

**White County, Georgia  
FY 2010 Annual Budget**

**GENERAL FUND REVENUE AND EXPENDITURE SUMMARY**

| <b>White County<br/>General Fund Revenues</b> | <b>2009 Budget<br/>As adopted</b> | <b>2009 Budget<br/>% of Budget</b> | <b>2010 Budget<br/>As adopted</b> | <b>2010 Budget<br/>% of budget</b> | <b>2009-2010<br/>\$ increase/(decrease)</b> |
|---|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|---|
| Taxes   | 12,648,020                        | 89.00%                             | 12,050,585                        | 90.91%                             | (597,435)                                   |
| Licenses and permits                          | 249,864                           | 1.76%                              | 128,750                           | 0.97%                              | (121,114)                                   |
| Intergovernmental Revenues                    | 91,753                            | 0.65%                              | 82,983                            | 0.63%                              | (8,770)                                     |
| Charges for Services                          | 495,236                           | 3.48%                              | 300,239                           | 2.26%                              | (194,997)                                   |
| Fines and Forfeitures                         | 412,888                           | 2.91%                              | 425,500                           | 3.21%                              | 12,612                                      |
| Investment Income                             | 155,000                           | 1.09%                              | 90,000                            | 0.68%                              | (65,000)                                    |
| Contributions and Donations                   | 5,100                             | 0.04%                              | 1,400                             | 0.01%                              | (3,700)                                     |
| Miscellaneous Revenue                         | 41,030                            | 0.29%                              | 77,200                            | 0.58%                              | 36,170                                      |
| Other Financing Sources                       | 112,543                           | 0.79%                              | 99,043                            | 0.75%                              | (13,500)                                    |
| <b>TOTAL</b>                                  | <b>14,211,434</b>                 | <b>100.00%</b>                     | <b>13,255,700</b>                 | <b>100.00%</b>                     | <b>(955,734)</b>                            |

| <b>White County<br/>General Fund Expenditures</b> | <b>2009 Budget<br/>As adopted</b> | <b>2009 Budget<br/>% of Budget</b> | <b>2010 Budget<br/>As adopted</b> | <b>2010 Budget<br/>% of budget</b> | <b>2009-2010<br/>\$ increase/(decrease)</b> |
|---|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|---|
| General Government                                | 3,272,380                         | 23.03%                             | 3,035,929                         | 22.90%                             | (236,451)                                   |
| Judicial  | 1,442,788                         | 10.15%                             | 1,358,269                         | 10.25%                             | (84,519)                                    |
| Public Safety                                     | 5,983,372                         | 42.10%                             | 5,523,652                         | 41.67%                             | (459,720)                                   |
| Public Works                                      | 1,234,747                         | 8.69%                              | 1,173,282                         | 8.85%                              | (61,465)                                    |
| Health and Welfare                                | 343,210                           | 2.42%                              | 331,766                           | 2.50%                              | (11,444)                                    |
| Culture/Recreation                                | 1,224,815                         | 8.62%                              | 1,153,948                         | 8.71%                              | (70,867)                                    |
| Agriculture                                       | 87,015                            | 0.61%                              | 84,187                            | 0.64%                              | (2,828)                                     |
| Housing and Development                           | 623,107                           | 4.38%                              | 594,667                           | 4.49%                              | (28,440)                                    |
| <b>TOTAL</b>                                      | <b>14,211,434</b>                 | <b>100.00%</b>                     | <b>13,255,700</b>                 | <b>100.00%</b>                     | <b>(955,734)</b>                            |

