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				
DISTRICT 2 – BRUCE HENRY				
DISTRICT 3 – DON JERNIGAN, CHAIR				
DISTRICT 4 – GERALD STUNKEL				
DISTRICT 5 - STEVEN LEDFORD				
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 Requ	iest – Jasper County BOC								
Department:	Board of Commissioners								
Date:	June 16, 2023								
Subject:	FY 2024 General Fund Reve	nue and Expenditures Budget Discussion							
Summary:									
At the June 5,	2023 Meeting, the BOC appr	oved advertising the following:							
2023 County	Wide M&O Millage Rate of 1	0.364.							
FY 2024 Gene	eral Fund Budget Expenditure	s in the amount of \$13,565,741.							
A Final 2023	County Wide M&O Millage I	Rate needs to be adopted.							
A Final FY 20	024 Budget needs to be adopte	ed.							
Additional FY	7 2024 Budget discussion to b	e held.							
Background:	:								
2022 Countyv	wide M&O Millage Rate	12.159							
FY 2023 Bud	get	\$12,940,823							

Recommended Motion:

BOC Discretion

Cost:

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	PROPOSED BUDGET
DEPARTMENT EXPENSES	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
ANDFILL	\$148,915
APPROPRIATIONS - LIBRARY	\$130,000
APPROPRIATIONS - HEALTH DEPT	\$72,102
APPROPRIATIONS - ECONOMIC DEVLP	\$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
	Real & Personal	532,135,474	558,783,801	618,947,320	666,234,070	822,858,761	964,758,829
	Motor Vehicles	10,413,300	9,140,320	7,859,280	6,988,510	6,934,060	7,352,680
V	Mobile Homes	1,329,360	1,518,239	1,351,936	1,397,869	1,356,070	1,382,642
L	Timber - 100%	5,936,909	4,487,762	5,529,380	3,603,907	3,038,654	2,805,784
U	Heavy Duty Equipment	441,493	164,893	222,266	352,400	413,363	321,471
E	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	Gross Maintenance & Operation Millage	17.3840	17.1560	16.0570	15.3887	13.7767	12.1066
A T	Less Rollback (Local Option Sales Tax)	1.4800	1.7440	1.5240	1.5687	1.6177	1.7426
E	NET M&O MILLAGE RATE	15.9040	15.4120	14.5330	13.8200	12.1590	10.3640
	TOTAL M&O TAXES LEVIED	\$6,311,513	\$6,458,450	\$6,772,664	\$7,010,672	\$7,561,794	\$7,710,187
TAX	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

JNTY: JA	SPER	TAXING JURISDICTION: COUNTYWIDE								
ENTER VALUES	AND MILLAGE RATES FOR	THE APPLICABLE TAX YEARS II	N 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	909,293,013						
PERSONAL	44,411,131		11,054,686	55,465,81						
MOTOR VEHICLES	6,934,060		418,620	7,352,68						
MOBILE HOMES	1,356,070		26,572	1,382,647						
TIMBER -100% HEAVY DUTY EQUIP	3,038,654		(232,870)	2,805,78						
GROSS DIGEST	413,363 834,600,908	63,908,829	(91,892) 78,111,669	321,473 976,621,406						
EXEMPTIONS	212,691,687	03,508,825	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	l	2023 MILLAGE RATE:							
	CAI	LCULATION OF ROLLBACK RAT	E							
DESCRIPTION	ON I	ABBREVIATION	AMOUNT	FORMULA						
2022 Net Dig	7//	PYD	621,909,221	TORNOLA						
Net Value Added-Reassessment		RVA	63,908,829							
Other Net Changes to		NAG	58,121,276							
2023 Net Dig	gest	CYD	743,939,326	(PYD+RVA+NAG)						
2022 Millage		PYM	12.159	PYM						
Millage Equivalent of Reass	W. T. LEWIS TO STATE OF THE PARTY OF THE PAR	ME	1.045	(RVA/CYD) * PYM						
Rollback Millage Ra	ite for 2023	RR - ROLLBACK RATE	11.114	PYM - ME						
	CALCULATION OF	PERCENTAGE INCREASE IN PR	ROPERTY TAXES							
If the 2023 Proposed Millage Rat	e for this Taxing Jurisdiction e	xceeds Rollback Millage Rate	Rollback Millage Rate	11.11						
			Rollback Millage Rate							
computed above, this section will		mount of increase in property	2023 Millage Rate	0.00						
computed above, this section will	automatically calculate the an	mount of increase in property		0.00						
computed above, this section will taxes that is part of th	automatically calculate the an the notice required in O.C.G.A.	nount of increase in property § 48-5-32.1(c) (2) CERTIFICATIONS	2023 Millage Rate Percentage Tax Increase	0.00 -100.009						
computed above, this section will taxes that is part of the last o	automatically calculate the an the notice required in O.C.G.A. bunt indicated above is an accu- property for the tax year	CERTIFICATIONS grate accounting of the total net as ear for which this rollback millage ressors	2023 Millage Rate Percentage Tax Increase ssessed value added by the reassess							
tomputed above, this section will taxes that is part of the last o	automatically calculate the an the notice required in O.C.G.A. bunt indicated above is an accu- property for the tax year	CERTIFICATIONS Grate accounting of the total net as ear for which this rollback millage ressors ate representation of the digest value.	2023 Millage Rate Percentage Tax Increase ssessed value added by the reassesse rate is being computed. Date	0.00 -100.009 ment of existing real						
I hereby certify that the all	automatically calculate the an the notice required in O.C.G.A. bunt indicated above is an accurate property for the tax year. Chairman, Board of Tax Assoues shown above are an accurate Tax Collector or Tax Commissions.	CERTIFICATIONS Grate accounting of the total net as ear for which this rollback millage ressors The representation of the digest value in the second of the digest value in the second of the digest value in the second of the rollback millage response in the rollb	2023 Millage Rate Percentage Tax Increase ssessed value added by the reassess rate is being computed. Date alues and exemption amounts for the	0.00 -100.009 ment of existing real e applicable tax years.						
I hereby certify that the all jurisdiction for tax year	automatically calculate the an the notice required in O.C.G.A. bunt indicated above is an accurum property for the tax years. Chairman, Board of Tax Assures shown above are an accurum Tax Collector or Tax Commisted to the folial millar 2023 and that the final millar	CERTIFICATIONS Grate accounting of the total net as ear for which this rollback millage ressors The representation of the digest value in the second of the digest value in the second of the digest value in the second of the rollback millage response in the rollb	2023 Millage Rate Percentage Tax Increase ssessed value added by the reassess rate is being computed. Date Date Date te in accordance with O.C.G.A. § 48-staxing jurisdiction for tax year 2023	0.00 -100.009 ment of existing real e applicable tax years.						
I hereby certify that the all jurisdiction for tax year advertisements, notice the attached copies of	automatically calculate the an the notice required in O.C.G.A. bunt indicated above is an accurate property for the tax year. Chairman, Board of Tax Associates shown above are an accurate Commission of the tax and the compact of the tax and public hearings have be the published "five year historical and the control of the control of the tax and public hearings have be the published "five year historical".	CERTIFICATIONS CERTIFICATIONS	2023 Millage Rate Percentage Tax Increase ssessed value added by the reassess rate is being computed. Date Date Date te in accordance with O.C.G.A. § 48-staxing jurisdiction for tax year 2023	e applicable tax years. 5-32.1 for the taxing is at the required sevidenced by lase Taxes" showing						
I hereby certify that the amo I hereby certify that the value I hereby certify that the all jurisdiction for tax year Comparison of the final millage rate advertisements, notice the attached copies of the times and places where the required "five year"	automatically calculate the an the notice required in O.C.G.A. bunt indicated above is an accurate property for the tax yes. Chairman, Board of Tax Assures shown above are an accurate accurate to the sax of the published "five year historichen and where the required passet by the authority of the tax as the published "five year historichen and where the required passet by the authority of the tax as the published "five year historichen and where the required passet by the authority of the tax as the published the required passet by the authority of the tax as the published "five year historichen and where the required passet by the authority of the tax as the published "five year historichen and where the required passet by the authority of the tax as the published "five year historichen and where the required passet by the authority of the tax as the published "five year historichen and where the required passet by the authority of the tax as the published "five year historichen and where the required passet by the authority of the tax as the published "five year historichen and where the required passet by the authority of the tax as the published "five year historichen and where the required passet by the authority of the tax as the published "five year historichen and where the required passet by the authority of the tax as the published "five year historichen and where the required passet by the authority of the tax as the published "five year historichen and where the required passet by the authority of the tax as the published "five year historichen and where the required passet by the authority of the tax as the published "five year historichen and where the required passet by the authority of the tax as the published passet by the authority of the tax as the published passet by the authority of the tax as the published passet by the authority of the tax as the published passet by the authority of the tax as the published passet by the authority o	CERTIFICATIONS CERTIFICATIONS	2023 Millage Rate Percentage Tax Increase ssessed value added by the reassess rate is being computed. Date Date te in accordance with O.C.G.A. § 48-5 taxing jurisdiction for tax year 2023 THIS TAXING JURISDICTION exceeds the rollback rate, I certify the O.C.G.A. §§ 48-5-32 and 48-5-32.1 as ent and the "Notice of Intent to Incre	e applicable tax years. 5-32.1 for the taxing is						

GENERAL FUND	FY 2023 APPROVED BUDGET	FY 2024 PROPOSED BUDGET	Employee Merit Pay Contingency 6 Months	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%	

	Rollba	ack Less .75	R	ollback	Dif	ference
Proposed Millage Rate		10.364		11.114		0.750
Projected Revenue	\$	13,376,697	\$	13,909,689	5	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										
21000	CONTRACTED SERVICES	1 5		2,002	2,002	(2,002)	(±)		-	#DIV/0!	
21200	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
21210	ATTORNEY FEES	40,652	18,000	6,843	22,000	2	22,000	50,000	28,000	127%	Feb fee -\$6842; Mar fee - \$9870
21220	AUDIT FEES	14,991	37,000	77,500	77,500	(40,500)	37,000	50,500	13,500		\$1500
21380	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%
23140	GENERAL LIABILITY	985	1,083	985	985	-	985	1,064	79	8%	
23160	PROPERTY LIABILITY	666	668	668	668		668	721	53	8%	
23200	COMMUNICATION	8,169	10,000	4,108	5,477	4,523	10,000	6,500	(3,500)	-35%	
23300	ADVERTISING	3,843	6,000	3,399	4,531	1,469	6,000	5,000	(1,000)	-17%	
23510	COMMISSIONERS EXPENSE	117	500	143	190	310	500	300	(200)	-40%	
23600	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
23700	EDUCATION AND TRAINING	11,294	9,900	11,987	15,982	(6,082)	9,900	15,000	5,100	52%	
UBTOTAL:	CONTRACTED SERVICES	168,656	148,451	170,224	203,154	(44,351)	158,803	201,235	42,432		
00053	SUPPLIES										
31100	GENERAL SUPPLIES	6,611	3,000	3,115	6,400	(1,400)	5,000	5,500	500	10%	Annual Employee Dinner
31400	BOOKS AND PERIODICALS		E = = = 0.91		- 4				3 - 2		
31690	OFFICE EXPENSE	-			+	-					
31710	OFFICE SUPPLIES	1,306	1,000	467	623	377	1,000	1,000	-	0%	
31720	COMPUTER SUPPLIES					-	-		-		
UBTOTAL:	SUPPLIES	7,917	4,000	3,583	7,023	(1,023)	6,000	6,500	500	13%	
0057	OTHER COSTS										
70100	MISCELLANEOUS EXPENSE		-	- 4	-	=	2		-		
70200	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;
72090	BANK CHARGES	0	125	1.4	(-)	125	125		(125)	-100%	
UBTOTAL:	OTHER COSTS	11,349	125	14,460	14,460	(1,741)	12,719	14,460	1,741	1393%	
UBTOTAL:	BOARD OF COMMISSIONERS	272,686	238,749	273,992	333,740	(56,204)	277,536	340,738	63,202		

