# BARROW COUNTY, GEORGIA

# FISCAL YEAR 2014 BUDGET

# BARROW COUNTY, GEORGIA

# FISCAL YEAR 2014 ANNUAL BUDGET

# OCTOBER 1, 2013 – SEPTEMBER 30, 2014

# BARROW COUNTY, GEORGIA

# BOARD OF COMMISSIONERS

**Pat Graham, Chairman**

**Joe Goodman, District 1**

**Kenny Shook, District 2**

**Steve Worley, District 3**

**Isaiah Berry, District 4**

**Billy Parks, District 5**

**Ben Hendrix, District 6**

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**

**FISCAL YEAR 2014 - APPROVED BUDGET**

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**FISCAL YEAR 2014 - APPROVED BUDGET**

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**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**

**FISCAL YEAR 2014 - APPROVED BUDGET**

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# FY2014 BUDGET

The Honorable Chairman and
Members of the Board of Commissioners:

The County Manager with the Chief Financial Officer of Barrow County Board of Commissioners, are pleased to present the Fiscal Year (FY) 2014 Approved Annual Budget. The FY2014 Annual Budget consists of the following sections:

***Budget Ordinance***

***Revenues – General Fund –*** Includes detail of FY2014 revenue by account number.

***Expenditures – General Fund –*** Includes line item detail of FY2014 expenditures by department/elected office.

***Fees – General Fund –*** Includes fees that the County currently charges by department.

***Law Library –*** Revenues and expenditures associated with the Law Library Fund.

***Confiscated Assets –*** Revenues and expenditures associated with the Confiscated Assets Fund.

***E-911 –*** Revenues and expenditures associated with the E-911 Fund.

***Special Programs –*** Revenue and expenditures associated with Special Programs.

***Inmate Commissary –*** Revenues and expenditures associated with the Inmate Commissary Fund.

***Multiple Grants*** - Revenues and expenditures associated with the Multiple Grant Fund.

***Capital Projects –*** Revenue and expenditures associated with capital projects primarily funded with general revenue sources.

***Water and Sewer Fund -*** Revenues, expenditures and fees associated with the Water and Sewerage Fund.

***Storm Water –*** Revenues and expenditures associated with Storm Water Fund.

**FY2014 Approved Budget Overview/Highlights**

As mandated by State Law, the FY2014 Approved Annual Budget represents a balanced budget for the general fund and all special revenue funds. A budget was not adopted for the Special Purpose Local Option Sales Tax (SPLOST) funds since these funds have a project length budget that is approved by the taxpayers as part of the referendum authorizing collections of the SPLOST.

**General Fund Summary:**
FY2014 General Fund expenditures are $34,676,896, which includes $754,000 for capital expenditures to be transferred to the Capital Project Fund. The FY2014 budget represents a $655 increase over the FY2013 Revised General Fund Budget of $34,676,241. The FY2014 General Fund revenue is $34,676,896 which represents a $655 increase over the FY2013 Revised Budget.

**Other Funds Summary**:
The Capital Project Fund was established on October 1, 2013, to separately account for capital projects primarily funded with general revenue sources. $754,000, is budgeted to be transferred from the general fund to the capital project fund. These funds are to be used primarily to fund road projects and information technology needs.

Other Governmental Funds include: Law Library budgeted for $120,150; Confiscated Funds budgeted for $138,000; E911 budgeted for $1,408,093; Special Programs Fund budgeted for $280,542; Inmate Commissary budgeted for $120,100; and Grants Fund budgeted for $949,260.

Enterprise Funds: Estimated expenditures for the Water and Sewer Fund - $11,110,827; Stormwater - $362,164; Industrial Building Authority (IBA) - $1,269,303 and Joint Development Authority (JDA) - $1,138,034.

**Summary of Departmental Changes:**
The FY2014 budget creates one Trial Court Administrator in Superior Court.
The FY2014 budget reflects the addition of the Economic/Community Development Director within its new budget (7150) as well as the Public Works Director within its new budget (4101).

The FY2014 budget transfers 3 positions (Detention Officers) from the Jail's budget (3326) to the Sheriff's Office budget (3300) (1 Detention-Admin, 2 Deputies, SRO and CID). One position is transferred from Operations Manager Budget (1320) to County Manager Budget (1315)

The FY2014 budget does not fund the Network Engineer position within MIS Department. It abolished 2 Code Enforcement Officer and 1 Planner within the Planning Department; 1 Commercial Building Inspector within the Licensing Department; 1 Project Development Manager within the Operations Manager budget; and the Juvenile Clerk position within the Juvenile Court Department.

**Summary of Full-Time Positions:**
The FY2014 budget includes 448 full-time positions. *(See attached Summary of Number of County Employees)* Per the Budget Ordinance, this represents the maximum employment level for such departments and agencies and shall not be increased without the approval of the Chairman and Commission. Part-Time and Seasonal employees are not included in the attached schedule.

**Summary of Salary Increases:**
The FY2014 Approved Budget does not include any market adjustments or merit increases for full time, part-time, temporary, or seasonal employees.

**FY2014 Approved Capital Budget:**
The FY2014 budget includes capital expenditures of $3,986,000 for the following items: (*Excludes Confiscated Asset Fund and Inmate Commissary Fund – FY2014 budget for capital purchases in these funds are estimated based on FY2013 expenditures on capital.)*

***General Fund***

○ $754,000 that will be transferred to Capital Project Fund for capital expenditures budgeted for in the FY2014 Budget.

**Water *& Sewerage Authority Fund***

○ **Water Authority**
- ○ SR 211/ SR 124 Project - $60,000
- ○ Machinery & Equipment – Bobcat Skid Steer – $30,000
- ○ New Pickup Trucks - $25,000
- ○ New Portable Electric Generator - $5,000
- ○ Perry Sims Road: New Water Line - $50,000
- ○ Inline Valves fir Manning Gin Road Project - $10,000

○ **Sewage Treatment**
- ○ Tanners Bridge LAS Screen Project - $100,000
- ○ Career Academy / Technical College Sewer Improvements - $800,000
- ○ Bankhead Hwy /Cedar Creek Gravity Sewer - $2,100,000
- ○ Vehicle – Truck $22,000
- ○ Machinery & Equipment - $30,000

We wish to extend our thanks to the Budget Team and the staff of the Finance Department for the many hours they put into this budget preparation process. Our gratitude also goes to the department directors and elected officials for their supportive efforts during the budget process.

Also our thanks go to each of the commissioners for their hard work, thoroughness, and thoughtful contribution during the development and adoption of FY2014 budget.

Respectively submitted,

Jock Connell,
County Manager

Rose Kisaalita, CPA
Chief Financial Officer

AN ORDINANCE TO PROVIDE FOR THE RAISING OF REVENUES AND THE APPROPRIATION OF FUNDS FOR BARROW COUNTY, GEORGIA, FOR THE FISCAL YEAR 2014 BEGINNING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014 TO PROVIDE FOR THE OPERATIONS OF GOVERNMENT DEPARTMENTS, BOARDS, AGENCIES, ELECTED OFFICES, AND OTHER GOVERNMENTAL ACTIVITIES; TO PROVIDE FOR THE LEVEL OF PERSONNEL AUTHORIZED FOR THE VARIOUS DEPARTMENTS AND AGENCIES; TO PROVIDE FOR CAPITAL EXPENDITURES; TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE EFFECTIVE DATES; AND FOR OTHER PURPOSES.

THE COMMISSION OF BARROW COUNTY, GEORGIA, HEREBY ORDAINS AS FOLLOWS:

Section I. The sums of money as summarized in Exhibit A attached hereto and made a part of this Ordinance, shall be and are hereby adopted as the Operating Budget and the Capital Budget for Barrow County for Fiscal Year 2014 (FY14), beginning October 1, 2013 and ending September 30, 2014.

Section II. The appropriation of funds for all departments and agencies shall be as provided for in the attached budget.

Section III. Each of the Enterprise Funds shall be operated in accordance with Proprietary Fund accounting standards and procedures and shall not be governed by the Governmental Fund budgetary accounting principles; however, the budgetary estimates upon which such budgets are adopted shall be retained in memorandum form for budget control purposes and utilized in the preparation of comparative operating statements.

Section IV. The personnel levels provided for in the budget document entitled “Barrow County Summary of Number of County Employees”, Exhibit B, are hereby adopted as the maximum employment levels for such departments and agencies and shall not be increased without the approval of the Board of Commissioners. One position of the Court Administrator in the Superior Court has been created in this budget.

Section V. FY2014 Budget reflects the creation of the Economic & Community Development Department and the reorganization of the previous departments of Planning and Zoning, License and Permits, Keep Barrow Beautiful and Geographic Information Systems. The Economic & Community Development Department will house the divisions of Planning and Zoning, Community Development, GIS and Economic Development as reflected in the Organization Chart, Exhibit C. In this reorganization, a reduction in force (RIF) will be incorporated to eliminate four full time equivalent (FTE) positions. Based on the FY13 annualized permitting and reporting data, four FTE’s are not required in order to maintain the current level of service. The reorganization is anticipated to provide greater efficiency in delivery of services and savings to the taxpayer.

Section VI. For the FY14 Budget, no market adjustments or merit increases will be provided for any employees.

Section VII. In accordance with the Official Code of Georgia Annotated Section 15-9-68, the Board of Commissioners caps the Probate Judge’s fees at $16,000 for calendar year 2014.

Section VIII. All financial operations shall be accounted for in accordance with Generally Accepted Accounting Principles and Standards.

Section IX. In accordance with the Official Code of Georgia Annotated Section 46-5-134, the monthly 9-1-1 charge” of $1.50 per exchange access facility and the $1.50 per month “enhanced wireless 9-1-1 charge” is reaffirmed for the period October 1, 2013 – September 30, 2014. Also, in accordance with the Official Code of Georgia Annotated Section 46-5-134.2, there is a prepaid wireless 9-1-1 charge upon every prepaid wireless retail transaction occurring within the jurisdiction of the public service answering point in the amount of $0.75.

Section X. The Property tax rates for Barrow County are here by levied for the year 2013 upon all real and personal property within the County at the following millage rates, Exhibit D:

| | |
|---|---|
| Incorporated Winder | 12.313 |
| Incorporated Other | 13.259 |
| Unincorporated | 13.259 |
| School | 18.500 |

Section XI. Funds allocated to Economic Development Council (EDC) shall be paid monthly contingent upon the EDC's compliance with its bylaws, adoption of a budget, development of a program of work, and a County-approved Memorandum of Understanding.

Section XII Funds allocated to the Public Library will be paid to the Library Board of Trustees, which will be responsible for appropriating and equitably distributing the funds.

Section XIII. The budget document, entitled "FY2014 Budget" shall be maintained on file in the Office of the Clerk of Commission.

Section XIV. The effective date of this ordinance shall be October 1, 2013.

PASSED AND ADOPTED THIS 18 DAY OF September, 2013, the public health, safety, and welfare demanding it.

BARROW COUNTY BOARD OF COMMISSIONERS

Pat Graham, Chairman

Joe Goodman, District 1

Kenny Shook, District 2

Steve Worley District 3

Isaiah Berry, District 4

Billy Parks, District 5

Ben Hendrix, District 6

ATTEST:

Marie Dickey
Clerk

THE SEAL OF BARROW COUNTY 1914 * GEORGIA *

**Exhibit A**

## GENERAL FUND

### SUMMARY OF FY2014 OPERATING AND CAPITAL BUDGET
### FOR THE YEAR ENDING SEPTEMBER 30, 2014
### BOARD OF COMMISSION PROPOSED

| | FY2014 BUDGET |
|---|---|
| **REVENUES:** | |
| PROPERTY TAXES | $ 18,626,387 |
| SALES TAX | 4,819,362 |
| OTHER TAXES | 3,949,512 |
| LICENSES AND PERMITS | 566,996 |
| INTERGOVERNMENTAL REVENUES | 80,900 |
| CHARGES FOR SERVICES | 5,163,846 |
| FINES AND FORFEITURES | 1,379,078 |
| INVESTMENT INCOME | 39,950 |
| OTHER REVENUE | 50,865 |
| TOTAL REVENUES | $ 34,676,896 |
| **EXPENDITURES:** | |
| GENERAL GOVERNMENT | $ 5,587,452 |
| JUDICIAL | 3,188,737 |
| PUBLIC SAFETY | 18,200,312 |
| PUBLIC WORKS | 1,943,096 |
| HEALTH AND WELFARE | 476,407 |
| CULTURE AND RECREATION | 785,864 |
| HOUSING AND DEVELOPMENT | 558,579 |
| CONTIGENCY | 290,000 |
| CONTIGENCY - RESTRICTED FOR THE JAIL | 170,000 |
| DEBT SERVICE | 2,722,449 |
| CAPITAL OUTLAY | 754,000 |
| TOTAL EXPENDITURES | $ 34,676,896 |

Exhibit A

## OTHER FUNDS

### SUMMARY OF FY2014 OPERATING AND CAPITAL BUDGET
### FOR THE YEAR ENDING SEPTEMBER 30, 2014
### BOARD OF COMMISSION PROPOSED

### OTHER GOVERNMENTAL FUNDS

**REVENUES:**

| | | |
|---|---|---|
| INTERGOVERNMENTAL REVENUES | $ | 949,260 |
| CHARGES FOR SERVICES | | 1,514,083 |
| FINES AND FORFEITURES | | 411,242 |
| INVESTMENT INCOME | | 460 |
| OTHER REVENUE | | 41,100 |
| TOTAL REVENUES | | 2,916,145 |
| OTHER FINANCING SOURCES | | 854,000 |
| TOTAL REVENUES & OTHER SOURCES | $ | 3,770,145 |

**EXPENDITURES:**

| | | |
|---|---|---|
| GENERAL GOVERNMENT | | |
| JUDICIAL | $ | 567,448 |
| PUBLIC SAFETY | | 1,808,007 |
| PUBLIC WORKS | | 489,690 |
| HEALTH AND WELFARE | | 143,000 |
| CULTURE AND RECREATION | | 8,000 |
| CAPITAL OUTLAY | | 754,000 |
| TOTAL EXPENDITURES | $ | 3,770,145 |

### ENTERPRISE FUNDS

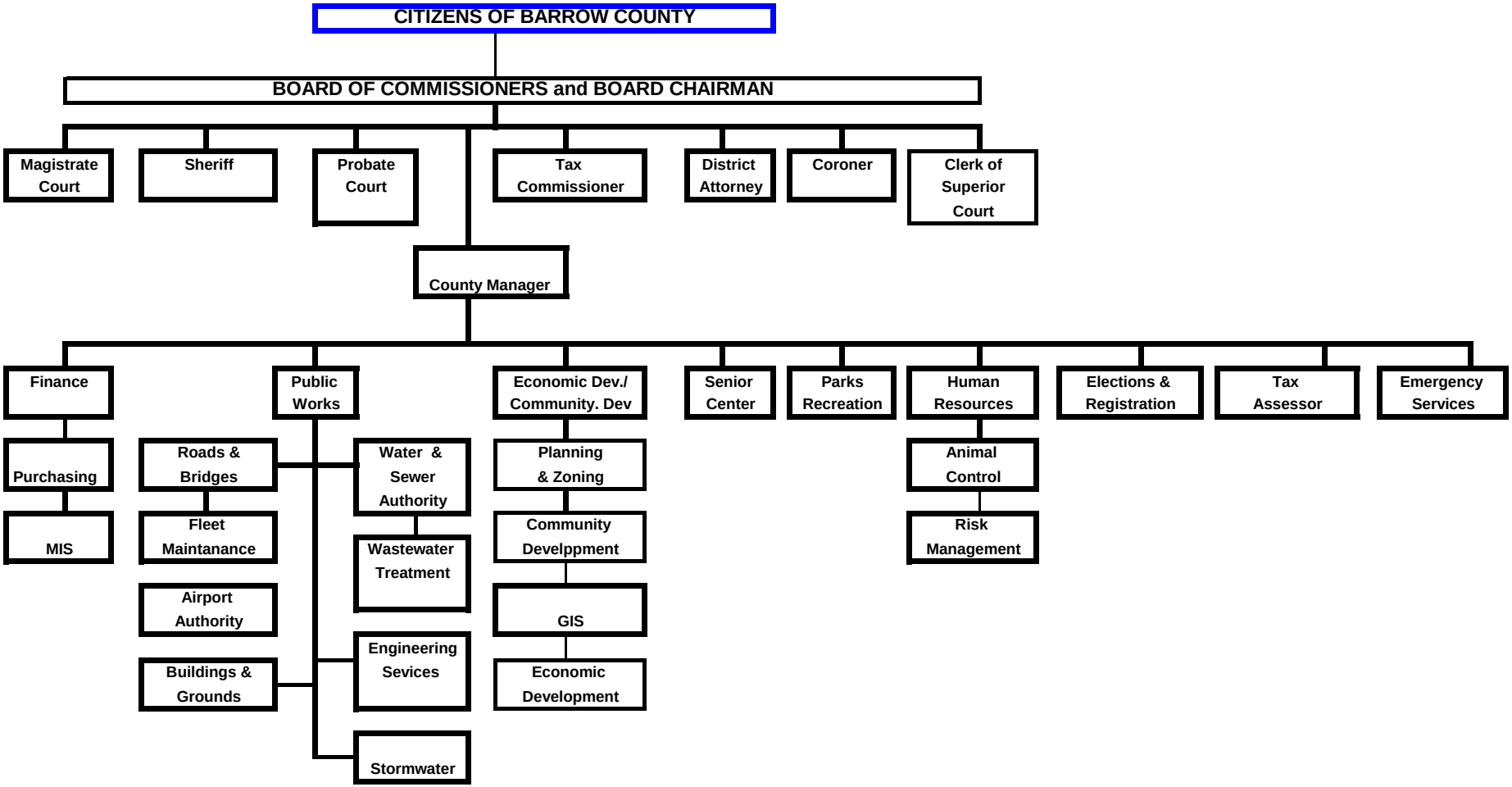
| | | |
|---|---|---|
| **REVENUES:** | $ | 7,586,788 |
| **EXPENDITURES:** | $ | 13,880,328 |

Exhibit B

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA.**
**SUMMARY OF NUMBER OF COUNTY EMPLOYEES**
**FOR FISCAL YEAR 2014**

| | FY2010 FULL-TIME | FY2011 FULL-TIME | FY2012 FULL-TIME | FY2013 FULL-TIME | FY2014 FULL-TIME |
|---|---|---|---|---|---|
| Airport Authority | 2 | 2 | 2 | 2 | 2 |
| Animal Control | 6 | 7 | 7 | 7 | 7 |
| Board of Elections/Registration | 2 | 2 | 2 | 2 | 2 |
| Buildings and Grounds | 7 | 10 | 7 | 7 | 7 |
| Clerk of Commission | 1 | 1 | 1 | 1 | 1 |
| Clerk of Superior Court | 11 | 11 | 11 | 11 | 11 |
| County Manager | - | - | - | 1 | 2 |
| Data Processing / MIS | 3 | 3 | 3 | 2 | 1 |
| District Attorney | 12 | 11 | 11 | 11 | 11 |
| E-911 | 20 | 20 | 17 | 21 | 21 |
| Economic/ Community Development | - | - | - | - | 5 |
| Financial Administration | 6 | 6 | 6 | 6 | 6 |
| Fire and Emergency Medical Services | 86 | 89 | 81 | 87 | 87 |
| Fire Marshal | 1 | 1 | 1 | 1 | 1 |
| General Engineering | 2 | 2 | 2 | 2 | 2 |
| GIS | 2 | 1 | 1 | 1 | - |
| Highways and Streets | 18 | 20 | 19 | 18 | 18 |
| Human Resources | 3 | 3 | 3 | 3 | 3 |
| Jail Operations | 92 | 92 | 93 | 94 | 91 |
| Juvenile Court | 1 | 1 | 1 | 1 | - |
| Keep Barrow Beautiful | 1 | 1 | 1 | - | - |
| Licensing | 6 | 3 | 2 | 2 | - |
| Magistrate Court | 4 | 4 | 4 | 5 | 5 |
| Maintenance and Shop | 2 | 2 | 2 | 2 | 2 |
| Operations Manager | 2 | 2 | 2 | 2 | - |
| Parks and Recreation | 8 | 8 | 8 | 8 | 8 |
| Planning and Zoning | 4 | 4 | 3 | 5 | - |
| Probate Court | 6 | 6 | 6 | 6 | 6 |
| Public Works | - | - | - | - | 1 |
| Purchasing | 2 | 2 | 2 | 2 | 2 |
| Risk Management | - | - | - | - | - |
| Senior Center | 5 | 5 | 4 | 5 | 5 |
| Sewage Treatment | 4 | 4 | 4 | 4 | 4 |
| Sheriff | 105 | 105 | 102 | 102 | 105 |
| Storm Water Management | 3 | 1 | 2 | 1 | 1 |
| Superior Court | 2 | 3 | 3 | 4 | 5 |
| Tax Assessor | 11 | 11 | 9 | 9 | 9 |
| Tax Commissioner | 9 | 9 | 9 | 9 | 9 |
| Water Transmission | 1 | 1 | 1 | 1 | 1 |
| Water & Sewerage Authority | 7 | 7 | 7 | 7 | 7 |
| Grand Total: | 458 | 461 | 440 | 453 | 448 |

Exhibit C


CITIZENS OF BARROW COUNTY
BOARD OF COMMISSIONERS and BOARD CHAIRMAN
Magistrate Court
Sheriff
Probate Court
Tax Commissioner
District Attorney
Coroner
Clerk of Superior Court
County Manager
Finance
Public Works
Economic Dev./ Community. Dev
Senior Center
Parks Recreation
Human Resources
Elections & Registration
Tax Assessor
Emergency Services
Purchasing
MIS
Roads & Bridges
Fleet Maintanance
Airport Authority
Buildings & Grounds
Water & Sewer Authority
Wastewater Treatment
Engineering Sevices
Stormwater
Planning & Zoning
Community Develppment
GIS
Economic Development
Animal Control
Risk Management

PT-35 (Rev 03/13)

**Exhibit D**

## COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2013

***Please provide a copy of this form to your county's Clerk of Superior Court.***

http://www.etax.dor.ga.gov/ptd/download/index.aspx

**COUNTY:** Barrow

**Submit three (3) original signed copies with digest submission**

| COLUMN 1 | COLUMN 2 | COLUMN 3 | | COLUMN 4 | COLUMN 5 | COLUMN 6 | COLUMN 7 | COLUMN 8 | COLUMN 9 | COLUMN 10 |
|---|---|---|---|---|---|---|---|---|---|---|
| District Number Must be Shown | District Name (Inc, Uninc, School, Special Districts, Etc.) | Mark X if District Falls In Unincorporated Area | Mark X if District Falls In Incorporated Area | Enter Gross Millage Rate Before Rollbacks | Sales Tax Rollback OCGA § 48-8-91 | Insurance Premium Rollback OCGA § 33-8-8.3 | Duplication of Services Rollback Pursuant to OCGA § 36-70-24 | Net M&O Millage Rate Column 4 less Columns 5, 6 & 7 | Enter Bond Millage Rate | Total Millage Rate Column 8 plus Column 9 |
| | **Incorporated Winder** | | XX | 17.009 | 3.750 | | 0.946 | 12.313 | | 12.313 |
| | | | | | | | | | | |
| | **Incorporated Other** | | XX | 17.009 | 3.750 | | | 13.259 | | 13.259 |
| | | | | | | | | | | |
| | **Unincorporated** | XX | | 17.009 | 3.750 | | | 13.259 | | 13.259 |
| | | | | | | | | | | |
| | **School** | XX | XX | 18.500 | | | | 18.500 | | 18.500 |

**I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2013**

**Date** _____

**Chairman, Board of County Commissioners** _____

SECTION B

REVENUES FOR THE GENERAL FUND

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**

## GENERAL FUND REVENUE SUMMARY

| DESCRIPTION | FY2014 PROPOSED BUDGET |
|---|---|
| TAXES | $ 27,395,261 |
| LICENSES AND PERMITS | 566,996 |
| INTERGOVERNMENTAL REVENUES | 80,900 |
| CHARGES FOR SERVICES | 5,163,846 |
| FINES AND FORFEITURES | 1,379,078 |
| INVESTMENT INCOME | 39,950 |
| OTHER REVENUE | 50,865 |
| TOTAL | $ 34,676,896 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY TYPE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **TAXES** | | | | | | | | |
| 10000001 | 311100 | REAL PROPERTY TAX | $ 12,631,347 | $ 13,342,799 | $ 12,810,299 | $ 18,353,346 | $ 13,568,144 | $ 13,180,046 |
| 10000001 | 311110 | PUBLIC UTILITY TAX | 583,613 | 653,499 | 759,786 | 759,786 | 759,786 | 759,786 |
| 10000001 | 311120 | TIMBER TAX | 70 | 265 | 834 | 834 | 834 | 834 |
| 10000001 | 311200 | REAL PROPERTY TAX-PRIOR | 427,829 | 521,872 | 394,051 | 394,051 | 394,051 | 394,051 |
| 10000001 | 311300 | PERSONAL PROP TAX-CURRENT | 1,646,275 | 1,897,991 | 1,893,514 | 1,893,514 | 1,893,514 | 1,893,514 |
| 10000001 | 311310 | MOTOR VEHICLE TAX | 1,556,771 | 1,742,306 | 1,963,727 | 1,963,727 | 1,963,727 | 1,963,727 |
| 10000001 | 311315 | TITLE AD VALOREM TAX MOTOR VEH | - | - | 1,054,000 | 1,054,000 | 1,054,000 | 1,054,000 |
| 10000001 | 311320 | MOBILE HOME TAX | 70,000 | 18,891 | 38,238 | 38,238 | 38,237 | 38,237 |
| 10000001 | 311340 | INTANGIBLE TAX | 189,392 | 224,551 | 270,430 | 270,430 | 270,430 | 270,430 |
| 10000001 | 311350 | RAILROAD EQUIPMENT TAX | 6,869 | 7,099 | - | - | - | - |
| 10000001 | 311400 | PERSONAL PROP TAX-PRIOR | 16,683 | 17,064 | 40,000 | 40,000 | 40,000 | 40,000 |
| 10000001 | 311500 | PROPERTY NOT ON TAX DIGEST | 40,249 | 6,003 | 85,762 | 85,762 | 85,762 | 85,762 |
| 10000001 | 311600 | REAL ESTATE TRANSFER TAX | 39,193 | 79,944 | 45,834 | 45,834 | 45,834 | 45,834 |
| 10000001 | 311750 | FRANCHISE TAX-TV CABLE | 250,787 | 271,145 | 284,633 | 284,633 | 284,633 | 284,633 |
| 10000001 | 313100 | LOCAL OPTION SALES TAX | 4,888,800 | 5,031,549 | 5,300,000 | 5,000,000 | 4,801,414 | 4,819,362 |
| 10000001 | 314200 | ALCOHOLIC BEVERAGE EXCISE | 238,060 | 246,250 | 250,000 | 250,000 | 250,000 | 250,000 |
| 10000001 | 314500 | ENERGY EXCISE TAX-MANUFACTURIN | - | 27,000 | 38,045 | 38,045 | 38,045 | 38,045 |
| 10000001 | 316200 | INSURANCE PREMIUM TAX | 1,242,700 | 1,850,452 | 1,977,000 | 1,977,000 | 1,977,000 | 1,977,000 |
| 10000001 | 319000 | PENALTIES & INTEREST-DELQ | 368,323 | 400,702 | 300,000 | 300,000 | 300,000 | 300,000 |
| TOTAL | TAXES | | $ 24,196,961 | $ 26,339,382 | $ 27,506,153 | $ 32,749,200 | $ 27,765,411 | $ 27,395,261 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY TYPE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | **LICENSES AND PERMITS** | | | | | | | |
| 10000001 | 321201 | BUSINESS LICENSE-BANKS | $ 90,000 | $ 114,392 | $ 122,000 | $ 122,000 | $ 122,000 | $ 122,000 |
| 10015161 | 321100 | ALCOHOLIC BEVERAGE LICENSE | - | - | - | - | 87,666 | 87,666 |
| 10015161 | 321200 | BUSINESS LICENSE -GENERAL | 94,850 | 142,569 | 141,207 | 141,207 | 141,207 | 141,207 |
| 10015161 | 323100 | BUILDING & EQUIPMENT PERMITS | 95,000 | 137,427 | 216,123 | 216,123 | - | - |
| 10072201 | 323100 | BUILDING & EQUIPMENT PERMITS | - | - | - | - | 216,123 | 216,123 |
| 10074101 | 321100 | ALCOHOLIC BEVERAGE LICENSE | 95,000 | 80,949 | 87,666 | 87,666 | - | - |
| 10074102 | 322230 | SIGN PERMITS | - | 1,996 | - | - | - | - |
| TOTAL | LICENSES AND PERMITS | | $ 374,850 | $ 477,333 | $ 566,996 | $ 566,996 | $ 566,996 | $ 566,996 |
| | **INTERGOVERNMENTAL** | | | | | | | |
| 10021501 | 337000 | INTERGOV'T REVENUE-BANKS CO | $ 12,000 | $ 17,099 | $ 24,700 | $ 24,700 | $ 24,700 | $ 24,700 |
| 10021501 | 337001 | INTERGOV'T REVENUE-JACKSON CO | 33,000 | 50,076 | 56,200 | 56,200 | 56,200 | 56,200 |
| 10033001 | 336002 | OVERTIME-CITY OF ATLANTA | 4,000 | 1,500 | - | - | - | - |
| 10039201 | 331171 FC001 | PANDEMIC INFLUENZA | 3,300 | - | - | - | - | - |
| TOTAL | INTERGOVERNMENTAL | | $ 52,300 | $ 68,675 | $ 80,900 | $ 80,900 | $ 80,900 | $ 80,900 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY TYPE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **CHARGES FOR SERVICES** | | | | | | | | |
| 10000001 | 344160 | SOLID WASTE RECYCLING FEES | $ - | $ 9,573 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 |
| 10000001 | 389025 | 55 MAYNARD ST. RESTRICTED | - | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 10011302 | 341400 | PRINTING AND DUPLICATING | 1,200 | 10 | - | - | - | - |
| 10013202 | 341400 | PRINTING AND DUPLICATING | 50 | - | - | - | - | - |
| 10014002 | 341910 | ELECTION QUALIFYING FEES | 15,280 | - | 2,132 | 2,132 | 2,132 | 2,132 |
| 10014002 | 341915 | AUBURN ELECTION REVENUE | 3,560 | 3,174 | 2,279 | 2,279 | 2,279 | 2,279 |
| 10014002 | 341920 | WINDER ELECTION REVENUE | 6,780 | 6,289 | 7,059 | 7,059 | 7,059 | 7,059 |
| 10014002 | 341925 | BETHLEHEM ELECTION REVENUE | 305 | 296 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10014002 | 341926 | CARL ELECTION REVENUE | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 10014002 | 341930 | SALE OF MAPS & PUBLICATION | 60 | - | - | - | - | - |
| 10015402 | 341400 | PRINTING AND DUPLICATING | 50 | - | - | - | - | - |
| 10015451 | 341106 | FEES & CHARGES | - | 825 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10015451 | 341600 | MOTOR VEHICLE TAG COLL FEE | 11,754 | 11,218 | 11,000 | 11,000 | 11,000 | 11,000 |
| 10015451 | 341940 | TAX COLLECTION COMMISSION | 913,290 | 800,000 | 810,000 | 810,000 | 810,000 | 810,000 |
| 10015502 | 341930 | SALE OF MAPS & PUBLICATION | - | 1,050 | 200 | 200 | 200 | 200 |
| 10021802 | 341101 | CLERK OF SUPERIOR COURT | 200,000 | 196,591 | 150,000 | 150,000 | 150,000 | 150,000 |
| 10021802 | 341201 | RECORDING-CLERK OF SUP CT | 305,000 | 356,081 | 357,000 | 357,000 | 357,000 | 357,000 |
| 10022002 | 341400 | PRINTING AND DUPLICATING | 1,500 | 2,282 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10024002 | 341105 | MAGISTRATE COURT | 260,000 | 273,583 | 276,000 | 276,000 | 276,000 | 276,000 |
| 10024502 | 341202 | RECORDING-PROBATE | 90,000 | 78,972 | 100,000 | 100,000 | 100,000 | 100,000 |
| 10024502 | 341400 | PRINTING AND DUPLICATING | 20,000 | 24,851 | 40,000 | 40,000 | 40,000 | 40,000 |
| 10028001 | 341106 | FEES & CHARGES | 3,500 | 3,533 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10033002 | 342100 | SPECIAL POLICE SERVICES | 80,000 | 70,466 | 70,000 | 70,000 | 70,000 | 70,000 |
| 10033002 | 342140 | BD OF EDU RESOURCE & SECURITY | 120,000 | 143,983 | 170,000 | 170,000 | 170,000 | 170,000 |
| 10033002 | 346410 | BACKGROUND CHECK FEES | 20,000 | 7,560 | 9,613 | 9,613 | 9,613 | 9,613 |
| 10033262 | 342300 | DETENTION & CORRECTION SVC | 32,440 | - | 33,000 | 33,000 | 33,000 | 33,000 |
| 10033262 | 342302 | PRISONER MEAL REIMBURS | 4,000 | 3,436 | 3,290 | 3,290 | 3,290 | 3,290 |
| 10033262 | 342330 | PRISONER HOUSING FEES | 200,000 | 249,328 | 30,000 | 30,000 | 30,000 | 30,000 |
| 10033262 | 342340 | PHONE CARD PROCEEDS | - | - | - | - | 90,000 | 90,000 |
| 10035002 | 341389 | CERTIFICATE OF OCCUPANCY | 1,500 | 2,400 | 1,913 | 1,913 | 1,913 | 1,913 |
| 10035002 | 341391 | FIRE PLAN REVIEW FEES | 5,500 | 4,523 | 9,967 | 9,967 | 9,967 | 9,967 |

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY TYPE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 10036002 | 341400 | PRINTING AND DUPLICATING | 2,500 | 3,302 | 2,493 | 2,493 | 2,493 | 2,493 |
| 10036002 | 341450 | FIRE REPORTS/ BLUE SIGN FEES | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 10036002 | 342600 | AMBULANCE FEES | 1,115,000 | 1,127,038 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| 10036002 | 342604 | AMBULANCE FEES-CSA | 1,000 | - | - | - | - | - |
| 10036002 | 342605 | AMBULANCE FEES-UNITED | 25,000 | 34,216 | 27,839 | 27,839 | 27,839 | 27,839 |
| 10039102 | 346100 | REGISTRATION AND ADOPTION | 64,615 | 34,167 | 30,000 | 30,000 | 30,000 | 30,000 |
| 10039102 | 346101 | RABIES CLINIC | 50 | - | - | - | - | - |
| 10039102 | 346102 | MICROCHIPS | 240 | 50 | - | - | - | - |
| 10039102 | 346103 | RESTITUTION-ANIMAL CONTROL | 7,000 | 1,731 | 1,190 | 1,190 | 1,190 | 1,190 |
| 10041002 | 343201 | SUBDIVISION STREET LIGHTS | 565,000 | 574,367 | 575,649 | 575,649 | 575,649 | 578,649 |
| 10042002 | 341700 | STORMWATER FEES | 175,000 | 55,945 | - | - | - | - |
| 10049001 | 389011 | ADJUSTMENTS TO INVENTORY | - | 766 | - | - | - | - |
| 10061002 | 347000 | RECREATION FEES | 171,900 | 159,764 | 197,000 | 197,000 | 197,000 | 197,000 |
| 10061002 | 347900 | RENTAL OF RECREATION FACIL | 29,400 | 35,088 | 40,000 | 40,000 | 40,000 | 40,000 |
| 10061002 | 347901 | RECREATION-CONCESSION SALE | 40,000 | 38,334 | 34,000 | 34,000 | 34,000 | 34,000 |
| 10071011 | 344150 | SOLID WASTE TIPPING FEES | 860,000 | 886,431 | 830,206 | 830,206 | 830,206 | 830,206 |
| 10071011 | 344160 | SOLID WASTE RECYCLING FEES | 1,500 | 1,879 | 2,054 | 2,054 | 2,054 | 2,054 |
| 10072201 | 341390 | DEVELOPMENT FEES-GENERAL | - | - | - | - | 14,647 | 14,647 |
| 10072201 | 341394 | NRCS-SOIL & EROSION REVIEW | - | - | - | - | 1,088 | 1,088 |
| 10074102 | 341390 | DEVELOPMENT FEES-GENERAL | 25,000 | 29,544 | 14,647 | 14,647 | - | - |
| 10074102 | 341393 | NPDES-LAND DISTURBANCE FEES | 1,000 | - | - | - | - | - |
| 10074102 | 341394 | NRCS-SOIL & EROSION REVIEW | 1,000 | 450 | 1,088 | 1,088 | - | - |
| 10074102 | 341395 | REZONE APPLICATIONS | 8,000 | 5,000 | 5,300 | 5,300 | 5,300 | 5,300 |
| 10074102 | 341398 | SPECIAL USE APPLICATIONS | 2,100 | 1,000 | 467 | 467 | 467 | 467 |
| 10074102 | 341399 | VARIANCE APPLICATIONS | 2,750 | 3,667 | 5,250 | 5,250 | 5,250 | 5,250 |
| 10074102 | 341400 | PRINTING AND DUPLICATING | 50 | 44 | 12 | 12 | 12 | 12 |
| 10074102 | 341930 | SALE OF MAPS & PUBLICATION | 100 | - | 265 | 265 | 265 | 265 |
| 10074202 | 341400 | PRINTING AND DUPLICATING | 200 | 10 | 400 | 400 | 400 | 400 |
| 10074202 | 341930 | SALE OF MAPS & PUBLICATION | 2,500 | 3,370 | 1,333 | 1,333 | 1,333 | 1,333 |
| TOTAL | CHARGES FOR SERVICES | | $ 5,396,674 | $ 5,247,387 | $ 5,070,846 | $ 5,070,846 | $ 5,160,846 | $ 5,163,846 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY TYPE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | **FINES AND FORFEITURE** | | | | | | | |
| 10015451 | 324300 | LATE TAG PENALTY | $ 73,303 | $ 51,002 | $ 51,000 | $ 51,000 | $ 51,000 | $ 51,000 |
| 10021801 | 351110 | FINES&FORFEIT-SUPERIOR CT | 470,000 | 492,947 | 410,000 | 410,000 | 410,000 | 410,000 |
| 10022001 | 351164 | PRETRIAL DIVERSION - DA | 80,000 | 56,835 | 45,000 | 45,000 | 45,000 | 45,000 |
| 10022001 | 351165 | CRIME VICTIMS ASST FUND-DA | 69,000 | 64,146 | 50,000 | 50,000 | 50,000 | 50,000 |
| 10024001 | 351130 | FINES & FORFEIT-MAGISTRATE | 87,500 | 63,350 | 50,000 | 50,000 | 50,000 | 50,000 |
| 10024001 | 351164 | PRETRIAL DIVERSION | 2,000 | 465 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10024001 | 351166 | MAGISTRATE-VERASTAR | 3,000 | - | - | - | - | - |
| 10024501 | 351150 | FINES & FORFEIT-PROBATE | 900,000 | 719,806 | 600,000 | 600,000 | 600,000 | 600,000 |
| 10026001 | 351160 | FINES & FORFEIT-JUVENILE JUDGE | 3,500 | 2,078 | 2,078 | 2,078 | 2,078 | 2,078 |
| 10033261 | 389030 | COUNTY JAIL RESTRICTED | - | 200,000 | 170,000 | 170,000 | 170,000 | 170,000 |
| TOTAL | FINES AND FORFEITURE | | $ 1,688,303 | $ 1,650,629 | $ 1,379,078 | $ 1,379,078 | $ 1,379,078 | $ 1,379,078 |
| | **INTEREST INCOME** | | | | | | | |
| 10000001 | 361000 | INTEREST REVENUES | $ 20,000 | $ 12,279 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 10000001 | 361002 | GA FUND 1 INTEREST REVENUE | 10,000 | 8,318 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10000001 | 361003 | INVESTMENT ACCT CS&B INTEREST | - | - | 35,000 | 35,000 | 35,000 | 35,000 |
| 10015451 | 361000 | INTEREST REVENUES | - | 500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10021801 | 361000 | INTEREST REVENUES | - | - | 200 | 200 | 200 | 200 |
| 10024001 | 361000 | INTEREST REVENUES | 50 | 53 | 50 | 50 | 50 | 50 |
| 10024501 | 361000 | INTEREST REVENUES | 50 | 47 | 100 | 100 | 100 | 100 |
| 10033001 | 361000 | INTEREST REVENUES | - | 17 | - | - | - | - |
| 10036001 | 361000 | INTEREST REVENUES | 200 | 196 | 100 | 100 | 100 | 100 |
| TOTAL | INTEREST INCOME | | $ 30,300 | $ 21,410 | $ 39,950 | $ 39,950 | $ 39,950 | $ 39,950 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY TYPE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| **OTHER REVENUE** | | | | | | | | | |
| 10000001 | 383000 | | REIMB FOR DAMAGED PROPERTY | $ 5,000 | $ - | $ - | $ - | $ - | $ - |
| 10000001 | 383000 | C0513 | REIMB FOR DAMAGED PROPERTY | 168,989 | 26,045 | - | - | - | - |
| 10000001 | 383000 | C0514 | REIMB FOR DAMAGED PROPERTY | 174,783 | - | - | - | - | - |
| 10000001 | 383000 | C0700 | REIMB FOR DAMAGED PROPERTY | 5,107 | - | - | - | - | - |
| 10000001 | 383000 | GF003 | REIMB FOR DAMAGED PROPERTY | 17,125 | - | - | - | - | - |
| 10000001 | 383000 | GF007 | REIMB FOR DAMAGED PROPERTY | 6,679 | - | - | - | - | - |
| 10000001 | 383000 | RM001 | REIMB FOR DAMAGED PROPERTY | 12,088 | - | - | - | - | - |
| 10000001 | 383000 | RM002 | REIMB FOR DAMAGED PROPERTY | 6,290 | - | - | - | - | - |
| 10000001 | 383000 | RM003 | REIMB FOR DAMAGED PROPERTY | 1,457 | - | - | - | - | - |
| 10000001 | 383000 | RM005 | REIMB FOR DAMAGED PROPERTY | - | 1,147 | - | - | - | - |
| 10000001 | 383000 | RM006 | REIMB FOR DAMAGED PROPERTY | - | 14,000 | - | - | - | - |
| 10000001 | 389004 | | MISCELLANEOUS REVENUE | 31,000 | 35,047 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10000001 | 389006 | | RX MEDICAL CARD | - | - | 1,310 | 1,310 | 1,310 | 1,310 |
| 10000001 | 389009 | | MISC REV - CHILD SUPPORT FEES | 600 | 600 | 650 | 650 | 650 | 650 |
| 10000001 | 389010 | | JURY PAY | 300 | 145 | 200 | 200 | 200 | 200 |
| 10000001 | 389015 | | CREDIT CARD FEES | (1,800) | (1,819) | 400 | 400 | 400 | 400 |
| 10000001 | 389020 | | RENTAL OF BLDGS. REVENUE | 1,200 | 9,302 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10000001 | 392100 | | SALE OF FIXED ASSETS | 25,000 | 41,003 | 30,000 | 30,000 | 30,000 | 30,000 |
| 10000001 | 392101 | | GENERAL FUND RESERVES | 197,952 | 104,335 | - | - | - | - |
| 10000001 | 392102 | | GASB 54 RESERVES | - | 494,999 | - | - | - | - |
| 10015101 | 389004 | | MISCELLANEOUS REVENUE | 50 | - | - | - | - | - |
| 10015451 | 389004 | | MISCELLANEOUS REVENUE | 500 | - | - | - | - | - |
| 10015501 | 389004 | | MISCELLANEOUS REVENUE | 1,000 | - | - | - | - | - |
| 10028001 | 389004 | | MISCELLANEOUS REVENUE | 13,000 | 900 | - | - | - | - |
| 10033001 | 371007 | | DONATIONS | 2,000 | - | - | - | - | - |
| 10036001 | 371002 | GF010 | DONATIONS-FIRE AND EMS | - | 1,500 | - | - | - | - |
| 10036002 | 389015 | | CREDIT CARD FEES | 50 | 72 | 72 | 72 | 72 | 72 |
| 10039101 | 371012 | | DONATIONS-ANIMAL CONT IMPROVEM | 450 | 140 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10054041 | 371010 | | DONATIONS-PROGRAM INCOME | 8,000 | 7,952 | 6,228 | 6,228 | 6,228 | 6,228 |
| 10071011 | 389004 | | MISCELLANEOUS REVENUE | 500 | - | - | - | - | - |
| 10074202 | 389015 | | CREDIT CARD FEES | - | 14 | 5 | 5 | 5 | 5 |
| TOTAL | OTHER REVENUE | | | $ 677,321 | $ 735,382 | $ 50,865 | $ 50,865 | $ 50,865 | $ 50,865 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY TYPE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | **RESTRICTED REVENUE** | | | | | | | |
| 10021501 | 389050 GF006 | RESTRICTED MONEY | $ - | $ 24,493 | $ - | $ - | $ - | $ - |
| 10021501 | 389050 GF008 | RESTRICTED MONEY | - | 63,387 | - | - | - | - |
| 10051011 | 389050 C0601 | RESTRICTED MONEY | - | 48,163 | - | - | - | - |
| TOTAL | RESTRICTED CASH | | $ - | $ 136,043 | $ - | $ - | $ - | $ - |
| | **CAPITAL LEASE PROCEEDS** | | | | | | | |
| 10090001 | 393500 | CAPITAL LEASE PROCEEDS | $ 4,000,000 | $ - | $ - | $ - | $ - | $ - |
| TOTAL | CAPITAL LEASES | | $ 4,000,000 | $ - | $ - | $ - | $ - | $ - |
| **GRAND TOTAL** | **GENERAL FUND** | | **$ 36,416,708** | **$ 34,676,241** | **$ 34,694,788** | **$ 39,937,835** | **$ 35,044,046** | **$ 34,676,896** |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **NON DEPARTMENT** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10000001 | 311100 | REAL PROPERTY TAX | $ 12,631,347 | $ 13,342,799 | $ 12,810,299 | $ 18,353,346 | $ 13,568,144 | $ 13,180,046 |
| 10000001 | 311110 | PUBLIC UTILITY TAX | 583,613 | 653,499 | 759,786 | 759,786 | 759,786 | 759,786 |
| 10000001 | 311120 | TIMBER TAX | 70 | 265 | 834 | 834 | 834 | 834 |
| 10000001 | 311200 | REAL PROPERTY TAX-PRIOR | 427,829 | 521,872 | 394,051 | 394,051 | 394,051 | 394,051 |
| 10000001 | 311300 | PERSONAL PROP TAX-CURRENT | 1,646,275 | 1,897,991 | 1,893,514 | 1,893,514 | 1,893,514 | 1,893,514 |
| 10000001 | 311310 | MOTOR VEHICLE TAX | 1,556,771 | 1,742,306 | 1,963,727 | 1,963,727 | 1,963,727 | 1,963,727 |
| 10000001 | 311315 | TITLE AD VALOREM TAX MOTOR VEH | - | - | 1,054,000 | 1,054,000 | 1,054,000 | 1,054,000 |
| 10000001 | 311320 | MOBILE HOME TAX | 70,000 | 18,891 | 38,238 | 38,238 | 38,237 | 38,237 |
| 10000001 | 311340 | INTANGIBLE TAX | 189,392 | 224,551 | 270,430 | 270,430 | 270,430 | 270,430 |
| 10000001 | 311350 | RAILROAD EQUIPMENT TAX | 6,869 | 7,099 | - | - | - | - |
| 10000001 | 311400 | PERSONAL PROP TAX-PRIOR | 16,683 | 17,064 | 40,000 | 40,000 | 40,000 | 40,000 |
| 10000001 | 311500 | PROPERTY NOT ON TAX DIGEST | 40,249 | 6,003 | 85,762 | 85,762 | 85,762 | 85,762 |
| 10000001 | 311600 | REAL ESTATE TRANSFER TAX | 39,193 | 79,944 | 45,834 | 45,834 | 45,834 | 45,834 |
| 10000001 | 311750 | FRANCHISE TAX-TV CABLE | 250,787 | 271,145 | 284,633 | 284,633 | 284,633 | 284,633 |
| 10000001 | 313100 | LOCAL OPTION SALES TAX | 4,888,800 | 5,031,549 | 5,300,000 | 5,000,000 | 4,801,414 | 4,819,362 |
| 10000001 | 314200 | ALCOHOLIC BEVERAGE EXCISE | 238,060 | 246,250 | 250,000 | 250,000 | 250,000 | 250,000 |
| 10000001 | 314500 | ENERGY EXCISE TAX-MANUFACTURIN | - | 27,000 | 38,045 | 38,045 | 38,045 | 38,045 |
| 10000001 | 316200 | INSURANCE PREMIUM TAX | 1,242,700 | 1,850,452 | 1,977,000 | 1,977,000 | 1,977,000 | 1,977,000 |
| 10000001 | 319000 | PENALTIES & INTEREST-DELQ | 368,323 | 400,702 | 300,000 | 300,000 | 300,000 | 300,000 |
| 10000001 | 321201 | BUSINESS LICENSE-BANKS | 90,000 | 114,392 | 122,000 | 122,000 | 122,000 | 122,000 |
| 10000001 | 344160 | SOLID WASTE RECYCLING FEES | - | 9,573 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10000001 | 361000 | INTEREST REVENUES | 20,000 | 12,279 | 2,000 | 2,000 | 2,000 | 2,000 |

