

TO: Clay County Tax Commissioners
Subj: Final FY10 Budget

Account	Description	FY10 Proposed Tax Collection
9-100-31-1100	REAL PROPERTY TAXES - CURRENT	1,433,124
9-100-31-1120	TIMBER TAX	34,154
9-100-31-1200	REAL PROPERTY TAXES - PRIOR YR	0
9-100-31-1310	MOTOR VEHICLE TAXES	100,000
9-100-31-1320	MOBILE HOME TAXES	22,000
9-100-31-1400	PERSONAL PROPERTY TAXES - PRIOR	0
9-100-31-1500	PROPERTY NOT ON DIGEST	80,000
9-100-34-1940	COMMISSIONS ON TAX COLLECTIONS	30,000
9-100-31-9100	PENALTIES & INT. ON DEL. TAXES	5,000
9-100-31-9501	FIFA - TAX PROPERTY	10,000
9-100-34-1600	MOTOR VEHICLE TAG COLLECTION F	15,000
		<u>1,729,278</u>

CLAY COUNTY BUDGET PLANNING - SUMMARY of Expenses & Revenues

Final FY10 Budget for Public Review

Entire County Budget (General + Ancillary Funds)	FY 2007-2008 Adopted	FY2008-2009 Adopted	FY2009- 2010 Proposed	Percent Change	Dollar Change
Total Revenue - All Sources	\$3,464,023	\$3,641,817	\$3,546,196	-2.63%	-95,622
Total Expenditures - All Depts	\$3,464,023	\$3,641,817	\$3,546,196	-2.63%	-95,621
Proof	\$0	\$0	\$0		0

General County Budget	FY 2007-2008 Adopted	FY2008-2009 Proposed	FY2009-2010 Proposed	Percent Change	Dollar Change
Total Revenue	\$2,871,850	\$3,115,367	\$3,026,322	-2.86%	-89,046
Total Expenditures	\$2,871,850	\$3,115,367	\$3,026,322	-2.86%	-89,045
Proof	\$0	\$0	\$0		0

Ancillary Funds Budget	FY 2007-2008 Adopted	FY2008-2009 Proposed	FY2009-2010 Proposed	Percent Change	Dollar Change
Total Revenue - Ancillary Only	\$592,173	\$526,450	\$519,874	-1.25%	-6,576
Total Expenditures - Ancillary Only	\$592,173	\$526,450	\$519,874	-1.25%	-6,576
Proof	\$0	\$0	\$0		0

FY10 PROPOSED BUDGET - EXPENDITURES

Line #	Account Id	Description	FY08 Prior Budget	Current FY09 Adopted Budget	Expended YTD 10/1/08-3/27/09	2009-2010 Adopted Budget	% Change	Comments or Notes
61	9-100-1500-00-0000	ADMINISTRATION:	0	0	0			
62	9-100-1500-51-1100	ADMIN -SALARIES	41,070	64,272	22,592	41,517	-35.4%	
63	9-100-1500-51-1115	ADMIN -SPECIAL LEAVE	200	500	0	500	0.0%	
64	9-100-1500-51-1300	ADMIN -OVERTIME	3,000	3,750	1,118	3,500	-6.7%	
65	9-100-1500-51-2100	ADMIN -GROUP INSURANCE	0	5,356	106	4,470	-16.5%	Two employees
66	9-100-1500-51-2200	ADMIN -FICA	2,546	4,248	3,394	2,822	-33.6%	
67	9-100-1500-51-2300	ADMIN -MEDICARE	596	994	794	660	-33.6%	
68	9-100-1500-51-2400	ADMIN -RETIREMENT	816	816	272	544	-33.3%	Two employees
69	9-100-1500-51-2700	ADMIN -WORKER'S COMP. INSURANCE	55,000	41,000	29,058	3,295	-92.0%	
70	9-100-1500-51-2800	ADMIN -STATE UNEMPLOYMENT	7,500	7,500	1,197	3,500	-53.3%	Rate drop to .40 from .59
71	9-100-1500-51-2900	ADMIN -OTHER EMPLOYEE BENEFITS - HEALTH	0	500	0	1,500	200.0%	BCBS DEDUCTIBLE REIMBURSABLE FUND
72	9-100-1500-52-1200	ADMIN -PROFESSIONAL SERVICES	6,000	6,000	0	6,000	0.0%	
73	9-100-1500-52-1201	ADMIN -PROFESSIONAL SR. ATTORNEYS	16,000	17,000	14,420	30,000	76.5%	
74	9-100-1500-52-1202	ADMIN -AUDIT FEES	17,500	20,000	0	23,000	15.0%	
75	9-100-1500-52-1203	ADMIN -SUBSTANCE ABUSE	200	200	0	200	0.0%	
76	9-100-1500-52-1204	ADMIN -VITAL RECORDS	100	150	24	150	0.0%	
77	9-100-1500-52-1205	ADMIN -LVAP - DA CHARLES FERGUSON	0	0	0	0	0.0%	Delete
78	9-100-1500-52-1300	ADMIN -TECHNICAL SERVICES	4,000	8,000	1,674	12,000	50.0%	Includes \$7500/yr for E&A (\$30K/4 yrs)
79	9-100-1500-52-2200	ADMIN -REPAIRS AND MAINTENANCE	400	500	37	500	0.0%	
80	9-100-1500-52-3000	ADMIN -BANK SERVICE CHARGE	1,200	2,000	0	2,000	0.0%	
81	9-100-1500-52-3100	ADMIN -LIABILITY IRMA	34,355	37,000	25,250	50,000	35.1%	
82	9-100-1500-52-3201	ADMIN -TELEPHONE	2,750	3,000	763	2,500	-16.7%	
83	9-100-1500-52-3202	ADMIN -POSTAGE	2,500	3,500	2,149	4,000	14.3%	
84	9-100-1500-52-3300	ADMIN -ADVERTISING	3,000	3,000	1,158	2,750	-8.3%	
85	9-100-1500-52-3301	ADMIN -DONATIONS	0	4,000	1,000	3,250	-18.8%	
86	9-100-1500-52-3500	ADMIN -TRAVEL	1,500	1,500	1,257	2,000	33.3%	