1300	EXECUTIVE	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
0051	PERSONAL SERVICES AND EMP BEN.						I have						
11100	SALARIES & WAGES	150,539	149,668	113,189	148,837	5,745	154,582	154,586	4,638	159,224	4	0%	
2100	INSURANCE- CO PORTION	20,244	20,287	15,932	20,287	(1,862)	18,425	18,425		18,425	-	0%	
2150	LIFE INSURANCE	156	160	131	174	(74)	100	100		100		0%	
2200	FICA	10,817	11,449	8,149	11,641	185	11,826	11,826	355	12,181	-	0%	
2400	RETIREMENT	9,020	8,981	6,779	9,685	(410)	9,275	9,275	278	9,553	-	0%	
2600	UNEMPLOYMENT INSURANCE	-		-	J	-	- 4			-	-		
2700	WORKER'S COMP	668	659	472	629	30	659	659		659	-	0%	
2800	REIMBURSEMENT FROM CURBSIDE		*			9				-	-		
JBTOTAL:	PERSONAL SERVICES AND EMP BEN.	191,443	191,204	144,652	191,253	3,614	194,867	194,871	5,271	200,142	4		
1300	EXECUTIVE	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	Inc/(Dec)	% Variance	Comments FY 2024
0052	CONTRACTED SERVICES												
21210	ATTORNEY FEES	-	-	-	*	-				-	-		
22210	VEHICLE & EQUIP REP & MAINT	2,800	2,789	18	24	976	1,000	1,000		1,000	-	0%	
2320	COPIER LEASE	4,901	4,764	4,074	5,432	(1,432)	4,000	5,432	1	5,432	1,432	36%	
3140	GENERAL LIABILITY	2,812	2,628	2,700	2,700	-	2,700	2,916		2,916	216	8%	
3150	VEHICLE LIABILITY	2,825	2,825	2,553	2,553	-	2,553	2,757		2,757	204	8%	
3160	PROPERTY LIABILITY	391	392	400	533	-	533	576		576	43	8%	
3200	COMMUNICATION (T/C/P)	511	1,800	383	511	489	1,000	700		700	(300)		
3210	POSTAGE	173	500	943	1,258	(458)	800	800		800		0%	
3300	ADVERTISING	-	-	7.4.		-					-		
3600	DUES & FEES		50	190	190	(140)	50	190		190	140		
3700	EDUCATION & TRAINING	2,190	2,190	1,230	1,230	(230)	1,000	1,250		1,250	250	25%	ACCG Conference
3720	RELOCATION ALLOWANCE	98	-			- 2				-	-		
JBTOTAL:	CONTRACTED SERVICES	16,602	17,937	12,491	14,431	(794)	13,636	15,621	-	15,621	1,985		
053	SUPPLIES												
	VEHICLES- GAS	2,485	2,485	1,671	2,507	(1,007)	1,500	2,400		2,400	900	60%	
	BOOKS AND PERIODICALS	i e e e e				-					L. B		
1710	OFFICE SUPPLIES	1,385	1,000	461	614	386	1,000	800		800	(200)		
1720	COMPUTER SUPPLIES	8	500	1,170	1,170	(670)	500	500		500		0%	
BTOTAL:	SUPPLIES	3,877	3,985	3,302	4,292	(1,292)	3,000	3,700	-	3,700	700		
BTOTAL:	EXECUTIVE	211,923	213,126	160,446	209,976	1,528	211,503	214,192	5,271	219,463	2,689	VE-	

ELECTIONS	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
PERSONAL SERVICES AND EMP BEN.							10.600	4 5 5 5 5		Marile Decision Co. L. Co. L. Co. al-View Decision (C. Marilea)
SALARIES & WAGES	-	-	-	-	-	-	15,600	15,600		NEW POSITION - Elections System Specialist/Deputy Registrar (6 Months)
PART TIME HELP						-		100		
POLL WORKERS	9,000	11,000	15,154	15,154	(154)	15,000	20,000	5,000	33%	TOTAL DESCRIPTION OF THE PROPERTY OF THE PROPE
INSURANCE- CO PORTION				-	-	1.4	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	-	-	FK.	+		*				
UNEMPLOYMENT INSURANCE	-		1	34				9		
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	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
PROFESSIONAL SERVICES		_					1			
ATTORNEY FEES	-		-		20	2	-	1		
MAPPING FEES	-							-		
REPAIR & MAINTENANCE	8,989	9,000		51	9,000	9,000	9,270	270	30%	Increase in warranty fee by Dominion
SOFTWARE MAINTENANCE - ANNUAL	0,505	300		-	300	300	300	2/0	570	Increase in warrancy ree by Dominion
GENERAL LIABILITY	1	500	-		300	300	300	1	7	
VEHICLE LIABILITY	1									
PROPERTY LIABILITY	378	379	384	384	-	384	415	31	8%	
COMMUNICATION (T/C/P)	- 3/6	3/3	504	304		304	925	925	070	Poll Pads Cellular Data (\$37.80*4*6)
POSTAGE	1		-			-	923	923		Ton 1 das commen socia (ps. 100 1 of
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		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		New employee will be required to attend all election training.
CONTRACT LABOR	2,547	3,000	3,560	5,300	20	4,000	0,000	4,000	100%	Their employee this se required to account in account stanning.
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%	6 Number of Elections require increase in ballot orders, & media
OFFICE SUPPLIES	721	500	636	636	(136)	500	2,435	1,935		6 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		

01401	REGISTRAR	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	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
0051	PERSONAL SERVICES AND EMP BEN.												
511100	SALARIES & WAGES	29,389	26,777	23,738	32,484	(764)	31,720	31,720	1,443	33,163	1,443	5%	
511160	PART TIME HELP	11,605	13,775	18,766	25,000	(6,860)	18,140	28,852		28,852	10,712	59%	
511190	OVERTIME PAY	1,550	2,215	3,077	3,077	(862)	2,215	13,407		13,407	11,192	505%	
512100	INSURANCE- CO PORTION	6,380	6,466	5,646	7,528	(1,558)	5,970	2,523		2,523	(3,447)	-58%	
12150	LIFE INSURANCE	78	80	3,040	58	(8)	50	50		50	(3,117)	0%	
12200	FICA	3,183	3,198	3,447	4,716	(1,110)	3,606	5,659	110	5,769	2,163	60%	
512400	RETIREMENT	1,772	1,735	1,603	2,193	(289)	1,904	2,178	57	2,235	331	17%	
512400	UNEMPLOYMENT INSURANCE	1,//2	1,/35	1,003	2,193	(289)		2,170	3/	2,233	331	1770	
		104		100	144	FT	100	100		198		0%	
512700	WORKER'S COMP	154	198	106	141	57	198	198	1,610	86,197	22,394	070	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	54,111	54,444	56,426	75,197	(11,394)	63,803	84,587	1,610	86,197	22,394		
01401	REGISTRAR	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request		FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
00052	CONTRACTED SERVICES												
21000	CONTRACTED SERVICES	-	500	-		550	550	500		500	(50)	-9%	
521200	PROFESSIONAL SERVICES	105		7		-		600		600	600		IT 115.00 per hour
521240	MAPPING SUPPORT/ EXHIBITS	719	400	135	180	320	500	400		400	(100)		
23140	GENERAL LIABILITY	781	724	781	781		781	843		843	62	8%	
523160	PROPERTY LIABILITY	446	447	446	446	-	446	482		482	36	8%	
523200	COMMUNICATION (T/C/P)	1,151	1,800	894	894	906	1,800	1,300		1,300	(500)	-28%	
523210	POSTAGE	5,839	1,200	1,384	1,584	(84)		1,800		1,800	300		6 elections and price of stamps - Absentee ballots
523300	ADVERTISING	27	100	27	36	114	150	150		150		0%	
23600	DUES & FEES	135	140	135	180	(40)		150		150	10		
523700	EDUCATION AND TRAINING	8,202	6,354	7,100	7,200	300	7,500	8,000		8,000	500		change in perdiem for food
SUBTOTAL:	CONTRACTED SERVICES	17,404	11,665	10,902	11,301	2,066	13,367	14,225	•	14,225	858	8%	
00053	SUPPLIES			The same of								1	
531100	GENERAL SUPPLIES	394	300		200	150	350	400		400			supplies cost more
31710	OFFICE SUPPLIES	277	825	655	873	(23)		1,000		1,000	150		more supplies needed - cost is up
	COMPUTER SUPPLIES	1,125	700	555	740	110	850	2,000		2,000	1,150		possibly have to buy new printer
	COMPOTER SUPPLIES												
531720 SUBTOTAL:	SUPPLIES	1,796	1,825	1,360	1,813	237	2,050	3,400		3,400	1,350	99%	
31720			1,825	1,360	1,813	(9,091)		3,400	1,610		24,603	99%	

1510	FINANCIAL ADMINISTRATION	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
0051	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%	
11160	PART TIME HELP	-	-	-	-	-	-	-		-	\$ -	100	
	OVERTIME PAY	350	1,030			1,000	1,000	1,000		1,000	\$ -	0%	
	INSURANCE- CO PORTION	19,862	30,059	20,947	27,930	(3,535)	24,395	24,395		24,395	\$ -	0%	
12150	LIFE INSURANCE	182	240	132	175	(25)	150	150		150		0%	
12200	FICA	9,270	10,341	9,185	12,570	1,205	13,775	13,699	411			2%	
12400	RETIREMENT	5,188	5,366	4,196	5,742	331	6,073	6,073	182	6,255	\$ 182	3%	
12600	UNEMPLOYMENT INSURANCE	-	-	-				-		- 2	\$ -		
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 CONTRACTED SERVICES	Months Actual	Approved Budget	Months Actual	12 Months Annualized	12 Month annualized	Approved Budget	FY 2024 Request	Recommended Budget Revision	PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
	PROFESSIONAL SERVICES	11,160		805	2,000		7.000	2.000		3,000	\$ 1,000	500/	Increase in need for IT services
22250	SOFTWARE MAINTENANCE - ANNUAL	3,031	3,000	4,002	4,100		2,000 4,100	3,000 4,100		4,100	\$ 1,000	0%	Iliciease ill licea for 11 services
22320	COPIER LEASE	3,031	3,000	4,002	4,100		4,100	1,800		1,800	\$ 1,800		NEW copier lease for Finance Dept
	GENERAL LIABILITY	2,540	1,652	2,600	2,600	-	2,600	2,808		2,808			
23160	PROPERTY LIABILITY	656	656	700	700		700	756		756			
23200	COMMUNICATION (T/C/P)	266		556	742	(42)	700	750		750			
	POSTAGE	-		1 100	4 470		1.350	1,500		1,500	\$ 150	11%	
		1,347	1,350	1,109	1,478	(128)	1,550	1,300					
523600	DUES & FEES	-	150	200	200		150	200	1.	200			
523600 523700	DUES & FEES EDUCATION & TRAINING	219	150 2,500	200	200	(50) 2,500	150 2,500	200 2,500		200 2,500	\$ 50 \$ -	33% 0%	
23600 23700	DUES & FEES	-	150	200		(50)	150	200		200	\$ 50 \$ -	33% 0%	
23600 23700 UBTOTAL:	DUES & FEES EDUCATION & TRAINING CONTRACTED SERVICES	219	150 2,500	200	200	(50) 2,500	150 2,500	200 2,500		200 2,500	\$ 50 \$ -	33% 0%	
23600 23700 SUBTOTAL:	DUES & FEES EDUCATION & TRAINING CONTRACTED SERVICES SUPPLIES	219 19,218	2,500 9,308	9,972	11,820	(50) 2,500 2,280	2,500 14,100	200 2,500 17,414		200 2,500 17,414	\$ 50 \$ - \$ 3,314	33% 0%	
23600 23700 SUBTOTAL: 0053 31710	DUES & FEES EDUCATION & TRAINING CONTRACTED SERVICES SUPPLIES OFFICE SUPPLIES	219 19,218	2,500 9,308	9,972	200 11,820 2,000	(50) 2,500 2,280	150 2,500 14,100	2,500 2,500 17,414 2,000		200 2,500 17,414	\$ 50 \$ - \$ 3,314	33% 0%	
523600 523700 5UBTOTAL: 00053 531710 531720	DUES & FEES EDUCATION & TRAINING CONTRACTED SERVICES SUPPLIES OFFICE SUPPLIES COMPUTER SUPPLIES	219 19,218 3,553 1,627	2,500 9,308 2,000 5,500	9,972 1,224 1,369	2,000 2,000 4,500	(50) 2,500 2,280 2,280	2,500 14,100 2,000 6,000	2,500 2,500 17,414 2,000 5,000		200 2,500 17,414 2,000 5,000	\$ 50 \$ - \$ 3,314 \$ - \$ (1,000	33% 0% 0% 0% 0%	
00053 531710 531720	DUES & FEES EDUCATION & TRAINING CONTRACTED SERVICES SUPPLIES OFFICE SUPPLIES	219 19,218	2,500 9,308	9,972	200 11,820 2,000	(50) 2,500 2,280 2,280	150 2,500 14,100	2,500 2,500 17,414 2,000		200 2,500 17,414	\$ 50 \$ - \$ 3,314	33% 0% 0% 0% 0%	
23600 23700 UBTOTAL: 0053 31710 31720	DUES & FEES EDUCATION & TRAINING CONTRACTED SERVICES SUPPLIES OFFICE SUPPLIES COMPUTER SUPPLIES	219 19,218 3,553 1,627	2,500 9,308 2,000 5,500	9,972 1,224 1,369	2,000 2,000 4,500	(50) 2,500 2,280 2,280	2,500 14,100 2,000 6,000	2,500 2,500 17,414 2,000 5,000		200 2,500 17,414 2,000 5,000 7,000	\$ 50 \$ - \$ 3,314 \$ - \$ (1,000	33% 0% 0% 0% 1 -17%	

