

# Decatur County, Georgia



## Budget Document

**For The Budget Year Ending  
June 30, 2025**

**Budget Draft - May 14, 2024**

**Decatur County, Georgia**  
**Budget Schedules**  
**For The Year Ending June 30, 2025**

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**Decatur County, Georgia**  
**Combining Schedule of Budgeted Revenues and Expenditures/Expenses**  
**For the Year Ended June 30, 2025**

	General Fund	Capital Projects Fund	Enterprise Funds	E-911 SR Fund	Other Special Revenue Funds	FY25 Total
<b>REVENUES</b>						
Property taxes	\$ 8,850,000	\$ -	\$ -	\$ -	\$ -	\$ 8,850,000
Fire Service Taxes	600,000	-	-	-	-	600,000
Sales Taxes	2,200,000	9,809,525	-	-	-	12,009,525
Forest Land/LIPT	1,000,000	-	-	-	-	1,000,000
Misc Taxes	2,764,235	-	-	-	-	2,764,235
Fees and fines	125,500	-	-	-	112,000	237,500
Intergovernmental	-	-	1,500,000	904,930	313,615	2,718,545
Charges for services	105,000	-	4,845,121	450,000	75,000	5,475,121
Investment earnings	500,000	161,000	-	-	150	761,150
Miscellaneous	1,175,707	-	261,859	-	400,000	1,837,566
<b>TOTAL REVENUES</b>	<b>17,320,442</b>	<b>9,970,525</b>	<b>6,606,980</b>	<b>1,354,930</b>	<b>900,765</b>	<b>36,253,642</b>
<b>EXPENDITURES</b>						
General Government	2,184,461	100,000	-	-	-	2,284,461
Judicial	2,127,356	-	-	-	-	2,127,356
Public Safety	12,481,151	2,058,492	-	-	-	14,539,643
Public Works	4,656,980	3,922,450	-	-	-	9,579,430
Health and Welfare	134,000	-	-	-	-	134,000
Parks and Recreation	12,000	-	-	-	-	12,000
Housing and Development	1,324,397	-	-	-	-	1,324,397
Water & Sewer	-	197,012	-	-	-	197,012
Intergovernmental	-	4,422,050	-	-	-	4,422,050
LMIG Projects	-	1,682,385	-	-	-	1,682,385
EF/SRF/ ISF Fund Expenditures	-	-	8,313,546	2,014,971	1,266,090	11,594,607
<b>Total Expenditures - All Departments</b>	<b>22,920,345</b>	<b>12,382,389</b>	<b>8,313,546</b>	<b>2,014,971</b>	<b>1,266,090</b>	<b>47,897,341</b>
Net Excess before Other Financing Sources (Uses)	(5,599,904)	(2,411,864)	(1,706,566)	(660,041)	(365,325)	(11,643,700)
<b>OTHER FINANCING SOURCES (USES)</b>						
Grant Revenues	-	750,000	-	-	8,000	758,000
Transfers In -T-SPLOST	-	-	-	-	-	-
Transfer In-ARP	-	-	-	-	-	169,521
Transfer Out -Debt Svc	-	(169,521)	-	-	-	(109,521)
Transfers - Out	(660,041)	900,000	-	-	-	(660,041)
<b>Total Other Financing Sources (uses)</b>	<b>(660,041)</b>	<b>1,480,479</b>	<b>-</b>	<b>-</b>	<b>8,000</b>	<b>97,959</b>
<b>SPECIAL ITEMS</b>						
Proceeds from sale of Timber	-	-	-	-	-	-
Proceeds from sale of capital assets	10,000	-	3,000	-	-	13,000
<b>Total Special Items</b>	<b>10,000</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>13,000</b>
<b>Net Excess (deficit) before prior year resources</b>	<b>(6,249,945)</b>	<b>(931,385)</b>	<b>(1,706,564)</b>	<b>(660,041)</b>	<b>(357,325)</b>	<b>(9,905,260)</b>
<b>Prior Year Resources</b>	<b>6,249,945</b>	<b>931,385</b>	<b>1,703,564</b>	<b>660,041</b>	<b>357,325</b>	<b>9,902,260</b>
<b>Net Excess (deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Decatur County, Georgia**  
**General Fund Budget Schedule**  
**For the Year Ended June 30, 2025**

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	FY25
<b>REVENUES</b>	
Property taxes	\$ 8,850,000
Fire Service taxes	600,000
Sales taxes	2,200,000
Forest Land Protection tax/LIPT	1,000,000
Miscellaneous taxes	2,764,235
Fees and fines	125,500
Charges for services	105,000
Investment earnings	500,000
Miscellaneous	1,175,707
	<hr/>
<b>TOTAL REVENUES</b>	<b>17,320,442</b>
	<hr/>
<b>EXPENDITURES</b>	
General Government	
Legislative	263,947
Elections	425,907
Tax Commissioner	671,037
Tax Assessor	609,437
Gen Govt Bldgs & Grounds	214,133
General Government	2,184,461
	<hr/>
Judicial	
Superior Court	181,581
Clerk of Courts	804,252
District Attorney	83,130
State Court	179,057
Magistrate Court	332,367
Probate Court	267,293
Juvenile Court	59,700
Public Defender	219,977
Judicial	2,127,356
	<hr/>
Public Safety	
Public Safety	622,658
Sheriff	4,751,850
Jail	4,050,176
Fire	2,046,117
EMS	909,116
Coroner/Medical Examiner	73,730
Emergency Management	27,504
Public Safety	12,481,151
	<hr/>
Public Works	
Highways and Streets	4,626,980
KAB	30,000
Public Works	4,656,980
	<hr/>
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	223,915
Industrial Park	304,277
Airport	796,205
Housing and Development	<u>1,324,397</u>
<b>Total Expenditures - All Departments</b>	<u>22,920,345</u>
Net Excess before Operating Transfers	<u>(5,599,903)</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfer In - T-SPLOST	-
Transfer In - Prior Year Resources	6,249,944
Transfers (Out)- E911	(660,041)
Total Other Financing Sources (uses)	<u>5,589,903</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, 2025**

	Jail Building Fund	Planning Dept	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	FY25 Total Special Revenue Funds
<b>REVENUES</b>												
Charges For Services	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 525,000
Grant Revenues	-	-	-	-	-	-	-	-	-	-	8,000	8,000
Intergovernmental Revenues	-	-	-	-	-	-	904,930	313,615	-	-	-	1,218,545
Fines & Fees	60,000	-	-	-	-	-	-	-	32,000	20,000	-	112,000
Investment earnings	-	-	-	-	-	-	-	-	-	150	-	150
Miscellaneous	-	-	16,000	241,000	-	143,000	-	-	-	-	-	400,000
<b>TOTAL REVENUES</b>	<b>60,000</b>	<b>75,000</b>	<b>16,000</b>	<b>241,000</b>	<b>-</b>	<b>143,000</b>	<b>1,354,930</b>	<b>313,615</b>	<b>32,000</b>	<b>20,150</b>	<b>8,000</b>	<b>2,263,695</b>
<b>EXPENDITURES</b>												
Special Revenue Expenditures	60,000	298,200	16,000	327,183	26,768	143,000	2,014,971	313,615	32,000	20,150	29,174	3,281,061
<b>Total Expenditures - All Depts</b>	<b>60,000</b>	<b>298,200</b>	<b>16,000</b>	<b>327,183</b>	<b>26,768</b>	<b>143,000</b>	<b>2,014,971</b>	<b>313,615</b>	<b>32,000</b>	<b>20,150</b>	<b>29,174</b>	<b>3,281,061</b>
Net Excess before (Deficit) Other Financing Sources	-	(223,200)	-	(86,183)	(26,768)	-	(660,041)	-	-	-	(21,174)	(1,017,366)
<b>OTHER FINANCING SOURCES (USES)</b>												
Transfers (Out)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (uses)</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>
Prior Year Resources	-	223,200	-	86,183	26,768	-	660,041	-	-	-	21,174	1,017,366
<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, 2025

	T-SPLOST	T-SPLOST II	SPLOST VII	LMIG	FY25 Total Capital Projects Funds
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ 4,500,000	\$ 5,309,525	\$ -	\$ 9,809,525
Interest	100,000	50,000	10,000	1,000	161,000
<b>TOTAL REVENUES</b>	<b>100,000</b>	<b>4,550,000</b>	<b>5,319,525</b>	<b>1,000</b>	<b>9,970,525</b>
<b>EXPENDITURES</b>					
County Facilities Improvements	-	-	100,000	-	\$ 100,000
Public Safety Expenditures	-	-	2,058,492	-	\$ 2,058,492
Public Work Expenditures	1,000,000	2,822,450	100,000	1,682,385	\$ 5,604,835
Water & Sewer Expenditures	-	-	197,012	-	\$ 197,012
Intergovernmental Expenditures	-	1,727,550	2,694,500	-	\$ 4,422,050
<b>Total Expenditures - All Departments</b>	<b>1,000,000</b>	<b>4,550,000</b>	<b>5,150,004</b>	<b>1,682,385</b>	<b>12,382,389</b>
Net Excess before (Deficit) Other Financing Sources	(900,000)	-	169,521	(1,681,385)	(2,411,864)
<b>OTHER FINANCING SOURCES (USES)</b>					
Grant Revenues	-	-	-	750,000	750,000
Transfers Out - GF	900,000	-	-	-	900,000
Transfers Out - Debt Service	-	-	(169,521)	-	(169,521)
<b>Total Other Financing Sources (uses)</b>	<b>900,000</b>	<b>-</b>	<b>(169,521)</b>	<b>750,000</b>	<b>1,480,479</b>
<b>Prior Year Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>931,385</b>	<b>931,385</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, 2025

	<u>DCCI Fund</u>	<u>Water and Sewer Fund</u>	<u>Natural Gas Fund</u>	<u>Landfill Fund</u>	<u>FY25 Total Enterprise Funds</u>
<b>REVENUES</b>					
Intergovernmental	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,500,000
Charges for services	1,513,578	198,250	633,293	2,500,000	4,845,121
Miscellaneous	261,859	-	-	-	261,859
<b>TOTAL REVENUES</b>	<u>3,275,437</u>	<u>198,250</u>	<u>633,293</u>	<u>2,500,000</u>	<u>6,606,980</u>
<b>EXPENDITURES</b>					
Enterprise Fund Expenditures	<u>3,275,437</u>	<u>552,598</u>	<u>633,293</u>	<u>3,852,217</u>	<u>8,313,546</u>
<b>Total Expenditures - All Departments</b>	<u>3,275,437</u>	<u>552,598</u>	<u>633,293</u>	<u>3,852,217</u>	<u>8,313,546</u>
Net Excess before (Deficit) Other Financing Sources	<u>-</u>	<u>(354,348)</u>	<u>-</u>	<u>(1,352,217)</u>	<u>(1,706,566)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Prior Year Resources	<u>-</u>	<u>354,347</u>	<u>-</u>	<u>1,349,217</u>	<u>1,703,564</u>
<b>Total Other Financing Sources (uses)</b>	<u>-</u>	<u>354,347</u>	<u>-</u>	<u>1,349,217</u>	<u>1,703,564</u>
<b>SPECIAL ITEMS</b>					
Proceeds from sale of capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
<b>Total Special Items</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
<b>Net Excess (deficit)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**Decatur County, Georgia**  
**Jail Fund**  
**For the Year Ended June 30, 2025**

