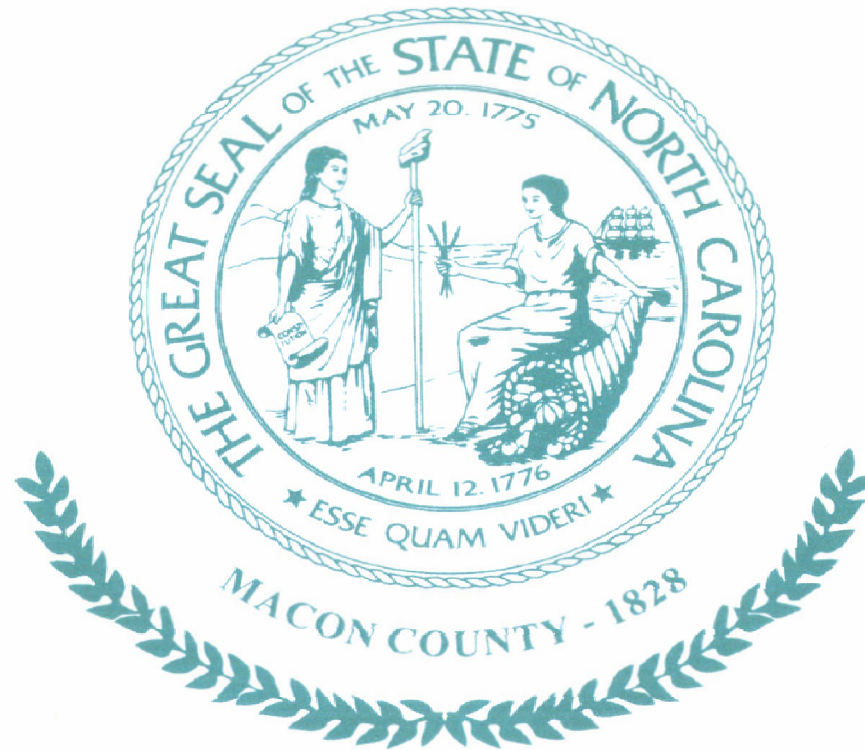


# MACON COUNTY, NORTH CAROLINA

## PROPOSED BUDGET FY 2023 - 2024

**MAY 23, 2023**



MACON COUNTY  
PROPOSED BUDGET FY 2023/2024  
MAY 23, 2023

Table of Contents

<i>County Manager’s Budget Message</i>	1 – 40
<i>Solid Waste Budget Narrative</i>	
<i>General Fund Revenues Tab</i>	
<i>School Reserve Fund Revenues Tab</i>	
<i>Fire District Fund Revenues Tab</i>	
<i>E-911 Fund Revenues Tab</i>	
<i>Occupancy Tax Fund Revenues Tab</i>	
<i>Debt Service Fund Revenues Tab</i>	
<i>Solid Waste Fund Revenues Tab</i>	
<i>Health Insurance Fund Revenues Tab</i>	
<i>General Fund Expenditures Tab</i>	
<i>School Reserve Fund Expenditures Tab</i>	
<i>Fire District Fund Expenditures Tab</i>	
<i>E-911 Fund Expenditures Tab</i>	
<i>Occupancy Tax Fund Expenditures Tab</i>	
<i>Debt Service Fund Expenditures Tab</i>	
<i>Solid Waste Fund Expenditures Tab</i>	
<i>Health Insurance Fund Expenditures Tab</i>	



May 23, 2023

**Macon County Board of Commissioners**

Chairman: Paul Higdon

Vice Chair: Josh Young

Commissioner: Gary Shields

Commissioner: Danny Antoine

Commissioner: John Shearl

Gentlemen,

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, I am honored to present to you the Recommended Budget for Fiscal Year 2023/2024. The budget as proposed is \$64,566,978 with revenues and expenditures balanced at the “revenue neutral” tax rate of 27 cents per \$100 of assessed property valuation, or the lowest ad-valorem property tax rate in the State of North Carolina.

At the time of this budget message, the local economy in Macon County remains strong. Growth in population of 1.3% from 2021-2022 has far outpaced average growth in the seven county western region at .2% during this period. Population growth has been accompanied by economic development. Throughout FY 23’ real estate sales prices have stabilized in the Franklin area and continue to increase in and around Highlands. Residential and commercial development remains at levels not seen in over a decade. Results of the 2023 revaluation indicate the property tax base in Macon County has increased by 51% since 2019. Additionally, a “red hot” travel and tourism industry, highlighted by the world-class destination resort Old Edwards Inn and Spa continues to drive substantial increases in sales tax revenue, currently up 15% YTD through February.

Revenue increases in the FY 24’ Budget are largely a product of local economic growth. Growth in the tax base will result in increases to ad valorem tax collections and increases in the purchase of goods and services by residents and tourists alike will lead to increases in sales tax revenue. Ad valorem and sales tax collections combined account for 76% of total revenue in the General Fund Budget. Although increasing, FY 24’ revenue estimates for these two primary sources are budgeted conservatively in that they are based upon growth that has occurred as opposed to projected future growth. As a result, we will remain largely insulated from economic uncertainty including any “dampening” effect that FY 23’ increases to the federal funds interest rate could potentially have on local economic growth during FY 24’.

The Federal Reserve continued increasing the federal funds interest rate by three percentage points during FY 23’ in an attempt to quiet nationwide inflation. As a result, inflation has cooled, increasing 5% for the year ending April 23’ down from 8.5% prior year. Locally, this appears to have contributed to a decline in the number of county-wide residential real estate sales, down (33%) YTD from prior year. Stabilizing average sales prices in the Franklin area and increasing average sales prices in Highlands however, indicates the reduction in total number of sales could also be a function of supply.

FY 23’ rate increases will have a positive impact on certain revenue sources in the coming fiscal year. Macon County’s interest earned on investments will increase substantially to \$1,800,000. This amount represents a \$1,690,000 increase in revenue over prior year. Due to the volatility of this revenue source,



particularly as inflation trends downward and the need for future rate increases comes into question, it will be recommended this increase in revenue be applied towards one-time capital expenditures in FY 24'.

While a strong local economy has brought about revenue growth, it will present numerous challenges as well. Inflation persists. An annual 5% increase in CPI through April of 23' is evidence that the cost of goods, services, utilities or the general cost of doing business has continued to increase. Nonetheless, people have continued paying these higher costs and have continued moving to, visiting and doing business in Macon County. While this is great for the local economy it has resulted in an across the board increase in demand for public services. Additionally, unemployment remains at all-time lows forcing public and private sector employers to continue paying more money to recruit and retain qualified employees.

