

**Summary of Financials  
For the Month Ending September 30, 2010**

Projected Revenues			
<b>Budget Positives</b>			
100-033-33400-00033-334010	LOCAL GOVT SHARED REVENUES	\$	(56,721)
100-034-34200-00034-342600	EMS COLLECTIONS	\$	(72,474)
100-034-34750-00034-347500	PROGRAM FEES COLLECTED - RECREATION	\$	(92,228)
100-038-38910-00038-389160	PROGRAM FEES COLLECTED - ANIMAL CONTROL	\$	(8,800)
100-038-38910-00038-389120	MISC REVENUES/(EXPENDITURES)	\$	(11,000)
		<b>\$</b>	<b>(241,223)</b>
<b>Budget Negatives</b>			
100-031-31100-00031-311600	REAL ESTATE TRANS TAX	\$	4,558
100-031-31100-00031-311610	INTANGIBLE RECORDING	\$	46,362
100-031-31100-00031-311700	CABLE FRANCHISE FEES	\$	7,655
100-031-31300-00031-313100	LOCAL OPTION SALES AND USE	\$	62,186
100-031-31600-00031-316200	INSURANCE PREMIUM TAX	\$	12,644
100-031-31630-00031-316300	BUSINESS LICENSE TAX	\$	9,951
100-032-32100-00032-321100	ALCOHOLIC BEVERAGE LICENSE	\$	7,550
100-032-32100-00032-321400	GENERAL BUSINESS LICENSE	\$	9,229
100-032-32200-00032-322100	BUILDING STRUCTURES & EQUIP	\$	19,377
100-032-32200-00032-322110	INSPECTION	\$	2,509
100-032-32200-00032-322120	ZONING AND LAND USE	\$	1,674
100-032-32200-00032-322130	REMODEL, AD-ON, ETC	\$	678
100-032-32200-00032-322150	COMMERCIAL BUILDING LIC/PER	\$	515
100-032-32200-00032-322170	MISCELLANEOUS SALES	\$	1,200
100-033-33100-00033-331000	FEDERAL GOVT GRANTS	\$	22,150
100-033-33400-00033-334000	STATE GOVERNMENT GRANTS	\$	10,500
100-033-33700-00033-337000	FOREST/WILDLIFE	\$	86,324
100-033-33700-00033-338000	FEMA	\$	18,000
100-034-34100-00034-341100	COURT COST, FEES, & CHARGES	\$	400
100-034-34100-00034-341160	VICTIM'S ASSIST REIMBURSEMENT	\$	400
		<b>\$</b>	<b>323,863</b>
<b>Total Shortfall of Projected Non-Property Tax Revenues</b>		<b>\$</b>	<b>82,640</b>
<b>*See notes on General Fund Revenues</b>			
Projected Expenses			
	2010 Budget	2010 Projections	Total Overages
Salaries	\$ 3,939,735	\$ 4,016,875	\$ 77,140
Interdepartmental (Work Comp, Retirement, Health, Liability)	\$ (40,370)	\$ 89,758	\$ 130,128
Contracted Services	\$ 1,742,488	\$ 1,742,488	\$ -
Supplies	\$ 1,033,065	\$ 1,033,065	\$ -
Capital	\$ 671,025	\$ 746,779	\$ 75,754
Agency/Comp Units/Debt	\$ 1,482,579	\$ 1,482,579	\$ -
	<b>\$ 8,828,522</b>	<b>\$ 9,111,544</b>	<b>\$ 283,022</b>
<b>Total Overage in Projected Expenses</b>		<b>\$</b>	<b>283,022</b>
<b>*See notes on General Fund Expenses</b>			
2010 Original Budget		\$	8,199,997
Public Works - Capital Lease Proceeds		\$	547,695
EMS - Additional Unit Added		\$	130,854
Fire		\$	2,000
Other Courts		\$	(39,024)
Superior Court		\$	6,000
Prison Detail		\$	(19,000)
2010 Budget as of September 30, 2010		<b>\$</b>	<b>8,828,522</b>
<b>Total Shortfall of Projected Non-Property Tax Revenues</b>		<b>\$</b>	<b>82,640</b>
<b>Total Overage in Projected Expenses</b>		<b>\$</b>	<b>283,022</b>
<b>Total Budget Shortfalls</b>		<b>\$</b>	<b>365,661</b>

