

**BOARD OF COUNTY COMMISSIONERS
 JASPER COUNTY, GEORGIA
 CALLED MEETING AGENDA
 ****COMMISSIONER'S MEETING ROOM – GROUND FLOOR****
 MONTICELLO, GEORGIA
 June 16, 2023
 9:00 a.m.**

I. Call to Order (9:00 a.m.)				
NAME	PRESENT	ABSENT	LATE	ARRIVED
DISTRICT 1 – SHEILA G. JONES, VICE-CHAIR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 2 – BRUCE HENRY	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 3 – DON JERNIGAN, CHAIR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 4 – GERALD STUNKEL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 5 - STEVEN LEDFORD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

II. Pledge of Allegiance –
III. Invocation – District 3

IV. Approval of Agenda

V. Consent Agenda –

VI. Public Hearing
Public Hearings are conducted to allow public comments on specific advertised issues such as rezoning, ordinances, policy development and other legislative actions to be considered by the County Commissioners. Following the public hearing, the Board of Commissioners will take action on each item presented below.

VII. Presentations/Delegations
(10) minutes on specific topics or for recognition of citizens, county employees or other events by the Commissioners.

VIII. Citizens Comments
The Citizens Comments section of the Agenda allows citizens who sign up to address the Commission for not more than three (3) minutes on specific topics. The County Attorney will keep time. Please be courteous of the 3 minute time limit. Comments noted from citizens via the Jasper County FB Page.

VIX. County Commissioner Items

X. Regular Agenda

Business Items:

1. FY 2024 General Fund Revenue and Expenditures Budget Discussion
2. Adopt/Approve Jasper County Wide M&O Millage Rate for 2023 Tax Billing
3. Adopt/Approve FY 2024 General Fund Expenditures Budget
4. Adopt Jasper Memorial Hospital Millage Rate for 2023 Tax Billing
5. Adopt Fire Protection Special District Fee for 2023 Tax Billing
6. Adopt Solid Waste Curbside Fee for 2023 Tax Billing

XI. County Attorney Items

XII. County Manager Update

XIII. Executive Session

Consultation with County attorney to discuss pending or potential litigation as provided by O.C.G.A. §50-14-2(1); Discussion of the future acquisition of real estate as provided by O.C.G.A. §50-14-3(4); and discussion on employment, compensation, or periodic evaluation of county employees as provided in O.C.G.A. § 50-14-3(6)

XIV. Adjournment

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: June 16, 2023

Subject: FY 2024 General Fund Revenue and Expenditures Budget Discussion

Summary:

At the June 5, 2023 Meeting, the BOC approved advertising the following:

2023 County Wide M&O Millage Rate of 10.364.

FY 2024 General Fund Budget Expenditures in the amount of \$13,565,741.

A Final 2023 County Wide M&O Millage Rate needs to be adopted.

A Final FY 2024 Budget needs to be adopted.

Additional FY 2024 Budget discussion to be held.

Background:

2022 Countywide M&O Millage Rate 12.159

FY 2023 Budget \$12,940,823

Cost:

Recommended Motion:

BOC Discretion

SUMMARY OF PROPOSED OPERATING BUDGET FOR FISCAL YEAR 2024



PROJECTED COUNTY M&O REVENUES	FY 2024
REAL, PERSONAL, & PUBLIC UTILITY TAXES	\$ 7,288,009
VEHICLE AD VALOREM TAXES	\$ 1,072,393
MOBILE HOME TAXES	\$ 14,200
TIMBER TAXES	\$ 33,500
HEAVY EQUIPMENT TAXES	\$ 500
INSURANCE PREMIUM TAX REBATE	\$ 964,968
LOCAL OPTION SALES TAX (LOST)	\$ 1,320,000
FOREST LAND PROTECTION PROGRAM	\$ 226,837
OTHER REVENUE & DEPARTMENTAL FEES	\$ 2,456,290
TOTAL REVENUES	\$ 13,376,697

PROPOSED MILLAGE RATE COMPARISON	2022 Digest	2023 Digest
INCORPORATED	12.159	10.364
UNINCORPORATED	12.159	10.364
HOSPITAL	0.678	0.620



JASPER COUNTY DEPARTMENT EXPENSES	PROPOSED BUDGET FY 2024
BOC	\$340,738
EXECUTIVE	\$219,463
ELECTIONS	\$71,848
REGISTRAR	\$103,823
FINANCIAL ADMINISTRATION	\$255,477
HR	\$104,683
TAX COMMISSIONER	\$272,036
TAX ASSESSOR	\$340,615
GOVERNMENT BUILDINGS	\$162,048
SUPERIOR COURT	\$406,826
DISTRICT ATTORNEY	\$60,257
MAGISTRATE COURT	\$154,961
PROBATE COURT	\$209,808
JUVENILE COURT	\$4,000
COURTS OTHER COSTS	\$127,410
SHERIFF	\$2,833,908
JAIL	\$1,180,740
COURTHOUSE SECURITY	\$129,909
FIRE RESCUE	\$1,495,283
CORONER	\$38,450
ANIMAL CONTROL	\$178,285
EMERGENCY MANAGEMENT	\$16,450
ROADS AND BRIDGES	\$2,294,392
RECREATION	\$364,231
COUNTY EXTENSION	\$71,041
PLANNING & ZONING/BUILDING/CODE	\$329,738
SENIOR SERVICES	\$365,512
LANDFILL	\$148,915
APPROPRIATIONS - LIBRARY	\$130,000
APPROPRIATIONS - HEALTH DEPT	\$72,102
APPROPRIATIONS - ECONOMIC DEVL P	\$111,413
APPROPRIATIONS - CHAMBER OF COMM	\$44,000
APPROPRIATIONS - E911 AUTHORITY	\$534,132
APPROPRIATIONS - ALL OTHER*	\$91,313
DEBT SERVICE	\$301,934
TOTAL COUNTY M&O BUDGET*	\$13,565,741

*Includes JC Dept Family Children Svcs, JC BOE, GA Forestry Putnam Jasper Support Services, Family Connection, JCWSA

The FY 2024 Budget Is Available For Review at
 The Jasper County BOC Office Located at
 126 W. Greene St. Suite 18, Monticello GA. 31064

NOTICE

The Jasper County Board of Commissioners do hereby announce that the 2023 millage rate will be set and the Fiscal Year 2024 Budget adopted at a meeting to be held at the Jasper County Courthouse on June 16, 2023 at 9:00 A.M. Pursuant to the requirements of O.C.G.A. 48-5-32 do hereby publish the following presentation of the current year's tax digest and levy along with the history of the tax digest and levy for the past five years.

CURRENT 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		COUNTY WIDE	2018	2019	2020	2021	2022	2023
		C o u n t y w i d e	V A L U E	Real & Personal	532,135,474	558,783,801	618,947,320	666,234,070
Motor Vehicles	10,413,300			9,140,320	7,859,280	6,988,510	6,934,060	7,352,680
Mobile Homes	1,329,360			1,518,239	1,351,936	1,397,869	1,356,070	1,382,642
Timber - 100%	5,936,909			4,487,762	5,529,380	3,603,907	3,038,654	2,805,784
Heavy Duty Equipment	441,493			164,893	222,266	352,400	413,363	321,471
Gross Digest	550,256,536			574,095,015	633,910,182	678,576,756	834,600,908	976,621,406
Less Exemptions	153,405,852			155,041,690	167,890,512	171,292,224	212,691,687	232,682,080
NET DIGEST VALUE	396,850,684			419,053,325	466,019,670	507,284,532	621,909,221	743,939,326
R A T E	Gross Maintenance & Operation Millage		17.3840	17.1560	16.0570	15.3887	13.7767	12.1066
	Less Rollback (Local Option Sales Tax)		1.4800	1.7440	1.5240	1.5687	1.6177	1.7426
	NET M&O MILLAGE RATE	15.9040	15.4120	14.5330	13.8200	12.1590	10.3640	
T A X	TOTAL M&O TAXES LEVIED	\$6,311,513	\$6,458,450	\$6,772,664	\$7,010,672	\$7,561,794	\$7,710,187	
	Net Tax \$ Increase		\$146,937	\$314,214	\$238,008	\$551,122	\$148,393	
	Net Tax % Increase		2.33%	4.87%	3.51%	7.86%	1.96%	

2023 Proposed Tax Millage Rate is a decrease of 6.75% from 2022

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: **JASPER** TAXING JURISDICTION: **COUNTYWIDE**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	778,447,630	63,908,829	66,936,553	909,293,012
PERSONAL	44,411,131		11,054,686	55,465,817
MOTOR VEHICLES	6,934,060		418,620	7,352,680
MOBILE HOMES	1,356,070		26,572	1,382,642
TIMBER -100%	3,038,654		(232,870)	2,805,784
HEAVY DUTY EQUIP	413,363		(91,892)	321,471
GROSS DIGEST	834,600,908	63,908,829	78,111,669	976,621,406
EXEMPTIONS	212,691,687		19,990,393	232,682,080
NET DIGEST	621,909,221	63,908,829	58,121,276	743,939,326
	(PYD)	(RVA)	(NAG)	(CYD)

2022 MILLAGE RATE: **12.159**

2023 MILLAGE RATE: **11.114**

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	621,909,221	
Net Value Added-Reassessment of Existing Real Property	RVA	63,908,829	
Other Net Changes to Taxable Digest	NAG	58,121,276	
2023 Net Digest	CYD	743,939,326	(PYD+RVA+NAG)
2022 Millage Rate	PYM	12.159	PYM
Millage Equivalent of Reassessed Value Added	ME	1.045	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	11.114	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)

Rollback Millage Rate	11.114
2023 Millage Rate	0.000
Percentage Tax Increase	-100.00%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date

GENERAL FUND		FY 2023 APPROVED BUDGET	FY 2024 PROPOSED BUDGET	Employee Merit Pay Contingency 6 Months	General, Property and Vehicle Insurance	All Other	Grand Total	FY 2024 INC/DEC	% VAR	FY 2024 COMMENTS
1110	BOC	277,536	340,738		375		341,113	63,577	22.9%	
1300	EXECUTIVE	211,503	219,463		1,312		220,775	9,272	4.4%	
1400	ELECTIONS	38,284	71,848		87		71,935	33,651	87.9%	
1401	REGISTRAR	79,220	103,823		278		104,101	24,881	31.4%	
1510	FINANCIAL ADMINISTRATION	247,022	255,477		748		256,225	9,203	3.7%	
1540	HUMAN RESOURCES	97,574	104,683		147		104,830	7,256	7.4%	
1545	TAX COMMISSIONER	262,331	272,036		777		272,813	10,482	4.0%	
1550	TAX ASSESSOR	335,740	340,615		1,358		341,973	6,234	1.9%	
1565	GOVERNMENT BUILDINGS	166,600	162,048		1,270		163,318	(3,282)	-2.0%	
2150	SUPERIOR COURT	402,750	406,825		1,095		407,920	5,170	1.3%	
2200	DISTRICT ATTORNEY	58,294	60,257		236		60,493	2,199	3.8%	
2400	MAGISTRATE COURT	143,763	154,961		559		155,520	11,757	8.2%	
2450	PROBATE COURT	207,153	209,807		828		210,635	3,482	1.7%	
2600	JUVENILE COURT	4,000	4,000				4,000	0	0.0%	
3100	COURTS OTHER COSTS	118,526	127,410				127,410	8,884	7.5%	
3300	SHERIFF	2,708,898	2,833,912		32,328		2,866,240	157,342	5.8%	
3326	JAIL	1,097,713	1,180,740		3,856		1,184,596	86,883	7.9%	
3360	COURTHOUSE SECURITY	120,368	129,909		380		130,289	9,921	8.2%	
3550	FIRE RESCUE	1,411,592	1,495,283				1,495,283	83,691	5.9%	
3700	CORONER	32,260	38,450		649		39,099	6,839	21.2%	
3900	ANIMAL CONTROL	163,626	178,285		1,142	1,020	180,447	16,821	10.3%	Commercial Monthly Pest Control \$85/monthly
3920	EMERGENCY MANAGEMENT	15,300	16,450				16,450	1,150	7.5%	
4200	ROADS AND BRIDGES	2,192,273	2,294,391		13,880		2,308,271	115,998	5.3%	
6100	RECREATION	344,396	364,232		1,386		365,618	21,222	6.2%	
6200	SENIOR CENTER	320,061	365,512		2,750		368,262	48,201	15.1%	
7100	COUNTY EXTENSION	70,026	71,041		965	1,503	73,509	3,483	5.0%	3% COLA per MOU with UGA
7410	PLANNING AND ZONING	311,718	329,738		1,429		331,167	19,448	6.2%	
7500	PAYROLL CONTINGENCY	-	-	99,771			99,771	99,771		Employee Merit Pay Contingency 6 Months
SUBTOTAL - DEPARTMENTS		11,438,527	12,131,935	99,771	67,835	2,523	12,302,064	863,537		
AGENCIES/COMPONENT UNITS		1,108,529	1,131,872			17,960	1,149,832	41,303	3.7%	Correct \$15k entry; Correct 911 Director wages + FICA = \$2,960
DEBT SERVICE		393,767	301,934				301,934	(91,833)	-23.3%	
SUBTOTAL - AGENCIES & DEBT SERVICE		1,502,296	1,433,806	-	-	17,960	1,451,766	(50,530)	-3.4%	
GRAND TOTAL GENERAL FUND		12,940,823	13,565,741	99,771	67,835	20,483	13,753,830	813,007	6.3%	