| <b>White County<br/>General Fund Revenues<br/>Detail</b> | <b>2009 Budget<br/>As adopted</b> | <b>2009 Budget<br/>% of Budget</b> | <b>2010 Budget<br/>As adopted</b> | <b>2010 Budget<br/>% of budget</b> | <b>2009-2010<br/>\$ increase/(decrease)</b> |
|--|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|---|
| <b><u>TAXES</u></b>                                      |                                   |                                    |                                   |                                    |   |
| Franchise Fees   | 82,000                            | 0.58%                              | 80,000                            | 0.60%                              | (2,000)                                     |
| Local Option Sales Tax                                   | 2,100,000                         | 14.78%                             | 2,000,000                         | 15.09%                             | (100,000)                                   |
| Beer and Wine  | 18,600                            | 0.13%                              | 27,000                            | 0.20%                              | 8,400                                       |
| Real & Personal Property Tax                             | 10,046,920                        | 70.70%                             | 9,710,085                         | 73.25%                             | (336,835)                                   |
| Business Occupation Tax                                  | 128,500                           | 0.90%                              | 128,500                           | 0.97%                              | -   |
| Intangible Tax   | 200,000                           | 1.41%                              | 80,000                            | 0.60%                              | (120,000)                                   |
| Real Estate Transfer Tax                                 | 72,000                            | 0.51%                              | 25,000                            | 0.19%                              | (47,000)                                    |
| <b>TOTAL</b>   | <b>12,648,020</b>                 | <b>89.00%</b>                      | <b>12,050,585</b>                 | <b>90.91%</b>                      | <b>(597,435)</b>                            |
| <b><u>LICENSES &amp; PERMITS</u></b>                     |                                   |                                    |                                   |                                    |   |
| Building Permits   | 239,864                           | 1.69%                              | 100,000                           | 0.75%                              | (139,864)                                   |
| Helen Building Inspections                               | 20,000                            | 0.14%                              | 3,000                             | 0.02%                              | (17,000)                                    |
| Alcohol Permits  | -                                 | 0.00%                              | 9,500                             | 0.07%                              | 9,500                                       |
| Firearms License   | -                                 | 0.00%                              | 7,000                             |                                    |   |
| Development Permits                                      | 12,500                            | 0.09%                              | 9,250                             | 0.07%                              | (3,250)                                     |
| <b>TOTAL</b>   | <b>272,364</b>                    | <b>1.92%</b>                       | <b>128,750</b>                    | <b>0.92%</b>                       | <b>(143,614)</b>                            |
| <b><u>INTERGOVERNMENTAL REVENUES</u></b>                 |                                   |                                    |                                   |                                    |   |
| Grant Revenue  | 26,735                            | 0.19%                              | 12,983                            | 0.10%                              | (13,752)                                    |
| Sheriff- Boarding Prisoners                              | 40,000                            | 0.28%                              | 45,000                            | 0.34%                              | 5,000                                       |
| School Resource Officers                                 | 25,018                            | 0.18%                              | 25,000                            | 0.19%                              | (18)  |
| <b>TOTAL</b>   | <b>91,753</b>                     | <b>0.65%</b>                       | <b>82,983</b>                     | <b>0.63%</b>                       | <b>(8,770)</b>                              |
| <b><u>FINES &amp; FORFEITURES</u></b>                    |                                   |                                    |                                   |                                    |   |
| Sheriff Department                                       | 60,000                            | 0.42%                              | 60,000                            | 0.45%                              | -   |
| Juvenile Court   | 1,000                             | 0.01%                              | 500                               | 0.00%                              | (500)                                       |
| Tax Commissioner   | 70,000                            | 0.49%                              | 70,000                            | 0.53%                              | -   |
| Victim Assistance  | 21,888                            | 0.15%                              | 20,000                            | 0.15%                              | (1,888)                                     |
| Magistrate Court   | 35,000                            | 0.25%                              | 35,000                            | 0.26%                              | -   |

