

UPSON COUNTY BOARD OF COMMISSIONERS FISCAL YEAR 2025 PROPOSED BUDGETS

December 10, 2024

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Budget Message from the County Manager

The annual budget serves as the foundation for Upson County's financial planning and control. All departments and agencies funded by Upson County are required to submit requests for appropriation to the County's Finance Department each year. The commission must hold public hearings on the proposed budget and adopt a final budget by December 31, for the following January 1. The annual budget is prepared at the fund (e.g., General) and department level (e.g., Planning and Zoning).

The adopted budget includes the FY 2025 budgets for all major funds of the County, except Capital Asset Funds, which are our 2016 and 2024 SPLOST Funds, 2019 TSPLOST Fund, 2024 TSPLOST Fund and LMIG Fund. Each SPLOST has its own budgeted projects that are approved by the voters of Upson County, with specific project details agreed to through the Intergovernmental Agreement between the City and Upson County, which is approved by both governing authorities. SPLOST budgets can be found on the County's website or in our most recent Annual Combined Financial Report. Formal budgets are not prepared for LMIG projects annually. Our engineering firm estimates the costs for resurfacing and other road and bridge repair and improvements, and these costs are used in our submission to GDOT for LMIG funding. Typically, SPLOST and LMIG are used to jointly fund road and bridge projects.

Commissioner's and Manager's Budget Priorities

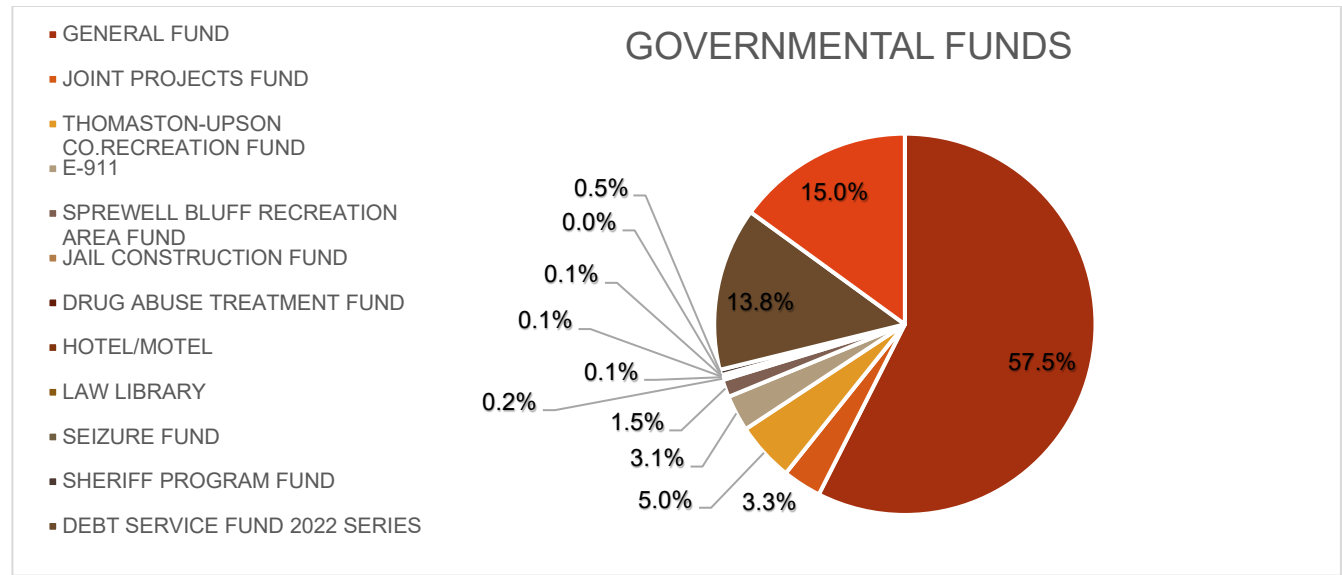
- A. Maintain a stable tax rate
 - Propose a budget that can be funded with the 2024 milage rates
- B. Decrease dependence on property taxes
- C. Reduce budgeted costs by eliminating any estimated historical budget over actual expenditures
- D. Limit 2025 compensation increases to a maximum of the annual step increase of 1.75%
 - Budget at 50%
 - Position changes, such as promotions must be detailed and provided in proposed budget to the board
 - Suspend for 2025 increases in compensation related to our Training, Education and Development ("TED") Program
 - Budgeted training expenditures allowable but reasonable
- E. Pursue and maximize to the extent possible alternative revenue sources, such as grants, state programs, and private funding
- F. Achieve and maintain a stable Aa2 credit rating from Moody's by focusing on cost reduction
- G. Sustain the current level of services
- H. Seek efficiencies through the review of operating policies and the creation of new policies where necessary
- I. Explore efficiencies through staff attrition, department reorganization, transfers, and public-private partnerships
 - No additional positions added for FY 2025
 - Eliminate positions unfilled for longer than 9 months
- J. Review fees and charges for services
 - Magistrate Court fines
 - Permitting fees
 - Occupational taxes
- K. Systematically rebid contracts awarded before January 1, 2020.
- L. Invest in targeted capital improvements to reduce operating costs and enhance service delivery
- M. Increase citizen engagement through social media and feedback surveys
- N. Reduce number of take-home vehicles
- O. Considering recent state mandated cost of living increases, eliminate local supplements to elected officials
- P. Economic development and fiscal sustainability: Prioritize initiatives to promote economic growth and job creation, as well as measures to ensure the long-term financial stability of the county.
- Q. Environment and land use: Prioritize initiatives to protect the environment, promote sustainable land use and growth practices.
- R. Infrastructure needs: Prioritize funding for transportation infrastructure, water and sewer systems, and other public works projects.

Operating Budgets

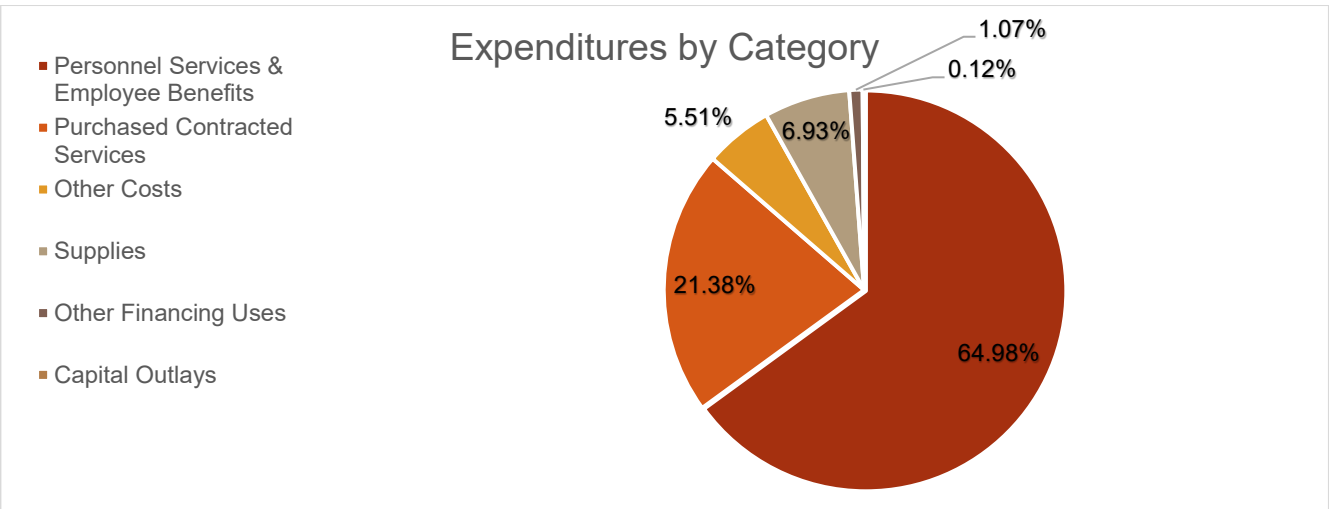
Governmental Funds. We prepared balanced budgets for all major governmental funds. Those funds and their descriptions are listed in this budget document under “Fund Descriptions.”

The FY 2025 Governmental Funds budget is \$34.4 million, an increase of \$3.7 million, or 12.2%, over the FY 2024 budget of \$30.7 million. The increase is largely attributed to the budget increase for the Debt Service Fund 2024 Series 2024 associated with the voter approved bond issue of \$9.0 million for transportation projects primarily related to road resurfacing.

General Fund. The General Fund is the largest of our governmental funds, representing 57.5% of our total budgeted funds. The General Fund’s FY 2025 budget is \$19.9 million, an increase of \$520 thousand, or 2.7%, over the FY 2024 budget of \$19.4 million. The increase largely reflects increases in personnel costs and operating costs related to the new Justice Center.



Personnel costs represent approximately 65% of the General Fund budget. To meet the Commissioners’ and Managers’ budget priorities, staff increases were avoided, except for the Sheriff. The Sheriff added 5 new positions to his total staff for court services related to the Justice Center. Outside of those changes, there were no new positions added to any department within the County. Salary increases overall were held to a minimal increase, with most staff budgeted to receive a 1.75% increase to their salaries. State mandated COLA increases of approximately \$3 thousand for each Constitutional Officer and Commissioner was budgeted.



Joint Projects Funds. We were able to budget decreases in all joint projects related funds, which are the Joint Projects Fund, the E-911 Fund, and the Recreation Fund. The largest decrease of \$276 thousand in the Joint Projects Fund is largely driven by the decrease in supplies expenditures related to food and food related products through better management of the meal system and one of the nearby counties that we used to prepare meals for decided to begin preparing their own meals.

Debt Service Funds. Our debt service funds are supported by tax revenues from our 2019 TSPLOST and 2024 TSPLOST. After debt service and distributions to the City and Yatesville, excess funds are transferred to the 2019 TSPLOST and 2024 TSPLOST Capital Asset Funds for capital expenditure and other eligible road and bridge maintenance costs. During 2024, the County repaid the remaining balance of the 2019 TSPLOST Bonds outstanding.

ARPA. Of the approximately \$5.2 million in State and Local Fiscal Recovery Funds under the ARPA Act received directly from the U.S. Department of the Treasury, most of the funds were used to fund a joint sewer project with the City of Thomaston for approximately \$2.7 million and to support the installation of broadband across the County through our partnership with Highline in the amount of \$2.2.

Proprietary Funds. Our proprietary funds consist of our Water Fund and Waste Billing Services Fund. The FY 2025 operating budget for the Water Fund is \$2.5 million compared to \$2.9 million for FY 2024, a 12.9% decrease. The FY 2025 operating budget for the Waste Services Fund is \$1.4 million compared to a budget of \$2.3 million for FY 2024, a 37.8% decrease. The decrease in the Water Fund reflects decreases in purchased contracted services and supplies. The decrease in purchased contracted services reflects decreases in the budgeted costs for water purchases and the cost for consulting services related to meter location and identification. The decrease in the Waste Billing Services reflects a large decrease, \$975 thousand in other financing uses, which were transfers from this fund to the Water Fund. Those transfers to the Water Fund were budgeted in 2024 to support capital purchases and consulting services for the Water Fund.

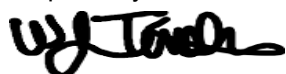
Millage Rates

The proposed budgets for FY 2025 reflect no increase in the total of the County's three millage rates. We did estimate a modest increase of 4.0% in the net digests for the County's three separate taxing districts - County Maintenance and Operations ("M&O"), County Unincorporated Services, and County Joint Projects. These millage rates represent estimations, which are based on the estimations used for budgeting the FY 2025 revenues and expenditures. As per the budget priorities noted above, we strived to limit increases in budgeted costs. Actual millage rates that are set in 2025 may differ. Historically, the County has levied millage rates below those budgeted. The table below shows the FY 2024 actual and FY 2025 budgeted millage rates.

Millage Rates	2024	Budgeted 2025	Change
M&O	9.51	9.46	-0.05
Unincorp	1.38	0.89	-0.49
Joint Projects	1.74	2.26	0.52
Total	12.63	12.61	-0.02
2024 Net Digest			
M&O	\$ 947,677,931	\$ 985,585,048	\$ 37,907,117
Unincorp	\$ 683,179,540	\$ 710,506,722	\$ 27,327,182
Joint Projects	\$ 683,179,540	\$ 710,506,722	\$ 27,327,182

Acknowledgements. Preparation of this report would not have been possible without the efficient and dedicated services of Upson County's Chief Financial Officer, Allen Salter, and Lacy Crain, Accounting Manager. I would like to thank all department members who helped prepare this report. Credit is also due to the Upson County Board of Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of Upson County's finances.

Respectfully submitted,



W. Jason Tinsley, County Manager

FUND DESCRIPTIONS

The following funds represent Governmental Funds of Upson County. The County is required by State law to adopt balanced budgets for each of these funds.

General Fund – Is the chief operating fund of the County. All activities not accounted for in another fund are accounted for in the General Fund. For Upson County, most of the Counties major functions are contained in the General Fund. Because of the uniqueness of Joint Projects with the City of Thomaston, some of the Counties functions are accounted for in separate funds.

Debt Service Funds – To account for the accumulation of resources that are restricted, committed or assigned for the payment of principal and interest on long-term obligations of the governmental funds.

Special Revenue Funds - Are funds established for revenue sources that are legally restricted or committed to expenditure for specific purposes.

The following are special revenue funds for which the County has budgeted for fiscal year 2025:

Joint Projects Fund – To account for the activities of certain joint projects between Upson County and the City of Thomaston.

The County and City both have separate joint projects taxing districts. Property taxes collected by the County under the joint projects millage are recorded in this fund. Other joint projects maintained in separate funds are funded annually by the County through transfers from the Joint Projects Fund. The County and the City of Thomaston share in funding of joint projects based on the ratio of the joint projects tax digest, typically 68% to 32%, County and City.

Unincorporated Services Fund – To account for the property tax revenues levied under the unincorporated services millage rate. Unincorporated services of the county are accounted for in the General Fund. As such, the property taxes collected in the Unincorporated Services Fund are transferred to the General Fund. No other activities are accounted for in the Unincorporated Services Fund.

Law Library Fund – To account for funds collected from fines and forfeitures to be used to maintain the Law Library as provided in Title 36, Chapter 15 of the Official Code of Georgia Annotated.

Seizure Fund – To account for cash received from the confiscation of assets of individuals convicted of drug offences which is restricted to law enforcement purposes.

Drug Abuse Treatment Education (DATE) Fund – to account for funds collected from fines and forfeitures to be used for drug abuse, treatment, and education.

Sheriff's Programs Fund – to account for other committed funding in the Sheriff's Office for law enforcement purposes.

Emergency 911 Telephone Fund – To account for the cost of providing service to the County as provided in Title 46, Chapter 5 of the Official Code of Georgia Annotated.

Jail Construction Fund – To account for capital improvements on the Upson County Jail.

Hotel/Motel Fund – to account for taxes charged on rental of hotel/motel rooms as provided in Title 48, Chapter 13 of the Official Code of Georgia Annotated. These funds are used for the promotion of tourism, conventions and trade shows in the County.

Recreation Fund – To account for the activities of the recreation department. The Recreation Fund is a joint project with the City of Thomaston. Funding required for operations is provided by both governing bodies based on a ratio of the joint projects net digest.

Spewell Bluff Recreation Area Fund – to account for the activities of the Spewell Bluff Recreation Area "Spewell Bluff". Spewell Bluff is not totally self-supportive and requires funding annually from the General Fund. Transfers are made from the General Fund to the Spewell Bluff Recreation Area Fund.

COMPARATIVE BUDGET SUMMARY TABLE

COMBINED COMPARATIVE GOVERNMENTAL FUNDS

Funds	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
GENERAL FUND	\$ 19,181,726	\$ 19,778,414	\$ 596,688	3.1%
JOINT PROJECTS FUND	\$ 1,385,186	\$ 1,130,900	\$ (254,286)	-18.4%
THOMASTON-UPSON CO.RECREATION FUND	\$ 1,745,310	\$ 1,719,700	\$ (25,610)	-1.5%
E-911	\$ 1,078,790	\$ 1,052,200	\$ (26,590)	-2.5%
SPREWELL BLUFF RECREATION AREA FUND	\$ 539,506	\$ 510,200	\$ (29,306)	-5.4%
JAIL CONSTRUCTION FUND	\$ 74,000	\$ 78,000	\$ 4,000	5.4%
DRUG ABUSE TREATMENT FUND	\$ 20,800	\$ 18,000	\$ (2,800)	-13.5%
HOTEL/MOTEL	\$ 10,000	\$ 20,000	\$ 10,000	100.0%
LAW LIBRARY	\$ -	\$ 20,600	\$ 20,600	0.0%
SEIZURE FUND	\$ -	\$ 10,000	\$ 10,000	0.0%
SHERIFF PROGRAM FUND	\$ -	\$ 160,000	\$ 160,000	0.0%
DEBT SERVICE FUND 2022 SERIES	\$ 5,036,000	\$ 4,765,900	\$ (270,100)	-5.4%
DEBT SERVICE FUND 2024 SERIES	\$ -	\$ 5,161,600	\$ 5,161,600	0.0%
DEBT SERVICE FUND 2019 SERIES	\$ 1,291,500	\$ -	\$ (1,291,500)	-100%
AMERICAN RESCUE PLAN (ARP) ACT 2021 FUND	\$ 332,496	\$ -	\$ (332,496)	-100%
Grand Total	\$ 30,695,314	\$ 34,425,514	\$ 3,730,200	12.2%

The \$5.0 million in debt related to the 2019 bond issue is paid in full.
ARP funds will be fully exhausted by the end of FY 2024.

IMPORTANT! THE PRESENTATION ABOVE EXCLUDES INTERFUND TRANSFERS TO AVOID DUPLICATION OF EXPENDITURES. BUDGETS SHOWN INDIVIDUALLY WILL DIFFER IN TOTAL. THE TABLE ABOVE IS MEANT TO EXPRESS THE TOTAL GOVERNMENTAL FUND BUDGET.

The General Fund, Joint Projects Fund, Recreation Fund, E911 Fund and Sprewell Bluff Fund are the five primary operating Governmental Funds. These are property tax supported funds.

The Hotel/Motel, Law Library, and Sheriff Program Funds were not budgeted in FY 2024. FY 2024 budget amendments are forthcoming to address the missing budgeted amounts.