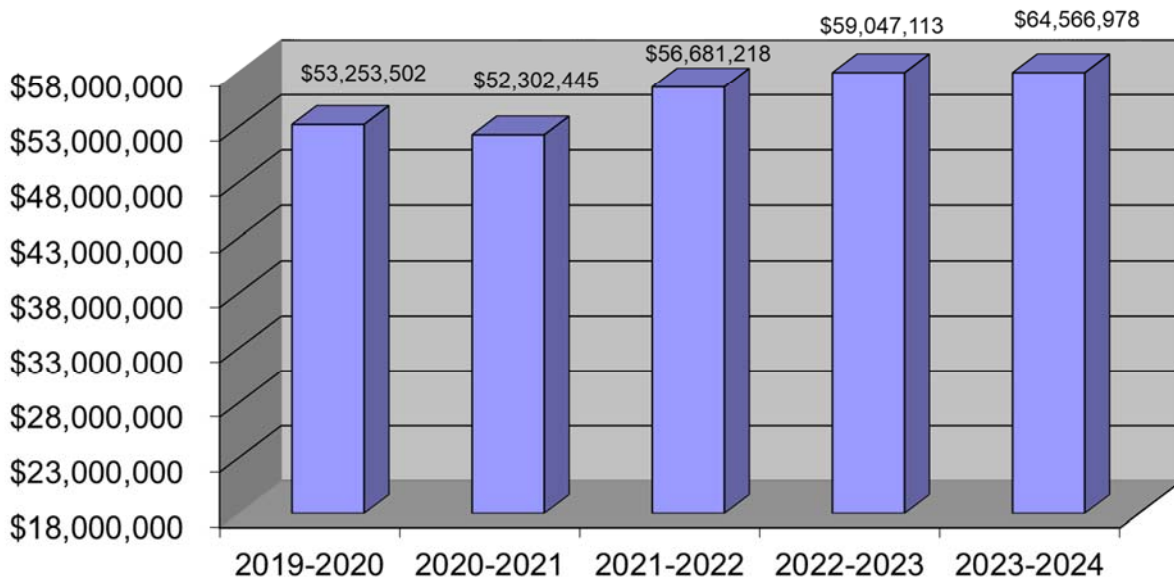
Expenditure increases in FY 24' will result in Macon County's ability to overcome these challenges while continuing to provide high quality public services to a steadily growing population. FY 24' expenditures will increase law enforcement coverage, increase coverage in animal services, place additional staff in the 911 Center to address increased call volume and add more social workers to address increased caseloads brought about by Medicaid expansion. Operational funding to education will increase for the first time in four years by 10%, and county employees will receive salary adjustments in-line with those proposed across the state and region. An increase in capital expenditures will result in replacement of critical IT network infrastructure, ambulance replacement, improvements to our most heavily utilized facilities, expansion of recreation opportunities and a 9% increase in capital spending for public education.

The FY 24' Recommended Budget maintains our solid financial position. A projected unassigned fund balance of approximately 68% of expenditures or \$42.4M continues to provide the organization with a high degree of financial security in the coming fiscal year should an unexpected emergency arise. Additionally, fund balance will play a key role in our ability to finance major capital projects as discussed in FY 23', should the board decide to move forward with them in the coming fiscal year.

Increased revenues in FY 24' represent the funding necessary to meet the increased demands of today nothing more, nothing less. Revenue growth has been budgeted conservatively, and increases in expenditures are reflective of where the organization needs them most. We will remain financially secure, largely free from economic uncertainty and continue providing the best public services to the taxpayers of Macon County at what is now the best price tag in the state.



## GENERAL FUND COMPARISON OF ORIGINAL BUDGETS



### **FY 22-23' Budget Accomplishments**

#### **Broadband Expansion**

Frontier Communications of the Carolinas received a Growing Rural Economies with Access to Technology "GREAT" grant award from the NC Department of Information Technology in August of 2022. The \$4.4M grant will provide high-speed internet access to approximately 2700 locations across Macon County. Macon County pledged \$50,000 in American Rescue Plan Act (ARPA) funding towards this project. At the time of this budget message, contract documents between the state, county and Frontier Communications of the Carolinas are being finalized. The GREAT grant project must be completed by June 25'.

#### **Franklin High School Project**

The Franklin High School Project continued moving forward in FY 23'. On February 9<sup>th</sup> the Board of Commissioners voted unanimously to amend the architectural agreement with LS3P to include design development of the FHS Main Campus (\$714,242) and construction documents and bid procurement for the Athletic Complex (\$336,000). FY 23' allocations for the FHS project totaled \$1,526,403, as \$476,161



was approved in August for schematic design of the FHS Main Campus. To date, Macon County has allocated \$2,131,403 on architect fees at the Franklin High School Project.

#### **Town of Franklin Skate Park**

On April 14, 2023, construction began on a \$262,250 Skate Park Facility located upon the Town of Franklin owned "Whitmire Property". The project would not have been possible without contributions from the Town of Franklin, Macon County and fundraising efforts of Sk828 (local non-profit). On March 14, 2023, the Macon County Board of Commissioners unanimously approved a \$60,576 appropriation from fund balance which was the remaining balance needed for completion of the project. This marked the second contribution to the skate park project from Macon County as \$35,000 was committed in FY 22'.

#### **Wave 2 Opioid Settlement**

On February 21, 2023, Macon County Board of Commissioners unanimously passed a resolution authorizing Macon County to sign on to receive "Wave 2" settlement payments coming as a result of the national opioid litigation settlement. "Wave 2" settlements against CVS, Walgreens, Walmart, Teva and Allergan, will bring approximately \$600M to North Carolina over the next 13 years (2023-2036). Macon County will receive approximately \$2.4M in "Wave 2" settlement payments during this time. "Wave 2" funding is in addition to the estimated \$3M Macon County is estimated to receive from the previous "Wave 1" opioid settlement against Mckesson, Cardinal Health, AmerisourceBergen and Johnson & Johnson. All settlement funds must be used to address the opioid crisis.

#### **Recreation Park Master Plan**

On April 11, 2023, the Macon County Board of Commissioners unanimously approved a \$37,980 proposal from McGill and Associates for the re-development of the existing Macon County Recreation Park Facility located at 1288 Georgia Road in Franklin NC. Funding for the design proposal was included in the FY 23' Recreation Parks Budget.

#### **Macon Middle School Locker Room Facility**

On October 18, 2022, a construction contract for \$2,519,250 was awarded to Carolina Specialties Construction to construct a new Macon Middle School Locker Room Facility. Following contract execution, extended lead-times for electrical distribution panels and the metal building delayed the issuance of a notice to proceed on the project. At the time of this budget message, construction of the 9,900 SF, pre-engineered metal building is projected to begin the week of April 17, 2023 and will be completed by December 2023.

#### **Nantahala Community Club and Library**

Bids were received on April 10, 2023 for renovations to the future location of the Nantahala Library and Community Center located at 36 White Oak Lane, Tipton NC, 28784. At \$198,435, the project cost is well within the \$260,000 planning budget set aside for construction. The County has received \$300,000 in state grant funding to complete this project.

#### **Revaluation Complete**

2023 marked the completion of Macon County's general reappraisal of real property. Macon County currently operates on a 4-year reappraisal cycle. The general reappraisal included 44,131 parcels of property and was conducted in-house by the Macon County Tax Office. From 2019-2023 Macon County property values increased by approximately 51% producing a new tax base of \$12,825,780,728 for FY 24'.



### **Transit Facility Expansion**

On April 17, 2023, Macon County entered into a \$715,000 construction contract with Owle Construction for expansion of the Transit Facility located at 39 Pannell Lane in Franklin. MCT received a federal grant for the 1200 SF facility expansion in 2019 that covers approximately 80% of the total project cost. Following receipt of the grant, the Covid-19 Pandemic combined with the inability to procure construction bids forced multiple project delays. The expansion project is to be completed within 186 days of contract execution.

In 2022, the expansion grant was revised to include additional funding for construction of a 125'x 60' awning at the Transit Facility. On December 20, 2022, Macon County entered into contract with Owle Construction for the \$254,000 awning construction project. Grant funding will cover approximately 80% of the total project cost. The awning construction project will be completed by June 23, 2023.

### **Ernest B. Messer Award**

On May 31, 2023, Macon County Senior Services will receive the Ernest B. Messer Award in recognition of the Senior Services Congregate Meal Program. The Ernest B. Messer Award issued by the North Carolina Division of Aging and Adult Services, recognizes a community or community-based organization for addressing the needs of its local older citizens. During the Covid-19 Pandemic as in-person gatherings were restricted, the Senior Services Center had no choice but to close its doors to the public. As a result, congregate meals served at lunch in the Senior Center Dining Room were no longer possible. In recognizing the importance of providing hot, nutritious meals to our Senior Population, staff at Senior Services initiated a drive-thru setting in which meals could continue being served throughout the pandemic. The drive-thru program was a huge success averaging 150 meals daily compared to 75 daily in the congregate setting prior to the COVID-19 Pandemic. As the pandemic subsided, the drive-thru program's success continued. From January 22'-November 22' over 28,000 meals were distributed to Macon County Seniors thanks to the drive-thru program.

