

# Decatur County, Georgia



## Budget Document

**For The Budget Year Ending  
June 30, 2024**

**June 27, 2023 - Final Budget**

**Decatur County, Georgia**  
**Budget Schedules**  
**For The Year Ending June 30, 2024**

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**Decatur County, Georgia**  
**Combining Schedule of Budgeted Revenues and Expenditures/Expenses**  
**For the Year Ended June 30, 2024**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Enterprise Funds</u>	<u>E-911 SR Fund</u>	<u>Other Special Revenue Funds</u>	<u>FY24 Total</u>
<b>REVENUES</b>						
Property taxes	\$ 8,850,000	\$ -	\$ -	\$ -	\$ -	\$ 8,850,000
Fire Service Taxes	500,000	-	-	-	-	500,000
Sales Taxes	2,200,000	9,809,525	-	-	-	16,509,525
Forest Land/LIPT	1,000,000	-	-	-	-	1,000,000
Misc Taxes	1,829,400	-	-	-	-	1,829,400
Fees and fines	125,500	-	-	-	101,000	226,500
Licenses and permits	50,000	-	-	-	-	50,000
Intergovernmental	-	-	1,429,000	935,528	614,470	2,978,998
Charges for services	105,000	-	4,621,598	450,000	-	5,176,598
Investment earnings	60,000	21,000	-	-	150	91,150
Miscellaneous	<u>1,171,672</u>	<u>-</u>	<u>261,859</u>	<u>-</u>	<u>390,500</u>	<u>1,824,031</u>
<b>TOTAL REVENUES</b>	<b><u>15,891,572</u></b>	<b><u>9,830,525</u></b>	<b><u>6,312,457</u></b>	<b><u>1,385,528</u></b>	<b><u>1,106,120</u></b>	<b><u>39,036,202</u></b>
<b>EXPENDITURES</b>						
General Government	2,096,246	100,000	-	-	-	2,196,246
Judicial	2,002,766	-	-	-	-	2,002,766
Public Safety	10,993,465	2,058,489	-	-	-	13,051,954
Public Works	5,047,328	1,804,362	-	-	-	8,556,052
Health and Welfare	134,000	-	-	-	-	134,000
Parks and Recreation	12,000	-	-	-	-	12,000
Housing and Development	1,568,540	-	-	-	-	1,568,540
Water & Sewer	-	197,015	-	-	-	197,015
Intergovernmental	-	4,422,050	-	-	-	6,149,600
LMIG Projects	-	966,605	-	-	-	966,605
CDBG -Philyaw Subdivision	-	750,000	-	-	-	911,247
EF/SRF/ ISF Fund Expenditures	-	-	6,942,420	2,027,469	6,845,258	15,815,147
<b>Total Expenditures - All Departments</b>	<b><u>21,854,344</u></b>	<b><u>10,298,521</u></b>	<b><u>6,942,420</u></b>	<b><u>2,027,469</u></b>	<b><u>6,845,258</u></b>	<b><u>51,561,171</u></b>
Net Excess before Other Financing Sources (Uses)	<u>(5,962,773)</u>	<u>(467,996)</u>	<u>(629,963)</u>	<u>(641,941)</u>	<u>(5,739,138)</u>	<u>(12,524,970)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Grant Revenues	-	1,500,000	-	-	30,172	1,530,172
Transfers In -T-SPLOST	1,336,000	-	-	-	-	1,336,000
Transfer In-ARP	5,265,000	-	-	-	-	5,434,521
Transfer Out -Debt Svc	-	(169,521)	-	-	-	(109,521)
Transfers - Out	<u>(641,941)</u>	<u>(1,078,088)</u>	<u>-</u>	<u>-</u>	<u>(5,150)</u>	<u>(647,091)</u>
<b>Total Other Financing Sources (uses)</b>	<b><u>5,959,059</u></b>	<b><u>252,391</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>25,022</u></b>	<b><u>7,484,081</u></b>
<b>SPECIAL ITEMS</b>						
Proceeds from sale of Timber	-	-	300,000	-	-	300,000
Proceeds from sale of capital assets	<u>10,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>13,000</u>
<b>Total Special Items</b>	<b><u>10,000</u></b>	<b><u>-</u></b>	<b><u>303,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>313,000</u></b>
<b>Net Excess (deficit) before prior year resources</b>	<b><u>-</u></b>	<b><u>(215,605)</u></b>	<b><u>(326,963)</u></b>	<b><u>(641,941)</u></b>	<b><u>(5,714,116)</u></b>	<b><u>(6,898,625)</u></b>
<b>Prior Year Resources</b>	<b><u>-</u></b>	<b><u>215,605</u></b>	<b><u>326,963</u></b>	<b><u>641,941</u></b>	<b><u>5,714,116</u></b>	<b><u>6,898,625</u></b>
<b>Net Excess (deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

**Decatur County, Georgia**  
**General Fund Budget Schedule**  
**For the Year Ended June 30, 2024**

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FY24

**REVENUES**

Property taxes	\$	8,850,000
Fire Service taxes		500,000
Sales taxes		2,200,000
Forest Land Protection tax/LIPT		1,000,000
Miscellaneous taxes		1,829,400
Fees and fines		125,500
Licenses and permits		50,000
Charges for services		105,000
Investment earnings		60,000
Miscellaneous		1,171,672

**TOTAL REVENUES** 15,891,572

**EXPENDITURES**

General Government

Legislative	232,969
Elections	407,839
Tax Commissioner	650,525
Tax Assessor	593,480
Gen Govt Bldgs & Grounds	211,433
General Government	<u>2,096,246</u>

Judicial

Superior Court	166,881
Clerk of Courts	749,505
District Attorney	76,370
State Court	176,657
Magistrate Court	298,526
Probate Court	255,150
Juvenile Court	59,700
Public Defender	219,977
Judicial	<u>2,002,766</u>

Public Safety

Public Safety	472,340
Sheriff	4,170,712
Jail	3,817,498
Fire	1,847,991
EMS	591,616
Coroner/Medical Examiner	66,225
Emergency Management	27,083
Public Safety	<u>10,993,465</u>

Public Works

Highways and Streets	5,017,328
KAB	30,000
Public Works	<u>5,047,328</u>

Health and Welfare	
Health	124,000
Welfare	10,000
Health and Welfare	<u>134,000</u>
Parks and Recreation	
Recreation	12,000
Parks and Recreation	<u>12,000</u>
Housing and Development	
Conservation	205,805
Planning and Zoning	298,000
Industrial Park	297,931
Airport	766,804
Housing and Development	<u>1,568,540</u>
<b>Total Expenditures - All Departments</b>	<u>21,854,344</u>
Net Excess before Operating Transfers	<u>(5,962,772)</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfer In - T-SPLOST	1,336,000
Transfer In - ARPA	5,265,000
Transfers (Out)- E911	(641,941)
Total Other Financing Sources (uses)	<u>5,959,059</u>
<b>SPECIAL ITEMS</b>	
Proceeds from sale of capital assets	<u>10,000</u>
<b>Total Special Items</b>	<u>10,000</u>
<b>Net In-flows Less Out-flows</b>	<u>\$ -</u>

**Decatur County, Georgia**  
**Combining Schedule of Budgeted Revenues and Expenses - Special Revenue Funds**  
**For the Year Ended June 30, 2024**

	Jail Building Fund	Law Library	Prison Inmate Acct	Inmate Ed Incentive	Jail Inmate Acct	E-911	E-911 Radio System	Victim Assist	Mandatory Drug Fund	Multiple Grant Fund	ARP Fund	FY24 Total Special Revenue Funds
<b>REVENUES</b>												
Charges For Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Grant Revenues	-	-	-	-	-	-	-	-	-	30,172	-	30,172
Intergovernmental Revenues	-	-	-	-	-	935,528	614,470	-	-	-	-	1,549,998
Fines & Fees	60,000	-	-	-	-	-	-	21,000	20,000	-	-	101,000
Investment earnings	-	-	-	-	-	-	-	-	150	-	-	150
Miscellaneous	-	16,000	231,500	-	143,000	-	-	-	-	-	-	390,500
<b>TOTAL REVENUES</b>	<b>60,000</b>	<b>16,000</b>	<b>231,500</b>	<b>-</b>	<b>143,000</b>	<b>1,385,528</b>	<b>614,470</b>	<b>21,000</b>	<b>20,150</b>	<b>30,172</b>	<b>-</b>	<b>2,521,820</b>
<b>EXPENDITURES</b>												
Special Revenue Expenditures	60,000	16,000	327,183	27,932	143,000	2,027,469	939,971	21,000	15,000	30,172	5,265,000	8,872,727
<b>Total Expenditures - All Depts</b>	<b>60,000</b>	<b>16,000</b>	<b>327,183</b>	<b>27,932</b>	<b>143,000</b>	<b>2,027,469</b>	<b>939,971</b>	<b>21,000</b>	<b>15,000</b>	<b>30,172</b>	<b>5,265,000</b>	<b>8,872,727</b>
Net Excess before (Deficit) Other Financing Sources	-	-	(95,683)	(27,932)	-	(641,941)	(325,501)	-	5,150	-	(5,265,000)	(6,350,907)
<b>OTHER FINANCING SOURCES (USES)</b>												
Transfers (Out)	-	-	-	-	-	-	-	-	(5,150)	-	-	(5,150)
<b>Total Other Financing Sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,150)</b>	<b>-</b>	<b>-</b>	<b>(5,150)</b>
Prior Year Resources	-	-	95,683	27,932	-	641,941	325,501	-	-	-	5,265,000	6,356,057
<b>Net Excess (deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Decatur County, Georgia  
Combining Schedule of Budgeted Revenues and Expenses - Capital Projects Funds  
For the Year Ended June 30, 2024

	T-SPLOST	SPLOST VII	LMIG	CDBG - Philyaw Subdivision	FY24 Total Capital Projects Funds
<b>REVENUES</b>					
Intergovernmental	\$ 4,500,000	\$ 5,309,525	\$ -	\$ -	\$ 9,809,525
Interest	10,000	10,000	1,000	-	21,000
<b>TOTAL REVENUES</b>	<b>4,510,000</b>	<b>5,319,525</b>	<b>1,000</b>	<b>-</b>	<b>9,830,525</b>
<b>EXPENDITURES</b>					
County Facilities Improvements	-	100,000	-	-	\$ 100,000
Public Safety Expenditures	-	2,058,489	-	-	2,058,489
Public Work Expenditures	1,704,362	100,000	966,605	750,000	3,520,967
Water & Sewer Expenditures	-	197,015	-	-	197,015
Intergovernmental Expenditures	1,727,550	2,694,500	-	-	4,422,050
<b>Total Expenditures - All Departments</b>	<b>3,431,912</b>	<b>5,150,004</b>	<b>966,605</b>	<b>750,000</b>	<b>10,298,521</b>
Net Excess before (Deficit) Other Financing Sources	1,078,088	169,521	(965,605)	(750,000)	(467,996)
<b>OTHER FINANCING SOURCES (USES)</b>					
Grant Revenues	-	-	750,000	750,000	1,500,000
Transfers Out - GF	(1,078,088)	-	-	-	(1,078,088)
Transfers Out - Debt Service	-	(169,521)	-	-	(169,521)
<b>Total Other Financing Sources (uses)</b>	<b>(1,078,088)</b>	<b>(169,521)</b>	<b>750,000</b>	<b>750,000</b>	<b>252,391</b>
<b>Prior Year Resources</b>	<b>-</b>	<b>-</b>	<b>215,605</b>	<b>-</b>	<b>215,605</b>
<b>Net Excess (deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Decatur County, Georgia  
 Combining Schedule of Budgeted Revenues and Expenses - Business-type Funds  
 For the Year Ended June 30, 2024

	DCCI Fund	Water and Sewer Fund	Natural Gas Fund	Landfill Fund	FY23 Total Enterprise Funds
<b>REVENUES</b>					
Intergovernmental	\$ 1,429,000	\$ -	\$ -	\$ -	\$ 1,429,000
Charges for services	1,376,008	198,250	797,015	2,250,325	4,621,598
Miscellaneous	261,859	-	-	-	261,859
<b>TOTAL REVENUES</b>	<b>3,066,867</b>	<b>198,250</b>	<b>797,015</b>	<b>2,250,325</b>	<b>6,312,457</b>
<b>EXPENDITURES</b>					
Enterprise Fund Expenditures	3,066,867	525,213	797,015	2,553,325	6,942,420
<b>Total Expenditures - All Departments</b>	<b>3,066,867</b>	<b>525,213</b>	<b>797,015</b>	<b>2,553,325</b>	<b>6,942,420</b>
Net Excess before (Deficit) Other Financing Sources	-	(326,963)	-	(303,000)	(629,963)
<b>OTHER FINANCING SOURCES (USES)</b>					
Prior Year Resources	-	326,963	-	-	326,963
<b>Total Other Financing Sources (uses)</b>	<b>-</b>	<b>326,963</b>	<b>-</b>	<b>-</b>	<b>326,963</b>
<b>SPECIAL ITEMS</b>					
Proceeds from sale of timber	-	-	-	300,000	300,000
Proceeds from sale of capital assets	-	-	-	3,000	3,000
<b>Total Special Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>303,000</b>	<b>303,000</b>
<b>Net Excess (deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Decatur County, Georgia**  
**Jail Fund**  
**For the Year Ended June 30, 2024**

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**Revenues**

Fines	<u>\$ 60,000</u>
Total Revenues	<u>60,000</u>

**Expenditures**

Building & Grounds Maintenance	<u>60,000</u>
Total Expenditures	<u>\$ 60,000</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>
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Net Excess (deficit)	<u><u>\$ -</u></u>
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**Decatur County, Georgia**  
**Law Library Special Revenue Fund**  
**For the Year Ended June 30, 2024**

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**Revenues**

Fees From Courts	<u>\$ 16,000</u>
Total Revenues	<u>16,000</u>

**Expenditures**

Books & Publications	<u>16,000</u>
Total Expenditures	<u>\$ 16,000</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>
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Net Excess (deficit)	<u><u>\$ -</u></u>
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**Decatur County, Georgia**  
**Decatur County Prison - Inmate Education Incentive**  
**For the Year Ended June 30, 2024**

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**Revenues**

Miscellaneous Fees \$ -

Total Revenues -

**Expenditures**

Operating Expenditures 27,932

Total Expenditures \$ 27,932

Excess (Deficiency) of  
Revenues Over Expenditures (27,932)

**Other Financing Sources**

Operating Transfers In - G/F Prior Year Resources 27,932

Total Other Financing Sources

Net Excess (deficit) \$ -

**Decatur County, Georgia**  
**Decatur County Prison - Inmate Account**  
**For the Year Ended June 30, 2024**

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**Revenues**

Commissary Revenues	230,000
Misc Revenues	<u>1,500</u>
Total Revenues	<u>\$ 231,500</u>

**Expenditures**

Operating Expenditures	<u>327,183</u>
Total Expenditures	<u>\$ 327,183</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(95,683)</u>

**Other Financing Sources**

Operating Transfers In - Prior Year Resources	<u>95,683</u>
Total Other Financing Sources	
Net Excess (deficit)	<u><u>\$ -</u></u>

**Decatur County, Georgia**  
**Decatur County Jail - Inmate Account**  
**For the Year Ended June 30, 2024**

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**Revenues**

Commissary Revenues	43,000
Phone Revenues	<u>100,000</u>
Total Revenues	<u>\$ 143,000</u>

**Expenditures**

Operating Expenditures	<u>143,000</u>
Total Expenditures	<u>\$ 143,000</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>
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**Other Financing Sources**

Operating Transfers In - G/F Prior Year Resources	<u>-</u>
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Total Other Financing Sources

Net Excess (deficit)	<u><u>\$ -</u></u>
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**Decatur County, Georgia**  
**E-911 Special Revenue Fund**  
**For the Year Ended June 30, 2024**

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**Revenues**

Local Government Units (Grady County)	\$ 935,528
E-911 Charges	<u>450,000</u>
Total Revenues	<u>1,385,528</u>

**Expenditures**

Personal services	1,434,906
Services and supplies	501,822
Allocated administration cost	<u>90,741</u>
Total Expenditures	<u>2,027,469</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>(641,941)</u>
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**Other Financing Sources**

Operating Transfers In - G/F Prior Year Resources	<u>641,941</u>
Total Other Financing Sources	<u>641,941</u>

Net Excess (deficit)	<u><u>\$ -</u></u>
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**Decatur County, Georgia**  
**E-911 Radio System Fund**  
**For the Year Ended June 30, 2024**

