



# COWETA COUNTY

## Summary of changes to Proposed Budget

### Summary of changes after 9/4/2014 Public Hearing

	Presented	Revision	Change
<b>General Fund</b>			
Corrected Tax Assessors - duplicate cell reimbursement	\$ 1,319,995	\$ 1,319,335	\$ (660)
Corrected Elections Dept- duplicate cell reimbursement	\$ 223,743	\$ 223,083	\$ (660)
Health Ins revision	\$ 1,520,000	\$ 250,000	\$ (1,270,000)
Health Ins Health Saving	\$ -	\$ 20,000	\$ 20,000
Retiree premium cost	\$ 400,000	\$ 250,000	\$ (150,000)
Corrected Solicitor Payroll & allocation to VW and Pretrial Div	\$ 1,096,993	\$ 1,141,938	\$ 44,945
Magistrate Capital requests added to Office Supplies		\$ 730	\$ 730
Correction to Drug court, Lab, courts depts	\$ 1,011,257	\$ 976,507	\$ (34,750)
			<u>\$ (1,390,395)</u>
<b>Personnel</b>			
Approved PT to FT Admin Asst position Public Defender		\$ 25,296	\$ 25,296
Approved Finance Account Manager Position <i>(included in Finance Personnel Budget)</i>			\$ 77,016
Part-time DUI Case Manager		\$ 26,510	\$ 26,510
Part- time Animal Control Vet Tech		\$ 20,000	\$ 20,000
Additional Step for CHR Director			\$ 3,209
			<u>\$ 75,015</u>
<b>Capital</b>			
Remove Plaza 154 renovation	\$ 7,500	\$ -	\$ (7,500)
CCSO - Purchase Radar Units		\$ 6,300	\$ 6,300
CCSO- Jail Security Study		\$ 30,000	\$ 30,000
			<u>\$ 28,800</u>



# COWETA COUNTY

## General Fund Change in Fund Balance

<b>Fund Balance</b>	<b>9/30/2013</b>	<b>\$</b>	<b>32,218,358</b>
<b>Projected Use of Fund Balance</b>	<b>FY 2014</b>	<b>\$</b>	<b>(6,973,161)</b>
<b>Development Authority Niagara Project</b>	<b>\$ 500,000</b>		
<b>Holiday Payout</b>	<b>\$ 1,400,000</b>		
<b>Early Retirement of Capital Leases</b>	<b>\$ 733,483</b>		
<b>Capital Reserve Establishment*</b>	<b>\$ 2,500,000</b>		
<b>Capital Purchased from Fund Balance</b>	<b>\$ 1,839,678</b>	<b>\$ 6,973,161</b>	
<b>Fund Balance - Projected</b>	<b>9/30/2014</b>	<b>\$</b>	<b>25,245,197</b>

\* Establishment of Capital Reserve in the Capital Project Fund is merely transferring fund balance.



# COWETA COUNTY

## General Fund FY 2015 Budget Overview

	Proposed FY 2015				
	Budget	FY 2014	Budget	Variance	% Change
<b>Revenues:</b>					
Property Taxes	\$ 33,933,100	31,903,000	\$ 2,030,100	6.36%	
Taxes - Sales/Use	\$ 18,047,000	18,195,000	\$ (148,000)	-0.81%	
Licenses & Permits	\$ 3,701,000	2,986,000	\$ 715,000	23.95%	
Reimbursement	\$ 1,682,100	1,780,500	\$ (98,400)	-5.53%	
Intergovernmental	\$ 1,490,195	960,195	\$ 530,000	55.20%	
Fines & Forfeitures	\$ 4,954,250	5,291,500	\$ (337,250)	-6.37%	
Restricted	\$ 235,000	300,000	\$ (65,000)	-21.67%	
Charges for Services	\$ 68,000	62,500	\$ 5,500	8.80%	
Recreation	\$ 390,750	364,645	\$ 26,105	7.16%	
Rent	\$ 170,000	162,750	\$ 7,250	4.45%	
Miscellaneous	\$ 166,000	146,000	\$ 20,000	13.70%	
Investment Income	\$ 50,000	75,000	\$ (25,000)	-33.33%	
Transfers In	\$ 147,000	114,795	\$ 32,205	28.05%	
<b>Total Revenues</b>	<b>\$ 65,034,395</b>	<b>62,341,885</b>	<b>\$ 2,692,510</b>	<b>4.32%</b>	
<b>Planned Use of Fund Balance*</b>	<b>\$ -</b>	<b>2,573,161</b>			