### **Greenway Extension**

On September 13, 2022, the Board of Commissioners unanimously approved a Memorandum of Understanding with the Town of Franklin concerning the acquisition of property and extension of the Little Tennessee River Greenway. Following approval of the MOU, the Town of Franklin purchased a 13.9-acre parcel of property along the Cartoogechaye Creek at the Siler Road terminus of the Greenway. The Town of Franklin will construct a greenway path across the property that upon completion will extend the Greenway from its current terminus on Siler Road into the Macon County Recreation Park. Under the terms of the MOU Macon County will assist the Town in pursuing funding opportunities for path expansion and maintain the path once construction is complete.



## FY 23-24' General Fund Revenues

<b>Revenues</b>			
<b>Budget</b>	<b>FY 23' Budget</b>	<b>Total Increase</b>	<b>FY 24 Budget</b>
Tax Collections	\$33,381,295	\$1,525,541	34,906,836
Sales Tax	\$12,173,788	\$1,960,071	14,133,859
Service Fees	\$4,191,792	\$19,293	4,211,085
Intergovernmental	\$9,007,538	\$308,786	9,316,324
Miscellaneous	\$292,700	\$1,706,174	1,998,874
<b>Total</b>	<b>\$59,047,113</b>	<b>\$5,519,865</b>	<b>64,566,978</b>

### **2023 Revaluation and Statement of Revenue Neutral Tax Rate**

The FY 23-24' Budget follows the general reappraisal of real property in Macon County. As such, state law requires that *units of local government, including public authorities, publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property.* The revenue-neutral tax rate, as defined by G.S. 159-11 (e), *is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred.* The rate is then adjusted by a growth factor equal to the *average annual percentage increase in the tax base due to improvements since the last general reappraisal.*

The 2023 reappraisal produced a tax base of \$12,825,780,728, a 51% increase in assessed value from the current fiscal year amount of \$8,520,782,794. The projected tax levy for the current fiscal year is \$34,083,131 at the current tax rate of \$.40 per \$100 of assessed valuation. As a result of the 51% increase in assessed value from FY 23'- FY 24', a reduction in the FY 23' tax rate of .40 to .2657 is needed to produce an FY 24' tax levy of \$34,083,131, equal to that in FY 23'.

G.S. 159-11 (e) provides that a growth factor be used in calculating the revenue-neutral rate based upon the average increase in the tax base *"due to improvements since the last general reappraisal."* Since 2019, Macon County's tax base has grown 1.62% on average. Applying the 1.62% growth factor to the tax rate of \$.2657 (rate needed to produce tax levy equal to FY 23') will result in a revenue neutral tax rate of \$.27 for FY 24'. The chart below illustrates revenue neutral and growth factor calculations.





**REVENUE NEUTRAL W/ GROWTH FACTOR CALCULATION**

<b>Fiscal Year</b>	<b>Assessed Value</b>	<b>Growth Rate</b>	<b>Tax Rate</b>	<b>Tax Levy</b>
2019/2020	\$8,120,570,189		\$.3747	\$30,427,776
2020/2021	\$8,254,306,639	1.65%	\$.3747	\$30,928,887
2021/2022	\$8,397,477,586	1.73%	\$.4000	\$33,589,910
2022/2023	\$8,520,782,794	1.47%	\$.4000	\$34,083,131
2023/2024	\$12,825,780,728	N/A	\$.2657	\$34,083,131
		<b>1.62%</b>		
2023/2024	\$12,825,780,728		\$.2700	\$34,629,608

*\*\*FY 24' Assessed Value includes \$12,395,962,275 in Real and Personal and \$429,818,453 in Motor Vehicles\*\**

*\*\* FY20'– FY 22' Assessed Value, Tax Rate and Tax Levy figures generated from Annual Comprehensive Financial Report\*\**

*\*\* FY 23' Assessed value generated from 2022TR-1 report\*\**

*\*\* FY 24' Assessed value generated by the Macon County Tax Office\*\**

*\*\* Tax levy calculations assume a 100% collection rate\*\**

*\*\*1.62% is average growth factor, does not include increase from FY 23'-FY24'\*\**

*\*\*Tax rates are per \$100 of assessed valuation*

**Tax collection Rate**

The FY 24' tax collection rate will increase to 98.94% from the current fiscal year collection rate of 98.57%. Applying the 98.94% collection rate to the FY 24' real and personal property levy amount of \$33,469,098, will result in projected real and personal property tax revenue of \$33,114,326 in the coming fiscal year.

$$\$12,395,962,275/100 \times .27 = \$33,469,098 \times .9894 = \quad \underline{\underline{\$33,114,326}}$$

**Motor Vehicles**

Motor vehicle tax revenue will account for \$1,160,510 in FY 24' based upon an assessed value of \$429,818,453 and a collection rate of 100%. This is representative of a **(\$423,671)** decrease from the prior fiscal year. Motor vehicles are not included in the general reappraisal. Revenue projections for motor vehicle tax collections have been budgeted conservatively in anticipation of rising interest rates having a negative impact on new vehicle purchases in the coming fiscal year.

$$\$429,818,453/100 \times .27 = \$1,160,510 \times 1.00 = \quad \underline{\underline{\$1,160,510}}$$

$$\text{FY 24' Estimated Total Levy (Revenue Neutral) =} \quad \underline{\underline{\$34,274,836}}$$



## Statement of Fire District Revenue Neutral Tax Rates

A local government must calculate a revenue-neutral rate for each separate levy included in its budget ordinance. Macon County has eleven fire districts, each of which levies a separate fire tax. The purpose for publishing revenue neutral rates for fire districts is to provide transparency for **all** taxes paid by a particular resident. Revenue-neutral rates for individual fire district are calculated in the same manner as the ad-valorem property tax rate for Macon County. FY 24' tax rates represent the rates needed in each district to produce levies equal to FY 23'. Growth factors, representative of each district's average increase in tax base since the last reappraisal, are applied to the new tax rates. The chart below illustrates FY 24' revenue neutral tax rates with growth factor added, for each fire district and the levies the new rates will produce.

### REVENUE NEUTRAL W/ GROWTH FACTOR CALCULATION

Fire Districts	Current Tax Rate	Assessed Value FY 23'	FY 23' Levy	Growth Factor	FY 24' Revenue Neutral Tax Rate w/	Assessed Value FY 24'	FY 24' Levy
Franklin	0.0700	\$ 1,660,335,527	\$1,141,198	2.44%	0.0524	\$ 2,342,761,086	\$1,208,456
Clarks Chapel	0.0802	\$ 430,183,083	\$ 338,314	2.48%	0.0538	\$ 678,718,987	\$ 359,016
Otto	0.1000	\$ 508,125,758	\$ 498,116	1.54%	0.0690	\$ 758,727,770	\$ 514,465
Cullasaja	0.0720	\$ 473,223,636	\$ 334,758	1.27%	0.0480	\$ 726,451,920	\$ 344,303
West Macon	0.0724	\$ 447,061,612	\$ 319,497	1.40%	0.0487	\$ 680,790,718	\$ 328,793
Scaly Mountain	0.0586	\$ 264,119,533	\$ 153,938	1.16%	0.0418	\$ 378,307,300	\$ 157,532
Burningtown/lotla	0.1156	\$ 225,950,165	\$ 256,053	1.99%	0.0782	\$ 347,772,302	\$ 267,525
Cowee	0.1142	\$ 291,602,385	\$ 326,916	2.35%	0.0780	\$ 445,879,824	\$ 342,048
Nantahala	0.0706	\$ 330,765,643	\$ 228,500	1.56%	0.0487	\$ 496,550,945	\$ 236,549
Highlands	0.0300	\$ 3,626,505,930	\$1,078,704	1.24%	0.0191	\$ 5,827,004,070	\$1,108,729
Mountain Valley	0.1261	\$ 110,383,848	\$ 137,148	1.49%	0.0839	\$ 170,141,485	\$ 140,436

\*\* FY 23' Assessed values generated from the FY 23' Budget\*\*

\*\* FY 24' Assessed value generated by the Macon County Tax Office\*\*

\*\* Tax levy calculations use calculated collection rates per fire district\*\*

\*\* Tax rates are per \$100 of assessed valuation\*\*



## Ad Valorem Property Tax and Motor Vehicles

At the revenue neutral tax rate of \$.27, ad valorem and motor vehicle tax will account for \$34,274,836 or 53% of revenue in the FY 24' General Fund Budget. The \$1,521,541 increase in revenue is due to a number of factors including; a growth factor calculation of 1.62%, increase in tax collection percentage of .37% and conservatively budgeting ad-valorem property tax growth in the FY 23' Original Budget.