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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**  
**Decatur County Planning Department**  
**For the Year Ended June 30, 2025**

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**Revenues**

Permit Fees \$ 75,000

Total Revenues 75,000

**Expenditures**

Operating Expenditures 298,200

Total Expenditures \$ 298,200

Excess (Deficiency) of  
Revenues Over Expenditures (223,200)

**Other Financing Sources**

Operating Transfers In - G/F Prior Year Resources 223,200

Total Other Financing Sources

Net Excess (deficit) \$ -

**Decatur County, Georgia**  
**Law Library Special Revenue Fund**  
**For the Year Ended June 30, 2025**

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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, 2025**

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**Revenues**

Miscellaneous Fees \$ -

Total Revenues -

**Expenditures**

Operating Expenditures 26,768

Total Expenditures \$ 26,768

Excess (Deficiency) of  
Revenues Over Expenditures (26,768)

**Other Financing Sources**

Operating Transfers In - G/F Prior Year Resources 26,768

Total Other Financing Sources

Net Excess (deficit) \$ -

**Decatur County, Georgia**  
**Decatur County Prison - Inmate Account**  
**For the Year Ended June 30, 2025**

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**Revenues**

Commissary Revenues	230,000
Misc Revenues	<u>11,000</u>
Total Revenues	<u>\$ 241,000</u>

**Expenditures**

Operating Expenditures	<u>327,183</u>
Total Expenditures	<u>\$ 327,183</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(86,183)</u>

**Other Financing Sources**

Operating Transfers In - Prior Year Resources	<u>86,183</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, 2025**

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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, 2025**

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**Revenues**

Local Government Units (Grady County)	\$ 904,930
E-911 Charges	<u>450,000</u>
Total Revenues	<u>1,354,930</u>

**Expenditures**

Personal services	1,513,634
Services and supplies	410,596
Allocated administration cost	<u>90,741</u>
Total Expenditures	<u>2,014,971</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>(660,041)</u>
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**Other Financing Sources**

Operating Transfers In - G/F Prior Year Resources	<u>660,041</u>
Total Other Financing Sources	<u>660,041</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, 2025**

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**Revenues**

Radio System Fund Revenues	\$ 313,615
	<u>313,615</u>

**Expenditures**

**Operating Expenditures**

Personal services	12,920
Services and supplies	285,695
Allocated administration cost	<u>15,000</u>
Total Expenditures	<u>313,615</u>

<b>Net Income before Transfers</b>	<u>-</u>
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**Other Financing Sources**

Prior Year Resources - Transfer In	<u>-</u>
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<b>Total Other Financing Sources</b>	<u>-</u>
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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, 2025**

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**Revenues**

Intergovernmental Revenues	<u>\$ 32,000</u>
Total Revenues	<u>32,000</u>

**Expenditures**

Victim Services Payments	30,000
Admin Fee - 5%	<u>2,000</u>
Total Expenditures	<u>32,000</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, 2025**

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**Revenues**

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

**Expenditures**

Drug Accountability Court		<u>20,150</u>
Total Expenditures		<u>20,150</u>

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

Operating Transfers Out		<u>-</u>
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<b>Total Other Financing Sources</b>		<u>-</u>
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Net Excess (deficit)	\$	<u><u>-</u></u>
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**Decatur County, Georgia**  
**LMIG Capital Projects**  
**For the Year Ended June 30, 2025**

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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>(1,682,385)</u>
<b>Total Nonoperating Revenues(Expenses)</b>		<u>(932,385)</u>
<b>Other Financing Sources</b>		
Prior Year Resources - LMIG		931,385
<b>Total Other Financing Sources</b>		<u>931,385</u>
<b>Net Excess(Deficit)</b>	\$	<u><u>-</u></u>

**Decatur County, Georgia**  
**T-SPLOST**  
**For the Year Ended June 30, 2025**

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**REVENUES**

T-SPLOST Proceeds	\$	-
Interest		<u>100,000</u>

<b>TOTAL REVENUES</b>		<u>100,000</u>
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**EXPENDITURES**

Payments to Other Municipalities		-
Public Works		<u>1,000,000</u>

Total Operating Expenses		<u>1,000,000</u>
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Operating Income(Loss)		<u>(900,000)</u>
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Transfers		
Transfer In - Prior Yr Resources		<u>900,000</u>

Net Transfers In(Out)		<u>900,000</u>
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<b>Net Excess(Deficit)</b>	<b>\$</b>	<b><u><u>-</u></u></b>
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**Decatur County, Georgia**  
**T-SPLOST II**  
**For the Year Ended June 30, 2025**

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**REVENUES**

T-SPLOST Proceeds	\$	4,500,000
Interest		<u>50,000</u>

<b>TOTAL REVENUES</b>		<u>4,550,000</u>
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**EXPENDITURES**

Payments to Other Municipalities		1,727,550
Public Works		<u>2,822,450</u>

Total Operating Expenses		<u>4,550,000</u>
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Operating Income(Loss)		<u>-</u>
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Transfers		
Transfer Out - General Fund		<u>-</u>

Net Transfers In(Out)		<u>-</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, 2025**

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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	197,012
County Facilities Improvements	100,000
Landfill	100,000
Public Safety	2,058,492

**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, 2025**

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**Revenues**

Inmate Subsidy	\$	1,500,000
Guard Revenues-COB/BOE		233,370
Inmate Labor Revenues		1,280,208
Inmate Clothing/Travel Reimbursement		3,500
Telephone/Misc Revenues		<u>258,359</u>
Total Revenues		<u>3,275,437</u>

**Expenditures**

**Operating Expenses**

Personal services		2,071,092
Services and supplies		1,044,345
Allocated administration cost		<u>160,000</u>
Total Operating Expense		<u>3,275,437</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, 2025**

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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	183,565
Services and supplies	344,650
Allocated administration cost	24,383
	<u>552,598</u>
Total Operating Expense	<u>552,598</u>

Operating Income (Loss)	<u>(354,348)</u>
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**Nonoperating Revenues (Expenses)**

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

<b>Net Income before Transfers</b>	<u>-</u>
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**Other Financing Sources**

Prior Year Resources	354,348
	<u>354,348</u>
<b>Total Other Financing Sources</b>	<u><u>354,348</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, 2025**

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**Operating Revenues**

Charges for services	<u>\$ 633,293</u>
Total Operating Revenue	<u>633,293</u>

**Operating Expenses**

Personal services	13,203
Services and supplies	591,130
Allocated administration cost	<u>28,960</u>
Total Operating Expense	<u>633,293</u>

Net Excess (Deficit)	<u><u>\$ -</u></u>
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**Decatur County, Georgia**  
**Landfill Fund**  
**For the Year Ended June 30, 2025**

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**Operating Revenues**

Charges for services \$ 2,500,000

Total Operating Revenue 2,500,000

**Operating Expenses**

Personal services 593,401

Services and supplies 2,917,150

Allocated administration cost 85,000

Total Operating Expense 3,595,551

Operating Income (Loss) (1,095,551)

**Nonoperating Revenues (Expenses)**

Sale of Assets 3,000

Sale of Timber -

Principal (240,165)

Interest (16,501)

Total Nonoperating Revenues (Expenses) (253,666)

**Other Financing Sources**

Operating Transfers In - Prior Year Resources 1,349,217

**Total Other Financing Sources** 1,349,217

Net Excess (Deficit) \$ -

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - REVENUES**

	<b>CURRENT FY 24</b>	<b>PROPOSED FY 25</b>	<b>DIFFERENCE FROM FY 24</b>	
<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	500,000	100,000
100-0000-0000-311310	MOTOR VEHICLE	125,000	125,000	-
100-0000-0000-311315	MOTOR VEHICLE TITLE AD VAL	950,000	1,100,000	150,000
100-0000-0000-311320	MOBILE HOME	65,000	85,000	20,000
100-0000-0000-311320	ALTERNATIVE AD VALOREM TAX	-	65,000	65,000
100-0000-0000-311340	INTANGIBLES RECORDING TAX	65,000	65,000	-
100-0000-0000-311350	RAILROAD EQUIPMENT	31,000	55,000	24,000
100-0000-0000-311395	FIRE SERVICES TAXES	500,000	600,000	100,000
100-0000-0000-311600	REAL ESTATE TRANSFER	18,000	50,000	32,000
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	80,000	15,000
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	-
100-0000-0000-333500	PILOT - COOL SPRINGS SOLAR FARM	-	403,835	403,835
100-0000-0000-334300	EMA GRANT	8,472	8,472	-
100-0000-0000-341000	GENERAL GOVERNMENT CHG	25,000	50,000	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	50,000	13,000
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	24,235	16,035
100-0000-0000-351150	PROBATE COURT	60,000	60,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - REVENUES**

	<b>CURRENT FY 24</b>	<b>PROPOSED FY 25</b>	<b>DIFFERENCE FROM FY 24</b>
100-0000-0000-351160 JUVENILE	1,000	1,000	-
100-0000-0000-361000 INTEREST REVENUES	60,000	500,000	440,000
100-0000-0000-381000 RENTS & ROYALTIES	150,000	150,000	-
100-0000-0000-38115 DRUG COURT REVENUES	-	20,000	20,000
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	-
100-0000-0000-389025 WORKERS COMP DIVIDENDS	-	50,000	50,000
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>17,330,442</u></b>	<b><u>1,428,870</u></b>
<b>OTHER FINANCING SOURCES</b>			
100-0000-0000-391201 TRANSFER IN - PRIOR YEAR RESOURCES	-	6,249,944	6,249,944
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	-	(5,265,000)
<b>OTHER FINANCING SOURCES TOTAL</b>	<b><u>6,601,000</u></b>	<b><u>6,249,944</u></b>	<b><u>(351,056)</u></b>
<b>GENERAL FUND TOTAL</b>	<b><u>22,502,572</u></b>	<b><u>23,580,386</u></b>	<b><u>1,077,814</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>PLANNING DEPARTMENT - 203</b>			
203-0000-0000-322200 PERMIT FEES REVENUES	-	75,000	75,000
<b>PLANNING DEPARTMENT TOAL BEFOTR TRANSFERS</b>	<b><u>-</u></b>	<b><u>75,000</u></b>	<b><u>75,000</u></b>
<b>OTHER FINANCING SOURCES</b>			
203-0000-0000-322200 TRANSFER IN - PRIOR YEAR RESOURCES	-	223,200	223,200
<b>OTHER FINANCING SOURCES TOTAL</b>	<b><u>-</u></b>	<b><u>223,200</u></b>	<b><u>223,200</u></b>
<b>PLANNING DEPARTMENT TOTAL</b>	<b><u>-</u></b>	<b><u>298,200</u></b>	<b><u>298,200</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>