01540	HUMAN RESOURCES	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	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
00051	PERSONAL SERVICES AND EMP BEN.												
511100	SALARIES & WAGES	38,982	33,914	29,002	39,686	(3,297)	36,389	39,520	1,186	40,706	4,317	12%	
512100	INSURANCE- CO PORTION	10,066	10,127	7,941	10,588	(1,341)	9,247	9,247		9,247		0%	
512120	INSURANCE-HRA CLAIMS	37,985	40,000	17,694	36,000	78	36,000	36,000		36,000		0%	
512150	LIFE INSURANCE	78	80	44	58	(8)	50	50		50	-	0%	
512200	FICA	2,622	2,594	1,961	2,750	33	2,783	3,023	91	3,114	331	12%	
512400	RETIREMENT	1,455	1,018	1,734	2,373	(1,206)	1,167	2,371	36	2,407	1,240	106%	
512600	UNEMPLOYMENT INSURANCE	10.7	10,000		4,120	4,120	5,000	5,000		5,000	+	0%	
512700	WORKER'S COMP	152	188	111	148	40	188	158		158	(30)		
512800	EMPLOYEE RELATIONS	(20,000)	(20,000)	(15,000)	(20,000)	-	(20,000)	(20,000)		(20,000)		0%	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	71,339	77,921	43,487	75,723	(1,660)	70,824	75,369	1,312	76,681	5,857		
01540	HUMAN RESOURCES	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request		ADJUSTED FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
00052	CONTRACTED SERVICES	-				15.151				600	600	#DIV//01	Temporary Office Help Part-Time
521200	PROFESSIONAL SERVICES	486	-	410	547	(547)	-	600		600	600	#DIV/0!	
523140	GENERAL LIABILITY	637	629	650	650	-	650	650		702	52		
523200	COMMUNICATION (T/C/P)	681	700	487	649	51	700	700		700	-	0%	
523210	POSTAGE	185	200	134	179	21	200	200		200	-	-	
523300	ADVERTISING	44 999	44 500	0.106	10 500	44.0000	- 11 500	10.000		47.000	500	-	
523400	PAYROLL SERVICES	11,377	11,500	9,426	12,567	(1,067)	11,500	12,000		12,000	500	0%	
523410 523600	DRUG TESTING DUES & FEES	2,153	6,000	1,843	2,458	1,542	4,000	4,000		4,000	-		
523700		150	300	150	200	100	300	300		6,000	7		GLGPA HR Training
SUBTOTAL:	EDUCATION AND TRAINING CONTRACTED SERVICES	3,191	4,000	3,455	4,607	1,393	6,000	6,000			1,152		GLGFA TIK Training
SUBTUTAL:	CONTRACTED SERVICES	18,374	23,329	16,556	21,857	1,493	23,350	24,450		24,502	1,152		
00053	SUPPLIES												
531400	BOOKS AND PERIODICALS		500			500	500	500		500		0%	
531710	OFFICE SUPPLIES	1,079	2,400	323	430	1,970	2,400	2,500		2,500	100		
531720	COMPUTER SUPPLIES	371	500	2,496	3,328	(2,828)	500	500		500	-	170	
SUBTOTAL:	SUPPLIES	1,449	3,400	2,819	3,759	(359)		3,500		3,500	100	N .	
2201011161	0011 2120	21.73	3,100	2,013	3,133	(333)	3,100	3,500		5,500	200		
SUBTOTAL:	HUMAN RESOURCES	91,163	104,650	62,862	101,339	(526)	97,574	103,319	1,312	104,683	7,109	2 -	
	The state of the s	22/200	10 17000	ULIUUL	TOTIONS	(520)	211214	100,010	41016	10,1000	,,,,,,		

01545	TAX COMMISSIONER	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
00051	PERSONAL SERVICES AND EMP BEN.												- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
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
11160	PART TIME HELP									-			
12100	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%	
12600	UNEMPLOYMENT INSURANCE		- No. 119	-						8	•	1	
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 00052	TAX COMMISSIONER CONTRACTED SERVICES	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
521200	PROFESSIONAL SERVICES		19		-		-			-	-		
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 522400	PRINT/MAIL TAX BILLS ANNUAL SUPPORT GSI	13,554	17,750	8,244	20,250 3,300	(2,250) 200	18,000	20,250		20,250 3,400	2,250 (100		INCREASED POSTAGE & COST CHARGED BY COMPANY THAT MAILS TAG RENEWAL NOTICES & I BUDGETED INCORRECTLY LAST YEAR FOR THE TOTAL TO PRINT AD VALOREM PROPERTY TAX NOTICES
522410	SERVER MAINTENANCE	3,263	3,500	3,263			3,500	3,400		1,250	(250)		
523140		480	2,000		1,250		1,500	1,250			(230	0%	
	GENERAL LIABILITY	2,944	2,688	2,208	2,208		2,900	2,900		2,900			
523160	PROPERTY LIABILITY	789	790	592	592		800	800		800	-	0%	
23200	COMMUNICATION (T/C/P)	1,610	3,400	1,221	1,628		3,400	3,400		3,400		0%	
23210	POSTAGE	2,657	3,000	1,668	2,225		2,900	2,900	1	2,900	-	-	
23300	ADVERTISING	(479)	300	-	-	300	300	300		300		-	
523325	COMPUTER/SOFTWARE SERVICES	2,025	1,100	-	500		600	600		600	-	-	
523500	TRAVEL & EMP REIMBURSEMENT	184	100	100	100		100	100		100		0%	
523600 523700	EDUCATION AND TRAINING	1,573	450 2,500	450 395	1,915		2,500	3,000		3,000	500		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		41,400	43,800		43,800	2,400		
DI DIAL.	CONTROLLO DELVICEO	33,723	41,970	20,411	31,120	3,072	41,400	45,000		15,000	2,100		
	SUPPLIES	17			-		1			1000		3 /	
00053				335	447	53	500	500		500		09	0
		380	500				300						
31690	OFFICE EXPENSE	380 2.491	2.500				2 500	2.500		2.500		0%	
00053 531690 531710	OFFICE EXPENSE OFFICE SUPPLIES	2,491	2,500	2,035	2,491	9		2,500		2,500 1,100			
531690 531710 531720	OFFICE EXPENSE OFFICE SUPPLIES COMPUTER SUPPLIES	2,491 3,060	2,500 1,100	2,035 930	2,491 1,240	9 (140)	1,100	1,100		1,100		09	
531690 531710	OFFICE EXPENSE OFFICE SUPPLIES	2,491	2,500	2,035	2,491	9 (140)						09	
531690 531710 531720 SUBTOTAL:	OFFICE EXPENSE OFFICE SUPPLIES COMPUTER SUPPLIES SUPPLIES	2,491 3,060 5,931	2,500 1,100 4,100	2,035 930 3,300	2,491 1,240 4,178	9 (140) (78)	1,100 4,100	1,100 4,100	3.206	1,100 4,100	·	0%	
31690 31710 31720	OFFICE EXPENSE OFFICE SUPPLIES COMPUTER SUPPLIES SUPPLIES	2,491 3,060	2,500 1,100	2,035 930	2,491 1,240	9 (140) (78)	1,100	1,100	3,206	1,100		0%	

01550 00051	TAX ASSESSOR	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	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
511100	PERSONAL SERVICES AND EMP BEN.	150 747	450 200	444.050	155 055	0.504	164.630	164 540	4.026	169,485	4,846	3%	
	SALARIES & WAGES OVERTIME PAY	159,743	158,309	111,058	156,055	8,584	164,639	164,549	4,936	109,405	4,040	#DIV/01	
512100	INSURANCE- CO PORTION	32,459	33,333	25,549	34,065	(9,739)	24,326	24,326		24,326		0%	
	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%	
	RETIREMENT	9,566	9,496	6,645	9,339	537	9,876	9,873	296	10,169	293	3%	
512600	UNEMPLOYMENT INSURANCE	-	37130	- 0,015		-				17/4/	1-		
512700	WORKER'S COMP	708	694	548	731	(37)	694	658		658	(36)	-5%	
	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	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request		ADJUSTED FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
	CONTRACTED SERVICES												
521000	CONTRACTED SERVICES	47,565	48,200	43,073	62,700		62,700	62,700		62,700	-	0%	and the second second
	BOARD OF TAX ASSESSOR MEETINGS	4,275	5,000	2,625	5,000		5,000	7,200		7,200	2,200		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	-		Annual Fee
521260	TIMBER APPRAISALS	11,510	6,000	11,510	11,510	(2,510)		6,000		6,000	(3,000)	-33%	
	VEHICLE & EQUIP REP & MAINT	-	300	1 1	-	300	300	300		300		0%	
522320	COPIER LEASE	1,879	2,000	1,423	1,897	103	2,000	2,000		2,000	-	0%	
	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		2,758 736	0	0%	
523160 523200	PROPERTY LIABILITY	736	738	552	552	184	736	736 3,300		3,300		0%	
523200	COMMUNICATION (T/C/P) POSTAGE	1,878	3,300 400	1,397 146	1,863	1,437	3,300	400		400	-	0%	
	ADVERTISING	409	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		
	CONTRACTED SERVICES	105,340	101,842	72,883	119,378	1,283	120,661	120,061		120,061	(600)		
	The Sullivano	200,010	101,012	72,005	110,070	2,205	120,001	220,002					
00053	SUPPLIES											V.C.	
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%	
	COMPUTER SUPPLIES	370		370	493	(493)	.5.0				1 - 2		
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		

01565	GOV'T BUILDINGS	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
00051	PERSONAL SERVICES AND EMP BEN.											
11100	SALARIES & WAGES											
11190	OVERTIME PAY											
12100	INSURANCE- CO PORTION											
12150	LIFE INSURANCE											
12200	FICA											
2400	RETIREMENT											
12450	TEMPORARY EMPLOYMENT AGENCIES											
12600	UNEMPLOYMENT INSURANCE						L					
12700	WORKER'S COMP											
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.											
01565	GOV'T BUILDINGS CONTRACTED SERVICES	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request		Inc/(Dec)	% Variance	
21000	CONTRACTED SERVICES	53,100	50,000	34,229	45,638	4,362	50,000	50,000	50,000	-	0%	
21200	PROFESSIONAL SERVICES	500	-	5.7225	15/000	-			1 1.08	-		ital amanditures
21311	BUILDING MAINTENANCE	58,253	40,000	25,971	34,627	5,373	40,000	40,000	40,000			FY23-1 a/c and 1 furnace in capital expenditures budget
23160	PROPERTY LIABILITY	5,559	5,288	5,600	5,600	-	5,600	6,048	6,048	448	8%	
23200	COMMUNICATION (T/C/P)	12,584	12,000	9,157	12,210	(210)	12,000	12,500		500	4%	
UBTOTAL:	CONTRACTED SERVICES	129,995	107,288	74,957	98,075	9,525	107,600	108,548	108,548	948		
0053	SUPPLIES			04 701	40.200	7 704	50,000	45,000	45,000	(5,000)	-10%	
31230	ELECTRICITY	38,126	50,000	31,724	42,299	7,701 521	4,000	3,500		(500)		
31240	NATURAL GAS	2,721	3,800	2,609	3,479		4,000	3,300	3,300	1500		
31270	VEHICLES- GAS	1	_	2	-	-						
31730	COURTHOUSE SUPPLIES	4,669	5,000	4,483	5,977	(977)	5,000	5,000		(5,500)	0%	6
JBTOTAL:	SUPPLIES	45,516	58,800	38,816	51,755	7,245	59,000	53,500	53,500	(5,500	4	
UBTOTAL:		175,512	166,088	113,773	149,831	16,769	166,600	162,048	162,048	(4,552)	

	SUPERIOR COURT	12 Months Actual	Approved Budget	9 Months Actual	FY 2023 12 Months Annualized	versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	3% COLA		FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
0051 P	PERSONAL SERVICES AND EMP BEN.											7 605	20/	Includes state mandated COLA
11100	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 CODA
	OVERTIME PAY	(F)			-	-	-	-			24.464	(6,134)	-20%	
	INSURANCE- CO PORTION	34,708	40,153	24,587	32,782	(2,184)	30,598	24,464			24,464	(6,134)	0%	
	LIFE INSURANCE	341	400	219	292	(42)	250	250			250	583	3%	
	FICA	15,278	17,085	11,704	16,016	1,699	17,715	17,936		362	18,298	1,398	14%	
	RETIREMENT	9,685	11,094	7,078	9,685	56	9,741	10,979		160	11,139	1,396	1470	
	UNEMPLOYMENT INSURANCE	(4.)	(4/	-	4	-		-	1		916	(34)	-4%	
	WORKER'S COMP	990	950	704	938	12	950	916		FAFF		3,439	1 70	
UBTOTAL: P	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		
	SUPERIOR COURT	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	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
	CONTRACTED SERVICES							071.000			27,000		0%	
	PROFESSIONAL SERVICES	26,201	27,000	22,535	30,047	(3,047)	27,000	27,000					0%	
21270 E	BOARD OF EQUALIZATION	3,959	4,500	1,530	2,040	2,460	4,500	4,500			4,500		0.70	
3.500	COURT REPORTERS	30,826	35,000	26,192	34,922	(2,922)	32,000 1,600	32,000 1,600			32,000 1,600		0%	
	COPIER LEASE	1,466	1,600	1,099	1,466		4,200	4,536			4,536	336	8%	
	GENERAL LIABILITY	4,195	3,886	4,200	4,200		630	680			680	50	8%	
	PROPERTY LIABILITY	3,590	628	2,084	630 2,778		5,000	5,000			5,000	-	0%	
	COMMUNICATION (T/C/P)	2,541	4,000	1,980	2,641	1,359	4,000	3,000			3,000	(1,000)	-25%	Advertising costs have gone up.
	POSTAGE ADVERTISING	989	750	850	1,134		750	1,000			1,000	250		
	DUES & FEES	475	750	500	750		750	750			750	-	0%	
	JURY SCRIPT/BAILIFFS	15,000	20,000	15,000	20,000		20,000	20,000			20,000		0%	
	WITNESSES	95	20,000	13,000	20,000		20,000	20,000			-	-		
	EDUCATION AND TRAINING	3,282	4,000	700	934	3,066	4,000	5,000			5,000	1,000		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		
				1 7 Y										
	SUPPLIES										-	-		
	BOOKS AND PERIODICALS		-		-	-	-					-		
	INTERPRETER FEES	1		-	-	(5.202)	7 500	7 500			7,500		09	6
	OFFICE SUPPLIES	2,829	7,500	9,294	12,792	(5,292)	7,500	7,500		_	7,300		0,	
	COMPUTER SUPPLIES		7 555	0.000	40.000	/r 2023	2 500	7 500			7,500	-		
SUBTOTAL:	SUPPLIES	2,829	7,500	9,294	12,792	(5,292)	7,500	7,500			7,300			
SUBTOTAL:	SUPERIOR COURT	370,787	409,023	290,894	393,005	9,745	402,750	401,571) 	5,255	406,825	4,075		

