BUDGET
FY 2013

Description	
GENERAL FUND	
REVENUE	
TAXES	16,300,500
LICENSES AND PERMITS	175,000
INTERGOVERNMENTAL REVENUE	580,309
CHARGES FOR SERVICES	3,388,130
FINES AND FORFEITURES	637,250
INVESTMENT INCOME	1,800
CONTRIBUTIONS AND DONATIONS	1,000
MISCELLANEOUS REVENUE	81,100
TOTAL REVENUES	21,165,089
EXPENDITURES	
GENERAL GOVERNMENT	
Commissioners Office	514,832
Human Resources	129,320
Board of Elections	290,279
Information Technology	299,217
Tax Commissioner	468,791
Tax Assessor	667,237
Board of Equalization	8,910
Building Maintenance	755,289
General Administration	462,407
Addition To Fund Bal Reserve	231,716
TOTAL GENERAL GOVERNMENT	3,827,998
JUDICIAL	
Superior Court	325,325
Clerk of Court	540,443
District Attorney	295,608
State Court	246,227
Magistrate Court	479,284
Probate Court	151,527
Juvenile Court	161,804
Public Defender	220,500
Solicitor's Office	118,257
TOTAL JUDICIAL	2,538,975
PUBLIC SAFETY	
Sheriff	2,554,391
Jail	4,928,982
Alternative Sentencing	30,000
Emergency Management Agency	109,977
Coroner	23,996
Emergency Medical Services	1,974,198
Fire Department	1,089,051
Animal Control	70,177
TOTAL PUBLIC SAFETY	10,780,772
PUBLIC WORKS	

Description	
Public Works	966,741
Equipment Maintenance	402,894
TOTAL PUBLIC WORKS	1,369,635
HEALTH AND WELFARE	
Planning and Codes	300,063
Vital Statistics	2,500
Public Health Services	175,550
MH/MR Health Services	55,000
Animal Shelter	140,500
Senior Citizens Center	14,400
Welfare Services	54,345
TOTAL HEALTH AND WELFARE	742,358
CULTURE AND RECREATION	
Recreation	941,855
Library	200,000
TOTAL CULTURE AND RECREATION	1,141,855
HOUSING AND DEVELOPMENT	
Conservation - Water Resources	800
Farm & Home Agent	113,900
Economic Development	460,651
TOTAL HOUSING AND DEVELOPMENT	575,351
TOTAL EXPENDITURES	20,976,944
OTHER FINANCING SOURCES	
TRANSFER IN - TIMBER FUND	80,000
SALE OF CAPITAL ASSETS	20,000
TOTAL FINANCING SOURCES	100,000
OTHER FINANCING USES	
TRANSFER OUT-EMERGENCY TELEPHONE	288,145
TRANSFER OUT - AIRPORT - OPERATIONS	100,000
TRANSFER OUT - LANDFILL FUND	263,151
TOTAL OTHER FINANCING (USES)	(651,296)
REV OVER (UNDER) EXPENDITURES	==========

Description	
LAW LIBRARY	
REVENUE	
Fines and Forfeitures	33,400
EXPENDITURES	
Judicial	33,400
REV OVER (UNDER) EXPENDITURES	
SHERIFF'S DRUG FORFEITURE FUND	
REVENUE	
Fines and forfeitures	25,000
Investment income	
TOTAL REVENUE	25,000
EXPENDITURES	
Public safety	46,525
REV OVER (UNDER) EXPENDITURES	(21,525)
FUND BALANCE - RESERVED	21,525

Description	
TIMBER SALES FUND	
REVENUES	
Investment income	100
Miscellaneous income	79,900
TOTAL REVENUE	80,000
EXPENDITURES	
Public works	80,000
REV OVER (UNDER) EXPENDITURES	
DA DRUG FORFEITURE FUND	
REVENUE	
Fines and forfeitures	15,000
Investment income	30
TOTAL REVENUE	15,030
EXPENDITURES	
Judicial	15,030
REV OVER (UNDER) EXPENDITURES	