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - REVENUES**

	<u>CURRENT FY 24</u>	<u>PROPOSED FY 25</u>	<u>DIFFERENCE FROM FY 24</u>
<b>DCCI INMATE COMMISSARY FUND - 211</b>			
211-0000-0000-382000	230,000	230,000	-
211-0000-0000-382003	1,500	1,500	-
211-0000-0000-382010	-	9,500	9,500
<b>DCCI INMATE COMMISSARY FUND TOTAL BEFORE TRANSFER</b>	<b><u>231,500</u></b>	<b><u>241,000</u></b>	<b><u>9,500</u></b>
<b>OTHER FINANCING SOURCES</b>			
211-0000-0000-391200	95,683	86,183	(9,500)
<b>OTHER FINANCING SOURCES TOTAL</b>	<b><u>95,683</u></b>	<b><u>86,183</u></b>	<b><u>(9,500)</u></b>
<b>DCCI INMATE COMMISSARY FUND TOTAL</b>	<b><u>327,183</u></b>	<b><u>327,183</u></b>	<b><u>-</u></b>
<b>JAIL NMATE COMMISSARY FUND - 212</b>			
212-0000-0000-382000	43,000	43,000	-
212-0000-0000-382100	100,000	100,000	-
<b>JAIL NMATE COMMISSARY FUND TOTAL</b>	<b><u>143,000</u></b>	<b><u>143,000</u></b>	<b><u>-</u></b>
<b>E911 TELEPHONE FUND - 215</b>			
215-0000-0000-337000	935,528	904,930	(30,598)
215-0000-0000-342510	100,000	100,000	-
215-0000-0000-342515	350,000	350,000	-
<b>E911 TELEPHONE FUND TOTAL BEFORE TRANSFERS</b>	<b><u>1,385,528</u></b>	<b><u>1,354,930</u></b>	<b><u>(30,598)</u></b>
<b>OTHER FINANCING SOURCES</b>			
215-0000-0000-391200	641,941	660,041	18,100
<b>OTHER FINANCING SOURCES TOTAL</b>	<b><u>641,941</u></b>	<b><u>660,041</u></b>	<b><u>18,100</u></b>
<b>E911 TELEPHONE FUND TOTAL</b>	<b><u>2,027,469</u></b>	<b><u>2,014,971</u></b>	<b><u>(12,498)</u></b>
<b>E911 RADIO SYSTEM FUND - 220</b>			
220-0000-0000-337000	313,614	313,615	1
220-0000-0000-337200	300,856	-	(300,856)
<b>E911 RADIO SYSTEM FUND TOTAL BEFORE TRANSFERS</b>	<b><u>614,470</u></b>	<b><u>313,615</u></b>	<b><u>(300,855)</u></b>
<b>OTHER FINANCING SOURCES</b>			
220-0000-0000-391200	325,501	-	(325,501)
<b>OTHER FINANCING SOURCES TOTAL</b>	<b><u>325,501</u></b>	<b><u>-</u></b>	<b><u>(325,501)</u></b>
<b>E911 RADIO SYSTEM FUND TOTAL</b>	<b><u>939,971</u></b>	<b><u>313,615</u></b>	<b><u>(325,501)</u></b>
<b>VICTIM ASSISTANCE FUND - 222</b>			
222-0000-0000-337000	21,000	32,000	11,000
<b>VICTIM ASSISTANCE FUND TOTAL</b>	<b><u>21,000</u></b>	<b><u>32,000</u></b>	<b><u>11,000</u></b>

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - REVENUES**

	<u>CURRENT FY 24</u>	<u>PROPOSED FY 25</u>	<u>DIFFERENCE FROM FY 24</u>
<b>INMATE INCENTIVE FUND - 223</b>			
223-0000--0000-361000 INTEREST	25	25	-
223-0000--0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	27,907	26,743	(1,164)
<b>INMATE INCENTIVE FUND TOTAL</b>	<b><u>27,932</u></b>	<b><u>26,768</u></b>	<b><u>(1,164)</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>5,265,000</u></b>	<b><u>-</u></b>	<b><u>(5,265,000)</u></b>
<b>MISC GRANT FUND -- 250</b>			
250-0000-0000-333100 ACCG SAFETY GRANT REVENU	6,000	6,000	-
250-0000-0000-371202 GOLDEN TRIANGLE GRANT REVENUES	2,000	2,000	-
<b>MISC GRANT FUND TOTAL BEFORE OTHER FINANCING SOURCES</b>	<b><u>8,000</u></b>	<b><u>8,000</u></b>	<b><u>-</u></b>
<b>OTHER FINANCING SOURCES</b>			
250-0000-0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	22,172	21,174	(998)
<b>OTHER FINANCING SOURCES TOTAL</b>	<b><u>22,172</u></b>	<b><u>21,174</u></b>	<b><u>(998)</u></b>
<b>MISC GRANT FUND TOTAL AFTER OTHER FINANCING SOURCES</b>	<b><u>30,172</u></b>	<b><u>29,174</u></b>	<b><u>(998)</u></b>
<b>SPECIAL REVENUE FUND TOTAL</b>	<b><u>8,886,378</u></b>	<b><u>3,289,562</u></b>	<b><u>(5,295,960)</u></b>
<b>CAPITAL PROJECTS FUND</b>			
<b>SPLOST VII FUND - 325</b>			
325-0000-0000-313200 SPECIAL PURPOSE SALES TAX	5,309,525	5,309,525	-
325-0000-0000-361000 INTEREST REVENUES	10,000	10,000	-
<b>SPLOST VII FUND TOTAL</b>	<b><u>5,319,525</u></b>	<b><u>5,319,525</u></b>	<b><u>-</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	100,000	90,000
<b>TSPLOST FUND TOTAL BEFORE TRANSFERS</b>	<b><u>4,510,000</u></b>	<b><u>100,000</u></b>	<b><u>(4,410,000)</u></b>
<b>OTHER FINANCING USES</b>			
335-0000-0000-391200 TRANSFER IN - PRIOR YR RESOURCES	-	900,000	900,000
<b>OTHER FINANCING USES TOTAL</b>	<b><u>-</u></b>	<b><u>900,000</u></b>	<b><u>900,000</u></b>
<b>TSPLOST FUND TOTAL</b>	<b><u>4,510,000</u></b>	<b><u>1,000,000</u></b>	<b><u>(3,510,000)</u></b>

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - REVENUES**

	<u>CURRENT FY 24</u>	<u>PROPOSED FY 25</u>	<u>DIFFERENCE FROM FY 24</u>
<b>TSPLOST II FUND - 336</b>			
336-0000-0000-313400	-	4,500,000	4,500,000
336-0000-0000-361000	-	50,000	50,000
<b>TSPLOST FUND TOTAL</b>	<b>-</b>	<b>4,550,000</b>	<b>4,550,000</b>
<b>LMIG - 345</b>			
345-0000-0000-334335	750,000	750,000	-
345-0000-0000-361000	1,000	1,000	-
<b>SPLOST VI FUND TOTAL BEFORE TRANSFERS</b>	<b>751,000</b>	<b>751,000</b>	<b>-</b>
<b>OTHER FINANCING USES</b>			
345-0000-0000-391200	215,605	931,385	715,780
<b>OTHER FINANCING USES TOTAL</b>	<b>215,605</b>	<b>931,385</b>	<b>715,780</b>
<b>LMIG TOTAL</b>	<b>966,605</b>	<b>1,682,385</b>	<b>715,780</b>
<b>CDBG - PHILYAW SUBDIVISION - 348</b>			
348-0000-0000-334000	750,000	-	(750,000)
<b>CDBG - PHILYAW SUBDIVISION -TOTAL</b>	<b>750,000</b>	<b>-</b>	<b>(750,000)</b>
<b>CAPITAL PROJECTS FUND TOTAL</b>	<b>11,546,130</b>	<b>12,551,910</b>	<b>1,005,780</b>
<b>DEBT SERVICE</b>			
<b>REVENUE BOND FUND - 420</b>			
420-0000-0000-311195	834,050	834,050	-
<b>REVENUE BOND FUND TOTAL</b>	<b>834,050</b>	<b>834,050</b>	<b>-</b>
<b>SILVER LAKE - 430</b>			
430-0000-0000-391201	169,521	169,521	-
<b>SILVER LAKE TOTAL</b>	<b>169,521</b>	<b>169,521</b>	<b>-</b>
<b>DEBT SERVICE FUND TOTAL</b>	<b>1,003,571</b>	<b>1,003,571</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>			
<b>DCCI - 502</b>			
502-0000-0000-342340	1,429,000	1,500,000	71,000
502-0000-0000-342350	80,000	80,000	-
502-0000-0000-342910	3,500	3,500	-
502-0000-0000-342930	107,195	107,195	-
502-0000-0000-342945	126,175	126,175	-
502-0000-0000-342950	50,000	50,000	-
502-0000-0000-342955	1,142,638	1,280,208	137,570
502-0000-0000-382000	123,359	123,359	-
502-0000-0000-382001	5,000	5,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - REVENUES**