|   |                   |                |                   |               |                  |
|---|-------------------|----------------|-------------------|---------------|------------------|
| Probate Court                               | 65,000            | 0.46%          | 90,000            | 0.68%         | 25,000           |
| Superior Court                              | 160,000           | 1.13%          | 150,000           | 1.13%         | (10,000)         |
| <b>TOTAL</b>                                | <b>412,888</b>    | <b>2.91%</b>   | <b>425,500</b>    | <b>3.21%</b>  | <b>12,612</b>    |
| <b><u>CHARGES FOR SERVICES</u></b>          |                   |                |                   |               |                  |
| Park & Rec Fees                             | 118,170           | 0.83%          | 93,300            | 0.70%         | (24,870)         |
| Real Estate Recording Fees                  | 180,000           | 1.27%          | 96,849            | 0.73%         | (83,151)         |
| Probate Fees                                | 175,566           | 1.24%          | 97,890            | 0.74%         | (77,676)         |
| Copy & Printing Fees                        | 12,000            | 0.08%          | 5,200             | 0.04%         | (6,800)          |
| City Tax Billing                            | 7,000             | 0.05%          | 7,000             | 0.05%         | -                |
|   | <b>492,736</b>    | <b>3.47%</b>   | <b>300,239</b>    | <b>2.26%</b>  | <b>(192,497)</b> |
| <b><u>INVESTMENT INCOME</u></b>             |                   |                |                   |               |                  |
| Commissioners Accounts                      | 110,000           | 0.77%          | 50,000            | 0.38%         | (60,000)         |
| Tax Commissioner Accounts                   | 45,000            | 0.32%          | 40,000            | 0.30%         | (5,000)          |
| <b>TOTAL</b>                                | <b>155,000</b>    | <b>1.09%</b>   | <b>90,000</b>     | <b>0.68%</b>  | <b>(65,000)</b>  |
| <b><u>CONTRIBUTIONS &amp; DONATIONS</u></b> |                   |                |                   |               |                  |
| Donations                                   | 5,100             | 0.04%          | 1,400             | 0.01%         | (3,700)          |
| <b><u>MISCELLANEOUS REVENUES</u></b>        |                   |                |                   |               |                  |
| Rental Income                               | 29,300            | 0.21%          | 60,000            | 0.45%         | 30,700           |
| Other                                       | 11,730            | 0.08%          | 17,200            | 0.13%         | 5,470            |
| <b>TOTAL</b>                                | <b>41,030</b>     | <b>0.29%</b>   | <b>77,200</b>     | <b>0.58%</b>  | <b>36,170</b>    |
| <b><u>OTHER FINANCING SOURCES</u></b>       |                   |                |                   |               |                  |
| Use of Fund Balance                         | -                 | 0.00%          | -                 | 0.00%         | -                |
| Grant Administration                        | 14,543            | 0.10%          | 14,543            | 0.11%         | -                |
| Transfer from Hotel/Motel                   | 64,500            | 0.45%          | 64,500            | 0.49%         | -                |
| Surplus Sales                               | 5,000             | 0.04%          | 5,000             | 0.04%         | -                |
| Use of Fund Balance-Bldg. Inspec            | -                 | 0.00%          | -                 | 0.00%         | -                |
| Restitution & Reimbursements                | 8,500             | 0.06%          | 15,000            | 0.11%         | 6,500            |
|   | <b>92,543</b>     | <b>0.65%</b>   | <b>99,043</b>     | <b>0.75%</b>  | <b>6,500</b>     |
| <b>Total General Fund Revenues</b>          | <b>14,211,434</b> | <b>100.00%</b> | <b>13,255,700</b> | <b>99.95%</b> | <b>(955,734)</b> |