Description	
STATE COURT VICTIM ASSIST FUND	
REVENUE	
Fines and forfeitures	43,000
Investment income	25
TOTAL REVENUE	43,025
EXPENDITURES	
Judicial	43,025
REV OVER (UNDER) EXPENDITURES	
SUPERIOR CT VICTIM ASSIST FUND	
REVENUE	
Intergovernmental revenues	83,500
Fines and forfeitures	2,105
Investment income	200
TOTAL REVENUE	85,805
EXPENDITURES	
Judicial	98,817
REV OVER (UNDER) EXPENDITURES	(13,012)
FUND BALANCE - RESERVED	13,012

Description	
FIRE SAFETY HOUSE FUND	
REVENUE	
Investment income	15
Miscellanseous income	
TOTAL REVENUE	15
EXPENDITURES	
Public safety	30,875
REV OVER (UNDER) EXPENDITURES	(30,860)
FUND BALANCE - RESERVED	30,860
RURAL FIRE ASSIST GRANT FUND	
REVENUE	
Investment income	15
EXPENDITURES	
Public Safety	23,218
REV OVER (UNDER) EXPENDITURES	(23,203)
FUND BALANCE - RESERVED	23,203

Description	
INTERGOVERNMENTAL GRANT FUND	
REVENUE	
Intergovernmental revenues	181,000
EXPENDITURES	
Judicial	34,500
2011 CERT GRANT - EMA	8,000
Public Safety	16,000
Health and welfare	130,500
TOTAL EXPENDITURES	181,000
REV OVER (UNDER) EXPENDITURES	
SPLOST 98 FUND	
REVENUE	
Investment income	400
EXPENDITURES	
Capital outlay	994,058
REV OVER (UNDER) EXPENDITURES	(993,658)
FUND BALANCE-RESERVED	993,658

Description	
DRUG ABUSE TREATMENT FUND	
REVENUE	
Fines and forfeitures	
Investment income	
TOTAL REVENUES	
EXPENDITURES	
Health and welfare	
REV OVER (UNDER) EXPENDITURES	
JAIL FUND	
REVENUE	
Fines and forfeitures	91,000
Investment income	100
TOTAL REVENUES	91,100
EXPENDITURES	
Public safety	101,200
REV OVER (UNDER) EXP & USES	(10,100)
FUND BALANCE - RESERVED	10,100

Description	
SHERIFF'S COMMISSARY FUND	
REVENUE	
Charges for services	457,000
Investment income	1,400
TOTAL REVENUES	458,400
EXPENDITURES	
Public safety	458,400
REV OVER (UNDER) EXPENDITURES	
SUPPLEMENTAL JUVENILE FUND	
REVENUE	
Charges for services	100
Investment income	5
TOTAL REVENUE	105
EXPENDITURES	
Judicial	105
REV OVER (UNDER) EXPENDITURES	

Description	
DRUG COURT	
REVENUE	
Intergovernmental revenues	51,100
Charges for services	91,300
Fines and Forfeitures	16,000
Investment income	2,950
Miscellaneous income	
TOTAL REVENUES	161,350
EXPENDITURES	
Health and welfare	194,700
REV OVER (UNDER) EXPENDITURES	(33,350)
FUND BALANCE - RESERVED	33,350
2003 SPLOST FUND	
REVENUE	
Investment income	2,000
EXPENDITURES	
Public works	2,521,850
REV OVER (UNDER) EXPENDITURES	(2,519,850)
FUND BALANCE - RESERVED	2,519,850

Description	
2008 SPLOST FUND	
REVENUE	
Taxes	5,200,000
Investment income	5,200
TOTAL REVENUE	5,205,200
EXPENDITURES	
Pubic works	5,562,805
Rev Over (Under) Expenditures	(357,605)
FUND BALANCE - RESERVED	357,605
CDBG-FY10	
REVENUE	
Intergovernmental revenue	48,885
EXPENDITURES	
Public works	48,885
Rev Over (Under) Expenditures	

Description	
EIP Grant FY10	
REVENUE	
Intergovernmental revenue	3,000
EXPENDITURES	
Public works	3,000
Rev Over (Under) Expenditures	
FY12 CDBG STREETS	
REVENUE	
Intergovernmental	
EXPENDITURES	
Public Works	
Rev Over (Under) Expenditures	
SUBSTANCE ABUSE CENTER FUND	
OPERATING REVENUE	
RENTAL INCOME	56,250
TOTAL OPERATING REVENUE	56,250
OPERATING EXPENSES	
DEPRECIATION	21,000
BOND COST AMORTIZATION	14,472
TOTAL OPERATING EXPENSES	35,472
NON-OPERATING REV (EXPENSES)	
INTEREST INCOME	10
INTEREST EXPENSE	20,788
TOTAL NON-OPERATING REV (EXP)	(20,778)
CHANGE IN NET ASSETS	