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**Revenues**

Radio System Fund Revenues	\$ 614,470
	<u>614,470</u>
Total Revenues	<u>614,470</u>

**Expenditures**

**Operating Expenditures**

Personal services	12,918
Services and supplies	912,053
Allocated administration cost	<u>15,000</u>
Total Expenditures	<u>939,971</u>

<b>Net Income before Transfers</b>	<u>(325,501)</u>
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**Other Financing Sources**

Prior Year Resources - Transfer In	<u>325,501</u>
<b>Total Other Financing Sources</b>	<u>325,501</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>
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Net Excess (deficit)	<u><u>\$ -</u></u>
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**Decatur County, Georgia**  
**Victim's Assistance Special Revenue Fund**  
**For the Year Ended June 30, 2024**

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**Revenues**

Intergovernmental Revenues	<u>\$ 21,000</u>
Total Revenues	<u>21,000</u>

**Expenditures**

Victim Services Payments	20,000
Admin Fee - 5%	<u>1,000</u>
Total Expenditures	<u>21,000</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>
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Net Excess (deficit)	<u><u>\$ -</u></u>
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**Decatur County, Georgia**  
**Mandatory Drug Fund**  
**For the Year Ended June 30, 2024**

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**Revenues**

Fines & Forfeitures	\$	20,000
Interest		<u>150</u>
Total Revenues		<u>20,150</u>

**Expenditures**

Drug Accountability Court		<u>15,000</u>
Total Expenditures		<u>15,000</u>

Excess (Deficiency) of Revenues Over Expenditures		<u>5,150</u>
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**Other Financing Sources**

Operating Transfers Out		<u>(5,150)</u>
<b>Total Other Financing Sources</b>		<u>(5,150)</u>

Net Excess (deficit)	\$	<u><u>-</u></u>
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Decatur County, Georgia  
 LMIG Capital Projects  
 For the Year Ended June 30, 2024

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**REVENUES**

LMIG Interest	\$	1,000
<b>TOTAL REVENUES</b>		<u>1,000</u>
Operating Income(Loss)		<u>1,000</u>
<b>Nonoperating Revenues(Expenses)</b>		
LMIG		750,000
Grant Expenses		<u>(966,605)</u>
<b>Total Nonoperating Revenues(Expenses)</b>		<u>(216,605)</u>
<b>Other Financing Sources</b>		
Prior Year Resources - LMIG		215,605
<b>Total Other Financing Sources</b>		<u>215,605</u>
<b>Net Excess(Deficit)</b>	\$	<u><u>-</u></u>

**Decatur County, Georgia**  
**CDBG - Philyaw Subdivision**  
**For the Year Ended June 30, 2024**

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**REVENUES**

Grant Proceeds	\$	750,000
Interest		-

<b>TOTAL REVENUES</b>		<u>750,000</u>
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**EXPENDITURES**

Public Works		<u>750,000</u>
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Total Operating Expenses		<u>750,000</u>
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Operating Income(Loss)		<u>-</u>
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<b>Net Excess(Deficit)</b>	\$	<u><u>-</u></u>
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**Decatur County, Georgia**  
**T-SPLOST**  
**For the Year Ended June 30, 2024**

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**REVENUES**

T-SPLOST Proceeds	\$	4,500,000
Interest		<u>10,000</u>

<b>TOTAL REVENUES</b>		<u>4,510,000</u>
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**EXPENDITURES**

Payments to Other Municipalities		1,727,550
Public Works		<u>1,704,362</u>

Total Operating Expenses		<u>3,431,912</u>
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Operating Income(Loss)		<u>1,078,088</u>
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Transfers		
Transfer Out - General Fund		<u>(1,078,088)</u>

Net Transfers In(Out)		<u>(1,078,088)</u>
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<b>Net Excess(Deficit)</b>	<b>\$</b>	<u><u>-</u></u>
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Decatur County, Georgia  
SPLOST VII  
For the Year Ended June 30, 2024

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**REVENUES**

SPLOST VII Proceeds	\$	5,309,525
Interest		10,000

**TOTAL REVENUES** 5,319,525

**EXPENDITURES**

Payments to Other Municipalities	2,694,500
Water & Sewer	197,015
County Facilities Improvements	100,000
Landfill	100,000
Public Safety	2,058,489

**Total Operating Expenses** 5,150,004

Operating Income(Loss) 169,521

Transfers

Transfer Out - SPLOST Debt Service	(169,521)
Transfer Out - General Fund	-

Net Transfers In(Out) (169,521)

Net Excess(Deficit) \$ -

**Decatur County, Georgia**  
**Prison Fund**  
**For the Year Ended June 30, 2024**

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**Revenues**

Inmate Subsidy	\$	1,429,000
Guard Revenues-COB/BOE		233,370
Inmate Labor Revenues		1,142,638
Inmate Clothing/Travel Reimbursement		3,500
Telephone/Misc Revenues		<u>258,359</u>
Total Revenues		<u>3,066,867</u>

**Expenditures**

**Operating Expenses**

Personal services		1,882,222
Services and supplies		1,024,645
Allocated administration cost		<u>160,000</u>
Total Operating Expense		<u>3,066,867</u>
Operating Income (Loss)		<u>-</u>
Net Excess (deficit)	\$	<u><u>-</u></u>

**Decatur County, Georgia**  
**Water and Sewer Fund**  
**For the Year Ended June 30, 2024**

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**Operating Revenues**

Charges for services	\$ 198,250
	<u>198,250</u>
Total Operating Revenue	<u>198,250</u>

**Operating Expenses**

Personal services	173,130
Services and supplies	327,700
Allocated administration cost	24,383
	<u>525,213</u>
Total Operating Expense	<u>525,213</u>

Operating Income (Loss)	<u>(326,963)</u>
-------------------------	------------------

**Nonoperating Revenues (Expenses)**

Principal	-
Interest expense	-
	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>-</u>

<b>Net Income before Transfers</b>	<u>-</u>
------------------------------------	----------

**Other Financing Sources**

Prior Year Resources	326,963
	<u>326,963</u>
<b>Total Other Financing Sources</b>	<u><u>326,963</u></u>

Net transfers in (out)	<u><u>\$ -</u></u>
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**Decatur County, Georgia**  
**Natural Gas Fund**  
**For the Year Ended June 30, 2024**

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**Operating Revenues**

Charges for services	<u>\$ 797,015</u>
Total Operating Revenue	<u>797,015</u>

**Operating Expenses**

Personal services	13,125
Services and supplies	754,930
Allocated administration cost	<u>28,960</u>
Total Operating Expense	<u>797,015</u>

Net Excess (Deficit)	<u><u>\$ -</u></u>
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**Decatur County, Georgia**  
**Landfill Fund**  
**For the Year Ended June 30, 2024**

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**Operating Revenues**

Charges for services	\$ 2,250,325
	<hr/>
Total Operating Revenue	2,250,325
	<hr/>

**Operating Expenses**

Personal services	561,100
Services and supplies	1,637,750
Allocated administration cost	85,000
	<hr/>
Total Operating Expense	2,283,850
	<hr/>
Operating Income (Loss)	(33,525)
	<hr/>

**Nonoperating Revenues (Expenses)**

Sale of Assets	3,000
Sale of Timber	300,000
Principal	(249,275)
Interest	(20,200)
	<hr/>
Total Nonoperating Revenues (Expenses)	33,525
	<hr/>

**Other Financing Sources**

Operating Transfers In - Prior Year Resources	-
	<hr/>
<b>Total Other Financing Sources</b>	<b>-</b>
	<hr/>
Net Excess (Deficit)	\$ -
	<hr/> <hr/>

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - REVENUES**

		<u>CURRENT FY 23</u>	<u>PROPOSED FY 24</u>	<u>DIFFERENCE FROM FY 23</u>
<b>GENERAL FUND - 100</b>				
100-0000-0000-311100	REAL PROPERTY CURRENT YE	8,850,000	8,850,000	-
100-0000-0000-311110	FOREST LAND PROTECTION A	100,000	100,000	-
100-0000-0000-311120	TIMBER	80,000	80,000	-
100-0000-0000-311125	UNINCORPORATED SERVICES	400,000	400,000	-
100-0000-0000-311310	MOTOR VEHICLE	125,000	125,000	-
100-0000-0000-311315	MOTOR VEHICLE TITLE AD VAL	950,000	950,000	-
100-0000-0000-311320	MOBILE HOME	65,000	65,000	-
100-0000-0000-311340	INTANGIBLES RECORDING TAX	65,000	65,000	-
100-0000-0000-311350	RAILROAD EQUIPMENT	31,000	31,000	-
100-0000-0000-311395	FIRE SERVICES TAXES	500,000	500,000	-
100-0000-0000-311600	REAL ESTATE TRANSFER	18,000	18,000	-
100-0000-0000-311750	TELEVISION CABLE	20,000	20,000	-
100-0000-0000-313100	LOCAL OPTION SALES TAX	2,200,000	2,200,000	-
100-0000-0000-314200	ALCOHOLIC BEVERAGE - EXCI	45,000	45,000	-
100-0000-0000-316100	BUSINESS & OCCUPATION TAX	50,000	50,000	-
100-0000-0000-316200	INSURANCE PREMIUM TAX	900,000	900,000	-
100-0000-0000-318000	FIREWORKS EXCISE TAX	400	400	-
100-0000-0000-319000	PENALTIES, INTEREST COM/T	65,000	65,000	-
100-0000-0000-321110	BUSINESS LICENSE-ALCOHOL/	5,000	5,000	-
100-0000-0000-322200	BUILDING AND SIGNS	45,000	45,000	-
100-0000-0000-322950	REGIST/LICENSE PLATE FEES	40,000	40,000	-
100-0000-0000-331000	FEDERAL GOVERNMENT GRAN	4,500	4,500	-
100-0000-0000-331200	OPERATING-NON-CAT-FICA TAX	10,000	10,000	-
100-0000-0000-333000	FED GOVERN PAYMENTS IN LI	45,000	45,000	-
100-0000-0000-334300	EMA GRANT	8,472	8,472	-
100-0000-0000-341000	GENERAL GOVERNMENT CHG	25,000	25,000	-
100-0000-0000-341150	HEALTH DEPT REVENUES	6,000	6,000	-
100-0000-0000-341155	GA FARM WORKERS REVENUE	7,000	7,000	-
100-0000-0000-341195	PUBLIC DEFENDER ATTORNEY	3,000	3,000	-
100-0000-0000-341920	RESTITUTION FEES	500	500	-
100-0000-0000-342100	SPECIAL POLICE SERVICES	37,000	37,000	-
100-0000-0000-342330	INMATE HOUSING FEE - CITIES	40,000	40,000	-
100-0000-0000-342915	SSA INCENTIVE PAYMENT	3,000	3,000	-
100-0000-0000-344401	SALE OF AVIATION FUEL	300,000	300,000	-
100-0000-0000-346900	OIL REVENUES - AIRPORT	1,500	1,500	-
100-0000-0000-349300	NON-SUFFICIENT FUNDS	1,000	1,000	-
100-0000-0000-351110	SUPERIOR COURT REVENUES	150,000	150,000	-
100-0000-0000-351120	STATE COURT REVENUES	300,000	300,000	-
100-0000-0000-351130	MAGISTRATE COURT FEES	100,000	100,000	-
100-0000-0000-351140	COURT REPORTER INS/SUPP	8,200	8,200	-
100-0000-0000-351150	PROBATE COURT	60,000	60,000	-
100-0000-0000-351160	JUVENILE	1,000	1,000	-
100-0000-0000-361000	INTEREST REVENUES	60,000	60,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - REVENUES**

	<u>CURRENT FY 23</u>	<u>PROPOSED FY 24</u>	<u>DIFFERENCE FROM FY 23</u>
100-0000-0000-381000 RENTS & ROYALTIES	150,000	150,000	-
100-0000-0000-383001 INSURANCE RECOVERIES	10,000	10,000	-
100-0000-0000-389000 OTHER - MISC	5,000	5,000	-
100-0000-0000-389010 OTHER/REBATES	1,000	1,000	-
100-0000-0000-392002 SALE OF ASSETS	10,000	10,000	-
<b>GENERAL FUND TOTALS BEFORE TRANSFERS</b>	<b><u>15,901,572</u></b>	<b><u>15,901,572</u></b>	<b><u>-</u></b>
<b>OTHER FINANCING SOURCES</b>			
100-0000-0000-391201 TRANSFER IN - PRIOR YEAR RESOURCES	3,476,123	-	(3,476,123)
100-0000-0000-391225 TRANSFER IN - TSPLOST	1,336,000	1,336,000	-
100-0000-0000-391201 TRANSFER IN - PRIOR YEAR RESOURCES(ARP)	-	5,265,000	-
<b>OTHER FINANCING SOURCES TOTAL</b>	<b><u>4,812,123</u></b>	<b><u>6,601,000</u></b>	<b><u>1,788,877</u></b>
<b>GENERAL FUND TOTAL</b>	<b><u>20,713,695</u></b>	<b><u>22,502,572</u></b>	<b><u>1,788,877</u></b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>JAIL FUND - 201</b>			
201-0000-0000-351400 JAIL FEE REVENUES	60,000	60,000	-
<b>JAIL FUND TOTAL</b>	<b><u>60,000</u></b>	<b><u>60,000</u></b>	<b><u>-</u></b>
<b>LAW LIBRARY FUND - 205</b>			
205-0000-0000-391200 TRANSFER IN	16,000	16,000	-
<b>LAW LIBRARY FUND TOTAL</b>	<b><u>16,000</u></b>	<b><u>16,000</u></b>	<b><u>-</u></b>
<b>CONFISCATED ASSETS FUND - 210</b>			
210-0000-0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	8,500	8,500	-
<b>CONFISCATED ASSETS FUND TOTAL</b>	<b><u>8,500</u></b>	<b><u>8,500</u></b>	<b><u>-</u></b>
<b>DCCI INMATE COMMISSARY FUND - 211</b>			
211-0000-0000-382000 COMMISSARY COMMISSIONS	230,000	230,000	-
211-0000-0000-382002 TRINITY TAKE-OUT	15,000	-	(15,000)
211-0000-0000-382003 EMAIL COMMISSIONS	1,500	1,500	-
<b>DCCI INMATE COMMISSARY FUND TOTAL BEFORE TRANSFER</b>	<b><u>246,500</u></b>	<b><u>231,500</u></b>	<b><u>(15,000)</u></b>
<b>OTHER FINANCING SOURCES</b>			
211-0000-0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	95,683	95,683	-
<b>OTHER FINANCING SOURCES TOTAL</b>	<b><u>95,683</u></b>	<b><u>95,683</u></b>	<b><u>-</u></b>
<b>DCCI INMATE COMMISSARY FUND TOTAL</b>	<b><u>342,183</u></b>	<b><u>327,183</u></b>	<b><u>(15,000)</u></b>
<b>JAIL NMATE COMMISSARY FUND - 212</b>			
212-0000-0000-382000 COMMISSARY COMMISSIONS	40,000	43,000	3,000
212-0000-0000-382100 DEBT TIME PHONE REVENUES	85,000	100,000	15,000
<b>JAIL NMATE COMMISSARY FUND TOTAL</b>	<b><u>125,000</u></b>	<b><u>143,000</u></b>	<b><u>18,000</u></b>