INDIVIDUAL FUND BUDGETS

GENERAL FUND

PROPERTY TAX SUPPORTED FUND

Revenues by Source	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
Taxes	\$ 15,888,376	\$ 16,240,914	\$ 352,538	2.2%
Other Financing Sources	\$ 996,612	\$ 741,400	\$ (255,212)	-25.6%
Intergovernmental Revenues	\$ 699,466	\$ 713,500	\$ 14,034	2.0%
Fines and Forfeitures	\$ 653,548	\$ 676,100	\$ 22,552	3.5%
Charges for Services	\$ 606,680	\$ 897,600	\$ 290,920	48.0%
Investment Income	\$ 300,000	\$ 218,500	\$ (81,500)	-27.2%
Licenses and Permits	\$ 278,000	\$ 307,100	\$ 29,100	10.5%
Miscellaneous Revenue	\$ 50,250	\$ 197,700	\$ 147,450	293.4%
Grand Total	\$ 19,472,932	\$ 19,992,814	\$ 519,882	2.7%

Expenditures by Category	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
Personnel Services & Employee Benefits	\$ 12,441,982	\$ 12,991,641	\$ 549,659	4.4%
Purchased Contracted Services	\$ 4,141,333	\$ 4,275,173	\$ 133,840	3.2%
Other Costs	\$ 1,303,325	\$ 1,101,800	\$ (201,525)	-15.5%
Supplies	\$ 1,204,536	\$ 1,386,100	\$ 181,564	15.1%
Other Financing Uses	\$ 291,206	\$ 214,500	\$ (76,706)	-26.3%
Capital Outlays	\$ 90,550	\$ 23,700	\$ (66,850)	-73.8%
Grand Total	\$ 19,472,932	\$ 19,992,914	\$ 519,982	2.7%

In this fund presentation and for the remainder of the fund budgets in this document Other Financing Sources typically refers to transfers from other funds. Other Financing Uses typically refers to transfers to other funds.

Other Costs are typically composed of payments to other governments and governmental agencies.

INDIVIDUAL FUND BUDGETS

The Joint Projects Fund is used to account for the activities of the Archives, Senior Center, and EMA as well as the financial support to the Pine Mt. Regional Library System and to the City of Thomaston for the management of a jointly owned and closed landfill.

JOINT PROJECTS FUND

PROPERTY TAX SUPPORTED FUND

Revenue Sources	FY 2024 Budget	FY 2025 Proposed Budget	FY 2025 Proposed Budget	% Change
Taxes	\$ 1,981,340	\$ 1,652,200	\$ (329,140)	-16.6%
Intergovernmental Revenues	\$ 685,466	\$ 564,300	\$ (121,166)	-17.7%
Investment Income	\$ 89,000	\$ 13,100	\$ (75,900)	-85.3%
Contributions/Donations	\$ 16,000	\$ 16,000	\$ -	0.0%
Charges for Services	\$ 7,000	\$ 7,000	\$ -	0.0%
Other Financing Sources	\$ -	\$ 250,000	\$ 250,000	0.0%
Grand Total	\$ 2,778,806	\$ 2,502,600	\$ (276,206)	-9.9%

Expenditures by Category	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
Other Financing Uses	\$ 1,393,620	\$ 1,371,700	\$ (21,920)	-1.6%
Personnel Services & Employee Benefits	\$ 497,427	\$ 499,600	\$ 2,173	0.4%
Supplies	\$ 489,854	\$ 297,600	\$ (192,254)	-39.2%
Other Costs	\$ 253,329	\$ 196,600	\$ (56,729)	-22.4%
Purchased Contracted Services	\$ 119,576	\$ 137,100	\$ 17,524	14.7%
Capital Outlays	\$ 25,000	\$ -	\$ (25,000)	-100.0%
Grand Total	\$ 2,778,806	\$ 2,502,600	\$ (276,206)	-9.9%

The remaining joint projects E-911 and Recreation are budgeted in separate funds. The Airport is also a joint project but requires no operational funding support as it is a self sufficient proprietary fund.

Upson County and the City of Thomaston share in the funding of joint projects according to an intergovernmental agreement. The sharing ratio is based on the relevant percentage of the joint projects net digest calculated annually. That ratio was approximately 68% to 32%, Upson to Thomaston, respectively for the 2024 and FY 2025 budgets. Each governing body shares according to these ratios in the net expenditures for each joint project after other revenue sources are contemplated.

The following table shows the funding sharing by the County and the City of Thomaston:

Joint Projects	2024		2025	
	County	City	County	City
Archives	\$ 147,031	\$ 71,205	\$ 148,502	\$ 70,323
Senior Center	\$ 210,647	\$ 102,402	\$ 150,726	\$ 71,377
EMA	\$ 72,723	\$ 35,219	\$ 49,604	\$ 23,490
Recreation	\$ 1,086,335	\$ 501,375	\$ 1,031,657	\$ 488,543
E-911	\$ 358,285	\$ 173,505	\$ 344,202	\$ 162,998
Grand Total	\$ 1,875,021	\$ 883,706	\$ 1,724,691	\$ 816,731

INDIVIDUAL FUND BUDGETS

RECREATION FUND

PROPERTY TAX SUPPORTED FUND

Revenue Sources	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
Other Financing Sources	\$ 1,086,335	\$ 1,031,800	\$ (54,535)	-5.0%
Intergovernmental Revenues	\$ 501,375	\$ 488,400	\$ (12,975)	-2.6%
Charges for Services	\$ 121,000	\$ 161,500	\$ 40,500	33.5%
Investment Income	\$ 25,000	\$ 25,000	\$ -	0.0%
Miscellaneous Revenue	\$ 11,500	\$ 11,000	\$ (500)	-4.3%
Contributions/Donations	\$ 100	\$ 2,000	\$ 1,900	1900.0%
Grand Total	\$ 1,745,310	\$ 1,719,700	\$ (25,610)	-1.5%

Expenditures by Category	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
Personnel Services & Employee Benefits	\$ 990,187	\$ 968,600	\$ (21,587)	-2.2%
Supplies	\$ 386,780	\$ 400,700	\$ 13,920	3.6%
Purchased Contracted Services	\$ 348,343	\$ 350,400	\$ 2,057	0.6%
Capital Outlays	\$ 20,000	\$ -	\$ (20,000)	-100.0%
Grand Total	\$ 1,745,310	\$ 1,719,700	\$ (25,610)	-1.5%

E-911 FUND

PROPERTY TAX SUPPORTED FUND

Revenue Sources	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
Charges for Services	\$ 527,000	\$ 527,000	\$ -	0.0%
Other Financing Sources	\$ 358,285	\$ 344,200	\$ (14,085)	-3.9%
Intergovernmental Revenues	\$ 173,505	\$ 163,000	\$ (10,505)	-6.1%
Investment Income	\$ 20,000	\$ 18,000	\$ (2,000)	-10.0%
Grand Total	\$ 1,078,790	\$ 1,052,200	\$ (26,590)	-2.5%

Expenditures by Category	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
Personnel Services & Employee Benefits	\$ 952,018	\$ 952,700	\$ 682	0.1%
Purchased Contracted Services	\$ 118,272	\$ 96,500	\$ (21,772)	-18.4%
Supplies	\$ 5,500	\$ 3,000	\$ (2,500)	-45.5%
Capital Outlays	\$ 3,000	\$ -	\$ (3,000)	-100.0%
Grand Total	\$ 1,078,790	\$ 1,052,200	\$ (26,590)	-2.5%

INDIVIDUAL FUND BUDGETS

SPREWELL BLUFF FUND

PROPERTY TAX SUPPORTED FUND

Revenue Sources	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
Charges for Services	\$ 287,000	\$ 288,000	\$ 1,000	0.3%
Other Financing Sources	\$ 240,206	\$ 214,500	\$ (25,706)	-10.7%
Investment Income	\$ 8,000	\$ 3,400	\$ (4,600)	-57.5%
Contributions/Donations	\$ 4,300	\$ 4,300	\$ -	0.0%
Grand Total	\$ 539,506	\$ 510,200	\$ (29,306)	-5.4%

Expenditures by Category	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
Personnel Services & Employee Benefits	\$ 336,704	\$ 360,200	\$ 23,496	7.0%
Purchased Contracted Services	\$ 116,068	\$ 91,500	\$ (24,568)	-21.2%
Supplies	\$ 46,000	\$ 30,000	\$ (16,000)	-34.8%
Charges for Services	\$ 40,734	\$ 28,500	\$ (12,234)	-30.0%
Grand Total	\$ 539,506	\$ 510,200	\$ (29,306)	-5.4%

OTHER SPECIAL REVENUE FUNDS

Revenues/Expenditures	FY 2024 Budget	FY 2025 Recommended Budget	Change	% Change
DRUG ABUSE TREATMENT FUND				
Revenue				
Fines and Forfeitures	\$ 13,000	\$ 13,000	\$ -	0%
Intergovernmental Revenues	\$ 400	\$ -	\$ (400)	-100%
Investment Income	\$ 7,400	\$ 5,000	\$ (2,400)	-32%
Revenue Total	\$ 20,800	\$ 18,000	\$ (2,800)	-13%
Expenditure				
Other Costs	\$ 16,758	\$ -	\$ (16,758)	-100%
Supplies	\$ 4,042	\$ 18,000	\$ 13,958	345%
Expenditure Total	\$ 20,800	\$ 18,000	\$ (2,800)	-13%
DRUG ABUSE TREATMENT FUND Total	\$ -	\$ -	\$ -	0%

INDIVIDUAL FUND BUDGETS

OTHER SPECIAL REVENUE FUNDS

Revenues/Expenditures	FY 2024 Budget	FY 2025 Recommended Budget	Change	% Change
JAIL CONSTRUCTION FUND				
Revenue				
Investment Income	\$ 20,000	\$ 24,000	\$ 4,000	20%
Miscellaneous Revenue	\$ 54,000	\$ 54,000	\$ -	0%
Revenue Total	\$ 74,000	\$ 78,000	\$ 4,000	5%
Expenditure				
Other Costs	\$ 74,000	\$ -	\$ (74,000)	-100%
Capital Outlays	\$ -	\$ 78,000	\$ 78,000	100%
Expenditure Total	\$ 74,000	\$ 78,000	\$ 4,000	5%
JAIL CONSTRUCTION FUND Total	\$ -	\$ -	\$ -	0%
LAW LIBRARY				
Revenue				
Fines and Forfeitures	\$ -	\$ 20,600	\$ 20,600	100%
Revenue Total	\$ -	\$ 20,600	\$ 20,600	100%
Expenditure				
Supplies	\$ -	\$ 20,600	\$ 20,600	100%
Expenditure Total	\$ -	\$ 20,600	\$ 20,600	100%
LAW LIBRARY Total	\$ -	\$ -	\$ -	0%
HOTEL/MOTEL FUND				
Revenue				
Taxes	\$ -	\$ 20,000	\$ 20,000	100%
Revenue Total	\$ -	\$ 20,000	\$ 20,000	100%
Expenditure				
Other Costs	\$ -	\$ 20,000	\$ 20,000	100.0%
Expenditure Total	\$ -	\$ 20,000	\$ 20,000	100.0%
HOTEL/MOTEL FUND Total	\$ -	\$ -	\$ -	0.0%
SEIZURE FUND				
Revenue				
Fines and Forfeitures	\$ -	\$ 10,000	\$ 10,000	100.0%
Revenue Total	\$ -	\$ 10,000	\$ 10,000	100.0%

INDIVIDUAL FUND BUDGETS

OTHER SPECIAL REVENUE FUNDS

Revenues/Expenditures	FY 2024 Budget	FY 2025 Recommended Budget	Change	% Change
Expenditure				
Supplies	\$ -	\$ 10,000	\$ 10,000	100.0%
Capital Outlays	\$ -	\$ -	\$ -	100.0%
Expenditure Total	\$ -	\$ 10,000	\$ 10,000	100.0%
SEIZURE FUND Total	\$ -	\$ -	\$ -	0.0%
SHERIFF PROGRAM FUND				
Revenue				
Miscellaneous Revenue	\$ -	\$ 140,000	\$ 140,000	100.0%
Charges for Services	\$ -	\$ 20,000	\$ 20,000	100.0%
Revenue Total	\$ -	\$ 160,000	\$ 160,000	100.0%
Expenditure				
Supplies	\$ -	\$ 160,000	\$ 160,000	100.0%
Expenditure Total	\$ -	\$ 160,000	\$ 160,000	100.0%
SHERIFF PROGRAM FUND Total	\$ -	\$ -	\$ -	0.0%

DEBT SERVICE FUNDS

Revenues/Expenditures	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
DEBT SERVICE FUND 2022 SERIES				
Revenue				
Investment Income	\$ 36,000	\$ 100,300	\$ 64,300	100.0%
Taxes	\$ 5,000,000	\$ 4,665,600	\$ (334,400)	100.0%
Revenue Total	\$ 5,036,000	\$ 4,765,900	\$ (270,100)	0.0%
Expenditure				
Other Costs	\$ 1,767,675	\$ 1,649,590	\$ (118,085)	100.0%
Debt Service	\$ 1,457,825	\$ 1,463,575	\$ 5,750	100.0%
Expenditure Total	\$ 3,225,500	\$ 3,113,165	\$ (112,335)	100.0%
Other Financing Use				
Other Financing Uses	\$ 1,810,500	\$ 1,652,735	\$ (157,765)	100.0%
Other Financing Use Total	\$ 1,810,500	\$ 1,652,735	\$ (157,765)	100.0%
DEBT SERVICE FUND 2022 SERIES Total	\$ -	\$ -	\$ -	0.0%

INDIVIDUAL FUND BUDGETS

DEBT SERVICE FUNDS

Revenues/Expenditures	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
DEBT SERVICE FUND 2024 SERIES				
Revenue	\$ -	\$ -		
Investment Income	\$ -	\$ 198,600	\$ 198,600	100.0%
Taxes	\$ -	\$ 4,963,000	\$ 4,963,000	100.0%
Revenue Total	\$ -	\$ 5,161,600	\$ 5,161,600	100.0%
Expenditure	\$ -	\$ -	\$ -	100.0%
Other Costs	\$ -	\$ -	\$ 2,022,502	100.0%
Debt Service	\$ -	\$ -	\$ 2,034,375	100.0%
Expenditure Total	\$ -	\$ -	\$ 4,056,877	100.0%
Other Financing Use	\$ -	\$ -	\$ -	100.0%
Other Financing Uses	\$ -	\$ -	\$ 1,104,723	100.0%
Other Financing Use Total	\$ -	\$ -	\$ 1,104,723	100.0%
DEBT SERVICE FUND 2024 SERIES Total	\$ -	\$ -	\$ -	0.0%

UNINCORPORATED SERVICES FUND

Revenues/Expenditures	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
UNINCORPORATED SERVICES FUND				
Investment Income	\$ -	\$ -	\$ -	0.0%
Taxes	\$ 754,244	\$ 671,400	\$ (82,844)	-11.0%
Revenue Total	\$ 754,244	\$ 671,400	\$ (82,844)	-11.0%
Other Financing Use				
Other Financing Uses	\$ 754,244	\$ 671,400	\$ (82,844)	-11.0%
Other Financing Use Total	\$ -	\$ -	\$ -	0.0%
DEBT SERVICE FUND 2024 SERIES Total	\$ -	\$ -	\$ -	0.0%

The Unincorporated Services Fund is a passthrough fund. Property taxes collected through the unincorporated services tax assessment are first recorded here. Unincorporated services are those services only provided to residents of the unincorporated areas of Upson County. Insurance premium taxes received from the State are used to help reduce the amount of property taxes needed. Expenditures in excess of the those taxes are funded by the unincorporated services property taxes levied as a separate assessment.

Unincorporated services are budgeted and accounted for in the General Fund. Each year, property taxes collected from unincorporated tax assessments are transferred into the General Fund. The General Fund budgets and reports these as Other Financing Sources.

INDIVIDUAL FUND BUDGETS

DEPARTMENTS COMPRISING UNINCORPORATED SERVICES

Expenditures by Category	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
ROADS & STREETS ADMIN	\$ 1,160,400	\$ 1,143,300	\$ (17,100)	-1.5%
PLANNING & ZONING	\$ 628,303	\$ 599,100	\$ (29,203)	-4.6%
ANIMAL CONTROL	\$ 330,990	\$ 307,100	\$ (23,890)	-7.2%
FIRE FIGHTING	\$ 92,286	\$ 121,700	\$ 29,414	31.9%
COUNTY PARKS	\$ 49,000	\$ 72,600	\$ 23,600	48.2%
FOREST RESOURCES	\$ 15,000	\$ 15,000	\$ -	0.0%
CONSERVATION ADMIN	\$ 6,000	\$ 6,000	\$ -	0.0%
FIRE	\$ 2,900	\$ 2,900	\$ -	0.0%
Grand Total	\$ 2,284,879	\$ 2,267,700	\$ (17,179)	-0.8%

PROPRIETARY FUNDS

WATER SERVICES FUND

Revenues/Expenditures	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
Revenue				
Charges for Services	\$ 1,815,991	\$ 2,019,500	\$ 203,509	11.2%
Miscellaneous Revenue	\$ -	\$ 393,500	\$ 393,500	100.0%
Charges for Services/Other Fees	\$ -	\$ 32,000	\$ 32,000	100.0%
Investment Income	\$ 72,000	\$ 50,000	\$ (22,000)	-30.6%
Revenue Total	\$ 1,887,991	\$ 2,495,000	\$ 607,009	32.2%
Expenditure				
Purchased Contracted Services	\$ 820,557	\$ 348,600	\$ (471,957)	-57.5%
Supplies	\$ 645,840	\$ 547,000	\$ (98,840)	-15.3%
Personnel Services & Employee Benefits	\$ 523,797	\$ 571,500	\$ 47,703	9.1%
Capital Outlays	\$ 475,000	\$ 565,000	\$ 90,000	18.9%
Interfund/Interdepartmental Charges	\$ 83,000	\$ 148,000	\$ 65,000	78.3%
Expenditure Total	\$ 2,548,194	\$ 2,180,300	\$ (367,894)	-14.4%
Other Financing Use				
Debt Service	\$ 314,797	\$ 314,700	\$ (97)	0.0%
Other Financing Use Total	\$ 314,797	\$ 314,700	\$ (97)	0.0%
Other Financing Source				
Other Financing Sources	\$ 975,000	\$ -	\$ (975,000)	-100.0%
Other Financing Source Total	\$ 975,000	\$ -	\$ (975,000)	-100.0%
Grand Total	\$ -	\$ -	\$ -	0.0%

PROPRIETARY FUNDS

WASTE BILLING SERVICES FUND

Revenues/Expenditures	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
Revenue				
Charges for Services	\$ 1,129,520	\$ 1,359,400	\$ 229,880	20.4%
Miscellaneous Revenue	\$ 1,124,696	\$ -	\$ (1,124,696)	100.0%
Charges for Services/Other Fees	\$ -	\$ 34,000	\$ 34,000	100.0%
Investment Income	\$ 64,772	\$ 50,000	\$ (14,772)	-22.8%
Revenue Total	\$ 2,318,988	\$ 1,443,400	\$ (875,588)	-37.8%
Expenditure				
Purchased Contracted Services	\$ 1,246,660	\$ 1,280,700	\$ 34,040	2.7%
Personnel Services & Employee Benefits	\$ 47,604	\$ 47,500	\$ (104)	-0.2%
Interfund/Interdepartmental Charges	\$ 28,224	\$ 110,600	\$ 82,376	291.9%
Supplies	\$ 19,500	\$ 4,600	\$ (14,900)	-76.4%
Capital Outlays	\$ 2,000	\$ -	\$ (2,000)	-100.0%
Expenditure Total	\$ 1,343,988	\$ 1,443,400	\$ 99,412	7.4%
Other Financing Use				
Other Financing Uses	\$ 975,000	\$ -	\$ (975,000)	-100.0%
Other Financing Use Total	\$ 975,000	\$ -	\$ (975,000)	-100.0%
Grand Total	\$ -	\$ -	\$ -	

Miscellaneous Revenues represent budgeted fund balance appropriations for the planned use of existing fund balance to fund operations for the budgeted year.