	Rollback Less .75	Rollback	Difference
Proposed Millage Rate	10.364	11.114	0.750
Projected Revenue	\$ 13,376,697	\$ 13,909,689	\$ 532,992
Projected Expenditures	\$ 13,753,830	\$ 13,753,830	\$ -
Difference	\$ (377,133)	\$ 155,859	\$ 532,992

01110	BOARD OF COMMISSIONERS	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	Inc/(Dec)	% Variance	Comments FY 2024
00052	CONTRACTED SERVICES										
521000	CONTRACTED SERVICES	-	-	2,002	2,002	(2,002)	-		-	#DIV/0!	
521200	PROFESSIONAL SERVICES	35,719	21,500	20,886	23,886	1,114	25,000	17,500	(7,500)	-30%	comp plan Fee-\$7500; no LOST negotiations cost
521210	ATTORNEY FEES	40,652	18,000	6,843	22,000	-	22,000	50,000	28,000	127%	Feb fee -\$6842; Mar fee - \$9870
521220	AUDIT FEES	14,991	37,000	77,500	77,500	(40,500)	37,000	50,500	13,500	36%	\$1500
521380	EMS BILLING SERVICES	31,212	23,800	21,681	28,908	(2,658)	26,250	31,850	5,600	21%	FY24 Proj Rev \$455k x 7%
523140	GENERAL LIABILITY	985	1,083	985	985	-	985	1,064	79	8%	
523160	PROPERTY LIABILITY	666	668	668	668	-	668	721	53	8%	
523200	COMMUNICATION	8,169	10,000	4,108	5,477	4,523	10,000	6,500	(3,500)	-35%	
523300	ADVERTISING	3,843	6,000	3,399	4,531	1,469	6,000	5,000	(1,000)	-17%	
523510	COMMISSIONERS EXPENSE	117	500	143	190	310	500	300	(200)	-40%	
523600	DUES & FEES	21,007	20,000	20,024	21,024	(524)	20,500	22,800	2,300	11%	NEGRC-\$15,000; accg-\$4000; wage works; other fees
523700	EDUCATION AND TRAINING	11,294	9,900	11,987	15,982	(6,082)	9,900	15,000	5,100	52%	
SUBTOTAL:	CONTRACTED SERVICES	168,656	148,451	170,224	203,154	(44,351)	158,803	201,235	42,432		
00053	SUPPLIES										
531100	GENERAL SUPPLIES	6,611	3,000	3,115	6,400	(1,400)	5,000	5,500	500	10%	Annual Employee Dinner
531400	BOOKS AND PERIODICALS	-	-	-	-	-	-	-	-		
531690	OFFICE EXPENSE	-	-	-	-	-	-	-	-		
531710	OFFICE SUPPLIES	1,306	1,000	467	623	377	1,000	1,000	-	0%	
531720	COMPUTER SUPPLIES	-	-	-	-	-	-	-	-		
SUBTOTAL:	SUPPLIES	7,917	4,000	3,583	7,023	(1,023)	6,000	6,500	500	13%	
00057	OTHER COSTS										
570100	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-		
570200	UPL INTERGOVERNMENT PAYMENT	11,349	-	14,460	14,460	(1,866)	12,594	14,460	1,866		budget same as actual fy23; NEW FY2022 - CMS Federal program GROUND AMBULANCE UPL;
572090	BANK CHARGES	-	125	-	-	125	125		(125)	-100%	
SUBTOTAL:	OTHER COSTS	11,349	125	14,460	14,460	(1,741)	12,719	14,460	1,741	1393%	
SUBTOTAL:	BOARD OF COMMISSIONERS	272,686	238,749	273,992	333,740	(56,204)	277,536	340,738	63,202		

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	3% COLA	ADJUSTED FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
01300	EXECUTIVE												
00051	PERSONAL SERVICES AND EMP BEN.												
511100	SALARIES & WAGES	150,539	149,668	113,189	148,837	5,745	154,582	154,586	4,638	159,224	4	0%	
512100	INSURANCE- CO PORTION	20,244	20,287	15,932	20,287	(1,862)	18,425	18,425		18,425	-	0%	
512150	LIFE INSURANCE	156	160	131	174	(74)	100	100		100	-	0%	
512200	FICA	10,817	11,449	8,149	11,641	185	11,826	11,826	355	12,181	-	0%	
512400	RETIREMENT	9,020	8,981	6,779	9,685	(410)	9,275	9,275	278	9,553	-	0%	
512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-		-	-		
512700	WORKER'S COMP	668	659	472	629	30	659	659		659	-	0%	
512800	REIMBURSEMENT FROM CURBSIDE	-	-	-	-	-	-	-		-	-		
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	191,443	191,204	144,652	191,253	3,614	194,867	194,871	5,271	200,142	4		
01300	EXECUTIVE												
00052	CONTRACTED SERVICES												
521210	ATTORNEY FEES	-	-	-	-	-	-	-		-	-		
522210	VEHICLE & EQUIP REP & MAINT	2,800	2,789	18	24	976	1,000	1,000		1,000	-	0%	
522320	COPIER LEASE	4,901	4,764	4,074	5,432	(1,432)	4,000	5,432		5,432	1,432	36%	
523140	GENERAL LIABILITY	2,812	2,628	2,700	2,700	-	2,700	2,916		2,916	216	8%	
523150	VEHICLE LIABILITY	2,825	2,825	2,553	2,553	-	2,553	2,757		2,757	204	8%	
523160	PROPERTY LIABILITY	391	392	400	533	-	533	576		576	43	8%	
523200	COMMUNICATION (T/C/P)	511	1,800	383	511	489	1,000	700		700	(300)	-30%	
523210	POSTAGE	173	500	943	1,258	(458)	800	800		800	-	0%	
523300	ADVERTISING	-	-	-	-	-	-	-		-	-		
523600	DUES & FEES	-	50	190	190	(140)	50	190		190	140	280%	
523700	EDUCATION & TRAINING	2,190	2,190	1,230	1,230	(230)	1,000	1,250		1,250	250	25%	ACCG Conference
523720	RELOCATION ALLOWANCE	-	-	-	-	-	-	-		-	-		
SUBTOTAL:	CONTRACTED SERVICES	16,602	17,937	12,491	14,431	(794)	13,636	15,621	-	15,621	1,985		
00053	SUPPLIES												
531270	VEHICLES- GAS	2,485	2,485	1,671	2,507	(1,007)	1,500	2,400		2,400	900	60%	
531400	BOOKS AND PERIODICALS	-	-	-	-	-	-	-		-	-		
531710	OFFICE SUPPLIES	1,385	1,000	461	614	386	1,000	800		800	(200)	-20%	
531720	COMPUTER SUPPLIES	8	500	1,170	1,170	(670)	500	500		500	-	0%	
SUBTOTAL:	SUPPLIES	3,877	3,985	3,302	4,292	(1,292)	3,000	3,700	-	3,700	700		
SUBTOTAL:	EXECUTIVE	211,923	213,126	160,446	209,976	1,528	211,503	214,192	5,271	219,463	2,689		

	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	Inc/(Dec)	% Variance	Comments FY 2024
ELECTIONS										
PERSONAL SERVICES AND EMP BEN.										
SALARIES & WAGES	-	-	-	-	-	-	15,600	15,600		NEW POSITION - Elections System Specialist/Deputy Registrar (6 Months)
PART TIME HELP	-	-	-	-	-	-	-	-		
POLL WORKERS	9,000	11,000	15,154	15,154	(154)	15,000	20,000	5,000	33%	
INSURANCE- CO PORTION	-	-	-	-	-	-	2,985	2,985		6 potential elections Special, General(Special)11/23,Special, PPP 3/24?, Primary5/24?, Primary Runoff 6/24
LIFE INSURANCE	-	-	-	-	-	-	25	25		
FICA	-	-	-	-	-	-	1,193	1,193		
RETIREMENT	-	-	-	-	-	-	-	-		
UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-		
WORKER'S COMP	-	-	-	-	-	-	-	-		
PERSONAL SERVICES AND EMP BEN.	9,000	11,000	15,154	15,154	(154)	15,000	39,803	24,803		
ELECTIONS										
CONTRACTED SERVICES										
PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-		
ATTORNEY FEES	-	-	-	-	-	-	-	-		
MAPPING FEES	-	-	-	-	-	-	-	-		
REPAIR & MAINTENANCE	8,989	9,000	-	-	9,000	9,000	9,270	270	3%	Increase in warranty fee by Dominion
SOFTWARE MAINTENANCE - ANNUAL	-	300	-	-	300	300	300	-		
GENERAL LIABILITY	-	-	-	-	-	-	-	-		
VEHICLE LIABILITY	-	-	-	-	-	-	-	-		
PROPERTY LIABILITY	378	379	384	384	-	384	415	31	8%	
COMMUNICATION (T/C/P)	-	-	-	-	-	-	925	925		Poll Pads Cellular Data (\$37.80*4*6)
POSTAGE	-	-	-	-	-	-	-	-		
ADVERTISING	327	500	682	682	(182)	500	1,000	500	100%	L&A ads, \$144; Call for Elections, \$40 x 2 elections
DUES & FEES	45	100	45	60	40	100	200	100	100%	New employee will have dues and fees
EDUCATION AND TRAINING	2,547	3,000	3,980	3,980	20	4,000	8,000	4,000	100%	New employee will be required to attend all election training.
CONTRACT LABOR	-	-	-	-	-	-	-	-		
CONTRACTED SERVICES	12,286	13,279	5,090	5,105	9,179	14,284	20,110	5,826		
SUPPLIES										
GENERAL SUPPLIES	4,672	6,000	5,475	7,299	1,201	8,500	9,500	1,000	12%	Number of Elections require increase in ballot orders, & media
OFFICE SUPPLIES	721	500	636	636	(136)	500	2,435	1,935	387%	Poll Pad Printer Check-in Station (\$645 each x 3 = \$1,935)
SUPPLIES	5,393	6,500	6,110	7,935	1,065	9,000	11,935	2,935		
ELECTIONS	26,680	30,779	26,354	28,194	10,090	38,284	71,848	33,564		

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	Recommended Budget Revision	ADJUSTED FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
1510	FINANCIAL ADMINISTRATION												
00051	PERSONAL SERVICES AND EMP BEN.												
511100	SALARIES & WAGES	127,963	135,219	127,137	173,977	5,092	179,069	179,067	5,372	184,439	\$ 5,370	3%	
511160	PART TIME HELP	-	-	-	-	-	-	-	-	-	\$ -	-	
511190	OVERTIME PAY	350	1,030	-	-	1,000	1,000	1,000	-	1,000	\$ -	0%	
512100	INSURANCE- CO PORTION	19,862	30,059	20,947	27,930	(3,535)	24,395	24,395	-	24,395	\$ -	0%	
512150	LIFE INSURANCE	182	240	132	175	(25)	150	150	-	150	\$ -	0%	
512200	FICA	9,270	10,341	9,185	12,570	1,205	13,775	13,699	411	14,110	\$ 335	2%	
512400	RETIREMENT	5,188	5,366	4,196	5,742	331	6,073	6,073	182	6,255	\$ 182	3%	
512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	-	\$ -	-	
512700	WORKER'S COMP	478	460	439	586	(126)	460	714	-	714	\$ 254	55%	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	163,293	182,715	162,036	220,978	3,944	224,922	225,098	5,965	231,063	\$ 6,141		
1510	FINANCIAL ADMINISTRATION												
00052	CONTRACTED SERVICES												
521200	PROFESSIONAL SERVICES	11,160	-	805	2,000	-	2,000	3,000	-	3,000	\$ 1,000	50%	Increase in need for IT services
522250	SOFTWARE MAINTENANCE - ANNUAL	3,031	3,000	4,002	4,100	-	4,100	4,100	-	4,100	\$ -	0%	
522320	COPIER LEASE	-	-	-	-	-	-	1,800	-	1,800	\$ 1,800	#DIV/0!	NEW copier lease for Finance Dept
523140	GENERAL LIABILITY	2,540	1,652	2,600	2,600	-	2,600	2,808	-	2,808	\$ 208	8%	
523160	PROPERTY LIABILITY	656	656	700	700	-	700	756	-	756	\$ 56	8%	
523200	COMMUNICATION (T/C/P)	266	-	556	742	(42)	700	750	-	750	\$ 50	7%	
523210	POSTAGE	1,347	1,350	1,109	1,478	(128)	1,350	1,500	-	1,500	\$ 150	11%	
523600	DUES & FEES	-	150	200	200	(50)	150	200	-	200	\$ 50	33%	
523700	EDUCATION & TRAINING	219	2,500	-	-	2,500	2,500	2,500	-	2,500	\$ -	0%	
SUBTOTAL:	CONTRACTED SERVICES	19,218	9,308	9,972	11,820	2,280	14,100	17,414	-	17,414	\$ 3,314		
00053	SUPPLIES												
531710	OFFICE SUPPLIES	3,553	2,000	1,224	2,000	-	2,000	2,000	-	2,000	\$ -	0%	
531720	COMPUTER SUPPLIES	1,627	5,500	1,369	4,500	1,500	6,000	5,000	-	5,000	\$ (1,000)	-17%	
SUBTOTAL:	SUPPLIES	5,180	7,500	2,593	6,500	1,500	8,000	7,000	-	7,000	\$ (1,000)		
SUBTOTAL:	FINANCIAL ADMINISTRATION	187,691	199,523	174,601	239,298	7,724	247,022	249,512	5,965	255,477	\$ 8,455		

