WASHINGTON COUNTY, GEORGIA
GENERAL FUND
BUDGET (GAAP) BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget
REVENUES:	
Taxes:	
General property taxes	$ 6,135,851
General sales and use tax	1,552,000
Selective sales and use tax	48,500
Business tax	490,300
Other taxes	372,800
Penalties and interest on delinquent taxes	57,700
	8,657,151
Licenses and Permits:	
Business licenses and permits	54,750
Non-business licenses and permits	-
	54,750
Intergovernmental:	
State government grants	6,600
USDA airport grant	-
Local government grants:	
Recreation	47,260
Airport	1,900
Other	135,440
	191,200
Charges for services:	
General government	53,500
Prisoner housing	134,100
Roads and public improvements	2,500
	190,100
Fees and fines:	
Superior Court	28,100
State Court	126,700
Probate Court	27,000
Clerk of Courts	168,200
Magistrate Court	141,400
Sheriff	119,100
Qualifying fees	-
	610,500
Investment income:	
Interest earned	66,000
Miscellaneous:	
Rent	165,646
Other	13,800
	179,446
Total revenues	9,949,147

WASHINGTON COUNTY, GEORGIA
GENERAL FUND
BUDGET (GAAP) BASIS
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget
EXPENDITURES:	
Current Operating:	
General government	$ 3,931,959
Public safety	2,422,450
Judicial	1,081,020
Public works	2,027,300
Health and welfare	355,360
Culture/recreation	491,652
Total operating expenditures	10,309,741
Capital Outlays:	
General government	14,770
Public safety	65,000
Judicial	-
Public works	-
Health and welfare	-
Culture/recreation	-
Total capital expenditures	79,770
Debt Service:	
Principal	-
Interest	-
Total debt service	-
Total expenditures	10,389,511
Excess (deficiency) of revenues over expenditures	(440,364)
OTHER FINANCING SOURCES (USES):	
Interfund transfers:	
Transportation SPLOST Fund	828,000
Emergency 911 Telephone Fund	(182,200)
Landfill Fund	(110,454)
	535,346
Excess (deficiency) of revenues over expenditures and other financing sources	$ 94,982

WASHINGTON COUNTY, GEORGIA
GENERAL FUND
DEPARTMENTAL BUDGET (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget
GENERAL GOVERNMENT:	
Board of Commissioners:	
Personal services	$ 297,100
Purchased/contracted services	36,600
Supplies	13,100
Capital outlays	12,000
Debt service	-
	358,800
Tax Commissioner:	
Personal services	194,500
Purchased/contracted services	37,800
Supplies	5,700
Capital outlays	2,770
Debt service	-
	240,770
Tax Assessors:	
Personal services	198,100
Purchased/contracted services	28,960
Supplies	16,500
Capital outlays	-
	243,560
Board of Registrars:	
Personal services	17,524
Purchased/contracted services	3,800
Supplies	2,100
Capital outlays	-
	23,424
Coroner:	
Personal services	15,600
Purchased/contracted services	14,200
Supplies	-
Capital outlays	-
	29,800
Public Building and Property:	
Personal services	-
Purchased/contracted services	318,000
Supplies	38,900
Capital outlays	-
	356,900

WASHINGTON COUNTY, GEORGIA
GENERAL FUND
DEPARTMENTAL BUDGET (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget
Elections:	
Personal services	$ 10,000
Purchased/contracted services	11,000
Supplies	1,000
Capital outlays	-
	22,000
Auditing	41,900
Miscellaneous General Government:	
County Agent:	
Personal services	52,400
Purchased/contracted services	1,800
Supplies	3,300
Code enforcement:	
Personal services	25,000
Supplies	15,000
Airport:	
Purchased/contracted services	19,300
Supplies	-
Capital outlays	-
Rural Fire Support:	
Operating expenses	234,000
Property and employee insurance and bonds	256,100
Employee fringe benefits	1,477,495
Library contributions	49,900
Regional development commission dues	11,000
Legal and consulting services	46,000
Industrial development:	
Development Authority	160,900
Capital outlays	-
Other	277,380
	2,629,575
Total general government	3,946,729

WASHINGTON COUNTY, GEORGIA
GENERAL FUND
DEPARTMENTAL BUDGET (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget
PUBLIC SAFETY:	
Sheriff's Office:	
Personal services	1,141,200
Purchased/contracted services	134,850
Supplies	198,200
Capital outlays	65,000
	1,539,250
Jail:	
Personal services	500,600
Purchased/contracted services	215,900
Supplies	231,700
Capital outlays	-
	948,200
Total public safety	2,487,450
JUDICIAL SYSTEM:	
Superior Court:	
Personal services	$ 235,700
Purchased/contracted services	372,950
Supplies	9,500
Capital outlays	-
	618,150
Probate Court:	
Personal services	142,900
Purchased/contracted services	1,100
Supplies	2,200
Capital outlays	-
	146,200
State Court:	
Personal services	71,400
Purchased/contracted services	9,000
Supplies	-
Capital outlays	-
	80,400
Magistrate Court:	
Personal services	$ 220,200
Purchased/contracted services	5,470
Supplies	10,600
Capital outlays	-
	236,270
Total Judicial	1,081,020

WASHINGTON COUNTY, GEORGIA
GENERAL FUND
DEPARTMENTAL BUDGET (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget
PUBLIC WORKS:	
Road Department:	
Personal services	1,089,800
Purchased/contracted services	433,900
Supplies	503,600
Capital outlays	-
Total Public Works	2,027,300
HEALTH AND WELFARE:	
Public Health:	
Personal services	-
Purchased/contracted services	42,000
Supplies	-
Capital outlays	-
	42,000
Family and Children Services:	
Personal services	$ -
Purchased/contracted services	16,100
Supplies	-
Capital outlays	-
	16,100
Food Stamp Program:	
Personal services	-
Purchased/contracted services	-
Supplies	-
Capital outlays	-
	-
Ambulance Service:	
Personal services	-
Purchased/contracted services	297,260
Supplies	-
Capital outlays	-
	297,260
Total Health and Welfare	355,360
CULTURE/RECREATION:	
Recreation:	
Personal services	$ 344,600
Purchased/contracted services	141,552
Supplies	5,500
Capital outlays	-
Total Culture/Recreation	491,652
GRAND TOTAL	$ 10,389,511