FY10 PROPOSED BUDGET - EXPENDITURES

Line #	Account Id	Description	FY08 Budget	Prior Current FY09 Adopted Budget	Expended YTD 10/1/08-3/27/09	2009-2010 Adopted Budget	% Change	Comments or Notes
166	9-100-1565-00-0000	BUILDINGS:						
167	9-100-1565-51-1100	BLDG -SALARIES		20,085	20,696	10,442	23,695	14.5%
168	9-100-1565-51-1300	BLDG -OVERTIME		0	500	0	500	0.0%
169	9-100-1565-51-2200	BLDG -FICA		1,245	1,314	780	1,500	14.2%
170	9-100-1565-51-2300	BLDG -MEDICARE		291	307	183	351	14.3%
171	9-100-1565-52-2110	BLDG -DISPOSAL- MEDICAL WASTE		750	750	238	750	0.0%
172	9-100-1565-52-2200	BLDG - REPAIRS AND MAINTENANCE		29,000	35,000	29,113	32,500	-7.1%
173	9-100-1565-52-3850	BLDG -CONTRACT LABOR		0	0	0	0	0.0%
174	9-100-1565-52-3902	BLDG -PEST CONTROL		3,000	3,000	862	2,000	-33.3%
175	9-100-1565-53-1100	BLDG -CLEANING SUPPLIES		2,500	2,500	1,097	2,500	0.0%
176	9-100-1565-53-1201	BLDG -WATER- 40 % SR. CENTER		125	125	53	125	0.0%
177	9-100-1565-53-1202	BLDG -WATER- HEALTH DEPARTMENT		540	550	230	550	0.0%
178	9-100-1565-53-1203	BLDG -WATER- SHERIFF		300	300	133	300	0.0%
179	9-100-1565-53-1204	BLDG -WATER COURTHOUSE		300	300	121	300	0.0%
180	9-100-1565-53-1205	BLDG -WATER - ENRICHMENT SVCS		300	300	832	500	66.7%
181	9-100-1565-53-1206	BLDG -WATER - LANDFILL		150	150	68	150	0.0%
182	9-100-1565-53-1207	BLDG -WATER - SHOP		200	325	74	200	-38.5%
183	9-100-1565-53-1208	BLDG -WATER - COMMISSIONERS OFFICE		1,200	1,200	398	1,000	-16.7%
184	9-100-1565-53-1209	BLDG -WATER- GYM		300	300	133	300	0.0%
185	9-100-1565-53-1210	BLDG -WATER-VOTING HOUSE		250	300	127	300	0.0%
186	9-100-1565-53-1211	BLDG -WATER - COLEMAN SOCIAL SVCS BLDG		0	550	376	750	36.4%
187	9-100-1565-53-1212	BLDG -WATER - DOUBLE WIDE (MEN OF CLAY)		0	0	89	200	0.0%
188	9-100-1565-53-1220	BLDG -GAS-JAIL		100	200	73	200	0.0%
189	9-100-1565-53-1230	BLDG -ELECTRIC - COMM OFFICE/STREET		7,500	7,800	2,663	7,500	-3.8%
190	9-100-1565-53-1231	BLDG -ELECTRIC SR. CENTER		7,500	7,500	2,575	7,500	0.0%
191	9-100-1565-53-1232	BLDG -ELECTRIC HEALTH DEPARTMENT		5,300	5,300	1,547	5,300	0.0%
192	9-100-1565-53-1233	BLDG -ELECTRIC ALL VOTING HOUSES		1,000	2,500	986	2,500	0.0%
193	9-100-1565-53-1234	BLDG -ELECTRIC PUBLIC WORKS		4,000	4,000	1,589	4,000	0.0%
194	9-100-1565-53-1235	BLDG -BLUFFTON FIRE HOUSE/ EMS		250	700	84	500	-28.6%
195	9-100-1565-53-1236	BLDG -ELECTRIC COURTHOUSE		5,300	5,300	1,818	5,000	-5.7%
196	9-100-1565-53-1237	BLDG -ELECTRIC - GYM		1,500	1,500	400	1,500	0.0%
197	9-100-1565-53-1238	BLDG -ELECTRIC - ENRICHMENT SVCS		4,800	4,800	188	500	-89.6%
198	9-100-1565-53-1239	BLDG -ELECTRIC SHERIFF		5,500	5,500	1,663	5,500	0.0%
199	9-100-1565-53-1240	BLDG -ELECTRIC-EMS		4,000	4,500	1,553	4,500	0.0%
200	9-100-1565-53-1241	BLDG -BLUFFTON COURTHOUSE		125	125	0	125	0.0%