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	3% COLA	FY 2024 Adjusted Budget	Inc/(Dec)	% Variance	Comments FY 2024
01545	TAX COMMISSIONER												
00051	PERSONAL SERVICES AND EMP BEN.												
511100	SALARIES & WAGES	151,897	156,689	120,520	164,923	1,918	166,841	171,394	2,870	174,264	4,553	3%	Includes state mandated COLA
511160	PART TIME HELP	-	-	-	-	-	-	-	-	-	-	-	
512100	INSURANCE- CO PORTION	29,627	30,025	22,972	30,629	(3,472)	27,157	27,157		27,157	-	0%	
512150	LIFE INSURANCE	312	320	175	234	(34)	200	200		200	-	0%	
512200	FICA	11,120	11,987	8,889	12,163	600	12,763	13,112	220	13,332	349	3%	
512400	RETIREMENT	9,461	8,019	6,364	8,709	443	9,152	8,412	116	8,528	(740)	-8%	
512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	-	-	-	
512700	WORKER'S COMP	718	718	496	661	57	718	655		655	(63)	-9%	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	203,135	207,758	159,416	217,318	(487)	216,831	220,930	3,206	224,136	4,099		
01545	TAX COMMISSIONER												
00052	CONTRACTED SERVICES												
521200	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	
521201	LEGAL FEES - FIFA	3,061	2,500	1,029	1,372	1,128	2,500	2,500		2,500	-	0%	
522320	COPIER LEASE	1,798	1,900	1,342	1,789	111	1,900	1,900		1,900	-	0%	
522350	PRINT/MAIL TAX BILLS	13,554	17,750	8,244	20,250	(2,250)	18,000	20,250		20,250	2,250	13%	INCREASED POSTAGE & COST CHARGED BY COMPANY THAT MAILLS TAG RENEWAL NOTICES & 1 BUDGETED INCORRECTLY LAST YEAR FOR THE TOTAL TO PRINT AD VALOREM PROPERTY TAX NOTICES
522400	ANNUAL SUPPORT GSI	3,263	3,500	3,263	3,300	200	3,500	3,400		3,400	(100)	-3%	
522410	SERVER MAINTENANCE	480	2,000	-	1,250	250	1,500	1,250		1,250	(250)	-17%	
523140	GENERAL LIABILITY	2,944	2,688	2,208	2,208	692	2,900	2,900		2,900	-	0%	
523160	PROPERTY LIABILITY	789	790	592	592	208	800	800		800	-	0%	
523200	COMMUNICATION (T/C/P)	1,610	3,400	1,221	1,628	1,772	3,400	3,400		3,400	-	0%	
523210	POSTAGE	2,657	3,000	1,668	2,225	675	2,900	2,900		2,900	-	0%	
523300	ADVERTISING	(479)	300	-	-	300	300	300		300	-	0%	
523325	COMPUTER/SOFTWARE SERVICES	2,025	1,100	-	500	100	600	600		600	-	0%	
523500	TRAVEL & EMP REIMBURSEMENT	-	100	-	100	-	100	100		100	-	0%	
523600	DUES & FEES	450	450	450	600	(100)	500	500		500	-	0%	
523700	EDUCATION AND TRAINING	1,573	2,500	395	1,915	585	2,500	3,000		3,000	500	20%	HAVE NOT ATTENDED COAG FOR THE PAST FEW YEARS, BUT NEED TO START ATTENDING
SUBTOTAL:	CONTRACTED SERVICES	33,725	41,978	20,411	37,728	3,672	41,400	43,800		43,800	2,400		
00053	SUPPLIES												
531690	OFFICE EXPENSE	380	500	335	447	53	500	500		500	-	0%	
531710	OFFICE SUPPLIES	2,491	2,500	2,035	2,491	9	2,500	2,500		2,500	-	0%	
531720	COMPUTER SUPPLIES	3,060	1,100	930	1,240	(140)	1,100	1,100		1,100	-	0%	
SUBTOTAL:	SUPPLIES	5,931	4,100	3,300	4,178	(78)	4,100	4,100		4,100	-		
SUBTOTAL:	TAX COMMISSIONER	242,790	253,836	183,127	259,224	3,107	262,331	268,830	3,206	272,036	6,499		

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	3% COLA	ADJUSTED FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
01550	TAX ASSESSOR												
00051	PERSONAL SERVICES AND EMP BEN.												
511100	SALARIES & WAGES	159,743	158,309	111,058	156,055	8,584	164,639	164,549	4,936	169,485	4,846	3%	
511190	OVERTIME PAY	-	-	-	-	-	-	-	-	-	-	#DIV/0!	
512100	INSURANCE- CO PORTION	32,459	33,333	25,549	34,065	(9,739)	24,326	24,326		24,326	-	0%	
512150	LIFE INSURANCE	234	240	176	234	(84)	150	150		150	-	0%	
512200	FICA	10,933	12,110	7,527	10,612	1,982	12,594	12,588	378	12,966	372	3%	
512400	RETIREMENT	9,566	9,496	6,645	9,339	537	9,876	9,873	296	10,169	293	3%	
512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	-	-	-	
512700	WORKER'S COMP	708	694	548	731	(37)	694	658		658	(36)	-5%	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	213,644	214,182	151,503	211,036	1,243	212,279	212,144	5,610	217,754	5,475		
01550	TAX ASSESSOR												
00052	CONTRACTED SERVICES												
521000	CONTRACTED SERVICES	47,565	48,200	43,073	62,700	-	62,700	62,700		62,700	-	0%	
521130	BOARD OF TAX ASSESSOR MEETINGS	4,275	5,000	2,625	5,000	-	5,000	7,200		7,200	2,200	44%	Increase from \$75 to \$100/meeting for 5 Member Board
521230	MAPPING FEES	6,875	5,500	4,125	5,500	-	5,500	5,500		5,500	-	0%	
521240	MAPPING SUPPORT/ EXHIBITS	13,677	14,000	-	14,000	-	14,000	14,000		14,000	-	0%	Annual Fee
521260	TIMBER APPRAISALS	11,510	6,000	11,510	11,510	(2,510)	9,000	6,000		6,000	(3,000)	-33%	
522210	VEHICLE & EQUIP REP & MAINT	-	300	-	-	300	300	300		300	-	0%	
522320	COPIER LEASE	1,879	2,000	1,423	1,897	103	2,000	2,000		2,000	-	0%	
523140	GENERAL LIABILITY	2,974	2,767	2,230	2,230	744	2,974	2,974		2,974	-	0%	
523150	VEHICLE LIABILITY	2,118	1,587	1,589	1,589	1,169	2,758	2,758		2,758	0	0%	
523160	PROPERTY LIABILITY	736	738	552	552	184	736	736		736	-	0%	
523200	COMMUNICATION (T/C/P)	1,878	3,300	1,397	1,863	1,437	3,300	3,300		3,300	-	0%	
523210	POSTAGE	409	400	146	195	205	400	400		400	-	0%	
523300	ADVERTISING	406	450	406	541	(91)	450	450		450	-	0%	
523600	DUES & FEES	4,499	4,100	867	4,500	43	4,543	4,543		4,543	-	0%	
523700	EDUCATION AND TRAINING	6,538	7,500	2,939	7,300	(300)	7,000	7,200		7,200	200	3%	
SUBTOTAL:	CONTRACTED SERVICES	105,340	101,842	72,883	119,378	1,283	120,661	120,061		120,061	(600)		
00053	SUPPLIES												
531270	VEHICLES- GAS	219	800	219	292	508	800	800		800	-	0%	
531710	OFFICE SUPPLIES	1,326	2,000	756	1,209	791	2,000	2,000		2,000	-	0%	
531720	COMPUTER SUPPLIES	370	-	370	493	(493)	-	-		-	-	-	
SUBTOTAL:	SUPPLIES	1,915	2,800	1,345	1,994	806	2,800	2,800		2,800	-		
SUBTOTAL:	TAX ASSESSOR	320,899	318,824	225,731	332,408	3,332	335,740	335,005	5,610	340,615	4,876		

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	ADJUSTED FY 2023 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
01565	GOV'T BUILDINGS											
00051	PERSONAL SERVICES AND EMP BEN.											
511100	SALARIES & WAGES											
511190	OVERTIME PAY											
512100	INSURANCE- CO PORTION											
512150	LIFE INSURANCE											
512200	FICA											
512400	RETIREMENT											
512450	TEMPORARY EMPLOYMENT AGENCIES											
512600	UNEMPLOYMENT INSURANCE											
512700	WORKER'S COMP											
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.											
		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request		Inc/(Dec)	% Variance	Comments FY 2024
01565	GOV'T BUILDINGS											
00052	CONTRACTED SERVICES											
521000	CONTRACTED SERVICES	53,100	50,000	34,229	45,638	4,362	50,000	50,000	50,000	-	0%	
521200	PROFESSIONAL SERVICES	500	-	-	-	-	-	-	-	-	-	
521311	BUILDING MAINTENANCE	58,253	40,000	25,971	34,627	5,373	40,000	40,000	40,000	-	0%	
523160	PROPERTY LIABILITY	5,559	5,288	5,600	5,600	-	5,600	6,048	6,048	448	8%	
523200	COMMUNICATION (T/C/P)	12,584	12,000	9,157	12,210	(210)	12,000	12,500	12,500	500	4%	
SUBTOTAL:	CONTRACTED SERVICES	129,995	107,288	74,957	98,075	9,525	107,600	108,548	108,548	948		
00053	SUPPLIES											
531230	ELECTRICITY	38,126	50,000	31,724	42,299	7,701	50,000	45,000	45,000	(5,000)	-10%	
531240	NATURAL GAS	2,721	3,800	2,609	3,479	521	4,000	3,500	3,500	(500)	-13%	
531270	VEHICLES- GAS	-	-	-	-	-	-	-	-	-	-	
531730	COURTHOUSE SUPPLIES	4,669	5,000	4,483	5,977	(977)	5,000	5,000	5,000	-	0%	
SUBTOTAL:	SUPPLIES	45,516	58,800	38,816	51,755	7,245	59,000	53,500	53,500	(5,500)		
SUBTOTAL:		175,512	166,088	113,773	149,831	16,769	166,600	162,048	162,048	(4,552)		

FY23-1 a/c and 1 furnace in capital expenditures budget

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	3% COLA	ADJUSTED FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
02150	SUPERIOR COURT												
00051	PERSONAL SERVICES AND EMP BEN.												
511100	SALARIES & WAGES	213,710	223,327	160,008	218,959	12,607	231,566	234,459	4,732	239,191	7,625	3%	Includes state mandated COLA
511190	OVERTIME PAY	-	-	-	-	-	-	-	-	-	-	-	-
512100	INSURANCE- CO PORTION	34,708	40,153	24,587	32,782	(2,184)	30,598	24,464		24,464	(6,134)	-20%	
512150	LIFE INSURANCE	341	400	219	292	(42)	250	250		250	-	0%	
512200	FICA	15,278	17,085	11,704	16,016	1,699	17,715	17,936	362	18,298	583	3%	
512400	RETIREMENT	9,685	11,094	7,078	9,685	56	9,741	10,979	160	11,139	1,398	14%	
512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-
512700	WORKER'S COMP	990	950	704	938	12	950	916		916	(34)	-4%	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	274,712	293,009	204,299	278,672	12,148	290,820	289,004	5,255	294,259	3,439		
02150	SUPERIOR COURT												
00052	CONTRACTED SERVICES												
521200	PROFESSIONAL SERVICES	26,201	27,000	22,535	30,047	(3,047)	27,000	27,000		27,000	-	0%	
521270	BOARD OF EQUALIZATION	3,959	4,500	1,530	2,040	2,460	4,500	4,500		4,500	-	0%	
521320	COURT REPORTERS	30,826	35,000	26,192	34,922	(2,922)	32,000	32,000		32,000	-	0%	
522320	COPIER LEASE	1,466	1,600	1,099	1,466	134	1,600	1,600		1,600	-	0%	
523140	GENERAL LIABILITY	4,195	3,886	4,200	4,200	-	4,200	4,536		4,536	336	8%	
523160	PROPERTY LIABILITY	628	628	630	630	-	630	680		680	50	8%	
523200	COMMUNICATION (T/C/P)	3,590	6,400	2,084	2,778	2,222	5,000	5,000		5,000	-	0%	
523210	POSTAGE	2,541	4,000	1,980	2,641	1,359	4,000	3,000		3,000	(1,000)	-25%	Advertising costs have gone up.
523300	ADVERTISING	989	750	850	1,134	(384)	750	1,000		1,000	250	33%	
523600	DUES & FEES	475	750	500	750	-	750	750		750	-	0%	
523620	JURY SCRIPT/BAILIFFS	15,000	20,000	15,000	20,000	-	20,000	20,000		20,000	-	0%	
523680	WITNESSES	95	-	-	-	-	-	-		-	-	-	
523700	EDUCATION AND TRAINING	3,282	4,000	700	934	3,066	4,000	5,000		5,000	1,000	25%	Additional Magistrate Council Conference for Deputy Clerk
SUBTOTAL:	CONTRACTED SERVICES	93,247	108,514	77,301	101,541	2,889	104,430	105,066	-	105,066	636		
00053	SUPPLIES												
531400	BOOKS AND PERIODICALS	-	-	-	-	-	-	-		-	-	-	
531450	INTERPRETER FEES	-	-	-	-	-	-	-		-	-	-	
531710	OFFICE SUPPLIES	2,829	7,500	9,294	12,792	(5,292)	7,500	7,500		7,500	-	0%	
531720	COMPUTER SUPPLIES	-	-	-	-	-	-	-		-	-	-	
SUBTOTAL:	SUPPLIES	2,829	7,500	9,294	12,792	(5,292)	7,500	7,500	-	7,500	-		
SUBTOTAL:	SUPERIOR COURT	370,787	409,023	290,894	393,005	9,745	402,750	401,571	5,255	406,825	4,075		