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - REVENUES**

	<u>CURRENT FY 23</u>	<u>PROPOSED FY 24</u>	<u>DIFFERENCE FROM FY 23</u>
<b>E911 TELEPHONE FUND - 215</b>			
215-0000-0000-337000 LOCAL GOVT SHARED REVENU	818,836	935,528	116,692
215-0000-0000-342510 E911 SURCHARGES - PREPAID CELLULAR	100,000	100,000	-
215-0000-0000-342515 E911 SURCHARGES - RESIDENTIAL/WIRELESS	350,000	350,000	-
<b>E911 TELEPHONE FUND TOTAL BEFORE TRANSFERS</b>	<b><u>1,268,836</u></b>	<b><u>1,385,528</u></b>	<b><u>116,692</u></b>
<b>OTHER FINANCING SOURCES</b>			
215-0000-0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	588,009	641,941	53,932
<b>OTHER FINANCING SOURCES TOTAL</b>	<b><u>588,009</u></b>	<b><u>641,941</u></b>	<b><u>53,932</u></b>
<b>E911 TELEPHONE FUND TOTAL</b>	<b><u>1,856,845</u></b>	<b><u>2,027,469</u></b>	<b><u>170,624</u></b>
<b>E911 RADIO SYSTEM FUND - 220</b>			
220-0000-0000-337000 LOCAL GOVT SHARED REVENU	313,614	313,614	-
220-0000-0000-337200 700 MHZ RADIO SYSTEM REVE	300,856	300,856	-
<b>E911 RADIO SYSTEM FUND TOTAL BEFORE TRANSFERS</b>	<b><u>614,470</u></b>	<b><u>614,470</u></b>	<b><u>-</u></b>
<b>OTHER FINANCING SOURCES</b>			
220-0000-0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	-	325,501	325,501
<b>OTHER FINANCING SOURCES TOTAL</b>	<b><u>-</u></b>	<b><u>325,501</u></b>	<b><u>325,501</u></b>
<b>E911 RADIO SYSTEM FUND TOTA.</b>	<b><u>614,470</u></b>	<b><u>939,971</u></b>	<b><u>-</u></b>
<b>VICTIM ASSISTANCE FUND - 222</b>			
222-0000-0000-337000 LOCAL GOVT SHARED REVENUES	21,000	21,000	-
<b>VICTIM ASSISTANCE FUND TOTAL</b>	<b><u>21,000</u></b>	<b><u>21,000</u></b>	<b><u>-</u></b>
<b>INMATE INCENTIVE FUND - 223</b>			
223-0000--0000-361000 INTEREST	25	25	-
223-0000--0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	47,813	27,907	(19,906)
<b>INMATE INCENTIVE FUND TOTAL</b>	<b><u>47,838</u></b>	<b><u>27,932</u></b>	<b><u>(19,906)</u></b>
<b>MANDATORY DRUG ABUSE FUND - 228</b>			
228-0000-0000-351170 MAND DRUG FUND REVENUES	20,000	20,000	-
228-0000-0000-361000 INTEREST REVENUES	150	150	-
<b>MANDATORY DRUG ABUSE FUND TOTAL</b>	<b><u>20,150</u></b>	<b><u>20,150</u></b>	<b><u>-</u></b>
<b>AMERICAN RESCUE PLAN - 230</b>			
230-0000--0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	-	5,265,000	5,265,000
<b>AMERICAN RESCUE PLAN TOTAL</b>	<b><u>-</u></b>	<b><u>5,265,000</u></b>	<b><u>5,265,000</u></b>
<b>MISC GRANT FUND -- 250</b>			
250-0000-0000-333100 ACCG SAFETY GRANT REVENU	4,000	6,000	2,000

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - REVENUES**

	<u>CURRENT FY 23</u>	<u>PROPOSED FY 24</u>	<u>DIFFERENCE FROM FY 23</u>
250-0000-0000-371202 GOLDEN TRIANGLE GRANT REVENUES	2,000	2,000	-
<b>MISC GRANT FUND TOTAL BEFORE OTHER FINANCING SOURCES</b>	<b><u>6,000</u></b>	<b><u>8,000</u></b>	<b><u>2,000</u></b>
<b>OTHER FINANCING SOURCES</b>			
250-0000-0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	43,500	22,172	(21,328)
<b>OTHER FINANCING SOURCES TOTAL</b>	<b><u>43,500</u></b>	<b><u>22,172</u></b>	<b><u>(21,328)</u></b>
<b>MISC GRANT FUND TOTAL AFTER OTHER FINANCING SOURCES</b>	<b><u>49,500</u></b>	<b><u>30,172</u></b>	<b><u>(19,328)</u></b>
<b>SPECIAL REVENUE FUND TOTAL</b>	<b><u>3,161,487</u></b>	<b><u>8,886,378</u></b>	<b><u>5,724,891</u></b>
<b>CAPITAL PROJECTS FUND</b>			
<b>SPLOST VII FUND - 325</b>			
325-0000-0000-313200 SPECIAL PURPOSE SALES TAX	5,000,000	5,309,525	309,525
325-0000-0000-361000 INTEREST REVENUES	10,000	10,000	-
<b>SPLOST VII FUND TOTAL</b>	<b><u>5,010,000</u></b>	<b><u>5,319,525</u></b>	<b><u>309,525</u></b>
<b>TSPLOST FUND - 335</b>			
335-0000-0000-313400 TRANSPORTATION SPLOST RE	4,500,000	4,500,000	-
335-0000-0000-361000 INTEREST REVENUES	10,000	10,000	-
<b>TSPLOST FUND TOTAL</b>	<b><u>4,510,000</u></b>	<b><u>4,510,000</u></b>	<b><u>-</u></b>
<b>SPLOST VI FUND - 345</b>			
345-0000-0000-334335 LMIG PROCEEDS	735,000	750,000	15,000
345-0000-0000-361000 INTEREST REVENUES	1,000	1,000	-
<b>SPLOST VI FUND TOTAL BEFORE TRANSFERS</b>	<b><u>736,000</u></b>	<b><u>751,000</u></b>	<b><u>15,000</u></b>
<b>OTHER FINANCING USES</b>			
345-0000-0000-391200 TRANSFER IN - LMIG PRIOR YR	359,960	215,605	(144,355)
345-0000-0000-391201 TRANSFER IN- PRIOR YR RES-	309,521	-	(309,521)
<b>OTHER FINANCING USES TOTAL</b>	<b><u>669,481</u></b>	<b><u>215,605</u></b>	<b><u>(453,876)</u></b>
<b>SPLOST VI FUND TOTAL</b>	<b><u>1,405,481</u></b>	<b><u>966,605</u></b>	<b><u>(438,876)</u></b>
<b>CDBG - PHILYAW SUBDIVISION - 348</b>			
348-0000-0000-334000 GRANT REVENUES	750,000	750,000	-
<b>CDBG - PHILYAW SUBDIVISION -TOTAL</b>	<b><u>750,000</u></b>	<b><u>750,000</u></b>	<b><u>-</u></b>
<b>CAPITAL PROJECTS FUND TOTAL</b>	<b><u>11,675,481</u></b>	<b><u>11,546,130</u></b>	<b><u>(129,351)</u></b>
<b>DEBT SERVICE</b>			
<b>REVENUE BOND FUND - 420</b>			
420-0000-0000-311195 SPECIAL TAX - REVENUE BOND REVENUE	834,050	834,050	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - REVENUES**

	<b>CURRENT FY 23</b>	<b>PROPOSED FY 24</b>	<b>DIFFERENCE FROM FY 23</b>
<b>REVENUE BOND FUND TOTAL</b>	<b>834,050</b>	<b>834,050</b>	-
<b>SILVER LAKE - 430</b>			
430-0000-0000-391201    TRANSFER IN - SPLOST VII	169,521	169,521	-
<b>SILVER LAKE TOTAL</b>	<b>169,521</b>	<b>169,521</b>	-
<b>DEBT SERVICE FUND TOTAL</b>	<b>1,003,571</b>	<b>1,003,571</b>	-
<b>ENTERPRISE FUNDS</b>			
<b>DCCI - 502</b>			
502-0000-0000-342340    DCCI - STATE OF GEORGIA	1,429,000	1,429,000	-
502-0000-0000-342350    INMATE CHARGE-DEBIT PHON	80,000	80,000	-
502-0000-0000-342910    INMATE CLOTHING/TRAVEL REI	3,500	3,500	-
502-0000-0000-342930    BOE GUARD REVENUE	107,195	107,195	-
502-0000-0000-342945    CITY OF BDGE GUARD REVEN	126,175	126,175	-
502-0000-0000-342950    INMATE LABOR - OTHER CITIES	50,000	50,000	-
502-0000-0000-342955    CO INMATE LABOR/HOUSING R	1,022,793	1,142,638	119,845
502-0000-0000-382000    DEBIT PHONE TIME REVENUES	123,359	123,359	-
502-0000-0000-382001    DCCI-MISCELLANEOUS FEES	5,000	5,000	-
<b>DCCI TOTAL</b>	<b>2,947,022</b>	<b>3,066,867</b>	119,845
<b>WATER &amp; SEWER FUNDS - 505</b>			
505-0000-0000-344190    LATE FEES & PENALTIES-A/R	750	750	-
505-0000-0000-344210    WATER CHARGES	70,000	70,000	-
505-0000-0000-344255    SEWER CHARGES	120,000	120,000	-
505-0000-0000-344425    METER MAINTENANCE REVEN	7,500	7,500	-
<b>WATER &amp; SEWER FUND TOTAL BEFORE TRANSFERS</b>	<b>198,250</b>	<b>198,250</b>	-
<b>OTHER FINANCING USES</b>			
505-0000-0000-391201    TRANSFER IN- PRIOR YEAR RE	314,513	326,963	12,450
<b>OTHER FINANCING USES TOTAL</b>	<b>314,513</b>	<b>326,963</b>	<b>12,450</b>
<b>WATER &amp; SEWER FUND TOTAL</b>	<b>512,763</b>	<b>525,213</b>	<b>12,450</b>
<b>NATURAL GAS FUND - 515</b>			
515-0000-0000-344190    LATE FEES & PENALTIES-A/R	500	500	-
515-0000-0000-344400    GAS CHARGES	512,065	723,015	210,950
515-0000-0000-344423    SALES TAX REVENUES	60,000	60,000	-
515-0000-0000-344425    METER MAINTENANCE REVEN	13,500	13,500	-
<b>NATURAL GAS FUND TOTAL</b>	<b>586,065</b>	<b>797,015</b>	<b>210,950</b>
<b>LANDFILL FUND - 540</b>			
540-0000-0000-344150    LANDFILL USE FEES	2,774,550	2,250,325	(524,225)
540-0000-0000-392002    SALE OF ASSETS	3,000	3,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - REVENUES**

	<b>CURRENT FY 23</b>	<b>PROPOSED FY 24</b>	<b>DIFFERENCE FROM FY 23</b>
540-0000-0000-392110 SALE OF TIMBER	300,000	300,000	-
<b>LANDFILL TOTAL</b>	<b>3,077,550</b>	<b>2,553,325</b>	<b>(524,225)</b>
<b>ENTERPRISE FUND TOTAL</b>	<b>7,123,400</b>	<b>6,942,420</b>	<b>(180,980)</b>
<b>TOTAL BEFORE ISF</b>	<b>43,677,634</b>	<b>50,881,071</b>	<b>7,203,437</b>
<b>INTERNAL SERVICE FUND - 600</b>			
600-0000-0000-341750 INTERNAL SERVICE FUND CHA	1,569,712	1,611,140	41,428
600-0000-0000-341775 SOFTWARE SUPPORT/FUELIN	6,300	10,000	3,700
600-0000-0000-341780 POSTAGE INCOME	10,000	10,000	-
600-0000-0000-341782 VEHICLE FUEL INCOME	677,800	678,700	900
600-0000-0000-341786 OIL INCOME-PUBLIC WORKS	10,000	-	(10,000)
<b>INTERNAL SERVICE FUND TOTAL</b>	<b>2,273,812</b>	<b>2,309,840</b>	<b>36,028</b>
<b>INTERNAL SERVICE FUND - INSURANCE - 605</b>			
605-0000-0000-341801 COUNTY INS CONTRIBUTION	2,754,000	2,754,000	-
605-0000-0000-341802 HEALTH INS - EMPLOYEE CON	200,000	200,000	-
605-0000-0000-341803 DENTAL - EMPLOYEE CONTRIB	70,000	70,000	-
605-0000-0000-341805 OTHER INSURANCE PAYMENT	8,750	8,750	-
605-0000-0000-341810 COBRA PAYMENTS	7,200	7,200	-
605-0000-0000-389025 RE-INSURANCE REFUND	201,070	201,070	-
<b>INTERNAL SERVICE FUND - INSURANCE TOTAL</b>	<b>3,241,020</b>	<b>3,241,020</b>	<b>-</b>
<b>INTERNAL SERVICE FUND TOTAL</b>	<b>5,514,832</b>	<b>5,550,860</b>	<b>36,028</b>
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>49,192,466</b>	<b>56,431,931</b>	<b>7,239,465</b>

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
<b>GENERAL FUND (FUND 100)</b>				
<b>LEGISLATIVE</b>				
100-1000-1100-511000	PERSONAL SERVICES-SALARIES	81,000	96,267	15,267
100-1000-1100-512000	PERSONAL SERVICES-BENEFITS	5,005	7,364	2,359
100-1000-1100-512400	RETIREMENT CONTRIBUTIONS	8,900	12,996	4,096
100-1000-1100-523102	WORKERS COMP INSURANCE	2,200	2,700	500
100-1000-1100-523104	LIABILITY/PROPERTY/VEHICLE	3,000	3,000	-
100-1000-1100-523210	TELEPHONE	3,500	3,500	-
100-1000-1100-523300	ADVERTISING	1,000	1,000	-
100-1000-1100-523500	TRAVEL	10,000	10,000	-
100-1000-1100-523600	DUES & FEES	3,000	3,000	-
100-1000-1100-523700	EDUCATION & TRAINING	10,000	10,000	-
100-1000-1100-531130	OPERATING SUPPLIES	1,000	1,500	500
100-1000-1100-531400	CODE ORDINANCE UPDATE	20,000	25,000	5,000
100-1000-1100-531420	CORNERSTONE	24,000	24,000	-
100-1000-1100-551000	INDIRECT COST ALLOCATIONS	7,642	7,642	-
100-1000-1100-579000	CONTINGENCIES	25,000	25,000	-
<b>LEGISLATIVE TOTAL</b>		<b><u>205,247</u></b>	<b><u>232,969</u></b>	<b><u>27,722</u></b>
<b>ELECTIONS</b>				
100-1000-1400-511000	PERSONAL SERVICES-SALARIES	115,000	107,175	(7,825)
100-1000-1400-511300	OVERTIME	2,000	4,000	2,000
100-1000-1400-512000	PERSONAL SERVICES-BENEFITS	8,950	8,505	(445)
100-1000-1400-512100	GROUP INSURANCE	25,500	30,000	4,500
100-1000-1400-512110	LIFE INSURANCE	220	220	-
100-1000-1400-512120	LONG TERM DISABILITY-COUNTY PAID	210	210	-
100-1000-1400-512400	RETIREMENT CONTRIBUTIONS	7,425	-	(7,425)
100-1000-1400-521110	BOARD APPOINTMENTS	13,200	13,200	-
100-1000-1400-521320	SOFTWARE SUPPORT	11,660	10,410	(1,250)
100-1000-1400-522210	EQUIPMENT REPAIRS & MAINT	17,645	20,189	2,544
100-1000-1400-522230	BUILDING & GROUNDS MAINTNE	21,500	30,500	9,000
100-1000-1400-523102	WORKERS COMP INSURANCE	630	630	-
100-1000-1400-523104	LIABILITY/PROPERTY/VEHICLE	2,800	2,800	-
100-1000-1400-523210	TELEPHONE	5,500	4,000	(1,500)
100-1000-1400-523220	POSTAGE	5,000	7,000	2,000
100-1000-1400-523300	ADVERTISING	3,000	3,000	-
100-1000-1400-523500	TRAVEL	7,200	10,000	2,800
100-1000-1400-523600	DUES & FEES	600	600	-
100-1000-1400-523700	EDUCATION & TRAINING	4,000	7,500	3,500
100-1000-1400-523850	CONTRACT LABOR	50,000	85,000	35,000
100-1000-1400-531130	OPERATING SUPPLIES	5,000	6,000	1,000
100-1000-1400-531135	ELECTION SUPPLIES	8,000	8,000	-
100-1000-1400-531210	WATER & SEWER	5,000	2,000	(3,000)
100-1000-1400-531230	ELECTRICITY	10,300	10,300	-
100-1000-1400-531280	GARBAGE PICKUP	600	600	-
100-1000-1400-531305	FOOD/LUNCHEONS	2,000	6,000	4,000