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306	9-100-3300-00-0000	SHERIFF'S OFFICE:						
307	9-100-3300-51-1100	SHERIFF -SALARIES - SHERIFF	63,287	67,681	32,322	65,710	-2.9%	
308	9-100-3300-51-1101	SHERIFF -SALARIES - DEPUTIES	93,711	118,834	57,902	124,000	4.3%	\$2400 Court costs, \$8000 vac, sick, OT, etc.
309	9-100-3300-51-1300	SHERIFF -OVERTIME	0	0	0	0	0.0%	
310	9-100-3300-51-2100	SHERIFF -GROUP INSURANCE	15,715	20,280	4,694	17,490	-13.8%	
311	9-100-3300-51-2200	SHERIFF -FICA	9,734	11,564	6,393	11,762	1.7%	
312	9-100-3300-51-2300	SHERIFF -MEDICARE	2,276	2,705	1,495	2,751	1.7%	
313	9-100-3300-51-2400	SHERIFF -RETIREMENT	1,100	1,100	0	1,100	0.0%	
314	9-100-3300-51-2401	SHERIFF -RETIREMENT - DEPUTIES	1,076	1,600	1,153	1,600	0.0%	
315	9-100-3300-51-2950	SHERIFF -UNIFORMS	3,150	3,000	180	3,000	0.0%	
316	9-100-3300-52-1200	SHERIFF -PROFESSIONAL SERVICES	0	0	0	0	0.0%	
317	9-100-3300-52-1201	SHERIFF -PROFESSIONAL SR. ATTORNEYS	450	450	0	450	0.0%	
318	9-100-3300-52-1300	SHERIFF -TECHNICAL SERVICES	1,500	6,500	3,140	6,500	0.0%	
319	9-100-3300-52-2200	SHERIFF -REPAIRS AND MAINTENANCE	4,000	3,000	1,877	3,000	0.0%	
320	9-100-3300-52-3200	SHERIFF -GCIC	1,000	100	204	240	140.0%	
321	9-100-3300-52-3201	SHERIFF -TELEPHONE	4,200	4,200	1,467	4,200	0.0%	
322	9-100-3300-52-3202	SHERIFF -POSTAGE	400	400	35	400	0.0%	
323	9-100-3300-52-3203	SHERIFF -CELL PHONE	1,158	1,200	503	1,400	16.7%	
324	9-100-3300-52-3300	SHERIFF -ADVERTISING	300	300	0	300	0.0%	
325	9-100-3300-52-3500	SHERIFF -TRAVEL	1,000	1,000	142	1,000	0.0%	
326	9-100-3300-52-3600	SHERIFF -DUES & FEES	550	550	500	550	0.0%	
327	9-100-3300-52-3700	SHERIFF -EDUCATION & TRAINING	1,000	1,000	0	1,000	0.0%	
328	9-100-3300-52-3900	SHERIFF -PURCHASE OF SERV- HEALTH DEPT	0	0	0	0	0.0%	
329	9-100-3300-53-1100	SHERIFF -SUPPLIES & MATERIALS	1,500	3,200	2,651	3,200	0.0%	
330	9-100-3300-53-1270	SHERIFF -GAS AND OIL	8,200	14,500	4,378	14,000	-3.4%	
331	9-100-3300-53-1400	SHERIFF -BOOKS & PERIODICALS	0	0	0	0	0.0%	