The County utilizes the fund basis or modified accrual basis for these two funds strictly for budgeting purposes. Proprietary funds are reported in the County's annual financial statements on the full-accrual basis of accounting. The fund basis provides the closest measure of real cash flow for revenues and expenditures, making it simpler from an internal management perspective.

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
GENERAL FUND				
ADMIN & FINANCE				
100-1510-511100				
SALARIES	\$ 679,482	\$ 694,100	\$ 14,618	2.2%
100-1510-511300				
OVERTIME	\$ -	\$ 1,000	\$ 1,000	100.0%
100-1510-511400				
AUTO ALLOWANCE	\$ 5,000	\$ 5,000	\$ -	0.0%
100-1510-512100				
EMPLOYEES HEALTH INSURANCE	\$ 96,330	\$ 81,900	\$ (14,430)	-15.0%
100-1510-512200				
PAYROLL TAXES	\$ 51,980	\$ 53,100	\$ 1,120	2.2%
100-1510-512400				
RETIREMENT CONTRIBUTION	\$ 34,331	\$ 38,800	\$ 4,469	13.0%
100-1510-512405				
401(a) COUNTY MATCH	\$ 2,691	\$ 2,900	\$ 209	7.8%
100-1510-512406				
FSA CARD SERVICE FEE	\$ 345	\$ 400	\$ 55	15.9%
100-1510-512700				
WORKERS COMPENSATION	\$ 1,563	\$ 800	\$ (763)	-48.8%
100-1510-512900				
LTD & LIFE INS EMPLOYER COST	\$ 3,500	\$ 3,400	\$ (100)	-2.9%
100-1510-512901				
WELLNESS PROGRAM	\$ 2,000	\$ 600	\$ (1,400)	-70.0%
100-1510-521200				
PROFESSIONAL SERVICES	\$ 80,000	\$ 80,000	\$ -	0.0%
100-1510-521201				
DRUG TESTING FEES	\$ 3,000	\$ 2,500	\$ (500)	-16.7%
100-1510-521203				
FINANCIAL ADVISOR FEES	\$ 20,000	\$ 20,000	\$ -	0.0%
100-1510-521210				
PROFESSIONAL SVCS-LEGAL FEES	\$ 132,500	\$ 135,000	\$ 2,500	1.9%
100-1510-521215				
PROF FEES-MUNICODE	\$ 1,140	\$ 7,000	\$ 5,860	514.0%
100-1510-521272				
INDIGENT BURIAL COSTS	\$ 12,000	\$ 10,800	\$ (1,200)	-10.0%
100-1510-522201				
REPAIRS/MAINT - VEHICLES	\$ 500	\$ 1,200	\$ 700	140.0%
100-1510-523100				
PROPERTY-CASUALTY INSURANCE	\$ 2,300	\$ 2,500	\$ 200	8.7%
100-1510-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 1,735	\$ 1,600	\$ (135)	-7.8%
100-1510-523130				
INSURANCE - SURETY BONDS	\$ 75	\$ -	\$ (75)	-100.0%
100-1510-523140				
GENERAL LIABILITY INSURANCE	\$ 3,441	\$ 4,400	\$ 959	27.9%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-1510-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ 16,000	\$ 600	\$ (15,400)	-96.3%
100-1510-523200				
TELECOMMUNICATIONS	\$ 4,000	\$ -	\$ (4,000)	-100.0%
100-1510-523201				
CELL PHONES	\$ 4,000	\$ 6,000	\$ 2,000	50.0%
100-1510-523215				
POSTAGE	\$ 2,200	\$ 1,500	\$ (700)	-31.8%
100-1510-523400				
PRINTING & BINDING	\$ 2,300	\$ 1,000	\$ (1,300)	-56.5%
100-1510-523500				
TRAVEL	\$ 2,000	\$ -	\$ (2,000)	-100.0%
100-1510-523600				
DUES & FEES	\$ 2,800	\$ 2,800	\$ -	0.0%
100-1510-523620				
ADVERTISING	\$ 7,800	\$ 7,800	\$ -	0.0%
100-1510-523700				
EDUCATION & TRAINING	\$ 26,000	\$ 23,000	\$ (3,000)	-11.5%
100-1510-523800				
SOFTWARE LICENSE RENEWALS	\$ 68,000	\$ 60,000	\$ (8,000)	-11.8%
100-1510-531100				
SUPPLIES	\$ 15,000	\$ 12,000	\$ (3,000)	-20.0%
100-1510-531101				
COPIER MAINT/SERVICE/SUPPLIES	\$ 5,500	\$ 2,900	\$ (2,600)	-47.3%
ADMIN & FINANCE Total	\$ 1,289,513	\$ 1,264,600	\$ (24,913)	-1.9%
AGRICULTURAL RESOURCES				
100-7130-511100				
SALARIES	\$ 131,162	\$ 133,000	\$ 1,838	1.4%
100-7130-512100				
EMPLOYEES HEALTH INSURANCE	\$ 19,728	\$ 22,500	\$ 2,772	14.1%
100-7130-512200				
PAYROLL TAXES	\$ 10,034	\$ 10,100	\$ 66	0.7%
100-7130-512400				
RETIREMENT CONTRIBUTION	\$ 2,468	\$ 4,000	\$ 1,532	62.1%
100-7130-512405				
401(a) COUNTY MATCH	\$ 599	\$ 600	\$ 1	0.2%
100-7130-512700				
WORKERS COMPENSATION	\$ 2,853	\$ 500	\$ (2,353)	-82.5%
100-7130-512900				
LTD & LIFE INS EMPLOYER COST	\$ 1,400	\$ 700	\$ (700)	-50.0%
100-7130-512901				
WELLNESS PROGRAM	\$ 670	\$ 800	\$ 130	19.4%
100-7130-522201				
REPAIRS/MAINT - VEHICLES	\$ 5,500	\$ 5,500	\$ -	0.0%
100-7130-522220				
REPAIRS/MAINT - EQUIP/OTHER	\$ 500	\$ 500	\$ -	0.0%
100-7130-522321				
COPIER RENTAL & MAINT AGMTS.	\$ 2,500	\$ 2,500	\$ -	0.0%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-7130-523100				
PROPERTY-CASUALTY INSURANCE	\$ 5,517	\$ 13,900	\$ 8,383	151.9%
100-7130-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 177	\$ 200	\$ 23	13.0%
100-7130-523140				
GENERAL LIABILITY INSURANCE	\$ 352	\$ 700	\$ 348	98.9%
100-7130-523200				
TELECOMMUNICATIONS	\$ 1,400	\$ 1,400	\$ -	0.0%
100-7130-523201				
CELL PHONES	\$ 1,800	\$ 1,800	\$ -	0.0%
100-7130-523301				
PROMOTIONAL & MARKETING	\$ -	\$ 1,600	\$ 1,600	100.0%
100-7130-523500				
TRAVEL	\$ 900	\$ 900	\$ -	0.0%
100-7130-523502				
PROGRAMS & EVENTS	\$ 5,500	\$ 5,500	\$ -	0.0%
100-7130-523610				
MEMBERSHIPS & SUBSCRIPTIONS	\$ 750	\$ 700	\$ (50)	-6.7%
100-7130-523700				
EDUCATION & TRAINING	\$ 5,500	\$ 5,500	\$ -	0.0%
100-7130-531100				
SUPPLIES	\$ 4,000	\$ 4,000	\$ -	0.0%
100-7130-531105				
GENERAL SUPPLIES AND MATERIALS	\$ 750	\$ 700	\$ (50)	-6.7%
100-7130-531132				
SUPPLIES - TOOLS & EQUIPMENT	\$ 750	\$ 700	\$ (50)	-6.7%
100-7130-542410				
STATE EQUIP./ MATCH FUNDS	\$ 1,000	\$ 1,000	\$ -	0.0%
100-7130-542420				
EXPANSION FUND	\$ 300	\$ 300	\$ -	0.0%
100-7130-542500				
CAPITAL OUTLAY - OTHER EQUIPMENT	\$ 1,650	\$ -	\$ (1,650)	-100.0%
AGRICULTURAL RESOURCES Total	\$ 207,760	\$ 219,600	\$ 11,840	5.7%
ANIMAL CONTROL				
100-3910-511100				
SALARIES	\$ 181,764	\$ 172,900	\$ (8,864)	-4.9%
100-3910-511300				
OVERTIME	\$ 8,711	\$ 7,700	\$ (1,011)	-11.6%
100-3910-512100				
EMPLOYEES HEALTH INSURANCE	\$ 54,558	\$ 43,800	\$ (10,758)	-19.7%
100-3910-512200				
PAYROLL TAXES	\$ 13,905	\$ 13,200	\$ (705)	-5.1%
100-3910-512400				
RETIREMENT CONTRIBUTION	\$ 7,312	\$ 8,700	\$ 1,388	19.0%
100-3910-512405				
401(a) COUNTY MATCH	\$ 1,314	\$ 900	\$ (414)	-31.5%
100-3910-512700				
WORKERS COMPENSATION	\$ 3,616	\$ 1,900	\$ (1,716)	-47.5%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-3910-512900				
LTD & LIFE INS EMPLOYER COST	\$ 1,400	\$ -	\$ (1,400)	-100.0%
100-3910-512901				
WELLNESS PROGRAM	\$ 145	\$ 400	\$ 255	175.9%
100-3910-512950				
UNIFORMS	\$ 6,000	\$ 6,000	\$ -	0.0%
100-3910-521201				
DRUG TESTING FEES	\$ 140	\$ 100	\$ (40)	-28.6%
100-3910-522110				
DISPOSAL (e.g., garbage/animal/etc)	\$ 1,000	\$ 1,000	\$ -	0.0%
100-3910-522201				
REPAIRS/MAINT - VEHICLES	\$ 17,000	\$ 12,000	\$ (5,000)	-29.4%
100-3910-522208				
DOG/CAT TRAP MAINTENANCE	\$ 1,000	\$ 1,000	\$ -	0.0%
100-3910-522240				
REPAIRS/MAINT- MACH & EQUIP	\$ 500	\$ -	\$ (500)	-100.0%
100-3910-523100				
PROPERTY-CASUALTY INSURANCE	\$ 3,474	\$ 7,300	\$ 3,826	110.1%
100-3910-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 470	\$ 300	\$ (170)	-36.2%
100-3910-523140				
GENERAL LIABILITY INSURANCE	\$ 931	\$ 1,100	\$ 169	18.2%
100-3910-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 100	\$ 100	100.0%
100-3910-523200				
TELECOMMUNICATIONS	\$ 2,200	\$ 2,200	\$ -	0.0%
100-3910-523201				
CELL PHONES	\$ 600	\$ 600	\$ -	0.0%
100-3910-523700				
EDUCATION & TRAINING	\$ 3,500	\$ 5,000	\$ 1,500	42.9%
100-3910-523830				
VET SERVICES	\$ 1,500	\$ 1,500	\$ -	0.0%
100-3910-523910				
MISC PURCHASES	\$ 500	\$ -	\$ (500)	-100.0%
100-3910-531100				
SUPPLIES	\$ 1,500	\$ -	\$ (1,500)	-100.0%
100-3910-531101				
COPIER MAINT/SERVICE/SUPPLIES	\$ 750	\$ 700	\$ (50)	-6.7%
100-3910-531103				
SUPPLIES-SPECIALIZED	\$ 9,000	\$ -	\$ (9,000)	-100.0%
100-3910-531105				
GENERAL SUPPLIES AND MATERIALS	\$ 1,000	\$ 6,500	\$ 5,500	550.0%
100-3910-531109				
SUPPLIES - ANIMAL SHELTER	\$ 700	\$ 700	\$ -	0.0%
100-3910-531211				
SEPTIC TANK MAINTENANCE	\$ 1,000	\$ 1,000	\$ -	0.0%
100-3910-531230				
UTILITIES	\$ 5,000	\$ 5,000	\$ -	0.0%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-3910-531272				
PROPANE FUEL	\$ -	\$ 5,000	\$ 5,000	100.0%
100-3910-542510				
CAPITAL OUTLAY - SPECIAL EQUIPMENT	\$ 500	\$ 500	\$ -	0.0%
ANIMAL CONTROL Total	\$ 330,990	\$ 307,100	\$ (23,890)	-7.2%
ART GALLERIES				
100-6173-571013				
TUAC CONTRIBUTIONS	\$ 5,500	\$ 5,500	\$ -	0.0%
ART GALLERIES Total	\$ 5,500	\$ 5,500	\$ -	0.0%
CHAMBER OF COMMERCE				
100-7520-531270				
CHAMBER OF COMMERCE-MOTEL/HOTEL	\$ 10,000	\$ -	\$ (10,000)	-100.0%
CHAMBER OF COMMERCE Total	\$ 10,000	\$ -	\$ (10,000)	-100.0%
CLERK OF SUPERIOR COURT				
100-2180-511100				
SALARIES	\$ 257,441	\$ 307,700	\$ 50,259	19.5%
100-2180-511300				
OVERTIME	\$ 2,000	\$ 2,000	\$ -	0.0%
100-2180-512100				
EMPLOYEES HEALTH INSURANCE	\$ 48,697	\$ 69,500	\$ 20,803	42.7%
100-2180-512200				
PAYROLL TAXES	\$ 19,694	\$ 23,500	\$ 3,806	19.3%
100-2180-512400				
RETIREMENT CONTRIBUTION	\$ 10,551	\$ 18,900	\$ 8,349	79.1%
100-2180-512405				
401(a) COUNTY MATCH	\$ 1,444	\$ 500	\$ (944)	-65.4%
100-2180-512700				
WORKERS COMPENSATION	\$ 592	\$ 700	\$ 108	18.2%
100-2180-512900				
LTD & LIFE INS EMPLOYER COST	\$ 2,100	\$ 2,300	\$ 200	9.5%
100-2180-512901				
WELLNESS PROGRAM	\$ 270	\$ -	\$ (270)	-100.0%
100-2180-521300				
TECHNICAL SUPPORT	\$ 18,000	\$ 12,000	\$ (6,000)	-33.3%
100-2180-521320				
SOFTWARE- NEW JURY PROGRAM	\$ 6,600	\$ 7,000	\$ 400	6.1%
100-2180-522321				
COPIER RENTAL & MAINT AGMTS.	\$ 5,000	\$ 10,000	\$ 5,000	100.0%
100-2180-523100				
PROPERTY-CASUALTY INSURANCE	\$ 840	\$ 800	\$ (40)	-4.8%
100-2180-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 818	\$ 400	\$ (418)	-51.1%
100-2180-523140				
GENERAL LIABILITY INSURANCE	\$ 1,623	\$ 1,500	\$ (123)	-7.6%
100-2180-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 200	\$ 200	100.0%
100-2180-523200				
TELECOMMUNICATIONS	\$ 2,100	\$ 2,100	\$ -	0.0%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-2180-523215				
POSTAGE	\$ 9,000	\$ 9,000	\$ -	0.0%
100-2180-523600				
DUES & FEES	\$ 1,000	\$ 1,000	\$ -	0.0%
100-2180-523700				
EDUCATION & TRAINING	\$ 7,000	\$ 6,000	\$ (1,000)	-14.3%
100-2180-523801				
ARCHIVE/PRINT/RECORD SRV/KOFILE	\$ 25,000	\$ 25,000	\$ -	0.0%
100-2180-524001				
BOE-APPEAL ADMIN.	\$ 4,630	\$ -	\$ (4,630)	-100.0%
100-2180-524002				
BOE-MEMBER PER DIEM	\$ 2,500	\$ 2,500	\$ -	0.0%
100-2180-524003				
BOE-POSTAGE	\$ 750	\$ 700	\$ (50)	-6.7%
100-2180-524004				
BOE-SUPPLIES	\$ 100	\$ 100	\$ -	0.0%
100-2180-531100				
SUPPLIES	\$ 11,000	\$ 11,000	\$ -	0.0%
100-2180-531400				
BOOK & PERIODICAL-SUBSCRIPTION	\$ 600	\$ 300	\$ (300)	-50.0%
CLERK OF SUPERIOR COURT Total	\$ 439,350	\$ 514,700	\$ 75,350	17.2%
COMMUNITY SERVICE				
100-3329-511100				
SALARIES	\$ 27,582	\$ 28,000	\$ 418	1.5%
100-3329-512200				
PAYROLL TAXES	\$ 2,110	\$ 2,100	\$ (10)	-0.5%
100-3329-512600				
UNEMPLOYMENT INSURANCE/CLAIMS	\$ 1,341	\$ -	\$ (1,341)	-100.0%
100-3329-512700				
WORKERS COMPENSATION	\$ 1,318	\$ 1,000	\$ (318)	-24.1%
100-3329-523140				
GENERAL LIABILITY INSURANCE	\$ -	\$ 100	\$ 100	100.0%
COMMUNITY SERVICE Total	\$ 32,351	\$ 31,200	\$ (1,151)	-3.6%
CONSERVATION ADMIN				
100-7110-521200				
PROFESSIONAL SERVICES	\$ 6,000	\$ 6,000	\$ -	0.0%
CONSERVATION ADMIN Total	\$ 6,000	\$ 6,000	\$ -	0.0%
CORONER / ME				
100-3700-511100				
SALARIES	\$ 36,600	\$ 50,000	\$ 13,400	36.6%
100-3700-512200				
PAYROLL TAXES	\$ 2,800	\$ 3,800	\$ 1,000	35.7%
100-3700-512700				
WORKERS COMPENSATION	\$ 213	\$ 500	\$ 287	134.7%
100-3700-521200				
PROFESSIONAL SERVICES	\$ 1,600	\$ 3,500	\$ 1,900	118.8%
100-3700-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 152	\$ -	\$ (152)	-100.0%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-3700-523130				
INSURANCE - SURETY BONDS	\$ 120	\$ -	\$ (120)	-100.0%
100-3700-523140				
GENERAL LIABILITY INSURANCE	\$ 112	\$ 100	\$ (12)	-10.7%
100-3700-523201				
CELL PHONES	\$ 420	\$ 900	\$ 480	114.3%
100-3700-523700				
EDUCATION & TRAINING	\$ 2,000	\$ 2,000	\$ -	0.0%
100-3700-531100				
SUPPLIES	\$ 1,000	\$ 1,500	\$ 500	50.0%
100-3700-531104				
SUPPLIES - UNIFORMS	\$ -	\$ 1,000	\$ 1,000	100.0%
100-3700-579000				
CONTINGENCIES	\$ 600	\$ -	\$ (600)	-100.0%
CORONER / ME Total	\$ 45,617	\$ 63,300	\$ 17,683	38.8%
COUNTY PARKS				
100-6100-523200				
TELECOMMUNICATIONS	\$ -	\$ 600	\$ 600	100.0%
100-6100-531230				
UTILITIES	\$ -	\$ 21,000	\$ 21,000	100.0%
100-6100-571020				
COUNTY PARKS	\$ 49,000	\$ 51,000	\$ 2,000	4.1%
COUNTY PARKS Total	\$ 49,000	\$ 72,600	\$ 23,600	48.2%
ELECTIONS				
100-1400-511100				
SALARIES	\$ 150,614	\$ 161,200	\$ 10,586	7.0%
100-1400-511300				
OVERTIME	\$ 2,000	\$ 2,000	\$ -	0.0%
100-1400-512100				
EMPLOYEES HEALTH INSURANCE	\$ 51,994	\$ 51,900	\$ (94)	-0.2%
100-1400-512200				
PAYROLL TAXES	\$ 11,522	\$ 12,300	\$ 778	6.8%
100-1400-512400				
RETIREMENT CONTRIBUTION	\$ 5,960	\$ 7,300	\$ 1,340	22.5%
100-1400-512405				
401(a) COUNTY MATCH	\$ 657	\$ 600	\$ (57)	-8.7%
100-1400-512406				
FSA CARD SERVICE FEE	\$ 25	\$ -	\$ (25)	-100.0%
100-1400-512700				
WORKERS COMPENSATION	\$ 346	\$ 100	\$ (246)	-71.1%
100-1400-512900				
LTD & LIFE INS EMPLOYER COST	\$ 1,050	\$ 1,100	\$ 50	4.8%
100-1400-512901				
WELLNESS PROGRAM	\$ 750	\$ 1,300	\$ 550	73.3%
100-1400-521110				
ADMIN. SVCS. BOARD OF ELECTION	\$ 900	\$ 500	\$ (400)	-44.4%
100-1400-521200				
PROFESSIONAL SERVICES	\$ 53,500	\$ 32,100	\$ (21,400)	-40.0%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-1400-522220				
REPAIRS/MAINT - EQUIP/OTHER	\$ 2,000	\$ 2,000	\$ -	0.0%
100-1400-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 300	\$ 300	\$ -	0.0%
100-1400-523140				
GENERAL LIABILITY INSURANCE	\$ 596	\$ 1,100	\$ 504	84.6%
100-1400-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 100	\$ 100	100.0%
100-1400-523200				
TELECOMMUNICATIONS	\$ 450	\$ 400	\$ (50)	-11.1%
100-1400-523215				
POSTAGE	\$ 4,000	\$ 2,500	\$ (1,500)	-37.5%
100-1400-523300				
ADVERTISING	\$ -	\$ 1,500	\$ 1,500	100.0%
100-1400-523600				
DUES & FEES	\$ 850	\$ 800	\$ (50)	-5.9%
100-1400-523700				
EDUCATION & TRAINING	\$ 3,500	\$ 3,500	\$ -	0.0%
100-1400-523855				
COMPUTER EQUIPMENT ELECTIONS	\$ 1,000	\$ 1,000	\$ -	0.0%
100-1400-531100				
SUPPLIES	\$ 3,500	\$ 1,500	\$ (2,000)	-57.1%
100-1400-531102				
ELECTION EXPENSES	\$ 38,000	\$ 22,800	\$ (15,200)	-40.0%
100-1400-531105				
GENERAL SUPPLIES AND MATERIALS	\$ 2,000	\$ -	\$ (2,000)	-100.0%
ELECTIONS Total	\$ 335,514	\$ 307,900	\$ (27,614)	-8.2%
EMS OPERATIONS				
100-3630-551200				
EMS SERVICES	\$ 1,283,745	\$ 1,231,300	\$ (52,445)	-4.1%
EMS OPERATIONS Total	\$ 1,283,745	\$ 1,231,300	\$ (52,445)	-4.1%
FIRE				
100-3500-522310				
RENTAL EXPENSE	\$ 2,900	\$ 2,900	\$ -	0.0%
FIRE Total	\$ 2,900	\$ 2,900	\$ -	0.0%
FIRE FIGHTING				
100-3520-512100				
EMPLOYEES HEALTH INSURANCE	\$ 16,000	\$ 7,600	\$ (8,400)	-52.5%
100-3520-512700				
WORKERS COMPENSATION	\$ 12,000	\$ 48,400	\$ 36,400	303.3%
100-3520-523100				
PROPERTY-CASUALTY INSURANCE	\$ -	\$ 200	\$ 200	100.0%
100-3520-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ -	\$ 100	\$ 100	100.0%
100-3520-523140				
GENERAL LIABILITY INSURANCE	\$ -	\$ 300	\$ 300	100.0%
100-3520-531230				
UTILITIES	\$ 150	\$ 1,100	\$ 950	633.3%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-3520-531231				
UTILITIES	\$ 136	\$ -	\$ (136)	-100.0%
100-3520-571010				
VFD EQUIPMENT	\$ 10,000	\$ 10,000	\$ -	0.0%
100-3520-571011				
VOL. FIRE DEPT CONTRIBUTIONS	\$ 54,000	\$ 54,000	\$ -	0.0%
FIRE FIGHTING Total	\$ 92,286	\$ 121,700	\$ 29,414	31.9%
FOREST RESOURCES				
100-7140-523950				
GEORGIA FORESTRY COMMISSION	\$ 15,000	\$ 15,000	\$ -	0.0%
FOREST RESOURCES Total	\$ 15,000	\$ 15,000	\$ -	0.0%
GENERAL GOVERNMENT BLDG				
100-1565-511100				
SALARIES	\$ 170,456	\$ 181,700	\$ 11,244	6.6%
100-1565-511300				
OVERTIME	\$ 500	\$ 1,000	\$ 500	100.0%
100-1565-512100				