	DISTRICT ATTORNEY	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
	PERSONAL SERVICES AND EMP BEN.												
	SALARIES & WAGES	31,401	35,003	23,368	32,753	2,177	34,930	34,930	909	35,839	•	0%	
12100	INSURANCE- CO PORTION	5,368		5,060	6,747	(777)	5,970	5,970		5,970			
12150	LIFE INSURANCE	59	80	44	58	(8)	50	50		50	+	0%	
12200	FICA	2,349	2,678	1,612	2,266	406	2,672	2,672	70	2,742	-	0%	
12400	RETIREMENT	-	1,822		47	(47)	-	909	55	964	909	#DIV/0!	
12600	UNEMPLOYMENT INSURANCE	-			-	-		F 1		+1			
12700	WORKER'S COMP	155	193	107	143	69	212	150		150	(62)	-29%	
12800	REIMBURSEMENT FROM VICTIM ASSISTANCE FUI	(11,167)	(7,000)	(7,350)	(9,800)	0	(9,800)	(9,800)		(9,800)		0%	
	PERSONAL SERVICES AND EMP BEN.	28,164	32,776	22,842	32,213	1,821	34,034	34,881	1,033	35,914	847		
	DISTRICT ATTORNEY	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
	CONTRACTED SERVICES											00/	
	COPIER LEASE	1,937	2,100	1,461	1,948	152	2,100	2,100			-	0%	
	GENERAL LIABILITY	658	649	649	649		649	701			52		
	PROPERTY LIABILITY	391	391	391	391		391	422			31		
	COMMUNICATION (T/C/P)	1,253	1,450	943	1,258	192	1,450	1,450			-	0%	
	DA'S OFFICE SUPPLEMENT	5,858	5,858	4,394	5,858	(0)		5,858					
SUBTOTA	CONTRACTED SERVICES	10,096	10,448	7,838	10,104	344	10,448	10,531	-	-	83		
	SUPPLIES							F-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C				004	
	OFFICE SUPPLIES		100		-	100	100	100				0%	
	COMPUTER SUPPLIES				-	-		-			-		
SUBTOTA	SUPPLIES	-	100	+	F	100	100	100	-	-			
	OTHER COSTS	40.000	45 715	40.004	40.000		40.740	12.712			3.2	0%	
	DISTRICT ATTORNEY	13,712	13,712	10,284	13,712	-	13,712	13,712	-				
SUBTOTA	OTHER COSTS	13,712	13,712	10,284	13,712	-	13,712	13,712	-				
				10.000	56,029	2,265	58,294	59,224	1.033	60,257	930		
SUBTOTA	DISTRICT ATTORNEY	51,973	57,036	40,963									

02400	MAGISTRATE COURT	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	3% COLA	FY 2024 Adjusted Budget	Inc/(Dec)	% Variance	Comments FY 2024
0051	PERSONAL SERVICES AND EMP BEN.								()	00.056	4.000	E0/	Includes state mandated COLA \$2500 and \$1000
11100	SALARIES & WAGES	97,415	87,575	69,625	92,122	1,165	93,287	98,256	000	98,256	4,969	103%	Includes state mandated COBY \$2500 and \$2500
511160	PART TIME MAGISTRATE	7,803	7,111	13,128	19,531	(10,881)	8,650	17,590	990	18,580	8,940	-61%	
12100	INSURANCE- CO PORTION	17,996	19,899	11,985	12,904	2,313	15,217	5,970		5,970	(9,247)	-0170	
12125	MEDICARE SUPPLEMENT				-	1,428	1,428	7,204		7,204	5,776	0%	
12150	LIFE INSURANCE	129	160	85	518	(418)	100	100	76	100	1.064	14%	
12200	FICA	7,402	7,243	5,905	8,054	(256)	7,798	8,862	76	8,938	1,064	14%	
12400	RETIREMENT	5,696	5,681	4,165	5,505	611	6,116	6,951	59	7,010	835	14%	
12600	UNEMPLOYMENT INSURANCE			. 4		-	-			420	(42)	-3%	
512700	WORKER'S COMP	437	451	314	467	(16)	451	439		439	(12)	-3%	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	136,877	128,120	105,207	139,101	(6,054)	133,047	145,372	1,125	146,497	12,325		
02400 00052	MAGISTRATE COURT CONTRACTED SERVICES	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request		FY 2024 Adjusted Budget	Inc/(Dec)	% Variance	Comments FY 2024
21200	PROFESSIONAL SERVICES	115	3,341					-			-		
23140	GENERAL LIABILITY	1,645	1,679	1,679	1,679	-	1,679	1,813		1,813	134	8%	
23160	PROPERTY LIABILITY	787	787	787	787	2	787	850		850	63	8%	
23200	COMMUNICATION (T/C/P)	1,133	1,150	876	1,168	(18)	1,150	1,150		1,150	-	0%	
23210	POSTAGE	-	200	-	-	200	200	-		-	(200)		
523300	ADVERTISING		500	-	-	500	500			1 - 2	(500)		
23600	DUES & FEES	200	700	200	267	433	700	700		700	H	0%	
23700	EDUCATION AND TRAINING	790	3,200	2,106		392	3,200	3,200		3,200	- TO 175	0%	o l
SUBTOTAL:	CONTRACTED SERVICES	4,670	11,557	5,648		1,507	8,216	7,713	-	7,713	(503)		
0053	SUPPLIES											700	
31710	OFFICE SUPPLIES	630	2,500	91	121	2,379	2,500	750		750	(1,750)	-70%	0
31720	COMPUTER SUPPLIES		-		· ·	-	-	-			-		
SUBTOTAL:	SUPPLIES	630	2,500	91	121	2,379	2,500	750	+	750	(1,750)		
	MAGISTRATE COURT	142,177	142,177	110,946	145,931	(2,168)	143,763	153,836	1,125	154,961	10,073		

2450 0051	PROBATE COURT 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	3% COLA	FY 2024 Adjusted Budget	Inc/(Dec)	% Variance	Comments FY 2024
11100	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
11160	PART TIME HELP	120,121	4,286	99,113	133,031	4,286	4,286	135,424	2,030	141,400	(4,286)	-100%	
12100	INSURANCE- CO PORTION	12,956	12,932	10,033	13,377	(1,437)	11,940	11,940		11,940	(1,200)	0%	
12150	LIFE INSURANCE	234	240	119	15,377	(9)	150	150		150	-	0%	
12200	FICA	9,490	10,423	7,396	10,121	615	10,736	10,666	157	10,823	(70)	-1%	
2400	RETIREMENT	7,603	7,913	5,844	7,997	160	8,157	8,365	123	8,488	208	3%	
12600	UNEMPLOYMENT INSURANCE	7,003	7,913	5,644	7,997	100	0,137	6,303	123	0,400			
12700	WORKER'S COMP	599	604	413	551	54	605	534		534	(71)	-12%	
UBTOTAL:									2,337	173,415	(849)	12.10	
JETUTAL:	PERSONAL SERVICES AND EMP BEN.	159,003	168,366	122,920	167,835	4,093	171,928	171,079	2,337	1/3,413	(049)		
2450	PROBATE COURT	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request		FY 2024 Adjusted Budget	Inc/(Dec)	% Variance	Comments FY 2024
0052	CONTRACTED SERVICES	7								42.220	1 200	100/	Increase in caseload for Solicitor
21200	PROFESSIONAL SERVICES	11,000	12,000	8,000	10,667	1,333	12,000	13,200		13,200	1,200	200	Increase in fee by vendor
22250	Software Maintenance	2,704	2,600	2,893	3,857	(1,132)	2,725	2,900	-	2,900	175		
22320	COPIER LEASE	2,231	3,000	1,817	2,423	577	3,000	2,500		2,500	(500)	8%	
23140	GENERAL LIABILITY	2,560	2,352		2,500	-	2,500	2,700		2,700	200	8%	
23160	PROPERTY LIABILITY	1,092	1,094	1,150	1,150	-	1,150	1,242		1,242	92	0%	
23200	COMMUNICATION (T/C/P)	1,211	2,500	954	954	1,546	2,500	2,500		2,500	<u> </u>	0%	
23210	POSTAGE	610	800		605	195	800	800		800	-	2.20	
23590	LUNACY HEARINGS		500			500	500	500		500		0%	
3600	DUES & FEES	400	400		533	(133)	400	400		400		0%	
3700	EDUCATION AND TRAINING	4,511	5,500	4,563	6,084	(584)	5,500	5,500		5,500	-	0%	
3900	CONTRACT LABOR	1	-	-	-	-	-	-		00.040	4 467		
JBTOTAL:	CONTRACTED SERVICES	26,319	30,746	22,731	28,774	2,301	31,075	32,242	-	32,242	1,167		
0053	SUPPLIES	(- 3				1							
31400	BOOKS AND PERIODICALS	334	350	322	429	(79)	350	350		350		0%	
31710	OFFICE SUPPLIES	3,633	2,800	1,160	1,547	2,253	3,800	3,800		3,800	-	0%	
UBTOTAL:	SUPPLIES	3,967	3,150	1,482	1,976	2,174	4,150	4,150	-	4,150	-		
0054	CAPITAL OUTLAY												
10000	CAPITAL OUTLAY			-			-	-			-		
JBTOTAL:	CAPITAL OUTLAY			_		-	-	-		1			
DIOIAL	SALETAL OUT LAT												
UBTOTAL:	PROBATE COURT	189,289	202,262	147,133	198,585	8,568	207,153	207,471	2,337	209,807	318		

02600	JUVENILE COURT	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
00052	CONTRACTED SERVICES								
521010	INDIGENT DEFENSE	-	-	19	-	-		-	
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	T							
620000	GRANT MATCH FUNDS								
SUBTOTAL:	GRANTS								
SUBTOTAL:	JUVENILE COURT	3,667	5,000	2,476	3,301	699	4,000	4,000	4,000

03100 00051 511100 511490	COURTS, OTHER COSTS PERSONAL SERVICES AND EMP BEN. SALARIES & WAGES JUDGES SUPPLEMENT	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	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
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.									No.			
00052 523740 523740 SUBTOTAL:	CONTRACTED SERVICES JUDGE PARROTT'S PHONE PROBATION OFFICE PHONE CONTRACTED SERVICES												
00057	OTHER COSTS												
572220	OCMULGEE JUDICIAL CIRCUIT	60,366	60,366	46,145	61,526	(0)	61,526	61,526		61,526			\$61,526 per email from court admin. \$58,684 per Ocmulgee Circuit and \$9k Per Clerk of
572230	INDIGENT LEGAL DEFENSE	55,527	57,500	40,658	57,500	(500)	57,000	67,684	(1,800		8,884		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		

03300 00051	SHERIFF PERSONAL SERVICES AND EMP BEN.	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	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
	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	54,225	105,000		0%	
		30,040	131//1/	40,020	05,725	05,554	105,000	105,000		1 1 1 1 1 1			
100000000000000000000000000000000000000	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 00052	SHERIFF CONTRACTED SERVICES	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	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
521200	PROFESSIONAL SERVICES	2,046	1,000	385	513	487	1,000	1,000		1,000	-	0%	
521210	ATTORNEY FEES	2,040	2,000	15,747	20,996	(18,996)	2,000	2,000		2,000		0%	
	TECH SERVICES	18,911	10,200	17,548	23,397	(13,197)	15,000	15,000		15,000		0%	
	CID EXPENSES	24,433	12,000	12,361	16,482	(4,482)	12,000	32,000		32,000	20,000		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% 0%	
523200	COMMUNICATION (T/C/P)	51,751	45,000	40,827	54,436	(9,436)	45,000	45,000		45,000		0%	
523210 523300	POSTAGE	58	2,000	292		1,610	2,000	2,000		2,000	-	0%	
	ADVERTISING	391	500	603	804	(304)	500	500		2,200		0%	
	DUES & FEES EDUCATION AND TRAINING	397	2,200	1,115		713	2,200 16,000	2,200 16,000		16,000		0%	
	CONTRACTED SERVICES	14,538 341,253	16,000	118,638	158,184 520,719	(233,700)	326,042	377,445		377,445	51,403	010	
DODIOTAL:	CONTINUED SERVICES	341,233	287,019	426,174	520,719	(233,700)	320,042	3//,443		3/1,143	32,103		
00053	SUPPLIES			-									
	GENERAL SUPPLIES	9,371	3,000	28,132	37,509	(34,509)	4,000	4,000		4,000	-	0%	
531230	ELECTRICITY - WATER	374	5,000	727	970	(970)	-,000						
531250	HEALTH PREPAREDNESS SUPPLIES	1,205	2,500	-		2,500	2,500	2,500		2,500		1	
531270	VEHICLES- GAS	121,625	146,000	95,971	127,961	18,039	173,000		(10,000		(10,000)		
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	100	0%	
531750	UNIFORMS	30,573	18,000	19,956	26,608	(8,608)	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		