	<b>CURRENT FY 24</b>	<b>PROPOSED FY 25</b>	<b>DIFFERENCE FROM FY 24</b>
<b>DCCI TOTAL</b>	<b><u>3,066,867</u></b>	<b><u>3,275,437</u></b>	<b><u>208,570</u></b>
<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><u>198,250</u></b>	<b><u>198,250</u></b>	<b><u>-</u></b>
<b>OTHER FINANCING USES</b>			
505-0000-0000-391201 TRANSFER IN- PRIOR YEAR RE	326,963	354,348	27,385
<b>OTHER FINANCING USES TOTAL</b>	<b><u>326,963</u></b>	<b><u>354,348</u></b>	<b><u>27,385</u></b>
<b>WATER &amp; SEWER FUND TOTAL</b>	<b><u>525,213</u></b>	<b><u>552,598</u></b>	<b><u>27,385</u></b>
<b>NATURAL GAS FUND - 515</b>			
515-0000-0000-344190 LATE FEES & PENALTIES-A/R	500	500	-
515-0000-0000-344400 GAS CHARGES	723,015	579,293	(143,722)
515-0000-0000-344423 SALES TAX REVENUES	60,000	40,000	(20,000)
515-0000-0000-344425 METER MAINTENANCE REVEN	13,500	13,500	-
<b>NATURAL GAS FUND TOTAL</b>	<b><u>797,015</u></b>	<b><u>633,293</u></b>	<b><u>(163,722)</u></b>
<b>LANDFILL FUND - 540</b>			
540-0000-0000-344150 LANDFILL USE FEES	2,250,325	2,500,000	249,675
540-0000-0000-392002 SALE OF ASSETS	3,000	3,000	-
540-0000-0000-392110 SALE OF TIMBER	300,000	-	(300,000)
<b>LANDFILL TOTAL BEFORE TRANSFERS</b>	<b><u>2,553,325</u></b>	<b><u>2,503,000</u></b>	<b><u>(50,325)</u></b>
<b>OTHER FINANCING USES</b>			
540-0000-0000-391201 TRANSFER IN- PRIOR YEAR RE	-	1,349,217	1,349,217
<b>LANDFILL FUND TOTAL</b>	<b><u>2,553,325</u></b>	<b><u>3,852,217</u></b>	<b><u>1,298,892</u></b>
<b>ENTERPRISE FUND TOTAL</b>	<b><u>6,942,420</u></b>	<b><u>8,313,546</u></b>	<b><u>1,371,125</u></b>
<b>TOTAL BEFORE ISF</b>	<b><u>50,881,071</u></b>	<b><u>48,738,975</u></b>	<b><u>(1,841,241)</u></b>
<b>INTERNAL SERVICE FUND - 600</b>			
600-0000-0000-341750 INTERNAL SERVICE FUND CHA	1,611,140	1,739,851	128,710
600-0000-0000-341775 SOFTWARE SUPPORT/FUELIN	10,000	10,000	-
600-0000-0000-341780 POSTAGE INCOME	10,000	10,000	-
600-0000-0000-341782 VEHICLE FUEL INCOME	678,700	700,000	21,300
<b>INTERNAL SERVICE FUND TOTAL</b>	<b><u>2,309,840</u></b>	<b><u>2,459,851</u></b>	<b><u>150,010</u></b>



**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - REVENUES**

	<u>CURRENT FY 24</u>	<u>PROPOSED FY 25</u>	<u>DIFFERENCE FROM FY 24</u>
<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>	<u><b>3,241,020</b></u>	<u><b>3,241,020</b></u>	<u>-</u>
<b>INTERNAL SERVICE FUND TOTAL</b>	<u><b>5,550,860</b></u>	<u><b>5,700,871</b></u>	<u><b>150,010</b></u>
<b>TOTAL REVENUES - ALL FUNDS</b>	<u><b>56,431,931</b></u>	<u><b>54,439,845</b></u>	<u><b>(1,992,087)</b></u>

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
<b>GENERAL FUND (FUND 100)</b>				
<b>LEGISLATIVE</b>				
100-1000-1100-511000	PERSONAL SERVICES-SALARIES	96,267	120,300	24,033
100-1000-1100-512000	PERSONAL SERVICES-BENEFITS	7,364	9,205	1,841
100-1000-1100-512400	RETIREMENT CONTRIBUTIONS	12,996	11,100	(1,896)
100-1000-1100-523102	WORKERS COMP INSURANCE	2,700	2,700	-
100-1000-1100-523104	LIABILITY/PROPERTY/VEHICLE	3,000	11,000	8,000
100-1000-1100-523210	TELEPHONE	3,500	2,500	(1,000)
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	1,500	1,500	-
100-1000-1100-531400	CODE ORDINANCE UPDATE	25,000	25,000	-
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>232,969</u></b>	<b><u>263,947</u></b>	<b><u>30,978</u></b>
<b>ELECTIONS</b>				
100-1000-1400-511000	PERSONAL SERVICES-SALARIES	107,175	110,775	3,600
100-1000-1400-511300	OVERTIME	4,000	5,000	1,000
100-1000-1400-512000	PERSONAL SERVICES-BENEFITS	8,505	8,857	352
100-1000-1400-512100	GROUP INSURANCE	30,000	33,000	3,000
100-1000-1400-512110	LIFE INSURANCE	220	230	10
100-1000-1400-512120	LONG TERM DISABILITY-COUNTY PAID	210	315	105
100-1000-1400-521110	BOARD APPOINTMENTS	13,200	13,200	-
100-1000-1400-521320	SOFTWARE SUPPORT	10,410	10,500	90
100-1000-1400-522210	EQUIPMENT REPAIRS & MAINT	20,189	25,000	4,811
100-1000-1400-522230	BUILDING & GROUNDS MAINTENANCE	30,500	30,500	-
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	4,000	4,000	-
100-1000-1400-523220	POSTAGE	7,000	7,000	-
100-1000-1400-523300	ADVERTISING	3,000	3,000	-
100-1000-1400-523500	TRAVEL	10,000	10,000	-
100-1000-1400-523600	DUES & FEES	600	700	100
100-1000-1400-523700	EDUCATION & TRAINING	7,500	7,500	-
100-1000-1400-523850	CONTRACT LABOR	85,000	85,000	-
100-1000-1400-531130	OPERATING SUPPLIES	6,000	9,000	3,000
100-1000-1400-531135	ELECTION SUPPLIES	8,000	11,000	3,000
100-1000-1400-531210	WATER & SEWER	2,000	5,000	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	6,000	6,000	-
100-1000-1400-531600	SMALL EQUIPMENT	4,500	6,500	2,000

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
100-1000-1400-542000	MACHINERY & EQUIPMENT	6,000	-	(6,000)
100-1000-1400-551000	INDIRECT COST ALLOCATIONS	19,500	19,500	-
<b>ELECTIONS TOTAL</b>		<b><u>407,839</u></b>	<b><u>425,907</u></b>	<b><u>18,068</u></b>
 <b>TAX COMMISSIONER</b>				
100-1000-1545-511000	PERSONAL SERVICES-SALARIES	341,740	358,827	17,087
100-1000-1545-511300	OVERTIME	2,000	2,000	-
100-1000-1545-512000	PERSONAL SERVICES-BENEFITS	26,300	27,450	1,150
100-1000-1545-512100	GROUP INSURANCE	120,000	132,000	12,000
100-1000-1545-512110	LIFE INSURANCE	760	760	-
100-1000-1545-512120	LONG TERM DISABILITY-COUNTY PAID	525	700	175
100-1000-1545-512400	RETIREMENT CONTRIBUTIONS	37,000	27,100	(9,900)
100-1000-1545-521210	ATTORNEY FEES	1,000	1,000	-
100-1000-1545-521320	SOFTWARE SUPPORT	16,000	16,000	-
100-1000-1545-522210	EQUIPMENT REPAIRS & MAINTENANCE	1,000	1,000	-
100-1000-1545-522322	RENTAL OF POSTAGE/COPIER	1,000	1,000	-
100-1000-1545-523102	WORKERS COMP INSURANCE	4,100	4,100	-
100-1000-1545-523104	LIABILITY/PROPERTY/VEHICLE	3,500	3,500	-
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>650,525</u></b>	<b><u>671,037</u></b>	<b><u>20,512</u></b>
 <b>TAX ASSESSOR</b>				
100-1000-1550-511000	PERSONAL SERVICES-SALARIES	195,450	205,223	9,773
100-1000-1550-512000	PERSONAL SERVICES-BENEFITS	15,000	15,700	700
100-1000-1550-512100	GROUP INSURANCE	45,000	49,500	4,500
100-1000-1550-512110	LIFE INSURANCE	435	500	65
100-1000-1550-512120	LONG TERM DISABILITY-COUNTY PAID	405	750	345
100-1000-1550-512400	RETIREMENT CONTRIBUTIONS	22,300	26,500	4,200
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	28,500	28,500	-
100-1000-1550-521250	MAPPING SERVICES	12,000	12,000	-
100-1000-1550-521320	SOFTWARE SUPPORT	5,500	5,500	-
100-1000-1550-522210	EQUIPMENT REPAIRS & MAINTENANCE	500	500	-
100-1000-1550-523102	WORKERS COMP INSURANCE	630	630	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
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><u>593,480</u></b>	<b><u>609,437</u></b>	<b><u>15,957</u></b>
 <b>GENERAL GOVT BUILDING &amp; GROUNDS MAINTENANCE</b>				
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 MAINTENANCE	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	4,500	1,000
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	6,200	1,700
100-1000-1565-542000	MACHINERY & EQUIPMENT	20,000	20,000	-
100-1000-1565-551000	INDIRECT COST ALLOCATIONS	12,233	12,233	-
<b>GENERAL GOVT BUILDING &amp; GROUNDS MAINTENANCE TOTAL</b>		<b><u>211,433</u></b>	<b><u>214,133</u></b>	<b><u>2,700</u></b>
 <b>SUPERIOR COURT</b>				
100-2000-2150-511000	PERSONAL SERVICES-SALARIES	57,500	57,500	-
100-2000-2150-521205	INTERPRETER FEES	1,500	1,500	-
100-2000-2150-521330	COURT REPORTERS	92,000	105,000	13,000
100-2000-2150-531130	OPERATING SUPPLIES	8,500	10,200	1,700
100-2000-2150-551000	INDIRECT COST ALLOCATIONS	7,381	7,381	-
<b>SUPERIOR COURT TOTAL</b>		<b><u>166,881</u></b>	<b><u>181,581</u></b>	<b><u>14,700</u></b>
 <b>CLERK OF SUPERIOR COURT</b>				
100-2000-2180-511000	PERSONAL SERVICES-SALARIES	380,000	401,000	21,000
100-2000-2180-511300	OVERTIME	13,000	13,000	-
100-2000-2180-512000	PERSONAL SERVICES-BENEFITS	30,100	30,677	577
100-2000-2180-512100	GROUP INSURANCE	105,000	132,000	27,000
100-2000-2180-512110	LIFE INSURANCE	760	800	40

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
100-2000-2180-512120	LONG TERM DISABILITY-COUNTY PAID	520	650	130
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	1,500	1,500	-
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	10,000	2,000
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	24,000	28,000	4,000
100-2000-2180-531400	BOOKS & PERIODICALS	1,500	1,500	-
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>749,505</u></b>	<b><u>804,252</u></b>	<b><u>54,747</u></b>
<b>DISTRICT ATTORNEY</b>				
100-2000-2200-572200	D.A. OFFICE EXPENSE	76,370	83,130	6,760.00
<b>DISTRICT ATTORNEY TOTAL</b>		<b><u>76,370</u></b>	<b><u>83,130</u></b>	<b><u>6,760.00</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	2,000	2,000	-
100-2000-2300-521235	CONFLICT/TEMP JUDGES	10,000	10,000	-
100-2000-2300-521330	COURT REPORTERS	35,000	35,000	-
100-2000-2300-523102	WORKERS COMP INSURANCE	420	420	-
100-2000-2300-523104	LIABILITY/PROPERTY/VEHICLE	1,600	4,000	2,400
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>176,657</u></b>	<b><u>179,057</u></b>	<b><u>2,400</u></b>
<b>MAGISTRATE COURT</b>				
100-2000-2400-511000	PERSONAL SERVICES-SALARIES	189,575	212,625	23,050
100-2000-2400-512000	PERSONAL SERVICES-BENEFITS	14,505	16,266	1,761