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	3% COLA	FY 2024 Adjusted Budget	Inc/(Dec)	% Variance	Comments FY 2024
02200	DISTRICT ATTORNEY												
00051	PERSONAL SERVICES AND EMP BEN.												
511100	SALARIES & WAGES	31,401	35,003	23,368	32,753	2,177	34,930	34,930	909	35,839	-	0%	
512100	INSURANCE- CO PORTION	5,368	-	5,060	6,747	(777)	5,970	5,970		5,970	-		
512150	LIFE INSURANCE	59	80	44	58	(8)	50	50		50	-	0%	
512200	FICA	2,349	2,678	1,612	2,266	406	2,672	2,672	70	2,742	-	0%	
512400	RETIREMENT	-	1,822	-	47	(47)	-	909	55	964	909	#DIV/0!	
512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	-	-		
512700	WORKER'S COMP	155	193	107	143	69	212	150		150	(62)	-29%	
512800	REIMBURSEMENT FROM VICTIM ASSISTANCE FU	(11,167)	(7,000)	(7,350)	(9,800)	0	(9,800)	(9,800)		(9,800)	-	0%	
SUBTOTAL	PERSONAL SERVICES AND EMP BEN.	28,164	32,776	22,842	32,213	1,821	34,034	34,881	1,033	35,914	847		
		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request		FY 2024 Adjusted Budget	Inc/(Dec)	% Variance	Comments FY 2024
02200	DISTRICT ATTORNEY												
00052	CONTRACTED SERVICES												
522320	COPIER LEASE	1,937	2,100	1,461	1,948	152	2,100	2,100			-	0%	
523140	GENERAL LIABILITY	658	649	649	649	-	649	701			52	8%	
523160	PROPERTY LIABILITY	391	391	391	391	-	391	422			31	8%	
523200	COMMUNICATION (T/C/P)	1,253	1,450	943	1,258	192	1,450	1,450			-	0%	
523640	DA'S OFFICE SUPPLEMENT	5,858	5,858	4,394	5,858	(0)	5,858	5,858			-	0%	
SUBTOTAL	CONTRACTED SERVICES	10,096	10,448	7,838	10,104	344	10,448	10,531	-	-	83		
00053	SUPPLIES												
531710	OFFICE SUPPLIES	-	100	-	-	100	100	100			-	0%	
531720	COMPUTER SUPPLIES	-	-	-	-	-	-	-			-		
SUBTOTAL	SUPPLIES	-	100	-	-	100	100	100	-	-	-		
00057	OTHER COSTS												
572240	DISTRICT ATTORNEY	13,712	13,712	10,284	13,712	-	13,712	13,712			-	0%	
SUBTOTAL	OTHER COSTS	13,712	13,712	10,284	13,712	-	13,712	13,712	-	-	-		
SUBTOTAL	DISTRICT ATTORNEY	51,973	57,036	40,963	56,029	2,265	58,294	59,224	1,033	60,257	930		

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	3% COLA	FY 2024 Adjusted Budget	Inc/(Dec)	% Variance	Comments FY 2024
02450	PROBATE COURT												
00051	PERSONAL SERVICES AND EMP BEN.												
511100	SALARIES & WAGES	128,121	131,968	99,115	135,631	423	136,054	139,424	2,056	141,480	3,370	2%	Includes state mandated COLA
511160	PART TIME HELP	-	4,286	-	-	4,286	4,286	-	-	-	(4,286)	-100%	
512100	INSURANCE- CO PORTION	12,956	12,932	10,033	13,377	(1,437)	11,940	11,940	-	11,940	-	0%	
512150	LIFE INSURANCE	234	240	119	159	(9)	150	150	-	150	-	0%	
512200	FICA	9,490	10,423	7,396	10,121	615	10,736	10,666	157	10,823	(70)	-1%	
512400	RETIREMENT	7,603	7,913	5,844	7,997	160	8,157	8,365	123	8,488	208	3%	
512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	-	-	-	
512700	WORKER'S COMP	599	604	413	551	54	605	534	-	534	(71)	-12%	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	159,003	168,366	122,920	167,835	4,093	171,928	171,079	2,337	173,415	(849)		
02450	PROBATE COURT												
00052	CONTRACTED SERVICES												
521200	PROFESSIONAL SERVICES	11,000	12,000	8,000	10,667	1,333	12,000	13,200	-	13,200	1,200	10%	Increase in caseload for Solicitor
522250	Software Maintenance	2,704	2,600	2,893	3,857	(1,132)	2,725	2,900	-	2,900	175	6%	Increase in fee by vendor
522320	COPIER LEASE	2,231	3,000	1,817	2,423	577	3,000	2,500	-	2,500	(500)	-17%	
523140	GENERAL LIABILITY	2,560	2,352	2,500	2,500	-	2,500	2,700	-	2,700	200	8%	
523160	PROPERTY LIABILITY	1,092	1,094	1,150	1,150	-	1,150	1,242	-	1,242	92	8%	
523200	COMMUNICATION (T/C/P)	1,211	2,500	954	954	1,546	2,500	2,500	-	2,500	-	0%	
523210	POSTAGE	610	800	454	605	195	800	800	-	800	-	0%	
523590	LUNACY HEARINGS	-	500	-	-	500	500	500	-	500	-	0%	
523600	DUES & FEES	400	400	400	533	(133)	400	400	-	400	-	0%	
523700	EDUCATION AND TRAINING	4,511	5,500	4,563	6,084	(584)	5,500	5,500	-	5,500	-	0%	
523900	CONTRACT LABOR	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL:	CONTRACTED SERVICES	26,319	30,746	22,731	28,774	2,301	31,075	32,242	-	32,242	1,167		
00053	SUPPLIES												
531400	BOOKS AND PERIODICALS	334	350	322	429	(79)	350	350	-	350	-	0%	
531710	OFFICE SUPPLIES	3,633	2,800	1,160	1,547	2,253	3,800	3,800	-	3,800	-	0%	
SUBTOTAL:	SUPPLIES	3,967	3,150	1,482	1,976	2,174	4,150	4,150	-	4,150	-		
00054	CAPITAL OUTLAY												
540000	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL:	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL:	PROBATE COURT	189,289	202,262	147,133	198,585	8,568	207,153	207,471	2,337	209,807	318		

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	ADJUSTED FY 2024 PROPOSED BUDGET
02600	JUVENILE COURT								
00052	CONTRACTED SERVICES								
521010	INDIGENT DEFENSE	-	-	-	-	-	-	-	
521320	COURT REPORTERS	3,667	5,000	2,476	3,301	699	4,000	4,000	4,000
SUBTOTAL:	CONTRACTED SERVICES	3,667	5,000	2,476	3,301	699	4,000	4,000	4,000
00062	GRANTS								
572220	OCMULGEE JUDICIAL CIRCUIT								
620000	GRANT MATCH FUNDS								
SUBTOTAL:	GRANTS								
SUBTOTAL:	JUVENILE COURT	3,667	5,000	2,476	3,301	699	4,000	4,000	4,000

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Proposed Budget	ADJUSTMENT CONSIDERATIONS	ADJUSTED FY 2023 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
03100	COURTS, OTHER COSTS												
00051	PERSONAL SERVICES AND EMP BEN.												
511100	SALARIES & WAGES												
511490	JUDGES SUPPLEMENT												
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.												
00052	CONTRACTED SERVICES												
523740	JUDGE PARROTT'S PHONE												
523740	PROBATION OFFICE PHONE												
SUBTOTAL:	CONTRACTED SERVICES												
00057	OTHER COSTS												
572220	OCMULGEE JUDICIAL CIRCUIT	60,366	60,366	46,145	61,526	(0)	61,526	61,526		61,526	-	0%	\$61,526 per email from court admin.
572230	INDIGENT LEGAL DEFENSE	55,527	57,500	40,658	57,500	(500)	57,000	67,684	(1,800)	65,884	8,884	16%	\$58,684 per Ocmulgee Circuit and \$9k Per Clerk of Court/Probate Judge
SUBTOTAL:	OTHER COSTS	115,893	117,866	86,803	119,026	(500)	118,526	129,210	(1,800)	127,410	8,884		
SUBTOTAL:	COURTS, OTHER COSTS	115,893	117,866	86,803	119,026	(500)	118,526	129,210	(1,800)	127,410	8,884		

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	Recommended Budget Revision	ADJUSTED FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
03300	SHERIFF												
00051	PERSONAL SERVICES AND EMP BEN.												
511100	SALARIES & WAGES	1,295,284	1,372,529	951,859	1,302,544	69,985	1,506,690	1,506,690	54,223	1,560,913	54,223	4%	
511160	PART TIME WAGES	38,046	131,717	48,028	65,723	65,994	105,000	105,000	-	105,000	-	0%	
511190	OVERTIME PAY	78,295	87,550	61,069	83,568	3,982	98,056	98,000		98,000	(56)	0%	
512100	INSURANCE- CO PORTION	184,189	234,399	145,715	194,286	40,113	215,638	215,638		215,638	-	0%	
512150	LIFE INSURANCE	1,831	2,720	1,078	1,437	1,283	1,750	1,750		1,750	-	0%	
512200	FICA	103,302	125,450	78,095	106,867	18,583	132,173	132,173	4,148	136,321	4,148	3%	
512400	RETIREMENT	64,062	65,313	48,706	66,650	(1,337)	71,399	71,399	1,847	73,246	1,847	3%	
512410	POAB - RETIREMENT	5,200	8,700	475	8,700	-	8,700	8,700		8,700	-		
512700	WORKER'S COMP	37,399	39,246	28,955	38,607	639	33,450	56,895		56,895	23,445	70%	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	1,807,608	2,067,624	1,363,980	1,868,382	199,242	2,172,856	2,196,245	60,218	2,256,463	83,607		
03300	SHERIFF												
00052	CONTRACTED SERVICES												
521200	PROFESSIONAL SERVICES	2,046	1,000	385	513	487	1,000	1,000		1,000	-	0%	
521210	ATTORNEY FEES	-	2,000	15,747	20,996	(18,996)	2,000	2,000		2,000	-	0%	
521225	TECH SERVICES	18,911	10,200	17,548	23,397	(13,197)	15,000	15,000		15,000	-	0%	
521360	CID EXPENSES	24,433	12,000	12,361	16,482	(4,482)	12,000	32,000		32,000	20,000	167%	Lease & service agreement for 8 flock cameras - yearly expense
522210	VEHICLE & EQUIP REP & MAINT	92,411	70,000	70,480	93,974	(23,974)	70,000	90,000		90,000	20,000	29%	
522250	SOFTWARE MAINTENANCE - ANNUAL	19,272	12,000	2,736	3,647	8,353	13,000	13,000		13,000	-	0%	
522320	COPIER LEASE	5,120	4,800	2,900	3,866	934	4,800	4,800		4,800	-	0%	
523140	GENERAL LIABILITY	28,259	26,631	30,000	30,000	(3,369)	30,000	32,400		32,400	2,400	8%	
523150	VEHICLE LIABILITY	83,328	82,350	112,167	112,167	(29,817)	112,167	121,140		121,140	8,973	8%	
523160	PROPERTY LIABILITY	338	338	375	375	(37)	375	405		405	30	8%	
523200	COMMUNICATION (T/C/P)	51,751	45,000	40,827	54,436	(9,436)	45,000	45,000		45,000	-	0%	
523210	POSTAGE	58	2,000	292	390	1,610	2,000	2,000		2,000	-	0%	
523300	ADVERTISING	391	500	603	804	(304)	500	500		500	-	0%	
523600	DUES & FEES	397	2,200	1,115	1,487	713	2,200	2,200		2,200	-	0%	
523700	EDUCATION AND TRAINING	14,538	16,000	118,638	158,184	(142,184)	16,000	16,000		16,000	-	0%	
SUBTOTAL:	CONTRACTED SERVICES	341,253	287,019	426,174	520,719	(233,700)	326,042	377,445	-	377,445	51,403		
00053	SUPPLIES												
531100	GENERAL SUPPLIES	9,371	3,000	28,132	37,509	(34,509)	4,000	4,000		4,000	-	0%	
531230	ELECTRICITY - WATER	374	-	727	970	(970)	-	-		-	-		
531250	HEALTH PREPAREDNESS SUPPLIES	1,205	2,500	-	-	2,500	2,500	2,500		2,500	-		
531270	VEHICLES- GAS	121,625	146,000	95,971	127,961	18,039	173,000	173,000	(10,000)	163,000	(10,000)	-6%	
531710	OFFICE SUPPLIES	8,948	6,000	2,861	3,814	2,186	6,000	6,000		6,000	-	0%	
531720	COMPUTER SUPPLIES	4,049	6,500	281	374	6,126	6,500	6,500		6,500	-	0%	
531750	UNIFORMS	30,573	18,000	19,956	26,608	(8,608)	18,000	18,000		18,000	-	0%	
SUBTOTAL:	TOTAL SUPPLIES	176,145	182,000	147,928	197,237	(15,237)	210,000	210,000	(10,000)	200,000	(10,000)		
SUBTOTAL:	SHERIFF	2,325,005	2,536,643	1,938,082	2,586,338	(49,695)	2,708,898	2,783,690	50,218	2,833,908	125,010		

