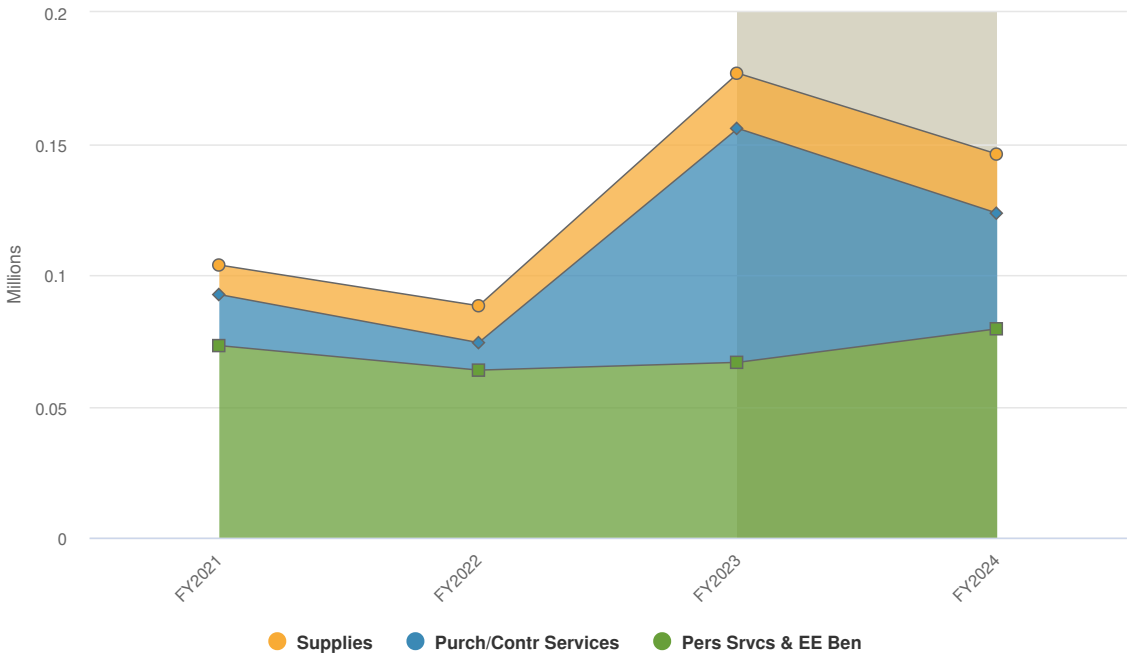
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Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



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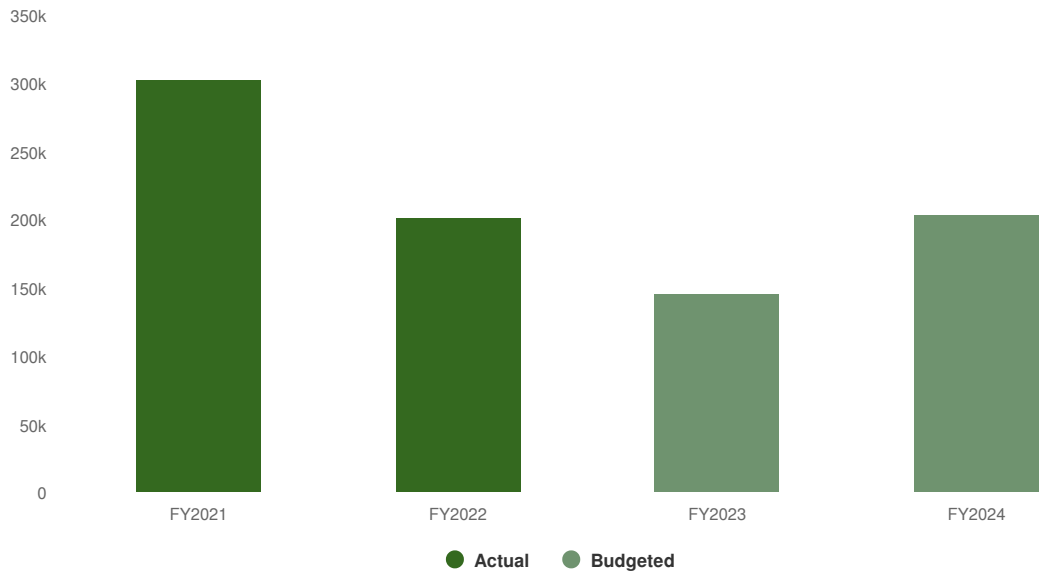
Gaither's Myrtle Creek Farms (62400)