## GENERAL FUND REVENUES

Account Number	Description	2009	Budget 2010	Jan to Sept 2010	75% Target % Collected	Notes
100-031-31100-00031-311000	ADVALOREM TAXES- CURR YEAR	\$ 5,124,167	\$ 4,777,818	\$ -	0.00%	Tax Bills of \$4,966,629 have been mailed. Which means we budgeted to receive approx. 96% of taxes billed. Due Date is December 20, 2010.
100-031-31100-00031-311010	ADVALOREM TAXES- PRIOR YEAR	\$ 250,732	\$ 150,000	\$ 403,872	269.25%	Exceeds Budget for 2010.
100-031-31100-00031-311110	PUBLIC UTILITIES	\$ -	\$ 16,000	\$ -	0.00%	Public Utilities is combined with Property Taxes.
100-031-31100-00031-311120	TIMBER TAX	\$ 21,296	\$ 48,000	\$ 23,523	49.01%	Period Ending 9/15/2010 for collections.
100-031-31100-00031-311130	SALES TAX VEND COMP	\$ 917	\$ 800	\$ 496	62.01%	Period Ending 8/31/2010 for collections.
100-031-31100-00031-311190	MAIL FEE MOTOR VEHICLE	\$ 3,147	\$ 3,100	\$ 1,890	60.97%	Period Ending 9/15/2010 for collections.
100-031-31100-00031-311310	VEHICLE TAXES	\$ 382,141	\$ 450,000	\$ 267,842	59.52%	Period Ending 9/15/2010 for collections.
100-031-31100-00031-311320	MOBILE HOME TAXES	\$ 24,033	\$ 43,500	\$ 14,895	34.24%	Period Ending 9/15/2010 for collections.
100-031-31100-00031-311325	AGENT FEE - TAX COMMISSIONER	\$ 28,059	\$ -	\$ 19,367	100.00%	Item appears not to be budgeted. Agent Fee for Motor Vehicles.
100-031-31100-00031-311330	MOBILE HOME PRIOR YEAR	\$ 7,028	\$ 9,982	\$ 5,111	51.21%	Period Ending 9/15/2010 for collections.
100-031-31100-00031-311350	RAILROAD TAX	\$ (554)	\$ 16,000	\$ 16,362	102.26%	Revenue collected in March 2010.
100-031-31100-00031-311400	VEHICLE TAX PRIOR YEARS	\$ 9,729	\$ 27,000	\$ 19,952	73.90%	Period Ending 9/15/2010 for collections.
100-031-31100-00031-311410	TIMBER TAX PRIOR YEARS	\$ 4,182	\$ 3,400	\$ 3,735	109.86%	Period Ending 9/15/2010 for collections.
100-031-31100-00031-311430	MOBILE HOME PERMITS/TAX COM	\$ 1,074	\$ 1,000	\$ 1,164	118.42%	Period Ending 9/15/2010 for collections.
100-031-31100-00031-311600	REAL ESTATE TRANS TAX	\$ 14,181	\$ 12,500	\$ 5,295	42.36%	Period Ending 8/31/2010 for collections.
100-031-31100-00031-311610	INTANGIBLE RECORDING	\$ 70,626	\$ 90,000	\$ 29,092	32.32%	Period Ending 8/31/2010 for collections.