EMPLOYEES HEALTH INSURANCE	\$ 43,262	\$ 42,000	\$ (1,262)	-2.9%
100-1565-512200				
PAYROLL TAXES	\$ 13,040	\$ 13,900	\$ 860	6.6%
100-1565-512400				
RETIREMENT CONTRIBUTION	\$ 7,321	\$ 8,900	\$ 1,579	21.6%
100-1565-512405				
401(a) COUNTY MATCH	\$ 664	\$ 600	\$ (64)	-9.6%
100-1565-512406				
FSA CARD SERVICE FEE	\$ -	\$ 100	\$ 100	100.0%
100-1565-512700				
WORKERS COMPENSATION	\$ 10,313	\$ 11,000	\$ 687	6.7%
100-1565-512900				
LTD & LIFE INS EMPLOYER COST	\$ 500	\$ 1,100	\$ 600	120.0%
100-1565-512901				
WELLNESS PROGRAM	\$ 670	\$ 800	\$ 130	19.4%
100-1565-512950				
UNIFORMS	\$ 1,000	\$ 3,000	\$ 2,000	200.0%
100-1565-522110				
DISPOSAL (e.g., garbage/animal/etc)	\$ 36,000	\$ 22,000	\$ (14,000)	-38.9%
100-1565-522140				
LANDSCAPE MAINTENANCE	\$ 158,000	\$ 130,000	\$ (28,000)	-17.7%
100-1565-522200				
REPAIRS/MAINT- MACH&EQUIP	\$ 61,000	\$ -	\$ (61,000)	-100.0%
100-1565-522201				
REPAIRS/MAINT - VEHICLES	\$ 15,000	\$ 15,000	\$ -	0.0%
100-1565-522204				
ELEVATOR MAINT.AGREEMENTS	\$ 6,800	\$ 6,800	\$ -	0.0%
100-1565-522210				
REPAIRS & MAINT-BLDG	\$ 26,000	\$ 74,000	\$ 48,000	184.6%
100-1565-522211				
TOOLS REPLACEMENT	\$ 2,500	\$ 1,000	\$ (1,500)	-60.0%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-1565-522218				
HVAC MAINT AGRMNT RENEWAL	\$ 14,450	\$ 17,000	\$ 2,550	17.6%
100-1565-522280				
REPAIRS & MAINT - HVAC	\$ -	\$ 25,000	\$ 25,000	100.0%
100-1565-523100				
PROPERTY-CASUALTY INSURANCE	\$ 31,083	\$ 37,300	\$ 6,217	20.0%
100-1565-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 1,483	\$ 1,000	\$ (483)	-32.6%
100-1565-523140				
GENERAL LIABILITY INSURANCE	\$ 2,940	\$ 3,000	\$ 60	2.0%
100-1565-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 400	\$ 400	100.0%
100-1565-523201				
CELL PHONES	\$ 2,300	\$ 2,300	\$ -	0.0%
100-1565-523202				
ALARM MONITORING	\$ -	\$ 5,500	\$ 5,500	100.0%
100-1565-523700				
EDUCATION & TRAINING	\$ 2,000	\$ 1,000	\$ (1,000)	-50.0%
100-1565-523850				
CONTRACT LABOR/SERVICES	\$ -	\$ 126,500	\$ 126,500	100.0%
100-1565-531108				
SUPPLIES/CUSTODIAL	\$ 34,300	\$ 34,000	\$ (300)	-0.9%
100-1565-531230				
UTILITIES	\$ 240,000	\$ 350,000	\$ 110,000	45.8%
GENERAL GOVERNMENT BLDG Total	\$ 881,582	\$ 1,115,900	\$ 234,318	26.6%
GOVERNING BODY				
100-1110-511100				
SALARIES	\$ 105,926	\$ 110,100	\$ 4,174	3.9%
100-1110-512100				
EMPLOYEES HEALTH INSURANCE	\$ 9,868	\$ 42,000	\$ 32,132	325.6%
100-1110-512200				
PAYROLL TAXES	\$ 8,103	\$ 8,400	\$ 297	3.7%
100-1110-512400				
RETIREMENT CONTRIBUTION	\$ 6,673	\$ 7,800	\$ 1,127	16.9%
100-1110-512700				
WORKERS COMPENSATION	\$ 200	\$ 3,200	\$ 3,000	1500.0%
100-1110-512900				
LTD & LIFE INS EMPLOYER COST	\$ 650	\$ 1,900	\$ 1,250	192.3%
100-1110-512901				
WELLNESS PROGRAM	\$ 220	\$ 600	\$ 380	172.7%
100-1110-512902				
EMPLOYEE APPRECIATION 100	\$ 10,000	\$ 9,000	\$ (1,000)	-10.0%
100-1110-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 1,559	\$ 400	\$ (1,159)	-74.3%
100-1110-523140				
GENERAL LIABILITY INSURANCE	\$ 3,091	\$ 1,300	\$ (1,791)	-57.9%
100-1110-523300				
ADVERTISING	\$ 6,000	\$ 2,000	\$ (4,000)	-66.7%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-1110-523500				
TRAVEL	\$ 17,000	\$ 15,000	\$ (2,000)	-11.8%
100-1110-523700				
EDUCATION & TRAINING	\$ 15,000	\$ 22,000	\$ 7,000	46.7%
100-1110-531110				
SUPPLIES	\$ 100	\$ 100	\$ -	0.0%
100-1110-579100				
RESERVE FOR CONTINGENCY	\$ 200,000	\$ -	\$ (200,000)	-100.0%
GOVERNING BODY Total	\$ 384,390	\$ 223,800	\$ (160,590)	-41.8%
INFORMATION TECHNOLOGY				
100-1560-511100				
SALARIES	\$ 210,566	\$ 217,000	\$ 6,434	3.1%
100-1560-512100				
EMPLOYEES HEALTH INSURANCE	\$ 50,832	\$ 50,000	\$ (832)	-1.6%
100-1560-512200				
PAYROLL TAXES	\$ 16,108	\$ 16,000	\$ (108)	-0.7%
100-1560-512400				
RETIREMENT CONTRIBUTION	\$ 13,266	\$ 15,000	\$ 1,734	13.1%
100-1560-512406				
FSA CARD SERVICE FEE	\$ 60	\$ -	\$ (60)	-100.0%
100-1560-512700				
WORKERS COMPENSATION	\$ 484	\$ 200	\$ (284)	-58.7%
100-1560-512900				
LTD & LIFE INS EMPLOYER COST	\$ 1,400	\$ 1,300	\$ (100)	-7.1%
100-1560-512901				
WELLNESS PROGRAM	\$ 1,400	\$ 1,400	\$ -	0.0%
100-1560-522201				
REPAIRS/MAINT - VEHICLES	\$ 4,000	\$ 4,000	\$ -	0.0%
100-1560-523100				
PROPERTY-CASUALTY INSURANCE	\$ 2,211	\$ 7,000	\$ 4,789	216.6%
100-1560-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 503	\$ 400	\$ (103)	-20.5%
100-1560-523140				
GENERAL LIABILITY INSURANCE	\$ 998	\$ 1,300	\$ 302	30.3%
100-1560-523211				
INTERNET WEB PAGE	\$ 3,200	\$ 3,200	\$ -	0.0%
100-1560-523500				
TRAVEL	\$ 150	\$ 100	\$ (50)	-33.3%
100-1560-523700				
EDUCATION & TRAINING	\$ 6,000	\$ 4,000	\$ (2,000)	-33.3%
100-1560-523800				
SOFTWARE LICENSE RENEWALS	\$ 57,000	\$ 87,500	\$ 30,500	53.5%
100-1560-531100				
SUPPLIES	\$ 1,500	\$ 1,500	\$ -	0.0%
100-1560-542400				
CAPITAL OUTLAY-COMPUTER/HARDWR	\$ 15,000	\$ 15,000	\$ -	0.0%
100-1560-542403				
TELECOM EXPENSES	\$ 325	\$ 300	\$ (25)	-7.7%
INFORMATION TECHNOLOGY Total	\$ 385,003	\$ 425,200	\$ 40,197	10.4%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
JAIL OPERATIONS				
100-3326-511100				
SALARIES	\$ 1,551,506	\$ 1,450,200	\$ (101,306)	-6.5%
100-3326-511300				
OVERTIME	\$ 24,192	\$ 25,000	\$ 808	3.3%
100-3326-512100				
EMPLOYEES HEALTH INSURANCE	\$ 374,729	\$ 345,800	\$ (28,929)	-7.7%
100-3326-512200				
PAYROLL TAXES	\$ 118,690	\$ 110,900	\$ (7,790)	-6.6%
100-3326-512400				
RETIREMENT CONTRIBUTION	\$ 43,352	\$ 49,600	\$ 6,248	14.4%
100-3326-512405				
401(a) COUNTY MATCH	\$ 16,646	\$ 14,500	\$ (2,146)	-12.9%
100-3326-512406				
FSA CARD SERVICE FEE	\$ 170	\$ 100	\$ (70)	-41.2%
100-3326-512700				
WORKERS COMPENSATION	\$ 74,162	\$ 35,600	\$ (38,562)	-52.0%
100-3326-512701				
MEDICAL CARE EXPENSES	\$ 325,000	\$ 347,000	\$ 22,000	6.8%
100-3326-512900				
LTD & LIFE INS EMPLOYER COST	\$ 12,600	\$ 11,300	\$ (1,300)	-10.3%
100-3326-512901				
WELLNESS PROGRAM	\$ 2,900	\$ 400	\$ (2,500)	-86.2%
100-3326-512950				
UNIFORMS	\$ 17,500	\$ 17,500	\$ -	0.0%
100-3326-512951				
INMATE CLOTHING & LINENS	\$ 4,500	\$ 4,500	\$ -	0.0%
100-3326-522110				
DISPOSAL (e.g., garbage/animal/etc)	\$ 7,800	\$ 8,800	\$ 1,000	12.8%
100-3326-522200				
REPAIRS/MAINT- MACH&EQUIP	\$ 45,000	\$ 38,000	\$ (7,000)	-15.6%
100-3326-522210				
REPAIRS & MAINT-BLDG	\$ -	\$ 7,300	\$ 7,300	100.0%
100-3326-523110				
LAW ENFORCEMENT LIABILITY INS	\$ 43,454	\$ 36,600	\$ (6,854)	-15.8%
100-3326-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 4,054	\$ 4,700	\$ 646	15.9%
100-3326-523140				
GENERAL LIABILITY INSURANCE	\$ -	\$ 10,600	\$ 10,600	100.0%
100-3326-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 1,600	\$ 1,600	100.0%
100-3326-523700				
EDUCATION & TRAINING	\$ 4,000	\$ 4,000	\$ -	0.0%
100-3326-531126				
SUPPLIES - JAIL	\$ 38,000	\$ 56,000	\$ 18,000	47.4%
100-3326-531230				
UTILITIES	\$ 150,000	\$ 187,000	\$ 37,000	24.7%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-3326-531300				
FOOD / MEALS	\$ 275,000	\$ 300,000	\$ 25,000	9.1%
JAIL OPERATIONS Total	\$ 3,133,256	\$ 3,067,000	\$ (66,256)	-2.1%
JUDICIAL & BAILIFF				
100-2150-511100				
SALARIES	\$ 13,500	\$ 13,500	\$ -	0.0%
100-2150-512200				
PAYROLL TAXES	\$ 1,797	\$ 1,000	\$ (797)	-44.4%
100-2150-512700				
WORKERS COMPENSATION	\$ 1,123	\$ 800	\$ (323)	-28.8%
100-2150-521000				
PROFESSIONAL SERVICES-OTHER	\$ 480,100	\$ 480,100	\$ -	0.0%
100-2150-521010				
GRIFFIN JUDICIAL CIRCUIT	\$ 226,158	\$ 226,100	\$ (58)	0.0%
100-2150-521040				
PUBLIC DEFENDER - GRIFFIN CIRCUIT	\$ 400,660	\$ 400,600	\$ (60)	0.0%
100-2150-521205				
COURT COSTS & REPORTING	\$ 60,000	\$ 36,700	\$ (23,300)	-38.8%
100-2150-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 1,509	\$ 1,300	\$ (209)	-13.9%
100-2150-523140				
GENERAL LIABILITY INSURANCE	\$ 2,994	\$ 4,000	\$ 1,006	33.6%
100-2150-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 600	\$ 600	100.0%
100-2150-523200				
TELECOMMUNICATIONS	\$ 1,300	\$ 9,800	\$ 8,500	653.8%
100-2150-523215				
POSTAGE	\$ 2,300	\$ 1,000	\$ (1,300)	-56.5%
100-2150-523640				
JURY PAY/TRANSCRIPTS	\$ 65,000	\$ 60,000	\$ (5,000)	-7.7%
100-2150-531100				
SUPPLIES	\$ 100	\$ 100	\$ -	0.0%
100-2150-531101				
COPIER MAINT/SERVICE/SUPPLIES	\$ 3,000	\$ -	\$ (3,000)	-100.0%
JUDICIAL & BAILIFF Total	\$ 1,259,541	\$ 1,235,600	\$ (23,941)	-1.9%
JUVENILE COURT				
100-2600-511100				
SALARIES	\$ 91,789	\$ 98,658	\$ 6,869	7.5%
100-2600-512100				
EMPLOYEES HEALTH INSURANCE	\$ 35,073	\$ 40,116	\$ 5,043	14.4%
100-2600-512200				
PAYROLL TAXES	\$ 7,022	\$ 7,547	\$ 525	7.5%
100-2600-512400				
RETIREMENT CONTRIBUTION	\$ 3,321	\$ 4,182	\$ 861	25.9%
100-2600-512405				
401(a) COUNTY MATCH	\$ 781	\$ 795	\$ 14	1.8%
100-2600-512700				
WORKERS COMPENSATION	\$ 211	\$ 118	\$ (93)	-43.9%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-2600-512900				
LTD & LIFE INS EMPLOYER COST	\$ 700	\$ 1,152	\$ 452	64.6%
100-2600-521205				
COURT COSTS & REPORTING	\$ 6,000	\$ -	\$ (6,000)	-100.0%
100-2600-521210				
PROFESSIONAL SVCS-LEGAL FEES	\$ 57,000	\$ 57,000	\$ -	0.0%
100-2600-521260				
PROFESSIONAL SRVCS-MEDICAL EXP	\$ -	\$ 800	\$ 800	100.0%
100-2600-522210				
REPAIRS & MAINT-BLDG	\$ 1,000	\$ 1,000	\$ -	0.0%
100-2600-523100				
PROPERTY-CASUALTY INSURANCE	\$ 582	\$ 500	\$ (82)	-14.1%
100-2600-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 228	\$ 200	\$ (28)	-12.3%
100-2600-523140				
GENERAL LIABILITY INSURANCE	\$ 453	\$ 700	\$ 247	54.5%
100-2600-523200				
TELECOMMUNICATIONS	\$ 3,700	\$ 2,300	\$ (1,400)	-37.8%
100-2600-523215				
POSTAGE	\$ 1,100	\$ 800	\$ (300)	-27.3%
100-2600-523700				
EDUCATION & TRAINING	\$ 4,000	\$ 4,000	\$ -	0.0%
100-2600-531100				
SUPPLIES	\$ 4,000	\$ 3,000	\$ (1,000)	-25.0%
100-2600-531101				
COPIER MAINT/SERVICE/SUPPLIES	\$ 1,500	\$ 1,500	\$ -	0.0%
100-2600-542500				
CAPITAL OUTLAY - OTHER EQUIPMENT	\$ 4,500	\$ -	\$ (4,500)	-100.0%
JUVENILE COURT Total	\$ 222,960	\$ 224,369	\$ 1,409	0.6%
MAGISTRATE COURT				
100-2400-511100				
SALARIES	\$ 236,725	\$ 265,422	\$ 28,697	12.1%
100-2400-512100				
EMPLOYEES HEALTH INSURANCE	\$ 17,857	\$ 45,066	\$ 27,209	152.4%
100-2400-512200				
PAYROLL TAXES	\$ 18,109	\$ 20,305	\$ 2,196	12.1%
100-2400-512400				
RETIREMENT CONTRIBUTION	\$ 11,259	\$ -	\$ (11,259)	-100.0%
100-2400-512405				
401(a) COUNTY MATCH	\$ 668	\$ 5,308	\$ 4,640	694.7%
100-2400-512700				
WORKERS COMPENSATION	\$ 544	\$ 319	\$ (225)	-41.5%
100-2400-512900				
LTD & LIFE INS EMPLOYER COST	\$ 1,400	\$ 1,536	\$ 136	9.7%
100-2400-512901				
WELLNESS PROGRAM	\$ 1,000	\$ 432	\$ (568)	-56.8%
100-2400-521205				
COURT COSTS & REPORTING	\$ 40	\$ -	\$ (40)	-100.0%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-2400-521290				
SOLICITOR FEES	\$ 24,000	\$ 24,000	\$ -	0.0%
100-2400-521301				
VPN SERVICES - GTA	\$ 250	\$ 200	\$ (50)	-20.0%
100-2400-522201				
REPAIRS/MAINT - VEHICLES	\$ 1,500	\$ 1,500	\$ -	0.0%
100-2400-523100				
PROPERTY-CASUALTY INSURANCE	\$ 5,453	\$ 3,367	\$ (2,086)	-38.3%
100-2400-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 462	\$ 404	\$ (58)	-12.6%
100-2400-523130				
INSURANCE - SURETY BONDS	\$ 150	\$ 150	\$ -	0.0%
100-2400-523140				
GENERAL LIABILITY INSURANCE	\$ 916	\$ 1,214	\$ 298	32.5%
100-2400-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 188	\$ 188	100.0%
100-2400-523200				
TELECOMMUNICATIONS	\$ 700	\$ 350	\$ (350)	-50.0%
100-2400-523201				
CELL PHONES	\$ 1,500	\$ 2,000	\$ 500	33.3%
100-2400-523215				
POSTAGE	\$ 1,500	\$ 1,000	\$ (500)	-33.3%
100-2400-523400				
PRINTING & BINDING	\$ 500	\$ 1,000	\$ 500	100.0%
100-2400-523500				
TRAVEL	\$ 4,800	\$ 4,800	\$ -	0.0%
100-2400-523700				
EDUCATION & TRAINING	\$ 12,000	\$ 10,000	\$ (2,000)	-16.7%
100-2400-523800				
SOFTWARE LICENSE RENEWALS	\$ -	\$ 3,600	\$ 3,600	100.0%
100-2400-531100				
SUPPLIES	\$ 3,000	\$ 3,000	\$ -	0.0%
100-2400-531101				
COPIER MAINT/SERVICE/SUPPLIES	\$ 1,200	\$ 1,300	\$ 100	8.3%
100-2400-531700				
COURT CLOTHING EXPENSE	\$ 2,000	\$ 3,000	\$ 1,000	50.0%
100-2400-542300				
CAPITAL OUTLAY - FURN&FIXTURES	\$ 1,000	\$ -	\$ (1,000)	-100.0%
100-2400-542301				
NEW SOFTWARE PROGRAM	\$ 3,600	\$ -	\$ (3,600)	-100.0%
100-2400-542400				
CAPITAL OUTLAY-COMPUTER/HARDWR	\$ 3,500	\$ -	\$ (3,500)	-100.0%
MAGISTRATE COURT Total	\$ 355,633	\$ 399,461	\$ 43,828	12.3%
MAINTENANCE & SHOP				
100-4900-511100				
SALARIES	\$ 169,173	\$ 172,100	\$ 2,927	1.7%
100-4900-511300				
OVERTIME	\$ 429	\$ 400	\$ (29)	-6.8%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-4900-512100				
EMPLOYEES HEALTH INSURANCE	\$ 34,681	\$ 31,000	\$ (3,681)	-10.6%
100-4900-512200				
PAYROLL TAXES	\$ 12,942	\$ 13,100	\$ 158	1.2%
100-4900-512400				
RETIREMENT CONTRIBUTION	\$ 8,424	\$ 9,600	\$ 1,176	14.0%
100-4900-512405				
401(a) COUNTY MATCH	\$ 709	\$ 700	\$ (9)	-1.3%
100-4900-512700				
WORKERS COMPENSATION	\$ 8,154	\$ 4,000	\$ (4,154)	-50.9%
100-4900-512900				
LTD & LIFE INS EMPLOYER COST	\$ 1,400	\$ 1,500	\$ 100	7.1%
100-4900-512950				
UNIFORMS	\$ 1,400	\$ 1,400	\$ -	0.0%
100-4900-522200				
REPAIRS/MAINT- MACH&EQUIP	\$ 60,000	\$ 58,000	\$ (2,000)	-3.3%
100-4900-522201				
REPAIRS/MAINT - VEHICLES	\$ -	\$ 2,000	\$ 2,000	100.0%
100-4900-522203				
R&M - VEHICLES - TIRES	\$ 17,000	\$ 17,000	\$ -	0.0%
100-4900-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 631	\$ 300	\$ (331)	-52.5%
100-4900-523140				
GENERAL LIABILITY INSURANCE	\$ 1,252	\$ 1,100	\$ (152)	-12.1%
100-4900-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 100	\$ 100	100.0%
100-4900-523200				
TELECOMMUNICATIONS	\$ 800	\$ 800	\$ -	0.0%
100-4900-531103				
SUPPLIES-SPECIALIZED	\$ 8,000	\$ 8,000	\$ -	0.0%
MAINTENANCE & SHOP Total	\$ 324,995	\$ 321,100	\$ (3,895)	-1.2%
OTHER FINANCING USES				
100-9000-611003				
INTERFUND TRANSFERS OUT	\$ 51,000	\$ -	\$ (51,000)	-100.0%
100-9000-611004				
INTERFUND TRANSFERS OUT	\$ 240,206	\$ 214,500	\$ (25,706)	-10.7%
OTHER FINANCING USES Total	\$ 291,206	\$ 214,500	\$ (76,706)	-26.3%
PLANNING & ZONING				
100-7410-511100				
SALARIES	\$ 273,566	\$ 315,800	\$ 42,234	15.4%
100-7410-512100				
EMPLOYEES HEALTH INSURANCE	\$ 57,502	\$ 62,100	\$ 4,598	8.0%
100-7410-512200				
PAYROLL TAXES	\$ 20,928	\$ 24,100	\$ 3,172	15.2%
100-7410-512400				
RETIREMENT CONTRIBUTION	\$ 9,275	\$ 11,100	\$ 1,825	19.7%
100-7410-512405				
401(a) COUNTY MATCH	\$ 2,527	\$ 3,100	\$ 573	22.7%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-7410-512406				
FSA CARD SERVICE FEE	\$ 25	\$ -	\$ (25)	-100.0%
100-7410-512700				
WORKERS COMPENSATION	\$ 14,335	\$ 9,400	\$ (4,935)	-34.4%
100-7410-512800				
CONTRACT LABOR/SERVICES	\$ 2,240	\$ 2,200	\$ (40)	-1.8%
100-7410-512900				
LTD & LIFE INS EMPLOYER COST	\$ 2,100	\$ 2,100	\$ -	0.0%
100-7410-512950				
UNIFORMS	\$ 1,500	\$ 1,500	\$ -	0.0%
100-7410-521245				
PROFESSIONAL SERVICES - CONSULTING	\$ 70,000	\$ 30,000	\$ (40,000)	-57.1%
100-7410-521270				
PROFESSIONAL FEES - OTHER	\$ 31,500	\$ 25,000	\$ (6,500)	-20.6%
100-7410-522201				
REPAIRS/MAINT - VEHICLES	\$ 12,000	\$ 12,000	\$ -	0.0%
100-7410-522321				
COPIER RENTAL & MAINT AGMTS.	\$ 2,500	\$ 1,200	\$ (1,300)	-52.0%
100-7410-523100				
PROPERTY-CASUALTY INSURANCE	\$ 2,167	\$ 9,100	\$ 6,933	319.9%
100-7410-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 2,596	\$ 700	\$ (1,896)	-73.0%
100-7410-523140				
GENERAL LIABILITY INSURANCE	\$ 5,187	\$ 2,100	\$ (3,087)	-59.5%
100-7410-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 300	\$ 300	100.0%
100-7410-523200				
TELECOMMUNICATIONS	\$ 500	\$ 800	\$ 300	60.0%