Marcello Banes
Chairman

Revenues Summary

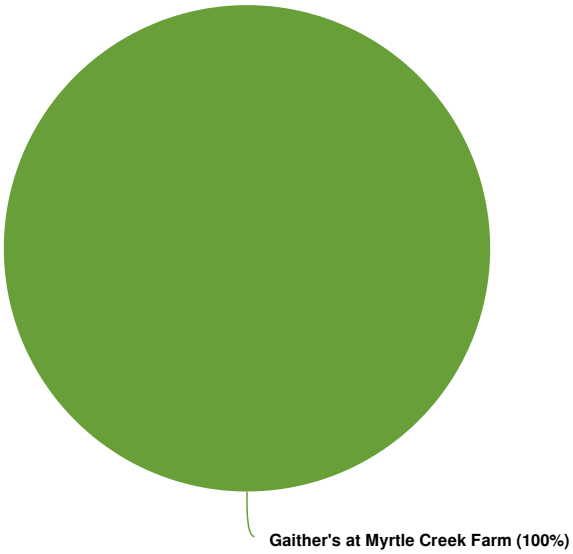
$203,533 **$56,733**
(38.65% vs. prior year)

Gaither's Myrtle Creek Farms (62400) Proposed and Historical Budget vs. Actual

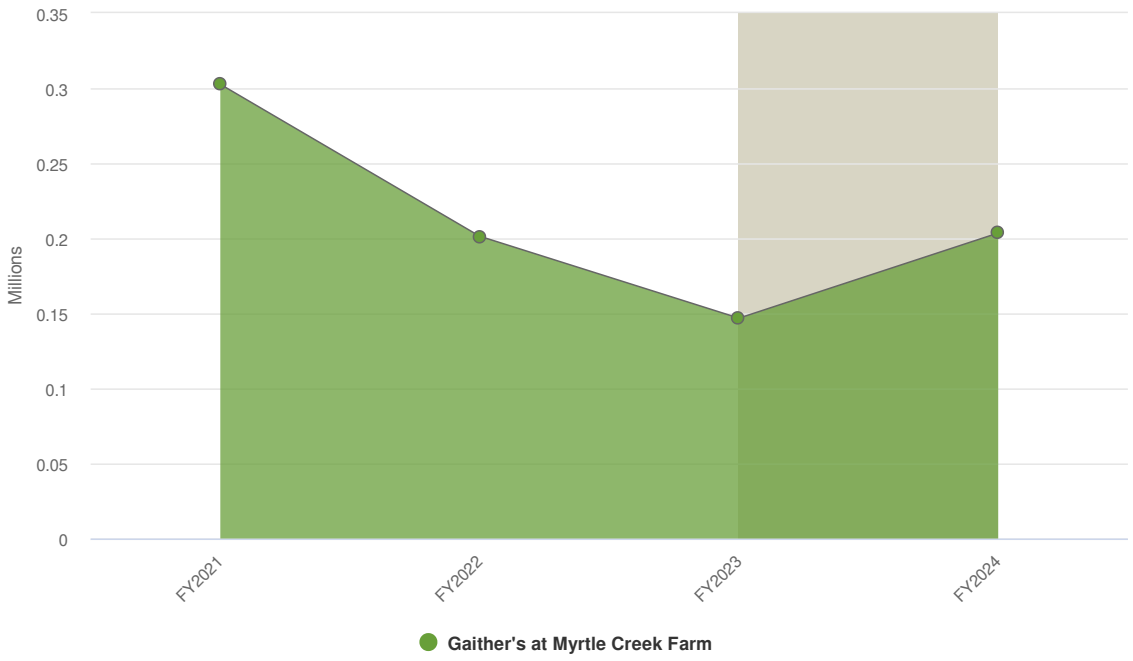