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	Recommended Budget Revision	ADJUSTED FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
03326	JAIL												
00051	PERSONAL SERVICES AND EMP BEN.												
511100	SALARIES & WAGES	526,264	489,162	443,260	606,566	(117,404)	563,521	563,521	18,050	581,571	18,050	3%	
511160	PART TIME HELP	-	-	-	-	-	-	-	-	-	-	-	
511190	OVERTIME PAY	12,298	13,390	13,666	18,702	(5,312)	15,265	16,500		16,500	1,235	8%	
512100	INSURANCE- CO PORTION	102,540	106,165	88,597	118,129	(11,964)	97,767	97,767		97,767	-	0%	
512150	LIFE INSURANCE	1,300	1,120	785	1,046	74	800	800		800	-	0%	
512200	FICA	39,828	37,451	33,241	45,488	(8,037)	43,140	43,140	1,381	44,521	1,381	3%	
512400	RETIREMENT	9,570	22,245	9,087	12,435	12,810	14,920	14,920	655	15,575	655	4%	
512410	POAB - RETIREMENT	150	3,000	-	2,700	-	-	2,700		2,700	2,700		
512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-		-	-	-	
512700	WORKER'S COMP	12,805	11,835	9,939	13,252	(1,417)	11,500	17,146		17,146	5,646	49%	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	704,755	684,368	598,575	818,318	(131,250)	746,913	756,494	20,086	776,580	29,667		
03326	JAIL												
00052	CONTRACTED SERVICES												
521000	CONTRACTED SERVICES	-	-	2,501	3,334	73,166	-	3,500		3,500	3,500	#DIV/0!	
521300	PHYSICIANS, HOSP, PRESCRIPTIONS	109,254	76,500	78,275	104,367	(27,867)	76,500	110,000		110,000	33,500	44%	
521311	BUILDING MAINTENANCE	29,005	25,000	23,629	31,506	(6,506)	25,000	30,000		30,000	5,000	20%	
522250	SOFTWARE MAINTENANCE - ANNUAL	4,425	7,000	4,691	6,254	746	8,500	8,500		8,500	-	0%	
523140	GENERAL LIABILITY	9,189	8,329	9,500	9,500	(1,171)	9,500	10,260		10,260	760	8%	
523160	PROPERTY LIABILITY	6,991	6,990	7,500	7,500	(510)	7,500	8,100		8,100	600	8%	
SUBTOTAL:	CONTRACTED SERVICES	158,865	123,819	126,095	162,461	37,858	127,000	170,360	-	170,360	43,360		
00053	SUPPLIES												
531100	GENERAL SUPPLIES	18,461	9,000	19,449	25,933	(16,933)	9,000	9,000		9,000	-	0%	
531230	ELECTRICITY - WATER	39,315	41,000	29,472	39,296	1,704	45,000	45,000	-	45,000	-	0%	
531240	NATURAL - PROPANE GAS	8,355	6,000	7,228	9,638	(9,638)	8,000	8,000		8,000	-	-	
531300	FOOD	147,415	143,000	117,028	156,037	(13,037)	155,000	165,000		165,000	10,000	6%	
531750	UNIFORMS	8,104	6,000	931	1,242	4,758	5,000	5,000		5,000	-	0%	
531760	INMATE CLOTHING	287	1,800	440	587	1,213	800	800		800	-	0%	
531770	BEDDING/SUPP/TOWELS/WASH	6,983	1,000	284	378	622	1,000	1,000		1,000	-	0%	
531780	MISC JAIL ACCT	-	-	-	-	-	-	-		-	-	-	
SUBTOTAL:	SUPPLIES	228,920	207,800	174,833	233,110	(31,310)	223,800	233,800	-	233,800	10,000		
SUBTOTAL:	JAIL	1,092,539	1,015,987	899,504	1,213,889	(124,702)	1,097,713	1,160,654	20,086	1,180,740	83,027		

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month	FY 2023 Approved Budget	FY 2024 Request	Recommended Budget Revision	ADJUSTED FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
03360	COURTHOUSE SECURITY												
00051	PERSONAL SERVICES AND EMP BEN.												
511100	SALARIES & WAGES	65,897	80,720	66,567	91,091	(767)	90,324	90,324	3,288	93,612	-	0%	
511160	PART TIME HELP	2,150	2,598	1,693	2,317	(2,317)	-	2,500		2,500	2,500	#DIV/0!	
511190	OVERTIME PAY	1,585	3,090	1,172	1,604	(1,604)	-	3,000		3,000	3,000	#DIV/0!	
512100	INSURANCE- CO PORTION	8,236	10,160	10,030	13,373	(1,433)	11,940	11,940		11,940	-	0%	
512150	LIFE INSURANCE	156	160	88	117	(17)	100	100		100	-	0%	
512200	FICA	4,754	6,610	4,856	6,645	265	6,910	7,101	252	7,353	191	3%	
512400	RETIREMENT	3,544	3,638	3,964	5,425	(6)	5,419	2,710		2,710	(2,709)	-50%	
512410	POAB - RETIREMENT	50	600	-	-	-	-	600		600	600		
512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-		-	-		
512700	WORKER'S COMP	2,356	2,804	1,522	2,029	(629)	1,400	3,185		3,185	1,785	127%	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	88,728	110,380	89,892	122,602	(6,509)	116,093	121,460	3,540	125,000	5,367		
03360	COURTHOUSE SECURITY												
00052	CONTRACTED SERVICES												
523140	GENERAL LIABILITY	1,565	1,408	1,600	1,600	-	1,600	1,728		1,728	128	8%	
523160	PROPERTY LIABILITY	73	75	75	75	-	75	81		81	6	8%	
523200	COMMUNICATION (T/C/P)	1,093	600	445	534	966	1,500	1,500		1,500	-	0%	
SUBTOTAL:	CONTRACTED SERVICES	2,731	2,083	2,120	2,209	966	3,175	3,309		3,309	134		
00053	SUPPLIES												
531100	GENERAL SUPPLIES	3,792	-	66	79	(79)	-	500		500	500		
531750	UNIFORMS	214	600	-	-	600	600	600		600	-	0%	
534000	PROGRAM EXPENDITURES	-	500	123	148	352	500	500		500	-		
SUBTOTAL:	SUPPLIES	4,006	1,100	189	227	873	1,100	1,600		1,600	500		
SUBTOTAL:	COURTHOUSE SECURITY	95,465	113,563	92,201	125,038	(4,670)	120,368	126,369	3,540	129,909	6,001		

		FY 2022 12	FY 2022	FY 2023 9	FY 2023 12	FY 2023	FY 2023	FY 2024			ADJUSTED FY			
03550	FIRE RESCUE	Months	Approved	Months	Months	Budget versus	Approved	Request	Recommended	3% COLA	2024	Inc/(Dec)	%	Comments FY 2024
00051	PERSONAL SERVICES AND EMP BEN.	Actual	Budget	Actual	Annualized	12 Month	Budget		Budget Revision		PROPOSED		Variance	
						annualized					BUDGET			
511100	SALARIES & WAGES	564,140	629,991	449,121	614,587	87,220	701,807	701,807		27,099	728,906	27,099	4%	
511160	PART TIME WAGES	20,847	28,842	17,273	23,637	7,295	30,932	30,932			30,932	-	0%	
511190	OVERTIME PAY	190,300	118,474	141,293	193,349	(61,963)	131,386	131,386			131,386	-	0%	
512100	INSURANCE- CO PORTION	56,195	96,343	46,816	62,421	26,967	89,388	88,025			88,025	(1,363)	-2%	
512150	LIFE INSURANCE	673	1,120	400	533	167	700	700			700	-	0%	
512200	FICA	57,624	59,464	45,467	62,218	3,887	66,105	66,105		2,074	68,179	2,074	3%	
512400	RETIREMENT	24,015	21,313	18,366	25,132	(3,478)	21,654	29,313		984	30,297	8,643	40%	
512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-			-	-	-	
512700	WORKER'S COMP	39,517	30,000	34,153	45,537	(4,897)	40,640	52,858			52,858	12,218	30%	
512850	FIREFIGHTERS CANCER & DISABILTY INS	9,570	8,000	2,704	2,704	5,296	8,000	8,000			8,000	-	0%	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	962,880	993,547	755,593	1,030,119	60,493	1,090,612	1,109,126	-	30,157	1,139,283	48,671		
03550	FIRE RESCUE													
00052	CONTRACTED SERVICES													
521000	CONTRACTED SERVICES	21,328	14,500	10,548	14,063	3,437	17,500	19,000			19,000	1,500	9%	Servicing power stretchers (1st year out of warranty)
521200	PROFESSIONAL SERVICES	115	-	-	-	-	-	-			-	-	#DIV/0!	
522210	VEHICLE & EQUIP REP & MAINT	95,608	35,000	44,474	59,298	(13,298)	46,000	46,000			46,000	-	0%	continue to review
523140	GENERAL LIABILITY	16,250	16,230	11,965	11,965	-	11,965	12,922			12,922	957	8%	
523150	VEHICLE LIABILITY	26,074	30,000	33,857	33,857	-	33,857	36,566			36,566	2,709	8%	
523160	PROPERTY LIABILITY	20,283	20,000	16,308	16,308	-	16,308	17,613			17,613	1,305	8%	
523200	COMMUNICATION (T/C/P)	9,238	11,000	7,618	10,158	842	11,000	11,000			11,000	-	0%	
523210	POSTAGE	161	1,025	203	271	(271)	-	-			-	-	#DIV/0!	
523300	ADVERTISING	121	200	105	140	60	200	200			200	-	0%	
523600	DUES & FEES	280	450	100	133	317	450	450			450	-	0%	
523630	LICENSE FEE	8,100	7,000	8,100	10,800	(2,700)	8,100	8,100			8,100	-	0%	same unless 3rd med unit
523700	EDUCATION AND TRAINING	344	2,500	1,241	1,654	846	2,500	2,500			2,500	-	0%	
523800	DEBIT/CREDIT CARD SERVICE FEES	144	-	108	144	(44)	100	150			150	50		
SUBTOTAL:	CONTRACTED SERVICES	198,047	137,905	134,626	158,792	(10,812)	147,980	154,500	-	-	154,500	6,520		
00053	SUPPLIES													
531100	GENERAL SUPPLIES	7,791	9,500	7,633	10,177	(677)	9,500	11,000			11,000	1,500	16%	
531230	ELECTRICITY	17,931	20,000	13,349	17,799	1,201	19,000	19,000			19,000	-	0%	
531240	NATURAL GAS	12,561	11,500	11,475	15,300	(3,800)	11,500	11,500			11,500	-	0%	
531270	VEHICLES- GAS	41,310	31,000	37,988	57,000	(24,000)	33,000	55,000			55,000	22,000	67%	
531700	OTHER SUPPLIES	-	500	-	-	-	-	-			-	-	#DIV/0!	
531710	OFFICE SUPPLIES	2,025	3,500	2,208	2,943	557	3,500	3,500			3,500	-	0%	
531740	OPERATING SUPPLIES	40,582	25,000	24,178	32,237	(4,237)	28,000	35,000			35,000	7,000	25%	continue to review
531750	UNIFORMS	4,571	6,000	1,230	1,640	4,360	6,000	6,000			6,000	-	0%	
533330	RADIO MAINTENANCE	1,419	1,500	-	-	1,500	1,500	1,500			1,500	-	0%	
533340	EQUIPMENT MAINTENANCE	15,068	16,000	13,514	18,019	1,981	20,000	20,000			20,000	-	0%	continue to review
533360	TIRES	10,419	5,000	5,400	7,200	800	8,000	8,000			8,000	-	0%	
533380	FIRE CALLS	26,295	33,000	27,659	27,659	2,341	30,000	30,000	(2,000)		28,000	(2,000)	-7%	
533400	TRAINING	-	3,000	969	1,293	1,707	3,000	3,000			3,000	-	0%	
533420	OTHER INSURANCE COST/FEES	-	-	-	-	-	-	-			-	-	-	
SUBTOTAL:	SUPPLIES	179,973	165,500	145,603	191,267	(18,267)	173,000	203,500	(2,000)	-	201,500	28,500		
SUBTOTAL:	FIRE	1,340,901	1,296,952	1,035,822	1,380,177	31,415	1,411,592	1,467,126	(2,000)	30,157	1,495,283	83,691		