100-7410-523201				
CELL PHONES	\$ 2,545	\$ 2,500	\$ (45)	-1.8%
100-7410-523215				
POSTAGE	\$ 1,200	\$ 1,400	\$ 200	16.7%
100-7410-523300				
ADVERTISING	\$ 900	\$ 900	\$ -	0.0%
100-7410-523400				
PRINTING & BINDING	\$ 3,400	\$ 3,400	\$ -	0.0%
100-7410-523600				
DUES & FEES	\$ 1,600	\$ 2,100	\$ 500	31.3%
100-7410-523691				
CODE BOOKS	\$ 200	\$ 500	\$ 300	150.0%
100-7410-523700				
EDUCATION & TRAINING	\$ 11,550	\$ 11,500	\$ (50)	-0.4%
100-7410-523800				
SOFTWARE LICENSE RENEWALS	\$ -	\$ 21,900	\$ 21,900	100.0%
100-7410-523860				
PLANNING COMMISSION STIPEND	\$ 4,960	\$ 2,400	\$ (2,560)	-51.6%
100-7410-531100				
SUPPLIES	\$ 6,000	\$ 6,000	\$ -	0.0%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-7410-531103				
SUPPLIES-SPECIALIZED	\$ 500	\$ 500	\$ -	0.0%
100-7410-531174				
SUPPLIES - ZONING MAPS	\$ 2,000	\$ 2,000	\$ -	0.0%
100-7410-531521				
CREDIT CARD FEES	\$ -	\$ 1,200	\$ 1,200	100.0%
100-7410-542300				
CAPITAL OUTLAY - FURN&FIXTURES	\$ -	\$ 200	\$ 200	100.0%
100-7410-542400				
CAPITAL OUTLAY-COMPUTER/HARDWR	\$ 2,000	\$ -	\$ (2,000)	-100.0%
100-7410-542401				
CAP OUTLAY-SOFTWARE PURCH/LICENSE	\$ 31,000	\$ -	\$ (31,000)	-100.0%
100-7410-542405				
DEMOLITION SERVICES	\$ 50,000	\$ 30,000	\$ (20,000)	-40.0%
PLANNING & ZONING Total	\$ 628,303	\$ 599,100	\$ (29,203)	-4.6%
PROBATE COURT				
100-2450-511100				
SALARIES	\$ 320,404	\$ 335,059	\$ 14,655	4.6%
100-2450-512100				
EMPLOYEES HEALTH INSURANCE	\$ 142,485	\$ 142,900	\$ 415	0.3%
100-2450-512200				
PAYROLL TAXES	\$ 24,511	\$ 25,632	\$ 1,121	4.6%
100-2450-512400				
RETIREMENT CONTRIBUTION	\$ 13,662	\$ 18,800	\$ 5,138	37.6%
100-2450-512405				
401(a) COUNTY MATCH	\$ 2,071	\$ 1,408	\$ (663)	-32.0%
100-2450-512406				
FSA CARD SERVICE FEE	\$ 110	\$ 100	\$ (10)	-9.1%
100-2450-512700				
WORKERS COMPENSATION	\$ 732	\$ 400	\$ (332)	-45.4%
100-2450-512900				
LTD & LIFE INS EMPLOYER COST	\$ 2,450	\$ 2,600	\$ 150	6.1%
100-2450-512901				
WELLNESS PROGRAM	\$ 2,000	\$ 1,000	\$ (1,000)	-50.0%
100-2450-521204				
SANITY HEARINGS	\$ 2,000	\$ -	\$ (2,000)	-100.0%
100-2450-521205				
COURT COSTS & REPORTING	\$ 300	\$ 3,000	\$ 2,700	900.0%
100-2450-521290				
SOLICITOR FEES	\$ 37,500	\$ 37,500	\$ -	0.0%
100-2450-521301				
VPN SERVICES - GTA	\$ 3,000	\$ -	\$ (3,000)	-100.0%
100-2450-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 655	\$ 600	\$ (55)	-8.4%
100-2450-523140				
GENERAL LIABILITY INSURANCE	\$ 1,299	\$ 2,000	\$ 701	54.0%
100-2450-523200				
TELECOMMUNICATIONS	\$ 2,000	\$ 200	\$ (1,800)	-90.0%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-2450-523215				
POSTAGE	\$ 4,000	\$ 4,000	\$ -	0.0%
100-2450-523600				
DUES & FEES	\$ 1,500	\$ 1,500	\$ -	0.0%
100-2450-523700				
EDUCATION & TRAINING	\$ 25,000	\$ 30,400	\$ 5,400	21.6%
100-2450-523800				
SOFTWARE LICENSE RENEWALS	\$ 4,000	\$ 4,000	\$ -	0.0%
100-2450-531100				
SUPPLIES	\$ 8,000	\$ 9,000	\$ 1,000	12.5%
100-2450-531400				
BOOK & PERIODICAL-SUBSCRIPTION	\$ 1,500	\$ 1,500	\$ -	0.0%
100-2450-531500				
FIRE ARMS LICENSES	\$ 5,000	\$ 5,000	\$ -	0.0%
100-2450-542400				
CAPITAL OUTLAY-COMPUTER/HARDWR	\$ 2,000	\$ 2,000	\$ -	0.0%
PROBATE COURT Total	\$ 606,179	\$ 628,599	\$ 22,420	3.7%
PUBLIC HEALTH ADMIN				
100-5110-571012				
UPSON HEALTH DEPT CONTRIBUTIONS	\$ 200,873	\$ 200,800	\$ (73)	0.0%
PUBLIC HEALTH ADMIN Total	\$ 200,873	\$ 200,800	\$ (73)	0.0%
ROADS & STREETS ADMIN				
100-4210-511100				
SALARIES	\$ 654,857	\$ 647,700	\$ (7,157)	-1.1%
100-4210-511300				
OVERTIME	\$ 3,723	\$ 1,400	\$ (2,323)	-62.4%
100-4210-512100				
EMPLOYEES HEALTH INSURANCE	\$ 190,210	\$ 182,200	\$ (8,010)	-4.2%
100-4210-512200				
PAYROLL TAXES	\$ 50,097	\$ 52,100	\$ 2,003	4.0%
100-4210-512400				
RETIREMENT CONTRIBUTION	\$ 31,444	\$ 33,700	\$ 2,256	7.2%
100-4210-512405				
401(a) COUNTY MATCH	\$ 3,115	\$ 3,400	\$ 285	9.1%
100-4210-512406				
FSA CARD SERVICE FEE	\$ 110	\$ 100	\$ (10)	-9.1%
100-4210-512700				
WORKERS COMPENSATION	\$ 75,070	\$ 40,300	\$ (34,770)	-46.3%
100-4210-512900				
LTD & LIFE INS EMPLOYER COST	\$ 7,000	\$ 6,100	\$ (900)	-12.9%
100-4210-512901				
WELLNESS PROGRAM	\$ 5,000	\$ 1,700	\$ (3,300)	-66.0%
100-4210-512950				
UNIFORMS	\$ 7,000	\$ 7,000	\$ -	0.0%
100-4210-521201				
DRUG TESTING FEES	\$ 1,000	\$ 1,000	\$ -	0.0%
100-4210-521202				
IMPACT FEES	\$ 1,200	\$ 1,200	\$ -	0.0%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-4210-521300				
TECHNICAL SUPPORT	\$ 5,500	\$ 5,500	\$ -	0.0%
100-4210-522111				
TIRE DISPOSAL/SCRAP	\$ 1,300	\$ 1,300	\$ -	0.0%
100-4210-522235				
REPAIRS & MAINTENANCE/ ROADS	\$ 7,550	\$ 7,500	\$ (50)	-0.7%
100-4210-523100				
PROPERTY-CASUALTY INSURANCE	\$ 35,901	\$ 67,600	\$ 31,699	88.3%
100-4210-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 1,717	\$ 1,300	\$ (417)	-24.3%
100-4210-523140				
GENERAL LIABILITY INSURANCE	\$ 3,406	\$ 3,900	\$ 494	14.5%
100-4210-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 600	\$ 600	100.0%
100-4210-523200				
TELECOMMUNICATIONS	\$ 2,300	\$ 2,000	\$ (300)	-13.0%
100-4210-523201				
CELL PHONES	\$ 1,500	\$ 1,800	\$ 300	20.0%
100-4210-523600				
DUES & FEES	\$ -	\$ 1,500	\$ 1,500	100.0%
100-4210-523700				
EDUCATION & TRAINING	\$ 1,000	\$ 1,000	\$ -	0.0%
100-4210-531100				
SUPPLIES	\$ 6,300	\$ 6,300	\$ -	0.0%
100-4210-531101				
COPIER MAINT/SERVICE/SUPPLIES	\$ 600	\$ 600	\$ -	0.0%
100-4210-531103				
SUPPLIES-SPECIALIZED	\$ 25,000	\$ 25,000	\$ -	0.0%
100-4210-531104				
PIPE PURCHASES	\$ 3,500	\$ -	\$ (3,500)	-100.0%
100-4210-531105				
GENERAL SUPPLIES AND MATERIALS	\$ 3,250	\$ 15,000	\$ 11,750	361.5%
100-4210-531142				
SUPPLIES - ROAD SIGNS	\$ 8,250	\$ -	\$ (8,250)	-100.0%
100-4210-531230				
UTILITIES	\$ 23,500	\$ 24,500	\$ 1,000	4.3%
ROADS & STREETS ADMIN Total	\$ 1,160,400	\$ 1,143,300	\$ (17,100)	-1.5%
SCHOOL RESOURCE OFFICERS				
100-3328-511100				
SALARIES	\$ 368,879	\$ 377,400	\$ 8,521	2.3%
100-3328-511300				
OVERTIME	\$ 4,144	\$ 4,500	\$ 356	8.6%
100-3328-512100				
EMPLOYEES HEALTH INSURANCE	\$ 130,442	\$ 118,800	\$ (11,642)	-8.9%
100-3328-512200				
PAYROLL TAXES	\$ 28,219	\$ 28,800	\$ 581	2.1%
100-3328-512400				
RETIREMENT CONTRIBUTION	\$ 16,801	\$ 11,900	\$ (4,901)	-29.2%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-3328-512405				
401(a) COUNTY MATCH	\$ 2,044	\$ 4,100	\$ 2,056	100.6%
100-3328-512406				
FSA CARD SERVICE FEE	\$ 90	\$ -	\$ (90)	-100.0%
100-3328-512700				
WORKERS COMPENSATION	\$ 17,632	\$ 17,400	\$ (232)	-1.3%
100-3328-512900				
LTD & LIFE INS EMPLOYER COST	\$ 2,450	\$ 2,600	\$ 150	6.1%
100-3328-523110				
LAW ENFORCEMENT LIABILITY INS	\$ 4,145	\$ 6,800	\$ 2,655	64.1%
100-3328-523115				
LAW ENFORCEMENT/LIABILITY DED	\$ 1,000	\$ 1,000	\$ -	0.0%
100-3328-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 665	\$ 600	\$ (65)	-9.8%
100-3328-523140				
GENERAL LIABILITY INSURANCE	\$ 1,319	\$ 1,900	\$ 581	44.0%
100-3328-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 300	\$ 300	100.0%
100-3328-523700				
EDUCATION & TRAINING	\$ 3,000	\$ -	\$ (3,000)	-100.0%
100-3328-542507				
CAPITAL OUTLAY - BODY ARMOR	\$ 1,400	\$ -	\$ (1,400)	-100.0%
SCHOOL RESOURCE OFFICERS Total	\$ 582,230	\$ 576,100	\$ (6,130)	-1.1%
SHERIFF				
100-3300-511100				
SALARIES	\$ 2,040,260	\$ 2,380,800	\$ 340,540	16.7%
100-3300-511300				
OVERTIME	\$ 62,746	\$ 78,000	\$ 15,254	24.3%
100-3300-512100				
EMPLOYEES HEALTH INSURANCE	\$ 539,513	\$ 626,000	\$ 86,487	16.0%
100-3300-512200				
PAYROLL TAXES	\$ 156,080	\$ 182,100	\$ 26,020	16.7%
100-3300-512400				
RETIREMENT CONTRIBUTION	\$ 95,417	\$ 116,000	\$ 20,583	21.6%
100-3300-512405				
401(a) COUNTY MATCH	\$ 7,630	\$ 11,900	\$ 4,270	56.0%
100-3300-512406				
FSA CARD SERVICE FEE	\$ 200	\$ -	\$ (200)	-100.0%
100-3300-512700				
WORKERS COMPENSATION	\$ 91,439	\$ 58,500	\$ (32,939)	-36.0%
100-3300-512900				
LTD & LIFE INS EMPLOYER COST	\$ 12,600	\$ 14,400	\$ 1,800	14.3%
100-3300-512901				
WELLNESS PROGRAM	\$ 4,500	\$ 4,500	\$ -	0.0%
100-3300-512950				
UNIFORMS	\$ 12,500	\$ 12,500	\$ -	0.0%
100-3300-521260				
PROFESSIONAL SRVCS-MEDICAL EXP	\$ -	\$ 500	\$ 500	100.0%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-3300-521301				
VPN SERVICES - GTA	\$ 1,500	\$ 1,700	\$ 200	13.3%
100-3300-521310				
INVESTIGATIONS	\$ 1,500	\$ 1,500	\$ -	0.0%
100-3300-522200				
REPAIRS/MAINT- MACH&EQUIP	\$ 12,500	\$ 5,000	\$ (7,500)	-60.0%
100-3300-522201				
REPAIRS/MAINT - VEHICLES	\$ 25,000	\$ 50,000	\$ 25,000	100.0%
100-3300-522203				
R&M - VEHICLES - TIRES	\$ 13,000	\$ 13,000	\$ -	0.0%
100-3300-522205				
REPAIRS MAINT/ COMPUTERS	\$ -	\$ 2,500	\$ 2,500	100.0%
100-3300-522210				
REPAIRS & MAINT-BLDG	\$ -	\$ 1,100	\$ 1,100	100.0%
100-3300-522300				
RENTAL EXPENSE	\$ 10,500	\$ 10,500	\$ -	0.0%
100-3300-522320				
RENTAL OF EQUIPMENT	\$ 4,500	\$ 5,800	\$ 1,300	28.9%
100-3300-523100				
PROPERTY-CASUALTY INSURANCE	\$ 86,507	\$ 162,200	\$ 75,693	87.5%
100-3300-523110				
LAW ENFORCEMENT LIABILITY INS	\$ 43,454	\$ 39,900	\$ (3,554)	-8.2%
100-3300-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 4,072	\$ 3,800	\$ (272)	-6.7%
100-3300-523130				
INSURANCE - SURETY BONDS	\$ -	\$ 2,200	\$ 2,200	100.0%
100-3300-523140				
GENERAL LIABILITY INSURANCE	\$ -	\$ 11,600	\$ 11,600	100.0%
100-3300-523200				
TELECOMMUNICATIONS	\$ 12,000	\$ 12,000	\$ -	0.0%
100-3300-523215				
POSTAGE	\$ 2,500	\$ 2,500	\$ -	0.0%
100-3300-523600				
DUES & FEES	\$ 3,000	\$ 3,000	\$ -	0.0%
100-3300-523700				
EDUCATION & TRAINING	\$ 3,000	\$ 3,000	\$ -	0.0%
100-3300-523800				
SOFTWARE LICENSE RENEWALS	\$ 23,000	\$ 25,000	\$ 2,000	8.7%
100-3300-531100				
SUPPLIES	\$ 12,000	\$ 12,000	\$ -	0.0%
100-3300-531130				
UNIFORMS - SPECIALIZED	\$ 500	\$ 500	\$ -	0.0%
100-3300-531270				
MOTOR FUEL & LUBRICANTS	\$ 120,000	\$ 120,000	\$ -	0.0%
100-3300-531400				
BOOK & PERIODICAL-SUBSCRIPTION	\$ 1,000	\$ 1,000	\$ -	0.0%
100-3300-542501				
CAPITAL OUTLAY - WEAPONS & OTHER	\$ 6,000	\$ 6,000	\$ -	0.0%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-3300-542507				
CAPITAL OUTLAY - BODY ARMOR	\$ 3,000	\$ -	\$ (3,000)	-100.0%
100-3300-542510				
CAPITAL OUTLAY - SPECIAL EQUIPMENT	\$ 10,000	\$ -	\$ (10,000)	-100.0%
SHERIFF Total	\$ 3,421,418	\$ 3,981,000	\$ 559,582	16.4%
TAX ASSESSOR				
100-1550-511100				
SALARIES	\$ 425,580	\$ 401,800	\$ (23,780)	-5.6%
100-1550-511300				
OVERTIME	\$ 250	\$ 300	\$ 50	20.0%
100-1550-512100				
EMPLOYEES HEALTH INSURANCE	\$ 124,249	\$ 129,200	\$ 4,951	4.0%
100-1550-512200				
PAYROLL TAXES	\$ 32,557	\$ 30,700	\$ (1,857)	-5.7%
100-1550-512400				
RETIREMENT CONTRIBUTION	\$ 24,934	\$ 23,400	\$ (1,534)	-6.2%
100-1550-512405				
401(a) COUNTY MATCH	\$ 596	\$ 1,400	\$ 804	134.9%
100-1550-512700				
WORKERS COMPENSATION	\$ 979	\$ 400	\$ (579)	-59.1%
100-1550-512900				
LTD & LIFE INS EMPLOYER COST	\$ 3,150	\$ 3,000	\$ (150)	-4.8%
100-1550-512901				
WELLNESS PROGRAM	\$ 100	\$ 200	\$ 100	100.0%
100-1550-521200				
PROFESSIONAL SERVICES	\$ 20,000	\$ 17,500	\$ (2,500)	-12.5%
100-1550-522201				
REPAIRS/MAINT - VEHICLES	\$ 3,800	\$ 3,800	\$ -	0.0%
100-1550-522321				
COPIER RENTAL & MAINT AGMTS.	\$ 6,000	\$ 4,600	\$ (1,400)	-23.3%
100-1550-523100				
PROPERTY-CASUALTY INSURANCE	\$ 3,162	\$ 6,800	\$ 3,638	115.1%
100-1550-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 1,048	\$ 800	\$ (248)	-23.7%
100-1550-523140				
GENERAL LIABILITY INSURANCE	\$ 2,079	\$ 2,500	\$ 421	20.3%
100-1550-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 300	\$ 300	100.0%
100-1550-523203				
POSTAGE	\$ 1,700	\$ -	\$ (1,700)	-100.0%
100-1550-523215				
POSTAGE	\$ -	\$ 1,700	\$ 1,700	100.0%
100-1550-523400				
PRINTING & BINDING	\$ 16,000	\$ 16,000	\$ -	0.0%
100-1550-523401				
DATA MAINTENANCE & MAPPING	\$ 11,000	\$ 13,000	\$ 2,000	18.2%
100-1550-523402				
AERIAL PHOTOGRAPHY & MAPPING	\$ 17,000	\$ 17,000	\$ -	0.0%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-1550-523600				
DUES & FEES	\$ 6,000	\$ 6,000	\$ -	0.0%
100-1550-523700				
EDUCATION & TRAINING	\$ 11,000	\$ 11,000	\$ -	0.0%
100-1550-523800				
SOFTWARE LICENSE RENEWALS	\$ -	\$ 700	\$ 700	100.0%
100-1550-523850				
CONTRACT LABOR/SERVICES	\$ 6,000	\$ 6,000	\$ -	0.0%
100-1550-531100				
SUPPLIES	\$ 3,000	\$ 2,000	\$ (1,000)	-33.3%
100-1550-531400				
BOOK & PERIODICAL-SUBSCRIPTION	\$ 12,000	\$ 12,000	\$ -	0.0%
100-1550-542401				
CAP OUTLAY-SOFTWARE PURCH/LICENSE	\$ 9,000	\$ -	\$ (9,000)	-100.0%
TAX ASSESSOR Total	\$ 741,184	\$ 712,100	\$ (29,084)	-3.9%
TAX COMMISSIONER				
100-1545-511100				
SALARIES	\$ 314,654	\$ 330,674	\$ 16,020	5.1%
100-1545-511300				
OVERTIME	\$ 250	\$ 200	\$ (50)	-20.0%
100-1545-512100				
EMPLOYEES HEALTH INSURANCE	\$ 86,950	\$ 74,800	\$ (12,150)	-14.0%
100-1545-512200				
PAYROLL TAXES	\$ 24,071	\$ 25,297	\$ 1,226	5.1%
100-1545-512400				
RETIREMENT CONTRIBUTION	\$ 17,651	\$ 20,914	\$ 3,263	18.5%
100-1545-512405				
401(a) COUNTY MATCH	\$ 689	\$ 700	\$ 11	1.6%
100-1545-512700				
WORKERS COMPENSATION	\$ 724	\$ 300	\$ (424)	-58.6%
100-1545-512900				
LTD & LIFE INS EMPLOYER COST	\$ 2,450	\$ 2,600	\$ 150	6.1%
100-1545-512901				
WELLNESS PROGRAM	\$ -	\$ 1,700	\$ 1,700	100.0%
100-1545-521200				
PROFESSIONAL SERVICES	\$ 18,500	\$ 18,500	\$ -	0.0%
100-1545-521271				
PROF FEES - HARRIS- DIGEST/BILLS	\$ 20,000	\$ 16,500	\$ (3,500)	-17.5%
100-1545-521300				
TECHNICAL SUPPORT	\$ 16,700	\$ 18,000	\$ 1,300	7.8%
100-1545-522321				
COPIER RENTAL & MAINT AGMTS.	\$ 1,600	\$ 1,700	\$ 100	6.3%
100-1545-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 693	\$ 600	\$ (93)	-13.4%
100-1545-523130				
INSURANCE - SURETY BONDS	\$ -	\$ 1,900	\$ 1,900	100.0%
100-1545-523140				
GENERAL LIABILITY INSURANCE	\$ 1,375	\$ 1,800	\$ 425	30.9%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-1545-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 200	\$ 200	100.0%
100-1545-523200				
TELECOMMUNICATIONS	\$ 3,762	\$ 3,700	\$ (62)	-1.6%
100-1545-523203				
POSTAGE	\$ 4,900	\$ -	\$ (4,900)	-100.0%
100-1545-523215				
POSTAGE	\$ -	\$ 2,800	\$ 2,800	100.0%
100-1545-523300				
ADVERTISING	\$ 4,000	\$ 4,000	\$ -	0.0%
100-1545-523403				
DOC DESTRUCTION/SHREDDING	\$ 500	\$ 500	\$ -	0.0%
100-1545-523421				
TAX COMMISSIONER EXPENSE ACCT.	\$ 250	\$ 100	\$ (150)	-60.0%
100-1545-523500				
TRAVEL	\$ 1,500	\$ 1,500	\$ -	0.0%
100-1545-523600				
DUES & FEES	\$ -	\$ 500	\$ 500	100.0%
100-1545-523700				
EDUCATION & TRAINING	\$ 5,500	\$ 5,500	\$ -	0.0%
100-1545-531100				
SUPPLIES	\$ 8,500	\$ 6,000	\$ (2,500)	-29.4%
TAX COMMISSIONER Total	\$ 535,219	\$ 540,985	\$ 5,766	1.1%
TRANSPORATION SERVICES				
100-5540-572000				
PAYMENTS TO OTHER AGENCIES	\$ 52,568	\$ 52,500	\$ (68)	-0.1%
TRANSPORATION SERVICES Total	\$ 52,568	\$ 52,500	\$ (68)	-0.1%
VICE CONTROL - NTF				
100-3322-522200				
REPAIRS/MAINT- MACH&EQUIP	\$ 1,000	\$ 500	\$ (500)	-50.0%
100-3322-523100				
PROPERTY-CASUALTY INSURANCE	\$ -	\$ 5,000	\$ 5,000	100.0%
100-3322-523110				
LAW ENFORCEMENT LIABILITY INS	\$ -	\$ 1,400	\$ 1,400	100.0%
100-3322-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ -	\$ 100	\$ 100	100.0%
100-3322-523140				
GENERAL LIABILITY INSURANCE	\$ -	\$ 400	\$ 400	100.0%
100-3322-523200				
TELECOMMUNICATIONS	\$ 1,300	\$ 1,900	\$ 600	46.2%
100-3322-523202				
ALARM MONITORING	\$ 1,400	\$ 300	\$ (1,100)	-78.6%
100-3322-531100				
SUPPLIES	\$ 1,600	\$ 1,000	\$ (600)	-37.5%
100-3322-531101				
COPIER MAINT/SERVICE/SUPPLIES	\$ 200	\$ -	\$ (200)	-100.0%
100-3322-531230				
UTILITIES	\$ 3,200	\$ 6,400	\$ 3,200	100.0%