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| 10000001 | 361002 | | GA FUND 1 INTEREST REVENUE | 10,000 | 8,318 | 1,500 | 1,500 | 1,500 | 1,500 |
| 10000001 | 361003 | | INVESTMENT ACCT CS&B INTEREST | - | - | 35,000 | 35,000 | 35,000 | 35,000 |
| 10000001 | 383000 | | REIMB FOR DAMAGED PROPERTY | 5,000 | - | - | - | - | - |
| 10000001 | 383000 | C0513 | REIMB FOR DAMAGED PROPERTY | 168,989 | 26,045 | - | - | - | - |
| 10000001 | 383000 | C0514 | REIMB FOR DAMAGED PROPERTY | 174,783 | - | - | - | - | - |
| 10000001 | 383000 | C0700 | REIMB FOR DAMAGED PROPERTY | 5,107 | - | - | - | - | - |
| 10000001 | 383000 | GF003 | REIMB FOR DAMAGED PROPERTY | 17,125 | - | - | - | - | - |
| 10000001 | 383000 | GF007 | REIMB FOR DAMAGED PROPERTY | 6,679 | - | - | - | - | - |
| 10000001 | 383000 | RM001 | REIMB FOR DAMAGED PROPERTY | 12,088 | - | - | - | - | - |
| 10000001 | 383000 | RM002 | REIMB FOR DAMAGED PROPERTY | 6,290 | - | - | - | - | - |
| 10000001 | 383000 | RM003 | REIMB FOR DAMAGED PROPERTY | 1,457 | - | - | - | - | - |
| 10000001 | 383000 | RM005 | REIMB FOR DAMAGED PROPERTY | - | 1,147 | - | - | - | - |
| 10000001 | 383000 | RM006 | REIMB FOR DAMAGED PROPERTY | - | 14,000 | - | - | - | - |
| 10000001 | 389004 | | MISCELLANEOUS REVENUE | 31,000 | 35,047 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10000001 | 389006 | | RX MEDICAL CARD | - | - | 1,310 | 1,310 | 1,310 | 1,310 |
| 10000001 | 389009 | | MISC REV - CHILD SUPPORT FEES | 600 | 600 | 650 | 650 | 650 | 650 |
| 10000001 | 389010 | | JURY PAY | 300 | 145 | 200 | 200 | 200 | 200 |
| 10000001 | 389015 | | CREDIT CARD FEES | (1,800) | (1,819) | 400 | 400 | 400 | 400 |
| 10000001 | 389020 | | RENTAL OF BLDGS. REVENUE | 1,200 | 9,302 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10000001 | 389025 | | 55 MAYNARD ST. RESTRICTED | - | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 10000001 | 392100 | | SALE OF FIXED ASSETS | 25,000 | 41,003 | 30,000 | 30,000 | 30,000 | 30,000 |
| 10000001 | 392101 | | GENERAL FUND RESERVES | 197,952 | 104,335 | - | - | - | - |
| 10000001 | 392102 | | GASB 54 RESERVES | - | 2,030,105 | - | - | - | - |
| TOTAL | NON DEPARTMENT | | | $ 24,968,731 | $ 28,745,054 | $ 27,715,413 | $ 32,958,460 | $ 27,974,671 | $ 27,604,521 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **CLERK OF COMMISSION** | | | | | | | | |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10011302 | 341400 | PRINTING AND DUPLICATING | $ 1,200 | $ 10 | $ - | $ - | $ - | $ - |
| TOTAL | CLERK OF COMMISSION | | $ 1,200 | $ 10 | $ - | $ - | $ - | $ - |
| **OPERATIONS MANAGER** | | | | | | | | |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10013202 | 341400 | PRINTING AND DUPLICATING | $ 50 | $ - | $ - | $ - | $ - | $ - |
| TOTAL | OPERATIONS MANAGER | | $ 50 | $ - | $ - | $ - | $ - | $ - |
| **ELECTIONS** | | | | | | | | |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10014002 | 341910 | ELECTION QUALIFYING FEES | $ 15,280 | $ - | $ 2,132 | $ 2,132 | $ 2,132 | $ 2,132 |
| 10014002 | 341915 | AUBURN ELECTION REVENUE | 3,560 | 3,174 | 2,279 | 2,279 | 2,279 | 2,279 |
| 10014002 | 341920 | WINDER ELECTION REVENUE | 6,780 | 6,289 | 7,059 | 7,059 | 7,059 | 7,059 |
| 10014002 | 341925 | BETHLEHEM ELECTION REVENUE | 305 | 296 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10014002 | 341926 | CARL ELECTION REVENUE | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 10014002 | 341930 | SALE OF MAPS & PUBLICATION | 60 | - | - | - | - | - |
| TOTAL | ELECTIONS | | $ 25,985 | $ 9,759 | $ 13,470 | $ 13,470 | $ 13,470 | $ 13,470 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **FINANCIAL ADMINISTRATION** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10015101 | 389004 | MISCELLANEOUS REVENUE | $ 50 | $ - | $ - | $ - | $ - | $ - |
| TOTAL | FINANCIAL ADMINISTRATI | | $ 50 | $ - | $ - | $ - | $ - | $ - |
| **LICENSING** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10015161 | 321100 | ALCOHOLIC BEVERAGE LICENSE | $ - | $ - | $ - | $ - | $ 87,666 | $ 87,666 |
| 10015161 | 321200 | BUSINESS LICENSE -GENERAL | 94,850 | 142,569 | 141,207 | 141,207 | 141,207 | 141,207 |
| 10015161 | 323100 | BUILDING & EQUIPMENT PERMITS | 95,000 | 137,427 | 216,123 | 216,123 | - | - |
| TOTAL | LICENSING | | $ 189,850 | $ 279,996 | $ 357,330 | $ 357,330 | $ 228,873 | $ 228,873 |
| **HUMAN RESOURCES** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10015402 | 341400 | PRINTING AND DUPLICATING | $ 50 | $ - | $ - | $ - | $ - | $ - |
| TOTAL | HUMAN RESOURCES | | $ 50 | $ - | $ - | $ - | $ - | $ - |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **TAX COMMISSIONER** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10015451 | 324300 | LATE TAG PENALTY | $ 73,303 | $ 51,002 | $ 51,000 | $ 51,000 | $ 51,000 | $ 51,000 |
| 10015451 | 341106 | FEES & CHARGES | - | 825 | 2,000 | 2,000 | 2,000 | 2,000 |
| 10015451 | 341600 | MOTOR VEHICLE TAG COLL FEE | 11,754 | 11,218 | 11,000 | 11,000 | 11,000 | 11,000 |
| 10015451 | 341940 | TAX COLLECTION COMMISSION | 913,290 | 800,000 | 810,000 | 810,000 | 810,000 | 810,000 |
| 10015451 | 361000 | INTEREST REVENUES | - | 500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10015451 | 389004 | MISCELLANEOUS REVENUE | 500 | - | - | - | - | - |
| TOTAL | TAX COMMISSIONER | | $ 998,847 | $ 863,545 | $ 875,000 | $ 875,000 | $ 875,000 | $ 875,000 |
| **TAX ASSESSOR** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10015501 | 389004 | MISCELLANEOUS REVENUE | $ 1,000 | $ - | $ - | $ - | $ - | $ - |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10015502 | 341930 | SALE OF MAPS & PUBLICATION | - | 1,050 | 200 | 200 | 200 | 200 |
| TOTAL | TAX ASSESSOR | | $ 1,000 | $ 1,050 | $ 200 | $ 200 | $ 200 | $ 200 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **SUPERIOR COURT** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10021501 | 337000 | INTERGOV'T REVENUE-BANKS CO | $ 12,000 | $ 17,099 | $ 24,700 | $ 24,700 | $ 24,700 | $ 24,700 |
| 10021501 | 337001 | INTERGOV'T REVENUE-JACKSON CO | 33,000 | 50,076 | 56,200 | 56,200 | 56,200 | 56,200 |
| 10021501 | 389050 GF006 | RESTRICTED MONEY | - | 24,493 | - | - | - | - |
| 10021501 | 389050 GF008 | RESTRICTED MONEY | - | 63,387 | - | - | - | - |
| TOTAL | SUPERIOR COURT | | $ 45,000 | $ 155,055 | $ 80,900 | $ 80,900 | $ 80,900 | $ 80,900 |
| **CLERK OF SUPERIOR COURT** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10021801 | 351110 | FINES&FORFEIT-SUPERIOR CT | $ 470,000 | $ 492,947 | $ 410,000 | $ 410,000 | $ 410,000 | $ 410,000 |
| 10021801 | 361000 | INTEREST REVENUES | - | - | 200 | 200 | 200 | 200 |
| | | | 470,000 | 492,947 | 410,200 | 410,200 | 410,200 | 410,200 |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10021802 | 341101 | CLERK OF SUPERIOR COURT | 200,000 | 196,591 | 150,000 | 150,000 | 150,000 | 150,000 |
| 10021802 | 341201 | RECORDING-CLERK OF SUP CT | 305,000 | 356,081 | 357,000 | 357,000 | 357,000 | 357,000 |
| | | | 505,000 | 552,672 | 507,000 | 507,000 | 507,000 | 507,000 |
| TOTAL | CLERK OF SUPERIOR COURT | | $ 975,000 | $ 1,045,619 | $ 917,200 | $ 917,200 | $ 917,200 | $ 917,200 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **DISTRICT ATTORNEY** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10022001 | 351164 | PRETRIAL DIVERSION - DA | $ 80,000 | $ 56,835 | $ 45,000 | $ 45,000 | $ 45,000 | $ 45,000 |
| 10022001 | 351165 | CRIME VICTIMS ASST FUND-DA | 69,000 | 64,146 | 50,000 | 50,000 | 50,000 | 50,000 |
| | | | 149,000 | 120,981 | 95,000 | 95,000 | 95,000 | 95,000 |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10022002 | 341400 | PRINTING AND DUPLICATING | 1,500 | 2,282 | 2,000 | 2,000 | 2,000 | 2,000 |
| TOTAL | DISTRICT ATTORNEY | | $ 150,500 | $ 123,263 | $ 97,000 | $ 97,000 | $ 97,000 | $ 97,000 |
| **MAGISTRATE COURT** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10024001 | 351130 | FINES & FORFEIT-MAGISTRATE | $ 87,500 | $ 63,350 | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 |
| 10024001 | 351164 | PRETRIAL DIVERSION | 2,000 | 465 | 1,000 | 1,000 | 1,000 | 1,000 |
| 10024001 | 351166 | ABANDONED AUTOMOBILES | 3,000 | - | - | - | - | - |
| 10024001 | 361000 | INTEREST REVENUES | 50 | 53 | 50 | 50 | 50 | 50 |
| | | | 92,550 | 63,868 | 51,050 | 51,050 | 51,050 | 51,050 |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10024002 | 341105 | MAGISTRATE COURT | 260,000 | 273,583 | 276,000 | 276,000 | 276,000 | 276,000 |
| TOTAL | MAGISTRATE COURT | | $ 352,550 | $ 337,451 | $ 327,050 | $ 327,050 | $ 327,050 | $ 327,050 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **PROBATE COURT** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10024501 | 351150 | FINES & FORFEIT-PROBATE | $ 900,000 | $ 719,806 | $ 600,000 | $ 600,000 | $ 600,000 | $ 600,000 |
| 10024501 | 361000 | INTEREST REVENUES | 50 | 47 | 100 | 100 | 100 | 100 |
| | | | 900,050 | 719,853 | 600,100 | 600,100 | 600,100 | 600,100 |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10024502 | 341202 | RECORDING-PROBATE | 90,000 | 78,972 | 100,000 | 100,000 | 100,000 | 100,000 |
| 10024502 | 341400 | PRINTING AND DUPLICATING | 20,000 | 24,851 | 40,000 | 40,000 | 40,000 | 40,000 |
| | | | 110,000 | 103,823 | 140,000 | 140,000 | 140,000 | 140,000 |
| TOTAL | PROBATE COURT | | $ 1,010,050 | $ 823,676 | $ 740,100 | $ 740,100 | $ 740,100 | $ 740,100 |
| **JUVENILE COURT** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10026001 | 351160 | FINES & FORFEIT-JUVENILE JUDGE | $ 3,500 | $ 2,078 | $ 2,078 | $ 2,078 | $ 2,078 | $ 2,078 |
| TOTAL | JUVENILE COURT | | $ 3,500 | $ 2,078 | $ 2,078 | $ 2,078 | $ 2,078 | $ 2,078 |
| **PUBLIC DEFENDER** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10028001 | 341106 | FEES & CHARGES | $ 3,500 | $ 3,533 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 |
| 10028001 | 389004 | MISCELLANEOUS REVENUE | 13,000 | 900 | - | - | - | - |
| TOTAL | PUBLIC DEFENDER | | $ 16,500 | $ 4,433 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **SHERIFF** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10033001 | 336002 | OVERTIME-CITY OF ATLANTA | $ 4,000 | $ 1,500 | $ - | $ - | $ - | $ - |
| 10033001 | 361000 | INTEREST REVENUES | - | 17 | - | - | - | - |
| 10033001 | 371007 | DONATIONS | 2,000 | - | - | - | - | - |
| | | | 6,000 | 1,517 | - | - | - | - |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10033002 | 342100 | SPECIAL POLICE SERVICES | 80,000 | 70,466 | 70,000 | 70,000 | 70,000 | 70,000 |
| 10033002 | 342140 | BD OF EDU RESOURCE & SECURITY | 120,000 | 143,983 | 170,000 | 170,000 | 170,000 | 170,000 |
| 10033002 | 346410 | BACKGROUND CHECK FEES | 20,000 | 7,560 | 9,613 | 9,613 | 9,613 | 9,613 |
| | | | 220,000 | 222,009 | 249,613 | 249,613 | 249,613 | 249,613 |
| TOTAL | SHERIFF | | $ 226,000 | $ 223,526 | $ 249,613 | $ 249,613 | $ 249,613 | $ 249,613 |
| **DETENTION DIVISION** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10033261 | 389030 | COUNTY JAIL RESTRICTED | $ - | $ 200,000 | $ 170,000 | $ 170,000 | $ 170,000 | $ 170,000 |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10033262 | 342300 | DETENTION & CORRECTION SVC | 32,440 | - | 33,000 | 33,000 | 33,000 | 33,000 |
| 10033262 | 342302 | PRISONER MEAL REIMBURS | 4,000 | 3,436 | 3,290 | 3,290 | 3,290 | 3,290 |
| 10033262 | 342330 | PRISONER HOUSING FEES | 200,000 | 249,328 | 30,000 | 30,000 | 30,000 | 30,000 |
| 10033262 | 342340 | PHONE CARD PROCEEDS | - | - | - | - | 90,000 | 90,000 |
| | | | 236,440 | 252,764 | 66,290 | 66,290 | 156,290 | 156,290 |
| TOTAL | DETENTION DIVISION | | $ 236,440 | $ 452,764 | $ 236,290 | $ 236,290 | $ 326,290 | $ 326,290 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **FIRE MARSHAL** | | | | | | | | |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10035002 | 341389 | CERTIFICATE OF OCCUPANCY | $ 1,500 | $ 2,400 | $ 1,913 | $ 1,913 | $ 1,913 | $ 1,913 |
| 10035002 | 341391 | FIRE PLAN REVIEW FEES | 5,500 | 4,523 | 9,967 | 9,967 | 9,967 | 9,967 |
| TOTAL | FIRE MARSHAL | | $ 7,000 | $ 6,923 | $ 11,880 | $ 11,880 | $ 11,880 | $ 11,880 |
| **FIRE AND EMS** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10036001 | 361000 | INTEREST REVENUES | $ 200 | $ 196 | $ 100 | $ 100 | $ 100 | $ 100 |
| 10036001 | 371002 GF010 | DONATIONS-FIRE AND EMS | - | 1,500 | - | - | - | - |
| | | | 200 | 1,696 | 100 | 100 | 100 | 100 |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10036002 | 341400 | PRINTING AND DUPLICATING | 2,500 | 3,302 | 2,493 | 2,493 | 2,493 | 2,493 |
| 10036002 | 341450 | FIRE REPORTS/ BLUE SIGN FEES | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 10036002 | 342600 | AMBULANCE FEES | 1,115,000 | 1,127,038 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 |
| 10036002 | 342604 | AMBULANCE FEES-CSA | 1,000 | - | - | - | - | - |
| 10036002 | 342605 | AMBULANCE FEES-UNITED | 25,000 | 34,216 | 27,839 | 27,839 | 27,839 | 27,839 |
| 10036002 | 389015 | CREDIT CARD FEES | 50 | 72 | 72 | 72 | 72 | 72 |
| | | | 1,143,550 | 1,164,628 | 1,231,404 | 1,231,404 | 1,231,404 | 1,231,404 |
| TOTAL | FIRE AND EMS | | $ 1,143,750 | $ 1,166,324 | $ 1,231,504 | $ 1,231,504 | $ 1,231,504 | $ 1,231,504 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **ANIMAL CONTROL** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10039101 | 371012 | DONATIONS-ANIMAL CONT IMPROVEM | $ 450 | $ 140 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10039102 | 346100 | REGISTRATION AND ADOPTION | 64,615 | 34,167 | 30,000 | 30,000 | 30,000 | 30,000 |
| 10039102 | 346101 | RABIES CLINIC | 50 | - | - | - | - | - |
| 10039102 | 346102 | MICROCHIPS | 240 | 50 | - | - | - | - |
| 10039102 | 346103 | RESTITUTION-ANIMAL CONTROL | 7,000 | 1,731 | 1,190 | 1,190 | 1,190 | 1,190 |
| | | | 71,905 | 35,948 | 31,190 | 31,190 | 31,190 | 31,190 |
| TOTAL | ANIMAL CONTROL | | $ 72,355 | $ 36,088 | $ 33,190 | $ 33,190 | $ 33,190 | $ 33,190 |
| **EMERGENCY MANAGEMENT** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10039201 | 331171 FC001 | PANDEMIC INFLUENZA | $ 3,300 | $ - | $ - | $ - | $ - | $ - |
| TOTAL | EMERGENCY MANAGEMENT | | $ 3,300 | $ - | $ - | $ - | $ - | $ - |
| **SUBDIVISION STREETLIGH** | | | | | | | | |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10041002 | 343201 | SUBDIVISION STREET LIGHTS | $ 565,000 | $ 574,367 | $ 575,649 | $ 575,649 | $ 575,649 | $ 578,649 |
| TOTAL | SUBDIVISION STREETLIGH | | $ 565,000 | $ 574,367 | $ 575,649 | $ 575,649 | $ 575,649 | $ 578,649 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **ROADS & BRIDGES** | | | | | | | | |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10042002 | 341700 | STORMWATER FEES | $ 175,000 | $ 55,945 | $ - | $ - | $ - | $ - |
| TOTAL | ROADS & BRIDGES | | $ 175,000 | $ 55,945 | $ - | $ - | $ - | $ - |
| **MAINTENANCE AND SHOP** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10049001 | 389011 | ADJUSTMENTS TO INVENTORY | $ - | $ 766 | $ - | $ - | $ - | $ - |
| TOTAL | MAINTENANCE AND SHOP | | $ - | $ 766 | $ - | $ - | $ - | $ - |
| **HEALTH DEPARTMENT** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10051011 | 389050 C0601 | RESTRICTED MONEY | $ - | $ 48,163 | $ - | $ - | $ - | $ - |
| TOTAL | HEALTH DEPARTMENT | | $ - | $ 48,163 | $ - | $ - | $ - | $ - |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **SENIOR CENTER** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10054041 | 371010 | DONATIONS-PROGRAM INCOME | $ 8,000 | $ 7,952 | $ 6,228 | $ 6,228 | $ 6,228 | $ 6,228 |
| TOTAL | SENIOR CENTER | | $ 8,000 | $ 7,952 | $ 6,228 | $ 6,228 | $ 6,228 | $ 6,228 |
| **PARKS & RECREATION** | | | | | | | | |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10061002 | 347000 | RECREATION FEES | $ 171,900 | $ 159,764 | $ 197,000 | $ 197,000 | $ 197,000 | $ 197,000 |
| 10061002 | 347900 | RENTAL OF RECREATION FACIL | 29,400 | 35,088 | 40,000 | 40,000 | 40,000 | 40,000 |
| 10061002 | 347901 | RECREATION-CONCESSION SALE | 40,000 | 38,334 | 34,000 | 34,000 | 34,000 | 34,000 |
| TOTAL | PARKS & RECREATION | | $ 241,300 | $ 233,186 | $ 271,000 | $ 271,000 | $ 271,000 | $ 271,000 |
| **KEEP BARROW BEAUTIFUL** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10071011 | 344150 | SOLID WASTE TIPPING FEES | $ 860,000 | $ 886,431 | $ 830,206 | $ 830,206 | $ 830,206 | $ 830,206 |
| 10071011 | 344160 | SOLID WASTE RECYCLING FEES | 1,500 | 1,879 | 2,054 | 2,054 | 2,054 | 2,054 |
| 10071011 | 389004 | MISCELLANEOUS REVENUE | 500 | - | - | - | - | - |
| TOTAL | KEEP BARROW BEAUTIFUL | | $ 862,000 | $ 888,310 | $ 832,260 | $ 832,260 | $ 832,260 | $ 832,260 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **PERMITS & INSPECTIONS** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10072201 | 323100 | BUILDING & EQUIPMENT PERMITS | $ - | $ - | $ - | $ - | $ 216,123 | $ 216,123 |
| 10072201 | 341390 | DEVELOPMENT FEES-GENERAL | - | - | - | - | 14,647 | 14,647 |
| 10072201 | 341394 | NRCS-SOIL & EROSION REVIEW | - | - | - | - | 1,088 | 1,088 |
| TOTAL | PERMITS & INSPECTIONS | | $ - | $ - | $ - | $ - | $ 231,858 | $ 231,858 |
| **PLANNING AND ZONING** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10074101 | 321100 | ALCOHOLIC BEVERAGE LICENSE | $ 95,000 | $ 80,949 | $ 87,666 | $ 87,666 | $ - | $ - |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10074102 | 322230 | SIGN PERMITS | - | 1,996 | - | - | - | - |
| 10074102 | 341390 | DEVELOPMENT FEES-GENERAL | 25,000 | 29,544 | 14,647 | 14,647 | - | - |
| 10074102 | 341393 | NPDES-LAND DISTURBANCE FEES | 1,000 | - | - | - | - | - |
| 10074102 | 341394 | NRCS-SOIL & EROSION REVIEW | 1,000 | 450 | 1,088 | 1,088 | - | - |
| 10074102 | 341395 | REZONE APPLICATIONS | 8,000 | 5,000 | 5,300 | 5,300 | 5,300 | 5,300 |
| 10074102 | 341398 | SPECIAL USE APPLICATIONS | 2,100 | 1,000 | 467 | 467 | 467 | 467 |
| 10074102 | 341399 | VARIANCE APPLICATIONS | 2,750 | 3,667 | 5,250 | 5,250 | 5,250 | 5,250 |
| 10074102 | 341400 | PRINTING AND DUPLICATING | 50 | 44 | 12 | 12 | 12 | 12 |
| 10074102 | 341930 | SALE OF MAPS & PUBLICATION | 100 | - | 265 | 265 | 265 | 265 |
| | | | 40,000 | 41,701 | 27,029 | 27,029 | 11,294 | 11,294 |
| TOTAL | PLANNING AND ZONING | | $ 135,000 | $ 122,650 | $ 114,695 | $ 114,695 | $ 11,294 | $ 11,294 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**GENERAL FUND REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **GIS** | | | | | | | | |
| | CHARGES FOR SERVICES: | | | | | | | |
| 10074202 | 341400 | PRINTING AND DUPLICATING | $ 200 | $ 10 | $ 400 | $ 400 | $ 400 | $ 400 |
| 10074202 | 341930 | SALE OF MAPS & PUBLICATION | 2,500 | 3,370 | 1,333 | 1,333 | 1,333 | 1,333 |
| 10074202 | 389015 | CREDIT CARD FEES | - | 14 | 5 | 5 | 5 | 5 |
| TOTAL | GIS | | $ 2,700 | $ 3,394 | $ 1,738 | $ 1,738 | $ 1,738 | $ 1,738 |
| **OTHER FINANCING USES** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 10090001 | 393500 | CAPITAL LEASE PROCEEDS | $ 4,000,000 | $ - | $ - | $ - | $ - | $ - |
| TOTAL | OTHER FINANCING USES | | $ 4,000,000 | $ - | $ - | $ - | $ - | $ - |
| | | **GRAND TOTAL** | **36,416,708** | **36,211,346** | **34,694,788** | **39,937,835** | **35,044,046** | **34,676,896** |

SECTION C

EXPENDITURES FOR THE GENERAL FUND

**BARROW COUNTY, GA**

**FISCAL YEAR 2014 APPROVED BUDGET**

**GENERAL FUND**

**SUMMARY OF ELECTED OFFICE/DEPARTMENT EXPENDITURES**

| | | FY2014 APPROVED BUDGET | FY2013 REVISED BUDGET | FY2013 ORIGINAL BUDGET | INCREASE OR (DECREASE) OVER FY13 REVISED BUDGET | INCREASE OR (DECREASE) OVER FY13 ORIGINAL BUDGET | % CHANGE BETW FY2014 & FY2013 REVISED BUDGET |
|---|---|---|---|---|---|---|---|
| | **DEPARTMENT NAME:** | | | | | | |
| 3910 | ANIMAL CONTROL | 406,352 | 405,850 | 477,862 | 502 | (71,510) | 0.12% |
| 1120 | BOARD OF EQUALIZATION | 8,530 | 8,538 | 8,538 | (8) | (8) | -0.09% |
| 1565 | BUILDINGS & GROUNDS | 1,003,435 | 1,128,086 | 1,086,426 | (124,651) | (82,991) | -11.05% |
| 1130 | CLERK OF COMMISSION | 56,793 | 69,554 | 69,285 | (12,761) | (12,492) | -18.35% |
| 2180 | CLERK OF SUPERIOR COUR | 680,202 | 677,503 | 674,812 | 2,699 | 5,390 | 0.40% |
| 1310 | COMMISSION CHAIRPERSON | 53,856 | 62,253 | 62,253 | (8,397) | (8,397) | -13.49% |
| 3700 | CORONER | 71,868 | 71,783 | 71,783 | 85 | 85 | 0.12% |
| 1315 | COUNTY MANAGER | 237,943 | 130,822 | 127,822 | 107,121 | 110,121 | 81.88% |
| 3326 | DETENTION DIVISION | 5,394,475 | 5,607,423 | 5,583,739 | (212,948) | (189,264) | -3.80% |
| 2200 | DISTRICT ATTORNEY | 661,027 | 684,124 | 681,164 | (23,097) | (20,137) | -3.38% |
| 7510 | ECONOMIC DEV/COMMUNITY | 176,614 | 53,545 | - | 123,069 | 176,614 | 229.84% |
| 1400 | ELECTIONS | 173,852 | 235,041 | 234,772 | (61,189) | (60,920) | -26.03% |
| 1575 | ENGINEERING | 162,109 | 163,489 | 162,951 | (1,380) | (842) | -0.84% |
| 1510 | FINANCIAL ADMINISTRATION | 523,878 | 519,837 | 518,221 | 4,041 | 5,657 | 0.78% |
| 3600 | FIRE AND EMS | 5,634,788 | 5,640,583 | 5,726,503 | (5,795) | (91,715) | -0.10% |
| 3500 | FIRE MARSHALL | 73,138 | 73,257 | 73,257 | (119) | (119) | -0.16% |
| 7420 | GIS | 69,202 | 79,971 | 79,702 | (10,769) | (10,500) | -13.47% |
| 1110 | GOVERNING BODY | 119,184 | 98,749 | 90,647 | 20,435 | 28,537 | 20.69% |
| 1540 | HUMAN RESOURCES | 237,416 | 238,550 | 237,742 | (1,134) | (326) | -0.48% |
| 1535 | INFORMATION TECHNOLOGY | 282,088 | 290,638 | 290,100 | (8,550) | (8,012) | -2.94% |
| 2600 | JUVENILE COURT | 267,900 | 206,691 | 206,422 | 61,209 | 61,478 | 29.61% |
| 7101 | KEEP BARROW BEAUTIFUL | 60,099 | 17,134 | 17,134 | 42,965 | 42,965 | 250.76% |
| 1516 | LICENSING | 100,766 | 133,703 | 133,165 | (32,937) | (32,399) | -24.63% |
| 2400 | MAGISTRATE COURT | 344,635 | 338,950 | 337,873 | 5,685 | 6,762 | 1.68% |

**BARROW COUNTY, GA**

**FISCAL YEAR 2014 APPROVED BUDGET**

**GENERAL FUND**

**SUMMARY OF ELECTED OFFICE/DEPARTMENT EXPENDITURES**

| | | FY2014 APPROVED BUDGET | FY2013 REVISED BUDGET | FY2013 ORIGINAL BUDGET | INCREASE OR (DECREASE) OVER FY13 REVISED BUDGET | INCREASE OR (DECREASE) OVER FY13 ORIGINAL BUDGET | % CHANGE BETW FY2014 & FY2013 REVISED BUDGET |
|---|---|---|---|---|---|---|---|
| 4900 | MAINTENANCE AND SHOP | 122,160 | 126,136 | 125,329 | (3,976) | (3,169) | -3.15% |
| 1320 | OPERATIONS MANAGER | - | 130,276 | 129,738 | (130,276) | (129,738) | -100.00% |
| 6100 | PARKS & RECREATION | 710,864 | 727,698 | 725,545 | (16,834) | (14,681) | -2.31% |
| 7220 | PERMITS AND INSPECTIONS | 81,689 | - | - | 81,689 | 81,689 | 100.00% |
| 7410 | PLANNING AND ZONING | 27,241 | 289,668 | 288,322 | (262,427) | (261,081) | -90.60% |
| 2450 | PROBATE COURT | 394,859 | 393,670 | 392,324 | 1,189 | 2,535 | 0.30% |
| 4101 | PUBLIC WORKS ADMINISTRATION | 18,216 | 9,407 | - | 8,809 | 18,216 | 93.64% |
| 1517 | PURCHASING | 95,689 | 97,614 | 97,076 | (1,925) | (1,387) | -1.97% |
| 4200 | ROADS AND BRIDGES | 1,299,720 | 1,347,680 | 1,342,496 | (47,960) | (42,776) | -3.56% |
| 5404 | SENIOR CENTER | 218,881 | 208,345 | 207,000 | 10,536 | 11,881 | 5.06% |
| 3300 | SHERIFF | 6,519,691 | 6,584,062 | 6,557,687 | (64,371) | (37,996) | -0.98% |
| 4100 | SUBDIVSION STRET LIGHTS | 503,000 | 460,720 | 460,000 | 42,280 | 43,000 | 9.18% |
| 2150 | SUPERIOR COURT | 500,722 | 540,725 | 452,038 | (40,003) | 48,684 | -7.40% |
| 1550 | TAX ASSESSOR | 558,935 | 552,781 | 550,359 | 6,154 | 8,576 | 1.11% |
| 1545 | TAX COMMISSIONER | 580,735 | 580,088 | 577,935 | 647 | 2,800 | 0.11% |
| | | | | | | | |
| | **OTHER PAYMENTS:** | | | | | | |
| 5410 | ADULT LITERACY- WBCACE | 20,000 | 20,000 | 20,000 | - | - | 0.00% |
| 5102 | ADVANTAGE BEHAVIORAL | 4,154 | 4,154 | 4,154 | - | - | 0.00% |
| 7500 | BARROW COUNTY ECONOMIC DEV | 40,000 | 40,000 | 40,000 | - | - | 0.00% |
| 7900 | CONTINGENCIES | 290,000 | 107,985 | - | 182,015 | 290,000 | 168.56% |
| 7901 | CONTINGENCIES - RESTRICTED JAIL FUNDS | 170,000 | - | - | 170,000 | 170,000 | 100.00% |
| 7110 | COOPERATIVE EXTENSION | 34,308 | 34,308 | 34,308 | - | - | 0.00% |
| 1530 | COUNTY ATTORNEY | 250,000 | 302,000 | 302,000 | (52,000) | (52,000) | -17.22% |
| 8000 | DEBT SERVICE | 2,722,449 | 1,604,138 | 1,604,138 | 1,118,311 | 1,118,311 | 69.71% |