100-031-31100-00031-311700	CABLE FRANCHISE FEES	\$ 1,531	\$ 9,200	\$ 1,545	16.79%	Budget appears to be overstated. \$1,531 received in 2009. This was received in March 2010.
100-031-31100-00031-311710	HEAVY DUTY EQUIPMENT TAX	\$ -	\$ 300	\$ 37	12.33%	Period Ending 8/15/2010 for collections.
100-031-31160-00031-311600	REAL ESTATE TRANS TAX	\$ 1,491	\$ 3,100	\$ 793	25.57%	Budget is overstated. \$1,491 received in 2009.
100-031-31300-00031-313100	LOCAL OPTION SALES AND USE	\$ 562,846	\$ 662,186	\$ 408,854	61.74%	Budget appears to be overstated. Collections thru August 31, 2010. Should only anticipate collecting \$600,000.
100-031-31400-00031-314200	ALCOHOLIC BEVERAGE EXCISE TAX	\$ 54,712	\$ 52,958	\$ 37,473	70.76%	Period Ending 8/31/2010 for collections.
100-031-31600-00031-316200	INSURANCE PREMIUM TAX	\$ 429,126	\$ 430,000	\$ -	0.00%	Revenue collected in October 2010. The amount collected was \$417,356
100-031-31630-00031-316300	BUSINESS LICENSE TAX	\$ 16,030	\$ 17,454	\$ 7,503	42.99%	AE recorded for 2009, March Collection. Will not meet budget for Financial Instution Tax.
100-031-31900-00031-319000	PENALTIES AND INTEREST/DEL TAX	\$ 206,341	\$ 180,006	\$ 158,976	88.32%	Period Ending 9/15/2010 for collections.
100-031-31900-00031-319500	FI FA / ADVERTISING	\$ 2,690	\$ 3,700	\$ 910	24.59%	Period Ending 9/15/2010 for collections.
100-032-32100-00032-321100	ALCOHOLIC BEVERAGE LICENSE	\$ 12,800	\$ 8,000	\$ 300	3.75%	Period Ending 8/31/10 for collections. Revenue to meet/exceed unlikely.
100-032-32100-00032-321400	GENERAL BUSINESS LICENSE	\$ 21,800	\$ 26,000	\$ 16,771	64.50%	Period Ending 8/31/10 for collections. Revenue to meet/exceed unlikely. Business License are due in March.
100-032-32200-00032-322100	BUILDING STRUCTURES & EQUIP	\$ 43,672	\$ 55,560	\$ 24,122	43.42%	Period Ending 8/31/10 for collections. Revenue to meet/exceed unlikely.
100-032-32200-00032-322110	INSPECTION	\$ 600	\$ 2,584	\$ 50	1.93%	Period Ending 8/31/10 for collections. Revenue to meet/exceed unlikely.
100-032-32200-00032-322120	ZONING AND LAND USE	\$ 750	\$ 3,234	\$ 1,040	32.16%	Period Ending 8/31/10 for collections. Revenue to meet/exceed unlikely.
100-032-32200-00032-322130	REMODEL, AD-ON, ETC	\$ 525	\$ 2,134	\$ 971	45.49%	Period Ending 8/31/10 for collections. Revenue to meet/exceed unlikely.