**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
100-1000-1400-531600	SMALL EQUIPMENT	2,500	4,500	2,000
100-1000-1400-542000	MACHINERY & EQUIPMENT	3,000	6,000	3,000
100-1000-1400-542400	FURNITURE & FIXTURES	3,000	-	(3,000)
100-1000-1400-542400	COMPUTERS	5,000	-	(5,000)
100-1000-1400-551000	INDIRECT COST ALLOCATIONS	19,500	19,500	-
<b>ELECTIONS TOTAL</b>		<b><u>365,940</u></b>	<b><u>407,839</u></b>	<b><u>41,899</u></b>
<b>TAX COMMISSIONER</b>				
100-1000-1545-511000	PERSONAL SERVICES-SALARIES	325,000	341,740	16,740
100-1000-1545-511300	OVERTIME	3,000	2,000	(1,000)
100-1000-1545-512000	PERSONAL SERVICES-BENEFITS	24,500	26,300	1,800
100-1000-1545-512100	GROUP INSURANCE	102,000	120,000	18,000
100-1000-1545-512110	LIFE INSURANCE	760	760	-
100-1000-1545-512120	LONG TERM DISABILITY-COUNTY PAID	525	525	-
100-1000-1545-512400	RETIREMENT CONTRIBUTIONS	23,605	37,000	13,395
100-1000-1545-521210	ATTORNEY FEES	1,000	1,000	-
100-1000-1545-521320	SOFTWARE SUPPORT	14,000	16,000	2,000
100-1000-1545-522210	EQUIPMENT REPAIRS & MAINTENANCE	1,000	1,000	-
100-1000-1545-522322	RENTAL OF POSTAGE/COPIER	1,275	1,000	(275)
100-1000-1545-523102	WORKERS COMP INSURANCE	4,100	4,100	-
100-1000-1545-523104	LIABILITY/PROPERTY/VEHICLE	3,400	3,500	100
100-1000-1545-523210	TELEPHONE	3,400	3,400	-
100-1000-1545-523220	POSTAGE	4,000	4,000	-
100-1000-1545-523300	ADVERTISING	500	500	-
100-1000-1545-523500	TRAVEL	4,000	4,000	-
100-1000-1545-523600	DUES & FEES	1,200	1,200	-
100-1000-1545-523700	EDUCATION & TRAINING	2,000	2,000	-
100-1000-1545-523910	TAG RENEWAL NOTICES	11,500	11,500	-
100-1000-1545-523915	TAX NOTICE EXPENSES	22,000	22,000	-
100-1000-1545-531130	OPERATING SUPPLIES	12,000	12,000	-
100-1000-1545-542400	COMPUTERS	5,000	5,000	-
100-1000-1545-551000	INDIRECT COST ALLOCATIONS	30,000	30,000	-
<b>TAX COMMISSIONER TOTAL</b>		<b><u>599,765</u></b>	<b><u>650,525</u></b>	<b><u>50,760</u></b>
<b>TAX ASSESSOR</b>				
100-1000-1550-511000	PERSONAL SERVICES-SALARIES	186,150	195,450	9,300
100-1000-1550-512000	PERSONAL SERVICES-BENEFITS	14,240	15,000	760
100-1000-1550-512100	GROUP INSURANCE	38,250	45,000	6,750
100-1000-1550-512110	LIFE INSURANCE	435	435	-
100-1000-1550-512120	LONG TERM DISABILITY-COUNTY PAID	405	405	-
100-1000-1550-512400	RETIREMENT CONTRIBUTIONS	20,210	22,300	2,090
100-1000-1550-521110	BOARD APPOINTMENTS	10,000	10,000	-
100-1000-1550-521120	Q-PUBLIC SUBSCRIPTION	6,500	6,500	-
100-1000-1550-521240	APPRAISAL - REAL PROPERTY	168,000	168,000	-
100-1000-1550-521241	APPRAISAL - PERSONAL PROP	26,750	28,500	1,750
100-1000-1550-521250	MAPPING SERVICES	12,000	12,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
100-1000-1550-521320	SOFTWARE SUPPORT	5,500	5,500	-
100-1000-1550-522210	EQUIPMENT REPAIRS & MAINT	500	500	-
100-1000-1550-523102	WORKERS COMP INSURANCE	630	630	-
100-1000-1550-523104	LIABILITY/PROPERTY/VEHICLE	2,000	2,000	-
100-1000-1550-523210	TELEPHONE	2,025	2,025	-
100-1000-1550-523220	POSTAGE	4,000	4,000	-
100-1000-1550-523300	ADVERTISING	910	910	-
100-1000-1550-523400	TAX DIGEST BINDING	2,000	2,000	-
100-1000-1550-523500	TRAVEL	11,000	11,000	-
100-1000-1550-523600	DUES & FEES	200	200	-
100-1000-1550-523700	EDUCATION & TRAINING	4,500	4,500	-
100-1000-1550-523915	ASSESSMENT NOTICE MAILING	13,000	13,000	-
100-1000-1550-531130	OPERATING SUPPLIES	10,000	10,000	-
100-1000-1550-542000	MACHINERY & EQUIPMENT	-	3,625	3,625
100-1000-1550-551000	INDIRECT COST ALLOCATIONS	30,000	30,000	-
<b>TAX ASSESSOR TOTAL</b>		<b>569,205</b>	<b>593,480</b>	<b>24,275</b>

**GENERAL GOVT BUILDING & GROUNDS MAINTENANCE**

100-1000-1565-522100	CLEANING SERVICE-FSA OFFICES	10,400	10,400	-
100-1000-1565-522210	EQUIPMENT REPAIRS & MAINT	5,000	5,000	-
100-1000-1565-522230	BUILDING & GROUNDS MAINT	25,000	25,000	-
100-1000-1565-522235	BLDG MTN-SR CTR/MENTAL/TR	20,000	20,000	-
100-1000-1565-522240	BURGLAR/FIRE ALARM MAINT	10,600	10,600	-
100-1000-1565-523104	LIABILITY/PROPERTY/VEHICLE	21,000	21,000	-
100-1000-1565-523210	TELEPHONE	3,000	3,000	-
100-1000-1565-523230	INTERNET COSTS	6,000	6,000	-
100-1000-1565-531130	OPERATING SUPPLIES	5,000	5,000	-
100-1000-1565-531210	WATER/SEWER	3,500	3,500	-
100-1000-1565-531230	ELECTRICITY	65,000	65,000	-
100-1000-1565-531270	GASOLINE/DIESEL	200	200	-
100-1000-1565-531280	GARBAGE PICK-UP	4,500	4,500	-
100-1000-1565-542000	MACHINERY & EQUIPMENT	10,000	20,000	10,000
100-1000-1565-551000	INDIRECT COST ALLOCATIONS	12,233	12,233	-
<b>GENERAL GOVT BUILDING &amp; GROUNDS MAINTENANCE TOTAL</b>		<b>201,433</b>	<b>211,433</b>	<b>10,000</b>

**SUPERIOR COURT**

100-2000-2150-511000	PERSONAL SERVICES-SALARIES	55,000	57,500	2,500
100-2000-2150-521205	INTERPRETER FEES	-	1,500	1,500
100-2000-2150-521330	COURT REPORTERS	57,000	92,000	35,000
100-2000-2150-531130	OPERATING SUPPLIES	8,000	8,500	500
100-2000-2150-551000	INDIRECT COST ALLOCATIONS	7,381	7,381	-
<b>SUPERIOR COURT TOTAL</b>		<b>127,381</b>	<b>166,881</b>	<b>39,500</b>

**CLERK OF SUPERIOR COURT**

100-2000-2180-511000	PERSONAL SERVICES-SALARIES	365,500	380,000	14,500
100-2000-2180-511300	OVERTIME	13,000	13,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
100-2000-2180-512000	PERSONAL SERVICES-BENEFITS	28,764	30,100	1,336
100-2000-2180-512100	GROUP INSURANCE	76,500	105,000	28,500
100-2000-2180-512110	LIFE INSURANCE	760	760	-
100-2000-2180-512120	LONG TERM DISABILITY-COUNTY PAID	520	520	-
100-2000-2180-512400	RETIREMENT CONTRIBUTIONS	25,825	25,825	-
100-2000-2180-521126	BOARD OF EQUALIZATION	3,000	3,000	-
100-2000-2180-521260	DOCUMENT MANAGEMENT	39,000	39,000	-
100-2000-2180-521320	SOFTWARE SUPPORT	10,200	10,200	-
100-2000-2180-522210	EQUIPMENT REPAIRS & MAINTENANCE	500	500	-
100-2000-2180-522322	RENTAL OF POSTAGE/COPIER	9,500	9,500	-
100-2000-2180-523102	WORKERS COMP INSURANCE	1,891	1,500	(391)
100-2000-2180-523104	LIABILITY/PROPERTY/VEHICLE	4,100	4,100	-
100-2000-2180-523210	TELEPHONE	3,000	3,000	-
100-2000-2180-523220	POSTAGE	8,000	8,000	-
100-2000-2180-523300	ADVERTISING	1,000	1,000	-
100-2000-2180-523500	TRAVEL	3,000	3,000	-
100-2000-2180-523600	DUES & FEES	2,000	2,000	-
100-2000-2180-523620	JURY & WITNESS FEES	38,000	38,000	-
100-2000-2180-523700	EDUCATION & TRAINING	3,000	3,000	-
100-2000-2180-531130	OPERATING SUPPLIES	20,000	24,000	4,000
100-2000-2180-531400	BOOKS & PERIODICALS	1,000	1,500	500
100-2000-2180-542300	FURNITURE & FIXTURES	2,500	2,500	-
100-2000-2180-542310	BOOK RESTORATION	3,000	3,000	-
100-2000-2180-542400	COMPUTERS	2,500	2,500	-
100-2000-2180-551000	INDIRECT COST ALLOCATIONS	35,000	35,000	-
<b>CLERK OF SUPERIOR COURT TOTAL</b>		<b><u>701,060</u></b>	<b><u>749,505</u></b>	<b><u>48,445</u></b>
<b>DISTRICT ATTORNEY</b>				
100-2000-2300-572200	D.A. OFFICE EXPENSE	69,610	76,370	-
<b>DISTRICT ATTORNEY TOTAL</b>		<b><u>69,610</u></b>	<b><u>76,370</u></b>	<b><u>-</u></b>
<b>STATE COURT</b>				
100-2000-2300-511000	PERSONAL SERVICES-SALARIES	104,075	104,075	-
100-2000-2300-512000	PERSONAL SERVICES-BENEFITS	7,962	7,962	-
100-2000-2300-521205	INTERPRETER FEES	1,000	2,000	1,000
100-2000-2300-521235	CONFLICT/TEMP JUDGES	10,000	10,000	-
100-2000-2300-521330	COURT REPORTERS	20,000	35,000	15,000
100-2000-2300-523102	WORKERS COMP INSURANCE	420	420	-
100-2000-2300-523104	LIABILITY/PROPERTY/VEHICLE	1,100	1,600	500
100-2000-2300-523500	TRAVEL	2,500	2,500	-
100-2000-2300-523600	DUES & FEES	1,000	1,000	-
100-2000-2300-523700	EDUCATION & TRAINING	500	500	-
100-2000-2300-523930	OFFICE EXPENSE	3,600	3,600	-
100-2000-2300-551000	INDIRECT COST ALLOCATIONS	8,000	8,000	-
<b>STATE COURT TOTAL</b>		<b><u>160,157</u></b>	<b><u>176,657</u></b>	<b><u>16,500</u></b>

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
<b>MAGISTRATE COURT</b>				
100-2000-2400-511000	PERSONAL SERVICES-SALARIES	173,100	189,575	16,475
100-2000-2400-512000	PERSONAL SERVICES-BENEFITS	13,242	14,505	1,263
100-2000-2400-512100	GROUP INSURANCE	38,250	45,000	6,750
100-2000-2400-512110	LIFE INSURANCE	220	220	-
100-2000-2400-512120	LONG TERM DISABILITY-COUNTY PAID	100	100	-
100-2000-2400-512400	RETIREMENT CONTRIBUTIONS	4,700	5,200	500
100-2000-2400-521205	INTERPRETER FEES	150	150	-
100-2000-2400-521230	CONSULTANTS	600	600	-
100-2000-2400-521320	SOFTWARE SUPPORT	12,500	12,500	-
100-2000-2400-522210	EQUIPMENT REPAIRS & MAINTENANCE	250	250	-
100-2000-2400-522322	RENTAL OF POSTAGE/COPIER	1,700	1,700	-
100-2000-2400-523102	WORKERS COMP INSURANCE	696	696	-
100-2000-2400-523104	LIABILITY/PROPERTY/VEHICLE	1,800	1,800	-
100-2000-2400-523210	TELEPHONE	2,000	2,000	-
100-2000-2400-523220	POSTAGE	1,000	1,000	-
100-2000-2400-523500	TRAVEL	5,000	5,000	-
100-2000-2400-523600	DUES & FEES	230	230	-
100-2000-2400-523700	EDUCATION & TRAINING	1,000	1,000	-
100-2000-2400-531130	OPERATING SUPPLIES	5,000	5,000	-
100-2000-2400-551000	INDIRECT COST ALLOCATIONS	12,000	12,000	-
<b>MAGISTRATE COURT TOTAL</b>		<b><u>273,538</u></b>	<b><u>298,526</u></b>	<b><u>24,988</u></b>
<b>PROBATE COURT</b>				
100-2000-2450-511000	PERSONAL SERVICES-SALARIES	140,860	149,230	8,370
100-2000-2450-512000	PERSONAL SERVICES-BENEFITS	10,776	11,420	644
100-2000-2450-512100	GROUP INSURANCE	38,250	45,000	6,750
100-2000-2450-512110	LIFE INSURANCE	215	215	-
100-2000-2450-512120	LONG TERM DISABILITY-COUNTY PAID	105	105	-
100-2000-2450-512400	RETIREMENT CONTRIBUTIONS	5,215	5,900	685
100-2000-2450-521210	INDIGENT CARE	600	600	-
100-2000-2450-521230	CONSULTANTS	430	430	-
100-2000-2450-521235	CONFLICT JUDGE	3,000	3,000	-
100-2000-2450-521320	SOFTWARE SUPPORT	12,000	12,000	-
100-2000-2450-522210	EQUIPMENT REPAIRS & MAINTENANCE	1,700	1,700	-
100-2000-2450-523102	WORKERS COMP INSURANCE	600	600	-
100-2000-2450-523104	LIABILITY/PROPERTY/VEHICLE	1,600	3,500	1,900
100-2000-2450-523210	TELEPHONE	1,200	1,200	-
100-2000-2450-523220	POSTAGE	700	700	-
100-2000-2450-523500	TRAVEL	2,000	2,000	-
100-2000-2450-523600	DUES & FEES	500	750	250
100-2000-2450-523700	EDUCATION & TRAINING	800	800	-
100-2000-2450-531130	OPERATING SUPPLIES	4,500	5,000	500
100-2000-2450-542400	COMPUTERS	1,000	1,000	-
100-2000-2450-551000	INDIRECT COST ALLOCATIONS	10,000	10,000	-
<b>PROBATE COURT TOTAL</b>		<b><u>236,051</u></b>	<b><u>255,150</u></b>	<b><u>19,099</u></b>