In light of economic uncertainty heading into FY 23', assessed value for real and personal property was budgeted conservatively at \$8.3B in the FY 23' Original Budget, essentially flat as compared to FY 22'. During FY 23' however, residential and commercial development remained at levels not seen in over a decade and real estate sale prices continued climbing in response to sustained high demand. As a result of this unanticipated growth and development, the \$8.3B assessed value used to calculate ad-valorem tax revenue for the FY 23' Original Budget was approximately \$200M less than the \$8.5B in assessed value now projected at FY 23' year-end. This \$200M increase in assessed value during FY 23' accounts for \$870,195 of the increase in ad-valorem real and personal property tax revenue to begin FY 24'. Increase in tax collection percentage and application of growth factor as aforementioned, account for \$123,846 and \$527,510 increase in revenue respectively.

MACON COUNTY, NORTH CAROLINA	
2023 ASSESSMENT VALUE ESTIMATES	
2024 BUDGET	
ESTIMATED LEVY	
TOTAL REAL/PERSONAL VALUE	\$12,395,962,275
MOTOR VEHICLES VALUE	\$429,818,453
TOTAL ESTMATED VALUE	\$12,825,780,728
Proposed Tax Rate	\$0.2700
Real/Personal Levy	\$33,114,326
Collection Rate Real/Personal	98.94%
Motor Vehicles Levy	\$1,160,510
Collection Rate Motor Vehicles	100.00%
Estimated Total Levy	\$34,274,836
Tax Dollars per Penny	\$1,269,438



## Sales Tax

At an estimated \$14,133,859 or 22% of total revenue in FY 24', sales tax revenue will increase by \$1,960,671 or 16% over the current fiscal year original budget amount. Population growth, economic development and a shift towards online spending has resulted in record sales tax growth for Macon County during the past three years. From FY 2021-2023 average actual sales tax growth at 15.3% has far surpassed the 5% average actual sales tax growth experienced from 2015-2020. Much uncertainty remains around how long growth at these levels can be sustained, as pandemic relief funding comes to an end and the federal reserve continues enacting measures to dampen inflation. Economic uncertainty will again result in conservative projections for this primary source of revenue in FY 24'.

As you will recall, sales tax collections receipts are received three months in arrears, thus the first step in calculating sales tax growth for FY 24' is projecting a year-end amount for FY 23'. Sales tax revenue growth for the remainder of FY 23' has been projected by taking actual collections data for July 22'-February 23', and adding to that a projected 5% increase over FY 22' actuals for the remaining four months of March-June 23'. This results in a sales tax revenue projection of \$14,133,859 to end FY 23'. No additional growth in sales tax revenue has been budgeted in FY 24', as we continue to anticipate a "leveling off" in the dramatic increases experienced over the past three fiscal years.

## Service Fees

Service fees are those revenues generated from services provided. These include recreational fees, ambulance fees, client payments for health and social services, building permit fees, etc. \$4,211,085 has been budgeted for FY 24' service fee collections. This is an increase of \$19,293 over the current fiscal year original budget.

### EMS Service Fee Chart

Macon County EMS					
Level Of Service	2023 Medicare Allowable (Rural)	200% above MFS Current Charge (Rural)	150% above MFS Current Charge (Rural)	Current Charges	Proposed Charges
ALS NE A0426	\$302.37	\$604.74	\$453.56	\$545.36	\$545.36
ALS E A0427	\$478.74	\$957.48	\$718.11	\$863.48	\$863.48
BLS NE A0428	\$251.97	\$503.94	\$377.96	\$454.46	\$454.46
BLS E A0429	\$403.15	\$806.30	\$604.73	\$727.14	\$727.14
ALS 2 A0433	\$692.92	\$1,385.84	\$1,039.38	\$1,249.78	\$1,249.78
Specialty Care Transports A0434	\$818.91	\$1,637.82	\$1,228.37	\$1,477.00	\$1,477.00
Mileage A0425	\$8.54	\$17.08	\$12.81	\$17.31	\$17.08

*\*\*No increase in FY 23' EMS Rates. Increased demand however, will result in \$94,011 increase in ambulance fee revenue\*\**

## Intergovernmental Revenues

Intergovernmental revenues are primarily grant funds received from outside federal and state agencies for Health Dept., DSS, Transit, Senior Services operations. Intergovernmental Revenues also include federal PILT (Payment in Lieu of Taxes) funding. \$9,316,324 has been budgeted for intergovernmental revenues in FY 24'. This amount is representative of a \$308,786 increase over the current fiscal year original budget. The increase is primarily attributable to a \$566,378 increase in Medicaid Cost Settlement funds within the Health Department.

## Miscellaneous

Miscellaneous revenues include those revenues generated from collection of rental fees, administrative fees, interest earnings, etc. At \$1,998,874 the budgeted amount for miscellaneous revenues will



increase by \$1,706,174. This substantial increase is due to a \$1,690,000 increase in interest on investment earnings held in the North Carolina Capital Management Trust Fund.

**Fund Balance**

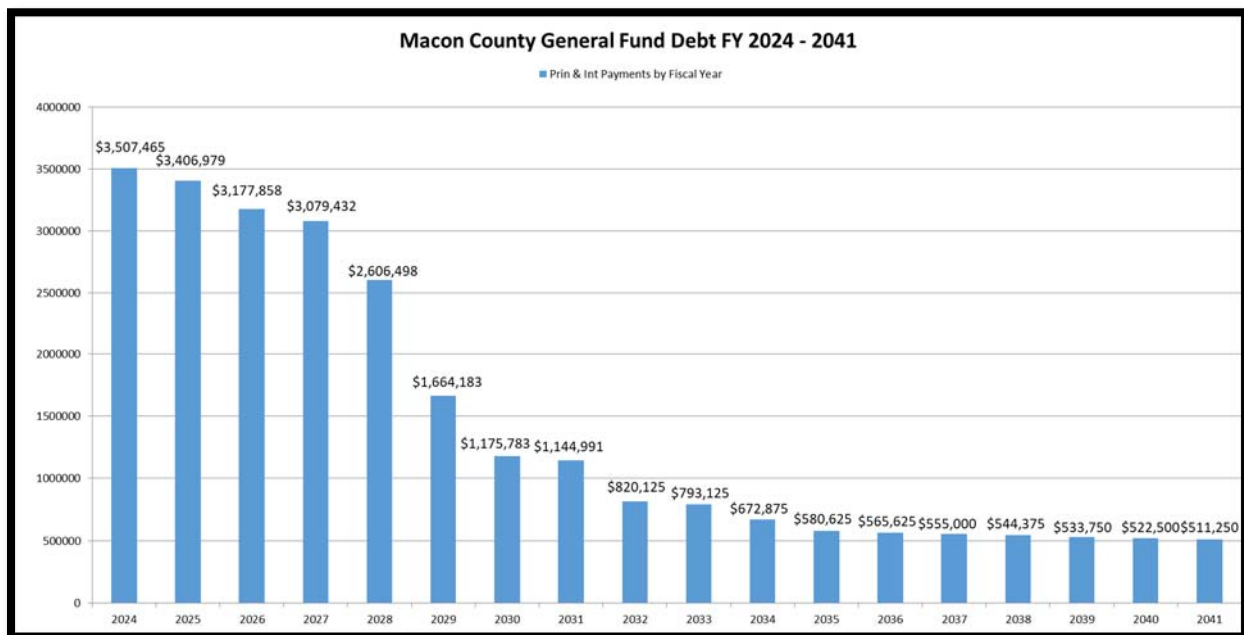
For many years, the fund balance has been a staple in Macon County’s financial stability and independence. While 20% of total expenditures is recommended by the LGC as a minimum threshold for counties with general fund expenditures less than \$100,000,000, the median available fund balance for similar units in NC is 39% of expenditures.