FY10 PROPOSED BUDGET - EXPENDITURES

Line #	Account Id	Description	FY08 Budget	Prior Current FY09 Adopted Budget	Expended YTD 10/1/08-3/27/09	2009-2010 Adopted Budget	% Change	Comments or Notes
448	9-100-4510-00-0000	REFUSE:						
449	9-100-4510-12-3100	REFUSE -LEASE EXPENSE GARBAGE TRUCK	24,930	24,930	12,465	24,930	0.0%	Pd off July 2011. \$2,077.46/mo
450	9-100-4510-51-1100	REFUSE -SALARIES	123,268	117,917	65,110	126,073	6.9%	
451	9-100-4510-51-1101	REFUSE -SALARIES - FIFA SERVICE	0	2,000	0	0	-100.0%	
452	9-100-4510-51-1115	REFUSE -SPECIAL LEAVE	500	500	0	500	0.0%	
453	9-100-4510-51-1300	REFUSE -OVERTIME	1,500	1,500	557	1,500	0.0%	
454	9-100-4510-51-2100	REFUSE -GROUP INSURANCE	29,155	25,800	10,453	35,077	36.0%	
455	9-100-4510-51-2200	REFUSE -FICA	7,767	7,559	4,955	7,941	5.0%	
456	9-100-4510-51-2300	REFUSE -MEDICARE	1,816	1,768	1,159	1,857	5.0%	
457	9-100-4510-51-2400	REFUSE -RETIREMENT	1,088	1,925	929	2,176	13.0%	
458	9-100-4510-52-1201	REFUSE -FIFA'S SOLID WASTE	500	500	193	500	0.0%	
459	9-100-4510-52-1202	REFUSE -FIFA- SHERIFF FEES	500	500	170	500	0.0%	
460	9-100-4510-52-1203	REFUSE -SUBSTANCE ABUSE- SOLID WASTE	300	300	66	300	0.0%	
461	9-100-4510-52-1300	REFUSE -TECHNICAL SERVICES	1,000	1,000	0	500	-50.0%	
462	9-100-4510-52-2110	REFUSE -DISPOSAL	85,000	85,000	27,541	85,000	0.0%	
463	9-100-4510-52-2200	REFUSE -REPAIRS AND MAINTENANCE	20,000	25,000	4,373	20,000	-20.0%	
464	9-100-4510-52-3201	REFUSE -TELEPHONE	500	500	299	500	0.0%	
465	9-100-4510-52-3202	REFUSE -POSTAGE	6,000	6,500	2,570	6,500	0.0%	
466	9-100-4510-52-3300	REFUSE -ADVERTISING	500	500	0	500	0.0%	
467	9-100-4510-52-3500	REFUSE -TRAVEL	750	750	0	750	0.0%	
468	9-100-4510-52-3600	REFUSE -DUES & FEES	250	250	172	250	0.0%	
469	9-100-4510-52-3700	REFUSE -EDUCATION & TRAINING	750	750	0	750	0.0%	
470	9-100-4510-53-1100	REFUSE -SUPPLIES & MATERIALS	2,000	2,500	4,095	5,000	100.0%	
471	9-100-4510-53-1102	REFUSE -CHEMICALS- SOLID WASTE	0	500	0	500	0.0%	
472	9-100-4510-53-1270	REFUSE -GAS AND OIL	15,000	29,256	7,883	20,000	-31.6%	
473	9-100-4510-53-1700	REFUSE -UNIFORM RENTAL	2,000	2,000	1,017	2,000	0.0%	
474	9-100-4510-54-2200	REFUSE -CAPITAL OUTLAY - TRUCK	0	3,000	0	0	-100.0%	
475	9-100-4510-54-2500	REFUSE -COPIER MAINTENANCE	1,500	3,000	808	3,000	0.0%	
476	9-100-4510-57-3000	REFUSE -REFUNDS	0	0	266	500	0.0%	
477	9-100-4560-52-3900	REFUSE -CLOSURE & POST CLOSURE CARE	0	0	0	0	0.0%	
478			326,574	345,705	145,081	347,104	0.4%	
479								
480								
481	9-100-5100-00-0000	HEALTH DEPARTMENT:						
482	9-100-5100-57-1000	HEALTH -INTERGOV. - HEALTH DEPARTMENT	54,000	54,000	27,000	54,000	0.0%	

FY10 Adopted Budget - Revenues

Line #	Account Id	Description	Revenue Derived from:	FY08 Budget	Current FY09 Adopted Budget	Income YTD 10/1/08-3/27/09	2009-2010 Adopted Budget	% Change	COMMENTS
1	9-100-31-1100	REAL PROPERTY TAXES - CURRENT	Tax Commissioner	1,300,000	1,463,588	1,301,414	1,433,124	-2.1%	
2	9-100-31-1120	TIMBER TAX	Tax Commissioner	28,000	34,437	15,111	34,154	-0.8%	
3	9-100-31-1200	REAL PROPERTY TAXES - PRIOR YE	Tax Commissioner	15,000	86,093	98,621	0	-100.0%	Rolled in to 31-1100
4	9-100-31-1310	MOTOR VEHICLE TAXES	Tax Commissioner	90,000	77,484	29,124	100,000	29.1%	
5	9-100-31-1320	MOBILE HOME TAXES	Tax Commissioner	25,000	21,523	6,561	22,000	2.2%	
6	9-100-31-1340	INTANGIBLE TAX	Superior	10,200	6,500	2,306	10,200	56.9%	
7	9-100-31-1341	INTANGIBLE- COMMISSION	Superior	2,000	1,200	324	2,000	66.7%	
8	9-100-31-1342	INTANGIBLE TAX RECORDING	Superior	0	0	0	0	0.0%	
9	9-100-31-1400	PERSONAL PROPERTY TAXES - PRIOR	Tax Commissioner	250	500	233	0	-100.0%	
10	9-100-31-1500	PROPERTY NOT ON DIGEST	Tax Commissioner	85,000	77,484	910	80,000	3.2%	
11	9-100-31-1600	REAL ESTATE TRANSFER TAX	Superior	8,000	8,500	794	8,000	-5.9%	
12	9-100-31-1601	REAL ESTATE TRANSFER TAX FEES	Superior	0	0	13	0	0.0%	
13	9-100-31-3100	LOCAL OPTION SALES TAX	Comm.	170,000	225,000	67,729	216,797	-3.6%	
14	9-100-31-4200	ALCOHOLIC BEVERAGE EXCISE TAXE	Comm.	7,500	7,500	6,516	8,500	13.3%	
15	9-100-31-6200	INSURANCE PREMIUM TAXES	Comm.	95,000	86,093	105,859	100,000	16.2%	
16	9-100-31-9100	PENALTIES & INT. ON DEL. TAXES	Tax Commissioner	3,500	4,000	3,779	5,000	25.0%	Amend title: Int on Del Taxes
17	9-100-31-9120	PENT. & INT ON PERSONAL PROP	Tax Commissioner	750	1,000	1,944	0	-100.0%	Rolled in to 31-9100
18	9-100-31-9500	FI FA	Comm.	9,000	0	793	1,000	0.0%	
19	9-100-31-9501	FIFA - TAX PROPERTY	Tax Commissioner	0	10,000	4,158	10,000	0.0%	
20	9-100-32-1100	ALCHOL BEVERAGE LICENSE	Comm.	3,000	1,750	0	1,750	0.0%	
21	9-100-32-1201	BUSINESS LICENSES	Comm.	3,000	3,000	3,625	3,500	16.7%	
22	9-100-32-1202	BANK LICENSES	Comm.	3,500	3,500	8,092	3,500	0.0%	
23	9-100-32-1290	BILLIARD LICENSE	Comm.	0	0	0	0	0.0%	
24	9-100-32-2210	ZONING FILING FEE	Comm.	500	750	150	750	0.0%	
25	9-100-32-2220	HOUSE MOVING PERMITS	Comm.	150	1,000	800	1,000	0.0%	
26	9-100-32-2400	MARRIAGE LICENSES	Probate	500	600	349	600	0.0%	
27	9-100-32-2910	PISTOL PERMITS	Probate	500	550	716	1,000	81.8%	
28	9-100-32-3100	BUILDING PERMIT FEES	Comm.	500	5,000	5,246	5,000	0.0%	
29	9-100-32-4300	LATE TAG PENALTY	Tax Commissioner	0	0	220	0	0.0%	Rolled in to 31-9120
30	9-100-32-4400	Interest on Business Licenses	Comm.		0	2	0	0.0%	
31	9-100-33-3000	Payment in Lieu of Taxes	Comm.	22,500	22,500	0	22,500	0.0%	