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
<b>JUVENILE COURT</b>				
100-2000-2600-521205	INTERPRETER FEES	-	1,000	1,000
100-2000-2600-521210	ATTORNEY FEES-IND DEFENS	20,000	20,000	-
100-2000-2600-521330	COURT REPORTERS	7,500	7,500	-
100-2000-2600-572000	JUVENILE COURT EXPENSES	31,200	31,200	-
<b>JUVENILE COURT TOTAL</b>		<b><u>58,700</u></b>	<b><u>59,700</u></b>	<b><u>1,000</u></b>
<b>PUBLIC DEFENDER</b>				
100-2000-2800-521212	INDIGENT DEFENSE - STATE C	20,000	26,001	6,001
100-2000-2800-521213	INDIGENT DEF - SUPERIOR CO	184,401	193,976	9,575
<b>PUBLIC DEFENDER TOTAL</b>		<b><u>204,401</u></b>	<b><u>219,977</u></b>	<b><u>15,576</u></b>
<b>PUBLIC SAFETY</b>				
100-3000-3100-522225	BOAT REPAIR	1,000	1,000	-
100-3000-3100-523025	CONTRACTED SERVICES - CLIMAX	9,490	9,490	-
100-3000-3100-523026	CONTRACTED SERVICES - ATTAPULGUS	4,745	4,745	-
100-3000-3100-531270	CITY OF CLIMAX/VFD FUEL USAGE	5,000	6,000	1,000
100-3000-3100-531610	DIVE TEAM EQUIPMENT	16,000	16,000	-
100-3000-3100-531620	E-911 DISPATCHERS AWARDS	700	-	(700)
100-3000-3100-572040	FORESTRY COMMISSION	19,000	19,000	-
100-3000-3100-572090	HUMANE SOCIETY CONTRIBUT	80,000	80,000	-
100-3000-3100-572095	ANIMAL CONTROL CONTRIBUTION	-	169,682	169,682
100-3000-3100-579000	CONTINGENCIES	130,000	166,423	36,423
<b>PUBLIC SAFETY TOTAL</b>		<b><u>265,935</u></b>	<b><u>472,340</u></b>	<b><u>206,405</u></b>
<b>SHERIFF</b>				
100-3000-3300-511000	PERSONAL SERVICES-SALARIES	1,921,825	2,100,889	179,064
100-3000-3300-511300	OVERTIME	200,000	200,000	-
100-3000-3300-512000	PERSONAL SERVICES-BENEFITS	162,128	176,100	13,972
100-3000-3300-512100	GROUP INSURANCE	382,500	405,000	22,500
100-3000-3300-512110	LIFE INSURANCE	3,350	3,350	-
100-3000-3300-512120	LONG TERM DISABILITY-COUNTY PAID	2,200	2,200	-
100-3000-3300-512400	RETIREMENT CONTRIBUTIONS	135,000	135,000	-
100-3000-3300-521270	PHYSICALS-EMPLOYEES	2,000	2,000	-
100-3000-3300-521272	MEDICAL-VICTIM SVC & INVES	500	500	-
100-3000-3300-521300	TRANSCRIPTION SERVICES	15,000	15,000	-
100-3000-3300-521322	RADIO MAINTENANCE & SUPP	30,873	30,873	-
100-3000-3300-522210	EQUIP REPAIRS & MAINT	5,000	5,000	-
100-3000-3300-522220	VEHICLE REPAIR & MAINTENA	90,000	90,000	-
100-3000-3300-522230	BUILDING & GROUNDS MAINTNE	7,500	7,500	-
100-3000-3300-523102	WORKERS COMP INSURANCE	35,000	45,500	10,500
100-3000-3300-523103	UNEMPLOYMENT COMPENSATI	3,300	3,300	-
100-3000-3300-523104	LIABILITY/PROPERTY/VEHICLE	107,000	145,000	38,000
100-3000-3300-523210	TELEPHONE	37,500	40,000	2,500
100-3000-3300-523220	POSTAGE	2,000	2,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
100-3000-3300-523300	ADVERTISING	500	500	-
100-3000-3300-523500	TRAVEL	20,000	20,000	-
100-3000-3300-523600	DUES & FEES	4,000	4,000	-
100-3000-3300-523630	BALIFF FEES	17,500	19,000	1,500
100-3000-3300-523700	EDUCATION & TRAINING	15,000	15,000	-
100-3000-3300-523850	CONTRACT LABOR	2,000	2,000	-
100-3000-3300-523870	INVESTIGATIONS	2,000	2,000	-
100-3000-3300-531130	OPERATING SUPPLIES	40,000	50,000	10,000
100-3000-3300-531135	CHAMPS	4,000	4,000	-
100-3000-3300-531150	AMMUNITION	10,000	10,000	-
100-3000-3300-531230	ELECTRICITY	3,500	5,000	1,500
100-3000-3300-531270	GASOLINE / DIESEL	150,000	150,000	-
100-3000-3300-531400	BOOKS & PERIODICALS	13,000	-	(13,000)
100-3000-3300-531600	SMALL EQUIPMENT	40,000	40,000	-
100-3000-3300-531710	UNIFORMS - EMPLOYEES	25,000	25,000	-
100-3000-3300-531725	ARMOURED VESTS	15,000	15,000	-
100-3000-3300-542200	VEHICLES	200,000	200,000	-
100-3000-3300-551000	INDIRECT COST ALLOCATIONS	200,000	200,000	-
<b>SHERIFF TOTAL</b>		<b><u>3,904,176</u></b>	<b><u>4,170,712</u></b>	<b><u>266,536</u></b>

**JAIL**

100-3000-3326-511000	PERSONAL SERVICES-SALARIES	1,277,537	1,341,414	63,877
100-3000-3326-511100	PS - SALARIES/COUNTY INMATE EXP	154,350	192,780	38,430
100-3000-3326-511300	OVERTIME	115,000	115,000	-
100-3000-3326-511310	OVERTIME - COUNTY INMATE EXP	10,000	10,000	-
100-3000-3326-512000	PERSONAL SERVICES-BENEFITS	106,530	108,200	1,670
100-3000-3326-512000	PS- BENEFITS/OTHER	11,808	15,515	3,707
100-3000-3326-512100	GROUP INSURANCE	357,000	405,000	48,000
100-3000-3326-512110	GROUP INS/OTHER	38,250	52,500	14,250
100-3000-3326-512110	LIFE INSURANCE	2,600	2,920	320
100-3000-3326-512111	LIFE INS/OTHER	380	435	55
100-3000-3326-512120	LONG TERM DISABILITY-COUNTY PAID	2,250	2,250	-
100-3000-3326-512400	RETIREMENT	83,000	91,500	8,500
100-3000-3326-512410	RETIREMENT/OTHER	18,000	19,000	1,000
100-3000-3326-521230	CONSULTANTS	2,000	2,000	-
100-3000-3326-521269	PHYSICIANS SALARY	158,004	158,004	-
100-3000-3326-521270	PHYSICIANS-EMPLOYEES	1,000	1,000	-
100-3000-3326-521271	PHYSICIANS/MEDICAL - INMATE	250,000	250,000	-
100-3000-3326-521320	SOFTWARE SUPPORT	50,000	60,000	10,000
100-3000-3326-522210	EQUIP REPAIRS & MAINT	10,000	10,000	-
100-3000-3326-522230	BUILDING & GROUNDS MAINT	30,000	40,000	10,000
100-3000-3326-522233	TRAINING ROOM RENOVATION	50,000	50,000	-
100-3000-3326-523025	CONTRACTED SERVICES	18,980	18,980	-
100-3000-3326-523102	WORKERS COMP INSURANCE	30,000	38,500	8,500
100-3000-3326-523104	LIABILITY/PROPERTY/VEHICLE	22,500	33,500	11,000
100-3000-3326-523210	TELEPHONE	7,000	7,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
100-3000-3326-523220	POSTAGE	1,000	1,000	-
100-3000-3326-523230	INTERNET COSTS	14,000	14,000	-
100-3000-3326-523500	TRAVEL	5,000	5,000	-
100-3000-3326-523510	INMATE TRANSPORTATION	1,000	1,000	-
100-3000-3326-523515	INMATE HOUSING	10,000	10,000	-
100-3000-3326-523600	DUES & FEES	1,000	1,000	-
100-3000-3326-523700	EDUCATION & TRAINING	2,000	2,000	-
100-3000-3326-531130	OPERATING SUPPLIES	40,000	40,000	-
100-3000-3326-531210	WATER & SEWER	25,000	32,500	7,500
100-3000-3326-531220	NATURAL GAS EXPENDITURES	25,000	32,500	7,500
100-3000-3326-531230	ELECTRICITY	90,000	101,000	11,000
100-3000-3326-531280	GARBAGE PICK-UP	6,500	7,500	1,000
100-3000-3326-531300	FOOD	145,000	260,000	115,000
100-3000-3326-531600	SMALL EQUIPMENT	7,500	7,500	-
100-3000-3326-531710	UNIFORMS - EMPLOYEES	10,000	10,000	-
100-3000-3326-531725	STAB VESTS	5,000	5,000	-
100-3000-3326-542000	MACHINERY & EQUIPMENT	22,000	22,000	-
100-3000-3326-542400	COMPUTERS	15,000	15,000	-
100-3000-3326-551000	INDIRECT COST ALLOCATIONS	175,000	175,000	-
100-3000-3326-572000	COUNTY INMATE EXPENSES	50,000	50,000	-
<b>JAIL TOTAL</b>		<b><u>3,456,189</u></b>	<b><u>3,817,498</u></b>	<b><u>361,309</u></b>
<b>FIRE</b>				
100-3000-3500-511000	PERSONAL SERVICES-SALARIES	750,750	790,530	39,780
100-3000-3500-511300	OVERTIME	110,000	130,000	20,000
100-3000-3500-512000	PERSONAL SERVICES-BENEFITS	65,850	69,300	3,450
100-3000-3500-512100	GROUP INSURANCE	216,750	240,000	23,250
100-3000-3500-512110	LIFE INSURANCE	2,000	2,000	-
100-3000-3500-512120	LONG TERM DISABILITY-COUNTY PAID	1,350	1,350	-
100-3000-3500-512400	RETIREMENT CONTRIBUTIONS	74,000	76,200	2,200
100-3000-3500-521270	PHYSICIANS - EMPLOYEES	80	80	-
100-3000-3500-521320	SOFTWARE SUPPORT	2,500	2,500	-
100-3000-3500-521322	RADIO MAINTENANCE & SUPP	43,810	43,810	-
100-3000-3500-522210	EQUIPMENT REPAIRS & MAINT	15,000	15,000	-
100-3000-3500-522220	VEHICLE REPAIR & MAINTENA	30,000	30,000	-
100-3000-3500-522230	BUILDING & GROUNDS MAINTE	15,000	15,000	-
100-3000-3500-523101	W/C INSURANCE-VFD	9,000	2,500	(6,500)
100-3000-3500-523102	WORKERS COMP INS-PAID FF	16,750	19,500	2,750
100-3000-3500-523104	PROP/LIABILITY/VEHICLE INS-P	40,000	50,000	10,000
100-3000-3500-523110	CANCER BENEFIT	14,000	9,500	(4,500)
100-3000-3500-523115	ACCIDENT & SICKNESS BENEFIT BENEFIT	3,700	3,700	-
100-3000-3500-523210	TELEPHONE	3,500	3,500	-
100-3000-3500-523230	INTERNET COSTS	1,200	1,200	-
100-3000-3500-523500	TRAVEL	4,000	4,000	-
100-3000-3500-523600	DUES & FEES	400	400	-
100-3000-3500-523640	ALT FUEL HWY IMPACT FEES-G	1,200	1,200	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
100-3000-3500-523700	EDUCATION & TRAINING	3,000	4,500	1,500
100-3000-3500-531130	OPERATING SUPPLIES	12,150	12,150	-
100-3000-3500-531210	WATER & SEWER	2,000	2,000	-
100-3000-3500-531220	NATURAL GAS EXPENDITURES	2,500	2,500	-
100-3000-3500-531230	ELECTRICITY	20,000	20,000	-
100-3000-3500-531240	BOTTLED GAS - PROPANE	3,500	3,500	-
100-3000-3500-531270	GASOLINE / DIESEL	30,000	32,000	2,000
100-3000-3500-531280	GARBAGE PICK-UP	350	350	-
100-3000-3500-531600	SMALL EQUIPMENT	7,000	7,000	-
100-3000-3500-531710	UNIFORMS - EMPLOYEES	6,000	6,000	-
100-3000-3500-542100	VOLUNTEER FIRE DEPARTMEN	27,000	27,000	-
100-3000-3500-542200	VEHICLES	122,000	122,000	-
100-3000-3500-551000	INDIRECT COST ALLOCATIONS	94,721	94,721	-
100-3000-3500-572045	CLIMAX VFD	3,000	3,000	-
<b>FIRE TOTAL</b>		<b><u>1,754,061</u></b>	<b><u>1,847,991</u></b>	<b><u>93,930</u></b>
 <b>EMS</b>				
100-3000-3600-521322	RADIO MAINTENANCE & SUPP	4,116	4,116	-
100-3000-3600-523940	LICENSE FEE	2,500	2,500	-
100-3000-3600-531270	GASOLINE/DIESEL	75,000	75,000	-
100-3000-3600-572150	GRADY EMS PAYMENT	510,000	510,000	-
<b>EMS TOTAL</b>		<b><u>591,616</u></b>	<b><u>591,616</u></b>	<b><u>-</u></b>
 <b>CORONER</b>				
100-3000-3700-511000	PERSONAL SERVICES-SALARIES	5,055	10,055	5,000
100-3000-3700-512000	PERSONAL SERVICES-BENEFITS	390	770	380
100-3000-3700-521213	DEATH INVESTIGATIONS	30,000	30,000	-
100-3000-3700-521214	INVESTIGATION TRANSPORT	5,000	10,000	5,000
100-3000-3700-522210	EQUIPMENT REPAIRS & MAINT	1,000	1,000	-
100-3000-3700-523102	WORKERS COMP INSURANCE	375	375	-
100-3000-3700-523104	LIABILITY/PROPERTY/VEHICLE	525	1,500	975
100-3000-3700-523500	TRAVEL	2,000	3,500	1,500
100-3000-3700-523600	DUES & FEES	325	525	200
100-3000-3700-523700	EDUCATION & TRAINING	720	1,500	780
100-3000-3700-531130	OPERATING SUPPLIES	1,000	2,000	1,000
100-3000-3700-531230	ELECTRICITY	3,000	2,000	(1,000)
100-3000-3700-551000	INDIRECT COST ALLOCATIONS	3,000	3,000	-
<b>CORONER TOTAL</b>		<b><u>52,390</u></b>	<b><u>66,225</u></b>	<b><u>13,835</u></b>
 <b>EMERGENCY MANAGEMENT</b>				
100-3000-3920-511000	PERSONAL SERVICES-SALARIES	14,500	15,805	1,305
100-3000-3920-512000	PERSONAL SERVICES-BENEFITS	1,109	1,215	106
100-3000-3920-512400	RETIREMENT CONTRIBUTIONS	1,870	1,870	-
100-3000-3920-523104	LIABILITY/PROPERTY/VEHICLE	576	576	-
100-3000-3920-523215	EMA APP	9,480	6,000	(3,480)
100-3000-3920-523500	TRAVEL	474	474	-



**DECATUR COUNTY BOARD OF COMMISSIONERS**  
**PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT</u>	<u>PROPOSED</u>	<u>DIFFERENCE</u>
		<u>FY23</u>	<u>FY24</u>	<u>FROM FY 23</u>
100-3000-3920-551000	INDIRECT COST ALLOCATIONS	1,143	1,143	-
<b>EMERGENCY MANAGEMENT TOTAL</b>		<b>29,152</b>	<b>27,083</b>	<b>(2,069)</b>
<b>PUBLIC WORKS</b>				
100-4000-4200-511000	PERSONAL SERVICES-SALARIES	1,031,641	1,077,550	45,909
100-4000-4200-511100	PS - SALARIES - OTHER	226,202	226,202	-
100-4000-4200-511300	OVERTIME	35,000	35,000	-
100-4000-4200-511310	OVERTIME - OTHER	7,500	7,500	-
100-4000-4200-512000	PERSONAL SERVICES-BENEFITS	81,600	85,125	3,525
100-4000-4200-512100	PS-BENEFITS - OTHER	18,609	18,609	-
100-4000-4200-512100	GROUP INSURANCE	306,000	315,000	9,000
100-4000-4200-512110	GROUP INS - OTHER	76,500	90,000	13,500
100-4000-4200-512110	LIFE INSURANCE	2,720	3,050	330
100-4000-4200-512111	LIFE INS - OTHER	650	650	-
100-4000-4200-512120	LONG TERM DISABILITY-COUNTY PAID	1,905	1,905	-
100-4000-4200-512400	RETIREMENT CONTRIBUTIONS	71,000	71,000	-
100-4000-4200-512410	RETIREMENT - OTHER	25,500	26,500	1,000
100-4000-4200-521290	PHYSICIANS - EMPLOYEES	780	500	(280)
100-4000-4200-521290	SURVEYING	2,000	3,000	1,000
100-4000-4200-521320	SOFTWARE SUPPORT	1,000	700	(300)
100-4000-4200-521322	RADIO MAINTENANCE & SUPP	19,112	19,112	-
100-4000-4200-522210	EQUIPMENT REPAIRS & MAINT	165,000	165,000	-
100-4000-4200-522220	VEHICLE REPAIR & MAINTENA	75,000	75,000	-
100-4000-4200-522230	BUILDING & GROUNDS MAINTE	8,200	8,200	-
100-4000-4200-522245	REPAIRS TO DAMAGED PROPE	1,000	1,000	-
100-4000-4200-522250	RAILROAD REPAIRS	20,000	21,000	1,000
100-4000-4200-522320	RENTAL OF EQUIPMENT & VEHI	1,000	1,000	-
100-4000-4200-523025	CONTRACTED SERVICES	279,955	279,955	-
100-4000-4200-523102	WORKERS COMP INSURANCE	35,000	47,000	12,000
100-4000-4200-523103	UNEMPLOYMENT COMPENSATI	5,000	5,000	-
100-4000-4200-523104	LIABILITY/PROPERTY/VEHICLE	57,000	57,500	500
100-4000-4200-523210	TELEPHONE	7,800	7,900	100
100-4000-4200-523500	TRAVEL	1,000	1,000	-
100-4000-4200-523640	ALT FUEL HWY IMPACT FEES-G	1,200	1,200	-
100-4000-4200-523700	EDUCATION & TRAINING	750	750	-
100-4000-4200-531110	ROAD SUPPLIES	155,000	155,000	-
100-4000-4200-531130	OPERATING SUPPLIES	40,000	40,000	-
100-4000-4200-531210	WATER & SEWER	4,550	4,550	-
100-4000-4200-531220	NATURAL GAS	5,100	5,100	-
100-4000-4200-531230	ELECTRICITY	15,000	15,000	-
100-4000-4200-531250	OIL	8,500	20,000	11,500
100-4000-4200-531270	GASOLINE / DIESEL	230,000	330,000	100,000
100-4000-4200-531275	DEF FUEL ADDITIVE	-	20,000	20,000
100-4000-4200-531280	GARBAGE PICK-UP	1,900	2,000	100
100-4000-4200-531600	SMALL EQUIPMENT	3,500	-	(3,500)
100-4000-4200-531710	UNIFORMS - EMPLOYEES	11,500	14,000	2,500