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
100-2000-2400-512100	GROUP INSURANCE	45,000	49,500	4,500
100-2000-2400-512110	LIFE INSURANCE	220	230	10
100-2000-2400-512120	LONG TERM DISABILITY-COUNTY PAID	100	150	50
100-2000-2400-512400	RETIREMENT CONTRIBUTIONS	5,200	5,200	-
100-2000-2400-521205	INTERPRETER FEES	150	150	-
100-2000-2400-521230	CONSULTANTS	600	450	(150)
100-2000-2400-521320	SOFTWARE SUPPORT	12,500	12,500	-
100-2000-2400-522210	EQUIPMENT REPAIRS & MAINTENANCE	250	300	50
100-2000-2400-522322	RENTAL OF POSTAGE/COPIER	1,700	1,900	200
100-2000-2400-523102	WORKERS COMP INSURANCE	696	696	-
100-2000-2400-523104	LIABILITY/PROPERTY/VEHICLE	1,800	2,500	700
100-2000-2400-523210	TELEPHONE	2,000	2,000	-
100-2000-2400-523220	POSTAGE	1,000	2,000	1,000
100-2000-2400-523500	TRAVEL	5,000	5,000	-
100-2000-2400-523600	DUES & FEES	230	700	470
100-2000-2400-523700	EDUCATION & TRAINING	1,000	1,200	200
100-2000-2400-531130	OPERATING SUPPLIES	5,000	7,000	2,000
100-2000-2400-551000	INDIRECT COST ALLOCATIONS	12,000	12,000	-
<b>MAGISTRATE COURT TOTAL</b>		<b><u>298,526</u></b>	<b><u>332,367</u></b>	<b><u>33,841</u></b>
 <b>PROBATE COURT</b>				
100-2000-2450-511000	PERSONAL SERVICES-SALARIES	149,230	157,225	7,995
100-2000-2450-512000	PERSONAL SERVICES-BENEFITS	11,420	12,028	608
100-2000-2450-512100	GROUP INSURANCE	45,000	49,500	4,500
100-2000-2450-512110	LIFE INSURANCE	215	200	(15)
100-2000-2450-512120	LONG TERM DISABILITY-COUNTY PAID	105	160	55
100-2000-2450-512400	RETIREMENT CONTRIBUTIONS	5,900	5,900	-
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	3,500	2,500	(1,000)
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	750	750	-
100-2000-2450-523700	EDUCATION & TRAINING	800	800	-
100-2000-2450-531130	OPERATING SUPPLIES	5,000	5,000	-
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>255,150</u></b>	<b><u>267,293</u></b>	<b><u>12,143</u></b>
 <b>JUVENILE COURT</b>				
100-2000-2600-521205	INTERPRETER FEES	1,000	1,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
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>59,700</b>	<b>59,700</b>	<b>-</b>
<b>PUBLIC DEFENDER</b>				
100-2000-2800-521212	INDIGENT DEFENSE - STATE C	26,001	26,001	-
100-2000-2800-521213	INDIGENT DEF - SUPERIOR CO	193,976	193,976	-
<b>PUBLIC DEFENDER TOTAL</b>		<b>219,977</b>	<b>219,977</b>	<b>-</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	6,000	6,000	-
100-3000-3100-531610	DIVE TEAM EQUIPMENT	16,000	16,000	-
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	400,000	230,318
100-3000-3100-579000	CONTINGENCIES	166,423	166,423	-
<b>PUBLIC SAFETY TOTAL</b>		<b>472,340</b>	<b>622,658</b>	<b>150,318</b>
<b>SHERIFF</b>				
100-3000-3300-511000	PERSONAL SERVICES-SALARIES	2,100,889	2,500,889	400,000
100-3000-3300-511300	OVERTIME	200,000	200,000	-
100-3000-3300-512000	PERSONAL SERVICES-BENEFITS	176,100	191,318	15,218
100-3000-3300-512100	GROUP INSURANCE	405,000	528,000	123,000
100-3000-3300-512110	LIFE INSURANCE	3,350	4,170	820
100-3000-3300-512120	LONG TERM DISABILITY-COUNTY PAID	2,200	3,300	1,100
100-3000-3300-512400	RETIREMENT CONTRIBUTIONS	135,000	121,000	(14,000)
100-3000-3300-521270	PHYSICALS-EMPLOYEES	2,000	2,000	-
100-3000-3300-521272	MEDICAL-VICTIM SVC & INVES	500	500	-
100-3000-3300-521322	RADIO MAINTENANCE & SUPP	30,873	30,873	-
100-3000-3300-521325	TRANSCRIPTION SERVICES	15,000	15,000	-
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 MAINTE	7,500	7,500	-
100-3000-3300-523102	WORKERS COMP INSURANCE	45,500	45,500	-
100-3000-3300-523103	UNEMPLOYMENT COMPENSATI	3,300	3,300	-
100-3000-3300-523104	LIABILITY/PROPERTY/VEHICLE	145,000	200,000	55,000
100-3000-3300-523210	TELEPHONE	40,000	40,000	-
100-3000-3300-523220	POSTAGE	2,000	2,000	-
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	19,000	19,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
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	50,000	50,000	-
100-3000-3300-531135	CHAMPS	4,000	4,000	-
100-3000-3300-531150	AMMUNITION	10,000	10,000	-
100-3000-3300-531230	ELECTRICITY	5,000	5,000	-
100-3000-3300-531270	GASOLINE / DIESEL	150,000	150,000	-
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>4,170,712</u></b>	<b><u>4,751,850</u></b>	<b><u>581,138</u></b>
 <b>JAIL</b>				
100-3000-3326-511000	PERSONAL SERVICES-SALARIES	1,341,414	1,491,414	150,000
100-3000-3326-511100	PS - SALARIES/COUNTY INMATE EXP	192,780	192,780	-
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	108,200	114,093	5,893
100-3000-3326-512000	PS- BENEFITS/OTHER	15,515	15,515	-
100-3000-3326-512100	GROUP INSURANCE	405,000	462,000	57,000
100-3000-3326-512110	GROUP INS/OTHER	52,500	66,000	13,500
100-3000-3326-512110	LIFE INSURANCE	2,920	3,415	495
100-3000-3326-512111	LIFE INS/OTHER	435	500	65
100-3000-3326-512120	LONG TERM DISABILITY-COUNTY PAID	2,250	2,475	225
100-3000-3326-512400	RETIREMENT	91,500	96,000	4,500
100-3000-3326-512410	RETIREMENT/OTHER	19,000	20,000	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	60,000	60,000	-
100-3000-3326-522210	EQUIP REPAIRS & MAINT	10,000	10,000	-
100-3000-3326-522230	BUILDING & GROUNDS MAINT	40,000	40,000	-
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	38,500	38,500	-
100-3000-3326-523104	LIABILITY/PROPERTY/VEHICLE	33,500	33,500	-
100-3000-3326-523210	TELEPHONE	7,000	7,000	-
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	-



**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
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	32,500	32,500	-
100-3000-3326-531220	NATURAL GAS EXPENDITURES	32,500	32,500	-
100-3000-3326-531230	ELECTRICITY	101,000	101,000	-
100-3000-3326-531280	GARBAGE PICK-UP	7,500	7,500	-
100-3000-3326-531300	FOOD	260,000	260,000	-
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>3,817,498</u></b>	<b><u>4,050,176</u></b>	<b><u>232,678</u></b>
<b>FIRE</b>				
100-3000-3500-511000	PERSONAL SERVICES-SALARIES	790,530	940,530	150,000
100-3000-3500-511300	OVERTIME	130,000	130,000	-
100-3000-3500-512000	PERSONAL SERVICES-BENEFITS	69,300	71,951	2,651
100-3000-3500-512100	GROUP INSURANCE	240,000	280,500	40,500
100-3000-3500-512110	LIFE INSURANCE	2,000	2,025	25
100-3000-3500-512120	LONG TERM DISABILITY-COUNTY PAID	1,350	1,500	150
100-3000-3500-512400	RETIREMENT CONTRIBUTIONS	76,200	71,000	(5,200)
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 MAINTEN	15,000	15,000	-
100-3000-3500-523101	W/C INSURANCE-VFD	2,500	2,500	-
100-3000-3500-523102	WORKERS COMP INS-PAID FF	19,500	19,500	-
100-3000-3500-523104	PROP/LIABILITY/VEHICLE INS-P	50,000	60,000	10,000
100-3000-3500-523110	CANCER BENEFIT	9,500	9,500	-
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	-
100-3000-3500-523700	EDUCATION & TRAINING	4,500	4,500	-
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	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
100-3000-3500-531240	BOTTLED GAS - PROPANE	3,500	3,500	-
100-3000-3500-531270	GASOLINE / DIESEL	32,000	32,000	-
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>1,847,991</u></b>	<b><u>2,046,117</u></b>	<b><u>198,126</u></b>
<b>EMS</b>				
100-3000-3600-521322	RADIO MAINTENANCE & SUPP	4,116	4,116	-
100-3000-3600-523940	LICENSE FEE	2,500	5,000	2,500
100-3000-3600-531270	GASOLINE/DIESEL	75,000	100,000	25,000
100-3000-3600-572150	SURVIVAL FLIGHT EMS PAYMENT	510,000	800,000	290,000
<b>EMS TOTAL</b>		<b><u>591,616</u></b>	<b><u>909,116</u></b>	<b><u>317,500</u></b>
<b>CORONER</b>				
100-3000-3700-511000	PERSONAL SERVICES-SALARIES	10,055	14,055	4,000
100-3000-3700-512000	PERSONAL SERVICES-BENEFITS	770	1,075	305
100-3000-3500-512400	RETIREMENT CONTRIBUTIONS	-	1,900	1,900
100-3000-3700-521213	DEATH INVESTIGATIONS	30,000	30,000	-
100-3000-3700-521214	INVESTIGATION TRANSPORT	10,000	10,000	-
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	1,500	2,800	1,300
100-3000-3700-523500	TRAVEL	3,500	3,500	-
100-3000-3700-523600	DUES & FEES	525	525	-
100-3000-3700-523700	EDUCATION & TRAINING	1,500	1,500	-
100-3000-3700-531130	OPERATING SUPPLIES	2,000	2,000	-
100-3000-3700-531230	ELECTRICITY	2,000	2,000	-
100-3000-3700-551000	INDIRECT COST ALLOCATIONS	3,000	3,000	-
<b>CORONER TOTAL</b>		<b><u>66,225</u></b>	<b><u>73,730</u></b>	<b><u>7,505</u></b>
<b>EMERGENCY MANAGEMENT</b>				
100-3000-3920-511000	PERSONAL SERVICES-SALARIES	15,805	16,595	790
100-3000-3920-512000	PERSONAL SERVICES-BENEFITS	1,215	1,270	55
100-3000-3920-512400	RETIREMENT CONTRIBUTIONS	1,870	1,920	50
100-3000-3920-523104	LIABILITY/PROPERTY/VEHICLE	576	576	-
100-3000-3920-523215	EMA APP ANNUAL FEE	6,000	6,000	-
100-3000-3920-523500	TRAVEL	474	-	(474)
100-3000-3920-551000	INDIRECT COST ALLOCATIONS	1,143	1,143	-
<b>EMERGENCY MANAGEMENT TOTAL</b>		<b><u>27,083</u></b>	<b><u>27,504</u></b>	<b><u>421</u></b>
<b>PUBLIC WORKS</b>				