FY10 Adopted Budget - Revenues

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32	9-100-33-4112	OTHER GRANTS	Comm.	0	0	21,350	0	0.0%	
33	9-100-33-4113	ST GRANT - INDEGENT DEFENCE		0	0	0	0	0.0%	
34	9-100-33-4114	AIRPORT GRANT		0	0	0	0	0.0%	
35	9-100-33-4115	SHERIFF GRANT		0	0	0	0	0.0%	
36	9-100-33-4116	TEA GRANT		0	0	0	0	0.0%	
37	9-100-33-4117	ELECTION GRANT		0	0	0	0	0.0%	
38	9-100-33-4118	GRANT - FEMA		0	0	0	0	0.0%	
39	9-100-33-6001	AMBULANCE - QUITMAN		0	0	0	0	0.0%	
40	9-100-33-6010	LOCAL GOVT - HOSPITAL AUTH	Comm.	72,000	72,000	37,500	72,000	0.0%	
41	9-100-34-1120	PROBATION FEES	Superior	7,500	9,600	5,060	9,600	0.0%	
42	9-100-34-1130	DRUG TESTING FEE	Superior	100	100	0	100	0.0%	
43	9-100-34-1191	GENERAL FEES - ATTY SUPERIOR	Superior	500	400	403	400	0.0%	
44	9-100-34-1192	ATTORNEY FEES - JUVENILE CT.	Superior	600	200	0	200	0.0%	
45	9-100-34-1200	RECORDING FEES	Superior	2,500	7,500	2,777	7,500	0.0%	
46	9-100-34-1201	RECORDING - CIVIL SUPERIOR CT	Superior	15,000	15,500	5,594	15,500	0.0%	
47	9-100-34-1202	PROBATE FEES	Probate	3,000	3,500	2,502	3,500	0.0%	
48	9-100-34-1206	COURT COSTS -SUPERIOR	Superior	0	0	0	0	0.0%	
49	9-100-34-1208	RECORDING - FIFA -S/W	Comm.	750	500	0	500	0.0%	
50	9-100-34-1209	COURT COST FEE & CHARGES S/W	Comm.	1,500	1,000	0	1,000	0.0%	
51	9-100-34-1400	PRINTING AND DUPLICATING SERVI	Superior	500	250	46	250	0.0%	
52	9-100-34-1600	MOTOR VEHICLE TAG COLLECTION F	Tax Commissioner	12,000	12,000	0	15,000	25.0%	
53	9-100-34-1751	SHOP CHARGES - CLAY TRANSIT		0	0	0	0	0.0%	delete
54	9-100-34-1754	FIFA ADMINISTRATION	Comm.	0	4,500	0	1,000	-77.8%	
55	9-100-34-1755	SHERIFF SERVICES - SUPERIOR CT	Sheriff	4,500	3,400	225	3,400	0.0%	
56	9-100-34-1910	ELECTION QUALIFYING FEES	Probate	1,700	150	0	150	0.0%	
57	9-100-34-1930	SALE OF MAPS AND PUBLICATIONS	Tax Assessor	4,800	1,000	47	1,000	0.0%	
58	9-100-34-1940	COMMISSIONS ON TAX COLLECTIONS	Tax Commissioner	1,500	30,133	28,687	30,000	-0.4%	
59	9-100-34-1941	Sales Tax Vendor Compensation	Tax Commissioner	25,000	1,500	719	1,500	0.0%	
	9-100-34-2120	ACCIDENT REPORTS	Sheriff	1,500	3,000	4,342	4,300	43.3%	
61	9-100-34-2300	REBATE FROM DEPT OF CORRECTION	Sheriff	4,000	1,200	0	1,200	0.0%	
62	9-100-34-2310	FINGERPRINTING FEES	Sheriff	1,200	1,000	107	1,000	0.0%	