3326	JAIL	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	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
051	PERSONAL SERVICES AND EMP BEN.									FE1 FH4	40.000	3%	
1100	SALARIES & WAGES	526,264	489,162	443,260	606,566	(117,404)	563,521	563,521	18,050	581,571	18,050	3%	
1160	PART TIME HELP		1.00				-			-	1 225	8%	
1190	OVERTIME PAY	12,298	13,390	13,666	18,702	(5,312)	15,265	16,500		16,500	1,235		
2100	INSURANCE- CO PORTION	102,540	106,165	88,597	118,129	(11,964)	97,767	97,767		97,767	-	0%	
2150	LIFE INSURANCE	1,300	1,120	785	1,046	74	800	800		800	4 004	0%	
2200	FICA	39,828	37,451	33,241	45,488	(8,037)	43,140	43,140	1,381	44,521	1,381	3%	
2400	RETIREMENT	9,570	22,245	9,087	12,435	12,810	14,920	14,920	655	15,575	655	4%	
12410	POAB - RETIREMENT	150	3,000		2,700			2,700		2,700	2,700		
12600	UNEMPLOYMENT INSURANCE		1	15	-	-	-			-		400/	
12700	WORKER'S COMP	12,805	11,835	9,939	13,252	(1,417)	11,500	17,146		17,146	5,646	49%	
UBTOTAL:	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		
3326	JAIL	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	Recommended Budget Revision	2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
0052	CONTRACTED SERVICES			1,111	rational and a								
21000	CONTRACTED SERVICES		-	2,501	3,334	73,166	-	3,500		3,500	3,500	#DIV/0!	
21300	PHYSICIANS, HOSP, PRESCRIPTIONS	109,254	76,500	78,275	104,367	(27,867)	76,500	110,000		110,000	33,500	44%	
21311	BUILDING MAINTENANCE	29,005	25,000	23,629	31,506	(6,506)	25,000	30,000		30,000	5,000	20%	
22250	SOFTWARE MAINTENANCE - ANNUAL	4,425	7,000	4,691						0 500		0%	
					6.254	746	8,500	8,500	11	8,500			
	IGENERAL LIABILITY				6,254 9,500	746	8,500 9,500	8,500 10,260		10,260	760	8%	
23140	GENERAL LIABILITY PROPERTY LIABILITY	9,189	8,329	9,500	9,500	(1,171)	9,500				600		
23140 23160	GENERAL LIABILITY PROPERTY LIABILITY CONTRACTED SERVICES							10,260		10,260		8%	
3140 3160 JBTOTAL:	PROPERTY LIABILITY	9,189 6,991	8,329 6,990	9,500 7,500	9,500 7,500 162,461	(1,171) (510) 37,858	9,500 7,500 127,000	10,260 8,100 170,360		10,260 8,100 170,360	600	8% 8%	
23140 23160 JBTOTAL: 0053 31100	PROPERTY LIABILITY CONTRACTED SERVICES SUPPLIES GENERAL SUPPLIES	9,189 6,991 158,865	8,329 6,990 123,819	9,500 7,500 126,095	9,500 7,500 162,461 25,933	(1,171) (510)	9,500 7,500 127,000	10,260 8,100 170,360	+	10,260 8,100 170,360	600	8%	
23140 23160 UBTOTAL: 0053 31100 31230	PROPERTY LIABILITY CONTRACTED SERVICES SUPPLIES GENERAL SUPPLIES ELECTRICITY - WATER	9,189 6,991 158,865 18,461 39,315	8,329 6,990 123,819 9,000 41,000	9,500 7,500 126,095 19,449 29,472	9,500 7,500 162,461 25,933 39,296	(1,171) (510) 37,858 (16,933) 1,704	9,500 7,500 127,000 9,000 45,000	9,000 45,000	+	10,260 8,100 170,360 9,000 45,000	600	8% 8%	
23140 23160 UBTOTAL: 0053 31100 31230 31240	PROPERTY LIABILITY CONTRACTED SERVICES SUPPLIES GENERAL SUPPLIES ELECTRICITY - WATER NATURAL - PROPANE GAS	9,189 6,991 158,865 18,461 39,315 8,355	8,329 6,990 123,819 9,000 41,000 6,000	9,500 7,500 126,095 19,449 29,472 7,228	9,500 7,500 162,461 25,933 39,296 9,638	(1,171) (510) 37,858 (16,933) 1,704 (9,638)	9,500 7,500 127,000 9,000 45,000 8,000	9,000 45,000 8,000	-	10,260 8,100 170,360 9,000 45,000 8,000	43,360	8% 8% 0% 0%	
3140 3160 JBTOTAL: 0053 81100 81230 81240 81300	PROPERTY LIABILITY CONTRACTED SERVICES SUPPLIES GENERAL SUPPLIES ELECTRICITY - WATER NATURAL - PROPANE GAS FOOD	9,189 6,991 158,865 18,461 39,315 8,355 147,415	8,329 6,990 123,819 9,000 41,000 6,000 143,000	9,500 7,500 126,095 19,449 29,472 7,228 117,028	9,500 7,500 162,461 25,933 39,296 9,638 156,037	(1,171) (510) 37,858 (16,933) 1,704 (9,638) (13,037)	9,500 7,500 127,000 9,000 45,000 8,000 155,000	10,260 8,100 170,360 9,000 45,000 8,000 165,000		10,260 8,100 170,360 9,000 45,000 8,000 165,000	600	8% 8% 0% 0%	
3140 3160 BRTOTAL: 053 11100 1230 1240 1300 1750	PROPERTY LIABILITY CONTRACTED SERVICES SUPPLIES GENERAL SUPPLIES ELECTRICITY - WATER NATURAL - PROPANE GAS FOOD UNIFORMS	9,189 6,991 158,865 18,461 39,315 8,355 147,415 8,104	8,329 6,990 123,819 9,000 41,000 6,000 143,000 6,000	9,500 7,500 126,095 19,449 29,472 7,228 117,028 931	9,500 7,500 162,461 25,933 39,296 9,638 156,037 1,242	(1,171) (510) 37,858 (16,933) 1,704 (9,638) (13,037) 4,758	9,500 7,500 127,000 9,000 45,000 8,000 155,000 5,000	10,260 8,100 170,360 9,000 45,000 8,000 165,000 5,000	-	9,000 45,000 165,000 5,000	43,360	8% 8% 0% 0% 6% 0%	
3140 3160 BTOTAL: 053 1100 1230 1240 1300 1750 1760	PROPERTY LIABILITY CONTRACTED SERVICES SUPPLIES GENERAL SUPPLIES ELECTRICITY - WATER NATURAL - PROPANE GAS FOOD UNIFORMS INMATE CLOTHING	9,189 6,991 158,865 18,461 39,315 8,355 147,415 8,104 287	8,329 6,990 123,819 9,000 41,000 6,000 143,000 6,000 1,800	9,500 7,500 126,095 19,449 29,472 7,228 117,028 931 440	9,500 7,500 162,461 25,933 39,296 9,638 156,037 1,242 587	(1,171) (510) 37,858 (16,933) 1,704 (9,638) (13,037) 4,758 1,213	9,500 7,500 127,000 9,000 45,000 8,000 155,000 5,000 800	10,260 8,100 170,360 9,000 45,000 8,000 165,000 5,000	-	10,260 8,100 170,360 9,000 45,000 8,000 165,000 5,000 800	43,360	8% 8% 0% 0% 6% 0%	
3140 3160 JBTOTAL: 0053 11100 11230 11240 11300 11750 11760	PROPERTY LIABILITY CONTRACTED SERVICES SUPPLIES GENERAL SUPPLIES ELECTRICITY - WATER NATURAL - PROPANE GAS FOOD UNIFORMS INMATE CLOTHING BEDDING/SUPP/TOWELS/WASH	9,189 6,991 158,865 18,461 39,315 8,355 147,415 8,104	8,329 6,990 123,819 9,000 41,000 6,000 143,000 6,000	9,500 7,500 126,095 19,449 29,472 7,228 117,028 931	9,500 7,500 162,461 25,933 39,296 9,638 156,037 1,242	(1,171) (510) 37,858 (16,933) 1,704 (9,638) (13,037) 4,758	9,500 7,500 127,000 9,000 45,000 8,000 155,000 5,000	10,260 8,100 170,360 9,000 45,000 8,000 165,000 5,000		9,000 45,000 165,000 5,000	43,360	8% 8% 0% 0% 6% 0%	
3140 3160 BROTAL: 0053 11100 11230 11240 11300 11750 11760 11770	PROPERTY LIABILITY CONTRACTED SERVICES SUPPLIES GENERAL SUPPLIES ELECTRICITY - WATER NATURAL - PROPANE GAS FOOD UNIFORMS INMATE CLOTHING BEDDING/SUPP/TOWELS/WASH MISC JAIL ACCT	9,189 6,991 158,865 18,461 39,315 8,355 147,415 8,104 287 6,983	8,329 6,990 123,819 9,000 41,000 6,000 143,000 6,000 1,800 1,000	9,500 7,500 126,095 19,449 29,472 7,228 117,028 931 440 284	9,500 7,500 162,461 25,933 39,296 9,638 156,037 1,242 587 378	(1,171) (510) 37,858 (16,933) 1,704 (9,638) (13,037) 4,758 1,213 622	9,500 7,500 127,000 9,000 45,000 8,000 155,000 5,000 1,000	9,000 45,000 165,000 800 1,000		10,260 8,100 170,360 9,000 45,000 8,000 165,000 5,000 800 1,000	10,000	8% 8% 0% 0% 6% 0%	
23140 23160 JBTOTAL: 20053 311100 31230 31240 31300 31750 31770 31770	PROPERTY LIABILITY CONTRACTED SERVICES SUPPLIES GENERAL SUPPLIES ELECTRICITY - WATER NATURAL - PROPANE GAS FOOD UNIFORMS INMATE CLOTHING BEDDING/SUPP/TOWELS/WASH	9,189 6,991 158,865 18,461 39,315 8,355 147,415 8,104 287	8,329 6,990 123,819 9,000 41,000 6,000 143,000 6,000 1,800	9,500 7,500 126,095 19,449 29,472 7,228 117,028 931 440	9,500 7,500 162,461 25,933 39,296 9,638 156,037 1,242 587	(1,171) (510) 37,858 (16,933) 1,704 (9,638) (13,037) 4,758 1,213	9,500 7,500 127,000 9,000 45,000 8,000 155,000 5,000 800	10,260 8,100 170,360 9,000 45,000 8,000 165,000 5,000		10,260 8,100 170,360 9,000 45,000 8,000 165,000 5,000 800	43,360	8% 8% 0% 0% 6% 0%	
	PROPERTY LIABILITY CONTRACTED SERVICES SUPPLIES GENERAL SUPPLIES ELECTRICITY - WATER NATURAL - PROPANE GAS FOOD UNIFORMS INMATE CLOTHING BEDDING/SUPP/TOWELS/WASH MISC JAIL ACCT SUPPLIES	9,189 6,991 158,865 18,461 39,315 8,355 147,415 8,104 287 6,983	8,329 6,990 123,819 9,000 41,000 6,000 143,000 6,000 1,800 1,000	9,500 7,500 126,095 19,449 29,472 7,228 117,028 931 440 284	9,500 7,500 162,461 25,933 39,296 9,638 156,037 1,242 587 378	(1,171) (510) 37,858 (16,933) 1,704 (9,638) (13,037) 4,758 1,213 622	9,500 7,500 127,000 9,000 45,000 8,000 155,000 5,000 1,000	9,000 45,000 165,000 800 1,000		9,000 45,000 800 170,360	10,000	8% 8% 0% 0% 6% 0%	

03360	COURTHOUSE SECURITY	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	Budget versus 12 Month	FY 2023 Approved Budget	FY 2024 Request	Recommended Budget Revision	FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
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	12	0%	
11160	PART TIME HELP	2,150	2,598	1,693	2,317	(2,317)	17-1	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!	
12100	INSURANCE- CO PORTION	8,236	10,160	10,030	13,373	(1,433)	11,940	11,940		11,940	1.4	0%	
12150	LIFE INSURANCE	156	160	88	117	(17)	100	100		100		0%	
12200	FICA	4,754	6,610	4,856	6,645	265	6,910	7,101	252	7,353	191	3%	
12400	RETIREMENT	3,544	3,638	3,964	5,425	(6)	5,419	2,710		2,710	(2,709)	-50%	
12410	POAB - RETIREMENT	50	600	-	-	\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-		600		600	600		
12600	UNEMPLOYMENT INSURANCE	1.4		J									
12700	WORKER'S COMP	2,356	2,804	1,522	2,029	(629)	1,400	3,185		3,185	1,785	127%	
JBTOTAL:	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	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	Budget versus 12 Month	FY 2023 Approved Budget	FY 2024 Request	Recommended Budget Revision	FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
0052	CONTRACTED SERVICES												
23140	GENERAL LIABILITY	1,565	1,408	1,600	1,600	-	1,600	1,728		1,728	128	8%	
23160	PROPERTY LIABILITY	73	75	75	75	1.5	75	81	A CONTRACTOR OF THE CONTRACTOR	81	6	8%	
23200	COMMUNICATION (T/C/P)	1,093	600	445	534	966	1,500	1,500		1,500	-	0%	
UBTOTAL:	CONTRACTED SERVICES	2,731	2,083	2,120	2,209	966	3,175	3,309		3,309	134		
0053	SUPPLIES												
31100	GENERAL SUPPLIES	3,792		66	79	(79)	-	500		500	500		
31750	UNIFORMS	214	600	- T-	9	600	600	600		600	-	0%	
34000	PROGRAM EXPENDITURES	-	500	123	148	352	500	500		500			
UBTOTAL:	SUPPLIES	4,006	1,100	189	227	873	1,100	1,600		1,600	500		
				4									