**DECATUR COUNTY BOARD OF COMMISSIONERS**  
**PROPOSED FY 2025 BUDGET DETAILED - EXPENDITURES**

		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
100-4000-4200-511000	PERSONAL SERVICES-SALARIES	1,077,550	1,257,550	180,000
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	85,125	96,203	11,078
100-4000-4200-512100	PS-BENEFITS - OTHER	18,609	18,609	-
100-4000-4200-512100	GROUP INSURANCE	315,000	396,000	81,000
100-4000-4200-512110	GROUP INS - OTHER	90,000	82,500	(7,500)
100-4000-4200-512110	LIFE INSURANCE	3,050	3,200	150
100-4000-4200-512111	LIFE INS - OTHER	650	650	-
100-4000-4200-512120	LONG TERM DISABILITY-COUNTY PAID	1,905	2,600	695
100-4000-4200-512400	RETIREMENT CONTRIBUTIONS	71,000	58,000	(13,000)
100-4000-4200-512410	RETIREMENT - OTHER	26,500	26,500	-
100-4000-4200-521290	PHYSICIANS - EMPLOYEES	500	500	-
100-4000-4200-521290	SURVEYING	3,000	3,500	500
100-4000-4200-521320	SOFTWARE SUPPORT	700	700	-
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	8,000	(200)
100-4000-4200-522245	REPAIRS TO DAMAGED PROPE	1,000	1,000	-
100-4000-4200-522250	RAILROAD REPAIRS	21,000	21,000	-
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	47,000	47,000	-
100-4000-4200-523103	UNEMPLOYMENT COMPENSATI	5,000	5,000	-
100-4000-4200-523104	LIABILITY/PROPERTY/VEHICLE	57,500	111,100	53,600
100-4000-4200-523210	TELEPHONE	7,900	7,900	-
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	20,000	25,000	5,000
100-4000-4200-531270	GASOLINE / DIESEL	330,000	363,000	33,000
100-4000-4200-531275	DEF FUEL ADDITIVE	20,000	20,000	-
100-4000-4200-531280	GARBAGE PICK-UP	2,000	2,500	500
100-4000-4200-531600	SMALL EQUIPMENT	-	16,000	16,000
100-4000-4200-531710	UNIFORMS - EMPLOYEES	14,000	16,000	2,000
100-4000-4200-542000	MACHINERY & EQUIPMENT	1,341,500	684,600	(656,900)
100-4000-4200-542200	VEHICLES	108,000	16,000	(92,000)
100-4000-4200-541100	CITY OF BDGE ROAD MAINTENANCE	125,000	125,000	-
100-4000-4200-551000	INDIRECT COST ALLOCATIONS	180,000	180,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
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		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
100-4000-4200-581000	PRINCIPAL	4,255	-	(4,255)
100-4000-4200-582000	INTEREST	15	-	(15)
<b>PUBLIC WORKS TOTAL</b>		<b><u>5,017,328</u></b>	<b><u>4,626,980</u></b>	<b><u>(390,347)</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	7,500	7,500	-
100-5000-5100-523105	VEHICLE INS-GA FARM WORKE	8,500	8,500	-
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>124,000</u></b>	<b><u>124,000</u></b>	<b><u>-</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	93,590	100,000	6,410
100-7000-7100-512000	PERSONAL SERVICES-BENEFITS	7,200	7,650	450
100-7000-7100-512400	RETIREMENT CONTRIBUTIONS	12,100	20,000	7,900
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 MAINTNE	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	11,000	3,350
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	-
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>205,805</u></b>	<b><u>223,915</u></b>	<b><u>18,110</u></b>

**DECATUR COUNTY BOARD OF COMMISSIONERS  
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		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
<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>-</u></b>	<b><u>(298,000)</u></b>
<b>INDUSTRIAL PARK</b>				
100-7000-7500-511000	PERSONAL SERVICES-SALARIES	116,600	122,430	5,830
100-7000-7500-511300	OVERTIME	4,000	4,000	-
100-7000-7500-512000	PERSONAL SERVICES-BENEFITS	9,250	9,366	116
100-7000-7500-512100	GROUP INSURANCE	45,000	45,000	-
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	9,300	9,700	400
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>297,931</u></b>	<b><u>304,277</u></b>	<b><u>6,346</u></b>
<b>AIRPORT</b>				
100-7000-7563-511000	PERSONAL SERVICES-SALARIES	109,000	114,450	5,450
100-7000-7563-511300	OVERTIME	8,339	8,755	416
100-7000-7563-512000	PERSONAL SERVICES-BENEFITS	9,000	9,000	-
100-7000-7563-512100	GROUP INSURANCE	45,000	49,500	4,500
100-7000-7563-512110	LIFE INSURANCE	325	350	25
100-7000-7563-512120	LONG TERM DISABILITY	190	300	110
100-7000-7563-512400	RETIREMENT	2,600	11,000	8,400
100-7000-7563-521230	CONSULTANTS	2,000	2,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
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		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
100-7000-7563-522210	EQUIPMENT REPAIRS & MAINT	30,000	30,000	-
100-7000-7563-522220	VEHICLE REPAIR & MAINTENA	2,500	2,500	-
100-7000-7563-522230	BUILDING & GROUNDS MAINTE	15,000	15,000	-
100-7000-7563-523102	WORKERS COMP INSURANCE	2,200	2,200	-
100-7000-7563-523104	LIABILITY INSURANCE	13,500	23,000	9,500
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	2,000	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	1,000	1,000	-
100-7000-7563-531230	ELECTRICITY	15,500	15,500	-
100-7000-7563-531250	OIL	1,000	1,000	-
100-7000-7563-531270	GASOLINE/DIESEL	3,000	3,000	-
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>766,804</u></b>	<b><u>796,205</u></b>	<b><u>29,401</u></b>
<b>GENERAL FUND TOTAL BEFORE TRANSFERS(FUND 100)</b>		<b><u>21,854,345</u></b>	<b><u>22,920,345</u></b>	<b><u>1,066,001</u></b>
<b>OTHER FINANCING USES</b>				
100-0000-0000-611004	TRANSFER OUT - E-911	648,228	660,041	11,813
<b>OTHER FINANCING USES TOTAL</b>		<b><u>648,228</u></b>	<b><u>660,041</u></b>	<b><u>11,813</u></b>
<b>GENERAL FUND TOTAL (FUND 100)</b>		<b><u>22,502,573</u></b>	<b><u>23,580,386</u></b>	<b><u>1,077,814</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>PLANNING</b>				
203-7000-7400-572175	PLANNER AGREEMENT	61,000	61,200	200
203-7000-7400-572205	CODE ENFORCEMENT AGREE	132,000	132,000	-
203-7000-7400-572210	PLANNING DEPT CONTRACT FEES	95,000	95,000	-
203-7000-7400-579000	CONTINGENCIES	10,000	10,000	-
<b>PLANNING TOTAL</b>		<b><u>298,000</u></b>	<b><u>298,200</u></b>	<b><u>200</u></b>
<b>LAW LIBRARY FUND (FUND 205)</b>				

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		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
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>
<b>CONFISCATED ASSETS (FUND 210)</b>				
210-0000-0000-531100	GENERAL SUPPLIES & MATERIALS	8,500	8,500	-
<b>CONFISCATED ASSETS TOTAL</b>		<b><u>8,500</u></b>	<b><u>8,500</u></b>	<b><u>-</u></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	-
211-0000-0000-531130	OPERATING SUPPLIES	100,000	100,000	-
211-0000-0000-531750	COMMISSARY SALES-STEWAR	200,000	200,000	-
<b>DCCI INMATE ACCT TOTAL</b>		<b><u>327,183</u></b>	<b><u>327,183</u></b>	<b><u>-</u></b>
<b>JAIL INMATE FUND (FUND 212)</b>				
212-0000-0000-523600	DUES & FEES - STORAGE FEE	-	25,000	25,000
212-0000-0000-531130	OPERATING SUPPLIES	35,000	54,000	19,000
212-0000-0000-531400	BOOKS & PERIODICALS	13,000	13,000	-
212-0000-0000-531720	INMATE CLOTHING	10,000	10,000	-
212-0000-0000-542300	FURNITURE & FIXTURES	-	10,000	10,000
212-0000-0000-581000	CAMERA LEASE	85,000	31,000	(54,000)
<b>JAIL INMATE FUND TOTAL</b>		<b><u>143,000</u></b>	<b><u>143,000</u></b>	<b><u>-</u></b>
<b>E911 FUND (FUND 215)</b>				
215-3000-3800-511000	PERSONAL SERVICES-SALARIES	886,736	931,073	44,337
215-3000-3800-511300	OVERTIME	140,812	140,812	-
215-3000-3800-512000	PERSONAL SERVICES-BENEFITS	78,608	81,999	3,391
215-3000-3800-512100	GROUP INSURANCE	270,000	297,000	27,000
215-3000-3800-512110	LIFE INSURANCE	2,090	2,090	-
215-3000-3800-512120	LONG TERM DISABILITY-COUNTY PAID	1,660	1,660	-
215-3000-3800-512400	RETIREMENT CONTRIBUTIONS	55,000	59,000	4,000
215-3000-3800-521270	PHYSICIANS - EMPLOYEES	1,500	1,500	-
215-3000-3800-521320	SOFTWARE SUPPORT	185,000	195,000	10,000
215-3000-3800-521322	RADIO MAINTENANCE & SUPP	1,176	1,750	574
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	8,000	(2,000)