**GENERAL FUND REVENUES**

Account Number	Description	2009	Budget 2010	Jan to Sept 2010	75% Target % Collected	Notes
100-032-32200-00032-322150	COMMERCIAL BUILDING LIC/PER	\$ -	\$ 1,284	\$ 513	39.91%	Period Ending 8/31/10 for collections. Revenue to meet/exceed unlikely.
100-032-32200-00032-322160	MOBILE HOME PERMITS	\$ 847	\$ 416	\$ 516	124.07%	Period Ending 8/31/10 for collections.
100-032-32200-00032-322170	MISCELLANEOUS SALES	\$ 1,493	\$ 2,700	\$ -	0.00%	Public Works is getting ready to sell items once contract is signed. We expect to receive \$1,500 from Gov Deals. Budget will not be met.
100-032-32200-00032-322500	ANIMAL CONTROL FEES	\$ 4,012	\$ 3,800	\$ 660	17.37%	Period Ending 8/31/10 for collections. Combined with 389160 - Animal Control Donations with no Budget Projection.
100-033-33100-00033-331000	FEDERAL GOVT GRANTS	\$ 81,324	\$ 22,150	\$ -	0.00%	No Activity for 2010. Grants should not be budgeted until it is received.
100-033-33400-00033-334000	STATE GOVERNMENT GRANTS	\$ 4,100	\$ 10,500	\$ -	0.00%	No Activity for 2010. Grants should not be budgeted until it is received.
100-033-33400-00033-334010	LOCAL GOVT SHARED REVENUES	\$ 60,383	\$ -	\$ 56,721	100.00%	No Budget - US Department of Interior - Refuge Sharing Act
100-033-33400-00033-335000	GEMA SALARY REIMBURSEMENT	\$ 5,000	\$ 4,000	\$ 5,250	131.25%	Revenue collected in July 2010.
100-033-33400-00033-344210	MISCELLANEOUS REVENUES	\$ 900	\$ 500	\$ 9,994	1998.80%	DOI/Gov/PLIT - We are reviewing where this revenue should be posted.
100-033-33700-00033-337000	FOREST/WILDLIFE	\$ 80,008	\$ 156,500	\$ 70,176	44.84%	Revenue collected in February 2010.
100-033-33700-00033-338000	FEMA	\$ -	\$ 18,000	\$ -	0.00%	No Activity for 2010. Grants should not be budgeted until it is received.
100-034-34100-00034-341100	COURT COST, FEES, & CHARGES	\$ -	\$ 400	\$ -	0.00%	No Activity for 2010.
100-034-34100-00034-341160	VICTIM'S ASSIST REIMBURSEMENT	\$ -	\$ 400	\$ -	0.00%	No Activity for 2010.
100-034-34100-00034-341940	TAX COMMISSIONER COMMISSION	\$ 206,617	\$ 221,000	\$ 40,809	18.47%	Agent Fee for Motor Vehicles is part of this Budget. Period Ending 9/15/2010 for collections.
100-034-34190-00034-341920	SALE OF COUNTY MAPS	\$ -	\$ 250	\$ -	0.00%	No Activity for 2010.
100-034-34200-00034-342600	EMS COLLECTIONS	\$ 292,240	\$ 240,000	\$ 208,316	86.80%	Period Ending 8/31/10 for collections.
100-034-34200-00034-342910	SHERIFF DEPT YEARLY REVENUE	\$ 22,669	\$ 81,000	\$ 60,150	96.61%	Period Ending 8/31/10 for collections.
100-034-34750-00034-347500	PROGRAM FEES COLLECTED	\$ 53,916	\$ -	\$ 92,228	100.00%	Recreation Program Revenue - Period Ending 8/31/10 for collections.
100-035-35110-00035-351110	CLERK OF COURT FEES	\$ 157,539	\$ 184,848	\$ 108,681	65.95%	Period Ending 8/31/10 for collections.
100-035-35110-00035-351130	MAGISTRATE COURT FEES	\$ -	\$ 500	\$ -	0.00%	No Activity for 2010.
100-035-35110-00035-351140	PROBATE COURT FEES	\$ 150,668	\$ 143,936	\$ 102,251	71.04%	Period Ending 8/31/10 for collections.
100-038-38100-00038-381010	INTEREST EARNED	\$ 9,227	\$ 16,274	\$ 10,387	63.63%	Period Ending 9/30/10 for collections.
100-038-38900-00038-389000	OTHER REVENUE	\$ 264	\$ 1,223	\$ -	0.00%	No Activity for 2010.
100-038-38900-00038-389150	MISCELLANEOUS REIMBURSEMENTS	\$ 5,101	\$ 5,000	\$ (4,834)	-96.68%	Reversal from Auditors Entry DNH/Health Department
100-038-38910-00038-389120	MISC REVENUES/(EXPENDITURES)	\$ 1,249	\$ 2,000	\$ 3,833	191.64%	\$3,000 for Structure Fire Reimb; Other Miscellaneous Revenues
100-038389140-00038-389140	PROCEEDS OF SALE OF CAPITAL ASSETS	\$ -	\$ -	\$ 11,000	100.00%	Scrap Metal
100-038-38910-00038-389140	CAPITAL LEASES	\$ -	\$ 547,695	\$ 547,695	100.00%	
100-038-38910-00038-389160	ANIMAL CONTROL DONATIONS	\$ 3,844	\$ -	\$ 7,758	100.00%	Period Ending 8/31/10 for collections. Combined with 322500 - Animal Control Fees with no Budget Projection.
100-039-38000-00039-391400	TRANSFER FROM DESIGNATED EQUITY	\$ -	\$ 76,830	\$ -		
100-039-39200-00039-392200	INSURANCE CLAIMS	\$ 16,371	\$ 20,000	\$ 13,305	66.53%	
<b>GRAND TOTAL</b>		<b>\$ 8,455,422</b>	<b>\$ 8,828,522</b>	<b>\$ 2,817,269</b>	<b>31.91%</b>	