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	3% COLA	New Position Approved In Executive Session	FY 2024 Proposed Budget with COLA	Inc/(Dec)	% Variance	Comments FY 2024
03900	ANIMAL CONTROL													
00051	PERSONAL SERVICES AND EMP BEN.													
511100	SALARIES & WAGES	67,096	66,248	56,829	79,170	(8,540)	70,630	96,304	2,771		99,075	28,445	40%	
511160	PART TIME WAGES	19,476	28,080	12,462	17,053	12,587	29,640	-		10,400	10,400	(19,240)		
511190	OVERTIME PAY	4,641	3,090	5,105	7,106	(4,016)	3,090	5,000			5,000	1,910	62%	
512100	INSURANCE- CO PORTION	11,783	12,932	10,030	13,373	(1,433)	11,940	11,940			11,940	-	0%	New FT position declined health ins
512150	LIFE INSURANCE	156	160	104	139	(39)	100	150			150	50	50%	
512200	FICA	6,695	7,452	5,467	7,591	86	7,677	7,367	212	796	8,375	698	9%	
512400	RETIREMENT	4,353	3,697	3,510	4,887	(644)	4,243	4,393	1,464		5,857	1,614	38%	
512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-			-	-		
512700	WORKER'S COMP	1,078	1,048	789	1,052	(52)	1,000	-			-	(1,000)	-100%	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	115,277	122,707	94,296	130,372	(2,052)	128,320	125,154	4,447	11,196	140,796	12,476		
		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request				Inc/(Dec)	% Variance	Comments FY 2024
03900	ANIMAL CONTROL													
00052	CONTRACTED SERVICES													
521000	CONTRACTED SERVICES	121	250	860	1,450	(1,200)	250	1,450			1,450	1,200	480%	waste management \$1109.00 a year
521311	BUILDING MAINTENANCE	921	1,700	415	1,700	-	1,700	1,700			1,700	-	0%	
522210	VEHICLE & EQUIP REP & MAINT	656	2,400	298	2,400	-	2,400	2,400			2,400	-	0%	
523140	GENERAL LIABILITY	1,772	1,462	1,776	1,776	-	1,776	1,918			1,918	142	8%	
523150	VEHICLE LIABILITY	2,118	2,539	2,764	2,764	-	2,764	2,985			2,985	221	8%	
523160	PROPERTY LIABILITY	494	496	496	496	-	496	536			536	40	8%	
523200	COMMUNICATION (T/C/P)	2,596	3,000	1,951	3,000	-	3,000	3,000			3,000	-	0%	
523300	ADVERTISING	-	-	-	-	100	100	100			100	-		
523600	DUES & FEES	200	200	200	200	-	200	200			200	-	0%	
523700	EDUCATION AND TRAINING	-	300	-	-	200	200	200			200	-	0%	
SUBTOTAL:	CONTRACTED SERVICES	8,879	12,347	8,760	13,786	(900)	12,886	14,489	-	-	14,489	1,603		
00053	SUPPLIES													
531100	GENERAL SUPPLIES	6,247	5,750	3,540	6,720	(970)	5,750	6,250			6,250	500	9%	
531120	TOOLS & OTHER (NON CAPITAL)	-	120	-	-	-	-	-			-	-	0%	
531130	VET SUPPLIES	2,479	4,000	1,186	1,581	2,419	4,000	4,000			4,000	-	0%	
531230	ELECTRICITY	6,319	7,100	4,959	6,612	488	7,100	7,100			7,100	-	0%	
531240	NATURAL GAS	-	1,850	100	133	1,717	1,850	1,850			1,850	-	0%	
531270	VEHICLES- GAS	1,197	2,500	921	1,228	1,272	2,500	2,500			2,500	-	0%	
531710	OFFICE SUPPLIES	96	150	-	-	100	100	150			150	50	50%	
531720	COMPUTER SUPPLIES	-	500	69	93	407	500	500			500	-	0%	
531750	UNIFORMS	556	450	-	-	620	620	650			650	30	5%	
SUBTOTAL:		16,894	22,420	10,775	16,367	6,053	22,420	23,000	-	-	23,000	580		
SUBTOTAL:	ANIMAL CONTROL	141,050	157,474	113,831	160,525	3,101	163,626	162,643	4,447	11,196	178,285	14,659		

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	Inc/(Dec)	% Variance	Comments FY 2024
03920	EMERGENCY MANAGEMENT										
00051	PERSONAL SERVICES AND EMP BEN.										
511100	SALARIES & WAGES										
512100	INSURANCE- CO PORTION										
512150	LIFE INSURANCE										
512200	FICA										
512400	RETIREMENT										
512600	UNEMPLOYMENT INSURANCE										
512700	WORKER'S COMP										
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.										
		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	Inc/(Dec)	% Variance	Comments FY 2024
03920	EMERGENCY MANAGEMENT										
00052	CONTRACTED SERVICES										
521000	CONTRACTED SERVICES	4,806	4,513	67,584	67,584	(62,684)	4,900	5,000	100	2%	Annual Code Red fee; Onsolve, LLC
521200	PROFESSIONAL SERVICES	-	-	975	975	(975)	-	-	-	#DIV/0!	
523200	COMMUNICATION (T/C/P)	7,036	7,500	5,640	7,520	(420)	7,100	7,100	-	0%	
523210	POSTAGE	-	-	715	715	(715)	-	-	-	#DIV/0!	
523500	TRAVEL & EMP REIMBURSEMENTS	-	-	2,315	3,087	-	-	-	-	-	
523600	DUES & FEES	-	150	-	-	200	200	250	50	25%	
523700	EDUCATION AND TRAINING	2,895	1,200	606	808	1,192	2,000	3,000	1,000	50%	School Safety - New additional training
SUBTOTAL:	CONTRACTED SERVICES	14,737	13,363	77,835	80,689	(63,402)	14,200	15,350	1,150		
00053	SUPPLIES										
531100	GENERAL SUPPLIES	-	500	332	442	58	500	500	-	0%	
531230	ELECTRICITY	-	-	608	811	(811)	-	-	-	-	
531240	NATURAL - PROPANE GAS	-	-	1,277	1,277	-	-	-	-	-	
531270	VEHICLES- GAS	-	-	-	-	-	-	-	-	#DIV/0!	
531300	FOOD	-	-	989	1,029	(1,029)	-	-	-	-	
531270	COMPUTER SUPPLIES	-	-	107	107	-	-	-	-	-	
531740	OPERATING SUPPLIES	-	-	3,469	3,469	(3,469)	-	-	-	-	
533320	GRAVEL	-	-	28,830	28,830	-	-	-	-	-	
533340	EQUIPMENT MAINTENANCE	1,415	600	-	-	600	600	600	-	0%	
533360	TIRES	-	-	-	-	-	-	-	-	-	
SUBTOTAL:	SUPPLIES	1,415	1,100	35,613	35,967	(4,652)	1,100	1,100	-		
SUBTOTAL:	EMERGENCY MANAGEMENT	16,152	14,463	113,448	116,655	(68,054)	15,300	16,450	1,150		

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 10 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	Recomm ended Budget Revision	3% COLA	ADJUSTED FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
04200	ROADS AND BRIDGES													
00051	PERSONAL SERVICES AND EMP BEN.													
511100	SALARIES & WAGES	697,595	799,011	533,569	730,147	114,409	844,556	842,192		25,386	867,578	23,022	3%	
511160	PART-TIME WAGES	-	-	-	-	-	-	-			-	-		
511190	OVERTIME PAY	15,404	41,200	11,566	15,827	24,173	40,000	40,000	(5,000)		35,000	(5,000)	-13%	
512100	INSURANCE- CO PORTION	146,302	173,734	116,920	140,304	22,176	162,480	163,161			163,161	681	0%	
512150	LIFE INSURANCE	1,474	1,840	1,121	1,345	(195)	1,150	1,100			1,100	(50)	-4%	
512200	FICA	51,712	64,276	38,989	53,354	14,314	67,668	64,428		1,942	66,370	(1,298)	-2%	
512400	RETIREMENT	25,065	30,085	20,399	27,915	1,067	28,982	33,664		7,347	41,011	12,029	42%	
512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-			-	-		
512700	WORKER'S COMP	46,906	38,500	40,575	48,690	110	48,800	61,201			61,201	12,401	25%	
SUBTOTAL:	PERSONAL SERVICES AND EMP	984,459	1,148,646	763,139	1,017,581	176,055	1,193,636	1,205,746	(5,000)	34,675	1,235,421	41,785		
04200	ROADS AND BRIDGES													
00052	CONTRACTED SERVICES													
521000	CONTRACTED SERVICES	29,435	5,000	10,341	12,410	(2,410)	10,000	10,000			10,000	-	0%	
521200	PROFESSIONAL SERVICES	2,155	-	1,750	2,100	(2,100)	-	2,000			2,000	2,000		
522210	VEHICLE & EQUIP REP & MAINT	152,317	121,258	149,263	179,116	(53,158)	125,958	139,500	-		139,500	13,542	11%	
522250	SOFTWARE FEES	-	-	2,595	2,595	(2,595)	-	2,595	-		2,595	2,595		Preventive Maintenance Software
523140	GENERAL LIABILITY	15,010	13,406	15,010	15,010	-	15,010	16,211			16,211	1,201	8%	Estimated 8%
523150	VEHICLE LIABILITY	33,896	26,505	44,133	44,133	-	44,133	47,664			47,664	3,531	8%	
523160	PROPERTY LIABILITY	2,055	2,056	2,056	2,056	-	2,056	2,220			2,220	164	8%	
523200	COMMUNICATION (T/C/P)	15,647	13,203	8,325	9,990	5,510	15,500	15,500			15,500	-	0%	
523300	ADVERTISING	141	-	71	86	(86)	-	-			-	-		
523600	DUES & FEES	89	-	21	25	(25)	-	-			-	-		
523700	EDUCATION AND TRAINING	2,020	2,000	2,334	2,801	(801)	2,000	2,000			2,000	-	0%	
SUBTOTAL:	CONTRACTED SERVICES	252,765	183,428	235,901	270,322	(55,665)	214,657	237,690	-		237,690	23,033		
00053	SUPPLIES													
531100	GENERAL SUPPLIES	130	1,000	484	581	419	1,000	1,000			1,000	-	0%	
531230	ELECTRICITY	15,060	13,400	8,959	10,751	3,649	14,400	14,400			14,400	-	0%	
531240	NATURAL - PROPANE GAS	3,839	1,832	1,116	3,838	(638)	3,200	2,500			2,500	(700)	-22%	
531270	VEHICLES- GAS	207,551	110,000	143,694	172,433	(22,433)	150,000	152,000	-		152,000	2,000	1%	
531271	FUEL PURCHASES	-	2,000	-	-	2,000	2,000	-			-	(2,000)	-100%	
531710	OFFICE SUPPLIES	329	2,000	511	614	1,386	2,000	2,000			2,000	-	0%	
531720	COMPUTER SUPPLIES	310	500	1,129	1,355	(855)	500	500			500	-	0%	
531740	OPERATING SUPPLIES	19,772	15,000	14,136	16,963	(1,963)	15,000	18,000			18,000	3,000	20%	Increase in battery cost
531750	UNIFORMS	23,695	13,379	17,040	20,448	898	21,346	21,346			21,346	-	0%	
531790	ROAD SIGNS	8,690	10,000	9,707	11,648	(1,648)	10,000	10,000			10,000	-	0%	
533300	CULVERTS, LUMBER, SAND	29,969	40,000	8,176	9,812	28,188	38,000	28,000	-		28,000	(10,000)	-26%	
533310	HARDWARE/TOOLS	9	1,000	-	-	1,000	1,000	1,000			1,000	-	0%	
533320	GRAVEL	495,703	440,000	398,469	478,162	21,838	500,000	530,000	-		530,000	30,000	6%	Vendor Increase
533325	ASPHALT	-	-	-	-	-	-	15,000	-		15,000	15,000	0%	Budget for Emulsion - 1 Load
533360	TIRES	22,163	20,534	20,534	20,534	-	20,534	20,534			20,534	-	0%	
533370	BLADES	-	5,000	2,300	2,300	2,700	5,000	5,000			5,000	-	0%	
SUBTOTAL:	SUPPLIES	827,219	675,645	626,255	749,438	34,542	783,980	821,280	-		821,280	37,300		
SUBTOTAL:	ROADS AND BRIDGES	2,064,443	2,007,719	1,625,295	2,037,342	154,932	2,192,273	2,264,717	(5,000)	34,675	2,294,391	102,118		

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	Recommen ded Budget Revision	3% COLA	ADJUSTED FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance
06100	RECREATION												
00051	PERSONAL SERVICES AND EMP BEN.												
511100	SALARIES & WAGES	101,168	107,346	87,372	119,562	3,299	122,861	124,821		4,745	129,566	6,705	5%
511160	PART TIME	3,325	17,171	5,760	7,882	9,264	17,146	19,890			19,890	2,744	16%
511190	OVERTIME PAY	6,666	2,060	7,217	7,217	(4,473)	2,744	3,000			3,000	256	9%
512100	INSURANCE- CO PORTION	27,001	30,059	16,639	22,185	5,137	27,322	27,322			27,322	-	0%
512150	LIFE INSURANCE	202	240	132	175	(25)	150	150			150	-	0%
512200	FICA	7,383	9,683	6,887	9,424	1,287	10,711	11,070		363	11,433	722	7%
512400	RETIREMENT	1,437	3,873	18	25	(25)	-	1,123		2,314	3,437	3,437	0%
512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-			-	-	0%
512700	WORKER'S COMP	4,430	3,536	3,911	5,214	(564)	4,650	6,183			6,183	1,533	33%
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	151,611	173,968	127,935	171,685	13,899	185,584	193,559	-	7,422	200,981	15,397	
		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	Recommen ded Budget Revision		ADJUSTED FY 2023 PROPOSED BUDGET	Inc/(Dec)	% Variance
06100	RECREATION												
00052	CONTRACTED SERVICES												
521200	PROFESSIONAL SERVICES	26,135	8,000	17,320	23,093	1,907	25,000	26,000	(1,000)		25,000	-	0%
521311	BUILDING/GROUNDS MAINTENANCE	-	-	3,776	5,034	(34)	5,000	5,000			5,000	-	0%
522210	VEHICLE & EQUIP REP & MAINT	1,329	500	1,552	2,069	931	3,000	3,000			3,000	-	0%
522320	COPIER LEASE	1,793	2,000	915	1,220	780	2,000	2,000			2,000	-	0%
523140	GENERAL LIABILITY	2,339	1,991	2,340	2,340	-	2,340	2,527			2,527	187	8%
523150	VEHICLE LIABILITY	2,118	1,390	2,764	2,764	-	2,764	2,985			2,985	221	8%
523160	PROPERTY LIABILITY	1,014	1,015	1,008	1,008	-	1,008	1,089			1,089	81	8%
523200	COMMUNICATION (T/C/P)	3,667	2,450	2,223	2,964	(464)	2,500	2,500			2,500	-	0%
523300	ADVERTISING	1,002	1,500	1,447	1,929	(429)	1,500	1,800			1,800	300	20%
523500	TRAVEL & EMPLOYEE REIMBURSEMENT	2,936	-	596	795	(295)	500	1,000			1,000	500	100%
523600	DUES & FEES	2,265	3,955	-	-	4,000	4,000	4,000			4,000	-	0%
523700	EDUCATION AND TRAINING	2,089	-	4,049	5,398	(2,398)	3,000	3,000			3,000	-	0%
523800	DEBIT/CREDIT CARD SERVICE	-	-	84	112	(112)	-	150			150	150	0%
SUBTOTAL:	CONTRACTED SERVICES	46,688	22,801	38,074	48,728	3,884	52,612	55,051	(1,000)	-	54,051	1,289	
00053	SUPPLIES												
531100	GENERAL SUPPLIES	13,551	17,000	8,940	11,920	80	12,000	12,000			12,000	-	0%
531230	ELECTRICITY	14,246	10,000	8,497	11,330	(1,330)	10,000	11,500			11,500	1,500	15%
531240	NATURAL - PROPANE GAS	-	200	258	344	(144)	200	200			200	-	0%
531270	VEHICLES- GAS	1,901	2,000	820	1,094	906	2,000	2,000			2,000	-	0%
531320	FOOTBALL SUPPLIES	8,243	8,000	19,052	19,052	(10,052)	9,000	12,000			12,000	3,000	33%
531330	CHEER SUPPLIES	5,463	5,000	8,754	8,754	(2,754)	6,000	6,000			6,000	-	0%
531340	SOCCER SUPPLIES	6,741	6,000	4,777	4,777	2,223	7,000	6,000			6,000	(1,000)	-14%
531350	BASKETBALL SUPPLIES	8,608	6,000	8,888	8,888	(888)	8,000	9,000			9,000	1,000	13%
531360	BASEBALL SUPPLIES	51,684	10,000	18,437	23,437	6,563	30,000	23,000	(1,000)		22,000	(8,000)	-27%
531370	SOFTBALL SUPPLIES	-	-	3,402	8,402	(8,402)	-	7,000	(500)		6,500	6,500	0%
531380	CONCESSION SUPPLIES	32,508	10,000	28,434	37,912	(17,912)	20,000	20,000			20,000	-	0%
531710	OFFICE SUPPLIES	1,551	2,000	2,173	2,897	(897)	2,000	2,000			2,000	-	0%
SUBTOTAL:	SUPPLIES	144,495	76,200	112,432	138,806	(32,606)	106,200	110,700	(1,500)	-	109,200	3,000	
SUBTOTAL:	RECREATION	342,794	272,969	278,441	359,218	(14,822)	344,396	359,309	(2,500)	7,422	364,232	19,686	