\* 2015 planned use for Road repair, and for capital  
2014 planned use for debt service repayment and capital



# COWETA COUNTY

## General Fund FY 2015 Budget Overview

	FY 2015 Proposed				
	Budget	FY 2014	Budget	Variance	% Change
<b>Property Tax Revenues:</b>					
DIGEST	\$ 24,895,100	\$ 22,880,000	\$ 2,015,100	8.81%	
NOD'S	\$ 1,350,000	\$ 1,250,000	\$ 100,000	8.00%	
AUTO	\$ 2,400,000	\$ 2,250,000	\$ 150,000	6.67%	
MOBILE HOMES	\$ 25,000	\$ 30,000	\$ (5,000)	-16.67%	
TAG AGENT FEES	\$ 165,000	\$ 165,000	\$ -	0.00%	
TIMBER	\$ 25,000	\$ 8,000	\$ 17,000	212.50%	
STREET LIGHTING	\$ 113,000	\$ 110,000	\$ 3,000	2.73%	
EXTRA CHARGES	\$ 60,000	\$ 60,000	\$ -	0.00%	
PENALTIES & INTEREST	\$ 900,000	\$ 800,000	\$ 100,000	12.50%	
COMMISSIONS	\$ 1,800,000	\$ 1,900,000	\$ (100,000)	-5.26%	
TAVT - AUTO	\$ 2,100,000	\$ 2,350,000	\$ (250,000)	-10.64%	
TAVT -ADMIN	\$ 100,000	\$ 100,000	\$ -	0.00%	
<b>Total Revenues</b>	<b>\$ 33,933,100</b>	<b>\$ 31,903,000</b>	<b>\$ 2,030,100</b>	<b>6.36%</b>	



# COWETA COUNTY

## General Fund FY 2015 Budget Overview

	FY 2015 Proposed				
	Budget	FY 2014	Budget	Variance	% Change
<b>Sales Tax Revenues:</b>					
INSURANCE PREMIUM TAX	\$ 4,215,000	\$ 3,900,000	\$ 315,000	8.08%	
LOCAL OPTION SALES TAX	\$ 13,000,000	\$ 13,500,000	\$ (500,000)	-3.70%	
RR EQUIP ACCOUNT TAX	\$ 22,000	\$ 20,000	\$ 2,000	10.00%	
STATE REAL EST TRANSFER	\$ 200,000	\$ 175,000	\$ 25,000	14.29%	
BEVERAGE EXCISE TAX	\$ 610,000	\$ 600,000	\$ 10,000	1.67%	
<b>Total Revenues</b>	<b>\$ 18,047,000</b>	<b>18,195,000</b>	<b>\$ (148,000)</b>	<b>-0.81%</b>	
Taxes - Sales/Use	\$ 18,047,000	18,195,000	\$ (148,000)	-0.81%	



# COWETA COUNTY

## Restricted Funds FY 2015 Budget Summary

	FY 2015	FY 2014		
Revenues	Proposed Budget	Budget	Variance	% Change
State Court Tech	50,000	50,000	-	0%
Supplemental Juvenile	25,000	21,000	4,000	19%
Victim Witness	160,000	145,000	15,000	10%
<b>Total Revenues</b>	<b>235,000</b>	<b>216,000</b>	<b>19,000</b>	<b>9%</b>
Expenditures				
State Court Tech	50,000	50,000	-	0%
Supplemental Juvenile	25,000	21,000	4,000	19%
Victim Witness	160,000	145,000	15,000	10%
<b>Total Expenditures</b>	<b>235,000</b>	<b>216,000</b>	<b>19,000</b>	<b>9%</b>





# COWETA COUNTY

## General Fund

### FY 2015 Budget Overview

	FY 2015 Proposed Budget	FY 2014 Budget	Variance	% Change
<b>Expenditures:</b>				
General Government	\$ 13,556,454	\$ 13,216,362	\$ 340,092	2.57%
Judicial	\$ 7,386,241	\$ 7,072,276	\$ 313,965	4.44%
Public Safety	\$ 25,005,169	\$ 24,686,801	\$ 318,368	1.29%
Public Works	\$ 7,494,941	\$ 7,498,963	\$ (4,022)	-0.05%
Recreation & Culture	\$ 2,893,482	\$ 2,732,110	\$ 161,372	5.91%
Housing and Development	\$ 1,768,836	\$ 1,717,442	\$ 51,394	2.99%
Debt Service	\$ -	\$ 344,313	\$ (344,313)	-100.00%
Debt Service - Pay Off	\$ -	\$ 733,483	\$ (733,483)	-100.00%
Transfer to Other funds	\$ 6,194,463	\$ 6,725,898	\$ (531,435)	-7.90%
Personnel Requests	\$ 734,809	\$ 187,398	\$ 547,411	292.11%
<b>Total Expenditures</b>	<b>\$ 65,034,395</b>	<b>\$ 64,915,046</b>	<b>\$ 119,349</b>	<b>0.18%</b>