DETAILED COMPARATIVE BUDGETS BY FUND

GENERAL FUND

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
100-3322-571000				
INTERGOVERNMENTAL PAYMENTS	\$ 45,732	\$ -	\$ (45,732)	-100.0%
100-3322-571001				
INTERGOVERNMENTAL PAYMENTS	\$ 16,511	\$ 31,100	\$ 14,589	88.4%
100-3322-571002				
BYRNE-JAG INTERGOV-MERIWETHER	\$ 33,013	\$ 45,000	\$ 11,987	36.3%
100-3322-571003				
BYRNE-JAG INTERGOV-COT	\$ 16,510	\$ 35,000	\$ 18,490	112.0%
VICE CONTROL - NTF Total	\$ 120,466	\$ 128,100	\$ 7,634	6.3%
WELFARE ADMINISTRATION				
100-5410-571015				
CHILD WELFARE EXPENDITURES	\$ 40,000	\$ 40,000	\$ -	0.0%
WELFARE ADMINISTRATION Total	\$ 40,000	\$ 40,000	\$ -	0.0%
GENERAL FUND Total	\$ 19,472,932	\$ 19,992,914	\$ 519,982	2.7%
Grand Total	\$ 19,472,932	\$ 19,992,914	\$ 519,982	2.7%

DETAILED COMPARATIVE BUDGETS BY FUND

ALL OTHER BUDGETED FUNDS

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
JOINT PROJECTS FUND				
ARCHIVES				
205-6510-511100				
SALARIES	\$ 130,360	\$ 132,600	\$ 2,240	1.7%
205-6510-511300				
OVERTIME	\$ 125	\$ 200	\$ 75	60.0%
205-6510-512100				
EMPLOYEES HEALTH INSURANCE	\$ 51,085	\$ 50,900	\$ (185)	-0.4%
205-6510-512200				
PAYROLL TAXES	\$ 9,973	\$ 10,100	\$ 127	1.3%
205-6510-512400				
RETIREMENT CONTRIBUTION	\$ 8,213	\$ 9,400	\$ 1,187	14.5%
205-6510-512700				
WORKERS COMPENSATION	\$ 300	\$ 100	\$ (200)	-66.7%
205-6510-512900				
LTD & LIFE INS EMPLOYER COST	\$ 1,050	\$ 1,100	\$ 50	4.8%
205-6510-521210				
PROFESSIONAL SVCS-LEGAL FEES	\$ 850	\$ -	\$ (850)	-100.0%
205-6510-521300				
TECHNICAL SUPPORT	\$ 775	\$ -	\$ (775)	-100.0%
205-6510-522210				
REPAIRS & MAINT-BLDG	\$ 2,500	\$ 3,400	\$ 900	36.0%
205-6510-522230				
REPAIRS & MAINT-BLDG	\$ 3,640	\$ -	\$ (3,640)	-100.0%
205-6510-522260				
MAINT AGREEMENTS/MISC MAINT	\$ 4,100	\$ 4,300	\$ 200	4.9%
205-6510-522320				
RENTAL OF EQUIPMENT	\$ -	\$ 4,900	\$ 4,900	100.0%
205-6510-523100				
PROPERTY-CASUALTY INSURANCE	\$ 834	\$ 800	\$ (34)	-4.1%
205-6510-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 298	\$ 200	\$ (98)	-32.9%
205-6510-523140				
GENERAL LIABILITY INSURANCE	\$ 591	\$ 1,300	\$ 709	120.0%
205-6510-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 200	\$ 200	100.0%
205-6510-523200				
TELECOMMUNICATIONS	\$ 450	\$ 400	\$ (50)	-11.1%
205-6510-523202				
ALARM MONITORING	\$ -	\$ 500	\$ 500	100.0%
205-6510-523700				
EDUCATION & TRAINING	\$ 2,000	\$ 1,500	\$ (500)	-25.0%
205-6510-531100				
SUPPLIES	\$ 7,400	\$ 7,400	\$ -	0.0%
205-6510-531101				
COPIER MAINT/SERVICE/SUPPLIES	\$ -	\$ 1,000	\$ 1,000	100.0%
205-6510-531110				
SUPPLIES	\$ 2,500	\$ -	\$ (2,500)	-100.0%