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



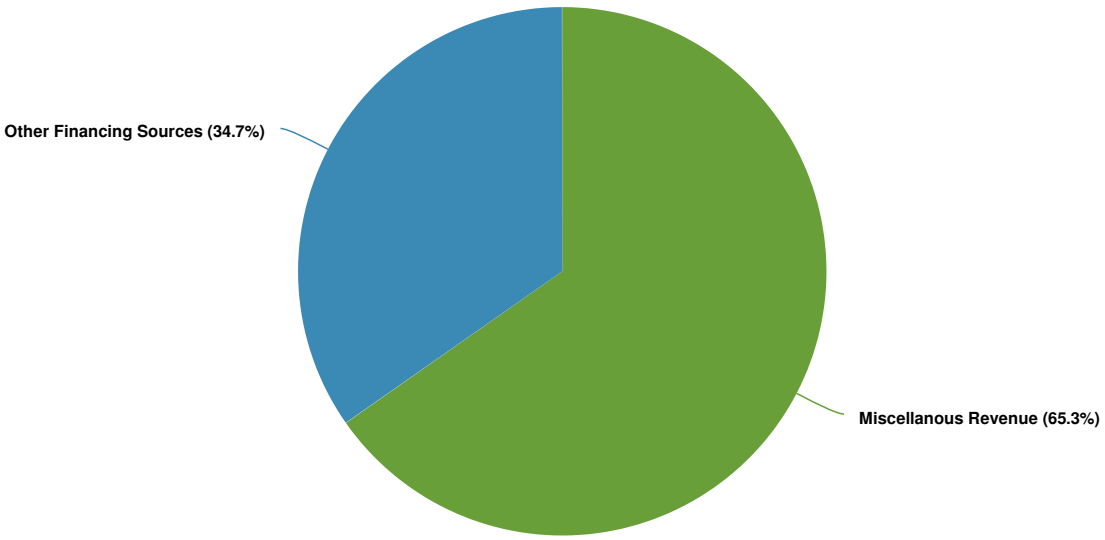
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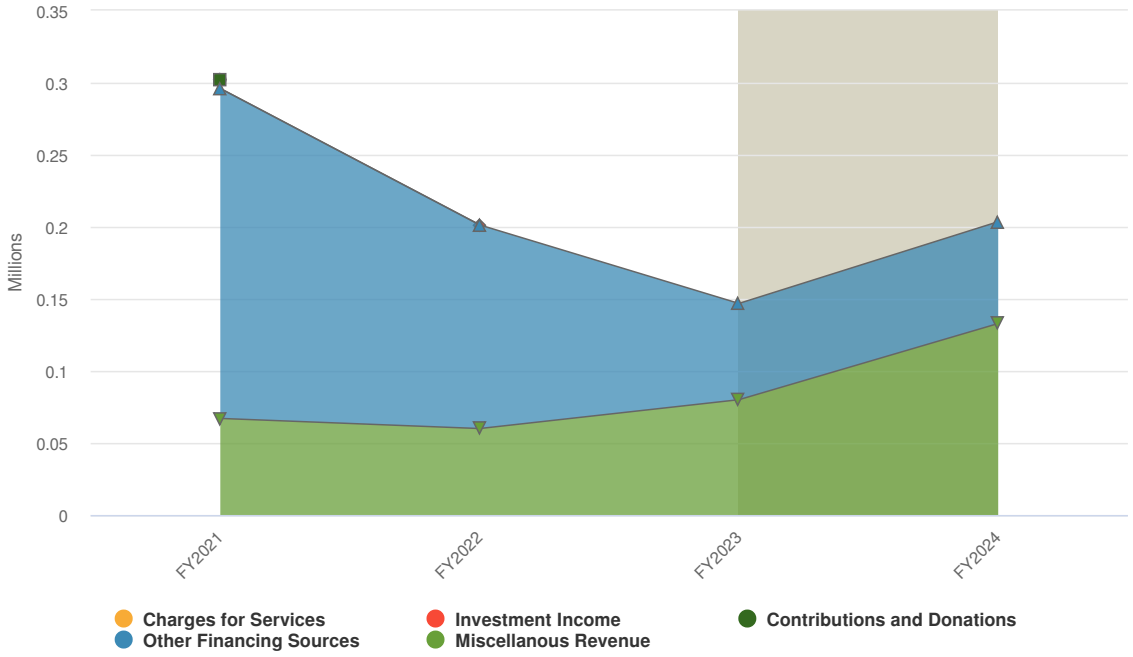
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Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