**GENERAL FUND REVENUES**

<u>DEPT #</u>	<u>NAME</u>	<u>2009</u> <u>Audited</u>	<u>2010</u> <u>Budget</u>	<u>9 months</u> <u>2010</u>	<u>75.00%</u> <u>% Spent</u>	<u>Notes</u>
1110	BOC	193,885	181,888	148,191	81.47%	Audit Fees & Education and Training are over budget. It appears that retirement was not budgeted for in the interdepartmental charges.
1300	EXECUTIVE	196,061	185,887	106,686	57.39%	
1400	ELECTIONS	16,691	7,800	12,830	164.49%	Poll Workers \$20,500 and Education and Training & Supplies appears not budgeted.
1401	REGISTRAR	41,712	32,700	36,490	111.59%	Salaries for Part-time Staff appears not budgeted. Inter-Departmental is over budget in retirement, it appears it was not budgeted. This does not include overtime for November Election and possible Run-off Elections for staff.
1510	FINANCIAL ADMINISTRATION	133,790	86,659	87,543	101.02%	Professional Services appears not budgeted.
1540	HUMAN RESOURCES	9,529	16,290	8,610	52.86%	
1541	RISK MANAGEMENT	-	-	54,302	100.00%	Unemployment and Worker's Comp are over budget. To correct this, these amounts will need to be added to the corresponding departments that will in turn make them exceed their departmental budget for risk management.
1545	TAX COMMISSIONER	213,798	195,321	139,867	71.61%	
1550	TAX ASSESSOR	355,636	330,500	217,374	65.77%	
1565	GOVERNMENT BUILDINGS	344,015	318,068	239,015	75.15%	Temporary Employee appears not budgeted.
2150	SUPERIOR COURT	399,771	357,641	255,357	71.40%	
2400	MAGISTRATE COURT	115,809	89,087	71,831	80.63%	Part-time Staff appears not budgeted.
2450	PROBATE COURT	164,814	149,084	109,354	73.35%	
2600	JUVENILE COURT	9,839	7,772	7,772	99.99%	Expenditures are front end loaded for year
3100	COURTS OTHER COSTS	88,864	55,006	27,721	50.40%	
3300	SHERIFF	1,476,294	1,458,620	897,496	61.53%	
3326	JAIL	665,070	559,334	478,220	85.50%	Budget Amendment needed for Inmate Food. It appears that there was not enough money calculated for Inmate Food. Inter-Departmental retirement appears to be making this line over budget.
3360	COURTHOUSE SECURITY	54,042	56,718	33,249	58.62%	
3500	FIRE	114,026	125,511	41,307	32.91%	
3600	EMS	673,023	738,630	531,464	71.95%	Schedules were calculated at 40 hours per week verses their work schedules. We also added \$33,000 plus to this budget for unit through budget amendment for salaries, but they are still appear to be going over budget.
3700	CORONER	14,257	15,732	12,537	79.69%	Inter-Departmental is over budget, Healthcare appears to not be budgeted.
3900	ANIMAL CONTROL	98,826	79,902	81,091	101.49%	Part-time Staff appears not budgeted. \$8,800 needs to be considered program fees through budget process for 2011.
3920	EMERGENCY MANAGEMENT	69,642	35,105	42,241	120.33%	Includes \$15,345 grant to be reimbursed no budget adjustment needed
4200	ROADS AND BRIDGES	1,197,055	1,911,173	1,668,322	87.29%	Inter-Departmental is over budget, it appears that retirement was not budgeted.
6100	RECREATION	203,427	108,803	136,059	125.05%	\$92,228 needs to be considered program fees through budget process for 2011.
7100	COUNTY EXTENSION	64,423	56,627	37,816	66.78%	