| <b>White County<br/>General Fund Expenditures<br/>Detail (by Department)</b> | <b>2009 Budget<br/>As adopted</b> | <b>2009 Budget<br/>% of Budget</b> | <b>2010 Budget<br/>As adopted</b> | <b>2010 Budget<br/>% of budget</b> | <b>2009-2010<br/>\$ increase/(decrease)</b> |
|--|-----------------------------------|------------------------------------|-----------------------------------|------------------------------------|---|
| <b><u>GENERAL GOVERNMENT</u></b>   |                                   |                                    |                                   |                                    |   |
| County-Wide  | 390,373                           | 2.75%                              | 378,873                           | 2.86%                              | (11,500)                                    |
| Building Maintenance   | 157,281                           | 1.11%                              | 145,522                           | 1.10%                              | (11,759)                                    |
| Elections  | 78,543                            | 0.55%                              | 23,062                            | 0.17%                              | (55,481)                                    |
| Commission Office  | 474,619                           | 3.34%                              | 432,576                           | 3.26%                              | (42,043)                                    |
| Network  | 236,406                           | 1.66%                              | 221,474                           | 1.67%                              | (14,932)                                    |
| Purchasing   | 73,564                            | 0.52%                              | 68,974                            | 0.52%                              | (4,590)                                     |
| Registrar  | 42,409                            | 0.30%                              | 36,542                            | 0.28%                              | (5,867)                                     |
| Human Resources  | 94,457                            | 0.66%                              | 66,159                            | 0.50%                              | (28,298)                                    |
| Finance  | 222,265                           | 1.56%                              | 213,704                           | 1.61%                              | (8,561)                                     |
| GIS  | 114,367                           | 0.80%                              | 111,233                           | 0.84%                              | (3,134)                                     |
| Tax Commissioner   | 411,458                           | 2.90%                              | 395,382                           | 2.98%                              | (16,076)                                    |
| Tax Assessor/Bd of Equalization  | 476,638                           | 3.35%                              | 442,428                           | 3.34%                              | (34,210)                                    |
| Contingency  | 500,000                           | 3.52%                              | 500,000                           | 3.77%                              | -   |
| <b>TOTAL</b>   | <b>3,272,380</b>                  | <b>23.03%</b>                      | <b>3,035,929</b>                  | <b>22.90%</b>                      | <b>(236,451)</b>                            |
| <b><u>JUDICIAL</u></b>   |                                   |                                    |                                   |                                    |   |
| Clerk of Superior Court  | 379,008                           | 2.67%                              | 363,498                           | 2.74%                              | (15,510)                                    |
| Clerk of Magistrate Court  | 44,746                            | 0.31%                              | 41,956                            | 0.32%                              | (2,790)                                     |
| Clerk of Juvenile Court  | 6,487                             | 0.05%                              | 6,072                             | 0.05%                              | (415)                                       |
| District Attorney  | 8,470                             | 0.06%                              | 7,745                             | 0.06%                              | (725)                                       |
| Juvenile Court   | 78,435                            | 0.55%                              | 67,435                            | 0.51%                              | (11,000)                                    |
| Magistrate Court   | 206,255                           | 1.45%                              | 195,985                           | 1.48%                              | (10,270)                                    |
| Probate Court  | 243,324                           | 1.71%                              | 228,012                           | 1.72%                              | (15,312)                                    |
| Superior Court   | 115,600                           | 0.81%                              | 104,600                           | 0.79%                              | (11,000)                                    |
| Baliffs  | 16,102                            | 0.11%                              | 13,153                            | 0.10%                              | (2,949)                                     |
| Public Defender  | 117,357                           | 0.83%                              | 117,157                           | 0.88%                              | (200)                                       |
| Enotah Contribution  | 168,094                           | 1.18%                              | 164,247                           | 1.24%                              | (3,847)                                     |
| Family Drug Court  | -                                 | 0.00%                              | 6,500                             | 0.05%                              | 6,500                                       |