# COWETA COUNTY

## General Fund FY 2015 Budget Overview

	FY 2015 Proposed Budget	FY 2014 Budget	Variance	% Change
<b>General Government Expenditures:</b>				
Commissioners	\$ 205,064	\$ 204,862	\$ 202	0.10%
Finance	\$ 803,806	\$ 722,722	\$ 81,084	11.22%
Admin	\$ 620,135	\$ 616,374	\$ 3,761	0.61%
Bus Lic	\$ 76,392	\$ 77,775	\$ (1,383)	-1.78%
Tax Assessors	\$ 1,319,335	\$ 1,434,461	\$ (115,126)	-8.03%
Tax Commissioner	\$ 1,106,135	\$ 1,121,369	\$ (15,234)	-1.36%
East Govt Annex	\$ 23,225		\$ 23,225	
Community and Human Resources	\$ 490,860	\$ 381,287	\$ 109,573	28.74%
Registrar	\$ 160,957	\$ 164,257	\$ (3,300)	-2.01%
Elections	\$ 223,083	\$ 309,909	\$ (86,826)	-28.02%
Appropriations	\$ 1,300,153	\$ 1,232,143	\$ 68,010	5.52%
Public Buildings	\$ 2,466,778	\$ 2,302,820	\$ 163,958	7.12%
Insurance	\$ 1,696,800	\$ 1,556,800	\$ 140,000	8.99%
General County	\$ 1,798,314	\$ 1,838,318	\$ (40,004)	-2.18%
County Attny	\$ 235,000	\$ 270,000	\$ (35,000)	-12.96%
IT	\$ 915,535	\$ 888,236	\$ 27,299	3.07%
Record Retention	\$ 114,882	\$ 95,029	\$ 19,853	20.89%
<b>Total Expenditures</b>	<b>\$ 13,556,454</b>	<b>\$ 13,216,362</b>	<b>\$ 340,092</b>	<b>2.57%</b>