Description	
EMERGENCY TELEPHONE FUND	
OPERATING REVENUE	
LAND LINE FEES	170,000
CELL PHONE FEES	318,400
OPEN RECORDS	500
TOTAL OPERATING REVENUES	488,900
OPERATING EXPENSES	
Personal Services	637,470
Contract Services	22,050
Supplies	8,250
Capital Outlays	89,150
Depreciation	20,150
Debt Service	75
TOTAL OPERATING EXPENSES	777,145
NON-OPERATING REVENUE	
INTEREST EARNED	100
TOTAL NON-OPERATING REVENUE	100
TRANSFER IN - GENERAL FUND	288,145
TOTAL TRANSFERS IN	288,145
CHANGE IN NET ASSETS	

Description	
AIRPORT FUND	
OPERATING REVENUE	
MAPS & CHARTS	2,000
VENDING MACHINE SALES	1,600
VENDORS COMPENSATION-SALES TAX	475
RENTAL INCOME	82,000
AV GAS SALES	270,000
JET A FUEL SALES	322,000
OIL SALES	1,900
TIMBER SALES	40,000
TOTAL OPERATING REVENUES	719,975
OPERATING EXPENSES	
Personal Services	139,584
Contract Services	59,000
Supplies	34,100
Capital Outlays	521,491
Depreciation	170,000
Debt Service	42,900
TOTAL OPERATING EXPENSES	967,075
NON-OPERATING REVENUE	
INTEREST INCOME	100
TOTAL NON-OPERATING REVENUE	100
CAPITAL CONTRIBUTIONS REVENUE	
FAA/DOT T-HANGER PROJECT FUNDING	147,000
TOTAL CAPITAL CONTRIB INCOME	147,000
TRANSFERS IN	
TRANSFER IN-GENERAL FUND-OPERATING	100,000
TOTAL TRANSFERS IN	100,000
CHANGE IN NET ASSETS	

Description	
WORKERS COMPENSATION FUND	
OPERATING REVENUE	
CONTRIBUTIONS	405,580
DIVIDEND PREMIUM CREDIT	13,000
TOTAL OPERATING REVENUES	418,580
OPERATING EXPENSES	
ADMINISTRATOR	125,000
WORKERS COMP CLAIMS	261,580
SAFETY PROGRAM	250
LONG TERM DISABILITY - COUNTY PAID	32,000
TOTAL OPERATING EXPENSES	418,830
NON-OPERATING REVENUE	
INTEREST EARNED	250
TOTAL NON-OPERATING REVENUE	250
CHANGE IN NET ASSETS	

Description	
HEALTH PLAN FUND	
OPERATING REVENUE	
EMPLOYEE CONTRIBUTIONS	605,000
GENERAL FUND CONTRIBUTIONS	2,458,202
EMERGENCY 911 FUND CONTRIBUTIONS	108,770
AIRPORT CONTRIBUTION	21,754
STATE VICTIM WITNESS CONTRIBUTION	10,877
SUPERIOR CT VICTIM WIT CONTRIBUTION	10,877
2003 SPLOST (PR Dept 4100)	32,631
2008 SPLOST (PR Dept 4110)	54,385
COBRA & RET & EMP ON LEAVE	7,500
FSA - TASC	15,000
TOTAL OPERATING REVENUES	3,324,996
OPERATING EXPENSES	
FSA eft TASC expense	15,000
BCBS-GA POS - Premium	3,214,676
HRA CONTRIBUTIONS	91,000
WELLNESS PROGRAM - COUNTY PAID	2,000
FLU SHOTS - COUNTY PAID	2,500
TOTAL OPERATING EXPENSES	3,325,176
NON-OPERATING REVENUE	
INTEREST INCOME	180
TOTAL NON-OPERATING REVENUE	180
CHANGE IN NET ASSETS	