FY10 Adopted Budget - Revenues

Line #	Account Id	Description	Revenue Derived from:	FY08 Budget	Current FY09 Adopted Budget	Income YTD 10/1/08-3/27/09	2009-2010 Adopted Budget	% Change	COMMENTS
63	9-100-34-2320	RESTITUTION - INMATE	Sheriff	1,000	500	0	500	0.0%	
64	9-100-34-2330	INMATE RESTITUTION - HOUSING	Sheriff	500	100	0	100	0.0%	
65	9-100-34-2601	AMBULANCE FEES	EMS	100	95,000	37,381	95,000	0.0%	
66	9-100-34-2602	Fire Department Services	VFD	80,000	0	0	0	0.0%	DELETE
67	9-100-34-2900	Sheriff-Bond Surcharges	Sheriff	0	0	0	500	0.0%	New Acct.
68	9-100-34-4111	REFUSE RESIDENTIAL	Comm.	230,000	298,711	128,972	302,250	1.2%	
69	9-100-34-4112	REFUSE COMMERCIAL	Comm.	70,000	42,720	8,619	27,997	-34.5%	
70	9-100-34-4113	REFUSE DISCOUNTS	Comm.	3,000	-5,000	-2,626	-5,000	0.0%	
71	9-100-34-4150	LANDFILL USE FEES	Comm.	0	10,000	3,671	10,000	0.0%	
72	9-100-34-4240	LATE FEES & SERVICE CHARGES	Comm.	5,000	0	1,525	3,000	0.0%	
73	9-100-34-4241	NSF CHECK FEES - REFUSE	Comm.	0	0	100	100	0.0%	
74	9-100-34-5500	PASSENGER FARES		0	0	0	0	0.0%	delete
75	9-100-34-5501	TRANSIT CONTRACTS - NEW HORIZO		0	0	0	0	0.0%	delete
76	9-100-34-5502	TRANSIT CONTRACT - DOT		0	0	10,341	0	0.0%	(pass through transit/GDOT)
77	9-100-34-6900	LOCAL VICTIMS ASSISTANCE PROG.		0	0	0	0	0.0%	
78	9-100-34-9600	BAD CHECK FEE		0	100	-38	100	0.0%	
79	9-100-34-9901	JAIL CONTRACT - FT GAINES		0	0	0	0	0.0%	
80	9-100-35-1111	SUPERIOR COURT FINES	Superior	0	22,500	9,588	22,500	0.0%	
81	9-100-35-1131	MAGISTRATE FINES	Magistrate	20,000	600	40	600	0.0%	
82	9-100-35-1151	PROBATE FINES	Probate	600	53,000	33,572	60,000	13.2%	
83	9-100-35-1160	JUVENILE FINES & FEES	Juvenile	53,000	500	0	500	0.0%	
84	9-100-35-1161	JUVENILE PROBATION (Court Ordered Svcs	Juvenile	900	0	324	500	0.0%	
85	9-100-35-1200	MAGISTRATE CIVIL	Magistrate	0	500	0	500	0.0%	
86	9-100-36-1000	INTEREST REVENUES	Comm.	6,000	20,000	895	5,000	-75.0%	
87	9-100-38-1001	RENT - CCIA	Comm.	25,000	0	500	1,200	0.0%	
88	9-100-38-1002	RENT - ESP		1,200	0	0	0	0.0%	
89	9-100-38-1003	RENT - DFCS		0	42,000	21,610	42,000	0.0%	
90	9-100-38-1004	RENT - NEW HORIZONS		42,000	0	0	0	0.0%	
91	9-100-38-9000	OTHER MISCELLANEOUS REVENUE		6,000	2,000	-432	2,000	0.0%	
92	9-100-38-9001	MISCELLANEOUS - TRAVEL		3,000	0	733	500	0.0%	
93	9-100-38-9002	MISCELLANEOUS - SCHOOL		0	0	0	0	0.0%	