3550 0051	FIRE RESCUE	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	3% COLA	ADJUSTED FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
)	PERSONAL SERVICES AND EMP BEN.				2 13				The section of the se					
1	SALARIES & WAGES	564,140	629,991	449,121	614,587	87,220	701,807	701,807		27,099	728,906	27,099	4%	
	PART TIME WAGES	20,847	28,842	17,273	23,637	7,295	30,932	30,932			30,932		0%	
0	OVERTIME PAY	190,300	118,474	141,293	193,349	(61,963)	131,386	131,386			131,386		0%	
0	INSURANCE- CO PORTION	56,195	96,343	46,816	62,421	26,967	89,388	88,025			88,025	(1,363)	-2%	
0	LIFE INSURANCE	673	1,120	400	533	167	700	700			700	•	0%	
0	FICA	57,624	59,464	45,467	62,218	3,887	66,105	66,105		2,074	68,179	2,074	3%	
0	RETIREMENT	24,015	21,313	18,366	25,132	(3,478)	21,654	29,313		984	30,297	8,643	40%	
0	UNEMPLOYMENT INSURANCE	-				100		-			7.00	- 10.015	2000	
00 50	WORKER'S COMP	39,517	30,000	34,153	45,537	(4,897)	40,640	52,858			52,858	12,218	30%	
OTAL:	FIREFIGHTERS CANCER & DISABILIY INS	9,570	8,000	2,704	2,704	5,296	8,000	8,000			8,000	10.671	0%	
OTAL:	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		
0 2	FIRE RESCUE	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
000	CONTRACTED SERVICES										10.000	4.500	00/	Servicing power stretchers (1st year out of warranty)
00	CONTRACTED SERVICES	21,328	14,500	10,548	14,063	3,437	17,500	19,000			19,000	1,500	#DIV/0!	Servicing power stretchers (1st year out of finitiant)
210	PROFESSIONAL SERVICES VEHICLE & EQUIP REP & MAINT	115	25.000		-	********	14 000	14.000			46,000			continue to review
	VEHICLE & EQUIP REP & PIANT	95,608	35,000	44,474	59,298	(13,298)	46,000	46,000			46,000		0,0	tonande to review
0	GENERAL LIABILITY	16,250	16,230	11 000	11.000		11.055	12,922			12,922	957	8%	
0	VEHICLE LIABILITY	26,074	30,000	11,965 33,857	11,965 33,857	-	11,965 33,857	36,566			36,566	2,709	8%	
60	PROPERTY LIABILITY	20,283	20,000	16,308	16,308		16,308	17,613			17,613	1,305	8%	
00	COMMUNICATION (T/C/P)	9,238	11,000	7,618	10,158		11,000	11,000	-		11,000		0%	
10	POSTAGE	161	1,025	203	271		11,000	11,000	-		-		#DIV/01	
00	ADVERTISING	121	200	105	140	60	200	200			200		0%	
00	DUES & FEES	280	450	100	133		450	450			450		0%	
30	LICENSE FEE	8,100	7,000	8,100	10,800		8,100				8,100			same unless 3rd med unit
10	EDUCATION AND TRAINING	344	2,500	1,241	1,654	846	8,100 2,500	8,100 2,500			2,500		0%	
	DEBIT/CREDIT CARD SERVICE FEES	144		108	144		100	150			150	50		
AL:	CONTRACTED SERVICES	198,047	137,905	134,626	158,792	(10,812)	147,980	154,500			154,500	6,520		
-	CURRITEC												-	
10	SUPPLIES GENERAL SUPPLIES	7 701	0.000	20.000	40.000	14000	0.500	11.000			11,000	1,500	16%	
	ELECTRICITY	7,791 17,931	9,500	7,633	10,177		9,500	11,000			11,000	1,500	0%	
	NATURAL GAS	12,561	20,000	13,349	17,799		19,000	19,000			11,500		0%	
0	VEHICLES- GAS	41,310	11,500 31,000	11,475 37,988	15,300		11,500 33,000	11,500 55,000			55,000	22,000		
	OTHER SUPPLIES	41,510	500	37,368	57,000	(24,000)	33,000	55,000			-	-	#DIV/01	
10	OFFICE SUPPLIES	2,025	3,500	2,208	2,943	557	3,500	3,500			3,500		0%	
10	OPERATING SUPPLIES	40,582	25,000	24,178	32,237	(4,237)	28,000	3,500 35,000			35,000	7,000	25%	continue to review
0	UNIFORMS	4,571	6,000	1,230	1,640		6,000	6,000			6,000		0%	
0	RADIO MAINTENANCE	1,419		-1-10	-,010	1,500	1,500	1,500			1,500		0%	
0	EQUIPMENT MAINTENANCE	15,068	1,500 16,000	13,514	18,019		20,000	1,500 20,000			20,000			continue to review
0	TIRES	10,419	5,000	5,400	7,200		8,000	8,000			8,000		0%	
)	FIRE CALLS	26,295	33,000	27,659	27,659		30,000	30,000)	28,000	(2,000	-7%	
)	TRAINING	-	3,000	969	1,293	1,707	3,000	3,000		0	3,000		0%	
0	OTHER INSURANCE COST/FEES	-		- 10			(00.745		
DTAL:	SUPPLIES	179,973	165,500	145,603	191,267	(18,267)	173,000	203,500	(2,000)	201,500	28,500	1	
TAL:	FIRE	1 240 001	4 500 050				1 111 200		/6 666	20 + 20	1 405 303	83,691		
Filet	TING	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	03,091		

03700	CORONER	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2022 9 Months Actual	FY 2022 12 Months Annualized	FY 2023 Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	Inc/(Dec)	% Variance	FY 2024 Comments
00051 511100	PERSONAL SERVICES AND EMP BEN.	2.520	5 551	2.000	E 407	020	6,016	9,520	3,504	58%	Includes state mandated COLA
12100	SALARIES & WAGES	3,520	3,574	3,890	5,187	829	0,010	9,320	5,504	5070	Andreas
12150	INSURANCE- CO PORTION LIFE INSURANCE	1,143	- 00	20	38	12	50	50		0%	
12200	FICA	51	80	29	397	63	460	728	268	58%	
12400	RETIREMENT	269	273 214	298	397	361	361	720	(361)	-100%	Budget should be zero/Not eligible for retirement
12700	WORKER'S COMP	126	163	127	169	(6)	163	314	151	92%	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.		4,304	4,344	5,791	1,259	7,050	10,612	3,562		
SODIOTAL.	PERSONAL SERVICES AND EMP BEN.	5,109	4,304	4,344	3,/91	1,233	7,000	10,012	0,000		
03700 00052	CORONER	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2022 9 Months Actual	FY 2022 12 Months Annualized	Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request	Inc/(Dec)	% Variance	FY 2024 Comments
21200	CONTRACTED SERVICES	11.000	44.400	7 575	10 100	1,900	12,000	13,000	1,000	8%	increase in population and deaths
22210	PROFESSIONAL SERVICES VEHICLE & EQUIP REP & MAINT	11,900	11,490	7,575	10,100	700	700	700		0%	
23140	GENERAL LIABILITY	67	91	100	100	700	100	108	8	8%	
23150	VEHICLE LIABILITY	2,118	1,360	2,760	2,760		2,760	2,981	221	8%	0
23200	COMMUNICATION (T/C/P)	2,110	700	2,700	2,700	800	800	800	-	0%	o l
23600	DUES & FEES	150	200	300	400	(250)	150	150	-	0%	o l
23700	EDUCATION AND TRAINING	1,982	4,500	2,410	3,214	1,286	4,500	4,800	300	7%	6
SUBTOTAL:	CONTRACTED SERVICES	16,217	18,941	13,145	16,573	4,436	21,010	22,539	1,529		
	GOTTINGTED DERVICES	10/21/	10,511	20,210	20,070	1/100					
00053	SUPPLIES										
31100	GENERAL SUPPLIES	1,785	1,400	694	925	1,575	2,500	2,800	300	129	
31270	VEHICLES- GAS	300	1,000	159	212	988	1,200	2,000	800		6 increase in fuel prices
31740	OPERATING SUPPLIES		250	-		500	500	500	-	09	/a
UBTOTAL:	SUPPLIES	2,085	2,650	852	1,136	3,064	4,200	5,300	1,100		
		A	1								
0054	CAPITAL OUTLAY										
40000	CAPITAL OUTLAY	27		+	-	+		-	4 400		
UBTOTAL:	CAPITAL OUTLAY	+	-	-	-	-	+	· · · · · · · · · · · · · · · · · · ·	1,100		
SUBTOTAL:	CORONER	23,411	25,895	18,341	23,501	8,759	32,260	38,450	6,190		

03900	ANIMAL CONTROL	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
00051	PERSONAL SERVICES AND EMP BEN.											20 145	40%	
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	F0.0		10,400	10,400	(19,240)	62%	
511190	OVERTIME PAY	4,641	3,090	5,105	7,106	(4,016)	3,090	5,000			5,000	1,910	02%	New FT position declined health ins
512100	INSURANCE- CO PORTION	11,783	12,932	10,030	13,373	(1,433)	11,940	11,940			11,940	50	50%	New 11 position decimes nearly ma
512150	LIFE INSURANCE	156	160	104	139	(39)	100	150	-		150		9%	
512200	FICA	6,695	7,452	5,467	7,591	86	7,677	7,367	212	796	8,375	698	38%	
512400	RETIREMENT	4,353	3,697	3,510	4,887	(644)	4,243	4,393	1,464		5,857	1,614	3070	
512600	UNEMPLOYMENT INSURANCE	(The Harry								-	(1.000)	-100%	
512700	WORKER'S COMP	1,078	1,048	789	1,052	(52)	1,000			11.100		(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		
03900	ANIMAL CONTROL	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										4.450	1,200	490%	waste management \$1109.00 a year
521000	CONTRACTED SERVICES	121	250	860	1,450	(1,200)	250	1,450			1,450	1,200	0%	
521311	BUILDING MAINTENANCE	921	1,700	415	1,700	F	1,700	1,700			1,700	-	0%	
522210 523140	VEHICLE & EQUIP REP & MAINT	656	2,400	298	2,400	•	2,400	2,400			1,918	142		
	GENERAL LIABILITY	1,772	1,462	1,776	1,776	17	1,776	1,918			2,985	221	8%	
523150 523160	VEHICLE LIABILITY	2,118	2,539	2,764	2,764		2,764	2,985			536	40	8%	
523200	PROPERTY LIABILITY	494	496	496	496	-C- 1-	496	536			3,000	40	0%	
523300	COMMUNICATION (T/C/P)	2,596	3,000	1,951	3,000	100	3,000	3,000		-	100		0.70	
523600	ADVERTISING)	J. De	7.7	100	100	100			200		0%	
523700	DUES & FEES	200	200	200	200	-	200	200			200		0%	
	EDUCATION AND TRAINING	0.070	300		10 705	200	200	200	-	-		1,603		
SOBIOTAL:	CONTRACTED SERVICES	8,879	12,347	8,760	13,786	(900)	12,886	14,489	-	-	14,403	1,005		
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)	0,247	120	3,540	6,720	(970)	5,750	6,230			0,200	-	0%	
531130	VET SUPPLIES	2,479	4,000	1,186	1,581	2,419	4,000	4,000	-		4,000		0%	
	ELECTRICITY	6,319	7,100	4,959	6,612		7,100	7,100			7,100		0%	
531240	NATURAL GAS	0,319	1,850	100	133		1,850	1,850			1,850		0%	D .
	VEHICLES- GAS	1,197	2,500	921	1,228		2,500	2,500			2,500		0%	0
531710	OFFICE SUPPLIES	96	150	921	1,220		100	150			150		50%	o l
531720	COMPUTER SUPPLIES	96	500	69			500	500			500		0%	o l
531750	UNIFORMS	556	450	- 09	93	620	620	650			650	30	5%	o l
SUBTOTAL:	5/14/5/1/10	16,894	22,420	10,775	16,367		22,420	23,000			23,000			
		10,034	22,720	10,775	10,507	0,033	22/120	20,000						
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	10	

03920	EMERGENCY MANAGEMENT	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
00051	PERSONAL SERVICES AND EMP BEN.										
511100	SALARIES & WAGES								Property of the second		
12100	INSURANCE- CO PORTION										
12150	LIFE INSURANCE										
12200	FICA										
12400	RETIREMENT										
	UNEMPLOYMENT INSURANCE										
	WORKER'S COMP										
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.										
3920	EMERGENCY MANAGEMENT	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
	CONTRACTED SERVICES								100	20/	Annual Code Red fee; Onsolve, LLC
	CONTRACTED SERVICES	4,806	4,513	67,584	67,584	(62,684)	4,900	5,000	100	#DIV/0!	Allitudi Code Red Ice, Olisolve, EEG
	PROFESSIONAL SERVICES	-	-	975	975	(975)	-	7.100	-	#DIV/0!	
	COMMUNICATION (T/C/P)	7,036	7,500	5,640	7,520	(420)	7,100	7,100		#DIV/0!	
23210	POSTAGE	-		715	715	(715)	-		•	#DIV/0!	
23500	TRAVEL & EMP REIMBURSEMENTS		-	2,315	3,087			0.50	50	25%	
	DUES & FEES		150			200	200	250		Z370	School Safety - New additional training
	EDUCATION AND TRAINING	2,895	1,200	606	808	1,192	2,000	3,000	1,000	30%	School Surety Hen dedicates a summy
UBTOTAL:	CONTRACTED SERVICES	14,737	13,363	77,835	80,689	(63,402)	14,200	15,350	1,150		
0053	SUPPLIES	1							1		
31100	GENERAL SUPPLIES	-	500	332	442	58	500	500	12	0%	
31230	ELECTRICITY		-	608	811	(811)	+				
31240	NATURAL - PROPANE GAS	-	-	1,277	1,277			-			
31270	VEHICLES- GAS	-				12	1 4	1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1	-	#DIV/0!	
31300	FOOD	-	-	989	1,029	(1,029)	1				
31270	COMPUTER SUPPLIES	-	-	107	107			-			
31740	OPERATING SUPPLIES	+	-	3,469	3,469	(3,469)		*			
33320	GRAVEL		-	28,830	28,830			1			
33340	EQUIPMENT MAINTENANCE	1,415	600		-	600	600	600	-	0%	6
33360	TIRES		-		-	· · · · · · · ·		10 E E E E E	-		
A sec and section of the last	SUPPLIES	1,415	1,100	35,613	35,967	(4,652)	1,100	1,100	-		
JBTOTAL:	COLLEGE										