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
100-4000-4200-542000	MACHINERY & EQUIPMENT	930,300	1,341,500	411,200
100-4000-4200-542200	VEHICLES	246,000	108,000	(138,000)
100-4000-4200-541100	CITY OF BDGE ROAD MAINTENANCE	125,000	125,000	-
100-4000-4200-551000	INDIRECT COST ALLOCATIONS	180,000	180,000	-
100-4000-4200-581000	PRINCIPAL	76,319	4,255	(72,064)
100-4000-4200-582000	INTEREST	1,325	15	(1,310)
<b>PUBLIC WORKS TOTAL</b>		<b><u>4,599,617</u></b>	<b><u>5,017,328</u></b>	<b><u>417,710</u></b>
<b>KAB OPERATIONS</b>				
100-4000-4550-572055	KAB CONTRIBUTION	30,000	30,000	-
<b>KAB OPERATIONS TOTAL</b>		<b><u>30,000</u></b>	<b><u>30,000</u></b>	<b><u>-</u></b>
<b>HEALTH</b>				
100-5000-5100-523104	VEHICLE INS-HEALTH DEPT	6,000	7,500	1,500
100-5000-5100-523105	VEHICLE INS-GA FARM WORKE	5,000	8,500	3,500
100-5000-5100-531270	GASOLINE / DIESEL	4,000	4,000	-
100-5000-5100-531271	GAS/DIESEL-GA FARM WORKE	4,000	4,000	-
100-5000-5100-572065	HEALTH DEPT CONTRIBUTION	100,000	100,000	-
<b>HEALTH TOTAL</b>		<b><u>119,000</u></b>	<b><u>124,000</u></b>	<b><u>5,000</u></b>
<b>WELFARE</b>				
100-5000-5400-572051	FOSTER CHILDREN - DFACS	10,000	10,000	-
<b>WELFARE TOTAL</b>		<b><u>10,000</u></b>	<b><u>10,000</u></b>	<b><u>-</u></b>
<b>RECREATION</b>				
100-6000-6100-572061	RIVER TOWN DAYS	3,000	3,000	-
100-6000-6100-572080	CHAMBER OF COMMERCE BAS	9,000	9,000	-
<b>RECREATION TOTAL</b>		<b><u>12,000</u></b>	<b><u>12,000</u></b>	<b><u>-</u></b>
<b>EXTENSION SERVICE</b>				
100-7000-7100-511000	PERSONAL SERVICES-SALARIES	81,113	93,590	12,478
100-7000-7100-512000	PERSONAL SERVICES-BENEFITS	6,205	7,200	995
100-7000-7100-512400	RETIREMENT CONTRIBUTIONS	15,000	12,100	(2,900)
100-7000-7100-522210	EQUIPMENT REPAIRS & MAINT	2,500	2,500	-
100-7000-7100-522220	VEHICLE REPAIR & MAINTENA	1,065	1,065	-
100-7000-7100-522230	BUILDING & GROUNDS MAINTEN	6,500	6,500	-
100-7000-7100-522322	RENTAL OF POSTAGE/COPIER	1,700	1,700	-
100-7000-7100-523104	LIABILITY/PROPERTY/VEHICLE	7,650	7,650	-
100-7000-7100-523210	TELEPHONE	3,300	3,300	-
100-7000-7100-523500	TRAVEL	5,500	5,500	-
100-7000-7100-523850	CONTRACT LABOR	6,000	6,000	-
100-7000-7100-523880	AMERICORPS STATE PROGRA	3,000	3,000	-
100-7000-7100-531130	OPERATING SUPPLIES	3,700	3,700	-
100-7000-7100-531210	WATER & SEWER	2,500	2,500	-
100-7000-7100-531220	NATURAL GAS	1,000	1,000	-
100-7000-7100-531230	ELECTRICITY	35,000	35,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
100-7000-7100-531270	GASOLINE / DIESEL	2,500	2,500	-
100-7000-7100-531280	GARBAGE PICK-UP	1,000	1,000	-
100-7000-7100-551000	INDIRECT COST ALLOCATIONS	10,000	10,000	-
<b>EXTENSION SERVICE TOTAL</b>		<b><u>195,233</u></b>	<b><u>205,805</u></b>	<b><u>10,572</u></b>
<b>PLANNING</b>				
100-7000-7400-572175	PLANNER AGREEMENT	61,000	61,000	-
100-7000-7400-572205	CODE ENFORCEMENT AGREE	132,000	132,000	-
100-7000-7400-572210	PLANNING DEPT CONTRACT F	95,000	95,000	-
100-7000-7400-579000	CONTINGENCIES	10,000	10,000	-
<b>PLANNING TOTAL</b>		<b><u>298,000</u></b>	<b><u>298,000</u></b>	<b><u>-</u></b>
<b>INDUSTRIAL PARK</b>				
100-7000-7500-511000	PERSONAL SERVICES-SALARIES	111,038	116,600	5,563
100-7000-7500-511300	OVERTIME	4,000	4,000	-
100-7000-7500-512000	PERSONAL SERVICES-BENEFITS	8,800	9,250	450
100-7000-7500-512100	GROUP INSURANCE	38,250	45,000	6,750
100-7000-7500-512110	LIFE INSURANCE	350	350	-
100-7000-7500-512120	LONG TERM DISABILITY-COUNTY PAID	120	120	-
100-7000-7500-521270	PHYSICIANS-EMPLOYEES	1,863	1,863	-
100-7000-7500-521322	RADIO MAINTENANCE & SUPP	2,058	2,058	-
100-7000-7500-522210	EQUIPMENT REPAIRS & MAINT	18,000	18,000	-
100-7000-7500-522220	VEHICLE REPAIR & MAINTENA	7,000	7,000	-
100-7000-7500-522230	BUILDING & GROUNDS MAINTE	4,000	4,000	-
100-7000-7500-523025	CONTRACTED SERVICES	9,490	9,490	-
100-7000-7500-523102	WORKERS COMP INSURANCE	3,500	3,500	-
100-7000-7500-523104	LIABILITY/PROPERTY/VEHICLE	9,000	9,300	300
100-7000-7500-523210	TELEPHONE	3,500	3,500	-
100-7000-7500-523640	ALT FUEL HWY IMPACT FEES-G	100	100	-
100-7000-7500-531130	OPERATING SUPPLIES	5,500	5,500	-
100-7000-7500-531210	WATER & SEWER	900	900	-
100-7000-7500-531220	NATURAL GAS EXPENDITURES	1,250	1,250	-
100-7000-7500-531230	ELECTRICITY	3,500	3,500	-
100-7000-7500-531270	GASOLINE / DIESEL	12,000	12,000	-
100-7000-7500-531280	GARBAGE PICK-UP	350	350	-
100-7000-7500-531600	SMALL EQUIPMENT	12,000	12,000	-
100-7000-7500-531710	UNIFORMS - EMPLOYEES	800	800	-
100-7000-7500-542000	MACHINERY & EQUIPMENT( MOWER)	16,000	16,000	-
100-7000-7500-551000	INDIRECT COST ALLOCATIONS	11,500	11,500	-
<b>INDUSTRIAL PARK TOTAL</b>		<b><u>284,869</u></b>	<b><u>297,931</u></b>	<b><u>13,063</u></b>
<b>AIRPORT</b>				
100-7000-7563-511000	PERSONAL SERVICES-SALARIES	103,656	109,000	5,344
100-7000-7563-511300	OVERTIME	7,930	8,339	409
100-7000-7563-512000	PERSONAL SERVICES-BENEFITS	8,110	9,000	890
100-7000-7563-512100	GROUP INSURANCE	38,250	45,000	6,750

**DECATUR COUNTY BOARD OF COMMISSIONERS  
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		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
100-7000-7563-512110	LIFE INSURANCE	325	325	-
100-7000-7563-512120	LONG TERM DISABILITY	190	190	-
100-7000-7563-512400	RETIREMENT	2,500	2,600	100
100-7000-7563-521230	CONSULTANTS	2,000	2,000	-
100-7000-7563-522210	EQUIPMENT REPAIRS & MAINT	30,000	30,000	-
100-7000-7563-522220	VEHICLE REPAIR & MAINTENA	1,750	2,500	750
100-7000-7563-522230	BUILDING & GROUNDS MAINTE	15,000	15,000	-
100-7000-7563-523102	WORKERS COMP INSURANCE	1,600	2,200	600
100-7000-7563-523104	LIABILITY INSURANCE	13,500	13,500	-
100-7000-7563-523210	TELEPHONE	6,750	6,750	-
100-7000-7563-523300	ADVERTISING	1,500	1,500	-
100-7000-7563-523500	TRAVEL	400	400	-
100-7000-7563-523600	DUES & FEES	1,000	1,000	-
100-7000-7563-523700	EDUCATION & TRAINING	3,000	3,000	-
100-7000-7563-531130	OPERATING SUPPLIES	7,500	7,500	-
100-7000-7563-531210	WATER & SEWER	1,500	1,000	(500)
100-7000-7563-531230	ELECTRICITY	15,500	15,500	-
100-7000-7563-531250	OIL	1,000	1,000	-
100-7000-7563-531270	GASOLINE/DIESEL	1,500	3,000	1,500
100-7000-7563-531280	GARBAGE PICK UP	300	300	-
100-7000-7563-531521	LL100-AVIATION FUEL	135,000	135,000	-
100-7000-7563-531522	JET - AVIATION FUEL	300,000	300,000	-
100-7000-7563-531523	SALES TAX	5,000	5,000	-
100-7000-7563-531600	SMALL EQUIPMENT	10,500	10,500	-
100-7000-7563-531710	UNIFORMS - EMPLOYEES	700	700	-
100-7000-7563-542000	MACHINERY & EQUIPMENT	10,000	10,000	-
100-7000-7563-551000	INDIRECT COST ALLOCATIONS	25,000	25,000	-
<b>AIRPORT TOTAL</b>		<b><u>750,961</u></b>	<b><u>766,804</u></b>	<b><u>15,843</u></b>
<b>GENERAL FUND TOTAL BEFORE TRANSFERS(FUND 100)</b>		<b><u>20,125,686</u></b>	<b><u>21,854,344</u></b>	<b><u>1,728,658</u></b>
<b>OTHER FINANCING USES</b>				
100-0000-0000-611004	TRANSFER OUT - E-911	588,009	648,228	60,219
<b>OTHER FINANCING USES TOTAL</b>		<b><u>588,009</u></b>	<b><u>648,228</u></b>	<b><u>60,219</u></b>
<b>GENERAL FUND TOTAL (FUND 100)</b>		<b><u>20,713,695</u></b>	<b><u>22,502,572</u></b>	<b><u>1,788,877</u></b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>JAIL FUND (FUND 201)</b>				
201-3000-3326-522230	BUILDINGS & GROUNDS MAINT	60,000	60,000	-
<b>JAIL FUND TOTAL</b>		<b><u>60,000</u></b>	<b><u>60,000</u></b>	<b><u>-</u></b>
<b>LAW LIBRARY FUND (FUND 205)</b>				
205-2000-0000-531400	BOOKS & PERIODICALS	16,000	16,000	-
<b>LAW LIBRARY FUND TOTAL</b>		<b><u>16,000</u></b>	<b><u>16,000</u></b>	<b><u>-</u></b>

**DECATUR COUNTY BOARD OF COMMISSIONERS**  
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		<u>CURRENT</u>	<u>PROPOSED</u>	<u>DIFFERENCE</u>
		<u>FY23</u>	<u>FY24</u>	<u>FROM FY 23</u>
<b>CONFISCATED ASSETS (FUND 210)</b>				
210-0000-0000-531100	GENERAL SUPPLIES & MATERIALS	8,500	8,500	-
<b>CONFISCATED ASSETS TOTAL</b>		<b>8,500</b>	<b>8,500</b>	<b>-</b>
<b>DCCI INMATE ACCT (FUND 211)</b>				
211-0000-0000-511000	PERSONAL SERVICES-SALARIES	22,000	22,000	-
211-0000-0000-512000	PERSONAL SERVICES-BENEFITS	1,683	1,683	-
211-0000-0000-523205	CABLE TV	3,500	3,500	-
211-0000-0000-523220	TRINITY TAKE-OUT-INMATES	15,000	-	(15,000)
211-0000-0000-531130	OPERATING SUPPLIES	100,000	100,000	-
211-0000-0000-531750	COMMISSARY SALES-STEWAR	200,000	200,000	-
<b>DCCI INMATE ACCT TOTAL</b>		<b>342,183</b>	<b>327,183</b>	<b>(15,000)</b>
<b>JAIL INMATE FUND (FUND 212)</b>				
212-0000-0000-531130	OPERATING SUPPLIES	35,000	35,000	-
212-0000-0000-531400	BOOKS & PERIODICALS	-	13,000	-
212-0000-0000-531720	INMATE CLOTHING	10,000	10,000	-
212-0000-0000-581000	CAMERA LEASE	80,000	85,000	5,000
<b>JAIL INMATE FUND TOTAL</b>		<b>125,000</b>	<b>143,000</b>	<b>18,000</b>
<b>E911 FUND (FUND 215)</b>				
215-3000-3800-511000	PERSONAL SERVICES-SALARIES	776,335	886,736	110,401
215-3000-3800-511300	OVERTIME	142,728	140,812	(1,916)
215-3000-3800-512000	PERSONAL SERVICES-BENEFITS	59,500	78,608	19,108
215-3000-3800-512100	GROUP INSURANCE	216,750	270,000	53,250
215-3000-3800-512110	LIFE INSURANCE	1,970	2,090	120
215-3000-3800-512120	LONG TERM DISABILITY-COUNTY PAID	898	1,660	762
215-3000-3800-512400	RETIREMENT CONTRIBUTIONS	55,000	55,000	-
215-3000-3800-521270	PHYSICIANS - EMPLOYEES	1,500	1,500	-
215-3000-3800-521320	SOFTWARE SUPPORT	167,000	185,000	18,000
215-3000-3800-521322	RADIO MAINTENANCE & SUPP	1,176	1,176	-
215-3000-3800-522210	EQUIPMENT REPAIRS & MAINT	5,000	5,000	-
215-3000-3800-522220	VEHICLE REPAIR & MAINTENA	550	550	-
215-3000-3800-522230	BUILDING & GROUNDS MAINTEN	4,000	4,000	-
215-3000-3800-523102	WORKERS COMP INSURANCE	4,146	4,146	-
215-3000-3800-523103	UNEMPLOYMENT COMPENSATI	5,000	5,000	-
215-3000-3800-523104	LIABILITY/PROPERTY/VEHICLE	11,000	11,000	-
215-3000-3800-523210	TELEPHONE	12,000	12,000	-
215-3000-3800-523220	POSTAGE	250	250	-
215-3000-3800-523230	INTERNET COSTS	1,400	1,400	-
215-3000-3800-523300	ADVERTISING	100	100	-
215-3000-3800-523500	TRAVEL	10,000	10,000	-
215-3000-3800-523600	DUES & FEES	200	200	-
215-3000-3800-523700	EDUCATION & TRAINING	10,000	10,000	-
215-3000-3800-523855	LANDLINE CARRIERS	110,000	110,000	-
215-3000-3800-523860	WIRELESS CARRIERS	5,000	5,000	-