|   |                  |               |                  |               |                  |
|---|------------------|---------------|------------------|---------------|------------------|
| Drug Court                              | 58,910           | 0.41%         | 41,909           | 0.32%         | (17,001)         |
| <b>TOTAL</b>                            | <b>1,442,788</b> | <b>10.15%</b> | <b>1,358,269</b> | <b>10.25%</b> | <b>(84,519)</b>  |
| <b><u>PUBLIC SAFETY</u></b>             |                  |               |                  |               |                  |
| Animal Control                          | 137,137          | 0.96%         | 125,355          | 0.95%         | (11,782)         |
| Coroner                                 | 39,468           | 0.28%         | 38,618           | 0.29%         | (850)            |
| Detention Center                        | 1,825,923        | 12.85%        | 1,726,490        | 13.02%        | (99,433)         |
| Emergency Management                    | 10,980           | 0.08%         | 11,966           | 0.09%         | 986              |
| Sheriffs                                | 2,799,117        | 19.70%        | 2,528,255        | 19.07%        | (270,862)        |
| E-911 Contribution                      | 412,828          | 2.90%         | 348,257          | 2.63%         | (64,571)         |
| Emergency Medical Services              | 712,419          | 5.01%         | 712,419          | 5.37%         | -                |
| Drug Task Force Contribution            | 45,500           | 0.32%         | 32,292           | 0.24%         | (13,208)         |
| Humane Society Contribution             | -                | 0.00%         | -                | 0.00%         | -                |
| <b>TOTAL</b>                            | <b>5,983,372</b> | <b>42.10%</b> | <b>5,523,652</b> | <b>41.67%</b> | <b>(459,720)</b> |
| <b><u>CULTURE &amp; RECREATION</u></b>  |                  |               |                  |               |                  |
| Libraries                               | 259,382          | 1.83%         | 252,024          | 1.90%         | (7,358)          |
| Park & Rec                              | 965,433          | 6.79%         | 901,924          | 6.80%         | (63,509)         |
| <b>TOTAL</b>                            | <b>1,224,815</b> | <b>8.62%</b>  | <b>1,153,948</b> | <b>8.71%</b>  | <b>(70,867)</b>  |
| <b><u>HOUSING &amp; DEVELOPMENT</u></b> |                  |               |                  |               |                  |
| Building Inspection                     | 286,204          | 2.01%         | 263,715          | 1.99%         | (22,489)         |
| Soil & Erosion                          | -                | 0.00%         | 19,671           | 0.15%         | 19,671           |
| Planning                                | 274,438          | 1.93%         | 253,831          | 1.91%         | (20,607)         |
| Code Enforcement                        | 62,465           | 0.44%         | 57,450           | 0.43%         | (5,015)          |
| <b>TOTAL</b>                            | <b>623,107</b>   | <b>4.38%</b>  | <b>594,667</b>   | <b>4.49%</b>  | <b>(28,440)</b>  |
| <b><u>HEALTH &amp; WELFARE</u></b>      |                  |               |                  |               |                  |
| DFACS Contribution                      | 46,000           | 0.32%         | 46,000           | 0.35%         | -                |
| Mental Health Contribution              | 15,000           | 0.11%         | 10,000           | 0.08%         | (5,000)          |
| Family Connections                      | 7,500            | 0.05%         | 7,500            | 0.06%         | -                |
| WC Meth Task Force                      | 7,500            | 0.05%         | 7,500            | 0.06%         | -                |
| Public Health Contribution              | 140,000          | 0.99%         | 140,000          | 1.06%         | -                |
| Senior Center Contribution              | 127,210          | 0.90%         | 120,766          | 0.91%         | (6,444)          |

|  |              |                   |         |                   |         |                  |
|--|--------------|-------------------|---------|-------------------|---------|------------------|
|  | <b>TOTAL</b> | <b>343,210</b>    | 2.42%   | <b>331,766</b>    | 2.50%   | (11,444)         |
| <b><u>PUBLIC WORKS</u></b>             |              |                   |         |                   |         |                  |
| Road Department                        | <b>TOTAL</b> | <b>1,234,747</b>  | 8.69%   | <b>1,173,282</b>  | 8.85%   | (61,465)         |
| <b><u>AGRICULTURE</u></b>              |              |                   |         |                   |         |                  |
| Extension Service                      |              | <b>37,499</b>     | 0.26%   | <b>36,499</b>     | 0.28%   | (1,000)          |
| Georgia Forestry                       |              | <b>3,711</b>      | 0.03%   | <b>4,083</b>      | 0.03%   | 372              |
| Soil Conservation                      |              | <b>45,805</b>     | 0.32%   | <b>43,605</b>     | 0.33%   | (2,200)          |
|  | <b>TOTAL</b> | <b>87,015</b>     | 0.61%   | <b>84,187</b>     | 0.64%   | (2,828)          |
| <b>Total General Fund Expenditures</b> |              | <b>14,211,434</b> | 100.00% | <b>13,255,700</b> | 100.00% | <b>(955,734)</b> |