# COWETA COUNTY

## General Fund

### FY 2015 Budget Overview

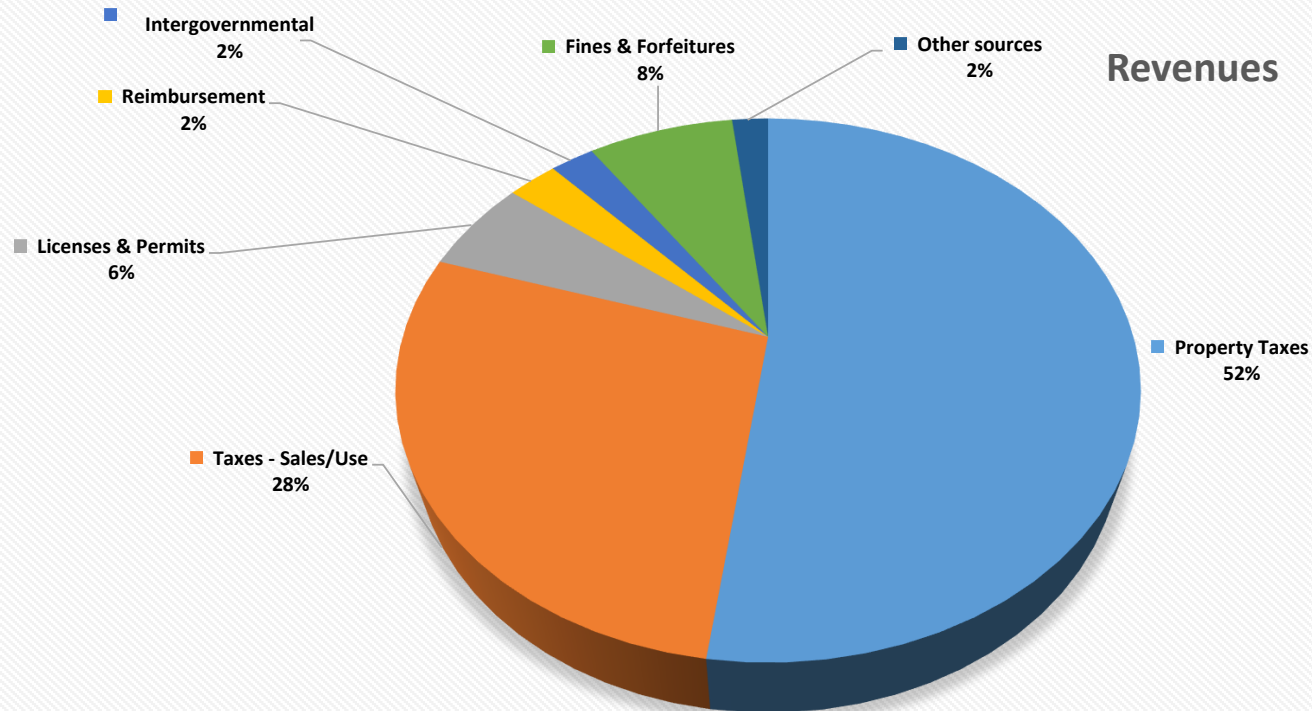
	FY 2015 Proposed Budget	FY 2014 Budget	Variance	% Change
<b>Transfers to Other Funds:</b>				
Capital Fund	\$ 2,127,444	\$ 2,654,988	\$ (527,544)	-19.87%
Fire	\$ 1,333,616	\$ 1,390,734	\$ (57,118)	-4.11%
Library	\$ 1,873,656	\$ 1,680,775	\$ 192,881	11.48%
Solid Waste	\$ 469,627	\$ 541,883	\$ (72,256)	-13.33%
Airport	\$ 22,174	\$ 91,973	\$ (69,799)	-75.89%
Dev Authority	\$ 367,946	\$ 365,545	\$ 2,401	0.66%
<b>Total Expenditures</b>	<b>\$ 6,194,463</b>	<b>\$ 6,725,898</b>	<b>\$ (531,435)</b>	<b>-7.90%</b>



# COWETA COUNTY

General Fund: \$ 65,034,395

## Revenues



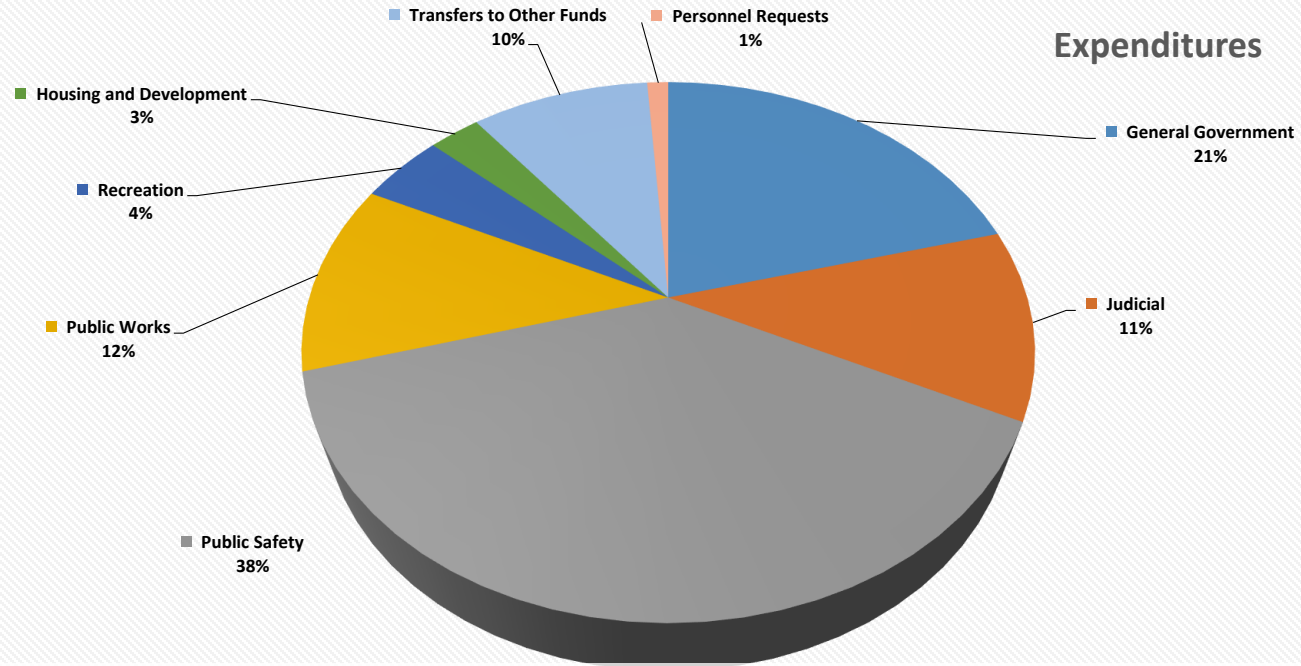
■ Property Taxes ■ Taxes - Sales/Use ■ Licenses & Permits ■ Reimbursement ■ Intergovernmental ■ Fines & Forfeitures ■ Other sources