**BARROW COUNTY, GA**

**FISCAL YEAR 2014 APPROVED BUDGET**

**GENERAL FUND**

**SUMMARY OF ELECTED OFFICE/DEPARTMENT EXPENDITURES**

| | | FY2014 APPROVED BUDGET | FY2013 REVISED BUDGET | FY2013 ORIGINAL BUDGET | INCREASE OR (DECREASE) OVER FY13 REVISED BUDGET | INCREASE OR (DECREASE) OVER FY13 ORIGINAL BUDGET | % CHANGE BETW FY2014 & FY2013 REVISED BUDGET |
|---|---|---|---|---|---|---|---|
| 5401 | DFACS | 50,000 | 50,000 | 50,000 | - | - | 0.00% |
| 3800 | E-911 | 100,000 | 130,400 | 130,400 | (30,400) | (30,400) | -23.31% |
| 7140 | FOREST RESOURCES | 4,660 | 4,660 | 4,660 | - | - | 0.00% |
| 5403 | FUNERAL HOME - INDIGENT | 3,500 | 3,500 | 3,500 | - | - | 0.00% |
| 1595 | GEN ADMIN FEES-NE GA REGION | 70,000 | 70,000 | 70,000 | - | - | 0.00% |
| 5101 | HEALTH DEPARTMENT | 196,872 | 245,035 | 196,872 | (48,163) | - | -19.66% |
| 1556 | INSURANCE | 1,083,509 | 1,007,000 | 1,007,000 | 76,509 | 76,509 | 7.60% |
| 4960 | INTERGOV'T PAYMENTS - EXCISE TAX | 29,500 | 27,000 | - | 2,500 | 29,500 | 9.26% |
| 6500 | LIBRARY BOARD OF TRUSTEES | 75,000 | 55,728 | 55,728 | 19,272 | 19,272 | 34.58% |
| 5405 | MENTAL RETARDATION SER | 3,000 | 3,000 | 3,000 | - | - | 0.00% |
| 2800 | PUBLIC DEFENDER | 339,392 | 331,291 | 331,291 | 8,101 | 8,101 | 2.45% |
| 7130 | SOIL CONSERVATION | 4,000 | 4,000 | 4,000 | - | - | 0.00% |
| | TOTAL OPERATING EXPENSES | 33,922,896 | 33,029,143 | 32,719,074 | 893,753 | 1,203,822 | 2.71% |
| 9000 | TRANSFER OUT FOR CAPITAL OUTLAY | 754,000 | 1,647,098 | 1,552,098 | (893,098) | (798,098) | -54.22% |
| | TOTAL | $ 34,676,896 | $ 34,676,241 | $ 34,271,172 | $ 655 | $ 405,724 | 0.0019% |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **1110** | **GOVERNING BODY** | | | | | | | |
| 1001110 | 511000 | SALARIES & WAGES | 57,751 | 58,976 | 58,387 | 58,387 | 58,387 | 58,387 |
| 1001110 | 512100 | GROUP INSURANCE | 10,223 | 13,936 | 19,641 | 19,641 | 19,641 | 33,566 |
| 1001110 | 512200 | FICA | 3,705 | 3,657 | 3,620 | 3,620 | 3,620 | 3,620 |
| 1001110 | 512300 | MEDICARE | 866 | 855 | 847 | 847 | 847 | 847 |
| 1001110 | 512400 | RETIREMENT CONTRIBUTIONS | 3,146 | 3,051 | 3,051 | 4,490 | 4,490 | 4,490 |
| 1001110 | 521200 | PROFESSIONAL SERVICES | 35,000 | - | - | - | - | - |
| 1001110 | 521400 | WINDER TV RECORDING | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 1001110 | 523400 | PRINTING AND BINDING | - | 100 | 150 | 150 | 150 | 150 |
| 1001110 | 523500 | TRAVEL | - | 2,600 | 2,800 | 2,800 | 2,800 | 2,800 |
| 1001110 | 523600 | DUES AND FEES | - | 200 | - | - | - | - |
| 1001110 | 523700 | EDUCATION AND TRAINING | - | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| 1001110 | 531100 | GENERAL SUPPLIES & MATERIALS | 124 | 174 | 124 | 124 | 124 | 124 |
| TOTAL | GOVERNING BODY | | $ 122,815 | $ 98,749 | $ 103,820 | $ 105,259 | $ 105,259 | $ 119,184 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **1120** | **BOARD OF EQUALIZATION** | | | | | | | |
| 1001120 | 511000 | SALARIES & WAGES | $ 2,655 | $ 4,300 | $ 4,300 | $ 4,300 | $ 4,300 | $ 4,300 |
| 1001120 | 512200 | FICA | 159 | 125 | 125 | 267 | 267 | 267 |
| 1001120 | 512300 | MEDICARE | 37 | 38 | 38 | 63 | 63 | 63 |
| 1001120 | 523201 | POSTAGE | 2,325 | 2,400 | 2,600 | 2,600 | 2,600 | 2,600 |
| 1001120 | 523500 | TRAVEL | 1,281 | 1,300 | - | - | 1,000 | 1,000 |
| 1001120 | 523700 | EDUCATION AND TRAINING | 135 | 375 | 1,000 | 1,000 | 300 | 300 |
| 1001120 | 531100 | GENERAL SUPPLIES & MATERIALS | - | - | 300 | 300 | - | - |
| TOTAL | BOARD OF EQUALIZATION | | $ 6,593 | $ 8,538 | $ 8,363 | $ 8,530 | $ 8,530 | $ 8,530 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**1130 CLERK OF COMMISSION**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1001130 | 511000 | SALARIES & WAGES | $ 49,016 | $ 49,016 | $ 50,229 | $ 50,229 | $ 50,229 | $ 50,229 |
| 1001130 | 512100 | GROUP INSURANCE | 7,600 | 8,244 | 106 | 106 | 106 | 106 |
| 1001130 | 512200 | FICA | 3,039 | 3,040 | 3,114 | 3,114 | 3,114 | 3,114 |
| 1001130 | 512300 | MEDICARE | 711 | 711 | 728 | 729 | 729 | 729 |
| 1001130 | 512400 | RETIREMENT CONTRIBUTIONS | 5,958 | 5,958 | - | - | - | - |
| 1001130 | 521200 | PROFESSIONAL SERVICES | 1,600 | 1,400 | 1,600 | 1,600 | 1,600 | 1,600 |
| 1001130 | 522200 | REPAIRS AND MAINTENANCE | 100 | 100 | 50 | 50 | 50 | 50 |
| 1001130 | 523201 | POSTAGE | 200 | 200 | 100 | 100 | 100 | 100 |
| 1001130 | 523300 | ADVERTISING | - | 200 | 100 | 100 | 100 | 100 |
| 1001130 | 523400 | PRINTING AND BINDING | - | 50 | 50 | 50 | 50 | 50 |
| 1001130 | 523500 | TRAVEL | - | 50 | 50 | 50 | 50 | 50 |
| 1001130 | 523600 | DUES AND FEES | 15 | 15 | 65 | 65 | 65 | 65 |
| 1001130 | 523700 | EDUCATION AND TRAINING | - | 150 | 400 | 400 | 400 | 400 |
| 1001130 | 531100 | GENERAL SUPPLIES & MATERIALS | 221 | 421 | 200 | 200 | 200 | 200 |
| TOTAL | CLERK OF COMMISSION | | $ 68,460 | $ 69,554 | $ 56,792 | $ 56,793 | $ 56,793 | $ 56,793 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **1310** | **COMMISSION CHAIRPERSON** | | | | | | | |
| 1001310 | 511000 | SALARIES & WAGES | $ 65,043 | $ 34,511 | $ 29,171 | $ 29,172 | $ 29,172 | $ 29,172 |
| 1001310 | 512100 | GROUP INSURANCE | 7,762 | 8,419 | 8,419 | 8,419 | 8,419 | 8,470 |
| 1001310 | 512200 | FICA | 3,909 | 2,790 | 1,809 | 1,809 | 1,809 | 1,809 |
| 1001310 | 512300 | MEDICARE | 914 | 651 | 423 | 423 | 423 | 423 |
| 1001310 | 522200 | REPAIRS AND MAINTENANCE | 100 | 100 | 100 | 100 | 100 | 100 |
| 1001310 | 523200 | COMMUNICATIONS | 2,500 | 1,700 | 2,500 | 2,500 | 2,500 | 2,500 |
| 1001310 | 523201 | POSTAGE | 200 | 200 | 200 | 200 | 200 | 200 |
| 1001310 | 523300 | ADVERTISING | 790 | 250 | 250 | 250 | 250 | 250 |
| 1001310 | 523400 | PRINTING AND BINDING | 100 | 100 | 100 | 100 | 100 | 100 |
| 1001310 | 523500 | TRAVEL | 1,000 | 2,200 | 1,500 | 1,500 | 1,500 | 1,500 |
| 1001310 | 523600 | DUES AND FEES | 6,293 | 6,832 | 6,832 | 6,832 | 6,832 | 6,832 |
| 1001310 | 523700 | EDUCATION AND TRAINING | 500 | 2,600 | 1,600 | 1,600 | 1,600 | 1,600 |
| 1001310 | 531100 | GENERAL SUPPLIES & MATERIALS | 100 | 100 | 100 | 100 | 100 | 100 |
| 1001310 | 531118 | FLEET MAINTENANCE REPAIRS | 500 | 500 | - | - | - | - |
| 1001310 | 531270 | GASOLINE/DIESEL | 2,200 | 500 | - | - | - | - |
| 1001310 | 531300 | FOOD | 800 | 800 | 800 | 800 | 800 | 800 |
| 1001310 | 531600 | SMALL EQUIPMENT | 500 | - | - | - | - | - |
| TOTAL | COMMISSION CHAIRPERSON | | $ 93,210 | $ 62,253 | $ 53,804 | $ 53,805 | $ 53,805 | $ 53,856 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **1315** | **COUNTY MANAGER** | | | | | | | |
| 1001315 | 511000 | SALARIES & WAGES | $ - | $ 97,500 | $ 166,605 | $ 165,605 | $ 165,605 | $ 165,605 |
| 1001315 | 511310 | AUTOMOBILE ALLOWANCE | - | 5,400 | 7,200 | 7,200 | 7,200 | 7,200 |
| 1001315 | 512100 | GROUP INSURANCE | - | 2,463 | 11,936 | 11,936 | 11,936 | 12,667 |
| 1001315 | 512200 | FICA | - | 6,045 | 10,330 | 10,714 | 10,714 | 10,714 |
| 1001315 | 512300 | MEDICARE | - | 1,414 | 2,416 | 2,506 | 2,506 | 2,506 |
| 1001315 | 512400 | RETIREMENT CONTRIBUTIONS | - | - | 10,906 | 3,551 | 3,551 | 3,551 |
| 1001315 | 521200 | PROFESSIONAL SERVICES | - | 7,000 | 15,500 | 135,500 | 15,500 | 15,500 |
| 1001315 | 523200 | COMMUNICATIONS | - | 150 | 2,800 | 2,800 | 2,800 | 2,800 |
| 1001315 | 523201 | POSTAGE | - | - | 100 | 100 | 100 | 100 |
| 1001315 | 523300 | ADVERTISING | - | - | 100 | 100 | 100 | 100 |
| 1001315 | 523400 | PRINTING AND BINDING | - | - | 3,000 | 3,000 | 3,000 | 3,000 |
| 1001315 | 523450 | COPIER CHARGES | - | - | 3,700 | 5,200 | 5,200 | 5,200 |
| 1001315 | 523500 | TRAVEL | - | 1,500 | 2,000 | 2,000 | 2,000 | 2,000 |
| 1001315 | 523600 | DUES AND FEES | - | 500 | 1,000 | 500 | 500 | 500 |
| 1001315 | 523700 | EDUCATION AND TRAINING | - | 2,000 | 3,000 | 2,500 | 2,500 | 2,500 |
| 1001315 | 531100 | GENERAL SUPPLIES & MATERIALS | - | 4,150 | 4,000 | 3,500 | 3,500 | 3,500 |
| 1001315 | 531600 | SMALL EQUIPMENT | - | 2,700 | 500 | 500 | 500 | 500 |
| TOTAL | COUNTY MANAGER | | $ - | $ 130,822 | $ 245,093 | $ 357,212 | $ 237,212 | $ 237,943 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**1320 OPERATIONS MANAGER**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1001320 | 511000 | SALARIES & WAGES | $ 89,766 | $ 58,178 | $ - | $ - | $ - | $ - |
| 1001320 | 511300 | SALARIES - OVERTIME | - | 31 | - | - | - | - |
| 1001320 | 512100 | GROUP INSURANCE | 11,009 | 12,001 | - | - | - | - |
| 1001320 | 512200 | FICA | 5,565 | 5,565 | - | - | - | - |
| 1001320 | 512300 | MEDICARE | 1,302 | 1,301 | - | - | - | - |
| 1001320 | 512400 | RETIREMENT CONTRIBUTIONS | 10,906 | 10,906 | - | - | - | - |
| 1001320 | 521200 | PROFESSIONAL SERVICES | 1,050 | 32,590 | - | - | - | - |
| 1001320 | 523200 | COMMUNICATIONS | 2,732 | 2,600 | - | - | - | - |
| 1001320 | 523201 | POSTAGE | 100 | 100 | - | - | - | - |
| 1001320 | 523300 | ADVERTISING | 100 | 100 | - | - | - | - |
| 1001320 | 523400 | PRINTING AND BINDING | 1,472 | (468) | - | - | - | - |
| 1001320 | 523450 | COPIER CHARGES | - | 3,758 | - | - | - | - |
| 1001320 | 523600 | DUES AND FEES | 35 | 57 | - | - | - | - |
| 1001320 | 531100 | GENERAL SUPPLIES & MATERIALS | 3,073 | 2,099 | - | - | - | - |
| 1001320 | 531118 | FLEET MAINTENANCE REPAIRS | 1,056 | 200 | - | - | - | - |
| 1001320 | 531270 | GASOLINE/DIESEL | 200 | 200 | - | - | - | - |
| 1001320 | 531600 | SMALL EQUIPMENT | 1,463 | 1,058 | - | - | - | - |
| TOTAL | OPERATIONS MANAGER | | $ 129,828 | $ 130,276 | $ - | $ - | $ - | $ - |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **1400** | **ELECTIONS** | | | | | | | |
| 1001400 | 511000 | SALARIES & WAGES | $ 69,992 | $ 82,630 | $ 82,380 | $ 82,380 | $ 82,380 | $ 82,380 |
| 1001400 | 511003 | SALARIES & WAGES PART TIME | 17,945 | 29,169 | 15,169 | 15,169 | 15,169 | 15,169 |
| 1001400 | 511300 | SALARIES - OVERTIME | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 |
| 1001400 | 512100 | GROUP INSURANCE | 6,175 | 8,420 | - | - | - | - |
| 1001400 | 512200 | FICA | 5,407 | 7,193 | 6,309 | 6,309 | 6,309 | 6,309 |
| 1001400 | 512300 | MEDICARE | 1,265 | 1,683 | 1,475 | 1,475 | 1,475 | 1,475 |
| 1001400 | 512400 | RETIREMENT CONTRIBUTIONS | 8,355 | - | - | 5,877 | 5,877 | 5,877 |
| 1001400 | 521200 | PROFESSIONAL SERVICES | 1,400 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 |
| 1001400 | 522200 | REPAIRS AND MAINTENANCE | 2,000 | 3,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1001400 | 522310 | RENTALS | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 1001400 | 523200 | COMMUNICATIONS | 1,150 | 1,292 | 1,292 | 1,292 | 1,292 | 1,292 |
| 1001400 | 523201 | POSTAGE | 19,062 | 6,300 | 7,500 | 7,500 | 7,500 | 7,500 |
| 1001400 | 523300 | ADVERTISING | 1,700 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 1001400 | 523400 | PRINTING AND BINDING | 11,805 | 805 | 4,500 | 4,500 | 4,500 | 4,500 |
| 1001400 | 523450 | COPIER CHARGES | - | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 1001400 | 523500 | TRAVEL | 1,722 | 1,500 | - | - | - | - |
| 1001400 | 523700 | EDUCATION AND TRAINING | 660 | 1,700 | 1,500 | 1,500 | 1,500 | 1,500 |
| 1001400 | 523850 | CONTRACT LABOR | 60,182 | 60,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 1001400 | 531100 | GENERAL SUPPLIES & MATERIALS | 7,500 | 18,000 | 3,500 | 3,500 | 3,500 | 3,500 |
| 1001400 | 531270 | GASOLINE/DIESEL | 326 | 500 | 500 | 500 | 500 | 500 |
| TOTAL | ELECTIONS | | $ 222,846 | $ 235,041 | $ 167,975 | $ 173,852 | $ 173,852 | $ 173,852 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**1510 FINANCIAL ADMINISTRATION**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1001510 | 511000 | SALARIES & WAGES | $ 287,162 | $ 287,662 | $ 286,162 | $ 286,163 | $ 286,163 | $ 286,163 |
| 1001510 | 511300 | SALARIES - OVERTIME | 500 | 270 | 1,000 | - | - | - |
| 1001510 | 512100 | GROUP INSURANCE | 34,396 | 42,316 | 42,316 | 42,316 | 42,316 | 34,003 |
| 1001510 | 512200 | FICA | 17,835 | 17,835 | 17,742 | 17,743 | 17,743 | 17,743 |
| 1001510 | 512300 | MEDICARE | 4,171 | 4,171 | 4,149 | 4,150 | 4,150 | 4,150 |
| 1001510 | 512400 | RETIREMENT CONTRIBUTIONS | 21,212 | 30,212 | 76,212 | 40,679 | 40,679 | 40,679 |
| 1001510 | 521200 | PROFESSIONAL SERVICES | 60,949 | 52,949 | 52,949 | 52,949 | 52,949 | 52,949 |
| 1001510 | 522200 | REPAIRS AND MAINTENANCE | 72,750 | 53,500 | 53,500 | 53,500 | 53,500 | 53,500 |
| 1001510 | 523200 | COMMUNICATIONS | 5,199 | 2,905 | 3,900 | 3,900 | 3,900 | 3,900 |
| 1001510 | 523201 | POSTAGE | 6,300 | 5,443 | 6,300 | 6,300 | 6,300 | 6,300 |
| 1001510 | 523300 | ADVERTISING | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1001510 | 523400 | PRINTING AND BINDING | 2,516 | 416 | 1,500 | 1,400 | 1,400 | 1,400 |
| 1001510 | 523450 | COPIER CHARGES | - | 3,857 | 3,860 | 3,960 | 3,960 | 3,960 |
| 1001510 | 523500 | TRAVEL | 300 | 300 | 800 | 800 | 800 | 800 |
| 1001510 | 523600 | DUES AND FEES | 2,000 | 2,000 | 1,751 | 1,751 | 1,751 | 1,751 |
| 1001510 | 523700 | EDUCATION AND TRAINING | 2,000 | 1,000 | 1,750 | 1,750 | 1,750 | 1,750 |
| 1001510 | 523900 | OTHER PURCHASED SERVICES | 3,500 | 7,000 | 3,500 | 7,000 | 7,000 | 7,000 |
| 1001510 | 531100 | GENERAL SUPPLIES & MATERIALS | 5,500 | 6,830 | 6,830 | 6,830 | 6,830 | 6,830 |
| 1001510 | 531600 | SMALL EQUIPMENT | 2,876 | 170 | - | - | - | - |
| TOTAL | FINANCIAL ADMINISTRATION | | $ 530,166 | $ 519,836 | $ 565,221 | $ 532,191 | $ 532,191 | $ 523,878 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**1516 LICENSING**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1001516 | 511000 | SALARIES & WAGES | $ 87,290 | $ 87,290 | $ - | $ - | $ 59,835 | $ 59,835 |
| 1001516 | 512100 | GROUP INSURANCE | 15,523 | 16,838 | - | - | 11,290 | 8,469 |
| 1001516 | 512200 | FICA | 5,412 | 5,412 | - | - | 3,710 | 3,710 |
| 1001516 | 512300 | MEDICARE | 1,266 | 1,265 | - | - | 867 | 867 |
| 1001516 | 512400 | RETIREMENT CONTRIBUTIONS | 10,603 | 10,603 | - | 10,385 | 10,385 | 10,385 |
| 1001516 | 521200 | PROFESSIONAL SERVICES | 1,200 | 885 | - | - | - | - |
| 1001516 | 522200 | REPAIRS AND MAINTENANCE | 750 | 700 | - | - | 2,000 | 2,000 |
| 1001516 | 523200 | COMMUNICATIONS | 3,250 | 2,800 | - | - | 3,000 | 3,000 |
| 1001516 | 523201 | POSTAGE | 1,600 | 1,600 | - | - | 1,400 | 1,400 |
| 1001516 | 523400 | PRINTING AND BINDING | 663 | 663 | - | - | - | - |
| 1001516 | 523450 | COPIER CHARGES | - | - | - | - | 2,600 | 2,600 |
| 1001516 | 523600 | DUES AND FEES | - | - | - | - | 1,000 | 1,000 |
| 1001516 | 531100 | GENERAL SUPPLIES & MATERIALS | 1,132 | 1,926 | - | - | 5,000 | 5,000 |
| 1001516 | 531118 | FLEET MAINTENANCE REPAIRS | 2,000 | 2,000 | - | - | 1,000 | 1,000 |
| 1001516 | 531270 | GASOLINE/DIESEL | 4,100 | 1,600 | - | - | 1,500 | 1,500 |
| 1001516 | 531400 | BOOKS AND PERIODICALS | 500 | 121 | - | - | - | - |
| TOTAL | LICENSING | | $ 135,289 | $ 133,703 | $ - | $ 10,385 | $ 103,587 | $ 100,766 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**1517 PURCHASING**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1001517 | 511000 | SALARIES & WAGES | $ 71,795 | $ 71,795 | $ 77,216 | $ 71,295 | $ 71,295 | $ 71,295 |
| 1001517 | 512100 | GROUP INSURANCE | 6,603 | 12,673 | 12,673 | 12,673 | 12,673 | 6,160 |
| 1001517 | 512200 | FICA | 4,451 | 4,451 | 4,787 | 4,420 | 4,420 | 4,420 |
| 1001517 | 512300 | MEDICARE | 1,041 | 1,041 | 1,120 | 1,034 | 1,034 | 1,034 |
| 1001517 | 512400 | RETIREMENT CONTRIBUTIONS | 4,822 | 4,822 | 4,822 | 8,948 | 8,948 | 8,948 |
| 1001517 | 523200 | COMMUNICATIONS | 1,260 | 1,272 | 1,272 | 1,272 | 1,272 | 1,272 |
| 1001517 | 523201 | POSTAGE | 300 | 39 | 300 | 300 | 300 | 300 |
| 1001517 | 523300 | ADVERTISING | 60 | - | 60 | 60 | 60 | 60 |
| 1001517 | 523400 | PRINTING AND BINDING | 1 | - | - | - | - | - |
| 1001517 | 523500 | TRAVEL | - | - | 300 | 300 | 300 | 300 |
| 1001517 | 523700 | EDUCATION AND TRAINING | - | - | 700 | 700 | 700 | 700 |
| 1001517 | 531100 | GENERAL SUPPLIES & MATERIALS | 976 | 815 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1001517 | 531600 | SMALL EQUIPMENT | 136 | 707 | 200 | 200 | 200 | 200 |
| TOTAL | PURCHASING | | $ 91,445 | $ 97,614 | $ 104,450 | $ 102,202 | $ 102,202 | $ 95,689 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **1530** | **COUNTY ATTORNEY** | | | | | | | |
| 1001530 | 521200 | PROFESSIONAL SERVICES | $ 50,000 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 1001530 | 521210 | PROF SVCS-COUNTY ATTORNEY | 300,000 | 300,000 | 248,000 | 248,000 | 248,000 | 248,000 |
| TOTAL | COUNTY ATTORNEY | | $ 350,000 | $ 302,000 | $ 250,000 | $ 250,000 | $ 250,000 | $ 250,000 |
| **1535** | **INFORMATION TECHNOLOGY (IT)** | | | | | | | |
| 1001535 | 511000 | SALARIES & WAGES | $ 99,265 | $ 92,828 | $ 152,328 | $ 160,328 | $ 160,328 | $ 160,328 |
| 1001535 | 512100 | GROUP INSURANCE | 16,092 | 10,456 | 10,456 | 10,456 | 10,456 | 944 |
| 1001535 | 512200 | FICA | 8,526 | 5,756 | 9,445 | 9,941 | 9,941 | 9,941 |
| 1001535 | 512300 | MEDICARE | 1,994 | 1,346 | 2,209 | 2,325 | 2,325 | 2,325 |
| 1001535 | 512400 | RETIREMENT CONTRIBUTIONS | 10,512 | 5,171 | 5,171 | - | - | - |
| 1001535 | 521200 | PROFESSIONAL SERVICES | 16,750 | 70,000 | 9,091 | 5,650 | 5,650 | 5,650 |
| 1001535 | 522200 | REPAIRS AND MAINTENANCE | 16,311 | 5,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 1001535 | 522200 RM001 | REPAIRS AND MAINTENANCE | 13,088 | - | - | - | - | - |
| 1001535 | 523200 | COMMUNICATIONS | 66,456 | 70,481 | 83,600 | 83,600 | 83,600 | 83,600 |
| 1001535 | 523201 | POSTAGE | 50 | - | - | - | - | - |
| 1001535 | 523300 | ADVERTISING | 489 | - | - | - | - | - |
| 1001535 | 523700 | EDUCATION AND TRAINING | - | - | 1,500 | 1,500 | 1,500 | 1,500 |
| 1001535 | 531100 | GENERAL SUPPLIES & MATERIALS | 6,480 | 7,200 | 10,000 | 10,000 | 10,000 | 10,000 |
| 1001535 | 531118 | FLEET MAINTENANCE REPAIRS | 550 | 500 | - | - | - | - |
| 1001535 | 531270 | GASOLINE/DIESEL | 490 | 300 | 500 | 500 | 500 | 500 |
| 1001535 | 531600 | SMALL EQUIPMENT | 3,099 | 21,600 | 300 | 300 | 300 | 300 |
| TOTAL | INFORMATION TECHNOLOGY | | $ 260,152 | $ 290,638 | $ 291,600 | $ 291,600 | $ 291,600 | $ 282,088 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **1540** | **HUMAN RESOURCES** | | | | | | | |
| 1001540 | 511000 | SALARIES & WAGES | $ 143,662 | $ 159,554 | $ 158,804 | $ 158,804 | $ 158,804 | $ 158,804 |
| 1001540 | 511003 | SALARIES & WAGES PART TIME | 8,307 | 7,540 | 7,540 | 7,540 | 7,540 | 7,540 |
| 1001540 | 511300 | SALARIES - OVERTIME | 23 | 50 | - | - | - | - |
| 1001540 | 512100 | GROUP INSURANCE | 5,667 | 6,066 | 6,066 | 6,066 | 6,066 | 6,202 |
| 1001540 | 512200 | FICA | 9,649 | 10,361 | 10,314 | 10,314 | 10,314 | 10,314 |
| 1001540 | 512300 | MEDICARE | 2,257 | 2,424 | 2,413 | 2,413 | 2,413 | 2,413 |
| 1001540 | 512400 | RETIREMENT CONTRIBUTIONS | 9,387 | 10,387 | 10,387 | 10,670 | 10,670 | 10,670 |
| 1001540 | 512905 | WELLNESS CARE PROGRAM | 30,000 | 30,000 | 30,000 | 15,000 | 15,000 | 30,000 |
| 1001540 | 521200 | PROFESSIONAL SERVICES | 3,170 | 994 | 2,100 | 3,500 | 3,500 | 3,500 |
| 1001540 | 522200 | REPAIRS AND MAINTENANCE | 38 | 298 | 38 | 38 | 38 | 38 |
| 1001540 | 522310 | RENTALS | 4,273 | 4,358 | 3,920 | 4,535 | 4,535 | 4,535 |
| 1001540 | 523200 | COMMUNICATIONS | 2,027 | 1,910 | 1,260 | 1,524 | 1,524 | 1,524 |
| 1001540 | 523201 | POSTAGE | 190 | 156 | 100 | 100 | 100 | 100 |
| 1001540 | 523300 | ADVERTISING | 127 | 100 | 100 | 100 | 100 | 100 |
| 1001540 | 523400 | PRINTING AND BINDING | 1,345 | 1,810 | 3,600 | 500 | 500 | 500 |
| 1001540 | 523450 | COPIER CHARGES | - | 326 | 400 | 426 | 426 | 426 |
| 1001540 | 523500 | TRAVEL | - | 96 | - | - | - | - |
| 1001540 | 523600 | DUES AND FEES | 15 | 20 | - | 50 | 50 | 50 |
| 1001540 | 531100 | GENERAL SUPPLIES & MATERIALS | 1,455 | 2,100 | 700 | 700 | 700 | 700 |
| 1001540 | 531300 | FOOD | 117 | - | - | - | - | - |
| 1001540 | 531400 | BOOKS AND PERIODICALS | 100 | - | - | - | - | - |
| TOTAL | HUMAN RESOURCES | | $ 221,808 | $ 238,550 | $ 237,742 | $ 222,280 | $ 222,280 | $ 237,416 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**1545 TAX COMMISSIONER**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1001545 | 511000 | SALARIES & WAGES | $ 349,787 | $ 352,464 | $ 367,987 | $ 345,773 | $ 345,773 | $ 345,773 |
| 1001545 | 511300 | SALARIES - OVERTIME | 86 | - | - | - | - | - |
| 1001545 | 512100 | GROUP INSURANCE | 67,686 | 72,093 | 72,093 | 72,093 | 72,093 | 70,329 |
| 1001545 | 512200 | FICA | 21,687 | 21,853 | 22,815 | 21,438 | 21,438 | 21,438 |
| 1001545 | 512300 | MEDICARE | 5,072 | 5,111 | 5,336 | 5,014 | 5,014 | 5,014 |
| 1001545 | 512400 | RETIREMENT CONTRIBUTIONS | 42,489 | 42,488 | 42,488 | 39,748 | 39,748 | 39,748 |
| 1001545 | 521200 | PROFESSIONAL SERVICES | 70 | - | 24,143 | 24,143 | 24,143 | 24,143 |
| 1001545 | 522200 | REPAIRS AND MAINTENANCE | 22,186 | 23,102 | - | - | - | - |
| 1001545 | 523200 | COMMUNICATIONS | 3,407 | 3,300 | 3,840 | 3,840 | 3,840 | 3,840 |
| 1001545 | 523201 | POSTAGE | 24,532 | 10,127 | 22,000 | 22,000 | 22,000 | 22,000 |
| 1001545 | 523400 | PRINTING AND BINDING | 22,684 | 35,500 | 36,500 | 36,500 | 36,500 | 36,500 |
| 1001545 | 523450 | COPIER CHARGES | - | 1,576 | 2,000 | 2,000 | 2,000 | 2,000 |
| 1001545 | 523500 | TRAVEL | 913 | 1,232 | 900 | 900 | 900 | 900 |
| 1001545 | 523600 | DUES AND FEES | 450 | 550 | 550 | 550 | 550 | 550 |
| 1001545 | 523700 | EDUCATION AND TRAINING | 480 | 301 | 500 | 500 | 500 | 500 |
| 1001545 | 531100 | GENERAL SUPPLIES & MATERIALS | 5,500 | 7,167 | 8,000 | 8,000 | 8,000 | 8,000 |
| 1001545 | 531600 | SMALL EQUIPMENT | 570 | 3,224 | 10,000 | - | - | - |
| TOTAL | TAX COMMISSIONER | | $ 567,600 | $ 580,088 | $ 619,152 | $ 582,499 | $ 582,499 | $ 580,735 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**1550 TAX ASSESSOR**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1001550 | 511000 | SALARIES & WAGES | $ 419,891 | $ 406,850 | $ 461,275 | $ 411,334 | $ 411,334 | $ 411,334 |
| 1001550 | 511003 | SALARIES & WAGES PART TIME | - | 3,854 | - | - | - | - |
| 1001550 | 511300 | SALARIES - OVERTIME | 170 | 32 | - | - | - | - |
| 1001550 | 512100 | GROUP INSURANCE | 29,525 | 32,380 | 37,597 | 37,597 | 37,597 | 31,567 |
| 1001550 | 512200 | FICA | 26,106 | 25,464 | 28,858 | 25,503 | 25,503 | 25,503 |
| 1001550 | 512300 | MEDICARE | 6,106 | 5,956 | 6,750 | 5,964 | 5,964 | 5,964 |
| 1001550 | 512400 | RETIREMENT CONTRIBUTIONS | 50,963 | 40,893 | 42,938 | 42,011 | 42,011 | 42,011 |
| 1001550 | 521200 | PROFESSIONAL SERVICES | 371 | 95 | 200 | 200 | 200 | 200 |
| 1001550 | 522200 | REPAIRS AND MAINTENANCE | 385 | 325 | 385 | 385 | 385 | 385 |
| 1001550 | 523200 | COMMUNICATIONS | 4,679 | 3,479 | 5,356 | 5,356 | 5,356 | 5,356 |
| 1001550 | 523201 | POSTAGE | 15,000 | 13,498 | 16,000 | 16,000 | 16,000 | 16,000 |
| 1001550 | 523300 | ADVERTISING | 125 | - | - | - | - | - |
| 1001550 | 523400 | PRINTING AND BINDING | 6,105 | 5,947 | 5,000 | 5,000 | 5,000 | 5,000 |
| 1001550 | 523450 | COPIER CHARGES | - | 4,200 | 4,096 | 4,096 | 4,096 | 4,096 |
| 1001550 | 523500 | TRAVEL | 362 | 98 | 340 | 340 | 340 | 340 |
| 1001550 | 523600 | DUES AND FEES | 1,651 | 1,651 | 2,000 | 2,000 | 2,000 | 2,000 |
| 1001550 | 523700 | EDUCATION AND TRAINING | 3,538 | 2,649 | 4,378 | 4,378 | 4,378 | 4,378 |
| 1001550 | 531100 | GENERAL SUPPLIES & MATERIALS | 2,742 | 2,180 | 2,362 | 2,361 | 2,361 | 2,361 |
| 1001550 | 531118 | FLEET MAINTENANCE REPAIRS | 739 | 430 | 430 | 430 | 430 | 430 |
| 1001550 | 531270 | GASOLINE/DIESEL | 1,392 | 1,392 | 1,300 | 1,300 | 1,300 | 1,300 |
| 1001550 | 531400 | BOOKS AND PERIODICALS | 126 | 130 | 430 | 430 | 430 | 430 |
| 1001550 | 531600 | SMALL EQUIPMENT | 1,180 | 1,054 | 7,602 | - | - | - |
| 1001550 | 531700 | OTHER SUPPLIES | - | 225 | 280 | 280 | 280 | 280 |
| TOTAL | TAX ASSESSOR | | $ 571,156 | $ 552,781 | $ 627,577 | $ 564,965 | $ 564,965 | $ 558,935 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **1556** | **INSURANCE** | | | | | | | |
| 1001556 | 512100 | GROUP INSURANCE | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 |
| 1001556 | 512440 | 401A EXPENSE | 32,000 | 32,000 | 32,000 | 75,759 | 75,759 | 75,759 |
| 1001556 | 512600 | UNEMPLOYMENT INSURANCE | 70,000 | 45,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 1001556 | 523100 | INSURANCE | 310,000 | 400,000 | 420,000 | 420,000 | 420,000 | 420,000 |
| 1001556 | 523105 | INSURANCE CLAIMS | 55,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 1001556 | 552000 | WORKERS COMPENSATION | 317,942 | 455,000 | 477,750 | 477,750 | 477,750 | 477,750 |
| TOTAL | INSURANCE | | $ 834,942 | $ 1,007,000 | $ 1,039,750 | $ 1,083,509 | $ 1,083,509 | $ 1,083,509 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**1565 GENERAL BUILDINGS & GROUNDS**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1001565 | 511000 | SALARIES & WAGES | $ 224,419 | $ 224,169 | $ 222,669 | $ 215,476 | $ 215,476 | $ 215,476 |
| 1001565 | 511003 | SALARIES & WAGES PART TIME | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 1001565 | 511300 | SALARIES - OVERTIME | 12 | - | - | - | - | - |
| 1001565 | 512100 | GROUP INSURANCE | 37,236 | 43,682 | 43,682 | 43,682 | 43,682 | 39,176 |
| 1001565 | 512200 | FICA | 13,914 | 13,898 | 13,805 | 13,980 | 13,980 | 13,980 |
| 1001565 | 512300 | MEDICARE | 3,254 | 3,251 | 3,229 | 3,269 | 3,269 | 3,269 |
| 1001565 | 512400 | RETIREMENT CONTRIBUTIONS | 27,203 | 27,203 | 27,203 | 23,446 | 23,446 | 23,446 |
| 1001565 | 521200 | PROFESSIONAL SERVICES | - | 290 | 275 | 275 | 275 | 275 |
| 1001565 | 521300 | TECHNICAL SERVICES | - | 2,300 | 4,000 | 4,000 | 4,000 | 4,000 |
| 1001565 | 522100 | CLEANING/GARBAGE SERVICES | 883 | 1,300 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1001565 | 522200 | REPAIRS AND MAINTENANCE | 90,267 | 96,697 | 92,017 | 92,017 | 92,017 | 92,017 |
| 1001565 | 522200 C0513 | REPAIRS AND MAINTENANCE | 168,989 | 6,265 | - | - | - | - |
| 1001565 | 522200 C0514 | REPAIRS AND MAINTENANCE | 178,748 | 19,779 | - | - | - | - |
| 1001565 | 522200 C0700 | REPAIRS AND MAINTENANCE | 6,094 | - | - | - | - | - |
| 1001565 | 522200 GF003 | REPAIRS AND MAINTENANCE | 18,125 | - | - | - | - | - |
| 1001565 | 522200 RM002 | REPAIRS AND MAINTENANCE | 8,808 | - | - | - | - | - |
| 1001565 | 522200 RM003 | REPAIRS AND MAINTENANCE | 1,457 | - | - | - | - | - |
| 1001565 | 523200 | COMMUNICATIONS | 8,600 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 |
| 1001565 | 523201 | POSTAGE | 100 | - | - | - | - | - |
| 1001565 | 523300 | ADVERTISING | 8 | 8 | 8 | 8 | 8 | 8 |
| 1001565 | 523400 | PRINTING AND BINDING | 21 | 15 | 15 | 15 | 15 | 15 |

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**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| 1001565 | 523450 | | COPIER CHARGES | - | 305 | 350 | 350 | 350 | 350 |
| 1001565 | 523850 | | CONTRACT LABOR | - | 19,750 | - | - | - | - |
| 1001565 | 531100 | | GENERAL SUPPLIES & MATERIALS | 15,978 | 24,593 | 16,543 | 16,543 | 16,543 | 16,543 |
| 1001565 | 531118 | | FLEET MAINTENANCE REPAIRS | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 1001565 | 531200 | | UTILITIES | 592,966 | 612,966 | 617,966 | 567,966 | 567,966 | 567,966 |
| 1001565 | 531270 | | GASOLINE/DIESEL | 7,914 | 4,914 | 4,914 | 4,914 | 4,914 | 4,914 |
| 1001565 | 531600 | | SMALL EQUIPMENT | - | 1,700 | - | - | - | - |
| 1001565 | 541000 | RM006 | CAPITAL - PROPERTY | - | 14,000 | - | - | - | - |
| TOTAL | GENERAL BUILDINGS & GROUNDS | | | $ 1,406,496 | $ 1,128,086 | $ 1,068,676 | $ 1,007,941 | $ 1,007,941 | $ 1,003,435 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **1575** | **GENERAL ENGINEERING** | | | | | | | |
| 1001575 | 511000 | SALARIES & WAGES | $ 117,445 | $ 117,445 | $ 116,945 | $ 118,816 | $ 118,816 | $ 118,816 |
| 1001575 | 512100 | GROUP INSURANCE | 20,140 | 20,420 | 20,420 | 20,420 | 20,420 | 16,939 |
| 1001575 | 512200 | FICA | 7,282 | 7,282 | 7,251 | 7,367 | 7,367 | 7,367 |
| 1001575 | 512300 | MEDICARE | 1,703 | 1,703 | 1,696 | 1,723 | 1,723 | 1,723 |
| 1001575 | 512400 | RETIREMENT CONTRIBUTIONS | 14,287 | 14,287 | 14,287 | 14,912 | 14,912 | 14,912 |
| 1001575 | 521200 | PROFESSIONAL SERVICES | 25 | - | - | - | - | - |
| 1001575 | 523200 | COMMUNICATIONS | 875 | 700 | 700 | 700 | 700 | 700 |
| 1001575 | 523201 | POSTAGE | 50 | 50 | 50 | 50 | 50 | 50 |
| 1001575 | 523300 | ADVERTISING | 50 | 50 | 50 | 50 | 50 | 50 |
| 1001575 | 523400 | PRINTING AND BINDING | 50 | 50 | 50 | 50 | 50 | 50 |
| 1001575 | 531100 | GENERAL SUPPLIES & MATERIALS | 277 | 202 | 202 | 202 | 202 | 202 |
| 1001575 | 531118 | FLEET MAINTENANCE REPAIRS | (125) | 500 | 500 | 500 | 500 | 500 |
| 1001575 | 531270 | GASOLINE/DIESEL | 1,150 | 800 | 800 | 800 | 800 | 800 |
| TOTAL | GENERAL ENGINEERING | | $ 163,208 | $ 163,489 | $ 162,951 | $ 165,590 | $ 165,590 | $ 162,109 |
| **1595** | **GEN ADMIN FEES-NE GA RDC** | | | | | | | |
| 1001595 | 523600 | DUES AND FEES | $ 70,000 | $ 70,000 | $ 70,000 | $ 70,000 | $ 70,000 | $ 70,000 |
| TOTAL | GEN ADMIN FEES-NE GA RDC | | $ 70,000 | $ 70,000 | $ 70,000 | $ 70,000 | $ 70,000 | $ 70,000 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| **2150** | **SUPERIOR COURT** | | | | | | | | |
| 1002150 | 511000 | | SALARIES & WAGES | $ 177,303 | $ 191,976 | $ 262,228 | $ 262,228 | $ 234,728 | $ 234,728 |
| 1002150 | 512100 | | GROUP INSURANCE | 12,457 | 10,130 | 17,307 | 17,307 | 17,307 | 18,424 |
| 1002150 | 512200 | | FICA | 10,993 | 11,904 | 16,258 | 16,258 | 14,553 | 14,553 |
| 1002150 | 512300 | | MEDICARE | 2,571 | 2,784 | 3,802 | 3,802 | 3,403 | 3,403 |
| 1002150 | 512400 | | RETIREMENT CONTRIBUTIONS | 4,099 | - | - | - | - | - |
| 1002150 | 521200 | | PROFESSIONAL SERVICES | 25 | 100 | - | - | - | - |
| 1002150 | 521300 | | TECHNICAL SERVICES | 84,975 | 118,772 | 118,772 | 118,772 | 116,772 | 116,772 |
| 1002150 | 522200 | | REPAIRS AND MAINTENANCE | 1,100 | 4,500 | 4,400 | 4,400 | 4,400 | 4,400 |
| 1002150 | 523200 | | COMMUNICATIONS | 1,000 | 1,517 | 1,200 | 1,200 | 1,200 | 1,200 |
| 1002150 | 523201 | | POSTAGE | 1,100 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 |
| 1002150 | 523300 | | ADVERTISING | 80 | - | - | - | - | - |
| 1002150 | 523450 | | COPIER CHARGES | - | 2,200 | 2,300 | 2,300 | 2,300 | 2,300 |
| 1002150 | 523600 | | DUES AND FEES | 45,964 | 59,900 | 60,000 | 60,000 | 58,000 | 58,000 |
| 1002150 | 523700 | | EDUCATION AND TRAINING | - | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 1002150 | 531100 | | GENERAL SUPPLIES & MATERIALS | 1,875 | 3,250 | 2,500 | 2,500 | 2,500 | 2,500 |
| 1002150 | 531100 | GF009 | GENERAL SUPPLIES & MATERIALS | - | (0) | - | - | - | - |
| 1002150 | 531300 | | FOOD | 245 | 300 | 300 | 300 | 300 | 300 |
| 1002150 | 541000 | GF006 | CAPITAL - PROPERTY | - | 24,493 | - | - | - | - |
| 1002150 | 541000 | GF008 | CAPITAL - PROPERTY- COURTROOM | - | 63,387 | - | - | - | - |
| TOTAL | SUPERIOR COURT | | | $ 343,787 | $ 499,312 | $ 493,167 | $ 493,167 | $ 459,563 | $ 460,680 |