Fund balance in the general fund has increased significantly over the past three fiscal years as revenue growth from sales tax combined with growth in ad valorem tax, driven by development and increasing sales prices, has occurred at levels far beyond what is considered “normal” based upon over a decade of revenue growth statistics. Additionally, state and federal COVID-19 relief funding offset expenditures within certain functions of the operating budget throughout the pandemic, further contributing to revenue surpluses in the general fund.

At an estimated 68% of expenditures or \$42.4M, unassigned fund balance in the general fund will continue to provide the county with much needed financial certainty in what has proven to be extremely uncertain times. Aside from financial certainty, a healthy fund balance will play a key role in our ability to move forward with major capital projects in the coming fiscal year.

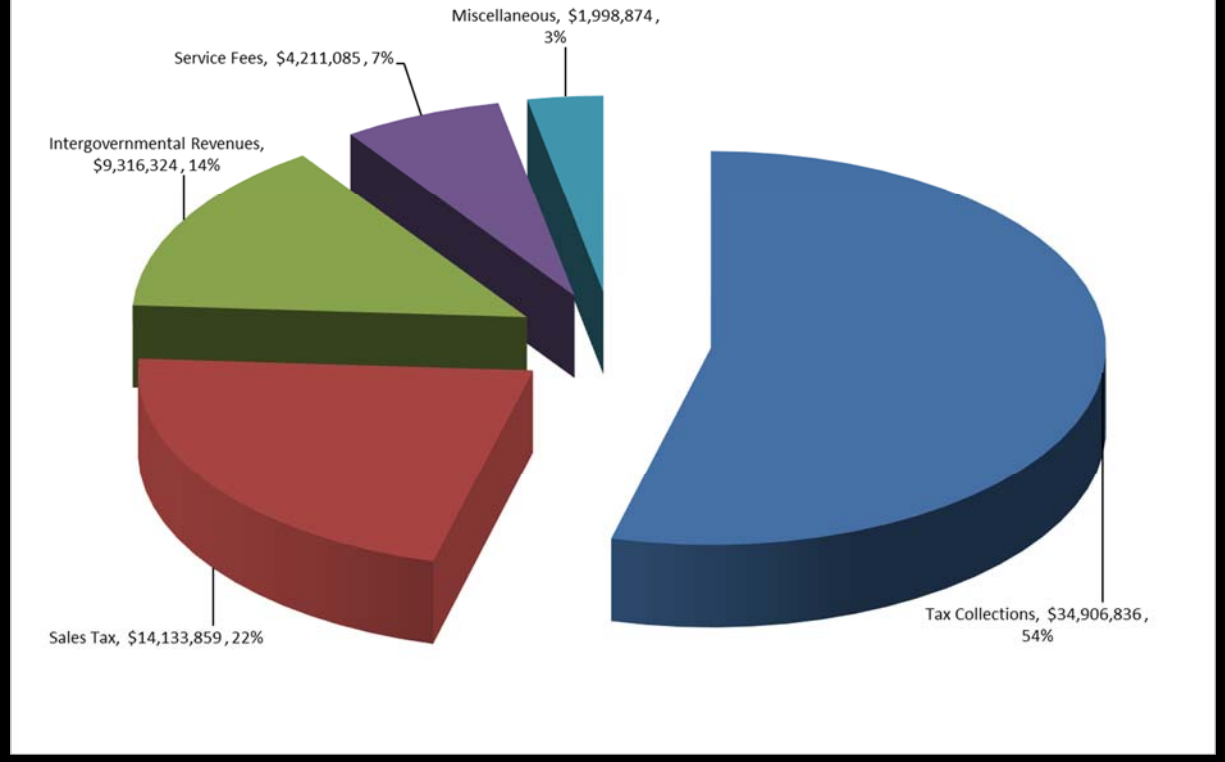
**General Fund Debt**

The annual principal and interest payment on outstanding debt will decrease by \$483,321 to \$3,507,465 in FY 24’. Currently the county has an outstanding debt amount (principal and interest) of \$25,862,436. Debt associated with school projects accounts for \$25,005,036 or 97% of this amount.





### GENERAL FUND REVENUES BY SOURCE FY 2023-2024





## FY 23-24' General Fund Expenditures

<b>Budget</b>	<b>Total Increase</b>	<b>FY 24' Budget</b>
Salaries and Benefits	1,847,994.00	31,953,200.00
Non S&B Total	(293,095.00)	12,352,039.00
Capital	1,594,150.00	3,793,739.00
Education Operations	\$953,120	10,118,028.00
Education Capital	177,375.00	2,138,658.00
Transfers exc. Funds 51 & 46	811,283.00	2,139,390.00
Special Appropriations	-	171,000.00
Non Dept	429,038.00	1,900,924.00
<b>Total</b>	<b>5,519,865</b>	<b>\$64,566,978</b>

FY 24' expenditures will increase by \$5,519,865 over the FY 23' original budget to \$64,566,978. At the proposed level of expenditures, we will continue providing efficient and effective public services to the citizens of Macon County. Increases within the operating budget will enable the organization to remain competitive in recruitment and retention of high quality employees, offset rising costs of doing business, and meet increased service demand. An increase in capital expenditures will result in replacement of the organizations most critical network infrastructure, improvements to our most heavily utilized facilities and a continued commitment to education.

### ***FY 23-24' Salaries and Benefits***

Primary accounts associated with *Salaries and Benefits* include: *Salaries, part-time salaries, overtime, retirement, 401(k), longevity, life insurance, hospitalization, Medicare/FICA*. In FY 24' salaries and benefits will account for account for \$31,953,200 or 49% of FY 24' operating expenditures. This is an increase of \$1,847,994 over FY 23' Original Budget.

### ***New positions***

Six new full-time positions have been recommended in FY 24'. Requests for new positions are evaluated closely each year as these operating expenditures have a significant financial impact on the operating budget. When asking for new positions, Department Heads must justify their requests showing how the additional positions will increase the efficiency and/or effectiveness of their operation. FY 24' new positions will result in an overall budget increase of \$496,238 that will be completely reflected in the Human Services Function. Of this amount, approximately \$215,612 will be offset by increased revenue resulting from Medicaid expansion.



- **Sheriff (2) new positions**

- (1) Deputy

- (1) Narcotics Detective

Positions 100% funded through reductions in operating budget, primarily overtime reductions, following changes to overtime policies implemented in FY 23'.

Additional Deputy will result in full time law enforcement coverage for the Nantahala Community.

Narcotics Detective recommended in response to increase in drug investigations. Following this addition, Macon County Sheriff will have two Narcotics Detectives.

- **Department of Social Services (4) new positions**

- (3) Income Maintenance Caseworker II positions

Social Workers added in response to increased demand brought about by Medicaid Expansion in FY 24'. As of March 2023, there were 7,814 Medicaid recipients enrolled across all program areas. Currently DSS has 11 Social Workers, each having an average caseload of 710. It is projected an additional 3,239 Medicaid recipients will come on line in Macon County following Medicaid Expansion. Positions and associated operating costs will be 100% covered through increased Medicaid revenues.

- (1) Income Maintenance Caseworker III (Staff Development). Position was approved by Board of Commissioners in April of 2023. While not new in FY 24', full year salary and benefit impact of the position is realized in the coming fiscal year. Position will provide training for staff on timeliness and accuracy in completing Medicaid applications and re-certifications.

- **Health Department Full-Time Physician II**

- A full-time Physician II will replace the contract physician currently used by Macon County Public Health following his retirement in the coming fiscal year. The primary purpose of the Physician II position is to fulfill the primary provider and medical director role for Macon County Public Health. Addition of the Physician II in Public Health at \$265,400, will result in a \$92,544 net increase to the Health Department operating budget following elimination of the \$172,856 Contract Physician.