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		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
215-3000-3800-531130	OPERATING SUPPLIES	10,000	10,000	-
215-3000-3800-531210	WATER & SEWER	1,000	1,000	-
215-3000-3800-531230	ELECTRICITY	15,000	30,000	15,000
215-3000-3800-531270	GARBAGE PICK-UP	1,000	2,000	1,000
215-3000-3800-531280	GASOLINE / DIESEL	3,000	2,500	(500)
215-3000-3800-542000	MACHINERY & EQUIPMENT	-	85,000	85,000
215-3000-3800-551000	INDIRECT COST ALLOCATIONS	90,741	90,741	-
215-3000-3800-579000	CONTINGENCIES	5,000	5,000	-
215-3000-3800-581000	PRINCIPAL	105,293	-	(105,293)
215-3000-3800-582000	INTEREST	3,633	-	(3,633)
<b>E911 FUND TOTAL</b>		<b><u>1,856,845</u></b>	<b><u>2,027,469</u></b>	<b><u>170,624</u></b>
<b>E911 RADIO SYSTEM (FUND 220)</b>				
220-3000-3805-511000	PERSONAL SERVICES-SALARIES	12,000	12,000	-
220-3000-3805-512000	PERSONAL SERVICES-BENEFITS	918	918	-
220-3000-3805-521321	MASTER SITE MAINTENANCE	66,000	66,000	-
220-3000-3805-521322	RADIO SYSTEM SUPPORT	162,495	488,000	325,505
220-3000-3805-522210	EQUIPMENT REPAIRS & MAINT	15,000	15,000	-
220-3000-3805-522230	BUILDING & GROUNDS MAINT	3,600	3,600	-
220-3000-3805-523104	LIABILITY/PROPERTY/VEHICLE	4,100	4,100	-
220-3000-3805-523230	INTERNET COSTS	3,000	3,000	-
220-3000-3805-531130	OPERATING SUPPLIES	500	500	-
220-3000-3805-531230	ELECTRICITY	26,000	26,000	-
220-3000-3805-531240	BOTTLED GAS-PROPANE	2,000	2,000	-
220-3000-3805-551000	INDIRECT COST ALLOCATIONS	15,000	15,000	-
220-3000-3805-579000	CONTINGENCIES	3,000	3,000	-
220-3000-3805-581010	PRINCIPAL/RADIO SYSTEM-GR	241,358	248,477	7,119
220-3000-3805-581015	PRINCIPAL/RADIO SYSTEM-BAI	36,282	37,352	1,070
220-3000-3805-581020	PRINCIPAL/RADIO SYSTEM-WH	6,220	6,403	183
220-3000-3805-582010	INTEREST/RADIO SYSTEM-GR	14,451	7,330	(7,121)
220-3000-3805-582015	INTEREST/RADIO SYSTEM-BAI	2,173	1,102	(1,071)
220-3000-3805-582020	INTEREST/RADIO SYSTEM-WHI	373	189	(184)
<b>E911 RADIO SYSTEM TOTAL</b>		<b><u>614,470</u></b>	<b><u>939,971</u></b>	<b><u>325,501</u></b>
<b>VICTIM ASSISTANCE FUND (FUND 222)</b>				
222-0000-0000-523905	ADMIN COSTS	1,000	1,000	-
222-0000-0000-572003	VICTIM SERVICES PAYMENT	20,000	20,000	-
<b>VICTIM ASSISTANCE FUND TOTAL</b>		<b><u>21,000</u></b>	<b><u>21,000</u></b>	<b><u>-</u></b>
<b>INMATE EDUCATION INCENTIVE FUND (FUND 223)</b>				
223-0000-0000-523725	INMATE EDUCATION	23,919	13,966	(9,953)
223-0000-0000-531150	INMATE SUPPLIES	23,919	13,966	(9,953)
<b>INMATE EDUCATION INCENTIVE FUND TOTAL</b>		<b><u>47,838</u></b>	<b><u>27,932</u></b>	<b><u>(19,906)</u></b>
<b>MANDATORY DRUG FUND (FUND 228)</b>				
228-0000-0000-572001	DRUG COURT EXPENSES	15,000	15,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
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		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
228-0000-0000-611007	TRANSFER OUT	5,150	5,150	-
<b>MANDATORY DRUG FUND TOTAL</b>		<b><u>20,150</u></b>	<b><u>20,150</u></b>	<b><u>-</u></b>
 <b>AMERICAN RESCUE PLAN (FUND 230)</b>				
230-0000-0000-611007	TRANSFER OUT - GENERAL FUND	-	5,265,000	5,265,000
<b>AMERICAN RESCUE PLAN TOTAL</b>		<b><u>-</u></b>	<b><u>5,265,000</u></b>	<b><u>5,265,000</u></b>
 <b>MULTIPLE GRANT FUND (FUND 250)</b>				
250-0000-0000-531695	ACCG GRANT	4,000	6,000	2,000
250-0000-0000-531700	PRE-HAZARD MITIGATION PLA	13,500	-	(13,500)
250-0000-0000-531704	K-9 DOG EXPENDITURES	15,000	15,000	-
250-0000-0000-531705	GOLDEN TRIANGLE GRANT EX	2,000	2,000	-
250-0000-0000-531710	IC SOLUTIONS - TECH GRANT	10,000	7,172	(2,828)
250-0000-0000-531720	STEWART-DCCI COMMISSARY GRANT EXP	5,000	-	(5,000)
<b>MULTIPLE GRANT FUND TOTAL</b>		<b><u>49,500</u></b>	<b><u>30,172</u></b>	<b><u>(19,328)</u></b>
 <b>SPECIAL REVENUE FUNDS TOTAL</b>		 <b><u>3,161,487</u></b>	 <b><u>8,886,378</u></b>	 <b><u>5,724,891</u></b>
 <b>CAPITAL PROJECTS FUNDS</b>				
<b>SPLOST VII (FUND 325)</b>				
325-0000-0000-572100	BDGE/DEC CO HOSPITAL AUTH	600,000	600,000	-
325-0000-0000-572110	CITY OF ATTAPULGUS	80,500	80,500	-
325-0000-0000-572120	CITY OF BAINBRIDGE	1,925,000	1,925,000	-
325-0000-0000-572130	CITY OF BRINSON	38,500	38,500	-
325-0000-0000-572140	CITY OF CLIMAX	50,500	50,500	-
<b>PAYMENTS TO CITIES &amp; HOSPITAL TOTAL</b>		<b><u>2,694,500</u></b>	<b><u>2,694,500</u></b>	<b><u>-</u></b>
 <b>WWTP</b>				
325-0000-4300-581100	GEFA LOAN PAYMENT - WWTP	142,680	146,145	3,465
325-0000-4300-582200	WWTP GEFA LOAN INTEREST -	54,331	50,870	(3,461)
<b>WWTP TOTAL</b>		<b><u>197,011</u></b>	<b><u>197,015</u></b>	<b><u>4</u></b>
 <b>LANDFILL</b>				
325-0000-9004-541400	INFRASTRUCE	100,000	100,000	-
<b>LANDFILL TOTAL</b>		<b><u>100,000</u></b>	<b><u>100,000</u></b>	<b><u>-</u></b>
 <b>COUNTY FACILITIES IMPROVEMENTS</b>				
325-0000-9025-541200	SITE IMPROVEMENT - VARIOUS BUILDINGS	100,000	100,000	-
<b>COUNTY FACILITIES IMPROVEMENTS TOTAL</b>		<b><u>100,000</u></b>	<b><u>100,000</u></b>	<b><u>-</u></b>
 <b>PUBLIC SAFETY</b>				
325-0000-9046-541200	SITE IMPROVEMENTS - JAIL	600,000	600,000	-
325-0000-9046-541200	E911 RADIO EQUIPMENT	-	309,521	309,521
325-0000-9050-541200	EMERGENCY SERVICES BUILDING	1,148,968	1,148,968	-
<b>PUBLIC SAFETY TOTAL</b>		<b><u>1,748,968</u></b>	<b><u>2,058,489</u></b>	<b><u>309,521</u></b>

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	<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
<b>SPLOST VII TOTAL BEFORE TRANSFERS</b>	<b>4,840,479</b>	<b>5,150,004</b>	<b>309,525</b>
<b>OTHER FINANCING USES</b>			
325-0000-0000-611000 OPERATING TRANSFER OUT-DEBT SVC	169,521	169,521	-
<b>OTHER FINANCING USES TOTAL</b>	<b>169,521</b>	<b>169,521</b>	<b>-</b>
<b>SPLOST VII TOTAL</b>	<b>5,010,000</b>	<b>5,319,525</b>	<b>309,525</b>
<b>TSPLOST FUND (FUND 335)</b>			
335-0000-0000-572110 CITY OF ATTAPULGUS-1.61%	72,450	72,450	-
335-0000-0000-572120 CITY OF BAINBRIDGE-35%	1,575,000	1,575,000	-
335-0000-0000-572130 CITY OF BRINSON - .77%	34,650	34,650	-
335-0000-0000-572140 CITY OF CLIMAX - 1.01%	45,450	45,450	-
<b>PAYMENT TO OTHER MUNICIPALITIES</b>	<b>1,727,550</b>	<b>1,727,550</b>	<b>-</b>
<b>VARIOUS ROADS</b>			
335-0000-9009-541200 INFRASTRUCTURE	100,000	100,000	-
<b>VARIOUS ROADS TOTAL</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>SHARBER ROAD</b>			
335-0000-9018-521295 ENGINEERING-SHARBER ROA	2,400	2,400	-
335-0000-9018-541400 INFRASTRUCTURE - SHARBER	1,601,962	1,601,962	-
<b>SHARBER ROAD TOTAL</b>	<b>1,604,362</b>	<b>1,604,362</b>	<b>-</b>
<b>TSPLOST TOTAL BEFORE TRANSFERS</b>	<b>3,431,912</b>	<b>3,431,912</b>	<b>-</b>
<b>OTHER FINANCING USES</b>			
335-0000-0000-611000 TRANSFER OUT - PUBLIC WOR	1,078,088	1,078,088	-
<b>OTHER FINANCING USES TOTAL</b>	<b>1,078,088</b>	<b>1,078,088</b>	<b>-</b>
<b>TSPLOST TOTAL</b>	<b>4,510,000</b>	<b>4,510,000</b>	<b>-</b>
<b>SPLOST VI FUND (FUND345)</b>			
<b>PUBLIC SAFETY</b>			
345-0000-9046-541200 SITE IMPROVEMENTS - E911 RADIO EQUIP	309,521	-	(309,521)
<b>PUBLIC SAFETY TOTAL</b>	<b>309,521</b>	<b>-</b>	<b>(309,521)</b>
<b>LMIG</b>			
345-0000-9065-541400 2021 LMIG PROJECTS	300,000	170,645	(129,355)
345-0000-9066-541400 2022 LMIG PROJECTS	795,960	795,960	-
345-0000-9067-541400 2023 LMIG PROJECTS	-	811,329	811,329
<b>LMIG TOTAL</b>	<b>1,095,960</b>	<b>966,605</b>	<b>(129,355)</b>
<b>SPLOST VI &amp; LMIG TOTAL</b>	<b>1,405,481</b>	<b>966,605</b>	<b>(438,876)</b>



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	<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
<b>CDBG - PHILYAW SUBDIVISON(W0405-018-01 ) (FUND 348)</b>			
348-0000-9001-541000	5,000	5,000	-
348-0000-9001-541200	500,000	500,000	-
348-0000-9001-541400	210,000	210,000	-
348-0000-9001-579000	35,000	35,000	-
<b>CDBG - PHILYAW SUBDIVISON(W0405-018-01 ) TOTAL</b>	<u>750,000</u>	<u>750,000</u>	<u>-</u>
<b>CAPITAL PROJECTS FUND TOTAL</b>	<u><b>11,675,481</b></u>	<u><b>11,546,130</b></u>	<u>(129,351)</u>
<b>DEBT SERVICE</b>			
<b>REVENUE BOND FUND (FUND 420)</b>			
420-0000-0000-581100	50,000	50,000	-
420-0000-0000-582100	784,050	784,050	-
<b>REVENUE BOND FUND TOTAL</b>	<u><b>834,050</b></u>	<u><b>834,050</b></u>	<u>-</u>
<b>SILVER LAKE</b>			
430-0000-9030-581310	164,636	165,491	855
430-0000-9030-582310	4,885	4,030	(855)
<b>SILVER LAKE TOTAL</b>	<u><b>169,521</b></u>	<u><b>169,521</b></u>	<u>-</u>
<b>DEBT SERVICE FUND TOTAL</b>	<u><b>1,003,571</b></u>	<u><b>1,003,571</b></u>	<u>-</u>
<b>ENTERPRISE FUNDS</b>			
<b>DCCI (FUND 502)</b>			
502-3000-3400-511000	1,102,090	1,176,240	74,150
502-3000-3400-511300	115,000	115,000	-
502-3000-3400-512000	93,110	90,747	(2,363)
502-3000-3400-512100	293,250	345,000	51,750
502-3000-3400-512110	2,525	2,635	110
502-3000-3400-512120	2,400	2,600	200
502-3000-3400-512400	115,500	150,000	34,500
502-3000-3400-521270	1,000	1,000	-
502-3000-3400-521271	35,000	45,000	10,000
502-3000-3400-521320	900	900	-
502-3000-3400-521322	12,055	12,055	-
502-3000-3400-522210	25,000	25,000	-
502-3000-3400-522220	15,000	15,000	-
502-3000-3400-522230	46,750	46,750	-
502-3000-3400-522320	2,500	3,500	1,000
502-3000-3400-523025	196,000	196,000	-
502-3000-3400-523102	30,000	34,100	4,100
502-3000-3400-523103	5,000	5,000	-
502-3000-3400-523104	33,000	33,000	-
502-3000-3400-523210	10,000	10,000	-
502-3000-3400-523220	240	240	-
502-3000-3400-523300	300	300	-
502-3000-3400-523500	3,700	3,700	-

**DECATUR COUNTY BOARD OF COMMISSIONERS**  
**PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
502-3000-3400-523510	INMATE TRANSPORTATION	3,500	3,500	-
502-3000-3400-523600	DUES & FEES	200	200	-
502-3000-3400-523635	DEBIT PHONE TIME-INMATES	80,000	72,000	(8,000)
502-3000-3400-523700	EDUCATION & TRAINING	400	400	-
502-3000-3400-531120	MEDICAL SUPPLIES	3,000	3,000	-
502-3000-3400-531125	PHARMACY MEDICAL SUPPLIE	20,000	20,000	-
502-3000-3400-531130	OPERATING SUPPLIES	50,000	50,000	-
502-3000-3400-531210	WATER & SEWER	4,000	4,000	-
502-3000-3400-531220	NATURAL GAS EXPENDITURES	35,000	35,000	-
502-3000-3400-531230	ELECTRICITY	57,500	57,500	-
502-3000-3400-531270	GASOLINE/DIESEL	15,000	15,000	-
502-3000-3400-531280	GARBAGE PICK-UP	4,500	4,500	-
502-3000-3400-531300	FOOD	273,602	288,000	14,398
502-3000-3400-531710	UNIFORMS - EMPLOYEES	10,000	10,000	-
502-3000-3400-531720	INMATE CLOTHING	3,000	3,000	-
502-3000-3400-542000	MACHINERY & EQUIPMENT	27,000	27,000	-
502-3000-3400-551000	INDIRECT COST ALLOCATIONS	160,000	160,000	-
502-3000-3400-572090	ANIMAL CONTROL FEES	60,000	-	(60,000)
<b>DCCI TOTAL</b>		<b><u>2,947,022</u></b>	<b><u>3,066,867</u></b>	<b><u>119,845</u></b>

**WATER & SEWER FUND (FUND 505)**

**WASTEWATER TREATMENT PLANT**

505-4000-4300-511000	PERSONAL SERVICES-SALARIES	52,710	55,345	2,635
505-4000-4300-511300	OVERTIME	4,000	4,000	-
505-4000-4300-512000	PERSONAL SERVICES-BENEFITS	4,340	4,545	205
505-4000-4300-512100	GROUP INSURANCE	19,125	22,500	3,375
505-4000-4300-512110	LIFE INSURANCE	165	175	10
505-4000-4300-521220	LAB TESTING	30,000	30,000	-
505-4000-4300-521320	SOFTWARE SUPPORT	400	400	-
505-4000-4300-522210	EQUIPMENT REPAIRS & MAINT(SCADA)	105,000	105,000	-
505-4000-4300-522230	BUILDING & GROUNDS MAINTENANCE	10,000	10,000	-
505-4000-4300-523102	WORKERS COMP INSURANCE	900	900	-
505-4000-4300-523104	LIABILITY/PROPERTY/VEHICLE	5,000	5,000	-
505-4000-4300-523210	TELEPHONE	1,000	1,000	-
505-4000-4300-523500	TRAVEL	4,000	4,000	-
505-4000-4300-523700	EDUCATION & TRAINING	2,500	2,500	-
505-4000-4300-531130	OPERATING SUPPLIES	18,250	18,250	-
505-4000-4300-531230	ELECTRICITY	90,000	90,000	-
505-4000-4300-531270	GASOLINE / DIESEL	2,000	2,000	-
505-4000-4300-531280	GARBAGE PICK-UP	4,000	4,000	-
505-4000-4300-531600	SMALL EQUIPMENT	2,500	2,500	-
505-4000-4300-531710	UNIFORMS - EMPLOYEES	500	500	-
505-4000-4300-551000	INDIRECT COST ALLOCATIONS	19,002	19,002	-
<b>WASTEWATER TREATMENT PLANT TOTAL</b>		<b><u>375,392</u></b>	<b><u>381,617</u></b>	<b><u>6,225</u></b>