# COWETA COUNTY

**General Fund:** \$ 65,034,395

## Expenditures



■ General Government   ■ Judicial   ■ Public Safety   ■ Public Works   ■ Recreation   ■ Housing and Development   ■ Transfers to Other Funds   ■ Personnel Requests



## COWETA COUNTY

### **FY 2015 Personnel Requests**

**Staff received numerous requests from departments. Every effort has been made to consider department efficiency while bearing in mind the additional expense of added personnel. Below are the items supported by staff:**

**Part-time Clerk for Planning/Zoning, Greeters for Community & Human Resources, Animal Control Vet Tech  
Part time lab technician for the Drug Court Lab Department, DUI Case Manager  
One new Traffic Control Position at Road Dept  
One new Project Manager position at Road Dept  
A Residential Building Inspector in the Building Dept  
Reclass existing position to Deputy E911 Director  
Reclass /reorganization Adult Probation and Recreation Departments.  
Additional Step for CHR Director  
Accounting Manager position Finance Dept**

**Elected Officials Personnel Requests are supported as follows:**

**1% Increase for Elected Officials as per Ga Law  
Deputy Clerk position to coincide with Superior Court Judge and Increase for another Deputy Clerk  
Probate Court requested Full-time Clerk. Staff supports additional Part-time position  
Sheriff's Office requested ten new positions - staff supports three new positions  
Full time and Part-time Administrative Asst position for Solicitor's Office  
Tax Commissioner Department restructure including funding  
Six Part-time positions for new Tax Commissioner East Government Annex are supported  
Approved PT to FT Admin Asst position Public Defender**

**Contracted Services supported personnel requests:**

**Board of Health Personnel Supplement for Nurse Practitioner - \$40,000  
State Court Senior Judges to assist Judge Cranford and Van Patton-Poulakos during criminal jury trial weeks**



# COWETA COUNTY

## Fire Fund FY15 Budget Summary

Revenues:	FY 2015 Proposed Budget	FY 2014 Budget	Variance	% Change
Property Taxes	\$ 9,374,500	\$ 8,768,400	\$ 606,100	6.91%
Taxes - Sales/Use	\$ 32,500	\$ 41,500	\$ (9,000)	-21.69%
Miscellaneous	\$ 2,500	\$ 2,500	\$ -	0.00%
Fines/Forfeitures	\$ 115,000	\$ 207,000	\$ (92,000)	-44.44%
Investment Income	\$ -	\$ 10,000	\$ (10,000)	-100.00%
County Appropriation	\$ 1,333,616	\$ 1,390,734	\$ (57,118)	-4.11%
Planned use of fund balance	\$ -	\$ 500,000	\$ (500,000)	-100.00%
<b>Total Revenue</b>	<b>\$ 10,858,116</b>	<b>\$ 10,920,134</b>	<b>\$ (62,018)</b>	<b>-0.57%</b>
<b>Expenditures:</b>				
Fire Dept	\$ 10,294,816	\$ 10,311,134	\$ (16,318)	-0.16%
Fire Dept - Part time	\$ 563,300	\$ 609,000	\$ (45,700)	-7.50%
<b>Total Expenditures</b>	<b>\$ 10,858,116</b>	<b>\$ 10,920,134</b>	<b>\$ (62,018)</b>	<b>-0.57%</b>