DETAILED COMPARATIVE BUDGETS BY FUND

ALL OTHER BUDGETED FUNDS

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
205-6510-531230				
UTILITIES	\$ 7,200	\$ 4,000	\$ (3,200)	-44.4%
ARCHIVES Total	\$ 234,244	\$ 234,300	\$ 56	0.0%
BRANCH LIBRARIES				
205-6590-571014				
LIBRARY- CONTRIBS HIGHTWR MEM	\$ 171,079	\$ 171,000	\$ (79)	0.0%
BRANCH LIBRARIES Total	\$ 171,079	\$ 171,000	\$ (79)	0.0%
EMERGENCY MANAGEMENT				
205-3920-511100				
SALARIES	\$ 13,479	\$ 15,000	\$ 1,521	11.3%
205-3920-512200				
PAYROLL TAXES	\$ 1,031	\$ 1,100	\$ 69	6.7%
205-3920-512700				
WORKERS COMPENSATION	\$ 815	\$ -	\$ (815)	-100.0%
205-3920-512950				
UNIFORMS	\$ -	\$ 500	\$ 500	100.0%
205-3920-521202				
IMPACT FEES	\$ -	\$ 100	\$ 100	100.0%
205-3920-522200				
REPAIRS/MAINT- MACH&EQUIP	\$ 3,000	\$ 5,000	\$ 2,000	66.7%
205-3920-522201				
REPAIRS/MAINT - VEHICLES	\$ 6,000	\$ 7,000	\$ 1,000	16.7%
205-3920-523100				
PROPERTY-CASUALTY INSURANCE	\$ 5,847	\$ 7,800	\$ 1,953	33.4%
205-3920-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 128	\$ 100	\$ (28)	-21.9%
205-3920-523140				
GENERAL LIABILITY INSURANCE	\$ 255	\$ 300	\$ 45	17.6%
205-3920-523200				
TELECOMMUNICATIONS	\$ 3,000	\$ 3,000	\$ -	0.0%
205-3920-523202				
ALARM MONITORING	\$ 10,100	\$ 10,300	\$ 200	2.0%
205-3920-523205				
POSTAGE	\$ 3,494	\$ -	\$ (3,494)	-100.0%
205-3920-523500				
TRAVEL	\$ 2,000	\$ -	\$ (2,000)	-100.0%
205-3920-523600				
DUES & FEES	\$ 500	\$ -	\$ (500)	-100.0%
205-3920-523620				
ADVERTISING	\$ -	\$ 500	\$ 500	100.0%
205-3920-523700				
EDUCATION & TRAINING	\$ 3,000	\$ 3,000	\$ -	0.0%
205-3920-531100				
SUPPLIES	\$ 7,000	\$ 7,000	\$ -	0.0%
205-3920-531231				
UTILITIES	\$ -	\$ 2,000	\$ 2,000	100.0%
205-3920-531605				
FIRST AID SUPPLIES - IRMA-FEMA	\$ 3,500	\$ 5,000	\$ 1,500	42.9%

DETAILED COMPARATIVE BUDGETS BY FUND

ALL OTHER BUDGETED FUNDS

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
205-3920-542000				
CAPITAL OUTLAY - EQUIPMENT	\$ 24,000	\$ -	\$ (24,000)	-100.0%
205-3920-542700				
MATCHING FUNDS EQUIPMENT	\$ 17,792	\$ 24,000	\$ 6,208	34.9%
205-3920-571000				
INTERGOVERNMENTAL PAYMENTS	\$ 4,000	\$ -	\$ (4,000)	-100.0%
205-3920-572040				
EMA - CITY SIREN REPAIR	\$ 2,500	\$ 2,500	\$ -	0.0%
205-3920-573020				
COUNTY SIREN REPAIR	\$ 2,500	\$ 2,500	\$ -	0.0%
205-3920-575000				
SWIFT WATER RESCUE	\$ 4,000	\$ -	\$ (4,000)	-100.0%
EMERGENCY MANAGEMENT Total	\$ 117,941	\$ 96,700	\$ (21,241)	-18.0%
LANDFILL CLOSE/POST CLOSURE				
205-4560-571000				
INTERGOVERNMENTAL PAYMENTS	\$ 74,250	\$ 25,500	\$ (48,750)	-65.7%
LANDFILL CLOSE/POST CLOSURE Total	\$ 74,250	\$ 25,500	\$ (48,750)	-65.7%
OTHER FINANCING USES				
205-9000-611000				
INTERFUND TRANSFERS	\$ 1,035,335	\$ 1,031,300	\$ (4,035)	-0.4%
205-9000-611001				
INTERFUND TRANSFERS OUT	\$ 358,285	\$ 340,400	\$ (17,885)	-5.0%
OTHER FINANCING USES Total	\$ 1,393,620	\$ 1,371,700	\$ (21,920)	-1.6%
SENIOR CENTER				
205-1570-511100				
SALARIES	\$ 223,861	\$ 232,700	\$ 8,839	3.9%
205-1570-512100				
EMPLOYEES HEALTH INSURANCE	\$ 27,990	\$ 20,800	\$ (7,190)	-25.7%
205-1570-512200				
PAYROLL TAXES	\$ 17,131	\$ 17,800	\$ 669	3.9%
205-1570-512405				
401(a) COUNTY MATCH	\$ 1,246	\$ 1,200	\$ (46)	-3.7%
205-1570-512700				
WORKERS COMPENSATION	\$ 9,918	\$ 5,900	\$ (4,018)	-40.5%
205-1570-512900				
LTD & LIFE INS EMPLOYER COST	\$ 350	\$ 700	\$ 350	100.0%
205-1570-512901				
WELLNESS PROGRAM	\$ 500	\$ -	\$ (500)	-100.0%
205-1570-522201				
REPAIRS/MAINT - VEHICLES	\$ 8,400	\$ 8,400	\$ -	0.0%
205-1570-522210				
REPAIRS & MAINT-BLDG	\$ 23,500	\$ 18,800	\$ (4,700)	-20.0%
205-1570-522301				
BUS RENTAL	\$ 500	\$ -	\$ (500)	-100.0%
205-1570-523100				
PROPERTY-CASUALTY INSURANCE	\$ 5,747	\$ 14,200	\$ 8,453	147.1%
205-1570-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 881	\$ 800	\$ (81)	-9.2%

DETAILED COMPARATIVE BUDGETS BY FUND

ALL OTHER BUDGETED FUNDS

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
205-1570-523140				
GENERAL LIABILITY INSURANCE	\$ 1,748	\$ 2,600	\$ 852	48.7%
205-1570-523200				
TELECOMMUNICATIONS	\$ 4,500	\$ 4,000	\$ (500)	-11.1%
205-1570-523202				
ALARM MONITORING	\$ -	\$ 1,200	\$ 1,200	100.0%
205-1570-523215				
POSTAGE	\$ 60	\$ -	\$ (60)	-100.0%
205-1570-523300				
ADVERTISING	\$ 90	\$ -	\$ (90)	-100.0%
205-1570-523500				
TRAVEL	\$ 300	\$ 300	\$ -	0.0%
205-1570-523700				
EDUCATION & TRAINING	\$ 150	\$ 100	\$ (50)	-33.3%
205-1570-523850				
CONTRACT LABOR/SERVICES	\$ 100	\$ 100	\$ -	0.0%
205-1570-531100				
SUPPLIES	\$ 3,000	\$ 7,000	\$ 4,000	133.3%
205-1570-531101				
COPIER MAINT/SERVICE/SUPPLIES	\$ 1,000	\$ 2,100	\$ 1,100	110.0%
205-1570-531108				
SUPPLIES/CUSTODIAL	\$ -	\$ 500	\$ 500	100.0%
205-1570-531110				
SUPPLIES	\$ 3,500	\$ -	\$ (3,500)	-100.0%
205-1570-531205				
FOOD SUPPLIES - OTHER THAN 3 RIV.	\$ 4,200	\$ 4,200	\$ -	0.0%
205-1570-531320				
FOOD&FOOD SUPPLIES-OTHER	\$ 448,000	\$ 260,000	\$ (188,000)	-42.0%
205-1570-542300				
CAPITAL OUTLAY - FURN&FIXTURES	\$ 1,000	\$ -	\$ (1,000)	-100.0%
SENIOR CENTER Total	\$ 787,672	\$ 603,400	\$ (184,272)	-23.4%
JOINT PROJECTS FUND Total	\$ 2,778,806	\$ 2,502,600	\$ (276,206)	-9.9%
THOMASTON-UPSON CO.RECREATION FUND				
CULTURE & RECREATION				
555-6110-511100				
SALARIES	\$ 688,508	\$ 718,600	\$ 30,092	4.4%
555-6110-511300				
OVERTIME	\$ 18,000	\$ 10,000	\$ (8,000)	-44.4%
555-6110-512100				
EMPLOYEES HEALTH INSURANCE	\$ 166,950	\$ 134,600	\$ (32,350)	-19.4%
555-6110-512200				
PAYROLL TAXES	\$ 52,671	\$ 54,900	\$ 2,229	4.2%
555-6110-512400				
RETIREMENT CONTRIBUTION	\$ 17,480	\$ 19,200	\$ 1,720	9.8%
555-6110-512405				
401(a) COUNTY MATCH	\$ 4,987	\$ 5,100	\$ 113	2.3%
555-6110-512406				
FSA CARD SERVICE FEE	\$ 20	\$ -	\$ (20)	-100.0%

DETAILED COMPARATIVE BUDGETS BY FUND

ALL OTHER BUDGETED FUNDS

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
555-6110-512700				
WORKERS COMPENSATION	\$ 35,621	\$ 21,200	\$ (14,421)	-40.5%
555-6110-512900				
LTD & LIFE INS EMPLOYER COST	\$ 4,550	\$ 4,600	\$ 50	1.1%
555-6110-512901				
WELLNESS PROGRAM	\$ 1,400	\$ 400	\$ (1,000)	-71.4%
555-6110-522201				
REPAIRS/MAINT - VEHICLES	\$ 28,200	\$ 28,000	\$ (200)	-0.7%
555-6110-522202				
R&M-BLDGS, GR. & POOL	\$ 65,000	\$ 66,800	\$ 1,800	2.8%
555-6110-523100				
PROPERTY-CASUALTY INSURANCE	\$ 21,773	\$ 29,700	\$ 7,927	36.4%
555-6110-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 1,495	\$ 1,900	\$ 405	27.1%
555-6110-523140				
GENERAL LIABILITY INSURANCE	\$ 2,965	\$ 5,900	\$ 2,935	99.0%
555-6110-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 900	\$ 900	100.0%
555-6110-523200				
TELECOMMUNICATIONS	\$ 6,500	\$ 6,500	\$ -	0.0%
555-6110-523202				
ALARM MONITORING	\$ -	\$ 1,200	\$ 1,200	100.0%
555-6110-523215				
POSTAGE	\$ 250	\$ 200	\$ (50)	-20.0%
555-6110-523300				
ADVERTISING	\$ 9,000	\$ 6,000	\$ (3,000)	-33.3%
555-6110-523500				
TRAVEL	\$ 8,000	\$ 8,000	\$ -	0.0%
555-6110-523501				
EDUCATION & TRAINING	\$ 3,000	\$ -	\$ (3,000)	-100.0%
555-6110-523505				
TRAVEL & PER DIEM-ATHLTC PRGRM	\$ 15,000	\$ 15,000	\$ -	0.0%
555-6110-523600				
DUES & FEES	\$ 18,000	\$ 18,000	\$ -	0.0%
555-6110-523700				
EDUCATION & TRAINING	\$ 8,000	\$ 8,000	\$ -	0.0%
555-6110-523701				
SUMMER PARK PROGRAMS	\$ 2,500	\$ 2,500	\$ -	0.0%
555-6110-523800				
SOFTWARE LICENSE RENEWALS	\$ 13,300	\$ 10,000	\$ (3,300)	-24.8%
555-6110-523850				
CONTRACT LABOR/SERVICES	\$ 63,610	\$ 64,000	\$ 390	0.6%
555-6110-531040				
SUPPLIES-ADULT BASKETBALL	\$ 2,500	\$ 2,500	\$ -	0.0%
555-6110-531041				
SUPPLIES-ADULT FLAG FOOTBALL	\$ 2,500	\$ 2,500	\$ -	0.0%
555-6110-531042				
SUPPLIES-ADULT KICKBALL	\$ 2,500	\$ 3,000	\$ 500	20.0%

DETAILED COMPARATIVE BUDGETS BY FUND

ALL OTHER BUDGETED FUNDS

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
555-6110-531050				
SUPPLIES-YOUTH SPRING BASEBALL	\$ 12,000	\$ 18,000	\$ 6,000	50.0%
555-6110-531051				
SUPPLIES-YOUTH FALL SOFTBALL	\$ 2,500	\$ 3,000	\$ 500	20.0%
555-6110-531052				
SUPPLIES-YOUTH SUMMER BASKETBALL	\$ 1,500	\$ 1,500	\$ -	0.0%
555-6110-531054				
SUPPLIES-ADULT SOFTBALL	\$ 2,500	\$ 2,500	\$ -	0.0%
555-6110-531055				
SUPPLIES-YOUTH FALL BASEBALL	\$ 7,000	\$ 7,000	\$ -	0.0%
555-6110-531060				
SUPPLIES-YOUTH SPRING SOFTBALL	\$ 2,500	\$ 10,000	\$ 7,500	300.0%
555-6110-531065				
SUPPLIES-YOUTH WINTER BASKETBALL	\$ 18,000	\$ 18,000	\$ -	0.0%
555-6110-531070				
SUPPLIES-YOUTH SPRING SOCCER	\$ 20,000	\$ 18,000	\$ (2,000)	-10.0%
555-6110-531075				
SUPPLIES-YOUTH FALL SOCCER	\$ 9,000	\$ 9,000	\$ -	0.0%
555-6110-531076				
SUPPLIES - 7V7-SUMMER FLAG FOOTBALL	\$ 2,500	\$ 2,500	\$ -	0.0%
555-6110-531080				
SUPPLIES-YOUTH FLAG/TKLE FTBALL	\$ 18,000	\$ 18,000	\$ -	0.0%
555-6110-531095				
SUPPLIES-YOUTH TRACK	\$ 2,500	\$ 3,000	\$ 500	20.0%
555-6110-531096				
SUPPLIES-YOUTH CHEERLEADING	\$ 20,000	\$ 18,000	\$ (2,000)	-10.0%
555-6110-531097				
SUPPLIES-YOUTH-FALL T-BALL	\$ 6,000	\$ 6,000	\$ -	0.0%
555-6110-531098				
SUPPLIES-YOUTH T-BALL SPRING	\$ 14,000	\$ 12,000	\$ (2,000)	-14.3%
555-6110-531100				
SUPPLIES	\$ 12,000	\$ 14,000	\$ 2,000	16.7%
555-6110-531103				
SUPPLIES-SPECIALIZED	\$ 25,000	\$ 25,000	\$ -	0.0%
555-6110-531104				
UNIFORMS	\$ 7,000	\$ 10,000	\$ 3,000	42.9%
555-6110-531105				
GENERAL SUPPLIES AND MATERIALS	\$ 22,000	\$ 18,000	\$ (4,000)	-18.2%
555-6110-531106				
FUN DAY SUPPLIES	\$ 32,000	\$ 30,000	\$ (2,000)	-6.3%
555-6110-531107				
MISCELLANEOUS EXPENSES	\$ 18,000	\$ 18,000	\$ -	0.0%
555-6110-531110				
SUPPLIES	\$ -	\$ 2,000	\$ 2,000	100.0%
555-6110-531120				
AFTERSCHOOL SUPPLIES	\$ 30	\$ -	\$ (30)	-100.0%
555-6110-531160				
SUPPLIES - COMPUTER LAB	\$ 2,000	\$ 2,000	\$ -	0.0%

DETAILED COMPARATIVE BUDGETS BY FUND

ALL OTHER BUDGETED FUNDS

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
555-6110-531230				
UTILITIES	\$ 145,000	\$ 145,000	\$ -	0.0%
555-6110-531601				
REPAIRS & MAINT - EQUIPMENT	\$ 60,000	\$ 60,000	\$ -	0.0%
555-6110-542500				
CAPITAL OUTLAY - OTHER EQUIPMENT	\$ 20,000	\$ -	\$ (20,000)	-100.0%
CULTURE & RECREATION Total	\$ 1,745,310	\$ 1,719,700	\$ (25,610)	-1.5%
THOMASTON-UPSON CO.RECREATION FUND Tot	\$ 1,745,310	\$ 1,719,700	\$ (25,610)	-1.5%
E-911				
E-911				
215-3800-511100				
SALARIES	\$ 628,570	\$ 638,700	\$ 10,130	1.6%
215-3800-511300				
OVERTIME	\$ 77,141	\$ 78,000	\$ 859	1.1%
215-3800-512100				
EMPLOYEES HEALTH INSURANCE	\$ 158,840	\$ 144,400	\$ (14,440)	-9.1%
215-3800-512200				
PAYROLL TAXES	\$ 48,086	\$ 48,800	\$ 714	1.5%
215-3800-512400				
RETIREMENT CONTRIBUTION	\$ 27,184	\$ 32,400	\$ 5,216	19.2%
215-3800-512405				
401(a) COUNTY MATCH	\$ 3,941	\$ 3,600	\$ (341)	-8.7%
215-3800-512406				
FSA CARD SERVICE FEE	\$ 60	\$ -	\$ (60)	-100.0%
215-3800-512700				
WORKERS COMPENSATION	\$ 1,446	\$ 700	\$ (746)	-51.6%
215-3800-512900				
LTD & LIFE INS EMPLOYER COST	\$ 4,550	\$ 4,900	\$ 350	7.7%
215-3800-512901				
WELLNESS PROGRAM	\$ 2,200	\$ 1,200	\$ (1,000)	-45.5%
215-3800-521150				
BANK CHARGES	\$ 100	\$ 100	\$ -	0.0%
215-3800-521205				
AGREED UPON PROCEDURES	\$ 850	\$ -	\$ (850)	-100.0%
215-3800-522260				
MAINT AGREEMENTS/MISC MAINT	\$ -	\$ 3,000	\$ 3,000	100.0%
215-3800-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 342	\$ 1,200	\$ 858	250.9%
215-3800-523140				
GENERAL LIABILITY INSURANCE	\$ 680	\$ 3,600	\$ 2,920	429.4%
215-3800-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 500	\$ 500	100.0%
215-3800-523200				
TELECOMMUNICATIONS	\$ 88,000	\$ 68,000	\$ (20,000)	-22.7%
215-3800-523201				
CELL PHONES	\$ -	\$ 800	\$ 800	100.0%
215-3800-523600				
DUES & FEES	\$ 300	\$ 300	\$ -	0.0%