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month	FY 2023 Approved Budget	FY 2024 Request	Inc/(Dec)	% Variance	Comments FY 2024
07100	COUNTY EXTENSION SERVICE										
00051	PERSONAL SERVICES AND EMP BEN.										
511100	SALARIES & WAGES	8,615	8,556	-	-	-	-	-	-	-	
511160	PART TIME HELP	-	-	-	-	-	-	-	-	-	
512100	INSURANCE - CO PORTION	-	-	-	-	-	-	-	-	-	
512150	LIFE INSURANCE	-	-	-	-	-	-	-	-	-	
512200	FICA	659	655	-	-	-	-	-	-	-	
512400	RETIREMENT	2,085	2,209	-	-	-	-	-	-	-	
512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	-	
512700	WORKER'S COMP	-	-	-	-	-	-	-	-	-	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	11,359	11,420	-	-	-	-	-	-	-	
07100	COUNTY EXTENSION SERVICE										
00052	CONTRACTED SERVICES										
521000	CONTRACTED SERVICES	11,323	37,602	24,640	50,106	(12,504)	50,106	51,383	1,277	3%	See FY24 UGA/BOC contract for details
521200	PROFESSIONAL SERVICES	375	-	-	375	(375)	375	450	75	20%	Once a year landscaping (Wildfire Industries)
522210	VEHICLE & EQUIP REP & MAINT	62	500	2,329	3,105	(2,605)	500	600	100	20%	Added 2nd vehicle to our department
522320	COPIER LEASE	1,428	1,577	1,090	1,453	124	1,577	1,800	223	14%	New lease needed (5 year lease ends in October)
523140	GENERAL LIABILITY	161	200	200	200	-	200	216	16	8%	
523150	VEHICLE LIABILITY	2,825	2,189	3,653	3,653	-	3,653	3,945	292	8%	
523160	PROPERTY LIABILITY	383	384	400	400	-	400	432	32	8%	
523200	COMMUNICATION (T/C/P)	2,163	1,860	1,227	1,636	224	1,860	1,860	-	0%	
523500	TRAVEL & EMP REIMBURSEMENT	1,080	3,000	839	1,000	2,000	3,000	500	(2,500)	-83%	Mileage reduction due to office vehicle purchase
523600	DUES & FEES	320	505	426	450	55	505	505	-	0%	
523700	EDUCATION AND TRAINING	461	750	264	453	297	750	750	-	0%	
SUBTOTAL:	CONTRACTED SERVICES	20,579	48,567	35,068	62,831	(12,784)	62,926	62,441	(485)		
00053	SUPPLIES										
531230	ELECTRICITY	1,969	3,100	1,515	2,020	1,080	3,100	3,100	-	0%	
531270	VEHICLES - GAS	1,195	800	1,121	1,495	(495)	1,000	2,500	1,500	150%	Additional fuel needed for 2nd vehicle
531740	OPERATING SUPPLIES	3,081	3,000	1,567	3,000	-	3,000	3,000	-	0%	
SUBTOTAL:	SUPPLIES	6,245	6,900	4,203	6,515	585	7,100	8,600	1,500		
SUBTOTAL:	COUNTY EXTENSION SERVICE	38,182	66,887	39,271	69,346	(12,199)	70,026	71,041	1,015		

		FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	3% COLA	ADJUSTED FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
07410	PLANNING/ZONING												
00051	PERSONAL SERVICES AND EMP BEN.												
511100	SALARIES & WAGES	111,696	113,376	128,583	175,956	19,933	195,889	195,889	5,472	201,361	5,472	3%	
511190	OVERTIME PAY	-	1,545	-	-	1,545	1,545	1,545		1,545	-	0%	
512100	INSURANCE- CO PORTION	22,569	26,721	15,618	20,824	363	21,187	17,910		17,910	(3,277)	-15%	
512150	LIFE INSURANCE	215	240	165	220	(20)	200	200		200	-	0%	
512200	FICA	8,025	8,791	9,648	13,202	1,776	14,978	14,017	419	14,436	(542)	-4%	
512400	RETIREMENT	1,827	3,305	433	593	1,391	1,984	4,062	122	4,184	2,200	111%	
512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-		-	-	-	
512700	WORKER'S COMP	507	508	409	546	(38)	508	733		733	225	44%	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	144,838	154,486	154,856	211,340	24,951	236,291	234,356	6,012	240,368	4,077	2.64%	
07410	PLANNING/ZONING												
00052	CONTRACTED SERVICES												
521110	BOARD OF APPEALS MEETINGS	2,025	1,687	1,050	4,500	-	4,500	4,500		4,500	-	0%	5 members @ \$75 per meeting x 12 meeting per year
521120	PLANNING AND ZONING MEETING	1,350	2,500	2,550	3,400	1,100	4,500	4,500		4,500	-	0%	5 members @ \$75 per meeting x 12 meeting per year
521200	PROFESSIONAL SERVICES	142,461	75,000	22,819	30,425	4,575	35,000	33,800		33,800	(1,200)	-3%	Includes commercial inspections & professional plan review. The majority of these fees/expenditures are recaptured in permit fees
521210	ATTORNEY FEES	-	-	-	-	-	-	-		-	-	-	
522210	VEHICLE & EQUIP REP & MAINT	786	2,000	1,305	1,740	260	2,000	2,500		2,500	500	25%	Increase due to older vehicles' need for repair
522250	SOFTWARE FEES & ONLINE FEES	-	-	17,993	17,993	(17,993)	-	7,742		7,742	7,742	#DIV/0!	contract cost of \$6,492.00
522320	COPIER LEASE	79	-	-	-	-	-	-		-	-	-	
523140	GENERAL LIABILITY	2,130	2,010	2,200	2,200	-	2,200	2,376		2,376	176	8%	
523150	VEHICLE LIABILITY	2,825	6,623	3,853	3,853	-	3,853	4,161		4,161	308	8%	
523160	PROPERTY LIABILITY	245	246	250	250	-	250	270		270	20	8%	
523200	COMMUNICATION (T/C/P)	3,494	3,600	2,850	4,000	904	4,904	3,600		3,600	(1,304)	-27%	The estimate was increased last year due to adding new phone, this year the number is decreased due to actual cost.
523210	POSTAGE	422	600	303	404	196	600	600		600	-	0%	
523300	ADVERTISING	3,572	4,000	3,178	4,237	(237)	4,000	4,500		4,500	500	13%	Advertising increase possible due to amendments
523600	DUES & FEES	74	360	62	360	-	360	360		360	-	0%	memberships to GAZA, GACE & IBC
523700	EDUCATION AND TRAINING	1,506	1,200	6,643	6,643	(1,643)	5,000	7,500		7,500	2,500	50%	Additional training for staff
523800	DEBIT/CREDIT CARD SERVICE CHARGES	179	150	108	144	6	150	150		150	-	-	Yearly fee for debit/credit card terminal
SUBTOTAL:	CONTRACTED SERVICES	161,147	99,976	65,164	80,149	(12,832)	67,317	76,559		76,559	9,242		
00053	SUPPLIES												
531100	GENERAL SUPPLIES	279	201	128	171	179	350	350		350	-	0%	
531270	VEHICLES- GAS	1,371	1,500	3,236	4,314	(2,314)	2,000	6,000		6,000	4,000	200%	Gas increase with 2 vehicles all year & 1 vehicle only gets about 9 miles to the gallon.
531400	BOOKS AND PERIODICALS	-	250	-	-	250	250	250		250	-	0%	Cost for updated code books & newspaper subscription
531710	OFFICE SUPPLIES	2,707	2,710	1,265	1,687	1,023	2,710	2,710		2,710	-	0%	
531720	COMPUTER SUPPLIES	2,500	1,500	758	1,011	989	2,000	2,500		2,500	500	25%	For laptop for P&Z office
531750	UNIFORMS	-	400	273	364	436	800	1,000		1,000	200	25%	2 employees with uniform/identification needs
SUBTOTAL:	SUPPLIES	6,857	6,561	5,661	7,548	562	8,110	12,810		12,810	4,700		
SUBTOTAL:	PLANNING/ZONING	312,843	261,023	225,680	299,037	12,681	311,718	323,725	6,012	329,738	18,019		

PAYROLL CONTINGENCY	Employee Merit Pay Contingency 6 Months
BOC	
EXECUTIVE	2,714
ELECTIONS	
REGISTRAR	829
FINANCIAL ADMINISTRATION	3,072
HUMAN RESOURCES	676
TAX COMMISSIONER	1,651
TAX ASSESSOR	2,889
GOVERNMENT BUILDINGS	
SUPERIOR COURT	2,706
DISTRICT ATTORNEY	532
MAGISTRATE COURT	579
PROBATE COURT	1,203
JUVENILE COURT	
COURTS OTHER COSTS	
SHERIFF	31,012
JAIL	10,304
COURTHOUSE SECURITY	1,823
FIRE RESCUE	15,530
CORONER	
ANIMAL CONTROL	1,622
EMERGENCY MANAGEMENT	
ROADS AND BRIDGES	14,594
RECREATION	2,666
SENIOR CENTER	2,273
COUNTY EXTENSION	
PLANNING AND ZONING	3,096
7500 - PAYROLL CONTINGENCY	99,771

09000	OTHER SOURCES/(USES)	FY 2022 Approved Budget	FY 2023 Approved Budget	FY 2024 Requested Budget	Recommended Budget Revision	ADJUSTED FY 2024 REQUESTED BUDGET	Inc/(Dec)	FY2024 Comments
00057	OTHER COSTS							
572010	JASPER MEMORIAL HOSPITAL	.811 Rollback	.678 Rollback	.620 Rollback				
<i>FUNDED BY SEPARATE MILLAGE RATE - NOT INCLUDED IN TOTALS BELOW</i>								
572015	JASPER MEMORIAL HOSPITAL	14,000	-	15,000	(15,000)	-	-	
572030	JASPER COUNTY DFCS	10,375	10,375	10,375		10,375	-	
572060	CONSERVATION SALARY	3,000	3,000	3,000		3,000	-	
572070	JASPER CO BOARD OF EDUCATION	32,500	34,000	34,000		34,000	-	
572080	PUTNAM/JASPER SUPPORT SERVICES	5,760	5,760	5,760		5,760	-	
572100	AZALEA REGIONAL LIBRARY SYSTEM	96,943	97,260	103,600		103,600	6,340	
572101	AZALEA REGIONAL LIBRARY - 2% LOST	17,500	22,000	26,400		26,400	4,400	
572110	GA FORESTRY COMMISSION	15,876	15,876	15,876		15,876	-	
572179	FAMILY CONNECTION	8,500	8,500	8,500		8,500	-	
572190	CHAMBER OF COMMERCE	44,000	44,000	44,000		44,000	-	
572175	JASPER COUNTY PUBLIC FACILITIES AUTHORITY	10,000	-	-		-	-	
573000	JASPER COUNTY WATER SEWER AUTH	42,900	42,900	42,900		42,900	-	
SUBTOTAL:	OTHER SOURCES/(USES)	301,354	283,671	309,411	(15,000)	294,411	10,740	
09500	COMPONENT UNITS							
00061	OTHER SOURCES/(USES)							
611200	JASPER COUNTY HEALTH DEPT.	57,517	71,361	72,102		72,102	741	
611300	ECONOMIC DEVELOPMENT AUTHORITY	107,513	107,513	111,413		111,413	3,900	Summer Intern Funding
611400	E911 JOINT COUNTY AUTHORITY	362,715	511,171	611,030	(76,898)	534,132	22,961	
612540	TNSR TO/(FR) LANDFILL	159,780	148,915	148,915		148,915	-	
618000	TNSR TO/(FR) CURBSIDE FUND TO GF	(14,102)	(14,102)	(14,102)		(14,102)	-	
SUBTOTAL:	COMPONENT UNITS	673,423	824,858	929,359	(76,898)	852,461	27,603	
SUBTOTAL:	COMPONENT UNIT TRANSFERS	974,777	1,108,529	1,238,770	(91,898)	1,146,872	38,343	