# COWETA COUNTY

## Fire Bond FY15 Budget Summary

Revenues:	FY 2015 Proposed Budget	FY 2014 Budget	Variance	% Change
Property Taxes - Levy .42 mils	\$ 1,277,944	\$ 1,436,253	\$ (158,309)	-12.39%
Use of Excess Revenues*	\$ 208,589	\$ -	\$ 208,589	100.00%
<b>Total Revenue</b>	<b>\$ 1,486,533</b>	<b>\$ 1,436,253</b>	<b>\$ 50,280</b>	<b>3.38%</b>
<b>Expenditures:</b>				
Debt Service - Interest	\$ 711,533	\$ 736,253	\$ (24,720)	-3.47%
Debt Service - Principal	\$ 775,000	\$ 700,000	\$ 75,000	9.68%
<b>Total Expenditures</b>	<b>\$ 1,486,533</b>	<b>\$ 1,436,253</b>	<b>\$ 50,281</b>	<b>3.38%</b>

\* Without use of excess revenues millage rate would be .49 mils



# COWETA COUNTY

## Hotel Motel Fund FY 2015 Budget Summary

Revenues:	FY 2015 Proposed		FY 2014	Budget	Variance	% Change	
	Budget						
Taxes - Sales/Use	\$	245,000	\$	191,325	\$	53,675	28.05%
Total Revenues	\$	245,000	\$	191,325	\$	53,675	28.05%
Expenditures:							
Hotel/Motel	\$	79,600	\$	76,530	\$	3,070	4.01%
Transfers Out*	\$	147,000	\$	114,795	\$	32,205	28.05%
Total Expenditures	\$	226,600	\$	191,325	\$	35,275	18.44%
Change in Fd Balance	\$	18,400					

\* *Transfers Out line represents 60% of Hotel Motel sales tax which is allocated to the General Fund. DCA requires that all Hotel Motel sales tax be initially recorded in the special revenue fund then transferred to the General Fund.*





# COWETA COUNTY

## Library Fund FY 2015 Budget Summary

	FY 2015 Proposed Budget	FY 2014 Budget	Variance	% Change
<b>Revenues:</b>				
Fines and Forfeitures	\$ 30,500	\$ 35,500	\$ (5,000)	-14.08%
Grants	\$ 296,897	\$ 365,861	\$ (68,964)	-18.85%
County Appropriation	\$ 1,873,656	\$ 1,680,775	\$ 192,881	11.48%
Private Grant	\$ 2,000	\$ 2,000	\$ -	0.00%
<b>Total Revenues</b>	<b>\$ 2,203,053</b>	<b>\$ 2,084,136</b>	<b>\$ 118,917</b>	<b>5.71%</b>
<b>Expenditures:</b>				
Library Administration	\$ 1,697,206	\$ 1,600,955	\$ 96,251	6.01%
Powell Library	\$ 65,810	\$ 79,900	\$ (14,090)	-17.63%
Central Library	\$ 101,550	\$ 101,450	\$ 100	0.10%
Library State Grant	\$ 296,897	\$ 260,861	\$ 36,035	13.81%
Grantville Library	\$ 16,790	\$ 16,660	\$ 130	0.78%
Senoia Library	\$ 24,800	\$ 24,310	\$ 490	2.02%
<b>Total Expenditures</b>	<b>\$ 2,203,053</b>	<b>\$ 2,084,136</b>	<b>\$ 118,917</b>	<b>5.71%</b>



# COWETA COUNTY

## E-911 Fund FY 2015 Budget Summary

Revenues:	FY 2015 Proposed		Budget	Variance	% Change
	Budget	FY 2014			
Intergovernmental	\$ 116,850	\$ 116,850	\$ -	0.00%	
Charges for Services	\$ 2,400,000	\$ 2,410,000	\$ (10,000)	-0.41%	
Interest Income	\$ 5,000	\$ 2,500	\$ 2,500	100.00%	
Planned use of Fund Balance	\$ 164,665	\$ 122,278	\$ 42,387	34.66%	
<b>Total Revenues</b>	<b>\$ 2,686,515</b>	<b>\$ 2,651,628</b>	<b>\$ 34,887</b>	<b>1.32%</b>	
Expenditures:					
E911	\$ 2,686,515	\$ 2,651,628	\$ 34,887	1.32%	
<b>Total Expenditures</b>	<b>\$ 2,686,515</b>	<b>\$ 2,651,628</b>	<b>\$ 34,887</b>	<b>1.32%</b>	

Capital\* \$ 464,053

\* Capital includes plans for an upgrade to the 911 Telephone System



# COWETA COUNTY

## Solid Waste Fund FY 2015 Budget Summary

Revenues:	FY 2015 Proposed				
	Budget	FY 2014	Budget	Variance	% Change
Charges for Services	\$ 645,000	\$ 570,000	\$ 75,000	13.16%	
County Appropriation	\$ 422,627	\$ 541,883	\$ (119,256)	-22.01%	
<b>Total Revenues</b>	<b>\$ 1,067,627</b>	<b>\$ 1,111,883</b>	<b>\$ (44,256)</b>	<b>-3.98%</b>	