DETAILED COMPARATIVE BUDGETS BY FUND

ALL OTHER BUDGETED FUNDS

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
215-3800-523700				
EDUCATION & TRAINING	\$ 2,000	\$ 2,000	\$ -	0.0%
215-3800-523800				
SOFTWARE LICENSE RENEWALS	\$ 26,000	\$ 17,000	\$ (9,000)	-34.6%
215-3800-531100				
SUPPLIES	\$ 2,500	\$ -	\$ (2,500)	-100.0%
215-3800-531104				
UNIFORMS	\$ 1,500	\$ 1,500	\$ -	0.0%
215-3800-531270				
MOTOR FUEL & LUBRICANTS	\$ 1,500	\$ 1,500	\$ -	0.0%
215-3800-542400				
CAPITAL OUTLAY-COMPUTER/HARDWR	\$ 3,000	\$ -	\$ (3,000)	-100.0%
E-911 Total	\$ 1,078,790	\$ 1,052,200	\$ (26,590)	-2.5%
E-911 Total	\$ 1,078,790	\$ 1,052,200	\$ (26,590)	-2.5%
SPREWELL BLUFF RECREATION AREA FUND				
560-0000-411100				
STORE COST OF SALES	\$ 40,734	\$ 28,500	\$ (12,234)	-30.0%
Total	\$ 40,734	\$ 28,500	\$ (12,234)	-30.0%
SPREWELL BLUFF PARK				
560-6220-511100				
SALARIES	\$ 254,201	\$ 280,700	\$ 26,499	10.4%
560-6220-511300				
OVERTIME	\$ 1,000	\$ 2,900	\$ 1,900	190.0%
560-6220-512100				
EMPLOYEES HEALTH INSURANCE	\$ 36,515	\$ 36,600	\$ 85	0.2%
560-6220-512200				
PAYROLL TAXES	\$ 19,447	\$ 21,700	\$ 2,253	11.6%
560-6220-512400				
RETIREMENT CONTRIBUTION	\$ 6,434	\$ 7,600	\$ 1,166	18.1%
560-6220-512405				
401(a) COUNTY MATCH	\$ 744	\$ 900	\$ 156	21.0%
560-6220-512406				
FSA CARD SERVICE FEE	\$ 25	\$ -	\$ (25)	-100.0%
560-6220-512700				
WORKERS COMPENSATION	\$ 16,418	\$ 8,300	\$ (8,118)	-49.4%
560-6220-512900				
LTD & LIFE INS EMPLOYER COST	\$ 1,400	\$ 1,100	\$ (300)	-21.4%
560-6220-512901				
WELLNESS PROGRAM	\$ 520	\$ -	\$ (520)	-100.0%
560-6220-512920				
EMPLOYEE APPRECIATION 560	\$ -	\$ 400	\$ 400	100.0%
560-6220-522201				
REPAIRS/MAINT - VEHICLES	\$ 5,500	\$ 4,500	\$ (1,000)	-18.2%
560-6220-522210				
REPAIRS & MAINT-BLDG	\$ 35,000	\$ 19,000	\$ (16,000)	-45.7%
560-6220-522215				
REPAIRS & MAINT -GROUNDS	\$ 14,000	\$ 16,000	\$ 2,000	14.3%

DETAILED COMPARATIVE BUDGETS BY FUND

ALL OTHER BUDGETED FUNDS

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
560-6220-522220				
REPAIRS/MAINT - EQUIP/OTHER	\$ 8,500	\$ 3,000	\$ (5,500)	-64.7%
560-6220-522240				
REPAIRS/MAINT- MACH & EQUIP	\$ 7,500	\$ 2,700	\$ (4,800)	-64.0%
560-6220-522310				
RENTAL EXPENSE	\$ 7,000	\$ 3,500	\$ (3,500)	-50.0%
560-6220-523100				
PROPERTY-CASUALTY INSURANCE	\$ 3,687	\$ 5,700	\$ 2,013	54.6%
560-6220-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 530	\$ 600	\$ 70	13.2%
560-6220-523140				
GENERAL LIABILITY INSURANCE	\$ 1,051	\$ 1,800	\$ 749	71.3%
560-6220-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 200	\$ 200	100.0%
560-6220-523200				
TELECOMMUNICATIONS	\$ 2,000	\$ 1,800	\$ (200)	-10.0%
560-6220-523201				
CELL PHONES	\$ 1,500	\$ 1,500	\$ -	0.0%
560-6220-523600				
DUES & FEES	\$ 2,700	\$ 2,700	\$ -	0.0%
560-6220-523620				
ADVERTISING	\$ 10,000	\$ 10,000	\$ -	0.0%
560-6220-523700				
EDUCATION & TRAINING	\$ 2,500	\$ 2,500	\$ -	0.0%
560-6220-523800				
SOFTWARE LICENSE RENEWALS	\$ 1,000	\$ 1,200	\$ 200	20.0%
560-6220-531100				
SUPPLIES	\$ 20,000	\$ 10,000	\$ (10,000)	-50.0%
560-6220-531110				
SUPPLIES	\$ 12,000	\$ 6,000	\$ (6,000)	-50.0%
560-6220-531230				
UTILITIES	\$ 14,000	\$ 14,000	\$ -	0.0%
560-6220-531530				
GEORGIA SALES TAX - RESALE	\$ 13,600	\$ 13,000	\$ (600)	-4.4%
560-6220-573560				
TOURNAMENT WINNINGS/COM.ACTIV.	\$ -	\$ 1,800	\$ 1,800	100.0%
SPREWELL BLUFF PARK Total	\$ 498,772	\$ 481,700	\$ (17,072)	-3.4%
SPREWELL BLUFF RECREATION AREA FUND Tot	\$ 539,506	\$ 510,200	\$ (29,306)	-5.4%
UNINCORPORATED SERVICES FUND				
210-0000-591100				
TRANSFERS TO GENERAL FUND	\$ 754,244	\$ 671,400	\$ (82,844)	-11.0%
Total	\$ 754,244	\$ 671,400	\$ (82,844)	-11.0%
UNINCORPORATED SERVICES FUND Total	\$ 754,244	\$ 671,400	\$ (82,844)	-11.0%
DRUG ABUSE TREATMENT FUND				
D.A.T.E. FUND				
212-2100-531100				
SUPPLIES	\$ 4,042	\$ -	\$ (4,042)	-100.0%

DETAILED COMPARATIVE BUDGETS BY FUND

ALL OTHER BUDGETED FUNDS

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
212-2100-531212				
SUPPLIES - D.A.T.E. MATERIALS	\$ -	\$ 18,000	\$ 18,000	100.0%
212-2100-579000				
CONTINGENCIES	\$ 16,758	\$ -	\$ (16,758)	-100.0%
D.A.T.E. FUND Total	\$ 20,800	\$ 18,000	\$ (2,800)	-13.5%
DRUG ABUSE TREATMENT FUND Total	\$ 20,800	\$ 18,000	\$ (2,800)	-13.5%
HOTEL/MOTEL				
TOURISM				
275-7540-531000				
TOURISM-HOT/MOT TAXES TO CHAMBER	\$ 10,000	\$ 20,000	\$ 10,000	100.0%
TOURISM Total	\$ 10,000	\$ 20,000	\$ 10,000	100.0%
HOTEL/MOTEL Total	\$ 10,000	\$ 20,000	\$ 10,000	100.0%
JAIL CONSTRUCTION FUND				
JAIL FUND				
216-3420-542500				
CAPITAL OUTLAY - OTHER EQUIPMENT	\$ -	\$ 78,000	\$ 78,000	100.0%
216-3420-579000				
CONTINGENCIES	\$ 74,000	\$ -	\$ (74,000)	-100.0%
JAIL FUND Total	\$ 74,000	\$ 78,000	\$ 4,000	5.4%
JAIL CONSTRUCTION FUND Total	\$ 74,000	\$ 78,000	\$ 4,000	5.4%
LAW LIBRARY				
LAW LIBRARY				
206-2750-531150				
LAW LIBRARY EXPENSES	\$ -	\$ 20,600	\$ 20,600	100.0%
LAW LIBRARY Total	\$ -	\$ 20,600	\$ 20,600	100.0%
LAW LIBRARY Total	\$ -	\$ 20,600	\$ 20,600	100.0%
SEIZURE FUND				
SHERIFF PROGRAM FUND				
211-3390-531000				
SUPPLIES	\$ -	\$ 10,000	\$ 10,000	100.0%
SHERIFF PROGRAM FUND Total	\$ -	\$ 10,000	\$ 10,000	100.0%
SEIZURE FUND Total	\$ -	\$ 10,000	\$ 10,000	100.0%
SHERIFF PROGRAM FUND				
SHERIFF PROGRAM FUND				
290-3390-531133				
PUBLIC SAFETY EXPENDITURES	\$ -	\$ 160,000	\$ 160,000	100.0%
SHERIFF PROGRAM FUND Total	\$ -	\$ 160,000	\$ 160,000	100.0%
SHERIFF PROGRAM FUND Total	\$ -	\$ 160,000	\$ 160,000	100.0%
Grand Total	\$ 7,001,456	\$ 6,762,700	\$ (238,756)	-3.4%

DETAILED COMPARATIVE BUDGETS BY FUND

PROPRIETARY FUNDS

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
WATER FUND				
WATER ADMINISTRATION				
505-4410-511100				
SALARIES	\$ 353,219	\$ 398,500	\$ 45,281	12.8%
505-4410-511300				
OVERTIME	\$ 16,291	\$ 24,300	\$ 8,009	49.2%
505-4410-512100				
EMPLOYEES HEALTH INSURANCE	\$ 90,478	\$ 83,500	\$ (6,978)	-7.7%
505-4410-512200				
PAYROLL TAXES	\$ 27,021	\$ 30,400	\$ 3,379	12.5%
505-4410-512400				
RETIREMENT CONTRIBUTION	\$ 15,896	\$ 18,500	\$ 2,604	16.4%
505-4410-512405				
401(a) COUNTY MATCH	\$ 2,018	\$ 2,700	\$ 682	33.8%
505-4410-512406				
FSA CARD SERVICE FEE	\$ 60	\$ -	\$ (60)	-100.0%
505-4410-512700				
WORKERS COMPENSATION	\$ 14,514	\$ 10,200	\$ (4,314)	-29.7%
505-4410-512900				
LTD & LIFE INS EMPLOYER COST	\$ 3,500	\$ 3,400	\$ (100)	-2.9%
505-4410-512901				
WELLNESS PROGRAM	\$ 800	\$ -	\$ (800)	-100.0%
505-4410-521150				
BANK CHARGES	\$ 3,000	\$ 100	\$ (2,900)	-96.7%
505-4410-521200				
PROFESSIONAL SERVICES	\$ 12,000	\$ 33,000	\$ 21,000	175.0%
505-4410-521202				
IMPACT FEES	\$ -	\$ 200	\$ 200	100.0%
505-4410-521230				
CENTRAL ADMIN FEES	\$ 83,000	\$ 148,000	\$ 65,000	78.3%
505-4410-521240				
PROFESSIONAL SRVCS-ENGINEERING	\$ 30,000	\$ -	\$ (30,000)	-100.0%
505-4410-521270				
PROFESSIONAL FEES - OTHER	\$ 500,000	\$ -	\$ (500,000)	-100.0%
505-4410-522200				
REPAIRS/MAINT- MACH&EQUIP	\$ 150,000	\$ 168,500	\$ 18,500	12.3%
505-4410-522201				
REPAIRS/MAINT - VEHICLES	\$ 15,000	\$ 20,000	\$ 5,000	33.3%
505-4410-522210				
REPAIRS & MAINT-BLDG	\$ 20,000	\$ 18,000	\$ (2,000)	-10.0%
505-4410-522220				
REPAIRS/MAINT - EQUIP/OTHER	\$ 5,000	\$ 30,000	\$ 25,000	500.0%
505-4410-522240				
REPAIRS/MAINT- MACH & EQUIP	\$ 33,500	\$ -	\$ (33,500)	-100.0%
505-4410-523100				
PROPERTY-CASUALTY INSURANCE	\$ 13,019	\$ 22,500	\$ 9,481	72.8%
505-4410-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 2,359	\$ 2,800	\$ 441	18.7%
505-4410-523140				
GENERAL LIABILITY INSURANCE	\$ 4,679	\$ 8,600	\$ 3,921	83.8%
505-4410-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 1,300	\$ 1,300	100.0%

DETAILED COMPARATIVE BUDGETS BY FUND

PROPRIETARY FUNDS

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
505-4410-523200				
TELECOMMUNICATIONS	\$ 8,000	\$ 9,000	\$ 1,000	12.5%
505-4410-523202				
ALARM MONITORING	\$ -	\$ 800	\$ 800	100.0%
505-4410-523210				
POSTAGE	\$ 15,000	\$ 13,500	\$ (1,500)	-10.0%
505-4410-523300				
ADVERTISING	\$ 2,000	\$ -	\$ (2,000)	-100.0%
505-4410-523600				
DUES & FEES	\$ 2,000	\$ 22,500	\$ 20,500	1025.0%
505-4410-523700				
EDUCATION & TRAINING	\$ 17,000	\$ 8,500	\$ (8,500)	-50.0%
505-4410-523800				
SOFTWARE LICENSE RENEWALS	\$ 3,000	\$ 3,000	\$ -	0.0%
505-4410-531110				
SUPPLIES	\$ 8,000	\$ 4,000	\$ (4,000)	-50.0%
505-4410-531130				
UNIFORMS - SPECIALIZED	\$ 7,840	\$ 8,500	\$ 660	8.4%
505-4410-531210				
WATER PURCHASED - SEWERAGE	\$ 60,000	\$ 51,000	\$ (9,000)	-15.0%
505-4410-531230				
UTILITIES	\$ 65,000	\$ 70,000	\$ 5,000	7.7%
505-4410-531270				
MOTOR FUEL & LUBRICANTS	\$ 25,000	\$ 30,000	\$ 5,000	20.0%
505-4410-531280				
CHEMICALS FOR WATER	\$ 65,000	\$ 95,000	\$ 30,000	46.2%
505-4410-531510				
PURCHASES OF WATER - RESALE	\$ 400,000	\$ 275,000	\$ (125,000)	-31.3%
505-4410-541200				
CAPITAL OUTLAY - SITE IMPROVEMENTS	\$ 100,000	\$ -	\$ (100,000)	-100.0%
505-4410-541300				
CAPITAL OUTLAY - BUILDINGS & IMP.	\$ 75,000	\$ -	\$ (75,000)	-100.0%
505-4410-541495				
CAPITAL OUTLAY - INFRASTR WTR	\$ 180,000	\$ 500,000	\$ 320,000	177.8%
505-4410-542100				
CAPITAL OUTLAY - MACHINERY & EQUIP	\$ 55,000	\$ -	\$ (55,000)	-100.0%
505-4410-542200				
CAPITAL OUTLAY - VEHICLES	\$ 55,000	\$ 65,000	\$ 10,000	18.2%
505-4410-542401				
CAP OUTLAY-SOFTWARE PURCH/LICENSE	\$ 10,000	\$ -	\$ (10,000)	-100.0%
505-4410-581200				
REFUND DEBT SERVICE PAYMENTS	\$ 242,145	\$ 242,100	\$ (45)	0.0%
505-4410-581300				
BONDS - DEBT SERVICE	\$ 72,652	\$ 72,600	\$ (52)	-0.1%
WATER ADMINISTRATION Total	\$ 2,862,991	\$ 2,495,000	\$ (367,991)	-12.9%
WATER FUND Total	\$ 2,862,991	\$ 2,495,000	\$ (367,991)	-12.9%
Grand Total	\$ 2,862,991	\$ 2,495,000	\$ (367,991)	-12.9%

DETAILED COMPARATIVE BUDGETS BY FUND

PROPRIETARY FUNDS

Fund	FY 2024 Budget	FY 2025 Proposed Budget	Change	% Change
WASTE BILLING SERVICES FUND				
WASTE BILLING SERVICES				
542-1520-511100				
SALARIES	\$ 33,423	\$ 32,800	\$ (623)	-2%
542-1520-511300				
OVERTIME	\$ -	\$ 800	\$ 800	100%
542-1520-512100				
EMPLOYEES HEALTH INSURANCE	\$ 9,864	\$ 9,900	\$ 36	0%
542-1520-512200				
PAYROLL TAXES	\$ 2,557	\$ 2,500	\$ (57)	-2%
542-1520-512405				
401(a) COUNTY MATCH	\$ 668	\$ 600	\$ (68)	-10%
542-1520-512700				
WORKERS COMPENSATION	\$ 77	\$ -	\$ (77)	-100%
542-1520-512900				
LTD & LIFE INS EMPLOYER COST	\$ 350	\$ 300	\$ (50)	-14%
542-1520-512901				
WELLNESS PROGRAM	\$ 665	\$ 600	\$ (65)	-10%
542-1520-521100				
SOLID WASTE CONTRACT	\$ 1,241,000	\$ 1,270,500	\$ 29,500	2%
542-1520-521230				
CENTRAL ADMIN FEES	\$ 28,224	\$ 110,600	\$ 82,376	292%
542-1520-523120				
PROFESSIONAL LIABILITY INSURANCE	\$ 410	\$ 1,500	\$ 1,090	266%
542-1520-523140				
GENERAL LIABILITY INSURANCE	\$ 750	\$ 4,500	\$ 3,750	500%
542-1520-523150				
CYBER AND PRIVACY LIABILITY INS.	\$ -	\$ 700	\$ 700	100%
542-1520-523210				
POSTAGE	\$ 9,500	\$ -	\$ (9,500)	-100%
542-1520-523600				
DUES & FEES	\$ 2,000	\$ 3,000	\$ 1,000	50%
542-1520-523700				
EDUCATION & TRAINING	\$ 2,500	\$ 500	\$ (2,000)	-80%
542-1520-531100				
SUPPLIES	\$ 10,000	\$ 4,600	\$ (5,400)	-54%
542-1520-542401				
CAP OUTLAY-SOFTWARE PURCH/LICENSE	\$ 2,000	\$ -	\$ (2,000)	-100%
WASTE BILLING SERVICES Total	\$ 1,343,988	\$ 1,443,400	\$ 99,412	7%
OTHER FINANCING USES				
542-9000-611000				
INTERFUND TRANSFERS	\$ 975,000	\$ -	\$ (975,000)	-100%
OTHER FINANCING USES Total	\$ 975,000	\$ -	\$ (975,000)	-100%
WASTE BILLING SERVICES FUND Total	\$ 2,318,988	\$ 1,443,400	\$ (875,588)	-38%
Grand Total	\$ 2,318,988	\$ 1,443,400	\$ (875,588)	-38%