| <b>White County</b>                   |                 | <b>2009 Budget</b> | <b>2010 Budget</b> | <b>2009-2010</b>              |
|---------------------------------------|-----------------|--------------------|--------------------|-------------------------------|
| <b>OTHER FUNDS</b>                    |                 | <b>As adopted</b>  | <b>As adopted</b>  | <b>\$ increase/(decrease)</b> |
| <b><u>Law Library Fund</u></b>        | <i>Revenues</i> | 17,700             | 17,700             | -                             |
|                                       | <i>Expenses</i> | 17,700             | 17,700             | -                             |
| <b><u>Confiscated Assets Fund</u></b> | <i>Revenues</i> | 20,000             | 20,000             | -                             |
|                                       | <i>Expenses</i> | 20,000             | 20,000             | -                             |
| <b><u>Jail Fund</u></b>               | <i>Revenues</i> | 75,300             | 75,300             | -                             |
|                                       | <i>Expenses</i> | 75,300             | 75,300             | -                             |
| <b><u>Inmate Welfare Fund</u></b>     | <i>Revenues</i> | 36,770             | 36,770             | -                             |
|                                       | <i>Expenses</i> | 36,770             | 36,770             | -                             |
| <b><u>Drug Education Fund</u></b>     | <i>Revenues</i> | 34,000             | 34,000             | -                             |
|                                       | <i>Expenses</i> | 34,000             | 34,000             | -                             |
| <b><u>Drug Task Force</u></b>         | <i>Revenues</i> | 576,358            | 571,762            | (4,596)                       |
|                                       | <i>Expenses</i> | 576,358            | 571,762            | (4,596)                       |

|  |                 |           |         |           |
|--|-----------------|-----------|---------|-----------|
| <b><u>Clerk Re-Index Fund</u></b>              | <i>Revenues</i> | 18,000    | 18,000  | -         |
|  | <i>Expenses</i> | 18,000    | 18,000  | -         |
| <b><u>Senior Services</u></b>                  | <i>Revenues</i> | 311,355   | 317,853 | 6,498     |
|  | <i>Expenses</i> | 311,355   | 317,853 | 6,498     |
| <b><u>Juvenile Supervision</u></b>             | <i>Revenues</i> | 1,930     | 1,930   | -         |
|  | <i>Expenses</i> | 1,930     | 1,930   | -         |
| <b><u>Grants Fund</u></b>                      | <i>Revenues</i> | 75,000    | 75,000  | -         |
|  | <i>Expenses</i> | 75,000    | 75,000  | -         |
| <b><u>Fire Fund</u></b>                        | <i>Revenues</i> | 1,051,895 | 904,450 | (147,445) |
|  | <i>Expenses</i> | 1,051,895 | 904,450 | (147,445) |
| <b><u>Hotel/Motel Tax</u></b>                  | <i>Revenues</i> | 300,000   | 300,000 | -         |
|  | <i>Expenses</i> | 300,000   | 300,000 | -         |
| <b><u>Solid Waste Fund</u></b>                 | <i>Revenues</i> | 65,428    | 65,428  | -         |
|  | <i>Expenses</i> | 65,428    | 65,428  | -         |
| <b><u>E-911 Fund</u></b>                       | <i>Revenues</i> | 835,328   | 806,557 | (28,771)  |
|  | <i>Expenses</i> | 835,328   | 806,557 | (28,771)  |
| <b><u>Enotah Judicial<br/>Circuit Fund</u></b> | <i>Revenues</i> | 735,694   | 731,542 | (4,152)   |
|  | <i>Expenses</i> | 735,694   | 731,542 | (4,152)   |