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **2151** | **DRUG COURT DIVISION** | | | | | | | |
| 1002151 | 511000 | SALARIES & WAGES | $ - | $ 33,550 | $ 33,554 | $ 33,554 | $ 31,876 | $ 31,876 |
| 1002151 | 512100 | GROUP INSURANCE | - | 4,713 | 4,713 | 4,713 | 4,477 | 4,977 |
| 1002151 | 512200 | FICA | - | 2,080 | 2,080 | 2,080 | 1,976 | 1,976 |
| 1002151 | 512300 | MEDICARE | - | 487 | 487 | 487 | 463 | 463 |
| 1002151 | 523200 | COMMUNICATIONS | - | 583 | - | - | - | - |
| 1002151 | 531100 | GENERAL SUPPLIES & MATERIALS | - | - | 750 | 750 | 750 | 750 |
| TOTAL | DRUG COURT DIVISION | | - | 41,413 | 41,584 | 41,584 | 39,542 | 40,042 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**2180 CLERK OF SUPERIOR COURT**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1002180 | 511000 | SALARIES & WAGES | $ 394,848 | $ 397,959 | $ 395,459 | $ 396,447 | $ 396,447 | $ 396,447 |
| 1002180 | 511003 | SALARIES & WAGES PART TIME | - | 38,220 | 38,220 | 38,107 | 38,107 | 38,107 |
| 1002180 | 512100 | GROUP INSURANCE | 68,460 | 80,330 | 80,330 | 80,330 | 80,330 | 77,524 |
| 1002180 | 512200 | FICA | 24,486 | 24,674 | 24,519 | 26,942 | 26,942 | 26,942 |
| 1002180 | 512300 | MEDICARE | 5,727 | 5,771 | 5,735 | 6,301 | 6,301 | 6,301 |
| 1002180 | 512400 | RETIREMENT CONTRIBUTIONS | 41,403 | 45,309 | 45,309 | 46,556 | 46,556 | 46,556 |
| 1002180 | 521200 | PROFESSIONAL SERVICES | 140 | 75 | 75 | 75 | 75 | 75 |
| 1002180 | 522200 | REPAIRS AND MAINTENANCE | 1,000 | 859 | 1,200 | 1,200 | 1,200 | 1,200 |
| 1002180 | 523200 | COMMUNICATIONS | 4,170 | 4,200 | 4,300 | 4,300 | 4,300 | 4,300 |
| 1002180 | 523201 | POSTAGE | 12,027 | 11,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| 1002180 | 523400 | PRINTING AND BINDING | 13,179 | 16,500 | 17,000 | 17,000 | 17,000 | 17,000 |
| 1002180 | 523450 | COPIER CHARGES | - | 4,860 | 5,500 | 5,500 | 5,500 | 5,500 |
| 1002180 | 523500 | TRAVEL | 2,253 | 2,372 | 2,450 | 2,450 | 2,450 | 2,450 |
| 1002180 | 523600 | DUES AND FEES | 950 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 1002180 | 523700 | EDUCATION AND TRAINING | 550 | 550 | 600 | 600 | 600 | 600 |
| 1002180 | 531100 | GENERAL SUPPLIES & MATERIALS | 42,080 | 43,623 | 43,000 | 43,000 | 43,000 | 43,000 |
| TOTAL | CLERK OF SUPERIOR COURT | | $ 611,274 | $ 677,503 | $ 677,897 | $ 683,008 | $ 683,008 | $ 680,202 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**2200 DISTRICT ATTORNEY**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1002200 | 511000 | SALARIES & WAGES | $ 496,509 | $ 487,361 | $ 484,611 | $ 484,611 | $ 484,611 | $ 484,611 |
| 1002200 | 512100 | GROUP INSURANCE | 84,650 | 78,210 | 78,210 | 78,210 | 78,210 | 60,034 |
| 1002200 | 512200 | FICA | 30,784 | 30,217 | 30,046 | 30,046 | 30,046 | 30,046 |
| 1002200 | 512300 | MEDICARE | 7,199 | 7,067 | 7,027 | 7,027 | 7,027 | 7,027 |
| 1002200 | 512400 | RETIREMENT CONTRIBUTIONS | 58,417 | 45,755 | 45,755 | 43,794 | 43,794 | 43,794 |
| 1002200 | 521200 | PROFESSIONAL SERVICES | 1,200 | 1,700 | 2,200 | 400 | 400 | 400 |
| 1002200 | 521300 | TECHNICAL SERVICES | 2,280 | 2,660 | 2,800 | 2,800 | 2,800 | 2,800 |
| 1002200 | 522200 | REPAIRS AND MAINTENANCE | 4,300 | 3,300 | 3,000 | 3,000 | 3,000 | 3,000 |
| 1002200 | 523200 | COMMUNICATIONS | 7,000 | 5,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 1002200 | 523201 | POSTAGE | 6,000 | 6,000 | 5,500 | 5,500 | 5,500 | 5,500 |
| 1002200 | 523300 | ADVERTISING | 100 | 100 | 100 | 100 | 100 | 100 |
| 1002200 | 523400 | PRINTING AND BINDING | 5,745 | 585 | - | - | - | - |
| 1002200 | 523450 | COPIER CHARGES | - | 8,000 | 8,215 | 10,015 | 10,015 | 10,015 |
| 1002200 | 523500 | TRAVEL | 215 | 1,130 | 800 | 800 | 800 | 800 |
| 1002200 | 523600 | DUES AND FEES | 2,920 | 2,340 | 2,200 | 2,200 | 2,200 | 2,200 |
| 1002200 | 523700 | EDUCATION AND TRAINING | 1,250 | 500 | 500 | 500 | 500 | 500 |
| 1002200 | 531100 | GENERAL SUPPLIES & MATERIALS | 5,220 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 1002200 | 531118 | FLEET MAINTENANCE REPAIRS | 785 | 200 | 200 | 200 | 200 | 200 |
| 1002200 | 531400 | BOOKS AND PERIODICALS | 500 | - | - | - | - | - |
| TOTAL | DISTRICT ATTORNEY | | 715,074 | 684,124 | 681,164 | 679,203 | 679,203 | 661,027 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **2400** | **MAGISTRATE COURT** | | | | | | | |
| 1002400 | 511000 | SALARIES & WAGES | $ 216,931 | $ 225,849 | $ 231,953 | $ 232,898 | $ 232,898 | $ 232,898 |
| 1002400 | 511003 | SALARIES & WAGES PART TIME | 7,000 | 7,104 | - | - | - | - |
| 1002400 | 512100 | GROUP INSURANCE | 23,345 | 38,205 | 38,205 | 38,205 | 38,205 | 38,979 |
| 1002400 | 512200 | FICA | 13,953 | 14,444 | 14,382 | 14,440 | 14,440 | 14,440 |
| 1002400 | 512300 | MEDICARE | 3,247 | 3,379 | 3,364 | 3,377 | 3,377 | 3,377 |
| 1002400 | 512400 | RETIREMENT CONTRIBUTIONS | 23,601 | 27,150 | 27,150 | 27,892 | 27,892 | 27,892 |
| 1002400 | 521200 | PROFESSIONAL SERVICES | 6,387 | 4,250 | 9,000 | 7,000 | 7,000 | 7,000 |
| 1002400 | 522200 | REPAIRS AND MAINTENANCE | 2,400 | 2,800 | 2,400 | 2,400 | 2,400 | 2,400 |
| 1002400 | 523200 | COMMUNICATIONS | 2,280 | 2,280 | 2,400 | 2,400 | 2,400 | 2,400 |
| 1002400 | 523201 | POSTAGE | 3,000 | 3,000 | 3,360 | 3,360 | 3,360 | 3,360 |
| 1002400 | 523400 | PRINTING AND BINDING | 2,620 | 620 | 1,500 | 1,200 | 1,200 | 1,200 |
| 1002400 | 523450 | COPIER CHARGES | - | 2,550 | 2,500 | 2,800 | 2,800 | 2,800 |
| 1002400 | 523500 | TRAVEL | 500 | 2,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| 1002400 | 523600 | DUES AND FEES | - | 300 | 375 | 375 | 375 | 375 |
| 1002400 | 523700 | EDUCATION AND TRAINING | 800 | 800 | 795 | 795 | 795 | 795 |
| 1002400 | 531100 | GENERAL SUPPLIES & MATERIALS | 4,000 | 4,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 1002400 | 531400 | BOOKS AND PERIODICALS | 219 | 219 | 219 | 219 | 219 | 219 |
| 1002400 | 531600 | SMALL EQUIPMENT | 1,613 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| TOTAL | MAGISTRATE COURT | | $ 311,896 | $ 338,950 | $ 344,103 | $ 343,861 | $ 343,861 | $ 344,635 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**2450 PROBATE COURT**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1002450 | 511000 | SALARIES & WAGES | $ 266,130 | $ 268,834 | $ 267,584 | $ 268,485 | $ 268,485 | $ 268,485 |
| 1002450 | 512100 | GROUP INSURANCE | 32,721 | 38,842 | 38,842 | 38,842 | 38,842 | 35,602 |
| 1002450 | 512200 | FICA | 16,500 | 16,669 | 16,591 | 16,646 | 16,646 | 16,646 |
| 1002450 | 512300 | MEDICARE | 3,859 | 3,898 | 3,880 | 3,893 | 3,893 | 3,893 |
| 1002450 | 512400 | RETIREMENT CONTRIBUTIONS | 32,360 | 32,359 | 32,359 | 33,244 | 33,244 | 33,244 |
| 1002450 | 521200 | PROFESSIONAL SERVICES | 11,725 | 11,616 | 10,200 | 10,200 | 10,200 | 10,200 |
| 1002450 | 522200 | REPAIRS AND MAINTENANCE | - | 500 | 295 | 295 | 295 | 295 |
| 1002450 | 523200 | COMMUNICATIONS | 2,020 | 1,960 | 2,136 | 2,136 | 2,136 | 2,136 |
| 1002450 | 523201 | POSTAGE | 2,181 | 2,316 | 2,664 | 2,664 | 2,664 | 2,664 |
| 1002450 | 523300 | ADVERTISING | 10 | - | - | - | - | - |
| 1002450 | 523400 | PRINTING AND BINDING | 975 | 104 | - | - | - | - |
| 1002450 | 523450 | COPIER CHARGES | - | 2,000 | 2,200 | 2,200 | 2,200 | 2,200 |
| 1002450 | 523500 | TRAVEL | - | 1,682 | 200 | 200 | 200 | 200 |
| 1002450 | 523600 | DUES AND FEES | 300 | 1,125 | 450 | 450 | 450 | 450 |
| 1002450 | 523700 | EDUCATION AND TRAINING | 520 | 3,172 | 800 | 800 | 800 | 800 |
| 1002450 | 523900 | OTHER PURCHASED SERVICES | 30 | 46 | 14,000 | 14,000 | 14,000 | 14,000 |
| 1002450 | 531100 | GENERAL SUPPLIES & MATERIALS | 7,848 | 8,197 | 4,044 | 4,044 | 4,044 | 4,044 |
| 1002450 | 531600 | SMALL EQUIPMENT | 1,270 | 350 | - | - | - | - |
| TOTAL | PROBATE COURT | | $ 378,450 | $ 393,670 | $ 396,245 | $ 398,099 | $ 398,099 | $ 394,859 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **2600** | **JUVENILE COURT** | | | | | | | |
| 1002600 | 511000 | SALARIES & WAGES | $ 28,330 | $ 28,330 | $ - | $ - | $ - | $ - |
| 1002600 | 512100 | GROUP INSURANCE | 4,616 | 4,948 | - | - | - | - |
| 1002600 | 512200 | FICA | 1,756 | 1,757 | - | - | - | - |
| 1002600 | 512300 | MEDICARE | 411 | 411 | - | - | - | - |
| 1002600 | 512400 | RETIREMENT CONTRIBUTIONS | 3,431 | 3,431 | - | - | - | - |
| 1002600 | 521200 | PROFESSIONAL SERVICES | 36,956 | 31,947 | 106,155 | 104,000 | 104,000 | 104,000 |
| 1002600 | 521300 | TECHNICAL SERVICES | 4,200 | 4,300 | 11,405 | 11,405 | 11,405 | 11,405 |
| 1002600 | 523201 | POSTAGE | 500 | 450 | 497 | 500 | 500 | 500 |
| 1002600 | 523400 | PRINTING AND BINDING | 733 | - | - | - | - | - |
| 1002600 | 523450 | COPIER CHARGES | - | 4,118 | 2,043 | 4,195 | 4,195 | 4,195 |
| 1002600 | 531100 | GENERAL SUPPLIES & MATERIALS | 1,000 | 700 | 350 | 350 | 350 | 350 |
| 1002600 | 571000 | INTERGOVERNMENTAL PAYMENTS | 121,993 | 126,300 | 147,450 | 147,450 | 147,450 | 147,450 |
| TOTAL | JUVENILE COURT | | $ 203,927 | $ 206,691 | $ 267,900 | $ 267,900 | $ 267,900 | $ 267,900 |
| **2800** | **PUBLIC DEFENDER** | | | | | | | |
| 1002800 | 521200 | PROFESSIONAL SERVICES | $ 324,791 | $ 331,091 | $ 339,192 | $ 339,192 | $ 339,192 | $ 339,192 |
| 1002800 | 523200 | COMMUNICATIONS | 200 | 200 | 200 | 200 | 200 | 200 |
| TOTAL | PUBLIC DEFENDER | | $ 324,991 | $ 331,291 | $ 339,392 | $ 339,392 | $ 339,392 | $ 339,392 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**3300 SHERIFF**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1003300 | 511000 | SALARIES & WAGES | $ 4,246,558 | $ 4,189,546 | $ 4,883,134 | $ 4,136,480 | $ 4,230,371 | $ 4,230,371 |
| 1003300 | 511003 | SALARIES & WAGES PART TIME | 78,111 | 66,807 | 72,155 | 104,323 | 104,323 | 104,323 |
| 1003300 | 511300 | SALARIES - OVERTIME | 122,104 | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 |
| 1003300 | 512100 | GROUP INSURANCE | 622,110 | 743,212 | 802,670 | 743,212 | 743,212 | 743,212 |
| 1003300 | 512200 | FICA | 259,546 | 270,404 | 292,063 | 269,440 | 275,261 | 275,261 |
| 1003300 | 512300 | MEDICARE | 60,701 | 63,241 | 68,300 | 63,014 | 64,376 | 64,376 |
| 1003300 | 512400 | RETIREMENT CONTRIBUTIONS | 415,471 | 459,710 | 496,487 | 472,448 | 472,448 | 472,448 |
| 1003300 | 521200 | PROFESSIONAL SERVICES | 12,151 | 17,576 | 25,500 | 25,500 | 15,000 | 15,000 |
| 1003300 | 522100 | CLEANING/GARBAGE SERVICES | 810 | 1,300 | 1,100 | 1,100 | 500 | 500 |
| 1003300 | 522200 | REPAIRS AND MAINTENANCE | 10,135 | 13,347 | 9,000 | 9,000 | 9,000 | 9,000 |
| 1003300 | 523200 | COMMUNICATIONS | 44,590 | 37,331 | 185,000 | 72,426 | 10,000 | 40,000 |
| 1003300 | 523201 | POSTAGE | 2,369 | 2,100 | 2,000 | 2,000 | 2,000 | 2,000 |
| 1003300 | 523300 | ADVERTISING | 182 | 400 | 400 | 400 | 400 | 400 |
| 1003300 | 523400 | PRINTING AND BINDING | 5,337 | 1,130 | 1,500 | 1,500 | 1,000 | 1,000 |
| 1003300 | 523450 | COPIER CHARGES | - | 8,344 | 9,000 | 10,000 | 100 | 10,000 |
| 1003300 | 523500 | TRAVEL | 2,376 | 3,500 | 3,000 | 3,000 | 2,000 | 2,000 |
| 1003300 | 523600 | DUES AND FEES | 985 | 1,725 | 1,800 | 1,800 | 1,800 | 1,800 |
| 1003300 | 523700 | EDUCATION AND TRAINING | 4,838 | 5,500 | 4,000 | 4,000 | 3,000 | 3,000 |
| 1003300 | 531100 | GENERAL SUPPLIES & MATERIALS | 63,276 | 62,484 | 130,000 | 130,000 | 75,546 | 130,000 |
| 1003300 | 531118 | FLEET MAINTENANCE REPAIRS | 166,762 | 160,000 | 100,000 | 100,000 | 10,000 | 50,000 |
| 1003300 | 531200 | UTILITIES | 28,662 | 30,000 | 65,000 | 64,000 | 1,000 | 40,000 |
| 1003300 | 531270 | GASOLINE/DIESEL | 391,494 | 340,000 | 320,000 | 320,000 | 1,000 | 220,000 |
| 1003300 | 531600 | SMALL EQUIPMENT | 1,605 | 1,405 | - | - | - | - |
| TOTAL | SHERIFF | | $ 6,540,176 | $ 6,584,062 | $ 7,577,109 | $ 6,638,643 | $ 6,127,337 | $ 6,519,691 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**3326 DETENTION DIVISION**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| 1003326 | 511000 | | SALARIES & WAGES | $ 3,229,943 | $ 2,474,776 | $ 3,992,550 | $ 3,186,852 | $ 3,100,869 | $ 3,100,869 |
| 1003326 | 511300 | | SALARIES - OVERTIME | 170,000 | 175,000 | 175,000 | 145,000 | 145,000 | 145,000 |
| 1003326 | 511500 | | SALARIES & WAGES COUNTY JAIL | - | 695,000 | - | - | - | - |
| 1003326 | 512100 | | GROUP INSURANCE | 569,721 | 505,492 | 599,938 | 555,498 | 555,498 | 555,498 |
| 1003326 | 512200 | | FICA | 207,076 | 214,876 | 232,066 | 206,575 | 201,244 | 201,244 |
| 1003326 | 512300 | | MEDICARE | 48,430 | 48,499 | 52,379 | 48,312 | 47,065 | 47,065 |
| 1003326 | 512400 | | RETIREMENT CONTRIBUTIONS | 258,246 | 234,455 | 253,211 | 236,233 | 236,233 | 236,233 |
| 1003326 | 521200 | | PROFESSIONAL SERVICES | 20,688 | 22,289 | 20,000 | 20,000 | 20,000 | 20,000 |
| 1003326 | 521203 | | MEDICAL EXPENSE-PRISONERS | 572,594 | 600,079 | 618,000 | 618,000 | 358,420 | 618,000 |
| 1003326 | 521204 | | PRISONER MEDICAL-OUTSIDE SERVI | 111,250 | 54,928 | 100,000 | 100,000 | 50,000 | 50,000 |
| 1003326 | 522100 | | CLEANING/GARBAGE SERVICES | 10,000 | 7,297 | 7,000 | 7,000 | 7,000 | 7,000 |
| 1003326 | 522200 | | REPAIRS AND MAINTENANCE | 45,577 | 43,914 | 40,000 | 40,000 | 40,000 | 40,000 |
| 1003326 | 522200 | RM007 | REPAIRS AND MAINTENANCE | - | 2,500 | - | - | - | - |
| 1003326 | 523200 | | COMMUNICATIONS | 9,285 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 1003326 | 523400 | | PRINTING AND BINDING | 10,255 | 9,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 1003326 | 523450 | | COPIER CHARGES | - | 11,492 | 12,000 | 12,000 | 12,000 | 12,000 |
| 1003326 | 523500 | | TRAVEL | 3,329 | 3,329 | 2,000 | 2,000 | 2,000 | 2,000 |
| 1003326 | 523600 | | DUES AND FEES | 655 | 655 | 500 | 500 | 500 | 500 |
| 1003326 | 523700 | | EDUCATION AND TRAINING | 1,905 | 1,905 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1003326 | 531100 | | GENERAL SUPPLIES & MATERIALS | 130,033 | 117,188 | 120,000 | 120,000 | 120,000 | 100,000 |
| 1003326 | 531300 | | FOOD | 417,700 | 375,000 | 375,000 | 375,000 | 375,000 | 243,066 |
| 1003326 | 531400 | | BOOKS AND PERIODICALS | 179 | 279 | - | - | - | - |
| 1003326 | 531600 | | SMALL EQUIPMENT | - | 1,220 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1003326 | 531700 | | OTHER SUPPLIES | 250 | 250 | - | - | - | - |
| TOTAL | DETENTION DIVISION | | | $ 5,817,115 | $ 5,607,423 | $ 6,615,644 | $ 5,688,970 | $ 5,286,829 | $ 5,394,475 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**3500 FIRE MARSHAL**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1003500 | 511000 | SALARIES & WAGES | $ 58,699 | $ 52,649 | $ 75,977 | $ 52,000 | $ 52,000 | $ 52,000 |
| 1003500 | 512100 | GROUP INSURANCE | 4,616 | 4,419 | 11,430 | 11,430 | 11,430 | 11,430 |
| 1003500 | 512200 | FICA | 3,280 | 3,264 | 4,711 | 3,224 | 3,224 | 3,224 |
| 1003500 | 512300 | MEDICARE | 767 | 763 | 1,101 | 754 | 754 | 754 |
| 1003500 | 512400 | RETIREMENT CONTRIBUTIONS | 6,432 | 6,432 | - | - | - | - |
| 1003500 | 521200 | PROFESSIONAL SERVICES | - | 100 | 100 | - | - | - |
| 1003500 | 522200 | REPAIRS AND MAINTENANCE | - | 230 | 350 | 500 | 500 | 500 |
| 1003500 | 523200 | COMMUNICATIONS | 780 | 661 | 750 | - | - | - |
| 1003500 | 523400 | PRINTING AND BINDING | - | 19 | 50 | 780 | 780 | 780 |
| 1003500 | 523500 | TRAVEL | - | - | 575 | - | - | - |
| 1003500 | 523600 | DUES AND FEES | 400 | 390 | 400 | 400 | 400 | 400 |
| 1003500 | 523700 | EDUCATION AND TRAINING | 100 | 100 | 100 | 100 | 100 | 100 |
| 1003500 | 531100 | GENERAL SUPPLIES & MATERIALS | - | 780 | 700 | 500 | 500 | 500 |
| 1003500 | 531118 | FLEET MAINTENANCE REPAIRS | - | 600 | 650 | 600 | 600 | 600 |
| 1003500 | 531270 | GASOLINE/DIESEL | 1,500 | 1,700 | 1,800 | 1,700 | 1,700 | 1,700 |
| 1003500 | 531400 | BOOKS AND PERIODICALS | 900 | 900 | 900 | 900 | 900 | 900 |
| 1003500 | 531700 | OTHER SUPPLIES | - | 250 | 250 | 250 | 250 | 250 |
| TOTAL | FIRE MARSHAL | | $ 77,474 | $ 73,257 | $ 99,844 | $ 73,138 | $ 73,138 | $ 73,138 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**3600 FIRE AND EMS**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1003600 | 511000 | SALARIES & WAGES | $ 3,453,254 | $ 3,427,399 | $ 4,294,643 | $ 3,600,837 | $ 3,600,837 | $ 3,600,837 |
| 1003600 | 511003 | SALARIES & WAGES PART TIME | 262,041 | 264,223 | 122,640 | 122,640 | 122,640 | 122,640 |
| 1003600 | 511300 | SALARIES - OVERTIME | 177,253 | 168,967 | 91,839 | 84,735 | 84,735 | 84,735 |
| 1003600 | 512100 | GROUP INSURANCE | 553,838 | 589,849 | 619,009 | 589,849 | 589,849 | 646,323 |
| 1003600 | 512200 | FICA | 234,587 | 239,733 | 253,663 | 236,109 | 236,109 | 236,109 |
| 1003600 | 512300 | MEDICARE | 54,863 | 56,068 | 59,325 | 55,219 | 55,219 | 55,219 |
| 1003600 | 512400 | RETIREMENT CONTRIBUTIONS | 356,579 | 344,560 | 344,560 | 346,702 | 346,702 | 346,702 |
| 1003600 | 521200 | PROFESSIONAL SERVICES | 6,885 | 8,033 | 8,434 | 8,033 | 8,033 | 8,033 |
| 1003600 | 522100 | CLEANING/GARBAGE SERVICES | 2,700 | 2,700 | 3,114 | 2,700 | 2,700 | 2,700 |
| 1003600 | 522200 | REPAIRS AND MAINTENANCE | 9,562 | 20,000 | 54,468 | 23,000 | 23,000 | 23,000 |
| 1003600 | 523100 | INSURANCE | - | - | 4,721 | - | - | - |
| 1003600 | 523200 | COMMUNICATIONS | 26,720 | 25,301 | 27,891 | 27,891 | 27,891 | 27,891 |
| 1003600 | 523201 | POSTAGE | 295 | 339 | 300 | 300 | 300 | 300 |
| 1003600 | 523300 | ADVERTISING | 270 | - | 300 | 300 | 300 | 300 |
| 1003600 | 523400 | PRINTING AND BINDING | 1,664 | 500 | 651 | 205 | 205 | 205 |
| 1003600 | 523450 | COPIER CHARGES | - | 979 | 1,005 | 1,105 | 1,105 | 1,105 |
| 1003600 | 523500 | TRAVEL | 268 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1003600 | 523600 | DUES AND FEES | 21,488 | 12,106 | 21,940 | 12,000 | 12,000 | 12,000 |
| 1003600 | 523700 | EDUCATION AND TRAINING | 5,844 | 9,033 | 10,943 | 14,000 | 14,000 | 14,000 |
| 1003600 | 531100 | GENERAL SUPPLIES & MATERIALS | 114,319 | 131,010 | 159,006 | 120,000 | 120,000 | 120,000 |
| 1003600 | 531100 GF007 | GENERAL SUPPLIES & MATERIALS | 6,679 | - | - | - | - | - |
| 1003600 | 531100 GF010 | GENERAL SUPPLIES & MATERIALS | - | 1,500 | - | - | - | - |

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| 1003600 | 531118 | | FLEET MAINTENANCE REPAIRS | 154,675 | 145,000 | 145,000 | 145,000 | 145,000 | 145,000 |
| 1003600 | 531200 | | UTILITIES | 59,557 | 58,806 | 64,000 | 55,000 | 55,000 | 55,000 |
| 1003600 | 531270 | | GASOLINE/DIESEL | 129,749 | 125,000 | 134,130 | 125,000 | 125,000 | 125,000 |
| 1003600 | 531300 | | FOOD | 800 | 200 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1003600 | 531400 | | BOOKS AND PERIODICALS | - | 121 | 2,000 | 2,000 | 2,000 | 2,000 |
| 1003600 | 531600 | | SMALL EQUIPMENT | - | 7,967 | 41,696 | 3,000 | 3,000 | 3,000 |
| 1003600 | 531700 | | OTHER SUPPLIES | 611 | 189 | 7,500 | 689 | 689 | 689 |
| 1003600 | 541000 | GF004 | CAPITAL - PROPERTY | 46,900 | - | - | - | - | - |
| 1003600 | 541001 | CL004 | NARROW BANDING | - | - | - | - | - | - |
| TOTAL | FIRE AND EMS | | | $ 5,681,401 | $ 5,640,583 | $ 6,474,778 | $ 5,578,314 | $ 5,578,314 | $ 5,634,788 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **3700** | **CORONER** | | | | | | | |
| 1003700 | 511000 | SALARIES & WAGES | $ 38,000 | $ 38,000 | $ 38,000 | $ 38,000 | $ 38,000 | $ 38,000 |
| 1003700 | 512100 | GROUP INSURANCE | 11,009 | 12,001 | 12,001 | 12,001 | 12,001 | 12,086 |
| 1003700 | 512200 | FICA | 2,356 | 2,356 | 2,356 | 2,356 | 2,356 | 2,356 |
| 1003700 | 512300 | MEDICARE | 551 | 551 | 551 | 551 | 551 | 551 |
| 1003700 | 521200 | PROFESSIONAL SERVICES | 10,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 1003700 | 523400 | PRINTING AND BINDING | 100 | 100 | 100 | 100 | 100 | 100 |
| 1003700 | 523500 | TRAVEL | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 1003700 | 523600 | DUES AND FEES | 225 | 225 | 225 | 225 | 225 | 225 |
| 1003700 | 523700 | EDUCATION AND TRAINING | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 1003700 | 531100 | GENERAL SUPPLIES & MATERIALS | 2,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 1003700 | 531118 | FLEET MAINTENANCE REPAIRS | 250 | 250 | 250 | 250 | 250 | 250 |
| 1003700 | 531270 | GASOLINE/DIESEL | 800 | 800 | 800 | 800 | 800 | 800 |
| TOTAL | CORONER | | $ 69,791 | $ 71,783 | $ 71,783 | $ 71,783 | $ 71,783 | $ 71,868 |
| **3800** | **E-911** | | | | | | | |
| 1003800 | 611000 | OPERATING TRANSFERS OUT | $ 190,400 | $ 130,400 | $ 200,000 | $ 200,000 | $ 100,000 | $ 100,000 |
| TOTAL | E-911 | | $ 190,400 | $ 130,400 | $ 200,000 | $ 200,000 | $ 100,000 | $ 100,000 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**3910 ANIMAL CONTROL**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1003910 | 511000 | SALARIES & WAGES | $ 235,802 | $ 209,257 | $ 219,617 | $ 219,617 | $ 219,617 | $ 219,617 |
| 1003910 | 511003 | SALARIES & WAGES PART TIME | 13,788 | 15,290 | 18,488 | 18,488 | 18,488 | 18,488 |
| 1003910 | 511300 | SALARIES - OVERTIME | 1,152 | 3,100 | - | - | - | - |
| 1003910 | 512100 | GROUP INSURANCE | 35,909 | 47,307 | 47,307 | 47,307 | 47,307 | 46,088 |
| 1003910 | 512200 | FICA | 15,475 | 14,573 | 14,763 | 14,763 | 14,763 | 14,763 |
| 1003910 | 512300 | MEDICARE | 3,619 | 3,408 | 3,453 | 3,453 | 3,453 | 3,453 |
| 1003910 | 512400 | RETIREMENT CONTRIBUTIONS | 24,948 | 12,955 | 12,955 | 15,382 | 15,382 | 15,382 |
| 1003910 | 521200 | PROFESSIONAL SERVICES | 19,600 | 20,000 | 17,000 | 17,000 | 17,000 | 17,000 |
| 1003910 | 521300 | TECHNICAL SERVICES | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 |
| 1003910 | 522100 | CLEANING/GARBAGE SERVICES | 800 | 800 | 800 | 800 | 800 | 800 |
| 1003910 | 522200 | REPAIRS AND MAINTENANCE | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 1003910 | 523200 | COMMUNICATIONS | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 1003910 | 523201 | POSTAGE | 300 | 300 | 300 | 300 | 300 | 300 |
| 1003910 | 523300 | ADVERTISING | 200 | 200 | 200 | 200 | 200 | 200 |
| 1003910 | 523400 | PRINTING AND BINDING | 2,975 | 2,975 | 1,975 | 1,475 | 1,475 | 1,475 |
| 1003910 | 523450 | COPIER CHARGES | - | 1,273 | 1,000 | 1,500 | 1,500 | 1,500 |
| 1003910 | 523500 | TRAVEL | 200 | 200 | 200 | 200 | 200 | 200 |
| 1003910 | 523600 | DUES AND FEES | 400 | 400 | 300 | 300 | 300 | 300 |
| 1003910 | 523700 | EDUCATION AND TRAINING | 200 | 200 | 200 | 200 | 200 | 200 |
| 1003910 | 531100 | GENERAL SUPPLIES & MATERIALS | 15,738 | 23,613 | 16,586 | 16,586 | 16,586 | 16,586 |
| 1003910 | 531118 | FLEET MAINTENANCE REPAIRS | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 |
| 1003910 | 531200 | UTILITIES | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 1003910 | 531270 | GASOLINE/DIESEL | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| 1003910 | 531400 | BOOKS AND PERIODICALS | 100 | 100 | 100 | 100 | 100 | 100 |
| 1003910 | 531600 | SMALL EQUIPMENT | 996 | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 1003910 | 531700 | OTHER SUPPLIES | 2,000 | 2,000 | - | - | - | - |
| TOTAL | ANIMAL CONTROL | | $ 422,102 | $ 405,850 | $ 405,144 | $ 407,571 | $ 407,571 | $ 406,352 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| **3920** | **EMERGENCY MANAGEMENT** | | | | | | | | |
| 1003920 | 521200 | FC001 | PROFESSIONAL SERVICES | $ 2,300 | $ - | $ - | $ - | $ - | $ - |
| 1003920 | 523500 | FC001 | TRAVEL | 1,000 | - | - | - | - | - |
| TOTAL | EMERGENCY MANAGEMENT | | | $ 3,300 | $ - | $ - | $ - | $ - | $ - |
| **4100** | **SUBDIVISION STREETLIGH** | | | | | | | | |
| 1004100 | 531232 | | SUBDIVISION STREET LIGHTS | $ 520,500 | $ 460,720 | $ 500,000 | $ 500,000 | $ 500,000 | $ 503,000 |
| TOTAL | SUBDIVISION STREETLIGH | | | $ 520,500 | $ 460,720 | $ 500,000 | $ 500,000 | $ 500,000 | $ 503,000 |
| **4101** | **PUBLIC WORKS ADMINISTRATOR** | | | | | | | | |
| 1004101 | 511000 | | SALARIES & WAGES | $ - | $ 5,378 | $ 16,134 | $ 16,134 | $ 16,134 | $ 16,134 |
| 1004101 | 512100 | | GROUP INSURANCE | - | 733 | - | - | - | - |
| 1004101 | 512200 | | FICA | - | 333 | 1,001 | 1,001 | 1,001 | 1,001 |
| 1004101 | 512300 | | MEDICARE | - | 78 | 234 | 234 | 234 | 234 |
| 1004101 | 531100 | | GENERAL SUPPLIES & MATERIALS | - | 2,885 | 847 | 847 | 847 | 847 |
| TOTAL | PUBLIC WORKS ADMINISTRATOR | | | $ - | $ 9,407 | $ 18,216 | $ 18,216 | $ 18,216 | $ 18,216 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**4200 ROADS & BRIDGES**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| 1004200 | 511000 | | SALARIES & WAGES | $ 621,357 | $ 655,777 | $ 652,027 | $ 635,481 | $ 635,481 | $ 635,481 |
| 1004200 | 511300 | | SALARIES - OVERTIME | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 1004200 | 512100 | | GROUP INSURANCE | 77,895 | 92,216 | 92,216 | 92,216 | 92,216 | 96,279 |
| 1004200 | 512200 | | FICA | 42,392 | 40,845 | 40,612 | 39,586 | 39,586 | 39,586 |
| 1004200 | 512300 | | MEDICARE | 9,931 | 9,552 | 9,498 | 9,258 | 9,258 | 9,258 |
| 1004200 | 512400 | | RETIREMENT CONTRIBUTIONS | 73,543 | 68,958 | 68,958 | 69,931 | 69,931 | 69,931 |
| 1004200 | 521200 | | PROFESSIONAL SERVICES | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 1004200 | 521300 | | TECHNICAL SERVICES | 3,000 | 2,190 | 3,000 | 3,000 | 3,000 | 3,000 |
| 1004200 | 522100 | | CLEANING/GARBAGE SERVICES | 6,000 | 8,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 1004200 | 522200 | | REPAIRS AND MAINTENANCE | 2,000 | 6,800 | 2,000 | 2,000 | 2,000 | 2,000 |
| 1004200 | 522310 | | RENTALS | 3,000 | - | 3,000 | 3,000 | 3,000 | 3,000 |
| 1004200 | 523200 | | COMMUNICATIONS | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 1004200 | 523300 | | ADVERTISING | 500 | 500 | 500 | 500 | 500 | 500 |
| 1004200 | 523400 | | PRINTING AND BINDING | 135 | 135 | - | - | - | - |
| 1004200 | 523450 | | COPIER CHARGES | - | 111 | 135 | 135 | 135 | 135 |
| 1004200 | 523600 | | DUES AND FEES | 50 | 50 | 50 | 50 | 50 | 50 |
| 1004200 | 523700 | | EDUCATION AND TRAINING | - | 810 | - | - | - | - |
| 1004200 | 523850 | | CONTRACT LABOR | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 1004200 | 531100 | | GENERAL SUPPLIES & MATERIALS | 189,864 | 252,089 | 250,000 | 200,000 | 200,000 | 200,000 |
| 1004200 | 531118 | | FLEET MAINTENANCE REPAIRS | 125,389 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| 1004200 | 531200 | | UTILITIES | 42,000 | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 |
| 1004200 | 531270 | | GASOLINE/DIESEL | 83,000 | 80,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 1004200 | 531600 | | SMALL EQUIPMENT | 136 | - | - | - | - | - |
| 1004200 | 531600 | RM005 | SMALL EQUIPMENT | - | 1,147 | - | - | - | - |
| 1004200 | 531700 | | OTHER SUPPLIES | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| TOTAL | ROADS & BRIDGES | | | $ 1,296,691 | $ 1,347,680 | $ 1,362,496 | $ 1,295,657 | $ 1,295,657 | $ 1,299,720 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**4900 MAINTENANCE AND SHOP**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1004900 | 511000 | SALARIES & WAGES | $ 73,775 | $ 73,775 | $ 73,025 | $ 73,025 | $ 73,025 | $ 73,025 |
| 1004900 | 511300 | SALARIES - OVERTIME | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 1004900 | 512100 | GROUP INSURANCE | 15,625 | 13,367 | 13,367 | 13,367 | 13,367 | 9,955 |
| 1004900 | 512200 | FICA | 4,574 | 4,699 | 4,652 | 4,652 | 4,652 | 4,652 |
| 1004900 | 512300 | MEDICARE | 1,070 | 1,099 | 1,088 | 1,088 | 1,088 | 1,088 |
| 1004900 | 512400 | RETIREMENT CONTRIBUTIONS | 8,921 | 8,922 | 8,922 | 9,165 | 9,165 | 9,165 |
| 1004900 | 521200 | PROFESSIONAL SERVICES | 100 | 100 | 45 | 45 | 45 | 45 |
| 1004900 | 522200 | REPAIRS AND MAINTENANCE | 193 | - | - | - | - | - |
| 1004900 | 523200 | COMMUNICATIONS | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 1004900 | 523400 | PRINTING AND BINDING | 175 | 175 | - | - | - | - |
| 1004900 | 523450 | COPIER CHARGES | - | 111 | 130 | 130 | 130 | 130 |
| 1004900 | 531100 | GENERAL SUPPLIES & MATERIALS | 3,207 | 3,400 | 3,500 | 3,500 | 3,500 | 3,500 |
| 1004900 | 531118 | FLEET MAINTENANCE REPAIRS | 1,600 | 3,562 | 2,000 | 2,000 | 2,000 | 2,000 |
| 1004900 | 531119 | SPECIAL TOOLS | 3,000 | 3,438 | 5,000 | 5,000 | 5,000 | 5,000 |
| 1004900 | 531270 | GASOLINE/DIESEL | 800 | 800 | 800 | 800 | 800 | 800 |
| 1004900 | 531700 | OTHER SUPPLIES | 5,700 | 5,689 | 5,800 | 5,800 | 5,800 | 5,800 |
| 1004900 | 574500 | INVENTORY SHRINKAGE | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| TOTAL | MAINTENANCE AND SHOP | | $ 123,740 | $ 126,136 | $ 125,329 | $ 125,572 | $ 125,572 | $ 122,160 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **4960** | **INTERGOV'T PAYMENTS** | | | | | | | |
| 1004960 | 572000 | EXCISE TAX PAYMENTS | $ - | $ 27,000 | $ 29,500 | $ 29,500 | $ 29,500 | $ 29,500 |
| TOTAL | INTERGOV'T PAYMENTS | | $ - | $ 27,000 | $ 29,500 | $ 29,500 | $ 29,500 | $ 29,500 |
| **5101** | **HEALTH DEPARTMENT** | | | | | | | |
| 1005101 | 541000 C0601 | CAPITAL - PROPERTY | $ - | $ 48,163 | $ - | $ - | $ - | $ - |
| 1005101 | 572000 | PAYMENTS TO OTHER AGENCIES | 196,872 | 196,872 | 196,872 | 196,872 | 196,872 | 196,872 |
| TOTAL | HEALTH DEPARTMENT | | $ 196,872 | $ 245,035 | $ 196,872 | $ 196,872 | $ 196,872 | $ 196,872 |
| **5102** | **ADVANTAGE BEHAVIORAL** | | | | | | | |
| 1005102 | 572000 | PAYMENTS TO OTHER AGENCIES | $ 4,154 | $ 4,154 | $ 4,154 | $ 4,154 | $ 4,154 | $ 4,154 |
| TOTAL | ADVANTAGE BEHAVIORAL | | $ 4,154 | $ 4,154 | $ 4,154 | $ 4,154 | $ 4,154 | $ 4,154 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **5401** | **DFACS** | | | | | | | |
| 1005401 | 572000 | PAYMENTS TO OTHER AGENCIES | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 |
| TOTAL | DFACS | | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 |
| **5403** | **FUNERAL HOME - INDIGENT** | | | | | | | |
| 1005403 | 521200 | PROFESSIONAL SERVICES | $ 2,500 | $ 3,500 | $ 3,500 | $ 3,500 | $ 3,500 | $ 3,500 |
| TOTAL | FUNERAL HOME - INDIGEN | | $ 2,500 | $ 3,500 | $ 3,500 | $ 3,500 | $ 3,500 | $ 3,500 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**5404 SENIOR CENTER**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1005404 | 511000 | SALARIES & WAGES | $ (24,479) | $ 110,830 | $ 146,855 | $ 146,855 | $ 146,855 | $ 146,855 |
| 1005404 | 511003 | SALARIES & WAGES PART TIME | 11,310 | 2,368 | - | - | - | - |
| 1005404 | 512100 | GROUP INSURANCE | 31,071 | 33,696 | 33,696 | 33,696 | 33,696 | 42,359 |
| 1005404 | 512200 | FICA | 8,484 | 9,184 | 9,106 | 9,106 | 9,106 | 9,106 |
| 1005404 | 512300 | MEDICARE | 1,984 | 2,148 | 2,130 | 2,130 | 2,130 | 2,130 |
| 1005404 | 512400 | RETIREMENT CONTRIBUTIONS | 15,213 | 15,213 | 15,213 | 18,431 | 18,431 | 18,431 |
| 1005404 | 521200 | PROFESSIONAL SERVICES | 300 | - | - | - | - | - |
| 1005404 | 521300 | TECHNICAL SERVICES | 400 | - | - | - | - | - |
| 1005404 | 522100 | CLEANING/GARBAGE SERVICES | 1,750 | - | - | - | - | - |
| 1005404 | 522200 | REPAIRS AND MAINTENANCE | 750 | - | - | - | - | - |
| 1005404 | 523100 | INSURANCE | 30 | - | - | - | - | - |
| 1005404 | 523200 | COMMUNICATIONS | 1,500 | - | - | - | - | - |
| 1005404 | 523201 | POSTAGE | 75 | - | - | - | - | - |
| 1005404 | 523400 | PRINTING AND BINDING | 215 | - | - | - | - | - |
| 1005404 | 523600 | DUES AND FEES | 25 | - | - | - | - | - |
| 1005404 | 523700 | EDUCATION AND TRAINING | 100 | - | - | - | - | - |
| 1005404 | 531100 | GENERAL SUPPLIES & MATERIALS | 2,550 | - | - | - | - | - |
| 1005404 | 531118 | FLEET MAINTENANCE REPAIRS | 3,010 | - | - | - | - | - |
| 1005404 | 531200 | UTILITIES | 15,000 | - | - | - | - | - |
| 1005404 | 531270 | GASOLINE/DIESEL | 9,750 | - | - | - | - | - |
| 1005404 | 531300 | FOOD | 48,996 | - | - | - | - | - |
| 1005404 | 531600 | SMALL EQUIPMENT | 300 | - | - | - | - | - |
| 1005404 | 542000 | CAPITAL OUTLAY-MACH&EQUIP | - | 34,907 | - | - | - | - |
| TOTAL | SENIOR CENTER | | $ 128,334 | $ 208,345 | $ 207,000 | $ 210,218 | $ 210,218 | $ 218,881 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **5405** | **MENTAL RETARDATION SERVICE** | | | | | | | |
| 1005405 | 572000 | PAYMENTS TO OTHER AGENCIES | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| TOTAL | MENTAL RETARDATION SER | | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| **5410** | **ADULT LITERACY- WBCACE** | | | | | | | |
| 1005410 | 572000 | PAYMENTS TO OTHER AGENCIES | $ - | $ 20,000 | $ 20,000 | $ 20,000 | $ 20,000 | $ 20,000 |
| TOTAL | ADULT LITERACY- WBCACE | | $ - | $ 20,000 | $ 20,000 | $ 20,000 | $ 20,000 | $ 20,000 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**6100 PARKS & RECREATION**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1006100 | 511000 | SALARIES & WAGES | $ 253,532 | $ 252,757 | $ 256,277 | $ 256,277 | $ 256,277 | $ 256,277 |
| 1006100 | 511003 | SALARIES & WAGES PART TIME | 60,623 | 66,143 | 60,623 | 60,623 | 60,623 | 60,623 |
| 1006100 | 512100 | GROUP INSURANCE | 56,006 | 63,595 | 63,595 | 63,595 | 63,595 | 48,154 |
| 1006100 | 512200 | FICA | 19,478 | 19,772 | 19,648 | 19,648 | 19,648 | 19,648 |
| 1006100 | 512300 | MEDICARE | 4,555 | 4,624 | 4,595 | 4,595 | 4,595 | 4,595 |
| 1006100 | 512400 | RETIREMENT CONTRIBUTIONS | 27,808 | 27,807 | 27,807 | 28,567 | 28,567 | 28,567 |
| 1006100 | 521200 | PROFESSIONAL SERVICES | 750 | 2,500 | 500 | 500 | 500 | 500 |
| 1006100 | 521300 | TECHNICAL SERVICES | 517 | 600 | 600 | 600 | 600 | 600 |
| 1006100 | 522100 | CLEANING/GARBAGE SERVICES | 1,872 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 1006100 | 522200 | REPAIRS AND MAINTENANCE | 2,200 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 1006100 | 523100 | INSURANCE | 10,192 | 9,600 | 9,600 | 9,300 | 9,300 | 9,300 |
| 1006100 | 523200 | COMMUNICATIONS | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 1006100 | 523201 | POSTAGE | 50 | 50 | 50 | 50 | 50 | 50 |
| 1006100 | 523300 | ADVERTISING | 150 | 300 | 300 | 300 | 300 | 300 |
| 1006100 | 523400 | PRINTING AND BINDING | 1,500 | 1,000 | - | - | - | - |
| 1006100 | 523450 | COPIER CHARGES | - | 1,602 | 2,000 | 2,300 | 2,300 | 2,300 |
| 1006100 | 523500 | TRAVEL | - | 480 | - | - | - | - |
| 1006100 | 523600 | DUES AND FEES | 5,850 | 6,750 | 6,000 | 6,000 | 6,000 | 6,000 |
| 1006100 | 523850 | CONTRACT LABOR | 63,500 | 63,500 | 63,500 | 63,500 | 63,500 | 63,500 |
| 1006100 | 531100 | GENERAL SUPPLIES & MATERIALS | 80,270 | 77,700 | 79,000 | 79,000 | 79,000 | 79,000 |
| 1006100 | 531118 | FLEET MAINTENANCE REPAIRS | 3,000 | 2,250 | 3,000 | 3,000 | 3,000 | 3,000 |
| 1006100 | 531200 | UTILITIES | 92,000 | 92,000 | 92,000 | 92,000 | 92,000 | 92,000 |
| 1006100 | 531270 | GASOLINE/DIESEL | 4,026 | 4,500 | 3,000 | 3,000 | 3,000 | 3,000 |
| 1006100 | 531300 | FOOD | - | 100 | 200 | 200 | 200 | 200 |
| 1006100 | 531591 | RESALE INVENTORY-CONCESSION | 22,633 | 21,688 | 25,000 | 25,000 | 25,000 | 25,000 |
| 1006100 | 531700 | OTHER SUPPLIES | 350 | 380 | 250 | 250 | 250 | 250 |
| TOTAL | PARKS & RECREATION | | $ 713,862 | $ 727,698 | $ 725,545 | $ 726,305 | $ 726,305 | $ 710,864 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **6500** | **LIBRARY BOARD OF TRUST** | | | | | | | |
| 1006500 | 572000 | PAYMENTS TO OTHER AGENCIES | $ 55,728 | $ 55,728 | $ 75,000 | $ 60,000 | $ 60,000 | $ 75,000 |
| TOTAL | LIBRARY BOARD OF TRUST | | $ 55,728 | $ 55,728 | $ 75,000 | $ 60,000 | $ 60,000 | $ 75,000 |
| **7101** | **KEEP BARROW BEAUTIFUL** | | | | | | | |
| 1007101 | 511000 | SALARIES & WAGES | $ 3,212 | $ 4,885 | $ - | $ - | $ 33,983 | $ 33,983 |
| 1007101 | 512100 | GROUP INSURANCE | 422 | - | - | - | 5,916 | 5,916 |
| 1007101 | 512200 | FICA | 194 | 303 | - | - | 2,107 | 2,107 |
| 1007101 | 512300 | MEDICARE | 49 | 71 | - | - | 493 | 493 |
| 1007101 | 512400 | RETIREMENT CONTRIBUTIONS | 597 | - | - | - | - | - |
| 1007101 | 522100 | CLEANING/GARBAGE SERVICES | 7,400 | 9,992 | - | - | - | 10,000 |
| 1007101 | 522200 | REPAIRS AND MAINTENANCE | 300 | - | - | - | - | - |
| 1007101 | 523200 | COMMUNICATIONS | 345 | - | - | - | - | - |
| 1007101 | 523201 | POSTAGE | 200 | - | - | - | 500 | 500 |
| 1007101 | 523300 | ADVERTISING | - | - | - | - | 1,000 | 1,000 |
| 1007101 | 523400 | PRINTING AND BINDING | - | 5 | - | - | 400 | 400 |
| 1007101 | 523500 | TRAVEL | 390 | - | - | - | - | - |
| 1007101 | 523600 | DUES AND FEES | 364 | - | - | - | 1,000 | 1,000 |
| 1007101 | 523700 | EDUCATION AND TRAINING | 500 | - | - | - | 2,500 | 2,500 |
| 1007101 | 531100 | GENERAL SUPPLIES & MATERIALS | 3,225 | 1,878 | - | - | 1,700 | 1,700 |
| 1007101 | 531600 | SMALL EQUIPMENT | - | - | - | - | 500 | 500 |
| TOTAL | KEEP BARROW BEAUTIFUL | | 17,198 | 17,134 | - | - | 50,099 | 60,099 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**7110 COOPERATIVE EXTENSION**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1007110 | 511000 | SALARIES & WAGES | $ 21,014 | $ 21,222 | $ 21,222 | $ 21,222 | $ 21,222 | $ 21,222 |
| 1007110 | 511003 | SALARIES & WAGES PART TIME | 208 | - | - | - | - | - |
| 1007110 | 512200 | FICA | 1,316 | 1,316 | 1,316 | 1,316 | 1,316 | 1,316 |
| 1007110 | 512300 | MEDICARE | 308 | 308 | 308 | 308 | 308 | 308 |
| 1007110 | 512400 | RETIREMENT CONTRIBUTIONS | 1,887 | 2,422 | 2,422 | 2,422 | 2,422 | 2,422 |
| 1007110 | 521200 | PROFESSIONAL SERVICES | - | 70 | - | - | - | - |
| 1007110 | 522200 | REPAIRS AND MAINTENANCE | 13 | 58 | 200 | 200 | 200 | 200 |
| 1007110 | 523200 | COMMUNICATIONS | 1,458 | 1,325 | 1,325 | 1,325 | 1,325 | 1,325 |
| 1007110 | 523400 | PRINTING AND BINDING | 265 | - | - | - | - | - |
| 1007110 | 523450 | COPIER CHARGES | - | 1,207 | 1,207 | 1,207 | 1,207 | 1,207 |
| 1007110 | 523500 | TRAVEL | 900 | 1,230 | 1,500 | 1,500 | 1,500 | 1,500 |
| 1007110 | 531100 | GENERAL SUPPLIES & MATERIALS | 567 | 800 | 600 | 600 | 600 | 600 |
| 1007110 | 531118 | FLEET MAINTENANCE REPAIRS | 250 | 550 | 250 | 250 | 250 | 250 |
| 1007110 | 531270 | GASOLINE/DIESEL | 1,300 | 1,500 | 1,358 | 1,358 | 1,358 | 1,358 |
| 1007110 | 572000 | PAYMENTS TO OTHER AGENCIES | 2,100 | 2,300 | 2,600 | 2,600 | 2,600 | 2,600 |
| TOTAL | COOPERATIVE EXTENSION | | $ 31,585 | $ 34,308 | $ 34,308 | $ 34,308 | $ 34,308 | $ 34,308 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **7130** | **SOIL CONSERVATION** | | | | | | | |
| 1007130 | 572000 | PAYMENTS TO OTHER AGENCIES | $ 4,000 | $ 4,000 | $ 4,000 | $ 4,000 | $ 4,000 | $ 4,000 |
| TOTAL | SOIL CONSERVATION | | $ 4,000 | $ 4,000 | $ 4,000 | $ 4,000 | $ 4,000 | $ 4,000 |
| **7140** | **FOREST RESOURCES** | | | | | | | |
| 1007140 | 572000 | PAYMENTS TO OTHER AGENCIES | $ 4,660 | $ 4,660 | $ 4,660 | $ 4,660 | $ 4,660 | $ 4,660 |
| TOTAL | FOREST RESOURCES | | $ 4,660 | $ 4,660 | $ 4,660 | $ 4,660 | $ 4,660 | $ 4,660 |
| **7220** | **PERMITS & INSPECTIONS** | | | | | | | |
| 1007220 | 511000 | SALARIES & WAGES | $ - | $ - | $ - | $ - | $ 55,769 | $ 55,769 |
| 1007220 | 512100 | GROUP INSURANCE | - | - | - | - | 3,061 | 3,061 |
| 1007220 | 512200 | FICA | - | - | - | - | 3,457 | 3,457 |
| 1007220 | 512300 | MEDICARE | - | - | - | - | 809 | 809 |
| 1007220 | 512400 | RETIREMENT CONTRIBUTIONS | - | - | - | - | 15,593 | 15,593 |
| 1007220 | 523700 | EDUCATION AND TRAINING | - | - | - | - | 1,000 | 1,000 |
| 1007220 | 531118 | FLEET MAINTENANCE REPAIRS | - | - | - | - | 500 | 500 |
| 1007220 | 531270 | GASOLINE/DIESEL | - | - | - | - | 1,500 | 1,500 |
| TOTAL | PERMITS & INSPECTIONS | | $ - | $ - | $ - | $ - | $ 81,689 | $ 81,689 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
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**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**7410 PLANNING AND ZONING**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 1007410 | 511000 | SALARIES & WAGES | $ 161,214 | $ 200,745 | $ - | $ - | $ 6,720 | $ 6,720 |
| 1007410 | 512100 | GROUP INSURANCE | 27,699 | 29,961 | - | - | - | 18,007 |
| 1007410 | 512200 | FICA | 10,048 | 12,807 | - | - | 417 | 417 |
| 1007410 | 512300 | MEDICARE | 2,350 | 2,995 | - | - | 97 | 97 |
| 1007410 | 512400 | RETIREMENT CONTRIBUTIONS | 16,295 | 20,179 | - | 15,593 | - | - |
| 1007410 | 521200 | PROFESSIONAL SERVICES | 248 | 5,997 | - | - | - | - |
| 1007410 | 522200 | REPAIRS AND MAINTENANCE | - | 340 | - | - | - | - |
| 1007410 | 523200 | COMMUNICATIONS | 3,979 | 3,800 | - | - | - | - |
| 1007410 | 523201 | POSTAGE | 460 | 428 | - | - | - | - |
| 1007410 | 523300 | ADVERTISING | 1,600 | 1,300 | - | - | 1,000 | 1,000 |
| 1007410 | 523400 | PRINTING AND BINDING | 408 | 415 | - | - | - | - |
| 1007410 | 523450 | COPIER CHARGES | - | 1,982 | - | - | - | - |
| 1007410 | 523500 | TRAVEL | - | 86 | - | - | - | - |
| 1007410 | 523700 | EDUCATION AND TRAINING | 150 | 494 | - | - | - | - |
| 1007410 | 531100 | GENERAL SUPPLIES & MATERIALS | 1,286 | 1,693 | - | - | 1,000 | 1,000 |
| 1007410 | 531118 | FLEET MAINTENANCE REPAIRS | 321 | 967 | - | - | - | - |
| 1007410 | 531270 | GASOLINE/DIESEL | 1,813 | 4,900 | - | - | - | - |
| 1007410 | 531600 | SMALL EQUIPMENT | - | 580 | - | - | - | - |
| TOTAL | PLANNING AND ZONING | | $ 227,871 | $ 289,668 | $ - | $ 15,593 | $ 9,234 | $ 27,241 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **7420** | **GIS** | | | | | | | |
| 1007420 | 511000 | SALARIES & WAGES | $ 47,076 | $ 25,047 | $ - | $ - | $ 55,000 | $ 55,000 |
| 1007420 | 512100 | GROUP INSURANCE | 5,018 | 1,036 | - | - | 394 | 394 |
| 1007420 | 512200 | FICA | 2,919 | 1,673 | - | - | 3,410 | 3,410 |
| 1007420 | 512300 | MEDICARE | 683 | 391 | - | - | 798 | 798 |
| 1007420 | 512400 | RETIREMENT CONTRIBUTIONS | 5,721 | 5,721 | - | - | - | - |
| 1007420 | 521200 | PROFESSIONAL SERVICES | 18,238 | 44,054 | - | - | - | - |
| 1007420 | 522200 | REPAIRS AND MAINTENANCE | 200 | 400 | - | - | - | - |
| 1007420 | 523200 | COMMUNICATIONS | 1,000 | 800 | - | - | 2,000 | 2,000 |
| 1007420 | 523201 | POSTAGE | 100 | 100 | - | - | 100 | 100 |
| 1007420 | 523300 | ADVERTISING | 100 | 100 | - | - | - | - |
| 1007420 | 523400 | PRINTING AND BINDING | 100 | 100 | - | - | - | - |
| 1007420 | 523500 | TRAVEL | - | - | - | - | 2,000 | 2,000 |
| 1007420 | 523600 | DUES AND FEES | 50 | 50 | - | - | - | - |
| 1007420 | 523700 | EDUCATION AND TRAINING | - | - | - | - | 2,500 | 2,500 |
| 1007420 | 531100 | GENERAL SUPPLIES & MATERIALS | 600 | 500 | - | - | 1,000 | 1,000 |
| 1007420 | 531118 | FLEET MAINTENANCE REPAIRS | 200 | - | - | - | 500 | 500 |
| 1007420 | 531270 | GASOLINE/DIESEL | 100 | - | - | - | 1,000 | 1,000 |
| 1007420 | 531600 | SMALL EQUIPMENT | - | - | - | - | 500 | 500 |
| TOTAL | GIS | | $ 82,104 | $ 79,971 | $ - | $ - | $ 69,202 | $ 69,202 |
| **7500** | **INDUSTRIAL BUILDING AUTHORITY** | | | | | | | |
| 1007500 | 572000 | PAYMENTS TO OTHER AGENCIES | $ 20,000 | $ 40,000 | $ - | $ - | $ - | $ - |
| TOTAL | INDUSTRIAL BUILDING AU | | $ 20,000 | $ 40,000 | $ - | $ - | $ - | $ - |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **7510** | **ECONOMIC DEV/COMMUNITY** | | | | | | | |
| 1007510 | 511000 | SALARIES & WAGES | $ - | $ 30,967 | $ 303,306 | $ 303,306 | $ 92,900 | $ 92,900 |
| 1007510 | 511310 | AUTOMOBILE ALLOWANCE | - | 1,400 | 4,200 | 4,200 | 4,200 | 4,200 |
| 1007510 | 512100 | GROUP INSURANCE | - | 3,810 | 33,060 | 33,060 | 11,430 | 12,086 |
| 1007510 | 512200 | FICA | - | 1,920 | 19,065 | 19,065 | 6,020 | 6,020 |
| 1007510 | 512300 | MEDICARE | - | 449 | 4,459 | 4,459 | 1,408 | 1,408 |
| 1007510 | 512400 | RETIREMENT CONTRIBUTIONS | - | - | 37,003 | - | - | - |
| 1007510 | 521200 | PROFESSIONAL SERVICES | - | - | 50,000 | 50,000 | 50,000 | 50,000 |
| 1007510 | 522200 | REPAIRS AND MAINTENANCE | - | - | 2,000 | 2,000 | - | - |
| 1007510 | 523200 | COMMUNICATIONS | - | - | 5,000 | 5,000 | - | - |
| 1007510 | 523201 | POSTAGE | - | - | 2,000 | 2,000 | - | - |
| 1007510 | 523300 | ADVERTISING | - | 3,000 | 2,000 | 2,000 | - | - |
| 1007510 | 523400 | PRINTING AND BINDING | - | - | 2,000 | 400 | - | - |
| 1007510 | 523450 | COPIER CHARGES | - | - | 1,000 | 2,600 | - | - |
| 1007510 | 523500 | TRAVEL | - | 200 | 5,000 | 5,000 | 3,000 | 3,000 |
| 1007510 | 523600 | DUES AND FEES | - | 900 | 2,000 | 2,000 | 1,000 | 1,000 |
| 1007510 | 523700 | EDUCATION AND TRAINING | - | 400 | 10,000 | 10,000 | 3,000 | 3,000 |
| 1007510 | 523900 | OTHER PURCHASED SERVICES | - | - | 700 | 700 | - | - |
| 1007510 | 531100 | GENERAL SUPPLIES & MATERIALS | - | 9,500 | 10,000 | 10,000 | 2,000 | 2,000 |
| 1007510 | 531118 | FLEET MAINTENANCE REPAIRS | - | - | 2,000 | 2,000 | - | - |
| 1007510 | 531270 | GASOLINE/DIESEL | - | - | 4,000 | 4,000 | - | - |
| 1007510 | 531600 | SMALL EQUIPMENT | - | 1,000 | 2,000 | 2,000 | 1,000 | 1,000 |
| TOTAL | ECONOMIC DEV/COMMUNITY | | $ - | $ 53,545 | $ 500,793 | $ 463,790 | $ 175,958 | $ 176,614 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **7520** | **BC ECONOMIC DEVELOPMENT** | | | | | | | |
| 1007520 | 572000 | PAYMENTS TO OTHER AGENCIES | $ - | $ - | $ 40,000 | $ 40,000 | $ 40,000 | $ 40,000 |
| TOTAL | BC ECONOMIC DEVELOPMENT | | - | - | 40,000 | 40,000 | 40,000 | 40,000 |
| **7900** | **OTHER COSTS** | | | | | | | |
| 1007900 | 579000 | CONTINGENCIES | $ - | $ 107,985 | $ 300,000 | $ 300,000 | $ 420,000 | $ 290,000 |
| 1007900 | 579500 | COUNTY JAIL RESTRICTED EXP | - | - | - | - | 170,000 | 170,000 |
| TOTAL | OTHER COSTS | | $ - | $ 107,985 | $ 300,000 | $ 300,000 | $ 590,000 | $ 460,000 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**GENERAL FUND EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **8000** | **DEBT SERVICE** | | | | | | | |
| 1008000 | 581200 | CAPITAL LEASE-PRINCIPAL | $ 185,090 | $ - | $ 395,255 | $ 395,255 | $ 395,255 | $ 395,255 |
| 1008000 | 582000 | DEBT PAYMENT - INTEREST | 10 | - | - | - | - | - |
| 1008000 | 582200 | CAPITAL LEASE INTEREST | 1,380 | - | - | - | - | - |
| TOTAL | DEBT SERVICE | | $ 186,480 | $ - | $ 395,255 | $ 395,255 | $ 395,255 | $ 395,255 |
| **9000** | **OTHER FINANCING USES** | | | | | | | |
| 1009000 | 610000 | TRANSFER OUT CAPITAL PROJ FUND | $ - | $ 1,647,098 | $ 1,552,098 | $ 1,552,098 | $ 1,552,098 | $ 754,000 |
| 1009000 | 610001 | TRANSFER OUT SPECIAL PROGRAM | 259,533 | - | - | - | - | - |
| 1009000 | 611000 | OPERATING TRANSFERS OUT | 2,600,769 | - | - | - | - | - |
| 1009000 | 612000 | TRANSFER OUT JDA IBA PRINCIPAL | 33,900 | 395,000 | 1,145,000 | 1,145,000 | 1,145,000 | 1,145,000 |
| 1009000 | 612001 | TRANSFERS OUT JDA IBA INTEREST | 1,229,969 | 1,209,138 | 1,182,194 | 1,182,194 | 1,182,194 | 1,182,194 |
| TOTAL | OTHER FINANCING USES | | $ 4,124,171 | $ 3,251,236 | $ 3,879,292 | $ 3,879,292 | $ 3,879,292 | $ 3,081,194 |
| **GRAND TOTAL** | **-** | **GENERAL FUND** | **$ 35,330,621** | **$ 34,676,241** | **$ 38,837,640** | **$ 35,923,138** | **$ 35,044,046** | **$ 34,676,896** |