- **Health Department Reclassification**

- Dissolved Coordinator Position in Health Department (grade 30) to create additional Animal Control Officer (grade 24) in response to increased demand for animal services. Will result in budget savings.

- **Emergency Management Reclassification**

- Dissolved Fire Captain Position (grade 30) to create additional Telecommunicator position (grade 26) in response to increased demand. Will result in budget savings.





### **Salaries**

The ability to recruit and retain highly qualified employees continues to be a top priority for the organization in the coming fiscal year. Beginning with pay study implementation in 2021, Macon County has gone to great lengths to bring our pay scale to a regionally competitive level and furthermore to ensure salaries within the pay scale adequately reflect the employee's skill level and experience in position.

Like Macon, numerous local governments across the state and region will continue adjusting their pay scales in FY 24' to remain competitive in what has become an increasingly tight labor market. The North Carolina League of Municipalities recently published the *FY 23-24 Anticipated Cost of Living Adjustments and Merit Increase Survey Results*. Of the 266 respondents, 89% are planning to provide COLA and/or merit increases in their upcoming budgets. The average planned COLA for the Western Region is 4.7% with planned merit increases ranging from 1.5% to 6% according to survey results. The Southwestern Commission published a similar study for the 7 county western region in FY 24' indicating the average COLA and Merit increases for counties and municipalities to be 3% and 1.8% respectively. At the state level, the House of Representatives Budget Proposal includes a 7.25% increase for all state employees over the next two years. In addition to competition from the public sector, a lucrative private sector capable of offering higher compensation remains attractive to many, particularly those specializing in areas such as construction, environmental health and healthcare.

The aforementioned circumstances, combined with a 5% increase in the CPI from March 22' – March 23' as reported by the Bureau of Labor Statistics, will result in Macon County continuing to take steps in FY 24' to ensure our pay scale remains competitive. The FY 24' Recommended Budget proposes a 1-step advancement in the pay scale for all employees and a 3% cost of living adjustment. The 1-step advancement amounts to an approximate 1.5% increase per employee resulting in a \$424,200 increase to the FY 24' Budget. A 3% COLA will result in an FY 24' Budget increase of \$772,438.

### **Health Insurance**

Health insurance will account for \$5,073,537 or 7.86% of the FY 24' Recommended Budget. Underwriting calls for a 2% increase in renewal for the coming fiscal year; however, the County's positive reserve position allows us to have a flat renewal. Revenue to cover the approximate \$100,200 annual increase comes from the health insurance reserve fund. As a result, employee and county contributions to health insurance will remain flat across all levels of coverage. Macon County has approximately \$1,093,000 in the health insurance reserve fund to begin FY 24'.

### **Retirement**

An additional \$157,613 has been budgeted in retirement for FY24' as a result of increases to state retirement system contributions. Retirement contributions will account for \$2,725,492 in FY24' or approximately 4.2% of the operating budget.

The impact of proposed salary and benefit increases on each budget function is highlighted in the "Summary of Expenditure Increases/Decreases by Function" section of this budget message.



### ***FY 23-24' Non-Salary and Benefit related operating expenditures***

Non Salary and Benefit related operating expenditures consist of line items such as contracted services, gasoline, utilities, travel and training, non-capital equipment, office supplies, computer supplies, medical supplies, ammunition, telephone etc., or the recurring costs necessary to deliver services across all departments. Non-Salary and Benefit related operating expenditures account for \$12,352,039 or approximately 19% of FY 24' Recommended Budget expenditures. This is a **(\$293,095)** decrease from the prior fiscal year. The decrease in this expenditure category is attributable to multiple factors and should not overshadow the impact that rising costs and increased demand will have on certain line items throughout the FY 24' Budget.

Gained efficiencies will play a large role in the organizations ability to control non-salary and benefit related operating expenditures in the coming fiscal year. New voting equipment will result in decreased operating costs in Board of Elections and the previous replacement of water fixtures in the detention center will lead to a decrease in water and sewer costs at the facility. Upgrades to tax software continues to result in less reliance on physical inspections, allowing this department to hold fuel expenditures at prior year levels. Organization wide, installation of LED light fixtures in all county facilities has minimized the impact of FY 24' anticipated rate increases. While the costs of doing business continue to rise, all functions have done an excellent job to minimize the impacts. Supplies for instance at \$969,543 in FY 24' is representative of only a 2.8% increase over prior fiscal year.

In some cases, non-salary and benefit related operating expenditures are offset by non-general fund revenue sources such as grant funding. An example of this type expenditure would be grant funded computer supplies purchased by Macon County Transit in FY 23'. The **(\$100,052)** reduction to FY 24' *computer supplies* in Transit, while greatly contributing to the **(\$116,515)** reduction in FY 24' *computer supplies* organization wide, was 100% offset by ARPA and NCDOT grant funding, leading to a net \$0 budget impact. Thus, this expenditure reduction does not represent a true reduction in non-salary and benefit related operating expenditures.

Increases and decreases within certain non-salary and benefit related line items are timing related or "cyclical". In FY 24' a decrease in Tax Office contracted services will account for **(\$49,400)** of the **(\$190,018)** total contracted services decrease in the FY 24' Budget. The Tax Office decrease in contracted services comes following completion of the revaluation in 2023. In the two years leading up to the next revaluation however, additional contract hours will be required of the consultant who oversees the revaluation, resulting in annual increases to the contracted services line item during this time. Other non-salary and benefit related operating expenditures such as printing and postage will fluctuate not only in the Tax Office because of revaluation but Board of Elections as well depending upon the number of scheduled elections in the budget year.

Lastly, there are some non-salary and benefit related operating expenditures in which increases and decreases simply remain out of our control. Inmate care costs in the detention center at approximately \$720,000 in FY 24' includes \$275,000 for inmate medical care. As we have seen in prior fiscal years, it takes only one terrible accident or terminally ill inmate to send medical costs skyrocketing, exceeding the budgeted amount.

While FY 24' expenditures within this category have decreased overall for a number of reasons, this should not overshadow the impact that increased demand and rising costs will have on certain line items critical to the day-day- operations within the organization. Organization wide, utilities will increase by 5.4% or \$34,092 over FY 23', fuel 11%, \$48,417, supplies 2.8%, \$26,264 and telephone 23%, \$79,952, primarily due to increased monthly costs following installation of new phone system in FY 23'.



Nonetheless, departments within each function continue to do an excellent job capitalizing on efficiencies thereby minimizing the impacts of unavoidable cost increases within this category of expenditures. Notable increases and decreases to non-salary and benefit related operating expenditures within each budget function are highlighted in the “*Summary of Expenditure Increases/Decreases by Function*” section of this budget message.

### ***FY 23-24’ Capital Expenditures***

Capital expenditures are expenditures that exceed \$5,000 and have a useful life of greater than one year. FY 24’ capital expenditures will account for \$5,932,397, an increase of \$1,771,525 over the FY 23’ Original Budget. Revenue to offset the increase in capital expenditures comes from a combination of increased grant funding, increased Medicaid Cost Settlement funding and a substantial increase in interest earnings on investments revenue.