					In the last of the	FY 2023			Recomm		ADJUSTED FY			
		FY 2022	FY 2022	FY 2023 10	FY 2023 12	Budget versus	FY 2023		ended		2024			
		12 Months	Approved	Months	Months	12 Month	Approved	FY 2024	Budget		PROPOSED			
200	ROADS AND BRIDGES	Actual	Budget	Actual	Annualized	annualized	Budget	Request		3% COLA	BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
051	PERSONAL SERVICES AND EMP			7,03,031	THUMBURE	2,0,10,0,0,0	- mangar		.,,					
1100	SALARIES & WAGES	697,595	799,011	533,569	730,147	114,409	844,556	842,192	-	25,386	867,578	23,022	3%	
1160	PART-TIME WAGES		733/011	-	750/217			012/222			-	-		
1190	OVERTIME PAY	15,404	41,200	11,566	15,827	24,173	40,000	40,000	(5,000)		35,000	(5,000)	-13%	
12100	INCHIDANCE CO PORTION	33.20.30									7.57.07.1		7.3	
	INSURANCE- CO PORTION	146,302	173,734	116,920	140,304	22,176	162,480	163,161			163,161	681	0%	
2150	LIFE INSURANCE	1,474	1,840	1,121	1,345	(195)	1,150	1,100			1,100	(50)	-4%	
2200	FICA	51,712	64,276	38,989	53,354	14,314	67,668	64,428		1,942	66,370	(1,298)	-2%	
2400	RETIREMENT	25,065	30,085	20,399	27,915	1,067	28,982	33,664		7,347	41,011	12,029	42%	
2600	UNEMPLOYMENT INSURANCE	-		-		1-1					-		0.507	
2700	WORKER'S COMP	46,906	38,500	40,575	48,690	110	48,800	61,201			61,201	12,401	25%	
BTOTAL:	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		
						FY 2023					ADJUSTED FY			
		FY 2022	FY 2022	FY 2023 10	FY 2023 12	The state of the s	FY 2023		Recomm		2024			
		A STATE OF THE PARTY OF THE PAR		The second second second second second		Budget versus		EV 2024	Comment of the Commen		PROPOSED			
200	and the second	12 Months	Approved	Months	Months	12 Month	Approved	FY 2024	ended		BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
200	ROADS AND BRIDGES	Actual	Budget	Actual	Annualized	annualized	Budget	Request	Budget		BUDGET	Inc/(Dec)	70 Validitie	Comments 11 Roll
052	CONTRACTED SERVICES						10.000	40.000			40.000		0%	
1000	CONTRACTED SERVICES	29,435	5,000	10,341	12,410	(2,410)	10,000	10,000			2,000	2,000	070	
1200	PROFESSIONAL SERVICES	2,155	121 250	1,750	2,100	(2,100)	125.050	2,000			139,500	13,542	11%	
2210	VEHICLE & EQUIP REP & MAINT	152,317	121,258	149,263	179,116	(53,158)	125,958	139,500			2,595	2,595	1170	Preventive Maintenance Software
2250	SOFTWARE FEES GENERAL LIABILITY	15.010	12 100	2,595	2,595	(2,595)	15.010	2,595	-		16,211	1,201	8%	Estimated 8%
		15,010	13,406	15,010	15,010	-	15,010	16,211 47,664			47,664	3,531	8%	
23150 23160	PROPERTY LIABILITY	33,896 2,055	26,505 2,056	44,133 2,056	44,133 2,056	-	44,133 2,056	2,220			2,220	164	8%	
23200	COMMUNICATION (T/C/P)	15,647	13,203	8,325	9,990	5,510	15,500	15,500			15,500	101	0%	
23300	ADVERTISING	141	13,203	71	86	(86)	15,500	13,300	-		15,500			
23600	DUES & FEES	89		21	25	(25)	-		-		-	-		
23700	EDUCATION AND TRAINING	2,020	2,000	2,334	2,801	(801)	2,000	2,000			2,000		0%	
JBTOTAL:	CONTRACTED SERVICES	252,765	183,428	235,901	270,322	(55,665)	214,657	237,690			237,690	23,033		
	CONTROLLE CENTROLE	LULITOO	200,120	235/501	2,0,022	155,005/	22.7007	207/000			12/10/1			
053	SUPPLIES	1												
31100	GENERAL SUPPLIES	130	1,000	484	581	419	1,000	1,000			1,000		0%	
31230	ELECTRICITY	15,060	13,400	8,959	10,751	3,649	14,400	14,400			14,400	- 27	0%	
31240	NATURAL - PROPANE GAS	3,839	1,832	1,116	3,838	(638)	3,200	2,500			2,500	(700)		
31270	VEHICLES- GAS	207,551	110,000	143,694	172,433	(22,433)	150,000	152,000	-		152,000	2,000		
1271	FUEL PURCHASES	1.8	2,000	*		2,000	2,000		1000000			(2,000)		
31710	OFFICE SUPPLIES	329	2,000	511	614	1,386	2,000	2,000			2,000	-	0%	
31720	COMPUTER SUPPLIES	310	500	1,129	1,355	(855)	500	500			500		0%	
31740	OPERATING SUPPLIES	19,772	15,000	14,136	16,963	(1,963)	15,000	18,000			18,000	3,000		Increase in battery cost
31750	UNIFORMS	23,695	13,379		20,448	898	21,346	21,346			21,346	-	0%	
1790	ROAD SIGNS	8,690	10,000	9,707	11,648	(1,648)	10,000	10,000			10,000	/10 000		
3300	CULVERTS, LUMBER, SAND	29,969	40,000	8,176	9,812	28,188	38,000	28,000			28,000	(10,000	0%	
3310	HARDWARE/TOOLS	9	1,000	200 450	470.460	1,000	1,000	1,000			1,000	30,000		Vendor Increase
3320	GRAVEL	495,703	440,000	398,469	478,162	21,838	500,000	530,000				15,000		
33325	ASPHALT	22 462	20 521	20 524	20.501	-	20 524	15,000		-	15,000	15,000		
3360	TIRES	22,163	20,534	20,534	20,534	2 700	20,534	20,534			20,534 5,000		0%	
33370	BLADES	027.240	5,000	2,300	2,300	2,700	5,000	5,000			821,280	37,300		
UBTOTAL:	SUPPLIES	827,219	675,645	626,255	749,438	34,542	783,980	821,280	-	-	621,280	37,300	-	
					1									
UBTOTAL:	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		

06100	RECREATION	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		Recommen ded Budget Revision	3% COLA	ADJUSTED FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance
00051	PERSONAL SERVICES AND EMP BEN.	7.000	3	1,210=/								C 705	5%
511100	SALARIES & WAGES	101,168	107,346	87,372	119,562	3,299	122,861	124,821		4,745	129,566	6,705	16%
511160	PART TIME	3,325	17,171	5,760	7,882	9,264	17,146	19,890			19,890	2,744	9%
511190	OVERTIME PAY	6,666	2,060	7,217	7,217	(4,473)	2,744	3,000			3,000	256	0%
512100	INSURANCE- CO PORTION	27,001	30,059	16,639	22,185	5,137	27,322	27,322	1		27,322	-	0%
512150	LIFE INSURANCE	202	240	132	175	(25)	150	150			150	722	7%
512200	FICA	7,383	9,683	6,887	9,424	1,287	10,711	11,070		363	11,433		0%
512400	RETIREMENT	1,437	3,873	18	25	(25)		1,123		2,314	3,437	3,437	0%
512600	UNEMPLOYMENT INSURANCE	2/10/	5,075	-	121	1					- 100	4 522	33%
512700	WORKER'S COMP	4,430	3,536	3,911	5,214	(564)	4,650	6,183			6,183	1,533	3370
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	
	THE STATE SERVICES AND ENT BENT.	131,011	175,500	127,555	1/1/005	20/022							
06100	RECREATION	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
00052	CONTRACTED SERVICES								(4.000)		25,000	-	0%
521200	PROFESSIONAL SERVICES	26,135	8,000	17,320	23,093	1,907	25,000	26,000			5,000	-	0%
521311	BUILDING/GROUNDS MAINTENANCE	1	-	3,776	5,034	(34)	5,000	5,000			3,000	4	0%
522210	VEHICLE & EQUIP REP & MAINT	1,329	500	1,552	2,069	931	3,000	3,000			2,000		0%
522320	COPIER LEASE	1,793	2,000	915	1,220	780	2,000	2,000		-	2,527	187	8%
523140	GENERAL LIABILITY	2,339	1,991	2,340	2,340	×	2,340	2,527			2,985	221	8%
523150	VEHICLE LIABILITY	2,118	1,390	2,764	2,764	Y	2,764	2,985				81	8%
523160	PROPERTY LIABILITY	1,014	1,015	1,008	1,008		1,008	1,089			1,089	- 01	0%
523200	COMMUNICATION (T/C/P)	3,667	2,450	2,223	2,964	(464)	2,500	2,500			2,500	300	
523300	ADVERTISING	1,002	1,500	1,447	1,929	(429)	1,500	1,800			1,800	500	
523500	TRAVEL & EMPLOYEE REIMBURSEMENT	2,936	-/	596	795	(295)	500	1,000		1	1,000	300	0%
523600	DUES & FEES	2,265	3,955	*	The same	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	150	
523800	DEBIT/CREDIT CARD SERVICE			84	112	(112)		150			150	1,289	
SUBTOTAL:	CONTRACTED SERVICES	46,688	22,801	38,074	48,728	3,884	52,612	55,051	(1,000)	- 54,051	1,205	
00053	SUPPLIES												
	GENERAL SUPPLIES	40.554	47.000	0.040	11 020	80	12,000	12,000)		12,000		09
	ELECTRICITY	13,551	17,000	8,940	11,920 11,330	(1,330)		11,500			11,500	1,500	159
	NATURAL - PROPANE GAS	14,246	10,000	8,497 258		-		200			200		09
	VEHICLES- GAS	1.001	200	820	1,094			2,000			2,000		0%
	FOOTBALL SUPPLIES	1,901	2,000	19,052	19,052			12,000			12,000		
	CHEER SUPPLIES	8,243	8,000	8,754				6,000			6,000		00
	SOCCER SUPPLIES	5,463	5,000								6,000		
	BASKETBALL SUPPLIES	6,741	6,000								9,000		
	BASEBALL SUPPLIES	8,608	6,000				4			0)	22,000		
531370	SOFTBALL SUPPLIES	51,684	10,000	18,437 3,402				7,00			6,500		
	CONCESSION SUPPLIES	32,508	10,000	28,434							20,000		- 00
	OFFICE SUPPLIES	1,551	2,000							1	2,000		- 00
SUBTOTAL:		144,495	76,200				/			0)	- 109,200	3,000)
		2.1.(7.12.0	70,230		1								
SUBTOTAL:	RECREATION	342,794	272,969	278,441	359,218	(14,822	344,396	359,30	9 (2,500	7,42	364,232	19,68	6