Expenditures:					
Compactor Program	\$ 500,272	\$ 494,443	\$ 5,829	1.18%	
Transfer Station	\$ 402,284	\$ 453,967	\$ (51,683)	-11.38%	
Landfill	\$ 113,996	\$ 112,623	\$ 1,373	1.22%	
Solid Waste Mgt	\$ 4,075	\$ 3,850	\$ 225	5.84%	
Landfill	\$ 47,000	\$ 47,000	\$ -	0.00%	
<b>Total Expenditures</b>	<b>\$ 1,067,627</b>	<b>\$ 1,111,883</b>	<b>\$ (44,256)</b>	<b>-3.98%</b>	



# COWETA COUNTY

## Airport Authority FY 2015 Budget Summary

Revenues:	FY 2015 Proposed	FY 2014	Variance	% Change
	Budget	Budget		
Rent/Sales	\$ 1,233,750	\$ 933,500	\$ 300,250	32.16%
County Appropriation	\$ 22,174	\$ 91,973	\$ (69,799)	-75.89%
Planned use of fund balance	\$ 36,468	\$ -	\$ 36,468	
<b>Total Revenues</b>	<b>\$ 1,292,392</b>	<b>\$ 1,025,473</b>	<b>\$ 266,919</b>	<b>26.03%</b>

Expenditures:	FY 2015 Proposed	FY 2014	Variance	% Change
Airport	\$ 1,292,392	\$ 1,025,473	\$ 266,919	26.03%
<b>Total Expenditures</b>	<b>\$ 1,292,392</b>	<b>\$ 1,025,473</b>	<b>\$ 266,919</b>	<b>26.03%</b>

Capital\* \$ 207,000

\* The Airport Authority capital is for Dept of Transportation matching funds, ramp maintenance, and commercial blower.



# COWETA COUNTY

## Development Authority FY 2015 Budget Summary

Revenues:	FY 2015 Proposed Budget	FY 2014 Budget	Variance	% Change
County Appropriation	\$ 363,446	\$ 365,545	\$ (2,099)	-0.57%
Total Revenues	<u>\$ 363,446</u>	<u>\$ 365,545</u>	<u>\$ (2,099)</u>	<u>-0.57%</u>
Expenditures:				
Development Auth	\$ 259,946	\$ 261,645	\$ (1,699)	-0.65%
WGTC/UWG*	\$ 103,500	\$ 103,900	\$ (400)	-0.38%
Total Expenditures	<u>\$ 363,446</u>	<u>\$ 365,545</u>	<u>\$ (1,699)</u>	<u>-0.47%</u>

\*Included is an appropriation to the University of West Georgia and West Georgia Technical College



# COWETA COUNTY

## Restricted DATE Funds FY 2015 Budget Summary

Revenues	FY 2015			
	Proposed Budget	FY 2014 Budget	Variance	% Change
DATE	125,250	84,000	41,250	49%
Total Revenues	125,250	84,000	41,250	49%

Expenditures	FY 2015			
	Proposed Budget	FY 2014 Budget	Variance	% Change
DATE	125,250	84,000	41,250	49%
Total Expenditures	125,250	84,000	41,250	49%

### Division of Date Funds

Drug Court	40%
DUI Court	40%
All Others	20%
* CCSO, CI, Probation	



# COWETA COUNTY

## Impact Fees FY 2015 Budget Summary

	<u>Transportation</u>	<u>Fire</u>	<u>Jail</u>	<u>Sheriff</u>	<u>Recreation</u>	<u>Administrative Fees</u>	<u>CIE</u>	<u>Total</u>
Estimated Balance at 9/30/14	1,210,257	559,412	-	-	603,140	108,089	(57,695)	2,423,203
FY15 Revenue								
FY15 Expenditures*	(900,000)					(11,604)		(911,604)
Estimated Balance at 9/30/15	310,257	559,412	-	-	603,140	96,485	(57,695)	1,511,599

The Impact Fee Fund accounts for revenues derived from Impact Fees. The use of these funds is restricted based on the adopted Impact Fee Program. In FY 2014 Impact Fees were reduced to zero. Projects will be funded out of remaining Fund Balance.