SECTION D

FEES

**BARROW COUNTY BOARD OF COMMISSIONERS**
**MOTOR VEHICLE LICENSE BILL,**
**MAILING FEES**
**FOR FISCAL YEAR 2014**

The tax commissioner shall make a charge of $1.00 for mailing decals/tags that are renewed through the mail or over the internet. Those funds are paid over to the Barrow County Board of Commissioners under collection fees noted as Mail/Duplicate fees.

Jock Connell
County Manager

Melinda Williams
Tax Commissioner

# BARROW COUNTY BOARD OF COMMISSIONERS
# CREDIT CARD PROCESSING FEES
# FOR FISCAL YEAR 2014

**Tax Commissioner Office**

Three (3) percent of the charge for each credit card transaction

Additional charge of $1.00 for each debit card transaction

**All Other Elected Offices / Departments**

Additional charge of $3.50 each credit card transaction

Additional charge of $1.00 for each debit card transaction

Jock Connell, County Manager

Rose Kisaalita, CFO

# BARROW COUNTY BOARD OF COMMISSIONERS
## DRIVEWAY FEES
## FOR FISCAL YEAR 2014

Any person needing to or desiring to install a driveway or install roadway pipe in the driveway connecting to the public roads of the county shall do so only after first obtaining a permit and approval from the board of commissioners or its designee and paying the fee of $100.00 for the permit.

Jock Connell, County Manager

Guy Herring, Economic Development Director

# BARROW COUNTY BOARD OF COMMISSIONERS
# BUILDING FEES
# FOR FISCAL YEAR 2014

On all buildings, structures and electrical, plumbing, mechanical and gas systems or alterations requiring a permit, a fee for each permit shall be paid as required at the time of filing application, in accordance with the fee schedules as set by the schedules of permit fees are as follows:

(1) *Building permit fees.*

a. Residential structures: The estimated cost of the building shall be based on an amount of $55.00 per heated square foot for up to 1999 SF and $65.00 per heated square feet for 2000 SF or greater. The valuation of the permit is $6.00 per $1,000.00 of estimated cost, rounded off to the nearest dollar.

b. Commercial and accessory structures and all other occupancies:

| | |
|---|---|
| $5,000.00 and less | $100.00 fee for each inspection shall be charged. |
| $5,000.01 to $50,000.00 | $100.00 for the first $5,000.00, plus $10.00 for each additional $1,000.00 or fraction thereof to and including $50,000.00. |
| $50,000.01 to $100,000.00 | $550.00 for the first $50,000.00, plus $8.00 for each additional $1,000.00 or fraction thereof to and including $100,000.00. |
| $100,000.01 to $500,000.00 | $950.00 for the first $100,000.00, plus $6.00 for each additional $1,000.00 or fraction thereof to and including $500,000.00. |
| $500,000.01 and up | $3350.00 for the first $500,000.00, plus $5.00 for each additional $1,000.00 or fraction thereof. |

*If any person commences work before obtaining the necessary permit and inspection, fees shall be doubled.*

2) *Plumbing permit fees.*

i. For issuing each permit $75.00

ii. Plus the following, when provided:

1. For each plumbing fixture, floor drain or trap (including water and drainage piping) $2.50
2. For each cesspool $5.00
3. For each septic tank and seepage pit or drainfield $10.00
4. For each water heater and/or vent $2.50
5. For installation, alteration or repair of water piping $5.00
6. For repair or alteration of drainage or vent piping $5.00
7. For vacuum breakers or backflow protection devices installed subsequent to the installation of the piping or equipment served:
   a. One to five $2.50
   b. Over five, each $1.50

*If any person commences work before obtaining the necessary permit and inspection, fees shall be doubled.*

3) *Electrical permit fees.*

i. For issuing each permit $75.00

ii. Plus the following:

1. For each panelboard $2.50
2. For each receptacle $0.50
3. For each switch $0.50
4. For each lighting outlet $0.50
5. For each service $2.50
6. For each temporary service $10.00

*If any person commences work before obtaining the necessary permit and inspection, fees shall be doubled.*

4) *Mechanical permit fees.*

i. For issuing each permit: $75.00.

ii. Additional fees:

1. For each HVAC system above one $50.00

*If any person commences work before obtaining the necessary permit and inspection, fees shall be doubled.*

5) *Gas permit fees.*
   i. For issuing each permit, a fee of $75.00 will be charged.
      1. The total fees for inspection of a consumer's gas piping at one location (including both rough and final piping inspection) shall be $25.00 for one to four outlets, inclusive, and $5.00 for each additional outlet.
      2. The fees for inspecting conversion burners, floor furnaces, incinerators, boilers or central heating or air conditioning units shall be $5.00 for one unit and $1.00 for each additional unit.
      3. The fee for inspecting vented wall furnaces and water heaters shall be $5.00 for one unit and $1.00 for each additional unit.
      4. If any person commences work before obtaining the necessary permit and inspection, fees shall be doubled.
6) *Certificate of occupancy.*
   i. For issuing each permit, a fee of $150.00 will be charged.
7) *Reinspections.*
      1. Any person violating any provisions of this article shall be liable for a civil penalty of $75.00 per offense per reinspection. Each reinspection in which the violation continues shall constitute a separate offense.
8) *Plan review fees.* For all occupancies except residential, the cost of plan review shall be one-half the total valuation of the building permit. The fee is due when the plans are submitted for plan review.
9) *Demolition Fee.*
   i. For issuing each permit, a fee of $200.00 will be charged.
10) *Appeal fee.* The fee to file an appeal with the construction board of adjustments and appeals is $100.00.

Jock Connell, County Manager

Guy Herring, Economic Development Director

# Barrow County Emergency Services
# Fire Life Safety Code Services Fee Schedule
# For Fiscal Year 2014

| Type of Fees | | Amount | |
|---|---|---|---|
| **Plan Review** | | | |
| 5,000 or less sq ft. | $ | 100.00 | |
| 5,001 to 10,000 sq ft. | $ | 125.00 | |
| 10,001 to 20,000 sq ft. | $ | 150.00 | |
| 20,001 to 40,000 sq ft. | $ | 175.00 | |
| 40,001 to 100,000 sq ft. | $ | 0.0075 | Per sq. ft |
| 100,001 to 200,000 sq ft. | $ | 0.010 | Per sq. ft |
| 200,001 and above sq ft. | $ | 0.015 | Per sq. ft |
| **Sprinkled Buildings** | | | |
| 10,001 to 30,000 sq ft. | $ | 300.00 | |
| 30,001 to 100,000 sq ft. | $ | 0.015 | Per sq. ft |
| 100,000 and above sq ft. | $ | 0.020 | Per sq. ft |
| **Fire Alarm Reviews** | | | |
| 5,000 to 10,000 sq ft. | $ | 50.00 | |
| 10,001 to 30,000 sq ft. | $ | 75.00 | |
| 30,001 to 40,000 sq ft. | $ | 100.00 | |
| 40,001 to 100,000 sq ft. | $ | 150.00 | |
| 100,001 and above sq ft. | $ | 300.00 | |
| **Building Construction Inspections** | | | |
| 80%, 100% , annual, and first follow-up | $ | - | |
| Second follow-up | $ | 150.00 | |
| Third and each subsequent follow-up | $ | 150.00 | |
| After hours inspections | $ | - | |
| **Site Plan Review** | | | |
| less than 5 acres | $ | 150.00 | |
| More than 5 acres | $ | 250.00 | |
| Tent App & Inspection | $ | 30.00 | |
| Fireworks Site Inspection | $ | 30.00 | |
| **Certificates** | | | |
| Certificate of Occupancy (CO) | $ | 100.00 | |
| Temporary Certificate of Occupancy (TCO) good for 90 days | $ | 25.00 | |

Jock Connell, County Manager

Dennis Merrifield, Chief of Emergency Services

# Barrow County Emergency Services
# Emergency Response Fee Schedule
# For Fiscal Year 2014

| Type of Fees | | Amount |
|---|---|---|
| **Hazardous Material Resource Recovery:** | | |
| Fire Engine / hour / unit | $ | 300.00 |
| Truck/Ladder / hour / unit | $ | 500.00 |
| Squad / Haz Mat / hour / unit | $ | 300.00 |
| Medical Unit / hour / unit | $ | 150.00 |
| Tools/Equipment | $ | 25.00 |
| Monitoring Equipment / each | $ | 100.00 |
| Personnel/Technicians - $25/hr/Ind | $ | 25.00 |
| **Additional Resources:** | | |
| All contaminated equipment, consumables and special equipment | Cost Plus 10% | |
| **Treatment and Transport Fees:** | | |
| Advanced Life Support | $ | 819.50 |
| Basic Life Support | $ | 470.00 |
| Mileage (per mile of transport) | $ | 10.25 |
| **Miscellaneous:** | | |
| Address Signs | $ | 15.00 |

**Medical Records**

| | |
|---|---|
| Copying and Mailing Medical Records | $25.88 per patient plus<br>$0.97 per page for pages 1 - 20<br>$ 0.83 per page for pages 21 - 100<br>$ 0.66 per page for pages over 100 |

Jock Connell, County Manager

Dennis Merrifield, Chief of Emergency Services

# Barrow County Emergency Services
# Open Records Fee Schedule
# Fore Fiscal Year 2014

| Type of Fees | | Amount |
|---|---|---|
| Hourly Rate (Minimum 1 hour) | $ | 18.03 |
| Copy (per page, letter or legal) | $ | 0.10 |
| Compact Disk (CD) | $ | 5.00 |
| Mileage (per mile) | $ | 0.50 |

Flat Rates

| | | |
|---|---|---|
| Premise History Printouts | $ | 10.00 |
| Environmental Checks | $ | 10.00 |
| Lien Holder Requests | $ | 2.00 |
| ISO Information Checks | $ | 10.00 |
| Fire Reports | $ | 5.00 |
| Shipping and Handling | $ | 6.00 |

Jock Connell, County Manager

Dennis Merrifield, Chief of Emergency Services

# Barrow County Environmental Health

**10 West Williams St. or P.O. Drawer 1099**
**Winder, Georgia 30680 • 770-307-3502 • FAX 770-307-3835**

Owner: _____
Address: _____
Phone Number: _____
Subdivision Name_____ Lot # _____
Paid by: _____

**QTY CODE DESCRIPTION**

**ON-SITE SEWAGE MANAGEMENT**

**SUBDIVISION**

| | | | |
|---|---|---|---|
| _____ | SPR | Subdivision Plat Review | $300.00 |
| _____ | SLR | Subdivision Lot Review | $100.00 |

**RESIDENTIAL**

| | | | |
|---|---|---|---|
| _____ | RSTI1 | Septic Tank Inspection | $275.00 |
| _____ | RSTI2 | Septic Tank Inspection ≥ 5 bedrooms | $325.00 |
| _____ | STR | Septic Tank Inspection Re-Inspection | $150.00 |
| _____ | STE1 | Septic Tank Evaluation | $125.00 |
| _____ | STE2 | Septic Tank Evaluation Priority Service | $200.00 |
| _____ | SSLPR | Septic System Location Plan Review | $50.00 |
| _____ | SSSPR | Septic System Site Plan Review | $75.00 |
| _____ | RSTRP | Residential Septic Tank Repair Permit | $115.00 |

**COMMERCIAL**

| | | | |
|---|---|---|---|
| _____ | CSTI1 | Septic Tank Inspection 1–1000 gpd | $450.00 |
| _____ | CSTI2 | Septic Tank Inspection 1001–2000 gpd | $750.00 |
| _____ | CSTI3 | Septic Tank Inspection 2001–5000 gpd | $1,200.00 |
| _____ | CSTI4 | Septic Tank Inspection 5001–9999 gpd | $2,000.00 |
| _____ | STRC | Septic Tank Re-inspection | $250.00 |
| _____ | CSTE1 | Septic Tank Evaluation | $250.00 |
| _____ | CSTE2 | Septic Tank Evaluation Priority Service | $400.00 |
| _____ | CSPR1 | Site Plan Review 1–1000 gpd | $75.00 |
| _____ | CSPR2 | Site Plan Review 1001–2000 gpd | $125.00 |
| _____ | CSPR3 | Site Plan Review 2001–5000 gpd | $200.00 |
| _____ | CSPR4 | Site Plan Review 5001–9999 gpd | $300.00 |
| _____ | CSTRP | Commercial Septic Tank Repair Permit | $ 215.00 |

**SEPTAGE REMOVAL**

| | | | |
|---|---|---|---|
| _____ | PTI | Pump Tank Inspection | $100.00 |
| _____ | LAPR | Land Application Plan Review | $1,000.00 |
| _____ | LAPI | Land Application Inspection | $750.00 |
| _____ | CTPR | Construction Trailer Plan Review | $300.00 |
| _____ | CTOP | Construction Trailer Operational Permit ( 90 days ) | $500.00 |

**OTHER**

| | | | |
|---|---|---|---|
| _____ | PIRR | Permit / Inspection Report Replacement | $25.00 |
| _____ | EHDOC | File Search / Copy Fee | $5.00 |
| _____ | SF | Signature Fee | $50.00 |
| _____ | OWP | Operating Without a Permit | Double fee |
| _____ | RSUB | Re-Submittal | $225.00 |

**Amount Paid $_____ Check #_____ Date Paid _____**

**Visa, Master Card, American Express, Discover, Debit Card, Money Order#_____**

# Barrow County Environmental Health

**10 West Williams St. or P.O. Drawer 1099**
**Winder, Georgia 30680 • 770-307-3502 • FAX 770-307-3835**

Owner: _____
Address: _____
Phone Number: _____
Subdivision Name_____ Lot # _____
Paid by : _____

**QTY CODE DESCRIPTION**

**FOOD SERVICE**

**PLAN REVIEWS**

| | | |
|---|---|---|
| _____PRT1NF | Type 1 Facility – No Food | $275.00 |
| _____PRT1 | Type 1 Facility – Food Served | $300.00 |
| _____PRT2<40 | Type 2 Facility – < 40 Seats | $350.00 |
| _____PRT2≥40 | Type 2 Facility – ≥ 40 Seats | $400.00 |
| _____PRT3<40 | Type 3 Facility – < 40 Seats | $450.00 |
| _____PRT3≥40 | Type 3 Facility – ≥ 40 Seats | $500.00 |
| _____EFS | Extended Food Service Facility | $300.00 |
| _____MFSF | Mobile Food Service Facility | $400.00 |
| _____MFSU | Mobile Food Service Unit | $350.00 |
| _____TFS | Temporary / Festival Review | $100.00 |
| _____HACCPR | HACCP Review | $150.00 |

**INSPECTION FEES**

| | | |
|---|---|---|
| _____T1NF | Annual Type 1 Facility – No Food | $250.00 |
| _____T1 | Annual Type 1 Facility – Food Served | $300.00 |
| _____T2<40 | Annual Type 2 Facility – < 40 Seats | $350.00 |
| _____T2≥40 | Annual Type 2 Facility – ≥ 40 Seats | $400.00 |
| _____T3<40 | Annual Type 3 Facility – < 40 Seats | $450.00 |
| _____T3≥40 | Annual Type 3 Facility – ≥ 40 Seats | $500.00 |
| _____EFS | Extended Food Service Facility | $300.00 |
| _____MFSF | Mobile Food Service Facility | $500.00 |
| _____MFSU | Mobile Food Service Unit | $450.00 |
| ____ TFS | Temporary / Festival Review **PER BOOTH | $100.00 |
| _____ RRI | Restaurant Re-Inspection | $150.00 |
| --------RPI | Restaurant Priority Service Inspection | $150.00 |

**FOOD CLASS**

| | | |
|---|---|---|
| _____FSCPP | Food Safety Class per person | $50.00 |
| _____SSC | Serve Safe Class per person | $150.00 |

**OTHER**

| | | |
|---|---|---|
| _____LATE | Late Fees ( per 30 days ) | $30.00 |
| _____IH | Informal Hearing ( add legal cost ) | Legal cost $250.00 |
| _____FH | Formal Hearing ( add legal cost ) | Legal fees $500.00 |

**Amount Paid $_____ Check #_____ Date Paid_____**

**Visa, Master Card, American Express, Discover, Debit Card, Money Order#_____**

# Barrow County Environmental Health

**10 West Williams St. or P.O. Drawer 1099**
**Winder, Georgia 30680 • 770-307-3502 • FAX 770-307-3835**

Owner: _____
Address: _____
Phone Number: _____
Subdivision Name_____ Lot # _____
Paid by : _____

| QTY | CODE | DESCRIPTION | |
|---|---|---|---|
| **TOURIST ACCOMODATIONS** | | | |
| _____ | TCI<50 | Annual Inspection <50 rooms | $300.00 |
| _____ | TCI≥50 | Annual Inspection ≥50 rooms | $500.00 |
| _____ | TCPR<50 | Plan Review <50 rooms | $300.00 |
| _____ | TCPR≥50 | Plan Review ≥50 rooms | $550.00 |
| _____ | TCRI | Re-Inspection Fee | $150.00 |
| _____ | TCRSUB | Re-Submittal Fee | $150.00 |
| ____ | TCPI | Tourist Court Priority Inspection | $150.00 |
| **SWIMMING POOLS** | | | |
| _____ | **SP**A1 | Annual Inspection | $300.00 |
| _____ | SPPR | Plan Review | $500.00 |
| _____ | SPPT | Pressure Test Inspection | $150.00 |
| _____ | WPCI | Construction Inspection | $200.00 |
| _____ | SRI | Re-inspection Fee | $150.00 |
| | SPPI | Priority Inspection | $150.00 |
| _____ | SPRSUB | Re-Submittal Fee | $150.00 |
| **INDIVIDUAL WATER SUPPLY** | | | |
| _____ | WSRS | Water Sample – Individual | $60.00 |
| _____ | WSLN | Water Sample – Loan | $150.00 |
| _____ | WSCS | Water Sample – non-public Facility | $75.00 |
| _____ | WSP | Water Sample – Priority Service | $200.00 |
| _____ | WLI | Water Location Inspection | $75.00 |
| **OTHER** | | | |
| _____ | INST | Institutional Evaluation | $150.00 |
| | TPPR | Tattoo Parlor Plan Review | $300.00 |
| | TPAI | Tattoo Parlor Annual Inspection | $350.00 |
| | TOP | Tattoo Operator Permit | $50.00 |
| | TRI | Tattoo Reinspection | $150.00 |
| | | | |
| _____ | TPI | Tattoo Parlor Annual Replacement | $200.00 |
| _____ | LIST | Facility List | $50.00 |
| _____ | Late | Late Fee ( per 30days ) | $30.00 |
| _____ | IH | Informal Hearing | Legal fees $250.00 |
| _____ | FH | Formal Hearing | Legal fees $500.00 |

Jock Connell, County Manager
Jock Connell

Michelle Huff, Environmental Health Manager
Michelle Huff, EH co mgr

**BARROW COUNTY BOARD OF COMMISSIONERS**
**COMMUNITY DEVELOPMENT FEES**
**FOR FISCAL YEAR 2014**

| | | | |
|---|---|---|---|
| **Zoning Fees** | | | |
| 1. | Individual Lot Split Rezoning | $500 | |
| 2. | Minor Residential Subdivision | $800 | |
| 3. | Major Residential Subdivision | $1,500 | |
| 4. | Master Plan Development | $2,000 | |
| 5. | Multi-family | $1,500 | |
| 6. | Non-residential | $1,500 | |
| Special Use | | $800 | |
| BOA Variance or Appeal | | $600 | |
| Administrative Variance | | $300 | |
| Zoning Confirmation Letter | | $50 | |
| Exemption Plat | | $50 | |
| Reinspection Fee | | $50 | |
| Development of Regional Impact | | $200 | |
| **Erosion and Sediment Control: (each fee is applicable to each permit)** | | | |
| 1. | NRCS Review | $30 | per property acre ( minimum $150) |
| 2. | Tertiary Review | $30 | per property acre ( minimum $150) |
| 2. | Clearing | $500 | or $50/property acre whichever is greater |
| 3. | Clearing and Grubbing | $500 | or $50/disturbed acre whichever is greater |
| 4. | Grading | $500 | or $50/disturbed acre whichever is greater |
| 5. | NPDES Local LIA Fee | $40 | per disturbed acre |
| **Development Permit Fees** | | | |
| Subdivision Plats: | | | |
| | Sketch or Concept Plan | $300 | or $10/lot, whichever is greater |
| | Preliminary Plat | $500 | or $30/lot, whichever is greater |
| | Final Plat | $500 | or $30/lot, whichever is greater |
| | Exemption Plat | $200 | or $20/lot, whichever is greater |
| | Amendments | $300 | |
| Multi-family | | $750 | per development up to 5 acres plus $30/acre > 5 acres |
| Non-residential | | $750 | per development up to 5 acres plus $30/acre > 5 acres |
| **Development Plan Review Fees** | | | |
| Planning | | $500 | or $20/acre, whichever is greater |
| Storm Water | | $500 | or $20/acre, whichever is greater |
| Hydrology Study | | $500 | or $20/acre, whichever is greater |
| Transportation | | $500 | or $20/acre, whichever is greater |
| Architectural | | $500 | or $20/acre, whichever is greater |
| As-Built | | $500 | or $20/acre, whichever is greater |
| **Construction Sign Fee** | | $500 | |

Jock Connell, County Manager

Guy Herring, Economic Development Director

# BARROW COUNTY BOARD OF COMMISSIONERS

## ALCOHOL FEES

## FOR FISCAL YEAR 2014

A. Application Fee $500.00

B. The basic fees for each type of license listed in subsection 6-51(b) of the Alcohol Ordinance shall be as follows:

1) Class A $2,000.00
2) Class B:
   a) Beer only $1,000.00
   b) Wine only $1,000.00
3) Class C:
   a) Beer only $1,000.00
   b) Wine only $1,000.00
4) Class D $4,000.00
5) Class E $5,000.00
6) Class F:
   a) Beer only $1,000.00
   b) Wine only $1,000.00
7) Class G $1,000.00
8) Class H, malt beverages only $1,000.00
9) Class I $1,000.00
10) Class J $2,000.00
11) Class K $3,000.00

*All licensees who engage in Sunday sales as permitted shall pay, in addition to the above fees, a fee of $1,000.00.*

C. All license holders shall pay the renewal fee listed below:

| Class | Flat Rate Renewal Fee |
|---|---|
| A | $2,000.00 |
| B BEER | $750.00 |
| B WINE | $750.00 |
| C BEER | $750.00 |
| C WINE | $750.00 |
| D | $3,000.00 |
| E | $4,000.00 |
| F BEER | $2,500.00 |
| F WINE | $2,500.00 |
| G | $750.00 |
| H MALT | $750.00 |
| I | $750.00 |
| J | $2,000.00 |
| K | $2,000.00 |
| Sunday | $1,000.00 |

Jock Connell, County Manager

Guy Herring, Economic Development Director

# BARROW COUNTY BOARD OF COMMISSIONERS
# BUSINESS LICENSE/OCCUPATION TAX/ SIGN FEES/COPY FEES
# FOR FISCAL YEAR 2014

**Business License / Occupation Tax**

| | |
|---|---|
| Administration fee | $25.00 |
| One employee | $25.00 |
| 2 - 10 employees ($50.00 + $25.00 for each additional employee over 2) | $50.00 |
| over 10 employees ($250.00 + $10.00 for each additional employee over 10 | $10.00 |
| | |
| Late Penalty 10% of amount due effective Jan. 15th thru April 15th | |
| After April 15th must apply as new business + $100.00 penalty | $100.00 |

**Regulatory Fees (in addittion to business license/occupation tax):**

| | |
|---|---|
| Auctioneer $100.00 per auction | $100 |
| Peddlers of produce including flowers or agriculture products $40 per yr | $40 |
| Dealers gold, silver, precious metals $200.00 per yr | $200.00 |
| Bail Bondsman $100.00 per yr | $100.00 |
| Fortunetellers/Palm Readers $100 per yr | $100.00 |
| Game Rooms/Pool Halls $100 per yr | $100.00 |
| Pawnbrokers $200.00 per yr | $200.00 |
| Carnivals, Circuses & Fairs $100 per yr | $100.00 |
| Peddlers of all other products $100.00 per yr | $100.00 |
| Scrap Metal/Salvage Dealers $100 per yr | $100 |
| Taxicab & Limousine Operators $100 per car per yr + $50 per operator per yr | |

**Sign Fees:**

**(The below Sign Permit Fees are in addition to any building permit/electrical permit fees whtich may be required)**

| | | |
|---|---|---|
| **Review/Application Fee** | | $100.00 |
| **Temporary Signs** | | $100.00 |

**Permanent Signs**

| | | |
|---|---|---|
| **Principal Freestanding Signs (One Use on Property)** | | |
| Agricultural Property | | $100.00 |
| Single Family | | $50.00 |
| Multi-Family, Commercial, Industrial,Public, Institutional | 1 to 25.99 SF | $200.00 |
| | 26 to 50.99 SF | $400.00 |
| | 51 to 100.99 | $600.00 |
| **Principal Freestanding Signs (Planned Center)** | | |
| Commercial/Industrial | 1 to 25.99 SF | $200.00 |
| | 26 to 50.99 SF | $400.00 |
| | 51 to 100.99 | $600.00 |
| | 101 SF and larger | $750 + $10 per additional SF or portion thereof |
| | | |
| **Project Entrance Signs (Fees per individual signs)** | | |
| Single & Multi-Family Development | | $200.00 |
| Commercial/Industrial | 1 to 25.99 SF | $200.00 |
| | 26 to 50.99 SF | $400.00 |
| | 51 to 100.99 | $600.00 |
| | 101 SF and larger | $750 + $10 per additional SF or portion thereof |
| | | |
| **Building Signs** | | |
| Wall, Awning, Under-Canopy, Projecting and Window | | |
| Agricultural/Single Family | | $50.00 |
| Multi-Family | | $200.00 |
| Commercial/Industrial/Public/Institutional | | $300.00 |
| | | |
| **Billboards (must be renewed yearly)** | | $350.00 |

**BARROW COUNTY BOARD OF COMMISSIONERS**
**BUSINESS LICENSE/OCCUPATION TAX/ SIGN FEES/COPY FEES**
**FOR FISCAL YEAR 2014**

| | |
|---|---|
| Copies: | |
| Standard RICOH 2035 Black & White Paper Products: | |
| 8.5 x 11 each sheet | $0.50 |
| 8.5 x 14 each sheet | $0.75 |
| 11 x 17 each sheet | $1.00 |
| | |
| Black & White KIP Paper Products | |
| 36 x 48 per page | $30.00 |
| Less than 36 x 48 but greater than 8.5 x 14 | $20.00 |
| 8.5 x 14 or less | $10.00 |
| | |
| BETH 5500 Color Plotted Paper Products | |
| 36 x 48 Zoning Map | $100.00 |
| 36 x 48 Street Map | $50.00 |