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		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
215-3000-3800-523600	DUES & FEES	200	400	200
215-3000-3800-523700	EDUCATION & TRAINING	10,000	10,000	-
215-3000-3800-523855	LANDLINE CARRIERS	110,000	95,000	(15,000)
215-3000-3800-523860	WIRELESS CARRIERS	5,000	5,000	-
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	30,000	30,000	-
215-3000-3800-531270	GARBAGE PICK-UP	2,000	2,000	-
215-3000-3800-531280	GASOLINE / DIESEL	2,500	2,500	-
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	-
<b>E911 FUND TOTAL</b>		<b><u>2,027,469</u></b>	<b><u>2,014,971</u></b>	<b><u>(12,498)</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	920	2
220-3000-3805-521321	MASTER SITE MAINTENANCE	66,000	66,000	-
220-3000-3805-521322	RADIO SYSTEM SUPPORT	488,000	162,495	(325,505)
220-3000-3805-522210	EQUIPMENT REPAIRS & MAINT	15,000	15,000	-
220-3000-3805-522230	BUILDING & GROUNDS MAINTENANCE	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	248,477	-	(248,477)
220-3000-3805-581015	PRINCIPAL/RADIO SYSTEM-BAI	37,352	-	(37,352)
220-3000-3805-581020	PRINCIPAL/RADIO SYSTEM-WH	6,403	-	(6,403)
220-3000-3805-582010	INTEREST/RADIO SYSTEM-GR	7,330	-	(7,330)
220-3000-3805-582015	INTEREST/RADIO SYSTEM-BAI	1,102	-	(1,102)
220-3000-3805-582020	INTEREST/RADIO SYSTEM-WHI	189	-	(189)
<b>E911 RADIO SYSTEM TOTAL</b>		<b><u>939,971</u></b>	<b><u>313,615</u></b>	<b><u>(626,356)</u></b>
<b>VICTIM ASSISTANCE FUND (FUND 222)</b>				
222-0000-0000-523905	ADMIN COSTS	1,000	2,000	1,000
222-0000-0000-572003	VICTIM SERVICES PAYMENT	20,000	30,000	10,000
<b>VICTIM ASSISTANCE FUND TOTAL</b>		<b><u>21,000</u></b>	<b><u>32,000</u></b>	<b><u>11,000</u></b>
<b>INMATE EDUCATION INCENTIVE FUND (FUND 223)</b>				
223-0000-0000-523725	INMATE EDUCATION	13,966	13,384	(582)
223-0000-0000-531150	INMATE SUPPLIES	13,966	13,384	(582)
<b>INMATE EDUCATION INCENTIVE FUND TOTAL</b>		<b><u>27,932</u></b>	<b><u>26,768</u></b>	<b><u>(1,164)</u></b>



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	<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
<b>MANDATORY DRUG FUND (FUND 228)</b>			
228-0000-0000-572001 DRUG COURT EXPENSES	15,000	20,150	5,150
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>5,265,000</u></b>	<b><u>-</u></b>	<b><u>(5,265,000)</u></b>
<b>MULTIPLE GRANT FUND (FUND 250)</b>			
250-0000-0000-531695 ACCG GRANT	6,000	6,000	-
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	7,172	6,174	(998)
<b>MULTIPLE GRANT FUND TOTAL</b>	<b><u>30,172</u></b>	<b><u>29,174</u></b>	<b><u>(998)</u></b>
<b>SPECIAL REVENUE FUNDS TOTAL</b>	<b><u>8,886,378</u></b>	<b><u>3,289,562</u></b>	<b><u>(5,894,815)</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	146,145	149,689	3,544
325-0000-4300-582200 WWTP GEFA LOAN INTEREST -	50,870	47,323	(3,547)
<b>WWTP TOTAL</b>	<b><u>197,015</u></b>	<b><u>197,012</u></b>	<b><u>(3)</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)
325-0000-9046-542200 PUBLIC SAFETY VEHICLES	-	309,524	309,524
325-0000-9050-541200 EMERGENCY SERVICES BUILDING	1,148,968	1,148,968	-

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	<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
<b>PUBLIC SAFETY TOTAL</b>	<b>2,058,489</b>	<b>2,058,492</b>	<b>3</b>
<b>SPLOST VII TOTAL BEFORE TRANSFERS</b>	<b>5,150,004</b>	<b>5,150,004</b>	<b>-</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>5,319,525</b>	<b>5,319,525</b>	<b>-</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>-</b>	<b>(1,727,550)</b>
<b>VARIOUS ROADS</b>			
335-0000-9009-541200      INFRASTRUCTURE	100,000	1,000,000	900,000
<b>VARIOUS ROADS TOTAL</b>	<b>100,000</b>	<b>1,000,000</b>	<b>900,000</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>-</b>	<b>(1,604,362)</b>
<b>TSPLOST TOTAL BEFORE TRANSFERS</b>	<b>3,431,912</b>	<b>1,000,000</b>	<b>(2,431,912)</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>-</b>	<b>(1,078,088)</b>
<b>TSPLOST TOTAL</b>	<b>4,510,000</b>	<b>1,000,000</b>	<b>(3,510,000)</b>
<b>TSPLOST II FUND (FUND 336)</b>			
336-0000-0000-572110      CITY OF ATTAPULGUS-1.61%	-	72,450	72,450
336-0000-0000-572120      CITY OF BAINBRIDGE-35%	-	1,575,000	1,575,000
336-0000-0000-572130      CITY OF BRINSON - .77%	-	34,650	34,650
336-0000-0000-572140      CITY OF CLIMAX - 1.01%	-	45,450	45,450
<b>PAYMENT TO OTHER MUNICIPALITIES</b>	<b>-</b>	<b>1,727,550</b>	<b>1,727,550</b>
<b>TSPLOST II ROAD PROJECTS</b>			
336-0000-9050-541405      CEDAR GROVE ROAD	-	600,000	600,000
336-0000-9050-541410      BOWER STATION ROAD	-	672,450	672,450
336-0000-9050-541415      BAILEY ROAD	-	750,000	750,000

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	<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
<b>TOTAL ROAD PROJECTS</b>	-	<b>2,022,450</b>	<b>2,022,450</b>
<b>MACHINERY &amp; EQUIPMENT</b>			
336-0000-9050-542000 MACHINERY & EQUIPMENT	-	800,000	800,000
<b>TOTAL MACHINERY &amp; EQUIPMENT</b>	-	<b>800,000</b>	<b>800,000</b>
<b>TSPLOST II TOTAL</b>	-	<b>4,550,000</b>	<b>4,550,000</b>
<b>LMIG FUND (FUND345)</b>			
345-0000-9065-541400 2021 LMIG PROJECTS	170,645	-	(170,645)
345-0000-9066-541400 2022 LMIG PROJECTS	795,960	-	(795,960)
345-0000-9067-541400 2023 LMIG PROJECTS	-	811,329	811,329
345-0000-9068-541400 2024 LMIG PROJECTS	-	871,056	871,056
<b>LMIG TOTAL</b>	<b>966,605</b>	<b>1,682,385</b>	<b>715,780</b>
<b>LMIG TOTAL</b>	<b>966,605</b>	<b>1,682,385</b>	<b>715,780</b>
<b>CDBG - PHILYAW SUBDIVISON(W0405-018-01 ) (FUND 348)</b>			
348-0000-9001-541000 PROPERTY	5,000	-	(5,000)
348-0000-9001-541200 SITE IMPROVEMENTS	500,000	-	(500,000)
348-0000-9001-541400 INFRASTRUCTURE	210,000	-	(210,000)
348-0000-9001-579000 CONTINGENCIES	35,000	-	(35,000)
<b>CDBG - PHILYAW SUBDIVISON(W0405-018-01 ) TOTAL</b>	<b>750,000</b>	-	<b>(750,000)</b>
<b>CAPITAL PROJECTS FUND TOTAL</b>	<b>11,546,130</b>	<b>12,551,910</b>	<b>1,005,780</b>
<b>DEBT SERVICE</b>			
<b>REVENUE BOND FUND (FUND 420)</b>			
420-0000-0000-581100 ECONOMIC DEV-REVENUE BO	50,000	50,000	-
420-0000-0000-582100 ECONOMIC DEV-REVENUE BO	784,050	784,050	-
<b>REVENUE BOND FUND TOTAL</b>	<b>834,050</b>	<b>834,050</b>	-
<b>SILVER LAKE</b>			
430-0000-9030-581310 SILVER LAKE - PRINCIPAL	165,491	166,356	865
430-0000-9030-582310 SILVER LAKE - INTEREST	4,030	3,165	(865)
<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 (FUND 502)</b>			
502-3000-3400-511000 PERSONAL SERVICES-SALARIES	1,176,240	1,356,240	180,000
502-3000-3400-511300 OVERTIME	115,000	115,000	-
502-3000-3400-512000 PERSONAL SERVICES-BENEFITS	90,747	103,752	13,005
502-3000-3400-512100 GROUP INSURANCE	345,000	380,000	35,000
502-3000-3400-512110 LIFE INSURANCE	2,635	2,900	265
502-3000-3400-512120 LONG TERM DISABILITY-COUNTY PAID	2,600	3,200	600

**DECATUR COUNTY BOARD OF COMMISSIONERS**  
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		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
502-3000-3400-512400	RETIREMENT	150,000	110,000	(40,000)
502-3000-3400-521270	PHYSICIANS - EMPLOYEES	1,000	1,000	-
502-3000-3400-521271	PHYSICIANS/MEDICAL - INMAT	45,000	45,000	-
502-3000-3400-521320	SOFTWARE SUPPORT	900	900	-
502-3000-3400-521322	RADIO MAINTENANCE & SUPP	12,055	12,055	-
502-3000-3400-522210	EQUIPMENT REPAIRS & MAINT	25,000	25,000	-
502-3000-3400-522220	VEHICLE REPAIR & MAINTENA	15,000	15,000	-
502-3000-3400-522230	BUILDING & GROUNDS MAINTEN	46,750	46,750	-
502-3000-3400-522320	RENTAL OF EQUIPMENT & VEHI	3,500	3,500	-
502-3000-3400-523025	CONTRACTED SERVICES	196,000	203,000	7,000
502-3000-3400-523102	WORKERS COMP INSURANCE	34,100	34,100	-
502-3000-3400-523103	UNEMPLOYMENT COMPENSATI	5,000	5,000	-
502-3000-3400-523104	LIABILITY/PROPERTY/VEHICLE	33,000	35,000	2,000
502-3000-3400-523210	TELEPHONE	10,000	10,000	-
502-3000-3400-523220	POSTAGE	240	240	-
502-3000-3400-523300	ADVERTISING	300	300	-
502-3000-3400-523500	TRAVEL	3,700	3,700	-
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	72,000	60,000	(12,000)
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	288,000	305,000	17,000
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	32,700	5,700
502-3000-3400-551000	INDIRECT COST ALLOCATIONS	160,000	160,000	-
<b>DCCI TOTAL</b>		<b><u>3,066,867</u></b>	<b><u>3,275,437</u></b>	<b><u>208,570</u></b>