**WATER**

**DECATUR COUNTY BOARD OF COMMISSIONERS**  
**PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
505-4000-4400-511000	PERSONAL SERVICES-SALARI	52,710	55,345	2,635
505-4000-4400-511300	OVERTIME	4,000	4,000	-
505-4000-4400-512000	PERSONAL SERVICES-BENEFI	4,340	4,545	205
505-4000-4400-512100	GROUP INSURANCE	19,125	22,500	3,375
505-4000-4400-512110	LIFE INSURANCE	165	175	10
505-4000-4400-521220	LAB TESTING	1,500	1,500	-
505-4000-4400-522210	EQUIPMENT REPAIRS & MAINT	20,000	20,000	-
505-4000-4400-522230	BUILDING & GROUNDS MAINT	600	600	-
505-4000-4400-523102	WORKERS COMP INSURANCE	1,500	1,500	-
505-4000-4400-523104	LIABILITY/PROPERTY/VEHICLE	2,250	2,250	-
505-4000-4400-523500	TRAVEL	2,000	2,000	-
505-4000-4400-523600	DUES & FEES	800	800	-
505-4000-4400-523700	EDUCATION & TRAINING	1,000	1,000	-
505-4000-4400-531130	OPERATING SUPPLIES	2,000	2,000	-
505-4000-4400-531230	ELECTRICITY	20,000	20,000	-
505-4000-4400-551000	INDIRECT COST ALLOCATIONS	5,381	5,381	-
<b>WATER TOTAL</b>		<b>137,371</b>	<b>143,596</b>	<b>6,225</b>
<b>WATER &amp; SEWER FUND TOTAL</b>		<b>512,763</b>	<b>525,213</b>	<b>12,450</b>

**NATURAL GAS (FUND 515)**

515-4000-4700-511000	PERSONAL SERVICES-SALARIES	8,715	9,155	440
515-4000-4700-511300	OVERTIME	325	325	-
515-4000-4700-512000	PERSONAL SERVICES-BENEFITS	695	725	30
515-4000-4700-512100	GROUP INSURANCE	1,530	2,000	470
515-4000-4700-512110	LIFE INSURANCE	20	30	10
515-4000-4700-512120	LONG TERM DISABILITY-COUNTY PAID	15	15	-
515-4000-4700-512400	RETIREMENT	875	875	-
515-4000-4700-521340	DCIP SVC MANAGEMENT CONT	24,000	24,000	-
515-4000-4700-521345	SRCS CONTRACT	12,000	12,000	-
515-4000-4700-522210	EQUIPMENT REPAIRS & MAINT	4,000	4,000	-
515-4000-4700-522230	BUILDING & GROUNDS MAINT	500	500	-
515-4000-4700-523102	WORKERS COMP INSURANCE	130	130	-
515-4000-4700-523104	LIABILITY/PROPERTY/VEHICLE	300	300	-
515-4000-4700-523500	TRAVEL	500	500	-
515-4000-4700-523600	DUES & FEES	5,000	5,000	-
515-4000-4700-523700	EDUCATION & TRAINING	500	500	-
515-4000-4700-531130	OPERATING SUPPLIES	1,000	1,000	-
515-4000-4700-531230	ELECTRICITY	1,000	1,000	-
515-4000-4700-531520	GAS	450,000	650,000	200,000
515-4000-4700-531523	SALES TAX	45,000	55,000	10,000
515-4000-4700-531600	SMALL EQUIPMENT	1,000	1,000	-
515-4000-4700-551000	INDIRECT COST ALLOCATIONS	28,960	28,960	-
<b>NATURAL GAS TOTAL</b>		<b>586,065</b>	<b>797,015</b>	<b>210,950</b>

**LANDFILL-27S (FUND 540)**

540-4000-4500-511000	PERSONAL SERVICES-SALARIES	243,831	256,025	12,194
540-4000-4500-511100	PS - SALARIES - OTHER	90,825	95,330	4,505

**DECATUR COUNTY BOARD OF COMMISSIONERS**  
**PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT</u> <u>FY23</u>	<u>PROPOSED</u> <u>FY24</u>	<u>DIFFERENCE</u> <u>FROM FY 23</u>
540-4000-4500-511300	OVERTIME	35,000	35,000	-
540-4000-4500-511310	OVERTIME - OTHER	15,000	15,000	-
540-4000-4500-512000	PERSONAL SERVICES - BENEFITS	21,254	22,265	1,011
540-4000-4500-512000	PS - BENEFITS - OTHER	8,100	7,300	(800)
540-4000-4500-512100	GROUP INSURANCE	63,750	75,000	11,250
540-4000-4500-512100	GROUP INS - OTHER	12,750	15,000	2,250
540-4000-4500-512110	LIFE INSURANCE	655	700	45
540-4000-4500-512110	LIFE INS - OTHER	220	230	10
540-4000-4500-512120	LONG TERM DISABILITY-COUNTY PAID	750	750	-
540-4000-4500-512400	RETIREMENT CONTRIBUTIONS	23,100	25,500	2,400
540-4000-4500-512410	RETIREMENT - OTHER	12,000	13,000	1,000
540-4000-4500-521200	PROFESSIONAL FEES	20,000	20,000	-
540-4000-4500-521220	LAB TESTING	2,000	2,000	-
540-4000-4500-521221	AUDITORS	5,000	5,000	-
540-4000-4500-521270	PHYSICIANS-EMPLOYEES	100	100	-
540-4000-4500-521295	ENGINEERING-27 S LANDFILL	42,000	42,000	-
540-4000-4500-521300	TECHNICAL	35,000	35,000	-
540-4000-4500-521315	REFOREST TIMBER/COMMISSI	12,000	12,000	-
540-4000-4500-521320	SOFTWARE SUPPORT	1,500	1,500	-
540-4000-4500-522210	EQUIPMENT REPAIRS & MAINT	120,000	140,000	20,000
540-4000-4500-522220	VEHICLE REPAIR & MAINTENA	10,000	15,000	5,000
540-4000-4500-522230	BUILDING & GROUNDS MAINTE	15,000	62,000	47,000
540-4000-4500-522320	RENTAL OF EQUIPMENT & VEHI	1,500	2,000	500
540-4000-4500-523025	CONTRACTED SERVICES	94,900	94,900	-
540-4000-4500-523102	WORKERS COMP INSURANCE	6,100	10,000	3,900
540-4000-4500-523104	LIABILITY/PROPERTY/VEHICLE	15,000	17,000	2,000
540-4000-4500-523210	TELEPHONE	3,600	3,600	-
540-4000-4500-523300	ADVERTISING	750	750	-
540-4000-4500-523500	TRAVEL	1,000	1,000	-
540-4000-4500-523600	DUES & FEES	7,100	7,100	-
540-4000-4500-523635	COLLECTIONS FEE	500	500	-
540-4000-4500-523700	EDUCATION & TRAINING	1,300	1,300	-
540-4000-4500-523950	TIRE PICK-UP	15,000	15,000	-
540-4000-4500-531130	OPERATING SUPPLIES	25,600	30,000	4,400
540-4000-4500-531140	ROCK	35,000	40,000	5,000
540-4000-4500-531230	ELECTRICITY-27 S LANDFILL	6,000	6,000	-
540-4000-4500-531250	OIL	15,000	20,000	5,000
540-4000-4500-531270	GASOLINE / DIESEL	250,000	275,000	25,000
540-4000-4500-531600	SMALL EQUIPMENT	6,000	-	(6,000)
540-4000-4500-531710	UNIFORMS - EMPLOYEES	1,000	1,000	-
540-4000-4500-541200	SITE IMPROVE - POND STRUCT	50,000	-	(50,000)
540-4000-4500-542000	MACHINERY & EQUIPMENT	1,100,000	550,000	(550,000)
540-4000-4500-551000	INDIRECT COST ALLOCATIONS	85,000	85,000	-
540-4000-4500-572002	HAZARDOUS WASTE TRUST FU	95,000	95,000	-
540-4000-4500-581000	PRINCIPAL	81,341	12,730	(68,611)
540-4000-4500-581100	GEFA LOAN - PRINCIPAL	232,976	236,545	3,569
540-4000-4500-582000	INTEREST	1,361	75	(1,286)
540-4000-4500-582200	GEFA LOAN - INTEREST	23,687	20,125	(3,562)

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
<b>LANDFILL-27S TOTAL</b>		<b>2,944,550</b>	<b>2,420,325</b>	<b>(524,225)</b>
<b>LANDFILL-309S</b>				
540-4000-4505-521294	ENGINEERING	60,000	60,000	-
540-4000-4505-521300	TECHNICAL	15,000	15,000	-
540-4000-4505-522230	BUILDINGS & GROUNDS MAINT	50,000	50,000	-
540-4000-4505-531229	ELECTRICITY	8,000	8,000	-
<b>LANDFILL-309S TOTAL</b>		<b>133,000</b>	<b>133,000</b>	<b>-</b>
<b>LANDFILL TOTAL</b>		<b>3,077,550</b>	<b>2,553,325</b>	<b>(524,225)</b>
				-
<b>ENTERPRISE FUNDS TOTAL</b>		<b>7,123,400</b>	<b>6,942,420</b>	<b>(180,980)</b>
				-
<b>TOTAL ALL FUNDS EXCLUDING INTERNAL SERVICE FUNDS</b>		<b>43,677,634</b>	<b>50,881,071</b>	<b>7,203,437</b>
				-
<b>INTERNAL SERVICE FUND (FUND 600)</b>				
<b>ISF ALLOCATED EXPENDITURES</b>				
600-0000-1596-521320	SOFTWARE SUPPORT	3,500	3,500	-
600-0000-1596-521325	FUELING SYSTEM REPAIRS	2,800	6,500	3,700
600-0000-1596-523220	POSTAGE	10,000	10,000	-
600-0000-1596-531255	OIL - ROAD DEPARTMENT	10,000	-	(10,000)
600-0000-1596-531270	GASOLINE/DIESEL	677,800	678,700	900
<b>ISF ALLOCATED EXPENDITURES TOTAL</b>		<b>704,100</b>	<b>698,700</b>	<b>(5,400)</b>
				-
<b>ADMINISTRATION</b>				
600-1000-1510-511000	PERSONAL SERVICES-SALARI	400,000	413,350	13,350
600-1000-1510-512000	PERSONAL SERVICES-BENEFI	30,600	31,625	1,025
600-1000-1510-512100	GROUP INSURANCE	63,750	75,000	11,250
600-1000-1510-512110	LIFE INSURANCE	620	650	30
600-1000-1510-512120	LONG TERM DISABILITY-COUN	900	900	-
600-1000-1510-512400	RETIREMENT CONTRIBUTIONS	31,100	35,000	3,900
600-1000-1510-521210	ATTORNEY FEES	100,000	100,000	-
600-1000-1510-521221	AUDITORS	60,000	60,000	-
600-1000-1510-521230	CONSULTANTS	65,000	65,000	-
600-1000-1510-521270	PHYSICIANS-EMPLOYEES	100	100	-
600-1000-1510-521320	SOFTWARE SUPPORT	30,000	30,000	-
600-1000-1510-521322	RADIO MAINTENANCE & SUPP	882	882	-
600-1000-1510-521325	WEBSITE	30,000	30,000	-
600-1000-1510-522220	VEHICLE REPAIR	1,500	1,500	-
600-1000-1510-522322	RENTAL OF POSTAGE/COPIER	3,000	5,000	2,000
600-1000-1510-523101	WORKERS COMP INSURANCE	840	840	-
600-1000-1510-523102	UNEMPLOYMENT COMPENSATI	5,000	5,000	-
600-1000-1510-523104	PROP / VEHICLE / LIABILITY INS	6,500	6,750	250
600-1000-1510-523210	TELEPHONE	3,500	3,500	-
600-1000-1510-523220	POSTAGE	4,000	4,000	-
600-1000-1510-523230	INTERNET COSTS	4,500	4,500	-
600-1000-1510-523300	ADVERTISING	5,000	5,000	-
600-1000-1510-523500	TRAVEL	3,000	3,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2024 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY23</u>	<u>PROPOSED FY24</u>	<u>DIFFERENCE FROM FY 23</u>
600-1000-1510-523600	DUES & FEES	21,300	30,000	8,700
600-1000-1510-523700	EDUCATION & TRAINING	2,500	2,500	-
600-1000-1510-531130	OPERATING SUPPLIES	15,000	15,000	-
600-1000-1510-531270	GASOLINE/DIESEL	2,000	3,000	1,000
600-1000-1510-572000	HR AGREEMENT	50,000	50,000	-
<b>ADMINISTRATION TOTAL</b>		<b><u>940,592</u></b>	<b><u>982,097</u></b>	<b><u>41,505</u></b>
<b>COUNTYWIDE MAINTENANCE</b>				
600-1000-1565-511000	PERSONAL SERVICES-SALARIES	210,000	220,500	10,500
600-1000-1565-511300	OVERTIME	20,000	20,000	-
600-1000-1565-512000	PERSONAL SERVICES-BENEFITS	17,595	16,868	(727)
600-1000-1565-512100	GROUP INSURANCE	63,750	75,000	11,250
600-1000-1565-512110	LIFE INSURANCE	550	575	25
600-1000-1565-512120	LONG TERM DISABILITY-COUNTY PAID	500	500	-
600-1000-1565-512400	RETIREMENT	19,625	21,500	1,875
600-1000-1565-521270	PHYSICIANS-EMPLOYEES	100	100	-
600-1000-1565-521322	RADIO MAINTENANCE & SUPP	3,000	3,000	-
600-1000-1565-522210	EQUIPMENT REPAIRS & MAINT	15,000	15,000	-
600-1000-1565-522220	VEHICLE REPAIRS & MAINTENA	8,000	8,000	-
600-1000-1565-523025	CONTRACTED SERVICES	175,000	175,000	-
600-1000-1565-523102	WORKERS COMP INS	6,000	6,000	-
600-1000-1565-523104	LIABILITY/PROPERTY/VEHICLE	6,000	13,000	7,000
600-1000-1565-523210	TELEPHONE	2,000	2,000	-
600-1000-1565-531130	OPERATING SUPPLIES	10,000	10,000	-
600-1000-1565-531270	GASOLINE/DIESEL	20,000	22,000	2,000
600-1000-1565-542000	MACHINERY & EQUIPMENT	20,000	20,000	-
600-1000-1565-542200	VEHICLES	32,000	-	(32,000)
<b>COUNTYWIDE MAINTENANCE TOTAL</b>		<b><u>629,120</u></b>	<b><u>629,043</u></b>	<b><u>(77)</u></b>
<b>INTERNAL SERVICE FUNDS TOTAL</b>		<b><u>2,273,812</u></b>	<b><u>2,309,840</u></b>	<b><u>36,028</u></b>
<b>INTERNAL SERVICE FUND - INSURANCE (FUND 605)</b>				
605-0000-0000-521274	PREVENTIVE HEALTH CARE	10,000	10,000	-
605-0000-0000-523600	DUES & FEES	15,000	15,000	-
605-0000-0000-531130	OPERATING SUPPLIES	20	20	-
605-0000-0000-552100	ADMINISTRATIVE FEES - MEDI	850,000	850,000	-
605-0000-0000-552110	ADMINISTRATIVE FEES - DENT	2,000	2,000	-
605-0000-0000-552200	CLAIMS - MEDICAL INSURANCE	1,704,000	1,704,000	-
605-0000-0000-552205	CLAIMS-PHARMACY/DRUGS	600,000	600,000	-
605-0000-0000-552210	CLAIMS - DENTAL INSURANCE	60,000	60,000	-
<b>INTERNAL SERVICE FUND - INSURANCE TOTAL</b>		<b><u>3,241,020</u></b>	<b><u>3,241,020</u></b>	<b><u>-</u></b>
<b>INTERNAL SERVICE FUNDS TOTAL INCLUDING INSURANCE</b>		<b><u>5,514,832</u></b>	<b><u>5,550,860</u></b>	<b><u>36,028</u></b>
<b>ALL FUNDS - GRAND TOTAL</b>		<b><u>49,192,466</u></b>	<b><u>56,431,931</u></b>	<b><u>7,239,465</u></b>