Ancillary Fund Budget Accounts

Line #	Account Id	Description	FY08 Budget	Current FY09 Adopted Budget	Income YTD 10/1/08-3/27/09	2009-2010 Proposed Budget	% Change	COMMENTS
40	SPLOST 2006-2012 FUND							
41		<i>REVENUES</i>						
42	9-321-31-3200	SPLOST-CLAY COUNTY	361,023	292,667	108,608	180,000	-38.5%	
43	9-321-36-1000	INTEREST REVENUES	5,000	5,000	0	1,000	-80.0%	
44			366,023	297,667	108,608	181,000		
45								
46								
47		<i>EXPENSES</i>						
48	9-321-1500-52-3000	SPLOST -BANK SERVICE CHARGE	0	0	0	0	0.0%	
49	9-321-1500-57-2000	SPLOST -CITY OF FT GAINES 33.29%	97,437	97,466	58,487	37,185	-61.8%	
50	9-321-1500-57-2001	SPLOST -CITY OF BLUFFTON 5 %	14,635	14,847	8,569	5,583	-62.4%	
51	9-321-1500-57-2003	SPLOST - Level One Projects	68,333	68,333	34,166	68,333	0.0%	
52	9-321-1565-54-1300	SPLOST -COURTHOUSE & COUNTY BLDGS	0	15,000	11,575	0	-100.0%	
53	9-321-3300-52-1200	SPLOST -REGIONAL JAIL PLANNING	0	0	0	0	0.0%	
54	9-321-4210-45-2000	SPLOST -EQUIPMENT PURCHASE	0	0	0	0	0.0%	
55	9-321-4210-53-1102	SPLOST -GRAVEL	10,000	10,000	2,177	2,500	-75.0%	
56	9-321-4210-53-1103	SPLOST -PIPE	5,000	5,000	2,327	2,500	-50.0%	
57	9-321-4210-54-1404	SPLOST -UNIDENTIFIED ROAD PROJECTS	103,687	83,987	17,475	5,369	-93.6%	
58	9-321-4210-54-2200	SPLOST -CAPITAL OUTLAY - VEHICLES	0	0	0	0	0.0%	
59	9-321-4210-54-2201	SPLOST -CAPITAL PURCHASE - DOZER	16,764	20,117	8,382	20,117	0.0%	
60	9-321-4210-54-2202	SPLOST -CAPITAL LEASE - MOTOR GRADER	8,918	10,000	8,089	19,413	94.1%	
61	9-321-4400-53-1100	SPLOST -Supplies and Materials	0	0	0	0	0.0%	
62	9-321-4560-52-1000	SPLOST -POST CLOSURE LANDFILL COSTS	38,750	38,750	21,404	20,000	-48.4%	
63	9-321-6100-53-1000	SPLOST -RECREATION	0	0	0	0	0.0%	
64	9-321-6510-54-1400	SPLOST -LIBRARY - CAPITAL IMPROVEMENTS	2,500	2,500	2,500	0	-100.0%	
65	9-321-9000-99-9000	SPLOST -Operating Transfer	0	0	0		0.0%	
66			366,024	366,000	175,152	181,000	-50.5%	
67								
68					PROOF:	0		
69								
70	SPLOST - LEVEL ONE FUND							
71		<i>REVENUE</i>						
72	9-322-31-3202	LEVEL ONE SPLOST	68,333	68,333	34,166	68,333	0.0%	
73			68,333	68,333	34,166	68,333	0	
74		<i>EXPENDITURES</i>						
75	9-322-1500-57-2003	SPLOST - Level One Projects	68,333	68,333	62,639	68,333	0.0%	
76			68,333	68,333	62,639	68,333	0	
77								
78					PROOF:	0		

Ancillary Fund Budget Accounts

Line #	Account Id	Description	FY08 Budget	Current FY09 Adopted Budget	Income YTD 10/1/08-3/27/09	2009-2010 Proposed Budget	% Change	COMMENTS
90					PROOF:	0		
91	WATER OPERATING FUND							
92		<i>REVENUES</i>						
93	9-505-34-4210	WATER CHARGES	78,000	142,350	42,533	134,166	-5.7%	
94	9-505-34-4220	METER INSTALLATIONS	9,000	9,000	7,500	14,000	55.6%	
95	9-505-34-4230	TAP FEES	0	5,000	0		-100.0%	
96	9-505-34-4240	LATE FEES & SERVICE CHARGES	0	1,000	1,583	1,750	75.0%	
97	9-505-34-4241	NSF CHECK FEES - WATER	3,000	0	2,500	500	0.0%	
98	9-505-34-4250	RECONNECT FEES	0	1,000	0	1,000	0.0%	
99	9-505-34-4260	BORING FEES	0	1,000	525		-100.0%	
100	9-505-34-4270	CUT - OFF FEES	0	0	0	800	0.0%	
101	9-505-34-4280	REMOVAL OF METER	0	0	0	0	0.0%	
102	9-505-36-1000	INTEREST REVENUES	100	100	0	100	0.0%	
103	9-505-36-1001	UTILITY DEPOSITS/REFUNDS	0	0	0	100	0.0%	
104		Final Totals	90,100	159,450	54,641	152,416		
105								
106		<i>EXPENDITURES</i>						
107	9-505-4400-00-0000	WATER FUND:						
108	9-505-4400-51-1100	WATER -SALARIES	0	12,250	6,051	21,050	71.8%	
109	9-505-4400-51-1300	WATER -OVERTIME	0	0	24	300	0.0%	
110	9-505-4400-51-2100	WATER -GROUP INSURANCE	0	0	0	0	0.0%	
111	9-505-4400-51-2200	WATER -FICA	0	760	447	1,324	74.2%	
112	9-505-4400-51-2300	WATER -MEDICARE	0	178	104	310	74.2%	
113	9-505-4400-51-2400	WATER -RETIREMENT	0	544	0	0	-100.0%	
114	9-505-4400-51-2950	WATER -UNIFORMS	0	0	0	0	0.0%	
115	9-505-4400-52-1100	WATER -OFFICIAL/ADMINISTRATIVE SERVIC	0	0	0	0	0.0%	
116	9-505-4400-52-1200	WATER -PROFESSIONAL SERVICES	0	0	0	0	0.0%	
117	9-505-4400-52-1300	WATER -TECHNICAL SERVICES	0	10,400	5,543	12,000	15.4%	
118	9-505-4400-52-1301	WATER -TESTING FEES	0	1,200	0	2,000	66.7%	
119	9-505-4400-52-2200	WATER -REPAIRS AND MAINTENANCE	0	10,400	0	5,000	-51.9%	
120	9-505-4400-52-2320	WATER -EQUIPMENT RENTAL	0	2,000	0	2,000	0.0%	
121	9-505-4400-52-3200	WATER -COMMUNICATIONS	0	1,000	504	1,200	20.0%	
122	9-505-4400-52-3300	WATER -ADVERTISING	0	250	0	250	0.0%	
123	9-505-4400-52-3500	WATER -TRAVEL	0	1,500	0	1,500	0.0%	
124	9-505-4400-52-3600	WATER -DUES & FEES	0	150	200	2,000	1233.3%	
125	9-505-4400-52-3700	WATER -EDUCATION & TRAINING	0	1,000	0	750	-25.0%	
126	9-505-4400-52-3900	WATER -OTHER PURCHASED SERVICES	0	1,000	0	750	-25.0%	
127	9-505-4400-53-1100	WATER -SUPPLIES & MATERIALS	0	2,000	2,756	4,000	100.0%	
128	9-505-4400-53-1230	WATER -ELECTRIC	0	12,000	1,106	4,000	-66.7%	
129	9-505-4400-53-1270	WATER -GAS AND OIL	0	2,000	0	1,000	-50.0%	
130	9-505-4400-53-1400	WATER -BOOKS & PERIODICALS	0	200	0	100	-50.0%	
131	9-505-4400-53-1600	WATER -SMALL EQUIPMENT	78,000	0	0	0	0.0%	