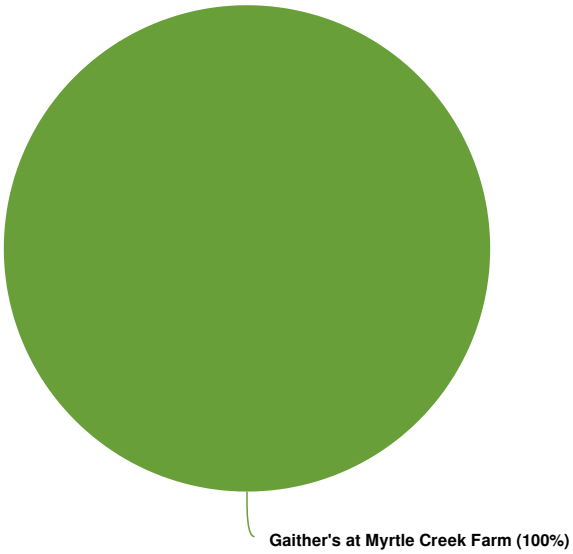
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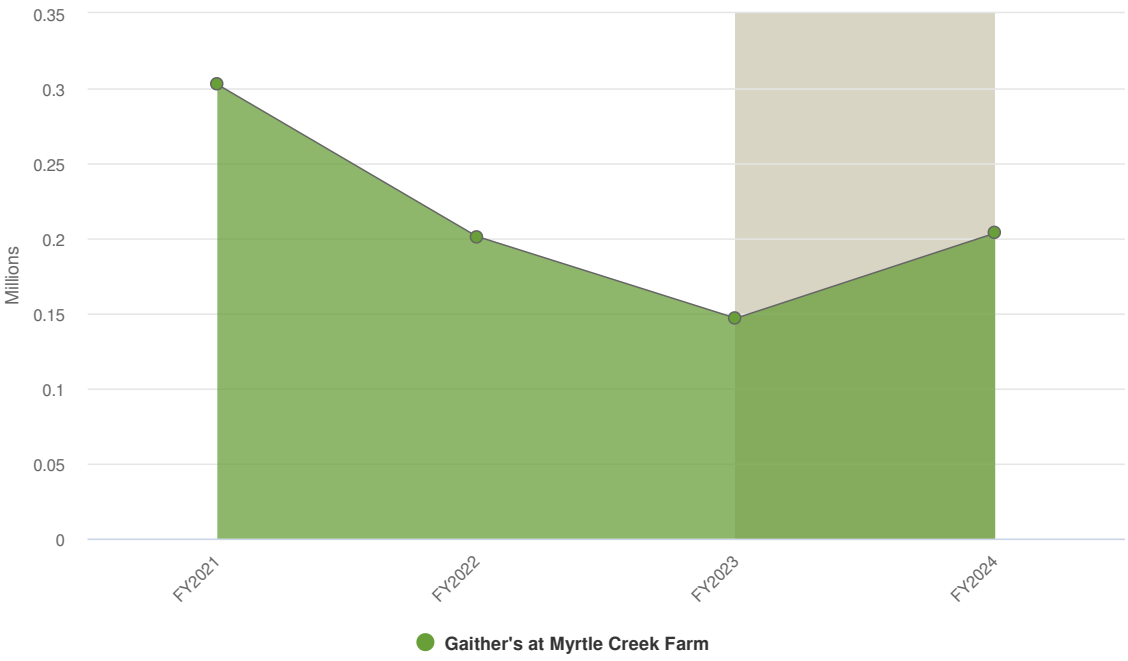
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Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



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CAPITAL IMPROVEMENTS

There are no submitted Capital Requests

SPLOST

SPLOST is a voter-approved, one percent sales tax that funds capital projects that enhance Public Safety, improve County infrastructure, and promote a better Quality of Life for the community.



SPLOST 2017

Newton County voters approved to continue the 1-percent Special Purpose Local Option Sales Tax (SPLOST) for 2017 during an election held on March 21, 2017.

The 2017 SPLOST was approved with an anticipated revenue of $64 million for the entire County, including $50.5 million for projects through the Newton County government.

The SPLOST will fund projects broken down into three categories: Basic Infrastructure, Quality of Life and Public Safety. The project list will be recommended by the SPLOST Oversight Committee and approved by the Board of Commissioners.