Jock Connell, County Manager

Guy Herring, Economic Development Director

**BARROW COUNTY BOARD OF COMMISSIONERS**
**GIS MAPPING AND REPORTS FEES**
**FOR FISCAL YEAR 2014**

**PAPER MAP PRODUCTS**

| | Amount |
|---|---|
| Barrow Street Map = 36 X 48 | $50 |
| Commissioners District Map = 36 X 48 | $50 |
| Zoning Map = 36 X 48 | $100 |
| Custom Map: | |
| (i) 8 X 11 | $20 |
| (ii) 11 X 17 | $20 |
| (iii) 22 X 36 | $40 |
| (iv) 36 X 48 | $50 |
| Map Book | $100 |

**DIGITAL DATA PRODUCTS**

| | |
|---|---|
| 2004 Ortho Photography - Tile (Med-6 inch) ½ Resolution, ½ foot or 6 inch pixel) - includes World File; GA NAD83 West Feet/Tile. | $100 |
| 2' Lidar Contour Maps - Available in ESRI SHP Format/Tile. | $100 |
| Planimetric Date (Hydrology, Impervious Surfaces, Buildings, Street Centerlines) - Availabe in ESRI SHP Format/Tile | $100 |
| Barrow County Street Centerline (ESRI SHP Format) | $100 |
| Countywide Parcel Polygons with Parcel Key available in ESRI SHP Format | $1,000 |
| Specific Area Digital Data | $100 |

**REPORTS**

| | |
|---|---|
| Subdivision Listing/Page | $0.50 |
| Crossroad Listing/Page | $0.50 |
| MSAG Listing/Page | $0.50 |
| Address Listing/Page | $0.50 |

Jock Connell, County Manager

Guy Herring, Economic Development Director

**BARROW COUNTY BOARD OF COMMISSIONERS**
**ANIMAL CONTROL SHELTER FEES**

**FOR FISCAL YEAR 2014**

**EFFECTIVE: October 1, 2013**

| | | |
|---|---|---|
| Impound Fee | $ 35.00 | (first day) |
| Boarding of impounded animal | $10.00 | per day (after first day) |
| Micro Chip Fee – Non Adoptions | $ 30.00 | |
| Adoption Fee – Canines / Felines | $100.00 | (Includes: Exam, Inhalant Anesthesia, Vital Sign Monitoring, Sterilization, Rabies, Distemper, Micro-Chip) |
| Adoption Fee – Other Species | $ 10.00 | (Fecal and de-worming) |
| Canine Owner Surrender / Euthanasia Fee | $ 50.00 | |
| Canine Owner Surrender / Pickup | $ 85.00 | |
| Feline Owner Surrender / Euthanasia Fee | $ 30.00 | |
| Feline Owner Surrender / Pickup | $ 65.00 | |
| Potentially Dangerous Dog Annual Registration | $100.00 | |
| Dangerous Dog Annual Registration | $250.00 | |
| Dangerous Dog Sign | $10.00 | |
| Quarantine | $150.00 | (Required 10 days) |
| Boarding Fee after Quarantine Period | $20.00 | (Average 3 days) |
| Trapping Fee | $25.00 | (Per Trap Per Week) |

Jock Connell,
County Manager

Charlie Felts
Animal Control Director

**BARROW COUNTY BOARD OF COMMISSIONERS**
**PARKS AND RECREATION FEES**
**FOR FISCAL YEAR 2014**

| | | | |
|---|---|---|---|
| FALL | **Cross Country** - Jersey and participation insurance | **$50** | individual |
| FALL | **Flag Football** - Ages 5-6- Jersey and participation insurance | **$75** | individual |
| FALL | **Tackle Football** - Ages 7-12- Jersey, decal and participation insurance | **$115** | individual |
| FALL | **Baseball - T Ball** - Ages 4- Jersey and participation insurance | **$65** | individual |
| FALL | **Baseball - T Ball** - Ages 5-6- Jersey and participation insurance | **$85** | individual |
| FALL | **Baseball - T Ball** - Ages 7-8- Jersey and participation insurance | **$95** | individual |
| FALL | **Baseball - T Ball** - Ages 9-10- Jersey and participation insurance | **$105** | individual |
| FALL | **Baseball - T Ball** - Ages 11-12- Jersey and participation insurance | **$105** | individual |
| FALL | **Softball - Girls Fastpitch-** Age 5-6- Jersey and participation insurance | **$95** | individual |
| FALL | **Softball - Girls Fastpitch-** Age 7-8- Jersey and participation insurance | **$95** | individual |
| FALL | **Softball - Girls Fastpitch-** Age 9-14- Jersey and participation insurance | **$105** | individual |
| FALL | **Softball - Adult Men** | **$475** | per team |
| FALL | **Softball - Adult Co-ed** | **$475** | per team |
| | | | |
| WINTER | **Basketball** - Ages 5-6- Jersey and participation insurance | **$70** | individual |
| WINTER | **Basketball** - Ages 7-8- Jersey and participation insurance | **$90** | individual |
| WINTER | **Basketball** - Ages 9-12- Jersey and participation insurance | **$90** | individual |
| WINTER | **Basketball** - Ages 13-16- Jersey and participation insurance | **$100** | individual |
| WINTER | **Football, Adult Flag** | **$475** | per team |
| | | | |
| SPRING | **Track and Field** - Ages 7-14- Jersey and participation insurance | **$85** | individual |
| SPRING | **Baseball - Pre T** - Age 4- Jersey and participation insurance | **$65** | individual |
| SPRING | **Baseball - T Ball** - Ages 5-6- Jersey and participation insurance | **$85** | individual |
| SPRING | **Baseball** - Ages 7-8- Jersey and participation insurance | **$95** | individual |
| SPRING | **Baseball** - Ages 9-10- Jersey and participation insurance | **$105** | individual |
| SPRING | **Baseball** - Ages 11-12- Jersey and participation insurance | **$105** | individual |
| SPRING | **Baseball** - Ages 13-14- Jersey and participation insurance | **$110** | individual |
| SPRING | **Baseball** - Ages 15-16- Jersey and participation insurance | **$110** | individual |
| SPRING | **Softball - Girls Fastpitch-** Age 5-6- Jersey and participation insurance | **$95** | individual |
| SPRING | **Softball - Girls Fastpitch-** Age 7-8- Jersey and participation insurance | **$95** | individual |
| SPRING | **Softball - Girls Fastpitch-** Age 9-14- Jersey and participation insurance | **$105** | individual |
| SPRING | **Softball - Adult Men** | **$475** | per team |
| SPRING | **Softball - Adult Co-ed** | **$475** | per team |
| SPRING | **Daddy-Daughter Dance** | **$25** | per couple |
| SPRING | **Daddy-Daughter Dance** | **$10** | per extra child |
| | | | |
| SUMMER | Volleyball - Adult League/Team | **$300** | per team |
| SUMMER | Junior Golf League- Ages 7-18 | **$50** | individual |
| SUMMER | Junior Tennis League- Ages 7-18 | **$50** | individual |
| SUMMER | Adult Kick-Ball League/Team | **$150** | per team |
| SUMMER | Adult Dodge-Ball League/Team | **$150** | per team |
| SUMMER | Adult Wiffle-Ball League/Team | **$150** | per team |
| | | | |
| Field Rentals: | | | |
| | Full day; Field as is | **$150** | |
| | Up to 4 hours - Field as is | **$90** | |
| | Up to 90 minutes | **$40** | per hour |
| | Per temporary fence | **$50** | |
| | Field prep per field | **$25** | |
| | Lights | **$15** | per hour |

**BARROW COUNTY BOARD OF COMMISSIONERS**
**PARKS AND RECREATION FEES**
**FOR FISCAL YEAR 2014**

| | | | |
|---|---|---|---|
| Facility Rentals: | | | |
| | Meeting Room | **$35** | per hour |
| | Two adjoined meeting rooms | **$45** | per hour |
| | Gym | **$65** | per hour |
| | Gym plus Stage | **$75** | per hour |
| | Up to 90 minutes | **$40** | per hour |
| | Kitchen | **$40** | per visit |
| | Tennis Court | **$5** | per hour |
| | Pavilion | **$20** | per hour |
| | Pavilion- up to 4 hours | **$35** | |
| | Pavilion- exceding 4 hours | **$60** | |
| Other | League Tennis- In County | **$125** | Per Team |
| | League Tennis- Out of County | **$200** | Per Team |
| | Open Gym | **$1** | per person |
| | Community Events | **TBD** | Per Space |
| | Gate Fee for Tackle Football | **$3/$2** | Adult/Child |

Jock Connell
County Manager

Kurt Cooper
Parks & Recreation Director

**Barrow County Water & Sewer**

*625 Highway 211 NE  Winder, Georgia 30680  Phone: (770) 307-3014  Fax: (770) 307-3118*

# SANITARY SEWER RATES
# EFFECTIVE: OCTOBER 1, 2013

These rates and fees shall remain in effect from October 1, 2013 until September 30, 2014 unless amended by the Barrow County Board of Commissioners and shall continue in effect beyond September 30, 2014 if not otherwise supplanted by another rate resolution or amendments.

## SANITARY SEWER RATES SCHEDULE:

SEWER MONTHLY MINIMUM CHARGE
For all retail sewer customers, there will be a monthly minimum charge of $15.60 per account which includes the first 2,000 gallons of usage.

SEWER VOLUME CHARGE
For all retail sewer customers, there will be a monthly volume charge per the following:

| | |
|---|---|
| Over 2,000 Gallons | $3.27 per 1,000 Gallons |

SEWER CAPACITY CHARGE

| Meter Size | Tap Fee |
|---|---|
| 3/4” | $4,500.00 |
| 1” | $9,000.00 |
| 1 1/2” | $22,500.00 |
| 2” | $31,500.00 |
| 3” | $67,500.00 |
| 4” | $108,000.00 |
| 6” | $229,500.00 |
| 8” | $441,000.00 |
| 10” and larger | ** |

** Sewer capacity charge for a 10” meter and larger shall be determined by the Department Director.

**Barrow County Water & Sewer**

*625 Highway 211 NE  Winder, Georgia 30680  Phone: (770) 307-3014  Fax: (770) 307-3118*

SEWER TREATMENT SURCHARGES

A sewer treatment surcharge rate schedule is in effect for high strength wastewater dischargers.

To calculate a surcharge for BOD5, TSS, P or Ammonia as Nitrogen NH3 –N , the analytical results of any composite sample for BOD5, TSS, P or NH3 – N shall be deemed representative of the User's discharge for the entire billing period in which the sample is taken, unless additional samples are taken either by Barrow County or the User during the same billing period in which event the average of each parameter's analytical results for that period shall be used to calculate the surcharge for that billing period.

| Parameter | Surcharge Threshold | Surcharge Rate |
|---|---|---|
| | (mg/L) | ($ per 1,000 gallons per each additional mg/L above surcharge threshold) |
| Biochemical Oxygen Demand (BOD5) | 250 | $0.00212 |
| Total Suspended Solids (TSS) | 250 | $0.00212 |
| Total Phosphorus (TP) | 10 | $0.085 |
| Ammonia as Nitrogen (NH3 –N) | 30 | $0.0212 |

Reference the current Water Rates Schedule for account services, policies and fees for billing for sewer service.

**Barrow County Water & Sewer**

*625 Highway 211 NE  Winder, Georgia 30680  Phone: (770) 307-3014  Fax: (770) 307-3118*

DEVELOPMENT PLAN REVIEW FEES
Provide 3 copies of the development plans to the Barrow County Water and Sewer Department

Plan Review, Approval, Testing and Inspection:

| | |
|---|---|
| Initial Sewer | $600.00 |
| Initial Sewer Pump Station | $250.00 |
| Initial Industrial Pretreatment System | $750.00 |
| First and second reviews | Included in the Initial Fee |
| Additional reviews | $150.00 each |
| First and second inspections | Included in the Initial Fee |
| Additional inspections | $250.00 each |
| Additional meetings | Charged at Hourly Rate |

Payment must be made at the time of application.

Checks are made payable to the Barrow County Water & Sewerage Authority.

WATER & SEWER REGULATIONS
Water and sewer regulations may be picked up at the Barrow County Water and Sewer office located at 625 Highway 211 NE, Winder, Georgia 30680 during normal business hours, free of charge.

Jock Connell
Barrow County Manager

Lynn Smarr
Public Works Director

**Barrow County Water & Sewer**

*625 Highway 211 NE  Winder, Georgia 30680  Phone: (770) 307-3014  Fax: (770) 307-3118*

# WATER RATES
# EFFECTIVE: OCTOBER 1, 2013

These rates and fees shall remain in effect from October 1, 2013 until September 30, 2014 unless amended by the Barrow County Board of Commissioners and shall continue in effect beyond September 30, 2014 if not otherwise supplanted by another rate resolution or amendments.

## WATER RATES SCHEDULE:

WATER MONTHLY MINIMUM CHARGE
For all retail water customers, there will be a monthly minimum charge of $7.50 per account.

WATER VOLUME CHARGE
For all retail water customers and all irrigation accounts, there will be a monthly volume charge for all water which passes through the meter at the following Tiers:

| | | |
|---|---|---|
| Tier 1 | 1 to 10,000 Gallons | $6.15 per 1,000 Gallons |
| Tier 2 | Over 10,000 Gallons | $8.20 per 1,000 Gallons |

IRRIGATION CHARGES
The monthly minimum charge for irrigation meters is included with the monthly minimum charge state above.

WATER SERVICE ACTIVATION FEE  $50.00

**Barrow County Water & Sewer**

*625 Highway 211 NE  Winder, Georgia 30680  Phone: (770) 307-3014  Fax: (770) 307-3118*

WATER METER TAP FEES
Water meter tap fees include installation by Barrow County.

| Meter Size | Tap Fee |
|---|---|
| 3/4” | $2,000.00 |
| 3/4” & 3/4” Irrigation Meter | $2,800.00 |
| 1” | $2,600.00 |
| 2” | $3,800.00 |
| 3” | $15,000.00 |
| 4” | $17,500.00 |
| 6” | $27,500.00 |
| 8” | $45,000.00 |
| 10” | $60,000.00 |

FIRE PROTECTION
There will be a monthly fire protection fee for all customers with a fireline meter per the following:

| Fireline Meter Size | Monthly Charge |
|---|---|
| 4” | $5.00 |
| 6” | $10.00 |
| 8” | $15.00 |

The monthly fire protection fee is in addition to the monthly minimum charge.

All water which passes through the fireline meter for purposes other than fire-fighting shall be billed for water and sewer.

The volume charge for non-fire related water usage shall be equal to 2 times the Tier 1 volume charge.

All customers with a fireline meter shall provide certification of the required annual testing and maintenance check of the backflow prevention devices stating all parts and operation are without defect or deficiencies.

**Barrow County Water & Sewer**

*625 Highway 211 NE  Winder, Georgia 30680  Phone: (770) 307-3014  Fax: (770) 307-3118*

## LATE FEES

A 10% late fee will be added to current charges if not paid by the 20th of the month.

Payments are due on the 20th of each month unless it falls on a holiday or weekend and then payments are due the next business day.

When late fees are charged, they will not be removed.

## DISCONNECTION FEE SCHEDULE

All current charge amounts for water and sewer service are due by the 20th of each month.

All accounts not paid by the 20th of the month shall be subject to disconnect.

For all disconnects and reconnects:  $30.00 fee plus payment in full for all past due charges.

Payment shall be cash, money order, credit or debit card only.

No personal checks will be accepted when service has been disconnected for non-payment.

A 3% convenience fee is charged for debit and credit card payments.

The credit card machine closes out at 4:30 pm daily.

Restoring service for accounts which have been disconnected for non-payment:  For payments made after 3:30 pm, service will not be restored until the next business day.

## RETURNED CHECK POLICY

All returned checks for NSF, closed accounts, etc., will be charged $30.00.  This fee must be paid in addition to the amount of the returned check.

For disconnects and reconnects associated with a returned check, see the Disconnection Fee Schedule above.

**Barrow County Water & Sewer**

*625 Highway 211 NE  Winder, Georgia 30680  Phone: (770) 307-3014  Fax: (770) 307-3118*

## METER REPLACEMENT

A charge of $250.00 will be collected to replace any meter that has been pulled.

## ADMINISTRATION FEES

Barrow County shall assess the following administration fees for each instance of the described event:

| | |
|---|---|
| Raise or lower water meter and/or meter box to grade | $200.00 |
| Raise or lower fire hydrant to manufacturer's requirement | $500.00 |
| Raise or lower valve box to grade | $200.00 |
| Relocate water meter and meter box | $450.00 |
| Damaged or broken water meter | $400.00 |
| Damaged or broken meter box | $100.00 |
| Damaged or broken meter box lid | $75.00 |
| Damaged or broken R900 Transmitter | $200.00 |
| Damaged, broken or missing valve marker | $100.00 |
| Damaged, broken or missing valve box | $75.00 |
| Turn water on / off for home inspection | $50.00 |

**Barrow County Water & Sewer**

*625 Highway 211 NE  Winder, Georgia 30680  Phone: (770) 307-3014  Fax: (770) 307-3118*

DEVELOPMENT PLAN REVIEW FEES
Provide 3 copies of the development plans to the Barrow County Water and Sewer Department

Plan Review, Approval, Testing and Inspection:

| | |
|---|---|
| Initial Water | $1200.00 |
| First and second reviews | Included in the Initial Fee |
| Additional reviews | $150.00 each |
| First and second inspections | Included in the Initial Fee |
| Additional inspections | $250.00 each |
| Additional meetings | Charged at Hourly Rate |

Payment must be made at the time of application.

Checks are made payable to the Barrow County Water & Sewerage Authority.

WATER & SEWER REGULATIONS
Water and sewer regulations may be picked up at the Barrow County Water and Sewer office located at 625 Highway 211 NE, Winder, Georgia 30680 during normal business hours, free of charge.

Jock Connell
Barrow County Manager

Lynn Smart
Public Works Director

SECTION E

OTHER GOVERNMENTAL FUNDS

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA.**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**SUMMARY OF OTHER GOVERNMENTAL FUNDS**

| | REVENUES | | | EXPENDITURES | | |
|---|---|---|---|---|---|---|
| FUND NAME | FY2014 APPROVED BUDGET | FY2013 REVISED BUDGET | INCREASE OR (DECREASE) OVER FY13 REVISED BUDGET | FY2014 APPROVED BUDGET | FY2013 REVISED BUDGET | INCREASE OR (DECREASE) OVER FY13 REVISED BUDGET |
| LAW LIBRARY | $ 120,150 | $ 50,200 | $ 69,950 | $ 120,150 | $ 50,200 | $ 69,950 |
| CONFISCATED FUNDS | 138,000 | 145,200 | (7,200) | 138,000 | 145,200 | (7,200) |
| E-911 | 1,408,093 | 1,455,072 | (46,979) | 1,408,093 | 1,460,184 | (52,091) |
| SPECIAL PROGRAMS | 280,542 | 159,545 | 120,997 | 280,542 | 159,545 | 120,997 |
| INMATE COMMISSARY | 120,100 | 120,100 | - | 120,100 | 120,100 | - |
| REVOLVING LOAN | - | - | - | - | - | - |
| GRANTS FUND | 949,260 | 1,079,263 | (130,003) | 949,260 | 1,079,263 | (130,003) |
| CAPITAL PROJECT FUND | 754,000 | 1,647,098 | (893,098) | 754,000 | 1,647,098 | (893,098) |
| TOTAL | $ 3,770,145 | $ 4,656,478 | $ (886,333) | $ 3,770,145 | $ 4,661,590 | $ (891,445) |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 APPROVED BUDGET**
**LAW LIBRARY FUNDS - REVENUES**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **2180** | **CLERK OF SUPERIOR COURT** | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 20521801 | 351001 | FINES AND FORFEITURES | $ 40,000 | $ 50,000 | $ 120,000 | $ 120,000 | $ 120,000 | $ 120,000 |
| 20521801 | 361000 | INTEREST REVENUES | 200 | 200 | 150 | 150 | 150 | 150 |
| TOTAL | LAW LIBRARY FUND | | $ 40,200.00 | $ 50,200.00 | $ 120,150.00 | $ 120,150.00 | $ 120,150.00 | $ 120,150.00 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**LAW LIBRARY FUND - EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **2180** | **CLERK OF SUPERIOR COURT** | | | | | | | |
| 2052180 | 531400 | BOOKS AND PERIODICALS | $ 40,200 | $ 40,200 | $ 40,150 | $ 40,150 | $ 40,150 | $ 40,150 |
| 2052180 | 541000 | CAPITAL - PROPERTY | - | - | 70,000 | 70,000 | 70,000 | 70,000 |
| 2052180 | 542000 | CAPITAL OUTLAY-MACH&EQUIP | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL | LAW LIBRARY FUND | | $ 40,200 | $ 50,200 | $ 120,150 | $ 120,150 | $ 120,150 | $ 120,150 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**CONFISCARED FUNDS - REVENUE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **2200** | **DISTRICT ATTORNEY** | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 21022001 | 351300 | CONFISCATIONS | $ 20,000 | $ 25,000 | $ 30,400 | $ 30,400 | $ 30,400 | $ 30,400 |
| 21022001 | 361000 | INTEREST REVENUES | - | - | 100 | 100 | 100 | 100 |
| TOTAL | DISTRICT ATTORNEY | | $ 20,000 | $ 25,000 | $ 30,500 | $ 30,500 | $ 30,500 | $ 30,500 |
| **3300** | **SHERIFF** | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 21033001 | 351300 | CONFISCATIONS | $ 120,100 | $ 120,000 | $ 107,300 | $ 107,300 | $ 107,300 | $ 107,300 |
| 21033001 | 361000 | INTEREST REVENUES | 100 | 200 | 200 | 200 | 200 | 200 |
| TOTAL | SHERIFF | | $ 120,200 | $ 120,200 | $ 107,500 | $ 107,500 | $ 107,500 | $ 107,500 |
| **TOTAL** | **CONFISCATED FUND** | | $ 140,200 | $ 145,200 | $ 138,000 | $ 138,000 | $ 138,000 | $ 138,000 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**CONFISCATED FUNDS - EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **2200** | **DISTRICT ATTORNEY** | | | | | | | |
| 2102200 | 521200 | PROFESSIONAL SERVICES | $ - | $ - | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 |
| 2102200 | 523500 | TRAVEL | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 2102200 | 523600 | DUES AND FEES | - | 500 | 500 | 500 | 500 | 500 |
| 2102200 | 523700 | EDUCATION AND TRAINING | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 2102200 | 531100 | GENERAL SUPPLIES & MATERIALS | 10,500 | 14,500 | 14,000 | 14,000 | 14,000 | 14,000 |
| TOTAL | DISTRICT ATTORNEY | | $ 10,500 | $ 25,000 | $ 30,500 | $ 30,500 | $ 30,500 | $ 30,500 |
| **3300** | **SHERIFF** | | | | | | | |
| 2103300 | 523200 | COMMUNICATIONS | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 | $ 5,000 |
| 2103300 | 523500 | TRAVEL | 5,000 | 5,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 2103300 | 523600 | DUES AND FEES | - | - | 2,000 | 2,000 | 2,000 | 2,000 |
| 2103300 | 523700 | EDUCATION AND TRAINING | 1,200 | 1,200 | 8,000 | 8,000 | 8,000 | 8,000 |
| 2103300 | 523900 | OTHER PURCHASED SERVICES | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 2103300 | 531100 | GENERAL SUPPLIES & MATERIALS | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 2103300 | 531118 | FLEET MAINTENANCE REPAIRS | 10,000 | 10,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 2103300 | 531600 | SMALL EQUIPMENT | - | - | 500 | 500 | 500 | 500 |
| 2103300 | 541000 | CAPITAL - PROPERTY | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 2103300 | 542000 | CAPITAL OUTLAY-MACH&EQUIP | 34,500 | 25,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| TOTAL | SHERIFF | | $ 129,700 | $ 120,200 | $ 107,500 | $ 107,500 | $ 107,500 | $ 107,500 |
| **TOTAL** | **CONFISCATED FUND** | | $ 140,200 | $ 145,200 | $ 138,000 | $ 138,000 | $ 138,000 | $ 138,000 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**E 911 FUND - REVENUE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **3800** | **E911** | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 21538001 | 361000 | INTEREST REVENUES | $ 143.15 | $ 150.00 | $ 10.00 | $ 10.00 | $ 10.00 | $ 10.00 |
| 21538001 | 391200 | OPERATING TRANSFER IN | 190,400 | 130,400 | 200,000 | 200,000 | 100,000 | 100,000 |
| 21538001 | 392102 | GASB 54 RESERVES | - | 52,100 | - | - | - | - |
| | | | 190,543 | 182,650 | 200,010 | 200,010 | 100,010 | 100,010 |
| | CHARGES FOR SERVICES: | | | | | | | |
| 21538002 | 341950 | WINDER E911 MERGER PAYMENTS | - | - | 200,000 | 200,000 | 200,000 | 200,000 |
| 21538002 | 342515 | E-911 LANDLINE CHARGES | 395,000 | 390,000 | 348,481 | 348,481 | 386,962 | 392,083 |
| 21538002 | 342516 | E-911 CELLPHONE CHARGES | 700,000 | 700,000 | 638,481 | 638,481 | 700,000 | 700,000 |
| 21538002 | 342517 | E911 PREPAIRD PHONE CHARGES | - | 180,172 | 15,000 | 15,000 | 15,000 | 15,000 |
| 21538002 | 389003 | E-911 MISC - SIGNS | 250 | - | - | - | - | - |
| 21538002 | 389004 | MISCELLANEOUS REVENUE | - | 2,250 | 1,000 | 1,000 | 1,000 | 1,000 |
| TOTAL | E-911 FUND | | $ 1,476,336 | $ 1,637,722 | $ 1,602,982 | $ 1,602,982 | $ 1,502,982 | $ 1,508,103 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**E 911 FUNDS - EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **3800** | **E-911** | | | | | | | |
| 2153800 | 511000 | SALARIES & WAGES | $ 576,563 | $ 681,463 | $ 672,699 | $ 672,699 | $ 672,699 | $ 672,699 |
| 2153800 | 511003 | SALARIES & WAGES PART TIME | 69,146 | 55,026 | 53,099 | 53,099 | 53,099 | 53,099 |
| 2153800 | 511300 | SALARIES - OVERTIME | 36,945 | 50,135 | 53,820 | 53,820 | 53,820 | 53,820 |
| 2153800 | 512100 | GROUP INSURANCE | 93,294 | 123,095 | 123,095 | 123,095 | 123,095 | 128,216 |
| 2153800 | 512200 | FICA | 41,860 | 48,771 | 45,643 | 45,643 | 45,643 | 45,643 |
| 2153800 | 512300 | MEDICARE | 9,790 | 11,407 | 10,675 | 10,675 | 10,675 | 10,675 |
| 2153800 | 512400 | RETIREMENT CONTRIBUTIONS | 56,772 | 48,698 | 51,367 | 51,367 | 51,367 | 51,367 |
| 2153800 | 512440 | 401A EXPENSE | - | - | 1,199 | 1,199 | 1,199 | 1,199 |
| 2153800 | 521200 | PROFESSIONAL SERVICES | 1,250 | 10,828 | 1,000 | 1,000 | 1,000 | 1,000 |
| 2153800 | 522100 | CLEANING/GARBAGE SERVICES | - | 305 | 305 | 305 | 305 | 305 |
| 2153800 | 522200 | REPAIRS AND MAINTENANCE | 96,528 | 96,759 | 100,959 | 100,959 | 100,959 | 100,959 |
| 2153800 | 523200 | COMMUNICATIONS | 240,912 | 246,117 | 259,850 | 259,850 | 259,850 | 259,850 |
| 2153800 | 523201 | POSTAGE | - | 200 | 200 | 200 | 200 | 200 |
| 2153800 | 523300 | ADVERTISING | 50 | 50 | 50 | 50 | 50 | 50 |
| 2153800 | 523400 | PRINTING AND BINDING | 182 | 182 | 182 | 182 | 182 | 182 |
| 2153800 | 523450 | COPIER CHARGES | - | 526 | 1,579 | 1,579 | 1,579 | 1,579 |

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**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**E 911 FUNDS - EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 2153800 | 523500 | TRAVEL | 130 | 1,100 | 500 | 500 | 500 | 500 |
| 2153800 | 523600 | DUES AND FEES | 222 | 622 | 250 | 250 | 250 | 250 |
| 2153800 | 523700 | EDUCATION AND TRAINING | 1,373 | 1,924 | 3,200 | 3,200 | 3,200 | 3,200 |
| 2153800 | 523900 | OTHER PURCHASED SERVICES | 2,000 | - | - | - | - | - |
| 2153800 | 531100 | GENERAL SUPPLIES & MATERIALS | 5,291 | 15,100 | 7,300 | 7,300 | 7,300 | 7,300 |
| 2153800 | 531200 | UTILITIES | 13,337 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 2153800 | 531400 | BOOKS AND PERIODICALS | 170 | 278 | 500 | 500 | 500 | 500 |
| 2153800 | 531600 | SMALL EQUIPMENT | 10,667 | - | - | - | - | - |
| 2153800 | 531700 | OTHER SUPPLIES | 956 | 500 | 500 | 500 | 500 | 500 |
| 2153800 | 542000 | CAPITAL OUTLAY-MACH&EQUIP | 78,600 | 52,100 | - | - | - | - |
| TOTAL | E-911 | | $ 1,336,037 | $ 1,460,186 | $ 1,402,972 | $ 1,402,972 | $ 1,402,972 | $ 1,408,093 |
| **8000** | **DEBT SERVICE** | | | | | | | |
| 2158000 | 581000 | DEBT PAYMENT - PRINCIPAL | $ 32,982 | $ - | $ - | $ - | $ - | $ - |
| 2158000 | 582000 | DEBT PAYMENT - INTEREST | 245 | - | - | - | - | - |
| TOTAL | DEBT SERVICE | | $ 33,227 | $ - | $ - | $ - | $ - | $ - |
| **TOTAL** | **E-911 FUND** | | $ 1,369,264 | $ 1,460,186 | $ 1,402,972 | $ 1,402,972 | $ 1,402,972 | $ 1,408,093 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**SPECIAL PROGRAMS FUND - REVENUE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | **NON DEPARTMENT** | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 21800001 | 351111 Z0001 | DRUG ABUSE TREAT&EDUC | $ 50,000.00 | $ 68,295.00 | $ 159,000.00 | $ 159,000.00 | $ 153,542.00 | $ 153,542.00 |
| 21800001 | 392101 | SPECIAL PROJECTS RESERVES | - | 3,250 | - | - | - | - |
| TOTAL | NON DEPARTMENT | | $ 50,000.00 | $ 71,545.00 | $ 159,000.00 | $ 159,000.00 | $ 153,542.00 | $ 153,542.00 |
| **2150** | **SUPERIOR COURT** | | | | | | | |
| | CHARGES FOR SERVICES: | | | | | | | |
| 21821502 | 341130 FG038 | DRUG COURT FEES | $ 52,000.00 | $ 80,000.00 | $ 80,000.00 | $ 80,000.00 | $ 72,000.00 | $ 72,000.00 |
| TOTAL | SUPERIOR COURT | | $ 52,000.00 | $ 80,000.00 | $ 80,000.00 | $ 80,000.00 | $ 72,000.00 | $ 72,000.00 |
| **2600** | **JUVENILE COURT** | | | | | | | |
| | CHARGES FOR SERVICES: | | | | | | | |
| 21826002 | 341104 Z0003 | JUVENILE SUPERVISION FEES | $ 3,000.00 | $ 3,000.00 | $ 7,000.00 | $ 7,000.00 | $ 7,000.00 | $ 7,000.00 |
| TOTAL | JUVENILE COURT | | $ 3,000.00 | $ 3,000.00 | $ 7,000.00 | $ 7,000.00 | $ 7,000.00 | $ 7,000.00 |
| **3300** | **SHERIFF** | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 21833001 | 371007 Z0004 | DONATIONS-SHERIFF'S DEPT | $ 20,000.00 | $ - | $ 40,000.00 | $ 40,000.00 | $ 40,000.00 | $ 40,000.00 |
| TOTAL | SHERIFF | | $ 20,000.00 | $ - | $ 40,000.00 | $ 40,000.00 | $ 40,000.00 | $ 40,000.00 |

CONTINUE

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**SPECIAL PROGRAMS FUND - REVENUE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **6100** | **PARKS & RECREATION** | | | | | | | |
| | CHARGES FOR SERVICES: | | | | | | | |
| 21861002 | 347904 GF005 | SPECIAL EVENTS | $ 4,200.00 | $ 5,000.00 | $ 8,000.00 | $ 8,000.00 | $ 8,000.00 | $ 8,000.00 |
| TOTAL | PARKS & RECREATION | | $ 4,200.00 | $ 5,000.00 | $ 8,000.00 | $ 8,000.00 | $ 8,000.00 | $ 8,000.00 |
| **9000** | **OTHER FINANCING USES** | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 21890001 | 391200 | OPERATING TRANSFERS IN | $ 259,533.09 | $ - | $ - | $ - | $ - | $ - |
| TOTAL | OTHER FINANCING USES | | $ 259,533.09 | $ - | $ - | $ - | $ - | $ - |
| TOTAL | SPECIAL PROGRAMS | | $ 388,733.09 | $ 159,545.00 | $ 294,000.00 | $ 294,000.00 | $ 280,542.00 | $ 280,542.00 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**SPECIAL PROGRAMS FUND - EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| **2150** | **SUPERIOR COURT** | | | | | | | | |
| 2182150 | 511000 | Z0001 | SALARIES & WAGES | $ - | $ - | $ - | $ - | $ 1,678 | $ 1,678 |
| 2182150 | 512100 | Z0001 | GROUP INSURANCE | - | - | - | - | 236 | 236 |
| 2182150 | 512200 | Z0001 | FICA | - | - | - | - | 104 | 104 |
| 2182150 | 512300 | Z0001 | MEDICARE | - | - | - | - | 24 | 24 |
| 2182150 | 523850 | FG038 | CONTRACT LABOR | 52,000 | 77,000 | 79,042 | 79,042 | 72,000 | 72,000 |
| 2182150 | 523850 | Z0001 | CONTRACT LABOR | - | 24,000 | 24,000 | 24,000 | 24,000 | 24,000 |
| 2182150 | 531100 | FG038 | GENERAL SUPPLIES & MATERIALS | 300 | 3,000 | 3,000 | 3,000 | - | - |
| 2182150 | 531100 | Z0001 | GENERAL SUPPLIES & MATERIALS | - | - | 500 | 500 | 500 | 500 |
| 2182150 | 531800 | Z0001 | EXPS CONN W/ PROJECT ADAM BLDG | - | 3,250 | 80,000 | 80,000 | 75,000 | 75,000 |
| TOTAL | SUPERIOR COURT | | | $ 52,300 | $ 107,250 | $ 186,542 | $ 186,542 | $ 173,542 | $ 173,542 |
| **2200** | **DISTRICT ATTORNEY** | | | | | | | | |
| 2182200 | 521200 | Z0001 | PROFESSIONAL SERVICES | $ - | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 | $ 12,000 |
| 2182200 | 531124 | Z0001 | DARE MATERIALS & EDUCATIONS | 11,700 | - | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL | DISTRICT ATTORNEY | | | $ 11,700 | $ 12,000 | $ 22,000 | $ 22,000 | $ 22,000 | $ 22,000 |
| **2600** | **JUVENILE COURT** | | | | | | | | |
| 2182600 | 521200 | Z0003 | PROFESSIONAL SERVICES | $ 9,520 | $ 3,000 | $ 7,000 | $ 7,000 | $ 7,000 | $ 7,000 |
| TOTAL | JUVENILE COURT | | | $ 9,520 | $ 3,000 | $ 7,000 | $ 7,000 | $ 7,000 | $ 7,000 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**SPECIAL PROGRAMS FUND - EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| **3300** | **SHERIFF** | | | | | | | | |
| 2183300 | 511400 | Z0001 | EXTRA DUTY-DRUG TREATMENT | $ 31,480 | $ 30,000 | $ 32,500 | $ 32,500 | $ 30,000 | $ 30,000 |
| 2183300 | 512200 | Z0001 | FICA | - | 1,860 | - | - | - | - |
| 2183300 | 512300 | Z0001 | MEDICARE | - | 435 | - | - | - | - |
| 2183300 | 531100 | Z0004 | GENERAL SUPPLIES & MATERIALS | 20,000 | - | 40,000 | 40,000 | 40,000 | 40,000 |
| TOTAL | SHERIFF | | | $ 51,480 | $ 32,295 | $ 72,500 | $ 72,500 | $ 70,000 | $ 70,000 |
| **6100** | **PARKS & RECREATION** | | | | | | | | |
| 2186100 | 522200 | GF005 | REPAIRS AND MAINTENANCE | $ - | $ 1,870 | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,000 |
| 2186100 | 523850 | GF005 | CONTRACT LABOR | 4,200 | 2,441 | 5,000 | 5,000 | 5,000 | 5,000 |
| 2186100 | 531100 | GF005 | GENERAL SUPPLIES & MATERIALS | - | 689 | 1,000 | 1,000 | 1,000 | 1,000 |
| TOTAL | PARKS & RECREATION | | | $ 4,200 | $ 5,000 | $ 8,000 | $ 8,000 | $ 8,000 | $ 8,000 |
| **TOTAL** | **SPECIAL PROGRAMS** | | | $ 129,200 | $ 159,545 | $ 296,042 | $ 296,042 | $ 280,542 | $ 280,542 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**INMATE COMMISSARY FUND - REVENUE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **NON DEPARTMENT** | | | | | | | | |
| | CHARGES FOR SERVICES: | | | | | | | |
| 22533262 | 342902 | COMMISSARY COMMISSIONS | $ 120,000 | $ 120,000 | $ 120,000 | $ 120,000 | $ 120,000 | $ 120,000 |
| TOTAL | NON DEPARTMENT | | $ 120,000 | $ 120,000 | $ 120,000 | $ 120,000 | $ 120,000 | $ 120,000 |
| **DETENTION DIVISION** | | | | | | | | |
| | GENERAL REVENUE: | | | | | | | |
| 22533261 | 389004 | MISCELLANEOUS REVENUE | $ 100 | $ 100 | $ 100 | $ 100 | $ 100 | $ 100 |
| TOTAL | DETENTION DIVISION | | $ 100 | $ 100 | $ 100 | $ 100 | $ 100 | $ 100 |
| TOTAL | INMATE COMMISSARY FUND | | $ 120,100 | $ 120,100 | $ 120,100 | $ 120,100 | $ 120,100 | $ 120,100 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**INMATE COMMISSARY FUND - EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **3326** | **DETENTION DIVISION** | | | | | | | |
| 2253326 | 521200 | PROFESSIONAL SERVICES | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 | $ 10,000 |
| 2253326 | 522200 | REPAIRS AND MAINTENANCE | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 2253326 | 523900 | OTHER PURCHASED SERVICES | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 2253326 | 531100 | GENERAL SUPPLIES & MATERIALS | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| 2253326 | 542000 | CAPITAL OUTLAY-MACH&EQUIP | 30,100 | 30,100 | 30,100 | 30,100 | 30,100 | 30,100 |
| TOTAL | INMATE COMMISSARY FUND | | $ 120,100 | $ 120,100 | $ 120,100 | $ 120,100 | $ 120,100 | $ 120,100 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**REVOLVING LOAN FUND - REVENUE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **1320 OPERATIONS MANAGER** | | | | | | | | |
| 23013203 | 334305 FG010 | EIP GRANT - RAW TALENT | $ 38,917.00 | $ 38,917.00 | $ - | $ - | $ - | $ - |
| TOTAL | REVOLVING LOAN FUND | | $ 38,917.00 | $ 38,917.00 | $ - | $ - | $ - | $ - |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**REVOLVING FUND - EXPENDITURES - LINE ITEM DETAIL**