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

**WASTEWATER TREATMENT PLANT**

505-4000-4300-511000	PERSONAL SERVICES-SALARIES	55,345	58,112	2,767
505-4000-4300-511300	OVERTIME	4,000	4,000	-
505-4000-4300-512000	PERSONAL SERVICES-BENEFITS	4,545	4,446	(99)
505-4000-4300-512100	GROUP INSURANCE	22,500	25,000	2,500
505-4000-4300-512110	LIFE INSURANCE	175	175	-
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	-

**DECATUR COUNTY BOARD OF COMMISSIONERS  
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		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
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	6,000	1,000
505-4000-4300-523210	TELEPHONE	1,000	1,650	650
505-4000-4300-523500	TRAVEL	4,000	4,000	-
505-4000-4300-523700	EDUCATION & TRAINING	2,500	2,500	-
505-4000-4300-523850	CONTRACT LABOR	-	6,500	6,500
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>381,617</u></b>	<b><u>394,935</u></b>	<b><u>13,318</u></b>
<b>WATER</b>				
505-4000-4400-511000	PERSONAL SERVICES-SALARI	55,345	58,112	2,767
505-4000-4400-511300	OVERTIME	4,000	4,000	-
505-4000-4400-512000	PERSONAL SERVICES-BENEFIT	4,545	4,545	-
505-4000-4400-512100	GROUP INSURANCE	22,500	25,000	2,500
505-4000-4400-512110	LIFE INSURANCE	175	175	-
505-4000-4400-521220	LAB TESTING	1,500	4,300	2,800
505-4000-4400-522210	EQUIPMENT REPAIRS & MAINT	20,000	20,000	-
505-4000-4400-522230	BUILDING & GROUNDS MAINTENANCE	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	-
505-4000-4400-523850	CONTRACT LABOR	-	1,000	1,000
505-4000-4400-531130	OPERATING SUPPLIES	2,000	2,000	-
505-4000-4400-531230	ELECTRICITY	20,000	25,000	5,000
505-4000-4400-551000	INDIRECT COST ALLOCATIONS	5,381	5,381	-
<b>WATER TOTAL</b>		<b><u>143,596</u></b>	<b><u>157,663</u></b>	<b><u>14,067</u></b>
<b>WATER &amp; SEWER FUND TOTAL</b>		<b><u>525,213</u></b>	<b><u>552,598</u></b>	<b><u>27,385</u></b>
<b>NATURAL GAS (FUND 515)</b>				
515-4000-4700-511000	PERSONAL SERVICES-SALARIES	9,155	9,613	458
515-4000-4700-511300	OVERTIME	325	325	-
515-4000-4700-512000	PERSONAL SERVICES-BENEFITS	725	735	10
515-4000-4700-512100	GROUP INSURANCE	2,000	2,500	500
515-4000-4700-512110	LIFE INSURANCE	30	30	-
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	-

**DECATUR COUNTY BOARD OF COMMISSIONERS**  
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		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
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 MAINTEN	500	500	-
515-4000-4700-523102	WORKERS COMP INSURANCE	130	130	-
515-4000-4700-523104	LIABILITY/PROPERTY/VEHICLE	300	1,500	1,200
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	650,000	500,000	(150,000)
515-4000-4700-531523	SALES TAX	55,000	40,000	(15,000)
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><u>797,015</u></b>	<b><u>633,293</u></b>	<b><u>(163,722)</u></b>
 <b>LANDFILL-27S (FUND 540)</b>				
540-4000-4500-511000	PERSONAL SERVICES-SALARIES	256,025	268,826	12,801
540-4000-4500-511100	PS - SALARIES - OTHER	95,330	95,330	-
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	22,265	20,565	(1,700)
540-4000-4500-512000	PS - BENEFITS - OTHER	7,300	7,300	-
540-4000-4500-512100	GROUP INSURANCE	75,000	99,000	24,000
540-4000-4500-512100	GROUP INS - OTHER	15,000	16,500	1,500
540-4000-4500-512110	LIFE INSURANCE	700	750	50
540-4000-4500-512110	LIFE INS - OTHER	230	230	-
540-4000-4500-512120	LONG TERM DISABILITY-COUNTY PAID	750	900	150
540-4000-4500-512400	RETIREMENT CONTRIBUTIONS	25,500	21,000	(4,500)
540-4000-4500-512410	RETIREMENT - OTHER	13,000	13,000	-
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	140,000	150,000	10,000
540-4000-4500-522220	VEHICLE REPAIR & MAINTENA	15,000	15,000	-
540-4000-4500-522230	BUILDING & GROUNDS MAINTEN	62,000	62,000	-
540-4000-4500-522320	RENTAL OF EQUIPMENT & VEHI	2,000	2,000	-
540-4000-4500-523025	CONTRACTED SERVICES	94,900	94,900	-
540-4000-4500-523102	WORKERS COMP INSURANCE	10,000	10,000	-
540-4000-4500-523104	LIABILITY/PROPERTY/VEHICLE	17,000	57,100	40,100
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	-

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		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
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	1,600	300
540-4000-4500-523950	TIRE PICK-UP	15,000	15,000	-
540-4000-4500-531130	OPERATING SUPPLIES	30,000	30,000	-
540-4000-4500-531140	ROCK	40,000	40,000	-
540-4000-4500-531230	ELECTRICITY-27 S LANDFILL	6,000	6,000	-
540-4000-4500-531250	OIL	20,000	20,000	-
540-4000-4500-531270	GASOLINE / DIESEL	275,000	275,000	-
540-4000-4500-531600	SMALL EQUIPMENT	-	4,000	4,000
540-4000-4500-531710	UNIFORMS - EMPLOYEES	1,000	1,000	-
540-4000-4500-542000	MACHINERY & EQUIPMENT	550,000	1,775,000	1,225,000
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	12,730	-	(12,730)
540-4000-4500-581100	GEFA LOAN - PRINCIPAL	236,545	240,165	3,620
540-4000-4500-582000	INTEREST	75	-	(75)
540-4000-4500-582200	GEFA LOAN - INTEREST	20,125	16,501	(3,624)
<b>LANDFILL-27S TOTAL</b>		<b><u>2,420,325</u></b>	<b><u>3,719,217</u></b>	<b><u>1,298,892</u></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><u>133,000</u></b>	<b><u>133,000</u></b>	<b><u>-</u></b>
<b>LANDFILL TOTAL</b>		<b><u>2,553,325</u></b>	<b><u>3,852,217</u></b>	<b><u>1,298,892</u></b>
				-
<b>ENTERPRISE FUNDS TOTAL</b>		<b><u>6,942,420</u></b>	<b><u>8,313,546</u></b>	<b><u>1,371,126</u></b>
				-
<b>TOTAL ALL FUNDS EXCLUDING INTERNAL SERVICE FUNDS</b>		<b><u>50,881,072</u></b>	<b><u>48,738,975</u></b>	<b><u>(2,440,096)</u></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	6,500	6,500	-
600-0000-1596-523220	POSTAGE	10,000	10,000	-
600-0000-1596-531270	GASOLINE/DIESEL	678,700	700,000	21,300
<b>ISF ALLOCATED EXPENDITURES TOTAL</b>		<b><u>698,700</u></b>	<b><u>720,000</u></b>	<b><u>21,300</u></b>
<b>ADMINISTRATION</b>				
600-1000-1510-511000	PERSONAL SERVICES-SALARI	413,350	478,000	64,650
600-1000-1510-512000	PERSONAL SERVICES-BENEFI	31,625	36,567	4,942
600-1000-1510-512100	GROUP INSURANCE	75,000	99,000	24,000
600-1000-1510-512110	LIFE INSURANCE	650	900	250
600-1000-1510-512120	LONG TERM DISABILITY-COUN	900	1,150	250
600-1000-1510-512400	RETIREMENT CONTRIBUTIONS	35,000	36,000	1,000
600-1000-1510-521210	ATTORNEY FEES	100,000	100,000	-

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		<u>CURRENT FY24</u>	<u>PROPOSED FY25</u>	<u>DIFFERENCE FROM FY 24</u>
600-1000-1510-521221	AUDITORS	60,000	80,000	20,000
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	5,000	6,000	1,000
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	6,750	9,500	2,750
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	-
600-1000-1510-523600	DUES & FEES	30,000	30,000	-
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	3,000	3,000	-
600-1000-1510-572000	HR AGREEMENT	50,000	50,000	-
<b>ADMINISTRATION TOTAL</b>		<b><u>982,097</u></b>	<b><u>1,100,939</u></b>	<b><u>118,842</u></b>
 <b>COUNTYWIDE MAINTENANCE</b>				
600-1000-1565-511000	PERSONAL SERVICES-SALARIES	220,500	231,525	11,025
600-1000-1565-511300	OVERTIME	20,000	20,000	-
600-1000-1565-512000	PERSONAL SERVICES-BENEFITS	16,868	17,712	843
600-1000-1565-512100	GROUP INSURANCE	75,000	82,500	7,500
600-1000-1565-512110	LIFE INSURANCE	575	575	-
600-1000-1565-512120	LONG TERM DISABILITY-COUNTY PAID	500	500	-
600-1000-1565-512400	RETIREMENT	21,500	12,000	(9,500)
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	13,000	13,000	-
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	22,000	22,000	-
600-1000-1565-542000	MACHINERY & EQUIPMENT	20,000	20,000	-
<b>COUNTYWIDE MAINTENANCE TOTAL</b>		<b><u>629,043</u></b>	<b><u>638,912</u></b>	<b><u>9,868</u></b>
 <b>INTERNAL SERVICE FUNDS TOTAL</b>		 <b><u>2,309,840</u></b>	 <b><u>2,459,851</u></b>	 <b><u>150,010</u></b>



**DECATUR COUNTY BOARD OF COMMISSIONERS  
PROPOSED FY 2025 BUDGET DETAILED - EXPENDITURES**

	<b>CURRENT FY24</b>	<b>PROPOSED FY25</b>	<b>DIFFERENCE FROM FY 24</b>
<b>INTERNAL SERVICE FUND - INSURANCE (FUND 605)</b>			
605-0000-0000-521274	10,000	10,000	-
605-0000-0000-523600	15,000	15,000	-
605-0000-0000-531130	20	20	-
605-0000-0000-552100	850,000	850,000	-
605-0000-0000-552110	2,000	2,000	-
605-0000-0000-552200	1,704,000	1,704,000	-
605-0000-0000-552205	600,000	600,000	-
605-0000-0000-552210	60,000	60,000	-
<b>INTERNAL SERVICE FUND - INSURANCE TOTAL</b>	<b>3,241,020</b>	<b>3,241,020</b>	<b>-</b>
<b>INTERNAL SERVICE FUNDS TOTAL INCLUDING INSURANCE</b>	<b>5,550,860</b>	<b>5,700,871</b>	<b>150,010</b>
 <b>ALL FUNDS - GRAND TOTAL</b>	 <b>56,431,932</b>	 <b>54,439,845</b>	 <b>(1,992,087)</b>