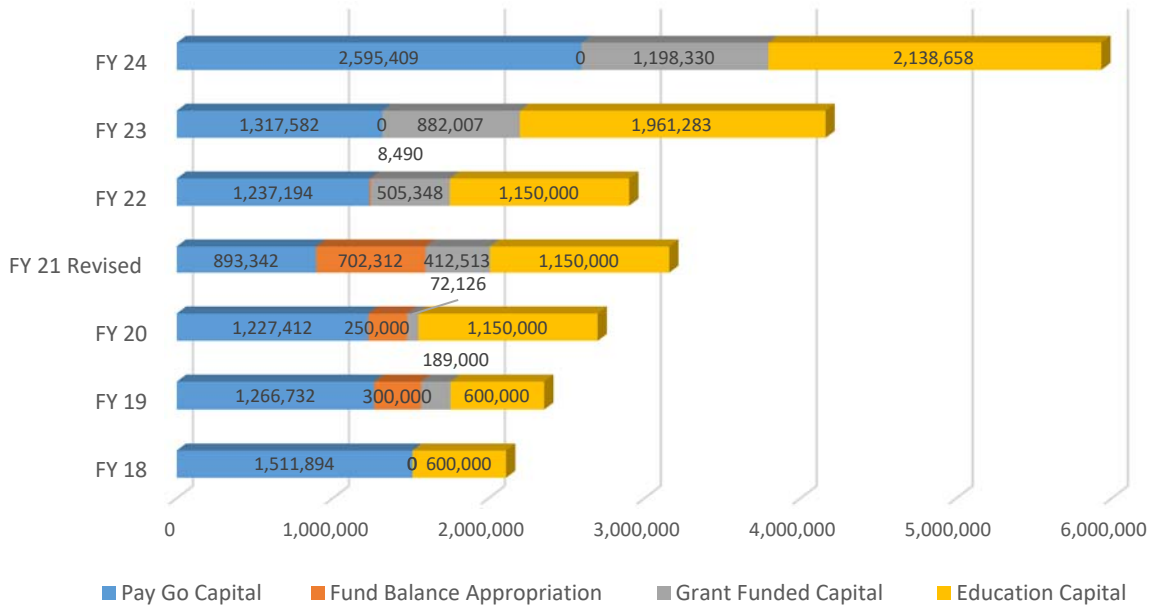
\$2,595,409 in FY 24’ capital expenditures is representative of County “Pay-Go” capital. “Pay-Go” is short for pay-as-you-go. These capital expenditures occur on an annual basis, within the organization and typically involve major equipment or software purchases, vehicle replacement and small construction or renovation projects. The FY 24’ increase in pay-go capital will enable Macon County to replace information technology equipment critical to every service we provide. Additionally, it will allow us to address top priority maintenance needs at heavily utilized facilities, replace vehicles in our highest demand departments and continue increasing recreation opportunities for Macon County residents.

\$411,370 of the \$2,595,409 in county funded pay-as-you-go expenditures will leverage an additional \$1,198,330 in grant revenue and Medicaid Cost Settlement funding. Using this revenue, we will complete a paving project at the Hyatt Road EMS Base, replace six vehicles in Transit Services and replace the Molar Roller Unit in Public Health.

Capital expenditures related to education will increase by 9% to \$2,138,658 in FY 24’. Of this amount, \$2,023,658 will go to the Macon County School System for replacement of the Highlands School Soccer Field at an estimated cost of \$873,658 and the annual \$1,150,000 base appropriation for system-wide technology and capital outlay. The remaining \$115,000 in education related capital expenditures will go to Southwestern Community College for HVAC replacement at the Groves Building Data Center and replacement of an industrial roll-up door at the National Guard Armory.



### FY 18'-FY 24' Original Budget Capital





FY 2023-2024 Capital Requests			
Department			Dept. Request
114210	569502	<b>Information Technology</b>	<b>1,434,725.00</b>
		Host OS and SQL	95,518.00
		SAN PR & DR (6) Expansion Shelves	758,500.00
		Network Switch and router	524,140.00
		Backup and Archival	33,767.00
		Security and Access Control	2,800.00
		Hosts and Servers	20,000.00
114250	569502	<b>Garage</b>	<b>5,095.00</b>
		Lift	5,095.00
114260	569502	<b>Building &amp; Grounds</b>	<b>29,744.00</b>
		HVAC unit for Community Building gymnasium	29,744.00
114310	569502	<b>Sheriff's Office</b>	<b>31,950.00</b>
		License plate readers	31,950.00
114311	569502	<b>Crime Prevention</b>	<b>5,000.00</b>
		K9 housing and storage	5,000.00
114350	569601	<b>Permitting, Planning &amp; Development</b>	<b>33,439.00</b>
		Jeep Renegade	33,439.00
114370	569502	<b>EMS</b>	<b>110,873.00</b>
		Power lift stretcher	26,873.00
		Loading unit for new ambulance	24,000.00
		Replacement defibrillator	54,000.00
		Ventilator	6,000.00
114370	569506	<b>Capital Improvements</b>	<b>65,000.00</b>
		Paving parking lot at 125 Hyatt Rd. (\$25,000 DOT grant)	65,000.00
114370	569601	<b>EMS</b>	<b>253,014.00</b>
		Chevrolet 3500 4x4 Ambulance	253,014.00
114377	569502	<b>Fire Task Force</b>	<b>12,840.00</b>
		Hydraulic extrication tool	12,840.00
114380	569502	<b>Animal Control</b>	<b>61,859.00</b>
		Ford F-150 truck	45,000.00
		Dog box	16,859.00
114935	569601	<b>Transit Services - 90% grant funded (\$606,952)</b>	<b>674,717.00</b>
		2023 20' LTV w/wheel chair stations	143,132.00
		2023 Ford raised roof van 5 @ \$106,317 each	531,585.00
115156	569502	<b>Child Health</b>	<b>5,500.00</b>
		Portable wheelchair scale	5,500.00
115157	569502	<b>Child Dental</b>	<b>869,983.00</b>
		Mobile dental unit (\$566,378 Medicaid cost settlement offset)	869,983.00
116120	569506	<b>Recreation Parks</b>	<b>200,000.00</b>
		Pickleball courts	200,000.00
118000	571002	<b>Macon County Schools</b>	<b>2,023,658.00</b>
		Highlands Soccer Field	873,658.00
		Technology and Capital Outlay	1,150,000.00
118000	571011	<b>Southwestern Community College</b>	<b>115,000.00</b>
		Armory roll up door	15,000.00
		IT data center HVAC	100,000.00
		<b>TOTAL</b>	<b>5,932,397.00</b>



## Summary of Expenditure Increases/Decreases by Function

### **PUBLIC SAFETY**

The Public Safety Function includes *Sheriff, Courthouse Security, Forest Service, Jail, Inspections/Planning, Emergency Medical Services, Emergency Management and Animal Control*. In FY 24', under the leadership of newly elected Sheriff Brent Holbrooks, the Macon County Sheriff's Department will be re-structured, resulting in an increase of three orgs to the Sheriffs Budget in the Public Safety Function. Currently, the Sheriffs Budget contains three orgs: 114310 *Sheriff*, 114313 *Courthouse Security* and 114321 *Jail*. Newly added orgs in FY 24' include 114311 *Crime Prevention*, 114317 *Investigations* and 114319 *School Resources*. The restructuring will result in increased accountability among supervisors and easier tracking of expenditures within the smaller, more clearly defined budget orgs. The restructuring has a net-zero impact on the Sheriff's total budget from prior year. In the coming fiscal year, public safety represents \$18,470,133 of the general fund budget. This is an increase of \$755,123 over the FY 23' original budget amount.

Demand within the public safety function continues to increase dramatically moving into FY 24'. From FY 20' - FY 22' 911 service calls increased 8%, EMS calls increased 12% and the workload of the Macon County Sheriff's Department has remained consistently elevated at around 13,500 calls annually. During the same time, monthly service calls for Animal Control have increased from an average of 31 to 47. Planning, Permitting and Development has experienced a 24% increase in the number of building permits issued and a 140% increase in estimated cost of construction from FY 20' - FY 22'.

<b>Public Safety</b>	<b>Increase over FY 23' Original Budget</b>	<b>FY 24' Public Safety Budget</b>	<b>% increase</b>
Salaries and Benefits	\$609,517	\$14,694,583	4.3%
Non Salary and Benefit related operating	\$139,429	\$3,201,575	4.6%
Capital	\$6,177	\$573,975	1.1%
<b>Total</b>	<b>\$755,123</b>	<b>\$18,470,133</b>	<b>4.3%</b>



## Salaries and Benefits

The Public Safety Function contains 145 full-time and 68 part time positions. At the time of this budget message, there are 6 full time vacancies, 3 of which are in Planning Permitting and Development and no vacant part-time positions. The chart below highlights the impact of FY 24' proposed step, cost of living adjustment and mandatory increase to retirement system on the Public Safety budget function.