\*Please refer to the Short-term Work Program for upcoming projects.



# COWETA COUNTY

## Law Library Fund FY 2015 Budget Summary

	<b>FY 2015 Proposed Budget</b>	<b>FY 2014 Budget</b>	<b>Variance</b>	<b>% Change</b>
<b>Revenues</b>				
Fines & Forfeitures	\$ 35,000	\$ 35,000	\$ -	0%
Total Revenues	\$ 35,000	\$ 35,000	\$ -	0%
<b>Expenditures</b>				
Judicial	\$ 35,000	\$ 35,000	\$ -	0%
Total Expenditures	\$ 35,000	\$ 35,000	\$ -	0%

## Sheriff's Program's FY 2015 Budget Summary

	<b>FY 2015 Proposed Budget</b>	<b>FY 2014 Budget</b>	<b>Variance</b>	<b>% Change</b>
<b>Revenues</b>				
Fines & Forfeitures	\$ 350,000	\$ 350,000	\$ -	0%
Total Revenues	\$ 350,000	\$ 350,000	\$ -	0%
<b>Expenditures</b>				
Public Safety	\$ 350,000	\$ 350,000	\$ -	0%
Total Expenditures	\$ 350,000	\$ 350,000	\$ -	0%





# COWETA COUNTY

## General Fund FY 2014 Projected Revenues

	FY 2014 Projected				
	Actual	FY 2014	Budget	Variance	% Change
<b>Revenues:</b>					
Property Taxes	\$ 32,015,000	31,903,000	\$ 112,000	0.35%	
Taxes - Sales/Use	\$ 17,850,000	18,195,000	\$ (345,000)	-1.90%	
Licenses & Permits	\$ 3,060,320	2,986,000	\$ 74,320	2.49%	
Reimbursement	\$ 1,648,000	1,780,500	\$ (132,500)	-7.44%	
Intergovernmental	\$ 1,130,000	960,195	\$ 169,805	17.68%	
Fines & Forfeitures	\$ 4,753,000	5,291,500	\$ (538,500)	-10.18%	
Restricted	\$ 215,000	300,000	\$ (85,000)	-28.33%	
Charges for Services	\$ 65,000	62,500	\$ 2,500	4.00%	
Recreation	\$ 375,000	364,645	\$ 10,355	2.84%	
Rent	\$ 165,000	162,750	\$ 2,250	1.38%	
Miscellaneous	\$ 600,000	146,000	\$ 454,000	310.96%	
Investment Income	\$ 50,000	75,000	\$ (25,000)	-33.33%	
Transfers In	\$ 125,000	114,795	\$ 10,205	8.89%	
<b>Total Revenues</b>	<b>\$ 62,051,320</b>	<b>62,341,885</b>	<b>\$ (290,565)</b>	<b>-0.47%</b>	



# COWETA COUNTY

## General Fund

### FY 2014 Projected Expenditures

	FY 2014 Projected Actual	FY 2014 Budget	Variance	% Change
<b>Expenditures:</b>				
General Government	\$ 13,272,394	\$ 13,216,362	\$ 56,032	0.42%
Judicial	\$ 7,193,426	\$ 7,072,276	\$ 121,150	1.71%
Public Safety	\$ 26,522,408	\$ 24,686,801	\$ 1,835,607	7.44%
Public Works	\$ 7,150,326	\$ 7,498,963	\$ (348,637)	-4.65%
Recreation and Culture	\$ 2,449,153	\$ 2,732,110	\$ (282,957)	-10.36%
Housing and Development	\$ 1,873,990	\$ 1,717,442	\$ 156,548	9.12%
Debt Service	\$ 1,077,796	\$ 344,313	\$ 733,483	213.03%
Transfer to Other funds	\$ 9,765,926	\$ 4,886,220	\$ 4,879,706	99.87%
Personnel addition		\$ 187,398		
<b>Total Expenditures</b>	<b>\$ 69,305,419</b>	<b>\$ 62,341,885</b>	<b>\$ 6,963,534</b>	<b>11.17%</b>
Development Authority Niagara Project**	\$ 500,000			
Holiday Payout**	\$ 1,400,000			
Early Retirement of Capital Leases*	\$ 733,483			
Capital Reserve Establishment*	\$ 2,500,000			
Capital Purchased from Fund Balance*	\$ 1,839,678			
	\$ 6,973,161			*

\*Approved as use of fund balance as part of FY 2014 budget process.

\*\*Approved as use of fund balance as budget amendment during FY 2014.