**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| 1320 | OPERATIONS MANAGER | | | | | | | | |
| 2301320 | 521200 | | PROFESSIONAL SERVICES | $ 38,917 | $ - | $ - | $ - | $ - | $ - |
| 2301320 | 541000 | C0601 | CAPITAL - PROPERTY | - | 38,917 | - | - | - | - |
| TOTAL | REVOLVING LOAN FUND | | | $ 38,917 | $ 38,917 | $ - | $ - | $ - | $ - |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**MULTIPLE GRANTS FUND - REVENUE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| **2150** | **SUPERIOR COURT** | | | | | | | | |
| | INTERGOVERNMENTAL: | | | | | | | | |
| 25021503 | 334309 | FG033 | BRYNE JAG ARRA CIRCUIT PLANNIN | $ 182,200 | $ 61,150 | $ - | $ - | $ - | $ - |
| 25021503 | 334309 | FG039 | BRYNE JAG ARRA CIRCUIT PLANNIN | 16,000 | - | - | - | - | - |
| 25021503 | 334313 | SG009 | ADULT MENTAL HEALTH | 37,500 | - | - | - | - | - |
| 25021503 | 334314 | FG049 | DRUG COURT OR MENTAL HEALTH | - | 200,000 | 98,300 | 137,754 | 137,754 | 137,754 |
| 25021503 | 334314 | FG050 | DRUG COURT OR MENTAL HEALTH | - | 30,982 | - | - | - | - |
| 25021503 | 334314 | FG051 | DRUG COURT OR MENTAL HEALTH | - | 69,446 | - | - | - | - |
| 25021503 | 334314 | SG010 | DRUG COURT OR MENTAL HEALTH | 9,375 | - | - | - | - | - |
| 25021503 | 334314 | SG011 | DRUG COURT OR MENTAL HEALTH | 4,056 | - | - | - | - | - |
| 25021503 | 334314 | SG012 | DRUG COURT OR MENTAL HEALTH | 5,000 | - | - | - | - | - |
| 25021503 | 334314 | SG014 | DRUG COURT OR MENTAL HEALTH | - | 5,280 | 43,132 | 37,852 | 37,852 | 37,852 |
| 25021503 | 334314 | SG015 | DRUG COURT OR MENTAL HEALTH | - | 11,771 | 50,421 | 38,650 | 38,650 | 38,650 |
| TOTAL | SUPERIOR COURT | | | 254,131 | 378,629 | 191,853 | 214,256 | 214,256 | 214,256 |
| **2200** | **DISTRICT ATTORNEY** | | | | | | | | |
| | INTERGOVERNMENTAL: | | | | | | | | |
| 25022003 | 351111 | FG036 | DRUG ABUSE TREAT&EDUC | $ 18,085 | $ - | $ - | $ - | $ - | $ - |
| TOTAL | DISTRICT ATTORNEY | | | $ 18,085 | $ - | $ - | $ - | $ - | $ - |
| | **JUVENILE COURT** | | | | | | | | |
| 25026003 | 334003 | FG040 | JUDICIAL COUNCIL OF GEORGIA | 8,700 | 7,500 | - | - | - | - |
| TOTAL | JUVENILE COURT | | | 8,700 | 7,500 | - | - | - | - |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**MULTIPLE GRANTS FUND - REVENUE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| | SHERIFF | | | | | | | | |
| 25033003 | 331161 | FG055 | GOVERNOR'S OFFICE HIGHWAY SAFT | - | 8,000 | - | - | - | - |
| 25033003 | 331161 | FG056 | GOVERNOR'S OFFICE HIGHWAY SAFT | - | - | 20,000 | 20,000 | 20,000 | 20,000 |
| 25033003 | 331163 | FG047 | 2010 EDWARD BYRNE GRANT | - | 17,784 | 16,340 | 16,340 | 16,340 | 16,340 |
| 25033003 | 331164 | FG046 | HEAT GRANT | 57,485 | - | - | - | - | - |
| TOTAL | SHERIFF | | | 57,485 | 25,784 | 36,340 | 36,340 | 36,340 | 36,340 |
| | FIRE AND EMS | | | | | | | | |
| 25036003 | 331173 | FG048 | ASSISTANCE TO FIREFIGHTERS | 209,863 | - | - | - | - | - |
| 25036003 | 334127 | FG054 | CERT GRANT | - | - | 5,500 | 5,500 | 5,500 | 5,500 |
| 25036003 | 334308 | FG037 | HAZARDOUS MATERIAL | - | - | 2,174 | 2,174 | 2,174 | 2,174 |
| 25036003 | 334308 | FG044 | HAZARDOUS MATERIAL | 10,000 | 1,039 | - | - | - | - |
| 25036003 | 334308 | FG053 | HAZARDOUS MATERIAL | - | - | 30,000 | 30,000 | 30,000 | 30,000 |
| TOTAL | FIRE AND EMS | | | 219,863 | 1,039 | 37,674 | 37,674 | 37,674 | 37,674 |
| | EMERGENCY MANAGEMENT | | | | | | | | |
| 25039203 | 331162 | FG024 | LOCAL EMERGENCY PLANNING COMMI | 3,850 | 4,022 | - | - | - | - |
| 25039203 | 331171 | FC001 | PANDEMIC INFLUENZA | - | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 |
| 25039203 | 334112 | FG042 | PERFORMANCE PARTNERSHIP | 43,255 | 20,810 | 25,000 | 25,000 | 25,000 | 25,000 |
| 25039203 | 334127 | FG016 | CERT GRANT | 270 | - | - | - | - | - |
| 25039203 | 334127 | FG043 | CERT GRANT | - | 2,489 | - | - | - | - |
| 25039203 | 334127 | FG052 | CERT GRANT | - | 3,000 | - | - | - | - |
| TOTAL | EMERGENCY MANAGEMENT | | | 47,375 | 33,621 | 28,300 | 28,300 | 28,300 | 28,300 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**MULTIPLE GRANTS FUND - REVENUE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | ROADS & BRIDGES | | | | | | | |
| 25042003 | 334116 SR009 | DEPT OF TRANSPORTATION | 143,282 | - | - | - | - | - |
| 25042003 | 334116 SR035 | DEPT OF TRANSPORTATION | - | 489,690 | 489,690 | 489,690 | 489,690 | 489,690 |
| TOTAL | ROADS & BRIDGES | | 143,282 | 489,690 | 489,690 | 489,690 | 489,690 | 489,690 |
| | SENIOR CENTER | | | | | | | |
| 25054043 | 331151 FG023 | SENIOR CENTER-FEDERAL | 114,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| 25054043 | 334111 FG023 | SENIOR CENTER-STATE | 30,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| TOTAL | SENIOR CENTER | | 144,000 | 143,000 | 143,000 | 143,000 | 143,000 | 143,000 |
| TOTAL | MULTIPLE GRANT FUND | | 892,921 | 1,079,263 | 926,857 | 949,260 | 949,260 | 949,260 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**MULTIPLE GRANTS FUND - EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| **2150** | **SUPERIOR COURT** | | | | | | | | |
| 2502150 | 511000 | FG033 | SALARIES & WAGES | $ 40,130 | $ 5,035 | $ - | $ - | $ - | $ - |
| 2502150 | 511000 | FG049 | SALARIES & WAGES | - | 990 | 4,286 | 4,286 | 4,286 | 4,286 |
| 2502150 | 511000 | FG050 | SALARIES & WAGES | - | 3,828 | - | - | - | - |
| 2502150 | 511000 | FG051 | SALARIES & WAGES | - | 8,115 | - | - | - | - |
| 2502150 | 511000 | SG014 | SALARIES & WAGES | - | 966 | 4,185 | 3,219 | 3,219 | 3,219 |
| 2502150 | 511000 | SG015 | SALARIES & WAGES | - | 2,899 | 12,565 | 9,666 | 9,666 | 9,666 |
| 2502150 | 511400 | FG049 | EXTRA DUTY-DRUG TREATMENT | - | 20,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 2502150 | 512200 | FG033 | FICA | 2,488 | 443 | - | - | - | - |
| 2502150 | 512200 | FG049 | FICA | - | 62 | 266 | 266 | 266 | 266 |
| 2502150 | 512200 | FG050 | FICA | - | 187 | - | - | - | - |
| 2502150 | 512200 | SG014 | FICA | - | 60 | 258 | 200 | 200 | 200 |
| 2502150 | 512200 | SG015 | FICA | - | 180 | 779 | 599 | 599 | 599 |
| 2502150 | 512300 | FG033 | MEDICARE | 582 | 102 | - | - | - | - |
| 2502150 | 512300 | FG049 | MEDICARE | - | 15 | 62 | 62 | 62 | 62 |
| 2502150 | 512300 | FG050 | MEDICARE | - | 44 | - | - | - | - |
| 2502150 | 512300 | SG014 | MEDICARE | - | 14 | 62 | 46 | 46 | 46 |
| 2502150 | 512300 | SG015 | MEDICARE | - | 42 | 182 | 140 | 140 | 140 |
| 2502150 | 521200 | FG050 | PROFESSIONAL SERVICES | - | 10,925 | - | - | - | - |
| 2502150 | 521200 | FG051 | PROFESSIONAL SERVICES | - | 28,000 | - | - | - | - |
| 2502150 | 521200 | SG010 | PROFESSIONAL SERVICES | 8,800 | - | - | - | - | - |
| 2502150 | 521200 | SG011 | PROFESSIONAL SERVICES | 3,400 | - | - | - | - | - |
| 2502150 | 521200 | SG014 | PROFESSIONAL SERVICES | - | - | - | 19,800 | 19,800 | 19,800 |
| 2502150 | 523200 | FG033 | COMMUNICATIONS | 900 | 275 | - | - | - | - |
| 2502150 | 523400 | FG033 | PRINTING AND BINDING | 300 | 150 | - | - | - | - |
| 2502150 | 523400 | FG050 | PRINTING AND BINDING | - | 450 | - | - | - | - |

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**MULTIPLE GRANTS FUND - EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| 2502150 | 523400 | FG051 | PRINTING AND BINDING | - | 575 | - | - | - | - |
| 2502150 | 523400 | SG014 | PRINTING AND BINDING | - | - | 105 | 105 | 105 | 105 |
| 2502150 | 523400 | SG015 | PRINTING AND BINDING | - | 200 | 805 | 605 | 605 | 605 |
| 2502150 | 523500 | FG033 | TRAVEL | 9,939 | 1,000 | - | - | - | - |
| 2502150 | 523500 | FG049 | TRAVEL | - | 30,000 | 14,970 | 19,133 | 19,133 | 19,133 |
| 2502150 | 523500 | FG051 | TRAVEL | - | 1,722 | - | - | - | - |
| 2502150 | 523500 | SG009 | TRAVEL | 2,500 | - | - | - | - | - |
| 2502150 | 523500 | SG014 | TRAVEL | - | 140 | 588 | 448 | 448 | 448 |
| 2502150 | 523500 | SG015 | TRAVEL | - | 150 | 1,175 | 1,025 | 1,025 | 1,025 |
| 2502150 | 523850 | FG033 | CONTRACT LABOR | 82,976 | 46,009 | - | - | - | - |
| 2502150 | 523850 | FG039 | CONTRACT LABOR | 16,000 | - | - | - | - | - |
| 2502150 | 523850 | FG049 | CONTRACT LABOR | - | 112,933 | 52,136 | 87,883 | 87,883 | 87,883 |
| 2502150 | 523850 | SG009 | CONTRACT LABOR | 28,000 | - | - | - | - | - |
| 2502150 | 523850 | SG014 | CONTRACT LABOR | - | 600 | 22,829 | 1,736 | 1,736 | 1,736 |
| 2502150 | 523850 | SG015 | CONTRACT LABOR | - | 1,800 | 8,165 | 5,672 | 5,672 | 5,672 |
| 2502150 | 523900 | FG050 | OTHER PURCHASED SERVICES | - | 349 | - | - | - | - |
| 2502150 | 523900 | FG051 | OTHER PURCHASED SERVICES | - | 9,434 | - | - | - | - |
| 2502150 | 523900 | SG014 | OTHER PURCHASED SERVICES | - | - | - | 693 | 693 | 693 |
| 2502150 | 523900 | SG015 | OTHER PURCHASED SERVICES | - | 1,000 | - | 3,443 | 3,443 | 3,443 |
| 2502150 | 531100 | FG033 | GENERAL SUPPLIES & MATERIALS | 16,768 | 6,648 | - | - | - | - |

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**MULTIPLE GRANTS FUND - EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| 2502150 | 531100 | FG049 | GENERAL SUPPLIES & MATERIALS | - | 36,000 | 16,580 | 16,124 | 16,124 | 16,124 |
| 2502150 | 531100 | FG050 | GENERAL SUPPLIES & MATERIALS | - | 13,600 | - | - | - | - |
| 2502150 | 531100 | FG051 | GENERAL SUPPLIES & MATERIALS | - | 20,300 | - | - | - | - |
| 2502150 | 531100 | SG009 | GENERAL SUPPLIES & MATERIALS | 5,000 | - | - | - | - | - |
| 2502150 | 531100 | SG010 | GENERAL SUPPLIES & MATERIALS | 575 | - | - | - | - | - |
| 2502150 | 531100 | SG011 | GENERAL SUPPLIES & MATERIALS | 656 | - | - | - | - | - |
| 2502150 | 531100 | SG012 | GENERAL SUPPLIES & MATERIALS | 5,000 | - | - | - | - | - |
| 2502150 | 531100 | SG014 | GENERAL SUPPLIES & MATERIALS | - | 3,500 | 15,105 | 11,605 | 11,605 | 11,605 |
| 2502150 | 531100 | SG015 | GENERAL SUPPLIES & MATERIALS | - | 5,500 | 26,750 | 17,500 | 17,500 | 17,500 |
| 2502150 | 531600 | FG050 | SMALL EQUIPMENT | - | 1,600 | - | - | - | - |
| 2502150 | 531600 | FG051 | SMALL EQUIPMENT | - | 1,300 | - | - | - | - |
| 2502150 | 531700 | SG009 | OTHER SUPPLIES | 2,000 | - | - | - | - | - |
| TOTAL | SUPERIOR COURT | | | $ 226,014 | $ 377,141 | $ 191,853 | $ 214,256 | $ 214,256 | $ 214,256 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**MULTIPLE GRANTS FUND - EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| **2200** | **DISTRICT ATTORNEY** | | | | | | | | |
| 2502200 | 511000 | FG033 | SALARIES & WAGES | $ 16,800 | $ 1,382 | $ - | $ - | $ - | $ - |
| 2502200 | 512200 | FG033 | FICA | - | 86 | - | - | - | - |
| 2502200 | 512200 | FG036 | FICA | 1,042 | - | - | - | - | - |
| 2502200 | 512300 | FG033 | MEDICARE | - | 20 | - | - | - | - |
| 2502200 | 512300 | FG036 | MEDICARE | 244 | - | - | - | - | - |
| TOTAL | DISTRICT ATTORNEY | | | $ 18,085 | $ 1,488 | $ - | $ - | $ - | $ - |
| **2600** | **JUVENILE COURT** | | | | | | | | |
| 2502600 | 521200 | FG040 | PROFESSIONAL SERVICES | $ 8,700 | $ 7,500 | $ - | $ - | $ - | $ - |
| TOTAL | JUVENILE COURT | | | $ 8,700 | $ 7,500 | $ - | $ - | $ - | $ - |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**MULTIPLE GRANTS FUND - EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| **3300 SHERIFF** | | | | | | | | | |
| 2503300 | 511000 | FG046 | SALARIES & WAGES | $ 43,300 | $ - | $ - | $ - | $ - | $ - |
| 2503300 | 512200 | FG046 | FICA | 3,311 | - | - | - | - | - |
| 2503300 | 512300 | FG046 | MEDICARE | 774 | - | - | - | - | - |
| 2503300 | 523200 | FG046 | COMMUNICATIONS | 500 | - | - | - | - | - |
| 2503300 | 523500 | FG046 | TRAVEL | 1,000 | - | - | - | - | - |
| 2503300 | 523500 | FG056 | TRAVEL | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 2503300 | 531100 | FG046 | GENERAL SUPPLIES & MATERIALS | 2,500 | - | - | - | - | - |
| 2503300 | 531100 | FG047 | GENERAL SUPPLIES & MATERIALS | - | 17,784 | 16,340 | 16,340 | 16,340 | 16,340 |
| 2503300 | 531100 | FG056 | GENERAL SUPPLIES & MATERIALS | - | - | 10,000 | 10,000 | 10,000 | 10,000 |
| 2503300 | 531118 | FG046 | FLEET MAINTENANCE REPAIRS | 8,100 | - | - | - | - | - |
| 2503300 | 531600 | FG055 | SMALL EQUIPMENT | - | 8,000 | - | - | - | - |
| TOTAL | SHERIFF | | | $ 59,485 | $ 25,784 | $ 36,340 | $ 36,340 | $ 36,340 | $ 36,340 |
| **3600 FIRE AND EMS** | | | | | | | | | |
| 2503600 | 531100 | FG037 | GENERAL SUPPLIES & MATERIALS | $ - | $ - | $ 2,174 | $ 2,174 | $ 2,174 | $ 2,174 |
| 2503600 | 531100 | FG044 | GENERAL SUPPLIES & MATERIALS | 10,000 | 1,039 | - | - | - | - |
| 2503600 | 531100 | FG053 | GENERAL SUPPLIES & MATERIALS | - | - | 30,000 | 30,000 | 30,000 | 30,000 |
| 2503600 | 531100 | FG054 | GENERAL SUPPLIES & MATERIALS | - | - | 5,500 | 5,500 | 5,500 | 5,500 |
| 2503600 | 531600 | FG048 | SMALL EQUIPMENT | 57,897 | - | - | - | - | - |
| 2503600 | 542000 | FG048 | CAPITAL OUTLAY-MACH&EQUIP | 151,966 | - | - | - | - | - |
| TOTAL | FIRE AND EMS | | | $ 219,863 | $ 1,039 | $ 37,674 | $ 37,674 | $ 37,674 | $ 37,674 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**MULTIPLE GRANTS FUND - EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| **3920** | **EMERGENCY MANAGEMENT** | | | | | | | | |
| 2503920 | 511000 | FG042 | SALARIES & WAGES | $ 16,724 | $ - | $ - | $ - | $ - | $ - |
| 2503920 | 523500 | FG042 | TRAVEL | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 2503920 | 531100 | FC001 | GENERAL SUPPLIES & MATERIALS | - | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 |
| 2503920 | 531100 | FG042 | GENERAL SUPPLIES & MATERIALS | - | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 2503920 | 531100 | FG043 | GENERAL SUPPLIES & MATERIALS | - | 2,489 | - | - | - | - |
| 2503920 | 531100 | FG052 | GENERAL SUPPLIES & MATERIALS | - | 3,000 | - | - | - | - |
| 2503920 | 531300 | FG042 | FOOD | - | 1,000 | - | - | - | - |
| 2503920 | 531700 | FG016 | OTHER SUPPLIES | 270 | - | - | - | - | - |
| 2503920 | 531700 | FG024 | OTHER SUPPLIES | 3,850 | 4,022 | - | - | - | - |
| 2503920 | 531700 | FG042 | OTHER SUPPLIES | 1,531 | 18,810 | 23,000 | 23,000 | 23,000 | 23,000 |
| 2503920 | 541000 | FG042 | CAPITAL - PROPERTY | 25,000 | - | - | - | - | - |
| TOTAL | EMERGENCY MANAGEMENT | | | $ 47,375 | $ 33,621 | $ 28,300 | $ 28,300 | $ 28,300 | $ 28,300 |
| **4200** | **ROADS & BRIDGES** | | | | | | | | |
| 2504200 | 541000 | SR009 | CAPITAL - PROPERTY | $ 143,282 | $ - | $ - | $ - | $ - | $ - |
| 2504200 | 541000 | SR035 | CAPITAL - PROPERTY | - | 489,690 | 489,690 | 489,690 | 489,690 | 489,690 |
| TOTAL | ROADS & BRIDGES | | | $ 143,282 | $ 489,690 | $ 489,690 | $ 489,690 | $ 489,690 | $ 489,690 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**MULTIPLE GRANTS FUND - EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| **5404** | **SENIOR CENTER** | | | | | | | | |
| 2505404 | 511000 | FG023 | SALARIES & WAGES | $ 30,000 | $ - | $ - | $ - | $ - | $ - |
| 2505404 | 521200 | FG023 | PROFESSIONAL SERVICES | 400 | 850 | 1,000 | 1,000 | 1,000 | 1,000 |
| 2505404 | 521300 | FG023 | TECHNICAL SERVICES | 370 | 450 | 450 | 450 | 450 | 450 |
| 2505404 | 522100 | FG023 | CLEANING/GARBAGE SERVICES | 1,765 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 2505404 | 522200 | FG023 | REPAIRS AND MAINTENANCE | 600 | 1,000 | 500 | 500 | 500 | 500 |
| 2505404 | 523200 | FG023 | COMMUNICATIONS | 1,750 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 2505404 | 523201 | FG023 | POSTAGE | 70 | 45 | 50 | 50 | 50 | 50 |
| 2505404 | 523400 | FG023 | PRINTING AND BINDING | 275 | 160 | 50 | 50 | 50 | 50 |
| 2505404 | 523450 | FG023 | COPIER CHARGES | - | 200 | 350 | 350 | 350 | 350 |
| 2505404 | 523600 | FG023 | DUES AND FEES | 22 | - | - | - | - | - |
| 2505404 | 523700 | FG023 | EDUCATION AND TRAINING | - | 35 | - | - | - | - |
| 2505404 | 531100 | FG023 | GENERAL SUPPLIES & MATERIALS | 2,000 | 4,965 | 5,000 | 5,000 | 5,000 | 5,000 |
| 2505404 | 531118 | FG023 | FLEET MAINTENANCE REPAIRS | 8,000 | 8,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 2505404 | 531200 | FG023 | UTILITIES | 13,500 | 13,500 | 13,500 | 13,500 | 13,500 | 13,500 |
| 2505404 | 531270 | FG023 | GASOLINE/DIESEL | 18,000 | 18,500 | 18,500 | 18,500 | 18,500 | 18,500 |
| 2505404 | 531300 | FG023 | FOOD | 96,948 | 90,995 | 92,300 | 92,300 | 92,300 | 92,300 |
| 2505404 | 531600 | FG023 | SMALL EQUIPMENT | 300 | - | - | - | - | - |
| TOTAL | SENIOR CENTER | | | $ 174,000 | $ 143,000 | $ 143,000 | $ 143,000 | $ 143,000 | $ 143,000 |
| TOTAL | MULTIPLE GRANT FUND | | | $ 896,805 | $ 1,079,263 | $ 926,857 | $ 949,260 | $ 949,260 | $ 949,260 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**CAPITAL PROJECTS FUND - REVENUE**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **9000** | **OTHER FINANCING USES** | | | | | | | |
| | General Revenue: | | | | | | | |
| 30590001 | 391200 | OPERATING TRANSFERS IN | $ - | $ 1,647,098.00 | $ - | $ 1,552,098.00 | $ 1,552,098.00 | $ 754,000.00 |
| TOTAL | CAPITAL PROJECT FUND | | $ - | $ 1,647,098.00 | $ - | $ 1,552,098.00 | $ 1,552,098.00 | $ 754,000.00 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**CAPITAL PROJECTS FUND - EXPENDITURES - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **1** | **ALL/OTHER DEPARTMENTS** | | | | | | | |
| 3050001 | 542000 | CAPITAL OUTLAY-MACH&EQUIP | $ - | $ 310,420 | $ - | $ - | $ - | $ - |
| 3050001 | 542100 | MACH&EQUIP ALL | - | 147,201 | - | 1,552,098 | 1,552,098 | 554,000 |
| TOTAL | ALL/OTHER DEPARTMENTS | | $ - | $ 457,621 | $ - | $ 1,552,098 | $ 1,552,098 | $ 554,000 |
| **3300** | **SHERIFF** | | | | | | | |
| 3053300 | 542000 | CAPITAL OUTLAY-MACH&EQUIP | $ - | $ 568,637 | $ - | $ - | $ - | $ - |
| TOTAL | SHERIFF | | $ - | $ 568,637 | $ - | $ - | $ - | $ - |
| **3600** | **FIRE AND EMS** | | | | | | | |
| 3053600 | 542000 | CAPITAL OUTLAY-MACH&EQUIP | $ - | $ 310,420 | $ - | $ - | $ - | $ 200,000 |
| TOTAL | FIRE AND EMS | | $ - | $ 310,420 | $ - | $ - | $ - | $ 200,000 |
| **5420** | **ROADS & BRIDGES** | | | | | | | |
| 3054200 | 542000 | CAPITAL OUTLAY-MACH&EQUIP | $ - | $ 310,420 | $ - | $ - | $ - | $ - |
| TOTAL | ROADS & BRIDGES | | $ - | $ 310,420 | $ - | $ - | $ - | $ - |
| **TOTAL** | **CAPITAL PROJECT FUND** | | $ - | $ 1,647,098 | $ - | $ 1,552,098 | $ 1,552,098 | $ 754,000 |

SECTION F

ENTERPRISE FUNDS

**BARROW COUNTY, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**ENTERPRISE FUNDS - SUMMARY**

| | REVENUES | | | EXPENSES | | |
|---|---|---|---|---|---|---|
| FUND NAME | FY2014 APPROVED BUDGET | FY2013 REVISED BUDGET | INCREASE OR (DECREASE) OVER FY13 REVISED BUDGET | FY2014 APPROVED BUDGET | FY2013 REVISED BUDGET | INCREASE OR (DECREASE) OVER FY12 REVISED BUDGET |
| WATER AUTHORITY | $ 4,909,394 | $ 5,656,748 | $ (747,354) | $ 11,110,827 | $ 11,111,062 | $ (235) |
| STORMWATER | 350,000 | 352,078 | (2,078) | 362,164 | 363,420 | (1,256) |
| IBA | 1,253,870 | 1,251,183 | 2,687 | 1,269,303 | 1,266,953 | 2,350 |
| JDA | 1,073,524 | 352,955 | 720,569 | 1,138,034 | 418,405 | 719,629 |
| TOTAL | $ 7,586,788 | $ 7,612,964 | $ (26,176) | $ 13,880,328 | $ 13,159,840 | $ 720,488 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**WATER AND SEWER FUND - REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **4335** | **SEWAGE TREATMENT PLANT** | | | | | | | |
| 50743351 | 361000 | INTEREST REVENUES | $ 300 | $ 400 | $ 400 | $ 400 | $ 400 | $ 400 |
| 50743351 | 381013 | CAPITAL CONTRIBUTIONS | 120,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 50743352 | 344255 | SEWER USER FEES | 240,000 | 270,000 | 270,000 | 270,000 | 270,000 | 270,000 |
| 50743352 | 344256 | SEWER CAPACITY FEES | 350,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| TOTAL | SEWAGE TREATMENT PLANT | | $ 710,300 | $ 570,400 | $ 570,400 | $ 570,400 | $ 570,400 | $ 570,400 |
| **4336** | **STATHAM SEWAGE PLANT** | | | | | | | |
| 50743362 | 336000 | CITY OF STATHAM REIMBURSEMENT | $ 48,000 | $ 48,000 | $ 48,000 | $ 48,000 | $ 48,000 | $ 48,000 |
| TOTAL | STATHAM SEWAGE PLANT | | $ 48,000 | $ 48,000 | $ 48,000 | $ 48,000 | $ 48,000 | $ 48,000 |
| **4400** | **WATER TRANSMISSION LINE** | | | | | | | |
| 50744001 | 361000 | INTEREST REVENUES | $ 100 | $ - | $ 125 | $ 125 | $ 125 | $ 125 |
| 50744001 | 391200 | OPERATING TRANSFERS IN | 900,000 | 1,432,848 | 1,433,869 | 1,433,869 | 1,433,869 | 1,433,869 |
| 50744002 | 344210 | WATER SALES | 1,325,100 | 1,300,000 | 506,000 | 506,000 | 506,000 | 506,000 |
| TOTAL | WATER TRANSMISSION LINE | | $ 2,225,200 | $ 2,732,848 | $ 1,939,994 | $ 1,939,994 | $ 1,939,994 | $ 1,939,994 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**WATER AND SEWER FUND - REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **4401** | **WATER RETAIL** | | | | | | | |
| 50744011 | 361000 | INTEREST REVENUES | $ 2,000 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 50744011 | 361002 | GA FUND 1 INTEREST REVENUE | 7,000 | 5,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 50744011 | 381000 | LEASE PAYMENTS | 11,000 | 11,500 | 11,000 | 11,000 | 11,000 | 11,000 |
| 50744011 | 391200 | OPERATING TRANSFERS IN | 289,602 | - | - | - | - | - |
| 50744012 | 344210 | WATER SALES | 2,100,000 | 2,170,000 | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 |
| 50744012 | 344211 | LATE PENALTIES | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 50744012 | 344212 | MISCELLANEOUS INCOME | 24,000 | 9,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 50744012 | 344213 | NEW METER SALES | 30,000 | 20,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 50744012 | 344214 | SERVICE ACTIVATION FEE | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 50744012 | 389015 | CONVENIENCE FEES | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| TOTAL | WATER RETAIL | | $ 2,550,602 | $ 2,305,500 | $ 2,351,000 | $ 2,351,000 | $ 2,351,000 | $ 2,351,000 |
| **TOTAL** | **WATER & SEWERAGE FUND** | | $ 5,534,102 | $ 5,656,748 | $ 4,909,394 | $ 4,909,394 | $ 4,909,394 | $ 4,909,394 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**WATER AND SEWER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **4101** | **PUBLIC WORKS ADMINISTRATION** | | | | | | | |
| 5074101 | 511000 | SALARIES & WAGES | $ - | $ 21,878 | $ 65,635 | $ 65,635 | $ 65,635 | $ 65,635 |
| 5074101 | 512100 | GROUP INSURANCE | - | 2,980 | - | - | - | - |
| 5074101 | 512200 | FICA | - | 1,356 | 4,069 | 4,069 | 4,069 | 4,069 |
| 5074101 | 512300 | MEDICARE | - | 317 | 952 | 952 | 952 | 952 |
| 5074101 | 523200 | COMMUNICATIONS | - | - | 236 | 236 | 236 | 236 |
| 5074101 | 523201 | POSTAGE | - | - | 41 | 41 | 41 | 41 |
| 5074101 | 523400 | PRINTING AND BINDING | - | - | 41 | 41 | 41 | 41 |
| 5074101 | 531100 | GENERAL SUPPLIES & MATERIALS | - | 10,900 | 940 | 940 | 940 | 940 |
| 5074101 | 531270 | GASOLINE/DIESEL | - | - | 468 | 468 | 468 | 468 |
| 5074101 | 531600 | SMALL EQUIPMENT | - | 835 | 1,721 | 1,721 | 1,721 | 1,721 |
| TOTAL | PUBLIC WORKS ADMINISTRATOR | | $ - | $ 38,267 | $ 74,103 | $ 74,103 | $ 74,103 | $ 74,103 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**WATER AND SEWER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

**4335 SEWAGE TREATMENT PLANT**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 5074335 | 511000 | SALARIES & WAGES | $ 158,451 | $ 164,777 | $ 163,777 | $ 160,723 | $ 160,723 | $ 160,723 |
| 5074335 | 512100 | GROUP INSURANCE | 31,183 | 33,835 | 33,835 | 33,835 | 33,835 | 34,476 |
| 5074335 | 512200 | FICA | 9,824 | 10,217 | 10,155 | 9,965 | 9,965 | 9,965 |
| 5074335 | 512300 | MEDICARE | 2,298 | 2,390 | 2,375 | 2,331 | 2,331 | 2,331 |
| 5074335 | 512400 | RETIREMENT CONTRIBUTIONS | 18,454 | 19,113 | 19,113 | 15,058 | 15,058 | 15,058 |
| 5074335 | 521200 | PROFESSIONAL SERVICES | 148,742 | 21,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 5074335 | 521300 | TECHNICAL SERVICES | 20,000 | 20,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 5074335 | 522200 | REPAIRS AND MAINTENANCE | 5,000 | 7,255 | 11,000 | 11,000 | 11,000 | 11,000 |
| 5074335 | 522310 | RENTALS | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 5074335 | 523100 | INSURANCE | 8,693 | - | - | - | - | - |
| 5074335 | 523200 | COMMUNICATIONS | 7,000 | 9,000 | 10,500 | 10,500 | 10,500 | 10,500 |
| 5074335 | 523201 | POSTAGE | 200 | 200 | 200 | 200 | 200 | 200 |
| 5074335 | 523300 | ADVERTISING | 115 | 300 | 200 | 200 | 200 | 200 |
| 5074335 | 523400 | PRINTING AND BINDING | 100 | 100 | 100 | 100 | 100 | 100 |
| 5074335 | 523500 | TRAVEL | 500 | 650 | 1,280 | 1,280 | 1,280 | 1,280 |
| 5074335 | 523600 | DUES AND FEES | 250 | 30,250 | 250 | 250 | 250 | 250 |
| 5074335 | 523650 | ADMINISTRATION FEE | - | - | 50,000 | 50,000 | 50,000 | 50,000 |
| 5074335 | 523700 | EDUCATION AND TRAINING | 585 | 1,590 | 820 | 820 | 820 | 820 |
| 5074335 | 523850 | CONTRACT LABOR | 2,500 | 2,000 | 2,500 | 2,500 | 2,500 | 2,500 |

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**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**WATER AND SEWER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| 5074335 | 531100 | | GENERAL SUPPLIES & MATERIALS | 1,758 | 2,000 | 1,900 | 1,900 | 1,900 | 1,900 |
| 5074335 | 531118 | | FLEET MAINTENANCE REPAIRS | 2,500 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 5074335 | 531200 | | UTILITIES | 65,000 | 75,000 | 83,000 | 83,000 | 83,000 | 83,000 |
| 5074335 | 531270 | | GASOLINE/DIESEL | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 5074335 | 531700 | | OTHER SUPPLIES | 22,500 | 12,155 | 20,000 | 20,000 | 20,000 | 20,000 |
| 5074335 | 541000 | | CAPITAL - PROPERTY | 50,000 | - | - | 22,000 | 22,000 | 22,000 |
| 5074335 | 541000 | SS003 | CAPITAL - PROPERTY | 2,983,150 | 1,986 | 2,142,850 | - | - | - |
| 5074335 | 541000 | SS008 | CAPITAL - PROPERTY | - | - | 22,000 | - | - | - |
| 5074335 | 541000 | SS010 | CAPITAL - PROPERTY | 145,250 | 2,061,014 | - | 2,142,850 | 2,142,850 | 2,142,850 |
| 5074335 | 541000 | SS015 | CAPITAL - PROPERTY | - | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 |
| 5074335 | 542000 | | CAPITAL OUTLAY-MACH&EQUIP | 20,000 | 20,000 | 10,000 | 30,000 | 30,000 | 30,000 |
| 5074335 | 561020 | | DEPRECIATION - IMPROVEMENTS | 6,500 | 6,500 | - | 6,000 | 6,000 | 6,000 |
| 5074335 | 561030 | | DEPRECIATION - INFRASTRUCTURE | 252,890 | 252,890 | - | 264,000 | 264,000 | 264,000 |
| 5074335 | 561040 | | DEPRECIATION - BUILDINGS | 216,500 | 216,500 | - | 216,588 | 216,588 | 216,588 |
| 5074335 | 561050 | | DEPRECIATION - MACH & EQUIP | 16,000 | 16,000 | - | 14,820 | 14,820 | 14,820 |
| 5074335 | 561080 | | DEPRECIATION - VEHICLES | 14,000 | 14,000 | - | 5,000 | 5,000 | 5,000 |
| 5074335 | 562000 | | AMORTIZATION | 496,000 | 496,000 | - | 500,500 | 500,500 | 500,500 |
| 5074335 | 571000 | | INTERGOVERNMENTAL PAYMENTS | 285,975 | 155,975 | 285,975 | 161,627 | 161,627 | 161,627 |
| 5074335 | 581000 | | DEBT PAYMENT - PRINCIPAL | 430,000 | 445,000 | 445,000 | 560,852 | 714,378 | 714,378 |
| 5074335 | 582000 | | DEBT PAYMENT - INTEREST | 589,602 | 237,000 | 400,000 | 484,710 | 638,236 | 638,236 |
| 5074335 | 611005 | | OPER TRANSFER OUT | 4,406 | - | - | - | - | - |
| TOTAL | SEWAGE TREATMENT PLANT | | | $ 6,028,926 | $ 5,149,696 | $ 4,587,830 | $ 5,683,609 | $ 5,990,661 | $ 5,991,302 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**WATER AND SEWER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **4336** | **STATHAM SEWAGE PLANT** | | | | | | | |
| 5074336 | 521200 | PROFESSIONAL SERVICES | $ 130,500 | $ 119,750 | $ 122,000 | $ 122,000 | $ 122,000 | $ 122,000 |
| 5074336 | 521300 | TECHNICAL SERVICES | 2,500 | 9,750 | 4,000 | 4,000 | 4,000 | 4,000 |
| 5074336 | 522100 | CLEANING/GARBAGE SERVICES | 11,000 | 10,700 | 12,000 | 12,000 | 12,000 | 12,000 |
| 5074336 | 522200 | REPAIRS AND MAINTENANCE | 11,000 | - | - | - | - | - |
| 5074336 | 523200 | COMMUNICATIONS | 3,000 | 3,500 | 4,200 | 4,200 | 4,200 | 4,200 |
| 5074336 | 523850 | CONTRACT LABOR | 1,000 | 200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 5074336 | 531100 | GENERAL SUPPLIES & MATERIALS | 500 | 500 | 500 | 500 | 500 | 500 |
| 5074336 | 531200 | UTILITIES | 36,500 | 32,299 | 40,000 | 40,000 | 40,000 | 40,000 |
| 5074336 | 531600 | SMALL EQUIPMENT | - | 801 | - | - | - | - |
| 5074336 | 531700 | OTHER SUPPLIES | 29,500 | 32,500 | 35,000 | 35,000 | 35,000 | 35,000 |
| TOTAL | STATHAM SEWAGE PLANT | | $ 225,500 | $ 210,000 | $ 218,900 | $ 218,900 | $ 218,900 | $ 218,900 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**WATER AND SEWER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **4400** | **WATER TRANSMISSION LINES** | | | | | | | |
| 5074400 | 511000 | SALARIES & WAGES | $ 37,314 | $ 37,314 | $ 37,064 | $ 37,064 | $ 37,064 | $ 37,064 |
| 5074400 | 512100 | GROUP INSURANCE | 7,761 | 11,673 | 11,673 | 11,673 | 11,673 | 11,673 |
| 5074400 | 512200 | FICA | 2,313 | 2,314 | 2,298 | 2,298 | 2,298 | 2,298 |
| 5074400 | 512300 | MEDICARE | 541 | 542 | 538 | 538 | 538 | 538 |
| 5074400 | 512400 | RETIREMENT CONTRIBUTIONS | 4,528 | 4,528 | 4,528 | 4,652 | 4,652 | 4,652 |
| 5074400 | 521200 | PROFESSIONAL SERVICES | 465,000 | 664,110 | - | - | - | - |
| 5074400 | 521300 | TECHNICAL SERVICES | - | 6,673 | - | - | - | - |
| 5074400 | 522200 | REPAIRS AND MAINTENANCE | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 5074400 | 523100 | INSURANCE | 945 | 945 | 945 | 945 | 945 | 945 |
| 5074400 | 523200 | COMMUNICATIONS | 4,000 | 1,327 | - | - | - | - |
| 5074400 | 523201 | POSTAGE | - | - | 100 | 100 | 100 | 100 |
| 5074400 | 523500 | TRAVEL | 300 | 860 | 300 | 300 | 300 | 300 |
| 5074400 | 523700 | EDUCATION AND TRAINING | 300 | 630 | 300 | 300 | 300 | 300 |
| 5074400 | 523850 | CONTRACT LABOR | 25,000 | 21,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 5074400 | 531100 | GENERAL SUPPLIES & MATERIALS | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 5074400 | 531118 | FLEET MAINTENANCE REPAIRS | 400 | 400 | 400 | 400 | 400 | 400 |
| 5074400 | 531200 | UTILITIES | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 |
| 5074400 | 531270 | GASOLINE/DIESEL | 4,000 | 4,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 5074400 | 531510 | PURCHASED WATER | 450,000 | 250,000 | 932,550 | 932,550 | 932,550 | 932,550 |
| 5074400 | 531600 | SMALL EQUIPMENT | - | - | 4,000 | 4,000 | 4,000 | 4,000 |

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**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**WATER AND SEWER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| 5074400 | 541000 | CAPITAL - PROPERTY | 25,000 | 25,000 | - | - | - | - |
| 5074400 | 542000 | CAPITAL OUTLAY-MACH&EQUIP | 25,000 | 25,000 | - | - | - | - |
| 5074400 | 561030 | DEPRECIATION - INFRASTRUCTURE | 191,500 | 191,500 | - | 196,776 | 196,776 | 196,776 |
| 5074400 | 561050 | DEPRECIATION - MACH & EQUIP | 4,500 | 4,500 | - | 4,332 | 4,332 | 4,332 |
| 5074400 | 561080 | DEPRECIATION - VEHICLES | 3,000 | 3,000 | - | 1,000 | 1,000 | 1,000 |
| 5074400 | 562000 | AMORTIZATION | 536,630 | 536,630 | - | 536,630 | 536,630 | 536,630 |
| 5074400 | 581000 | DEBT PAYMENT - PRINCIPAL | 684,740 | 709,128 | 709,128 | 735,392 | 735,392 | 735,392 |
| 5074400 | 582000 | DEBT PAYMENT - INTEREST | 749,130 | 725,163 | 725,163 | 698,400 | 698,400 | 698,400 |
| TOTAL | WATER TRANSMISSION LINES | | $ 3,270,903 | $ 3,275,236 | $ 2,504,987 | $ 3,243,350 | $ 3,243,350 | $ 3,243,350 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**WATER AND SEWER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **4401** | **WATER AUTHORITY** | | | | | | | |
| 5074401 | 511000 | SALARIES & WAGES | $ 270,028 | $ 270,028 | $ 268,278 | $ 263,534 | $ 263,534 | $ 263,534 |
| 5074401 | 511300 | SALARIES - OVERTIME | - | 35 | - | - | - | - |
| 5074401 | 512100 | GROUP INSURANCE | 57,866 | 50,820 | 50,820 | 50,820 | 50,820 | 54,471 |
| 5074401 | 512200 | FICA | 16,742 | 16,743 | 16,634 | 16,340 | 16,340 | 16,340 |
| 5074401 | 512300 | MEDICARE | 3,915 | 3,915 | 3,890 | 3,822 | 3,822 | 3,822 |
| 5074401 | 512400 | RETIREMENT CONTRIBUTIONS | 32,776 | 32,774 | 32,774 | 29,875 | 29,875 | 29,875 |
| 5074401 | 521200 | PROFESSIONAL SERVICES | 53,967 | 104,143 | 50,000 | 50,000 | 50,000 | 50,000 |
| 5074401 | 521300 | TECHNICAL SERVICES | 80,000 | 90,000 | 90,000 | 90,000 | 119,500 | 119,500 |
| 5074401 | 522100 | CLEANING/GARBAGE SERVICES | 200 | 600 | 500 | 500 | 500 | 500 |
| 5074401 | 523100 | INSURANCE | 7,666 | 7,666 | 7,666 | 7,666 | 7,666 | 7,666 |
| 5074401 | 523200 | COMMUNICATIONS | 4,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| 5074401 | 523201 | POSTAGE | 750 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 |
| 5074401 | 523300 | ADVERTISING | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| 5074401 | 523400 | PRINTING AND BINDING | 990 | 950 | 500 | 500 | 500 | 500 |
| 5074401 | 523450 | COPIER CHARGES | - | 776 | 776 | 776 | 776 | 776 |
| 5074401 | 523500 | TRAVEL | 500 | 500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 5074401 | 523600 | DUES AND FEES | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 | 1,080 |
| 5074401 | 523700 | EDUCATION AND TRAINING | 1,000 | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 5074401 | 523800 | LICENSES | - | 360 | - | - | - | - |
| 5074401 | 523850 | CONTRACT LABOR | 10,000 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 5074401 | 523900 | OTHER PURCHASED SERVICES | 450 | 450 | 400 | 400 | 400 | 400 |
| 5074401 | 531100 | GENERAL SUPPLIES & MATERIALS | 75,000 | 87,189 | 75,000 | 75,000 | 75,000 | 75,000 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**WATER AND SEWER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| 5074401 | 531118 | | FLEET MAINTENANCE REPAIRS | 18,500 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 5074401 | 531200 | | UTILITIES | 17,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 5074401 | 531270 | | GASOLINE/DIESEL | 20,000 | 25,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 5074401 | 531400 | | BOOKS AND PERIODICALS | 500 | 500 | 100 | 100 | 100 | 100 |
| 5074401 | 531510 | | PURCHASED WATER | 750,000 | 750,000 | - | - | - | - |
| 5074401 | 531600 | | SMALL EQUIPMENT | 250 | 2,768 | 500 | 500 | 500 | 500 |
| 5074401 | 531700 | | OTHER SUPPLIES | 250 | 250 | 250 | 250 | 250 | 250 |
| 5074401 | 541000 | | CAPITAL - PROPERTY | 770,000 | 75,546 | - | - | - | - |
| 5074401 | 541000 | WA001 | CAPITAL - PROPERTY | - | 49,350 | - | - | - | - |
| 5074401 | 541000 | WA006 | CAPITAL - PROPERTY | - | 20,213 | - | - | - | - |
| 5074401 | 542000 | | CAPITAL OUTLAY-MACH&EQUIP | 40,000 | 62,982 | 70,000 | 70,000 | 70,000 | 70,000 |
| 5074401 | 561020 | | DEPRECIATION - IMPROVEMENTS | 7,000 | 7,000 | - | 7,000 | 7,000 | 7,000 |
| 5074401 | 561030 | | DEPRECIATION - INFRASTRUCTURE | 352,360 | 352,360 | - | 453,348 | 453,348 | 453,348 |
| 5074401 | 561040 | | DEPRECIATION - BUILDINGS | 6,000 | 6,000 | - | 6,000 | 6,000 | 6,000 |
| 5074401 | 561050 | | DEPRECIATION - MACH & EQUIP | 6,500 | 6,500 | - | 6,500 | 6,500 | 6,500 |
| 5074401 | 561080 | | DEPRECIATION - VEHICLES | 16,000 | 16,000 | - | 9,000 | 9,000 | 9,000 |
| 5074401 | 562000 | | AMORTIZATION | 14,600 | 14,600 | - | 14,400 | 14,400 | 14,400 |
| 5074401 | 581000 | | DEBT PAYMENT - PRINCIPAL | 205,000 | 215,000 | 215,000 | 225,000 | 225,000 | 225,000 |
| 5074401 | 582100 | | INTEREST EXPENSE | 119,850 | 110,215 | 110,215 | 407,112 | 100,060 | 100,060 |
| TOTAL | WATER AUTHORITY | | | $ 2,962,041 | $ 2,437,863 | $ 1,061,933 | $ 1,857,073 | $ 1,579,521 | $ 1,583,172 |
| **TOTAL** | **WATER & SEWERAGE FUND** | | | $ 12,487,369 | $ 11,111,062 | $ 8,447,753 | $ 11,077,035 | $ 11,106,535 | $ 11,110,827 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**STORMWATER FUND - REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **4320** | **STORM WATER** | | | | | | | |
| 50843201 | 383000 RM005 | REIMB FOR DAMAGED PROPERTY | $ - | $ 2,078 | $ - | $ - | $ - | $ - |
| 50843202 | 348100 | FEES - STORMWATER | 450,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| TOTAL | STORM WATER | | $ 450,000 | $ 352,078 | $ 350,000 | $ 350,000 | $ 350,000 | $ 350,000 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**STORMWATER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **4101** | **PUBLIC WORKS ADMINISTRATION** | | | | | | | |
| 5084101 | 511000 | SALARIES & WAGES | $ - | $ 710 | $ 2,131 | $ 2,131 | $ 2,131 | $ 2,131 |
| 5084101 | 512100 | GROUP INSURANCE | - | 97 | - | - | - | - |
| 5084101 | 512200 | FICA | - | 44 | 132 | 132 | 132 | 132 |
| 5084101 | 512300 | MEDICARE | - | 10 | 31 | 31 | 31 | 31 |
| 5084101 | 523200 | COMMUNICATIONS | - | - | 8 | 8 | 8 | 8 |
| 5084101 | 523201 | POSTAGE | - | - | 1 | 1 | 1 | 1 |
| 5084101 | 523400 | PRINTING AND BINDING | - | - | 1 | 1 | 1 | 1 |
| 5084101 | 531100 | GENERAL SUPPLIES & MATERIALS | - | 381 | 31 | 31 | 31 | 31 |
| 5084101 | 531270 | GASOLINE/DIESEL | - | - | 15 | 15 | 15 | 15 |
| 5084101 | 531600 | SMALL EQUIPMENT | - | - | 56 | 56 | 56 | 56 |
| TOTAL | PUBLIC WORKS ADMINISTROR | | $ - | $ 1,242 | $ 2,406 | $ 2,406 | $ 2,406 | $ 2,406 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**STORMWATER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **4320** | **STORM WATER** | | | | | | | |
| 5084320 | 511000 | SALARIES & WAGES | $ 74,721 | $ 44,976 | $ 44,476 | $ 44,476 | $ 44,476 | $ 44,476 |
| 5084320 | 512100 | GROUP INSURANCE | 11,602 | 4,948 | 4,948 | 4,948 | 4,948 | 4,977 |
| 5084320 | 512200 | FICA | 4,633 | 2,774 | 2,758 | 2,758 | 2,758 | 2,758 |
| 5084320 | 512300 | MEDICARE | 1,083 | 669 | 665 | 665 | 665 | 665 |
| 5084320 | 512400 | RETIREMENT CONTRIBUTIONS | 9,129 | 5,434 | 5,434 | 5,582 | 5,582 | 5,582 |
| 5084320 | 521200 | PROFESSIONAL SERVICES | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 5084320 | 521300 | TECHNICAL SERVICES | 5,000 | 7,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 5084320 | 522200 | REPAIRS AND MAINTENANCE | 351,983 | 248,389 | 260,000 | 260,000 | 260,000 | 260,000 |
| 5084320 | 523200 | COMMUNICATIONS | 3,100 | 3,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 5084320 | 523201 | POSTAGE | 550 | 550 | 300 | 300 | 300 | 300 |
| 5084320 | 523300 | ADVERTISING | 300 | 400 | 300 | 300 | 300 | 300 |
| 5084320 | 523400 | PRINTING AND BINDING | 2,000 | 800 | 500 | 500 | 500 | 500 |
| 5084320 | 523500 | TRAVEL | 500 | 700 | 500 | 500 | 500 | 500 |
| 5084320 | 523600 | DUES AND FEES | 400 | 400 | 1,100 | 1,100 | 1,100 | 1,100 |
| 5084320 | 523700 | EDUCATION AND TRAINING | 2,500 | 2,500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 5084320 | 531100 | GENERAL SUPPLIES & MATERIALS | 7,800 | 4,900 | 6,000 | 6,000 | 6,000 | 6,000 |