06200	SENIOR CENTER	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	Positions	ADJUSTED FY 2023 PROPOSED BUDGET	Inc/(Dec)	% Variance
00051	PERSONAL SERVICES AND EMP BEN.							00.000	0.000		00.216	14,396	19%
511100	SALARIES & WAGES	65,641	65,027	66,760	91,356	(15,436)	75,920	86,320	3,996	04.054	90,316	20,447	35%
511160	PART TIME	46,261	34,378	34,729	47,524	10,263	57,787	46,883		31,351	78,234	20,447	#DIV/0!
511190	OVERTIME PAY	(-)	*	222	222	(222)	•				45.047		0%
512100	INSURANCE- CO PORTION	14,795	12,932	12,942	17,255	(2,038)	15,217	15,217		7	15,217		0%
512150	LIFE INSURANCE	150	160	139	185	(85)	100	100		0.000	100	0.005	26%
512200	FICA	4,671	7,599	4,678	6,401	3,828	10,229	10,190	306	2,398	12,894	2,665	91%
512400	RETIREMENT	2,289	3,898	1,697	2,322	(325)	1,997	3,744	69		3,813	1,816	9170
512600	UNEMPLOYMENT INSURANCE	-		-		-	-	-					000/
512700	WORKER'S COMP	1,219	1,025	1,035	1,380	(105)	1,275	1,532			1,532	257	20%
TOTAL	PERSONAL SERVICES AND EMP BEN.	135,026	125,019	122,201	166,645	(4,120)	162,525	163,986	4,371	33,749	202,106	39,581	
06200	SENIOR CENTER	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
00052	CONTRACTED SERVICES							4.000			4,000	4,000	0%
521000	CONTRACTED SERVICES		-	9				4,000		-	4,000	4,000	0%
521200	PROFESSIONAL SERVICES	2,074		1,035	1,380	(1,380)	0.000	2.000			3,000		0%
521311	BUILDING MAINTENANCE	1,941	1,000	2,938	3,918	(918)	3,000	3,000			8,000		0%
522210	VEHICLE & EQUIP REP & MAINT	7,618	6,504	6,845	9,127	(1,127)	8,000	8,000		-	2,100		0%
522320	COPIER LEASE	2,545	1,600	728	971	1,129	2,100	2,100 2,160			2,160	160	8%
523140	GENERAL LIABILITY	1,867	1,907	2,000	2,000	-	2,000 9,195	9,930			9,930	735	8%
523150	VEHICLE LIABILITY	7,062	4,357	9,195	9,195	0	930	1,004			1,004	74	8%
523160	PROPERTY LIABILITY	928	929	930	930	400	10000	2,700		-	2,700		0%
523200	COMMUNICATION (T/C/P)	4,278	2,600	1,674	2,232	468 252	2,700 300	300		+	300	-	0%
523210	POSTAGE	51	100	36	48	(695)	100	1,000			1,000	900	11.000
523300	ADVERTISING	- 100	100	596	795	300	300	300			300		0%
523500 523600	TRAVEL & EMP REIMBURSEMENT DUES & FEES	103	250	-	127	173	300	300			300		0%
523700	EDUCATION AND TRAINING	383	300	96		(3,064)	1,500	1,500			1,500		0%
TOTAL	CONTRACTED SERVICES	29,295	700 20,347	3,423 29,496	4,564 35,286	(4,861)	30,425	36,295			36,295	5,870	
	- CANTAIN OF THE OFFICE AND THE OFFI	25,235	20,047	20,490	004,00	(7,001)	20,740						
00053	SUPPLIES		1										
531100	GENERAL SUPPLIES	6,578	5,000	10,497	13,996	(6,496)	7,500	7,500			7,500		0%
531230	ELECTRICITY	7,070	6,000	6,250	8,333	(1,583)	6,750	6,750			6,750		0%
531270	VEHICLE-GAS	10,619	8,000	6,649	8,865	1,135	10,000	10,000			10,000		0%
531690	OFFICE EXPENSE		-		-	-							#DIV/0!
531710	OFFICE SUPPLIES	1,218	1,000	504	672	828	1,500				1,500		0%
531720	COMPUTER SUPPLIES	791	500	206	275	5,225	5,500				5,500		- 0%
534000	PROGRAM EXPENDITURES	104,987	85,000	48,608	64,811	31,050	95,861	95,861			95,861		- 0%
TOTAL	SUPPLIES	131,264	105,500	72,714	96,952	30,159	127,111	127,111			127,111		
							****	207 600	4.07	2274	9 365,512	45,45	
TOTAL	06200 SENIOR CENTER	295,585	250,866	224,410	298,883	21,178	320,061	327,392	4,37	1 33,74	300,512	40,40	

						FY ZUZ3					
		FY 2022 12	FY 2022	FY 2023 9	FY 2023 12	Budget	FY 2023				
		Months	Approved	Months	Months	versus 12	Approved	FY 2024			
7100	COUNTY EXTENSION SERVICE	Actual	Budget	Actual	Annualized	Month	Budget	Request	Inc/(Dec)	% Variance	Comments FY 2024
0051	PERSONAL SERVICES AND EMP BEN.		Budget	Account	Amiddiced	1.0	budget				
11100	SALARIES & WAGES	8,615	8,556		-	41	-	-	-		
11160	PART TIME HELP	-		-	-	-	-	-			
12100	INSURANCE - CO PORTION	-		-			- 1	12			
12150	LIFE INSURANCE	(-1	-		-	-	-	-			
12200	FICA	659	655	-	-		-	-			
12400	RETIREMENT	2,085	2,209	-	-	-	-				
12600	UNEMPLOYMENT INSURANCE				-		-		-		
12700	WORKER'S COMP	1 1 1 1 1 1	-	1		2		7.7.2	-		
UBTOTAL:	PERSONAL SERVICES AND EMP BEN.	11,359	11,420		-				-		
		22,503	11,120								
					Parameter at	FY 2023		-			
		FY 2022 12	FY 2022	FY 2023 9	FY 2023 12	Budget	FY 2023				
	De-	Months	Approved	Months	Months	versus 12	Approved	FY 2024		Maria Maria	The second second
7100	COUNTY EXTENSION SERVICE	Actual	Budget	Actual	Annualized	Month	Budget	Request	Inc/(Dec)	% Variance	Comments FY 2024
0052	CONTRACTED SERVICES	rictual	Dauget	Actual	Aimudized	Pionen	Dudget	Bequeet			
21000	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
21200	PROFESSIONAL SERVICES	375	57,002	21,010	375	(375)	375	450	75	20%	Once a year landscaping (Wildfire Industries)
22210	VEHICLE & EQUIP REP & MAINT	62	500	2,329	3,105	(2,605)	500	600	100	20%	Added 2nd vehicle to our department
22320	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
23140	GENERAL LIABILITY	161	200	200	200	24.7	200	216	16	8%	
23150	VEHICLE LIABILITY	2,825	2,189	3,653	3,653		3,653	3,945	292	8%	
23160	PROPERTY LIABILITY	383	384	400	400		400	432	32	8%	
23200	COMMUNICATION (T/C/P)	2,163	1,860	1,227	1,636	224	1,860	1.860	-	0%	
23500	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
23600	DUES & FEES	320	505	426	450	55	505	505	-	0%	
23700	EDUCATION AND TRAINING	461	750	264	453	297	750	750	1 - 2	0%	
UBTOTAL:	CONTRACTED SERVICES	20,579	48,567	35,068	62,831	(12,784)	62,926	62,441	(485)		
0053	SUPPLIES								100000		
31230	ELECTRICITY	1,969	3,100	1,515	2,020	1,080	3,100	3,100		0%	
31270	VEHICLES - GAS	1,195	800	1,121	1,495	(495)	1,000	2,500	1,500	150%	Additional fuel needed for 2nd vehicle
31740	OPERATING SUPPLIES	3,081	3,000	1,567	3,000	(133)	3,000	3,000	-	0%	
UBTOTAL:	SUPPLIES	6,245	6,900	4,203	6,515	585	7,100	8,600	1,500		
UBTOTAL:	COUNTY EXTENSION SERVICE	38,182	66,887	39,271	69,346	(12,199)	70,026	71,041	1,015		

07410	PLANNING/ZONING	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	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
00051 511100	PERSONAL SERVICES AND EMP BEN.	111.505	440.076	420 502	175.056	40.000	405.000	107.000	F 422	201 261	E 472	3%	
511100	SALARIES & WAGES OVERTIME PAY	111,696	113,376	128,583	175,956	19,933	195,889	195,889	5,472	201,361	5,472	0%	
512100		22 500	1,545	15.010	20.024	1,545	1,545	1,545		1,545	(2 277)	-15%	
512150	INSURANCE- CO PORTION LIFE INSURANCE	22,569	26,721	15,618	20,824	363	21,187	17,910 200	-	17,910	(3,277)	0%	
512200	FICA	215	240	165	220	(20)	200 14,978		419	14,436	(542)	-4%	
512400	RETIREMENT	8,025 1,827	8,791 3,305	9,648 433	13,202 593	1,776	1,984	14,017 4,062	122		2,200	111%	
512600	UNEMPLOYMENT INSURANCE	1,02/	3,303	433	593	1,391	1,984	4,062	122	4,104	2,200	11110	
512700	WORKER'S COMP	507	508	409	546	(38)	508	733		733	225	44%	
SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.						236,291	234,356	6,012		4,077	2.64%	
SUBTUTAL.	PERSONAL SERVICES AND EMP DEN.	144,838	154,486	154,856	211,340	24,951	230,291	234,350	0,012	240,300	4,077	2.0.110	
07410 00052	PLANNING/ZONING CONTRACTED SERVICES	FY 2022 12 Months Actual	FY 2022 Approved Budget	FY 2023 9 Months Actual	FY 2023 12 Months Annualized	Budget versus 12 Month annualized	FY 2023 Approved Budget	FY 2024 Request		ADJUSTED FY 2024 PROPOSED BUDGET	Inc/(Dec)	% Variance	Comments FY 2024
A COLUMN		2 025	1.507	1.050	1.500	1	1 500	4.500		4.500		00/	2 475
521110	BOARD OF APPEALS MEETINGS	2,025	1,687	1,050	4,500		4,500	4,500		4,500		-	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			-		-				2 500	-	250/	- Control of the cont
522210	VEHICLE & EQUIP REP & MAINT	786	2,000	1,305	1,740	260	2,000	2,500		2,500	500		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		-								00/	
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%	the second secon
523200	COMMUNICATION (T/C/P)	3,494	3,600	2,850	4,000	904	4,904	3,600		3,600	(1,304)		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		Advertising increase possible due to amendments
523600	DUES & FEES	74	360	62	360	-	360	360		360			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		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	0.1	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		
			2,002	-,301	1,510		-122						
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	929
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	15,53
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 - PAYROLI 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							
72010	JASPER MEMORIAL HOSPITAL	.811 Rollback	.678 Rollback	.620 Rollback				
FUNDED BY .	SEPARATE MILLAGE RATE - NOT INCLUDED IN TOTAL							
572015	JASPER MEMORIAL HOSPITAL	14,000		15,000	(15,000)		+	
572030	JASPER COUNTY DFCS	10,375	10,375	10,375		10,375	1.4	
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	- 4	4
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	ΙΔ.	
572190	CHAMBER OF COMMERCE	44,000	44,000	44,000		44,000	(A)	
572175	JASPER COUNTY PUBLIC FACILITIES AUTHORITY	10,000	E = 3 = 10 10 10 10 10 10 10 10 10 10 10 10 10				\ -	
573000	JASPER COUNTY WATER SEWER AUTH	42,900	42,900	42,900		42,900	S#7	
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	-	
518000	TNSR TO/(FR) CURBSIDE FUND TO GF	(14,102)	(14,102)	(14,102)		(14,102)	4	O
SUBTOTAL:	COMPONENT UNITS	673,423	824,858	929,359		852,461	27,603	1
SUBTOTAL:	COMPONENT UNIT TRANSFERS	974,777	1,108,529	1,238,770	(91,898	1,146,872	38,343	

					FY 2024	EV 2024	FY 2024
			FY 2023 9 Months	FY 2023	Obligated & Mandated	FY 2024 Proposed	OVER FY 2023
80000	DEBT SERVICE		Actual	Budget	Budget	Budget	Inc/(Dec)
00058	DEBT SERVICE		Actual	Buaget	Budget		
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	1.//	19,253	24,918	12,022	12,022	(12,896)
FY24 Request	SHERIFF'S OFFICE 4 DEPUTY VEHICLES - FY	24					
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 JASPER TAXING JURISDICTION: HOSPITAL COUNTY: ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW REASSESSMENT OF OTHER CHANGES 2022 DIGEST 2023 DIGEST DESCRIPTION **EXISTING REAL PROP** TO TAXABLE DIGEST 66,936,553 909,293,012 REAL 778,447,630 63,908,829 55,465,817 PERSONAL 44,411,131 11,054,686 7,352,680 MOTOR VEHICLES 6,934,060 418,620 MOBILE HOMES 26,572 1,382,642 1,356,070 TIMBER -100% 3,038,654 (232,870)2,805,784 HEAVY DUTY EQUIP 413,363 (91,892)321,471 976,621,406 **GROSS DIGEST** 834,600,908 63,908,829 78,111,669 232,682,080 **EXEMPTIONS** 19,990,393 212,691,687 743,939,326 NET DIGEST 621,909,221 63,908,829 58,121,276 (CYD) (PYD) (RVA) (NAG) 2022 MILLAGE RATE: 0.678 2023 MILLAGE RATE: CALCULATION OF ROLLBACK RATE **FORMULA** DESCRIPTION ABBREVIATION AMOUNT 2022 Net Digest 621,909,221 Net Value Added-Reassessment of Existing Real Property RVA 63,908,829 58,121,276 Other Net Changes to Taxable Digest NAG (PYD+RVA+NAG) 743,939,326 2023 Net Digest CYD 2022 Millage Rate PYM 0.678 PYM (RVA/CYD) * PYM Millage Equivalent of Reassessed Value Added ME 0.058 0.620 PYM - ME Rollback Millage Rate for 2023 RR - ROLLBACK RATE CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES Rollback Millage Rate 0.620 If the 2023 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate 0.000 computed above, this section will automatically calculate the amount of increase in property 2023 Millage Rate -100.00% taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2) Percentage Tax Increase 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. Date Tax Collector or Tax Commissioner 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 miliage 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 Date

Business Item 5:

Agenda Request – Jasper County BO			
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 with 5.4% CPI increase	\$195.00
BOC Employee Admin Allocated Cost	\$ 3.66
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
Writter2@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 I 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.

The services described herein do not include the collection 6. Uncontrollable Circumstances. 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.

Notices and Communication 7.

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

- Except as expressly set forth herein or as necessary to carry out the terms of this 8. 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.
- 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
Marm L. Rolpi Artest	By: Sures & Henry Its:
Steve Edwards	GEORGIA WASTE SYSTEMS, LLC By:
Attest	Print Name: Michael j Holbrook/Public Sector Director