			FY 2023 9 Months Actual	FY 2023 Budget	FY 2024 Obligated & Mandated Budget	FY 2024 Proposed Budget	FY 2024 OVER FY 2023 Inc/(Dec)
80000	DEBT SERVICE						
00058	DEBT SERVICE						
581602	DEBT SERVICE-SHERIFF VEHICLES-FY18	\$2,880.03 monthly		31,099		-	(31,099)
581603	DEBT SERVICE-SHERIFF VEHICLES-FY19	\$2,896.66 monthly	24,545	32,869	34,021	34,021	1,152
581606	CATERPILLAR MTR GRADER - Contract 000	\$3,254.84 monthly	24,504	36,923	19,212	19,212	(17,711)
581607	CATERPILLAR MTR GRADER - Contract 001	\$3,208.21 monthly	24,153	36,394	18,937	18,937	(17,457)
581608	CATERPILLAR MTR GRADER - Contract 002	\$3,146.17 monthly	23,686	35,690	18,571	18,571	(17,119)
581609	DEBT SERVICE-SHERIFF VEHICLES-FY20	\$3,036.68 monthly	25,275	33,837	34,950	34,950	1,113
581610	DEBT SERVICE-SHERIFF VEHICLES-FY21	\$2,962.23 monthly	24,408	32,642	30,937	30,937	(1,705)
581611	DEBT SERVICE-P WORKS GRADALL-FY21	\$7,152.14 monthly	59,885	80,088	82,039	82,039	1,951
581710	FIRE RESCUE SCBA'S	\$4,516.97 monthly	36,802	49,307	51,245	51,245	1,938
582000	INTEREST		19,253	24,918	12,022	12,022	(12,896)
FY24 Request	SHERIFF'S OFFICE 4 DEPUTY VEHICLES - FY24						
FY24 Request	PUBLIC WORKS						
FY24 Request	RECREATION						
FY24 Request	COUNTY EXTENSION - AG AGENT						
FY24 Request	FIRE RESCUE						
SUBTOTAL:	DEBT SERVICE		262,511	393,767	301,934	301,934	(91,833)
SUBTOTAL:	DEBT SERVICE		262,511	393,767	301,934	301,934	(91,833)

Business Item 2:

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: June 16, 2023

Subject: Adopt/Approve Jasper County Wide M&O Millage Rate for 2023 Tax Billing

Summary:

The Jasper County BOC at the June 5, 2023 BOC Meeting proposed the 2023 County Wide M&O Millage Rate to be set at 10.346.

The Jasper County BOC needs to adopt a County Wide M&O Millage Rate for 2023 Tax Billing.

Total FY 2024 Projected Revenue with a 10.364 Millage Rate – \$13,376,697

Total FY 2024 Projected Revenue with the Rollback Millage Rate of 11.114 - \$13,909,689

Background:

Rollback for 2023 for BOC County Wide Millage Rate 11.114

2022 BOC County Wide M&O Millage Rate 12.159

Cost:

Recommended Motion:

Board Discretion

Business Item 3:

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: June 16, 2023

Subject: Adopt/Approve FY 2024 General Fund Expenditures Budget

Summary:

The Jasper County BOC at the June 5, 2023 BOC Meeting proposed the FY 2024 general Fund Budget Expenditures to be set at \$13,565,741.

The Jasper County BOC needs to officially adopt/approve the FY 2024 General Fund Budget.

Background:

The Jasper County BOC operates on a fiscal year basis beginning July1 and ending June 30 of each year.

Cost:

Recommended Motion:

Board Discretion

Business Item 4:

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: June 16, 2023

Subject: Adopt Jasper Memorial Hospital Millage Rate for 2023 Tax Billing

Summary:

Rollback for 2023 Jasper Memorial Hospital Millage Rate	.620
Proposed 2023 Jasper Memorial Hospital Millage Rate	.620

Background:

2022 Jasper Memorial Hospital Millage Rate	.678
--	------

Cost:

Recommended Motion:

Adopt Resolution # 2023.06.16B authorizing the Jasper County Tax Commissioner to levy a Hospital Millage Rate of .620 for the 2023 Tax Billing.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2023

COUNTY: JASPER

TAXING JURISDICTION: HOSPITAL

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2022 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2023 DIGEST
REAL	778,447,630	63,908,829	66,936,553	909,293,012
PERSONAL	44,411,131		11,054,686	55,465,817
MOTOR VEHICLES	6,934,060		418,620	7,352,680
MOBILE HOMES	1,356,070		26,572	1,382,642
TIMBER -100%	3,038,654		(232,870)	2,805,784
HEAVY DUTY EQUIP	413,363		(91,892)	321,471
GROSS DIGEST	834,600,908	63,908,829	78,111,669	976,621,406
EXEMPTIONS	212,691,687		19,990,393	232,682,080
NET DIGEST	621,909,221	63,908,829	58,121,276	743,939,326
	(PYD)	(RVA)	(NAG)	(CYD)

2022 MILLAGE RATE: 0.678

2023 MILLAGE RATE:

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2022 Net Digest	PYD	621,909,221	
Net Value Added-Reassessment of Existing Real Property	RVA	63,908,829	
Other Net Changes to Taxable Digest	NAG	58,121,276	
2023 Net Digest	CYD	743,939,326	(PYD+RVA+NAG)
2022 Millage Rate	PYM	0.678	PYM
Millage Equivalent of Reassessed Value Added	ME	0.058	(RVA/CYD) * PYM
Rollback Millage Rate for 2023	RR - ROLLBACK RATE	0.620	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	0.620
	2023 Millage Rate	0.000
	Percentage Tax Increase	-100.00%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2023 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2023 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2022 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date

Business Item 5:

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: June 16, 2023

Subject: Adopt Fire Protection Special District Fee for 2023 Tax Billing

Summary:

The Jasper County BOC needs to set the Annual Fire Protection Special District Fee for the 2023 Tax Billing.

Total parcels in the Fire Protection Special District for 2023 1762

Background:

The Jasper County BOC collects a Fire Protection Special District Fee on behalf of the Jasper County Water and Sewer Authority for all parcels located within the Fire Protection Special District being served fire protection by fire hydrants owned by the Jasper County Water and Sewer Authority. An annual payment made by the Jasper County BOC to the Jasper County Water and Sewer Authority pursuant to an MOU is funded by this fire protection special district fee.

2022 Fire Protection Special District Fee \$28.63

Cost:

Recommended Motion:

Approve the Fire Protection Special District Fee of \$28.63 for the 2023 Tax Billing for all parcels located within the Fire Protection Special District.

Business Item 6:

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: June 16, 2023

Subject: Adopt Solid Waste Curbside Fee for 2023 Tax Billing

Summary:

The Jasper County BOC needs to set the annual Solid Waste Curbside Fee for all parcels with livable residential structures for the 2023 Tax Billing.

Background:

The Jasper County BOC provides solid waste curbside pickup and disposal for the unincorporated area of the County and the incorporated area of the City of Shady Dale.

Solid Waste Curbside Fee on 2022 Tax Billing \$190.00

Cost:

Current Contract Fee \$15.42 per cart per month – Annual Fee - \$185.04
Three Year Contract Effective July 1, 2022.
CPI Rate Adjustment effective 7-1-2023 – 5.4%
New Cost \$185.04 + \$9.96 = \$195.00

\$20,000 - BOC Employee Admin Cost Allocated to the Curbside Fund for Customer Service Support.
Total Cart Units Currently Billed by Waste Management – 5462
\$20,000.00 distributed over 5462 = \$3.66 Admin Cost per Cart

Amended Contract Annual Cost wuth 5.4% CPI increase	\$195.00
BOC Employee Admin Allocated Cost	<u>\$ 3.66</u>
Total Annual Cost per Cart to County	\$199.32

Recommended Motion:

Board Discretion



May 16, 2023

Mr. Mike Benton
Jasper County Manager
126 W. Greene Street
Monticello, Ga 31064

RE: Annual Rate Adjustment

Dear Mike,

WM wants to Thank You and the wonderful folks of Jasper County, Ga for the opportunity to service your community. We are looking forward to a continued partnership for many years to come.

In accordance with Contractual agreement, WM is requesting a yearly CPI rate adjustment of 5.4 % effective 07-01-23.

Please reach out if you have any questions or concerns.

Thank you for your business.

Sincerely,

Walt Ritter
Public Sector Manager
Writer2@wm.com
770-906-5216

FOURTH AMENDMENT TO CONTRACT

THIS FOURTH AMENDMENT TO CONTRACT (“Amendment”) is made and entered into as of the 30TH day of JUNE, 2022, by and between the Jasper County, Georgia, (the “County”), and Georgia Waste Systems, LLC, successor in interest to Advanced Disposal Services Atlanta, LLC (the “Company or Waste Management”). The County and the Company are hereinafter collectively referred to as the “Parties.”

WITNESSETH:

WHEREAS, the Parties entered into that certain contract dated January 8, 2007, as previously amended in the First, Second and Third Amendments, to secure the services of the Company to operate a waste hauling service for the County (collectively “the Contract”); and

WHEREAS, the Parties desire to further extend the term and document Company’s compensation during the extended term, and certain other provisions of the Contract;

NOW THEREFORE, in consideration of the mutual premises contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, each intending to be legally bound, do hereby agree as follows:

1. The Contract is hereby extended for an additional period of up to three (3) one-year periods beginning July 1, 2022. Either party may provide written notice by certified mail to the other party at least sixty days (60 days) prior to July 1 of each year of its intent not to renew for the ensuing annual term. Otherwise, the Contract will automatically renew for an additional one year term for up to three total renewal periods. The term of the Contract may be further extended upon the mutual agreement of the parties expressed in writing prior to the expiration of the Contract.

3. Effective July 1, 2022, the compensation payable by the County to Company for service provided to Residential Units with once per week service shall be \$15.42 per month, including disposal. The rate for an additional cart is \$12.00 per month. Company shall only be required to collect Cart contents. This rate shall continue to be adjusted according to the terms of the Contract.

4. The CPI adjustment on all of Company’s compensation shall continue to take effect each July 1 during the term of the Contract beginning July 1, 2023. The CPI index used for this extended term shall be 100% of the Consumer Price Index for Water, Sewer, and Trash CPI, Not Seasonally Adjusted, All Areas, (WST CPI) published by the Bureau of Labor Statistics, U.S. Department of Labor (“C.P.I.”).

5. The definition of Force Majeure in the Contract shall be amended and replaced with the following language:

Except for the failure to make payment when due, neither Party shall be in default for its failure to perform or delay in performance caused by an Uncontrollable Circumstance, and the affected Party shall be excused from performance during the occurrence of such events. For purposes of this Agreement, “Uncontrollable Circumstances” means any act of terrorism, act of God, landslides, lightning, forest fires, storms, floods, typhoons, hurricanes, severe weather, freezing, earthquakes, volcanic eruptions, other natural disasters or the imminent threat of such

natural disasters, epidemics and pandemics, labor shortages, quarantines, civil disturbances, acts of the public enemy, wars, blockades, public riots, labor unrest (e.g., strikes, lockouts, or other labor disturbances), declarations or acts of domestic or foreign governments, or governmental restraint or other causes, whether of the kind enumerated or otherwise, and whether foreseeable or unforeseeable, that are not reasonably within the control of a Party.

6. **Uncontrollable Circumstances.** The services described herein do not include the collection and disposal of any increased volume of waste resulting from a flood, pandemic, hurricane or similar or different acts of God over which the Company has no control. In the event of such a flood, hurricane or other acts of God, Company and the County shall negotiate the payment to be made to Company for additional services, if the Company and County agree that the increased volume is to be handled by the Company. Further, if the County and Company reach such agreement, the County shall grant the Company variances in routes and schedules as deemed necessary by the Company.

7. **Notices and Communication**

Jasper County Board of Commissioners
County Manager
126 West Greene Street, Suite 110
Monticello, GA 31064

Waste Management
154 Dundee Drive
Milledgeville, GA 31061

With a copy to: Waste Management Legal Department
800 Capitol Street, Suite 3000
Houston, TX 77002

8. Except as expressly set forth herein or as necessary to carry out the terms of this Amendment, no amendment of the terms of the Contract is intended hereby and all of the terms and conditions of the Contract shall remain in full force and effect.

9. This Fourth Amendment is hereby incorporated into the Contract, which together with the Contract, and prior amendments, and any Exhibits attached thereto or hereto, contains the entire agreement between the parties as to the matters contained herein. Any oral representations or modifications concerning this Amendment and the Contract shall be of no force and effect.

IN WITNESS WHEREOF, the parties hereto have set their hand and seal as of the date first above written.

JASPER COUNTY, GEORGIA

Sham J. Rebi
Attest

By: Debra L. Henry
Its: _____

GEORGIA WASTE SYSTEMS, LLC

Steve Edwards
Attest

By: Michael J. Holbrook

Print Name: Michael j Holbrook/Public Sector Director