Ancillary Fund Budget Accounts

Line #	Account Id	Description	FY08 Budget	Current FY09 Adopted Budget	Income YTD 10/1/08-3/27/09	2009-2010 Proposed Budget	% Change	COMMENTS
132	9-505-4400-54-2400	WATER -COMPUTERS	0	0	0	0	0.0%	
133	9-505-4400-54-2500	WATER -OTHER EQUIPMENT	9,000	0	0	0	0.0%	
134	9-505-4400-57-3000	WATER REFUNDS	3,000	0	70	500	0.0%	
135	9-505-4400-57-9000	WATER -Reserves	0	0	0	7,490	0.0%	624.10/MO (10% of loan payment monthly. May be discontinued after 12 months.
136	9-505-4400-58-1000	WATER -LOAN PAYMENTS	100	68,651	57,482	74,892	9.1%	6241.00/MO
137	9-505-4400-58-2000	WATER -INTEREST EXPENSE	0	31,968	1,872	10,000	-68.7%	
		Control Total	90,100	159,451	76,160	152,416	-4.4%	
					PROOF	0		
138								
139								
140	WATER RESERVE FUND							
141		<i>REVENUES</i>						
142	506-58-1000	Water Reserve Fund Receipts	0	0	0	7,489	0.0%	10% of Loan Payment monthly. This may be discontinued after 12 months
143			0	0	0	7,489		
144								
145		<i>EXPENDITURES</i>						
146	506-4400-61-1000	Interfund Transfer Out	0	0	0	7,489	0.0%	
147			0	0	0	7,489		
148								
149					PROOF:	0		

Ancillary Fund Budget Accounts

Line #	Account Id	Description	FY08 Budget	Current FY09 Adopted Budget	Income YTD 10/1/08-3/27/09	2009-2010 Proposed Budget	% Change	COMMENTS
150								
151								
152	CLAY COUNTY SUPPLEMENTAL JUVENILE SERVICE FUND							
153		<i>REVENUES</i>						
154	400-34-1100	Court Costs, Fee and Charges	0	0	0	500	0.0%	
155	400-36-1000	Interest Revenues	0	0	0	15	0.0%	
156			0	0	0	515		
157		<i>EXPENDITURES</i>						
158	400-2600-52-3900	Juvenile Service - Other Purchased Services	0	0	0	515	0.0%	
159			0	0	0	515		
160								
161					PROOF:	0		
162	CLAY COUNTY JAIL FUND							
163		<i>REVENUES</i>						
164	401-36-1001	Interest Revenues	0	0	0	250	0.0%	
165	401-34-1101	Jail Fund - Fees	0	0	0	12,000	0.0%	
166			0	0	0	12,250		
167								
168		<i>EXPENDITURES</i>						
169	401-3000-52-3900	Jail Fund - Other Purchased Services	0	0	0	12,250	0.0%	
170			0	0	0	12,250		
171								
172					PROOF:	0		
173								
174								
175	CLAY COUNTY DRUG SURCHARGE							
176		<i>REVENUES</i>						
177	402-36-1002	Interest Revenues	0	0	0	250	0.0%	
178	402-34-1102	Drug Surcharge Fund - Fees	0	0	0	6,000	0.0%	
179			0	0	0	6,250		
180								
181		<i>EXPENDITURES</i>						
182	402-3001-52-3900	Drug Surcharge - Other Purchased Services	0	0	0	6,250	0.0%	
183			0	0	0	6,250		
184								
185					PROOF:	0		
186								
187		TOTAL ANCILLARY ACCOUNT REVENUES				519,874		
188								
189		TOTAL ANCILLARY ACCOUNT EXPENDITURES				519,874		
190		Proof:				0		