Newton County Board of Commissioners
2017 SPLOST Project Summary

ACCOUNT DESCRIPTION	PROJECT #	ORIGINAL BUDGET	LTD COLLECTIONS	OTHER FUNDING SOURCES	REVISED BUDGET
Additonal Collections Over Estimate	S1700	0	(21,646,712.45)	-	
Transportation	S1701	18,330,793	(18,330,793.05)	(4,528,129.93)	22,858,922.93
Debt Service	S1702	10,403,963	(10,403,963.00)	(751,320.84)	11,155,283.84
E911 Communication Co-occupied	S1703	3,666,159	(3,666,158.99)	(11,442,594.00)	15,108,753.00
Westside Youth Facility	S1704	495,427	(495,427.00)	(3,755,000.00)	4,250,427.00
Senior Expansion	S1705	1,783,537	(1,783,537.00)	(1,147,506.89)	2,931,043.89
Recreation Dept Existing Facilities	S1706	990,854	(990,854.00)	-	990,854.00
District 2 Improvements	S1707	495,426	(495,426.00)	(782,255.00)	1,277,681.00
Springhill Park Facility	S1708	495,426	(495,425.97)	(4,500,000.00)	4,995,426.00
Porterdale Park Upgrades	S1709	148,628	(148,627.98)	-	148,628.00
District 4 Existing Park Upgrades	S1710	495,427	(495,427.00)	(5,166.00)	500,593.00
Chimney Park	S1711	99,085	(99,085.02)	-	99,085.00
Yellow River Trail	S1712	1,337,652	(1,337,652.01)	-	1,337,652.00
Library	S1713	495,427	(495,427.01)	-	495,427.00
Animal Control Facility & Equipment	S1714	1,199,488	(1,199,488.01)	(468,767.00)	1,668,255.00
Washington Street	S1715	495,427	(495,427.00)	(475,000.00)	970,427.00
Sheriff's Office Upgrade	S1716	2,972,561	(2,972,561.00)	-	2,972,561.00
Solid Waste	S1717	1,387,195	(1,387,194.99)	-	1,387,195.00
Fleet Replacement	S1718	3,467,988	(3,467,988.01)	(51,500.00)	3,519,488.00
Fire Services	S1719	792,683	(792,683.00)	(150,000.00)	942,683.00
Economic Development (IDA)	S1720	990,854	(990,854.02)	-	990,854.00
City of Covington	S1721	9,425,761	(14,756,671.68)	-	9,425,761.00
City of Oxford	S1722	1,500,965	(2,372,603.39)	-	1,500,965.00
City of Porterdale	S1723	2,436,714	(3,028,351.19)	-	2,436,714.00
City of Newborn	S1724	507,000	(746,552.14)	-	507,000.00
City of Mansfield	S1725	385,560	(567,392.38)	-	385,560.00
Interest Income		0	-	(1,168,371.17)	1,168,371.17
Bond Interest Income & Expense		0	-	(550,982.01)	550,982.01
TOTAL		**64,800,000**	**(93,662,283.29)**	**(29,776,592.84)**	**94,576,592.84**

SPLOST 2023

Newton County voters approved to continue the 1-percent Special Purpose Local Option Sales Tax (SPLOST) for 2023 during the General Election on Nov. 8, 2022.

The 2023 SPLOST was approved with an anticipated revenue of $108 million for the entire County, including $84 million for projects through the Newton County government.

The SPLOST will fund projects broken down into three categories: Basic Infrastructure, Quality of Life and Public Safety. The project list will be recommended by the SPLOST Oversight Committee and approved by the Board of Commissioners.

Newton County
2023 SPLOST Project List

Project	Category	Amount Without Interest	Amount With Interest
Administration Building Reutilization	Infrastructure	2,344,000	2,344,000
Brown Bridge Widening	Infrastructure	12,000,000	12,000,000
Centralized Storage and Maintenance Facility	Infrastructure	1,900,000	1,900,000
General Government Fleet Replacement	Infrastructure	2,500,000	2,835,600
Hwy 278 Community Improvement District	Infrastructure	1,000,000	1,000,000
Transportation County Wide Improvement	Infrastructure	8,000,000	8,000,000
Transportation Resurfacing	Infrastructure	8,370,000	8,370,000
	Infrastructure Total	36,114,000	36,449,600
Animal Services Expansion - Phase II	Public Safety	1,075,000	1,075,000
Fire Services County Wide Improvements	Public Safety	4,895,000	4,895,000
Public Safety Fleet Replacement	Public Safety	8,400,000	9,541,000
	Public Safety Total	14,370,000	15,511,000
County Wide Park Improvements	Quality of Life	3,500,000	3,500,000
Library	Quality of Life	900,000	900,000
Nelson Heights Improvements	Quality of Life	1,000,000	1,000,000
Newton Trails	Quality of Life	1,000,000	1,000,000
RL Cousins Community Center	Quality of Life	8,000,000	8,000,000
Senior Services Enrichment Center	Quality of Life	4,000,000	4,536,960
Washington Street	Quality of Life	1,000,000	1,000,000
Westside Community Park	Quality of Life	3,000,000	3,402,720
Southside Park	Quality of Life	2,000,000	2,268,480
District 5 Park	Quality of Life	1,000,000	1,000,000
Community Waterpark	Quality of Life	5,000,000	5,671,200
	Quality of Life Total	30,400,000	32,279,360
	Grand Total	80,884,000	84,239,960

SPLOST GO Bond	24,900,000

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year’s apportionment along with one year’s committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government’s account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking bodyof a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors’ analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account’s balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank’s reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders’ equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community’s assessed value on property must reflect its market, or full and fair cash value.