GENERAL FUND REVENUES						
DEPT #	NAME	2009	2010	9 months	75.00%	Notes
GENERAL FUND		Audited	Budget	2010	% Spent	
7220	BUILDING INSPECTION	50,265	45,611	16,219	35.56%	
7410	PLANNING AND ZONING	84,924	111,106	38,702	34.83%	
7450	CODE ENFORCEMENT	54,678	50,040	38,821	77.58%	Retirement appears not to be budgeted.
<b>TOTAL PER DEPARTMENTS</b>		<b>7,104,166</b>	<b>7,366,615</b>	<b>5,576,487</b>	<b>75.70%</b>	
<b>AGENCIES/COMPONENT UNITS</b>		<b>1,023,453</b>	<b>943,274</b>	<b>685,739</b>	<b>72.70%</b>	
<b>DEBT SERVICE</b>		<b>129,677</b>	<b>118,633</b>	<b>89,340</b>	<b>75.31%</b>	Budget Amendment done to move funds from capital projects for new leases
<b>SUBTOTAL</b>		<b>1,153,130</b>	<b>1,061,907</b>	<b>775,079</b>	<b>72.99%</b>	
<b>Capital Projects and Contingency</b>		<b>-</b>	<b>400,000</b>	<b>-</b>	<b>0.00%</b>	
<b>Total</b>		<b>8,257,296</b>	<b>8,828,522</b>	<b>6,351,565</b>	<b>71.94%</b>	

### Budget Calculation for Expenses

2010 Budget as of September 30, 2010	8,828,522
% Spent	71.94%
Expenses - September 30, 2010	6,351,565
Last Three Month Projections	2,759,978
	<u>9,111,544</u>
Total Overage in Projected Expenses	283,022

Contribution of County Retirement are now included in risk management. The only amount that appears to be budgeted is \$90,000 with an estimated additional exp of \$70,000. Budget Amendments for Furloughs not entered. The total value is \$84,950.

Animal Control and Parks and Recreation have program fees which offset some of their expenditures. We would like to separate program revenues for our 2011 by department. Overlapping of 2009 Invoices. Cut off dates to be set for 2010.

Holiday Pay appears not to be calculated for Sheriff, Jail, and EMS annual salaries.

Pay Periods for Sheriff, Jail, and EMS appears to be calculated on a 40 Hours per week and not based on their actual work schedules.

Budget Amendments to Considered for November 15th meeting:

1. Reduce E-911 by \$19,600; Increase Fire by \$6,200; Increase EMA by \$6,900; Increase Contingency by \$6,500.
2. Recognize City of Monticello Intergovernmental Revenue and post to Sheriff's Budget.
3. Increase Inmate Meals by \$77,000 and taken from Sheriff/Jail Budget elsewhere.

Other Fund Expenditures

<u>DEPT #</u>	<u>NAME</u>	<u>2009 Audited</u>	<u>2010 Budget</u>	<u>9 months 2010</u>	<u>75.00% % Spent</u>	<u>Notes</u>
200	Jail	14,028	30,250	4,478	14.80%	
210	Senior Services	155,242	150,000	109,906	73.27%	
215	Law Enf. Confiscation	8,070	15,000	-	0.00%	
220	Law Library	20,876	1,700	(1,988)	-116.94%	
225	Drug Abuse/Treatment	12,058	14,200	766	5.40%	
230	Juvenile Court	-	1,100	-	0.00%	
270	Victim's Assistance	14,052	13,305	6,192	46.54%	
280	Impact Fee	15,538	248,000	11,259	4.54%	
360	SPLOST 2005 \$6MM	759,660	2,206,834	789,293	35.77%	
540	Landfill Fund	130,277	223,184	197,224	88.37%	Engineering Services & Inter-Departmental Charges are over budget
541	Curbside Fund	691,919	658,000	482,882	73.39%	