CONTINUED

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**STORMWATER FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| 5084320 | 531118 | | FLEET MAINTENANCE REPAIRS | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 5084320 | 531270 | | GASOLINE/DIESEL | 8,500 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| 5084320 | 531300 | | FOOD | 50 | 50 | 100 | 100 | 100 | 100 |
| 5084320 | 531600 | | SMALL EQUIPMENT | - | 1,000 | 1,500 | 1,500 | 1,500 | 1,500 |
| 5084320 | 531600 | RM005 | SMALL EQUIPMENT | - | 3,689 | - | - | - | - |
| 5084320 | 542000 | | CAPITAL OUTLAY-MACH&EQUIP | 15,000 | 7,000 | - | - | - | - |
| 5084320 | 561050 | | DEPRECIATION - MACH & EQUIP | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| TOTAL | STORM WATER | | | $ 512,851 | $ 362,178 | $ 359,581 | $ 359,729 | $ 359,729 | $ 359,758 |
| **TOTAL** | **STORM WATER FUND** | | | $ 512,851 | $ 363,420 | $ 361,987 | $ 362,135 | $ 362,135 | $ 362,164 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**INDUSTRIAL BUILDING AUTHORITY FUND - REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **7500** | **INDUSTRIAL BUILDING AUTHORITY** | | | | | | | |
| 56000001 | 391200 | OPERATING TRANSFERS IN | $ - | $ 1,251,183 | $ 1,253,770 | $ 1,253,770 | $ 1,253,770 | $ 1,253,770 |
| 56075001 | 361000 | INTEREST REVENUES | - | - | 100 | 100 | 100 | 100 |
| TOTAL | INDUSTRIAL BUILDING AUTHORITY | | $ - | $ 1,251,183 | $ 1,253,870 | $ 1,253,870 | $ 1,253,870 | $ 1,253,870 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**INDUSTRIAL BUILDING AUTHORITY FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **7500** | **INDUSTRIAL BUILDING AUTHORITY** | | | | | | | |
| 5607500 | 521200 | PROFESSIONAL SERVICES | $ - | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 | $ 1,000 |
| 5607500 | 562000 | AMORTIZATION | - | 14,770 | 14,533 | 14,533 | 14,533 | 14,533 |
| 5607500 | 581000 | DEBT PAYMENT - PRINCIPAL | - | 395,000 | 420,000 | 420,000 | 420,000 | 420,000 |
| 5607500 | 582000 | DEBT PAYMENT - INTEREST | - | 856,183 | 833,770 | 833,770 | 833,770 | 833,770 |
| TOTAL | INDUSTRIAL BUILDING AUTHORITY | | $ - | $ 1,266,953 | $ 1,269,303 | $ 1,269,303 | $ 1,269,303 | $ 1,269,303 |

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**JOINT DEVELOPMENT AUTHORITY FUND - REVENUE BY DEPARTMENT**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| ACCOUNT NUMBER | | DESCRIPTION | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|
| **7550** | **JOINT DEVELOPMENT AUTHORITY** | | | | | | | |
| 56575501 | 361000 | INTEREST REVENUES | $ - | $ - | $ 100 | $ 100 | $ 100 | $ 100 |
| 56575501 | 391200 | OPERATING TRANSFERS IN | - | 352,955 | 1,073,424 | 1,073,424 | 1,073,424 | 1,073,424 |
| TOTAL | JOINT DEVELOPMENT AUTHORITY | | $ - | $ 352,955 | $ 1,073,524 | $ 1,073,524 | $ 1,073,524 | $ 1,073,524 |

**BARROW COUNTY BOARD OF COMMISSIONER, GEORGIA**
**FISCAL YEAR 2014 - APPROVED BUDGET**
**JOINT DEVELOPMENT AUTHORITY FUND - EXPENSES BY DEPARTMENT - LINE ITEM DETAIL**
**COMPARED TO REVISED BUDGETS FOR FISCAL YEARS 2012 AND 2013**

| | | | | FY2012 REVISED BUDGET | FY2013 REVISED BUDGET | FY2014 1ST REQUEST | FY2014 2ND REQUEST | FY2014 BUDGET COMMITTEE | FY2014 APPROVED BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| **7550** | **JOINT DEVELOPMENT AUTHORITY** | | | | | | | | |
| 5657550 | 541000 | JDA01 | CAPITAL - PROPERTY | $ 10,848 | $ - | $ - | $ - | $ - | $ - |
| 5657550 | 562000 | | AMORTIZATION | - | 65,450 | 64,610 | 64,610 | 64,610 | 64,610 |
| 5657550 | 581000 | | DEBT PAYMENT - PRINCIPAL | - | - | 725,000 | 725,000 | 725,000 | 725,000 |
| 5657550 | 582000 | | DEBT PAYMENT - INTEREST | - | 352,955 | 348,424 | 348,424 | 348,424 | 348,424 |
| TOTAL | JOINT DEVELOPMENT AUTHORITY | | | $ 10,848 | $ 418,405 | $ 1,138,034 | $ 1,138,034 | $ 1,138,034 | $ 1,138,034 |

SECTION G

OTHER INFORMATION

**BARROW COUNTY BOARD OF COMMISSIONERS, GEORGIA**
**OTHER INFORMATION**

**History:**
Barrow County was created in 1914 out of portions of Gwinnett, Jackson and Walton counties and is located in the northeast portion of the State of Georgia.

**Geography:**
Barrow County ranks 152nd in size, and claims 162.8 square miles within its boundaries.
Barrow County has six municipalities contained within its borders. The City of Auburn and the Town of Carl are located on the western end; the City of Bethlehem is located on the southern end; the City of Statham is located on the eastern end; and the City of Winder is located in the center of the county. The City of Winder is the county seat for Barrow County, Georgia.

Barrow County is located within Georgia's Innovation Crescent region which is an association of more than 12 counties and entities that are focused on life sciences and economic development in the area. The region starts in Atlanta, home to the nation's busiest airport, and ends in Athens-Clarke, home of the University of Georgia. This coalition is attracting attention from the life sciences community wishing o establish in Georgia. In close proximity to Atlanta, Barrow County is just west of Athens and east of Gwinnett County and is served primary by Highway 316 and I-85.

Barrow Crossings, a new retail center along highway 316, is attracting shoppers from surrounding counties, while also keeping Barrow County shoppers at home. Big box anchors include Belk, Target, Publix, Staples, and Pet Smart. New additions to this list include Home Depot and Chick-fil-A which opened in April, 2010.

Several companies have relocated or expanded their business in the County in fiscal year 2012. Chico's, a company that specializes in fashionable women's clothing and accessories has continuously expanded its operations in the County. Currently, the company is adding a data center, which is a $24 million investment. Trinity Rail is a leading North American provider of railcar services and products. The company has purchased a facility in Winder. The company will initially create 50 jobs. Carmike Cinemas recently located a 12 screen, 2,300 multiplex theater in Barrow County. The theater opened in January 2012. Carter's inc. is a leading brand of children's clothing in the United States. The company is scheduled to open a multi-channel distribution center in Braselton during fiscal year 2013. Caterpillar, Inc. announced a new manufacturing facility in neighboring Clarke and Oconee Counties. Toyota Industries Corporation is expected to open a manufacturing facility in neighboring Jackson County in 2013.

**Governing body**:
The governing authority of the Government is composed of six district commissioners and a part time Chairperson. According to the Government's charter, the Chairperson is elected by the qualified electors of the entire county. The Chairperson and Commissioners, elected on a staggered basis, serve four-year terms.

On November 8, 2011 the citizens of Barrow County voted to create the new position of County Manager for Barrow County. This position took effect on January 1, 2013. As a result of the above vote, the Chairperson of the Board is on a part-time basis and the County Manager is responsible for the day to day running of the government.

Additional information about current activities of the Government can be obtained at our web site, www.barrowga.org

**Judicial:**
Barrow County houses Magistrate, Juvenile, Probate, Public Defender, Superior, and Clerk of Superior Courts.

**Education:**
Barrow School District is separate from the Barrow County Board of Commissioners.
Public schools: Eight elementary schools, four middle schools, three high schools, an alternative school, and one performance learning center (a non-traditional high school).

Higher education: University of Georgia, a flagship university, is just 10 miles from Barrow County.
Gainesville State College campus in Winder serves students in northeast Georgia who wish to attend a two-year college.
Brenau University in Gainesville is one of the top institutions in the county that combines liberal arts with professional preparation.
Piedmont College has a campus in Athens.
Lanier Technical College Winder Barrow Campus serves as the leading workforce development resource for Barrow and surrounding counties by providing career-technical education.
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**Healthcare:**
Barrow Regional Medical Center – It is a Joint Commission-accredited facility that specializes in the provisions of personalized care for the community.
Regional First Care at Barrow County – It provides immediate and urgent care for illnesses, injuries, and other non-life threatening conditions.
Barrow County Health Department - This clinic offers the residents of Barrow County a wide variety of medical services.
Amedisys Central Home Health Care – These home care agencies are Medicare certified.

**Population**:
Barrow County's population in 2012 was estimated to be 70,169 a 1.2% increase over the 2010 Census population of $69,367. It is projected that by 2025, the population will be about 128,994.

| **Top Ten Employers**: | **Number of Employees** |
|---|---|
| Barrow County School System | 1,615 |
| Harrison Poultry | 1,100 |
| Chico's | 810 |
| Republic Services | 550 |
| Barrow County Commission | 450 |
| Wal-Mart | 355 |
| Chateau Elan Resort & Winery | 342 |
| Johns Manville | 300 |
| Anderson Merchandisers | 275 |
| Barrow Regional Medical Ctr. | 270 |

Source: Georgia Department of Labor
Barrow County EDC

| **Labor Force:** | |
|---|---|
| Labor Force | 34,700 |
| Employment | 31,791 |
| Unemployment Rate | 8.4% |
| Average Manufacturing - Weekly Wage | $833 |
| Average Non-Manufacturing – Weekly Wage | $568 |
| Union Workers | 2.1% |
| Union Companies | 5.5% |

Source: Georgia Department of Labor
Barrow County EDC

| **Demographics:** | |
|---|---|
| Home Ownership Rate, (2005 - 2009) | 77.0% |
| Median Household Income – (2006 – 2010) | $50,604 |
| People over the Age of 65 | 10.4% |
| Mean Travel Time to Work (Minutes) | 32.5 |
| Retail Sales per Capita | $9,839 |

Source: United States Census

| **Barrow County Household Income:** | |
|---|---|
| $0 -$24,999 | 22.44% |
| $25,000 - $49,999 | 23.79% |
| $50,000 - $99,999 | 42.30% |
| $100,000 - $149,999 | 8.46% |
| $150,000+ | 3.00% |

Source: Sites USA

**Barrow County's Economic Condition and outlook:**

From the results of the 2010 national census, Barrow County's population was recorded at 69,367 people. This is a 50.33% increase from the previous 2000 census, which reported 46,144 people. Estimated population for year 2011 was 69,912. In 2011, According to the U.S Bureau of Economic Analysis, Barrow County's per capita income was $30,556, compared to $23,343 in year 2002, an increase of 30.9%. The unemployment rate in 2011 went down by 1.7% from 10.3% in 2010 to 8.6% in 2011. The area's three largest industries and employers

are the Barrow County School System, which employs more than 1,600, Harrison Poultry is second with 1,100 employees, and Chico's FAS Inc. is third with approximately 810 employees.

Funding for the operations of the County comes from the following primary sources: taxes, licenses and permits, fines and forfeitures, and charges for services. The County has continued working diligently to reduce expenditures.

Barrow County is located within Georgia's Innovation Crescent region which is an association of more than 12 counties and entities that are a focused on life sciences and economic development in the area. The region starts in Atlanta, home to the nation's busiest airport, and ends in Athens-Clarke, home of the University of Georgia. This coalition is attracting attention from the life sciences community wishing to establish in Georgia.

Barrow Crossings, a new retail center along highway 316, is attracting shoppers from surrounding counties, while also keeping Barrow County shoppers at home. Big box anchors include Belk, Target, Publix, Staples, and Pet Smart. New additions to this list include Home Depot and Chick-fil-A which opened in April, 2010.

Barrow County also received a Georgia Ready Accelerated Development (GRAD) site designation. GRAD sites are a pool of pre-qualified, available industrial sites across the state, which are highly favored by incoming industry. Barrow County has approximately 78 acres available for industry on this site. The department of defense recently located a training facility on this site.

Several companies have relocated or expanded their business in the County in fiscal year 2012. Chico's, a company that specializes in fashionable women's clothing and accessories has continuously expanded its operations in the County. Currently, the company is adding a data center, which is a $24 million investment. Trinity Rail is a leading North American provider of railcar services and products. The company has purchased a facility in Winder. The company will initially create 50 jobs. Carmike Cinemas recently located a 12 screen, 2,300 multiplex theater in Barrow County. The theater opened in January 2012. Carter's inc. is a leading brand of children's clothing in the United States. The company is scheduled to open a multi-channel distribution center in Braselton during fiscal year 2013. Caterpillar, Inc. announced a new manufacturing facility in neighboring Clarke and Oconee Counties. Toyota Industries Corporation is expected to open a manufacturing facility in neighboring Jackson County in 2013.

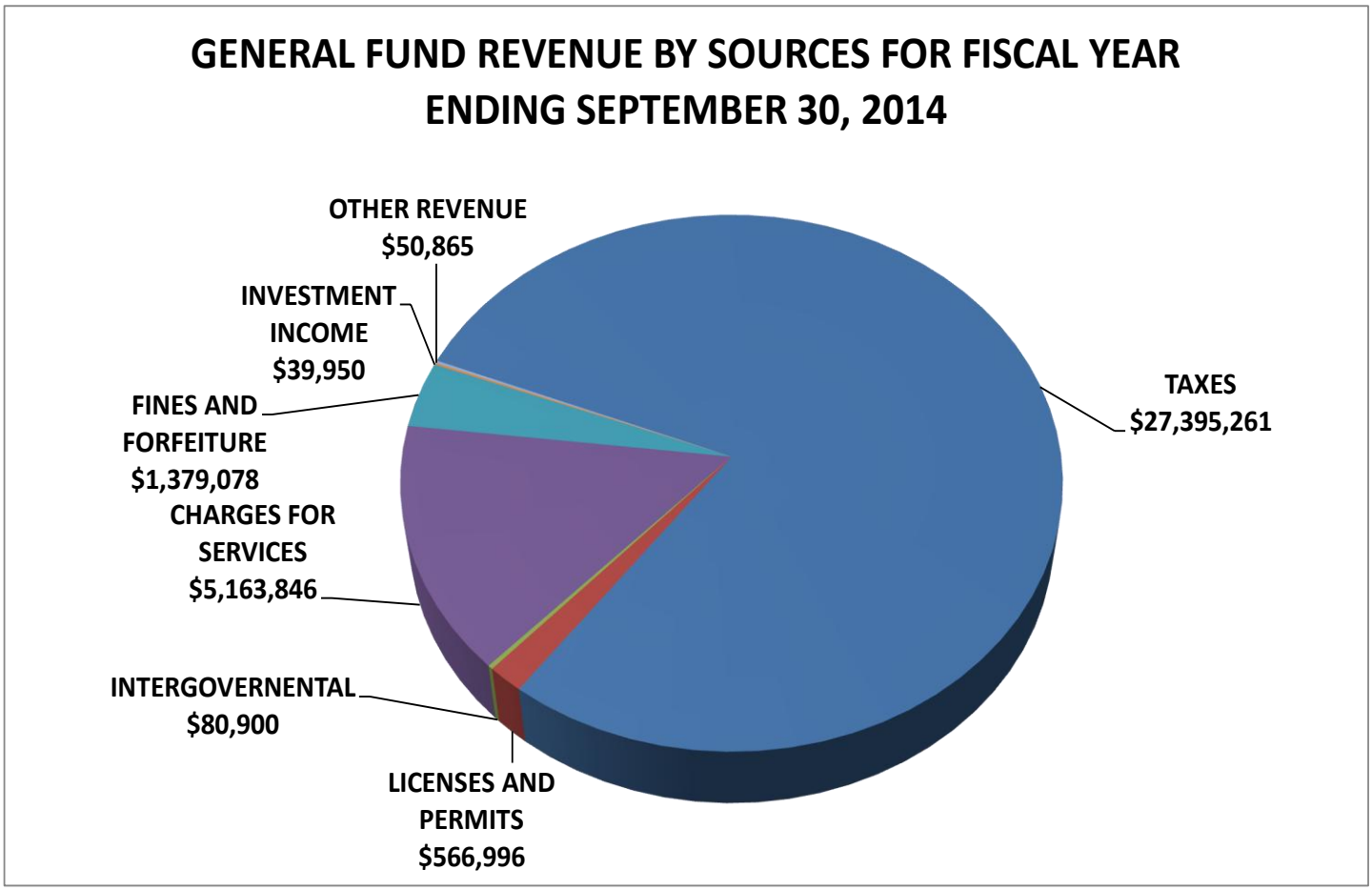
Trends in the local economy indicate that Barrow County's business outlook remains stable. The building sector has been hit hardest by the downturn in the economy over the past couple of years, which in turn has significantly slowed the number of building permits issued in recent years. Barrow County's foreclosures totaled about 1,100 during fiscal year 2012. The County's property tax digest decreased by 5.58% for the 2011 property tax year reflecting $92.7 million less in taxable property. Barrow County's unemployment level is currently 7.4%, while the national unemployment rate is presently at 7.6%, as of March 2012 according to the US Bureau of Labor Statistics.

Barrow County offers a wide variety of tourism activities. Fort Yargo, one of the state busiest parks, the historic downtowns of Winder and Statham, golf at the prestigious Georgia Club and the recreational amenities offered at the 3500 – acre Chateau Elan Resort.
Due to the recent economic downturn, the County did not include any merit or cost of living increases for County employees in this the FY2014 Budget.

Funding for the operations of the County comes from the following primary sources: taxes, licenses and permits, fines and forfeitures, and charges for services. The County has continued working diligently to reduce expenditures.

**General Fund:**
General Fund is the principal fund of the county. It supports the majority of the basic governmental services. Property and sales tax revenue are the chief funding source for the General Fund. The General Fund Budget is used to account for all financial resources, unless they are required to be accounted for within another fund.

**General Fund Revenues:**
Property taxes account for the largest source of revenue (48% or $240 per capita), in the General Fund. The $0.01 Local Option Sales Tax (LOST) accounts for approximately 14% of General Fund revenues. All tax revenues (property, sales and other) account for about 79% of all General Fund revenues. Details on budgeted revenues can be found on pages B1 – B23

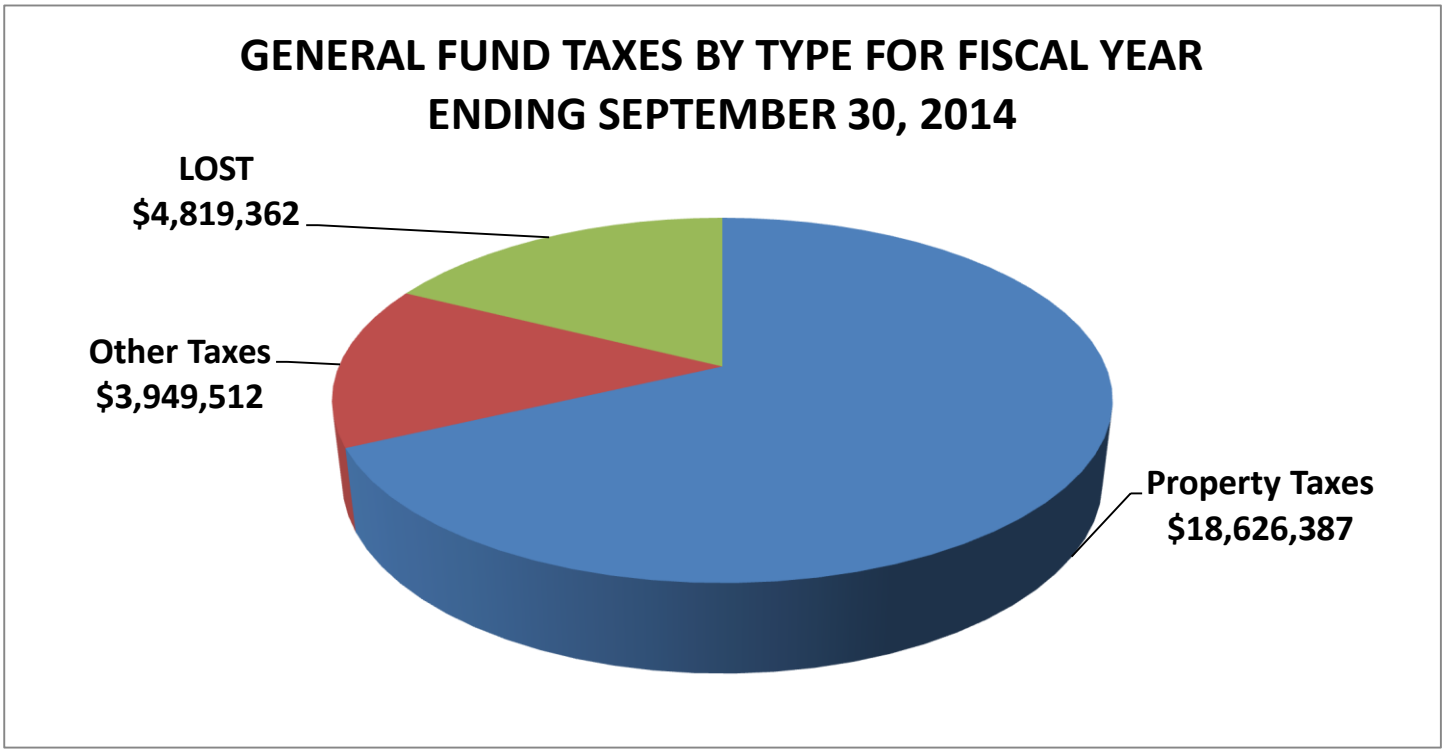


**Sales Tax:**
Sales tax (2013): 7%
4% - State of Georgia
1% - SPLOST (Special Purpose Local Option Sales Tax) Projects
1% - LOST (Local Option Sales Tax) ACC General Fund
1% - ELOST (Education Special Purpose Local Option Sales Tax) Projects

The LOST tax is the only sales tax revenue that goes into the Barrow County General Fund to fund ongoing operating expenditures. During FY2012, the County and the municipalities negotiated to continue with the formula of 62% going to the County and 38% going to the municipalities.

SPLOST revenues are accounted for separately and can only be used for capital projects approved by a voter referendum. The Barrow County Citizens voted in 2012 to extend the current SPLOST for another 6 years beginning July1, 2012 to fund an additional $60 million towards debt payment and capital improvements.

The ELOST revenues go to the Barrow County School System and can only be used for school system capital projects approved by a voter referendum



**Property Taxes:**

The property tax rate or millage rate is adopted annually for the Barrow County and the Barrow County School System. A tax rate of one mill is equal to a tax of $1 for every $1,000 of assessed property value. (Note: the assessed property value is equal to 40% of a property's fair market value). Taxes may be reduced further by certain exemptions such as the Homestead Exemption. In general, the property tax would be calculated as follows:

- Fair Market Value X 40% = Assessed Value
- Assessed Value – Exemptions = Taxable Value
- Taxable Value X Tax Rate = Amount of Tax Bill

The millage rate for Barrow County governmental services for FY14 based on the 2013 Digest is 13.259 mills, a 0.25 mill decrease compared to 13.509 for the 2012 Digest. The County's M&O millage for the taxpayers inside the city of Winder is 12.313, a 1.356 mill increase compared to 10.957 for the 2012 Digest. The Barrow County School Board, which sets its millage rate separate from the county, set a rate of 18.500 mills on the 2013 Digest. The State of Georgia levies a rate of 0.15 mills.

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## CURRENT 2013 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY

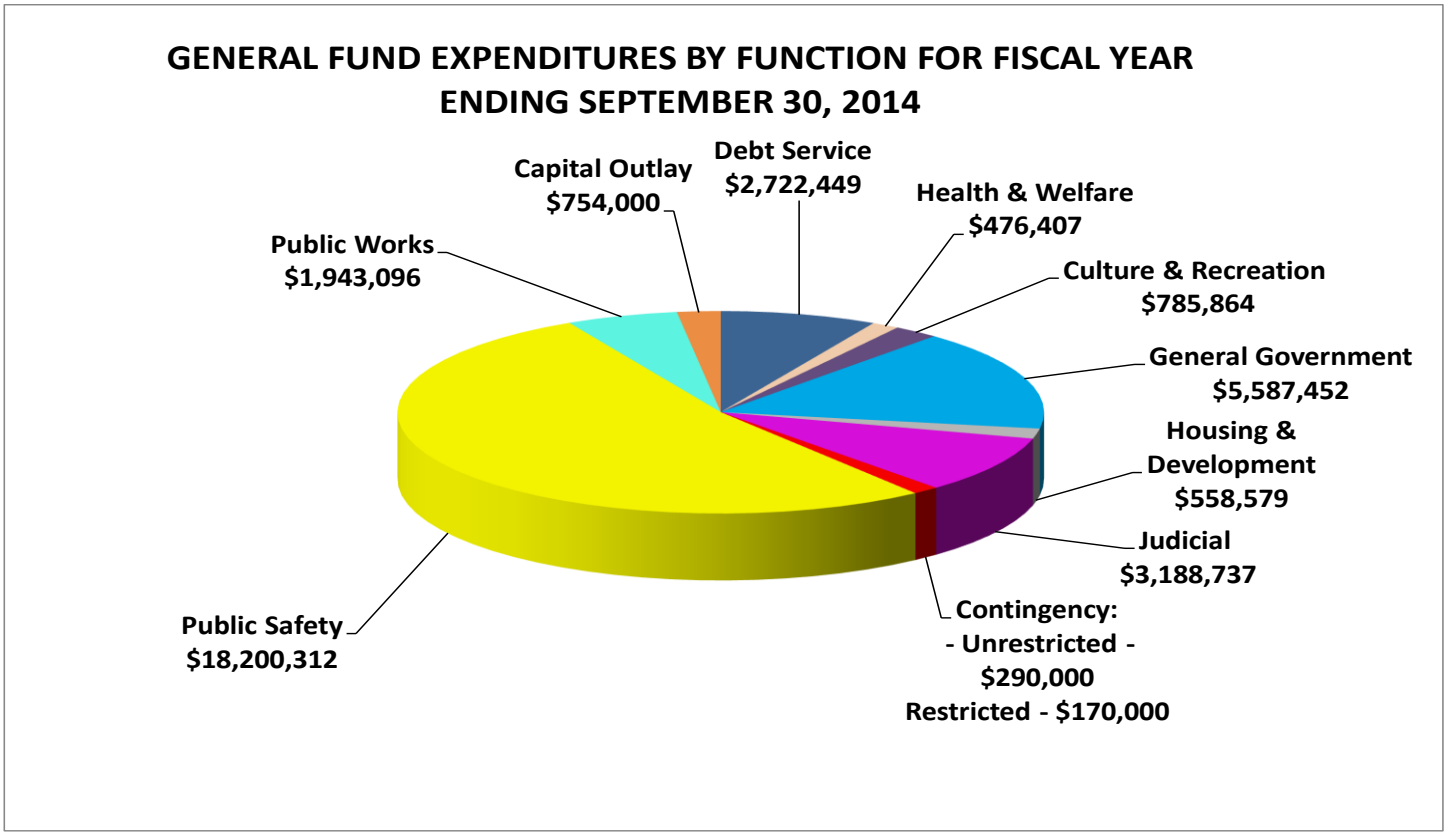
| **Incorporated Other** | **2008** | **2009** | **2010** | **2011** | **2012** | **2013** |
|---|---|---|---|---|---|---|
| Real & Personal | 353,471,000 | 342,815,922 | 309,778,446 | 295,793,114 | 266,519,955 | 275,377,203 |
| Motor Vehicles | 23,547,000 | 24,571,220 | 20,980,200 | 20,359,960 | 20,260,860 | 21,722,040 |
| Mobile Homes | 1,396,000 | 1,013,626 | 1,002,437 | 993,103 | 1,033,624 | 950,535 |
| Timber-100% | 0 | 0 | 14,001 | 0 | 0 | 0 |
| Hvy Duty Equip | 234,000 | 176,680 | 0 | 0 | 0 | 0 |
| Gross Digest | 378,648,000 | 368,577,448 | 331,775,084 | 317,146,177 | 287,814,439 | 298,049,778 |
| Less M&O Exemptions | 54,015,000 | 50,738,534 | 45,317,948 | 43,776,062 | 47,452,861 | 48,253,086 |
| Net M&O Digest | 324,633,000 | 317,838,914 | 286,457,136 | 273,370,115 | 240,361,578 | 249,796,692 |
| | | | | | | |
| Gross M&O Millage | 12.438 | 12.338 | 13.274 | 13.980 | 17.129 | 17.009 |
| Less Rollbacks | 3.100 | 3.000 | 2.936 | 3.050 | 3.620 | 3.750 |
| Net M&O Millage | 9.338 | 9.338 | 10.338 | 10.930 | 13.509 | 13.259 |
| Net Taxes Levied | 3,031,000 | 2,967,980 | 2,961,394 | 2,987,935 | 3,247,045 | 3,312,054 |
| | | | | | | |
| **Incorporated Winder** | | | | | | |
| Real & Personal | 370,133,000 | 347,002,180 | 319,524,643 | 294,950,929 | 259,108,995 | 257,795,869 |
| Motor Vehicles | 35,616,000 | 36,267,410 | 30,092,420 | 29,480,390 | 29,649,260 | 31,145,270 |
| Mobile Homes | 733,000 | 408,760 | 396,286 | 386,226 | 396,286 | 342,786 |
| Timber 100% | 0 | 0 | 0 | 0 | 0 | 0 |
| Hvy Duty Equip | 0 | 32,905 | 0 | 0 | 0 | 0 |
| Gross Digest | 406,482,000 | 383,711,255 | 350,013,349 | 324,817,545 | 289,154,541 | 289,283,925 |
| Less M&O Exemptions | 50,877,000 | 37,154,849 | 37,540,166 | 39,461,871 | 37,340,882 | 37,383,501 |
| Net M&O Digest | 355,605,000 | 346,556,406 | 312,473,183 | 285,355,674 | 251,813,659 | 251,900,424 |
| | | | | | | |
| Gross M&O Millage | 12.438 | 12.338 | 13.274 | 13.980 | 17.129 | 17.009 |
| Less Rollbacks | 5.256 | 5.156 | 5.092 | 5.272 | 6.172 | 4.696 |
| Net M&O Millage | 7.182 | 7.182 | 8.182 | 8.708 | 10.957 | 12.313 |
| Net Taxes Levied | 2,554,000 | 2,448,968 | 2,556,655 | 2,484,877 | 2,759,122 | 3,101,650 |
| | | | | | | |
| **UNINCORPORATED** | | | | | | |
| Real & Personal | 1,463,993,000 | 1,411,070,557 | 1,237,379,788 | 1,187,578,984 | 1,024,295,084 | 1,013,417,920 |
| Motor Vehicles | 120,200,000 | 126,525,500 | 111,202,070 | 110,178,750 | 110,683,970 | 119,858,390 |
| Mobile Homes | 8,476,000 | 6,668,604 | 6,479,601 | 6,206,168 | 6,480,715 | 5,651,330 |
| Timber-100% | 293,000 | 69,590 | 49,478 | 25,506 | 752 | 1,568 |
| Hvy Duty Equipment | 352,000 | 72,500 | 0 | 0 | 0 | 0 |
| Gross Digest | 1,593,314,000 | 1,544,406,751 | 1,355,110,937 | 1,303,989,408 | 1,141,460,521 | 1,138,929,208 |
| Less M&O Exemptions | 370,566,000 | 372,206,597 | 290,492,728 | 291,906,554 | 253,853,629 | 246,410,416 |
| Net M&O Digest | 1,222,748,000 | 1,172,200,154 | 1,064,618,209 | 1,012,082,854 | 887,606,892 | 892,518,792 |
| | | | | | | |
| Gross M&O Millage | 12.438 | 12.338 | 13.274 | 13.980 | 17.129 | 17.009 |
| Less Rollbacks | 3.100 | 3.000 | 2.936 | 3.050 | 3.620 | 3.750 |
| Net M&O Millage | 9.338 | 9.338 | 10.338 | 10.930 | 13.509 | 13.259 |
| Net Taxes Levied | 11,418,000 | 10,946,005 | 11,006,023 | 11,062,066 | 11,990,682 | 11,833,907 |
| | | | | | | |
| **TOTAL COUNTY** | | | | | | |
| Total County Value | 1,902,986,000 | 1,836,595,474 | 1,663,548,528 | 1,570,808,643 | 1,379,782,129 | 1,394,215,908 |
| Total County Taxes Levie | 17,003,000 | 16,362,953 | 16,524,072 | 16,534,878 | 17,996,849 | 18,247,611 |
| Net Taxes $ Increase | 915,000 | -640,047 | 161,119 | 10,806 | 1,461,971 | 250,762 |
| Net Taxes % Increase | 5.68% | -3.76% | 0.98% | 0.06% | 8.84% | 1.39% |

**State and Federal Grants:**
**State, federal or local contributions** consist of funds received from federal, state, and/or other local governments or agencies.

**General Fund Expenditures:**
About 52.5% of all General Fund dollars are expended in the areas of Public Safety (Sheriff, Detention, Fire and EMS, Animal Control, and Coroner). Barrow County expends approximately $259 per capita for these services. Departments included in each functional area can be found on pages C1 – C51.

The following is the FY2014 Budget per function:

- Public Safety - $18,200,312
- General Government - $5,587,452
- Judicial - $3,188,737
- Public Works - $1,943,096
- Culture and Recreation - $785,864
- Housing and Development - $558,579
- Health and Welfare - $476,407
- Debt Service - $2,722,449
- Capital Outlay - $754,000
- Contingency – 290, 000
- Contingency Restricted – 170,000



**Enterprise Funds:**
Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. On September 13, 2011, the Board unanimously voted to authorize the merger of the Water and Sewerage Authority Fund (or Water Authority Fund) with the Sewerage Treatment Fund and the Water Transmission Fund. The County transferred all activity of the Water Transmission Fund and the Sewerage Treatment Fund to the Water Authority Fund. The County maintains the following enterprise fund:

- Water and Sewer Authority
- Airport Authority
- Stormwater
- Industrial Building Authority
- Joint Development Authority

**Budget Process:**
The annual budget serves as the foundation for the County's financial planning and control. Budgets are adopted on a basis consistent with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (i.e., the modified accrual basis of accounting). Budgets must be balanced so that projected expenditures do not exceed projected revenues and available fund balances. State law requires all counties and cities to follow a specified procedure in adopting a budget to ensure that local taxpayers have the opportunity to learn how their money is proposed to be spent. Below is a summary of the minimum requirements:

I. **The Proposed/Draft Budget:**
   - A proposed budget is put together by a budget committee.
   - On the day that the proposed budget is submitted by the budget officer to the board of commissioners for review, it must also be placed in a public location convenient to county residents during reasonable business hours.
   - During the week that the proposed budget is submitted to the board of commissioners, a notice must be published in a prominent location in the County's legal organ.

II. **Budget Hearing:**
   - The board of commissioners must hold at least one public hearing on the budget. The public hearing must be held at least one week before the adoption of the budget.
   - A notice of the public hearing must be prominently advertised at least one week in advance in a newspaper.

III. **Adoption of the Budget Ordinance/Resolution:**
   - The budget must be adopted in the form of an ordinance or resolution at a public meeting. The board of commissioners must wait at least one week after the public hearing is held before meeting to adopt the budget.

Departments can transfer budget funds between line items within their department's budget with approval of the Finance Director. But the department's total budget, full-time authorized positions, contracts, fleet maintenance, fuel line, or personnel line items cannot increase without the approval of the Board.

**BARROW COUNTY, GEORGIA**

**PRINCIPAL OFFICIALS**

**OCTOBER 1, 2013**

**CHAIRMAN AND COMMISSIONERS**

| | |
|---|---|
| Pat Graham | Chairman |
| Joe Goodman | Commissioner |
| Kenny Shook | Commissioner |
| H. Steve Worley | Commissioner |
| Isaiah Berry | Commissioner |
| Billy E. Parks | Commissioner |
| Ben Hendrix | Commissioner |

**ELECTED OFFICIALS**

| | |
|---|---|
| Brad Smith | District Attorney |
| Currie Mingledorff | Judge, Superior Court |
| David Crosby | Coroner |
| David Motes | Judge, Superior Court |
| Joseph Booth | Judge, Superior Court |
| Jud Smith | Sheriff |
| June Davis | Judge, Magistrate Court |
| Melinda Williams | Tax Commissioner |
| Regina McIntyre | Clerk of Superior Court |
| Tammy Brown | Judge, Probate Court |

**APPOINTED OFFICIALS**

| | |
|---|---|
| Angie Davis | Attorney |
| Kevin Guidry | Juvenile Judge (Judges appointment) |
| Marie Dickey | Clerk of Commission |

**DIRECTORS/SUPERVISORS**

| | |
|---|---|
| Jock Connell | County Manager |
| Cecil Highfield | Chief Appraiser |
| Charlie Felts | Human Resources Director |
| Dennis Merrifield | Chief of Emergency Services |
| Guy Herring | Economics/Community Development Director |
| Karen Townley | Director of Senior Center |
| Kurt Cooper | Director of Recreation Services |
| Lynn Smarr | Public Works Director |
| Monica Franklin | Director of Elections and Registration |
| Rose Kisaalita | Chief Financial Officer |
| Wanda McLocklin | County Extension Coordinator and 4-H Agent |

## LONG-TERM DEBT AND CAPITAL LEASE
## FOR FISCAL YEAR 2014

| | Balance October 1, 2013 | | Payments in FY2014 Reductions | | Balance September 30, 2014 | | Year to be Paid off | Source of Funds |
|---|---|---|---|---|---|---|---|---|
| | Principal | Interest | Principal | Interest | Principal | Interest | | |
| **Governmental activities:** | | | | | | | | |
| GO Bond 2005 | $ 8,430,000 | $ 852,969 | $ (705,000) | $ (357,563) | $ 7,725,000 | $ 495,406 | 2016 | SPLOST |
| GO Bond 2012 | 42,845,000 | 8,917,368 | - | (1,006,857) | $ 42,845,000 | $ 7,910,511 | 2026 | SPLOST |
| IBA | 13,975,000 | 9,604,736 | (420,000) | (833,770) | 13,555,000 | 8,770,966 | 2032 | General Fund |
| JDA | 12,125,000 | 2,986,271 | (725,000) | (548,424) | 11,400,000 | 2,437,847 | 2027 | General Fund |
| Capital Lease - Equipment | 1,024,804 | 34,567 | (335,935) | (17,188) | 688,869 | 17,379 | 2016 | SPLOST |
| Capital Lease - Narrow Bandin | 3,223,643 | 121,786 | (788,023) | (48,355) | 2,435,620 | 73,431 | 2017 | General Fund & SPLOST |
| Total | $ 81,623,447 | $ 22,517,697 | $ (2,973,958) | $ (2,812,157) | $ 78,649,489 | $ 19,705,540 | | |
| **Enterprise Funds:** | | | | | | | | |
| UOBWA | 14,413,308 | 5,855,569 | (735,393) | (698,374) | 13,677,915 | 5,157,195 | 2027 | SPLOST |
| 2001 Revenue Bond | 2,130,000 | 476,060 | (225,000) | (100,060) | 1,905,000 | 376,000 | 2021 | Water Authority |
| 2005 Revenue Bond | 6,910,000 | 1,788,204 | (460,000) | (257,052) | 6,450,000 | 1,531,152 | 2025 | Water Authority |
| Contracts Payable | 2,989,126 | 1,014,519 | (161,627) | (124,348) | 2,827,499 | 890,171 | 2027 | Water Authority |
| Total for Enterprise Funds | $ 26,442,434 | $ 9,134,352 | $ (1,582,020) | $ (1,179,834) | $ 24,860,414 | $ 7,954,518 | | |
| **Total for the County** | **$ 108,065,881** | **$ 31,652,049** | **$ (4,555,978)** | **$ (3,991,991)** | **$ 103,509,903** | **$ 27,660,058** | | |