The following new positions and position reclassifications have been included in the Public Safety Function in FY 24':

- **Sheriff Deputy**- Position funded through reduction in overtime expenditures resulting in a net zero impact to the FY 24' Budget.
- **Narcotics Investigator**- Position funded through reduction in overtime expenditures resulting in a net zero impact to the FY 24' Budget.
- Dissolve Captain position in Fire Services (grade 30) to create additional **911 Telecommunicator** (grade 26). Net budget savings captured in FY 24' Base S&B column in the chart below.
- Dissolved Coordinator Position in Public Health (grade 30) to create additional **Animal Control Officer** (grade 24). Net savings in FY 24' captured in the FY 24' Health Department Function Salaries and Benefits .

Line Item(s)	FY 24' Base S&B	Step increase (Proposed)	3% COLA (Proposed)	Retirement Increase	**Misc. Changes**	Total FY 24' Increase	FY 24' Public Safety
Salaries and Benefits	\$14,085,066	\$196,787	\$360,585	\$78,107	(\$25,962)	\$609,517	\$14,694,583

*\*\*Changes to salaries and benefits have occurred outside of increases for COLA, Step and Retirement primarily due to benefit elections. An example of this would be a new hire choosing single health insurance coverage rather than the more costly, budgeted family coverage. These changes are reflected in the miscellaneous changes column\*\**

## Non-Salary and Benefit Related Operating Expenditures

Non-salary and benefit related operating expenditures in the Public Safety Function will account for \$3,201,575 in FY 24'. This is an increase of \$139,429 over the FY 23' Original Budget amount. The chart below highlights various non-salary and benefit related operating expenditure line items, which contributed to the overall increase.

Line item(s)	Increase/Decrease from FY 23' Original	FY 24' Public Safety Budget	% increase/decrease	Detail
Gasoline	\$37,417	\$310,100	13.7%	Cost increase based upon EIA projections, increased demand
Utilities	(\$18,898)	\$98,300	(16%)	FY 22' Water Fixture Replacement in Detention Center resulted in (\$15,000) reduction in FY 24' water/sewer.
Travel and Training	\$43,671	\$90,144	94%	Sheriff's Department training increase includes \$15,347 in SRO training. \$7,674 is offset by revenue from schools.



Inmate Care	(\$1,500)	\$719,700	(.2%)	Medical Treatment and Food Service trends
**Supplies**	\$21,801	\$360,801	6.4%	General Cost increases, Medical Supplies \$10,000 Increase
Uniforms	\$5,703	\$102,846	5.8%	Cost increases, filling of new positions
**Contracted Services**	\$69,487	\$524,025	15.3%	\$43,000 increase in Detention Center Medical Contract to include med-passes. Reduces liability for Detention staff, improves detention officer efficiency.
**Computer Supplies**	(\$23,666)	\$32,390	(42%)	Replacement of devices per County Replacement Program.
Telephone	\$14,950	\$74,920	25%	\$11,000 in 911 non-emergency line bills previously paid by Building and Grounds moved to Emergency Services Management

*\*\*Supplies includes 8 primary supply related accounts within this function\*\**

*Contracted Services includes Contracted Services, Professional Fees, Service Contracts, Contractor Services\*\**

*\*\*Computer supplies includes replacement of devices 5/6 years and older per County Computer Replacement Program\*\**

### Capital Expenditures “Pay Go”

Capital expenditures in the Public Safety Function will increase by \$6,177 to a recommended \$573,975 in FY 24’. At this level of expenditures, we will continue making critical fleet upgrades within those departments experiencing substantial increases in demand. Additionally, equipment upgrades will lead to more efficient and effective service delivery in this “life-saving” budget function.

Department	Increase/Decrease from FY 23’ Original	FY 24’ Public Safety Budget	% increase	Detail
**EMS**	(\$5,260)	\$428,887	(1.2%)	New Ambulance in FY 24’ will replace 2015 model with 200,000 miles @ \$25. \$65,000 Hyatt Road Paving Project.
**Planning Permitting and Development**	(\$33,651)	\$33,439	(50%)	New Jeep Renegade will replace 06’ Ford Escape with 152,000 miles.
Forest Service	(\$20,400)	-		Truck Purchase FY 23’
Animal Control	\$55,359	\$61,859	852%	New Vehicle and Dog Box for additional Animal Control Officer Position.
Sheriff	(\$2,711)	\$36,950	(6.8%)	Purchase of license plate readers, K9 housing and storage in FY 24’. Detention van purchased in FY 23’.
Fire Task Force	\$12,840	\$12,840		Battery powered hydraulic extrication tool.





## GENERAL GOVERNMENT

The General Government function in the operating budget is representative of service provision departments as well as internal service departments. Service provision departments are those departments whose primary role is to provide services to the citizens of Macon County. Service provision departments include; *Board of Elections, Register of Deeds, Tax Assessment, Tax Supervision, and Mapping*. Internal service departments such as *Administration, Legal, Finance, Human Resources, Information Technology, Garage and Buildings and Grounds* play a support role to the service provision departments in the General Government function, as well as those departments in other functions such as Transportation, Recreation and Public Safety, enabling them to continue providing top quality services to our citizens. The General Government function accounts for \$9,709,530 or 15% of the FY 24' operating budget. Expenditures in this function have increased 18% over the prior fiscal year original budget.

GENERAL GOVERNMENT	Increase over FY 23' Original	FY 24' GENERAL GOVERNMENT	% increase
Salaries and Benefits	\$225,657	\$5,648,801	4.2%
Non Salary and Benefit related operating	\$29,874	\$2,591,165	1.1%
Capital	\$1,228,105	\$1,469,564	508%
<b>Total</b>	<b>\$1,483,636</b>	<b>\$9,709,530</b>	<b>18%</b>

### Salaries and Benefits

The General Government Function contains 74 full-time positions and 1 part time position. At the time of this budget message, there is 1 vacant full time position. The chart below highlights the impact of FY 24' proposed step, cost of living adjustment and mandatory increase to retirement system on this budget function.

Line Item(s)	FY 24' Base S&B	Step increase (Proposed)	3% COLA (Proposed)	Retirement Increase	**Misc. Changes**	Total FY 24' Increase	FY 24' General Government
Salaries and Benefits	\$5,423,144	\$76,795	\$138,035	\$26,219	(\$15,392)	\$225,657	\$5,648,801

*\*\*Changes to salaries and benefits have occurred outside of increases for COLA, Step and Retirement primarily due to benefit elections. An example of this would be a new hire choosing single health insurance coverage rather than the more costly, budgeted family coverage. These changes are reflected in the miscellaneous changes column\*\**



### Non-Salary and Benefit Related Operating Expenditures

At \$2,591,965, non-salary and benefit related operating expenditures in the General Government Function will increase by \$29,874 over the FY 23' Original Budget. This 1.1% increase is attributable to a general increase in the cost of doing business as reflected in various non-salary and benefit related line items throughout this budget function.

Line item(s)	Increase/Decrease from FY 23' Original	FY 24' General Government Budget	% increase/decrease	Detail
**Contracted Services **	(\$71,565)	\$486,375	(13%)	Decrease primarily due to (\$49,400) reduction in Tax Assessment following completion of revaluation. (\$8,000) reduction in Board of Elections as new voting equipment will result in decreased operational costs.
Gasoline	(\$1,000)	\$31,215	(3%)	Cost decrease based upon EIA projections, mileage trends
Printing, Postage and Advertising	(\$15,180)	\$74,560	(17%)	Decrease primarily due to (\$14,400) in tax office reductions following completion of revaluation. (\$9,000) reduction in BOE partially due to new voting equipment
Audit /Other Contracts	\$18,620	\$100,580	22.7%	Increase to Audit Contract in Finance.
**Utilities**	\$20,115	\$413,375	5.1%	Cost Increase, reflected in Buildings and Grounds
**Supplies**	\$3,500	\$334,000	1%	Function has held line on supplies despite cost increases
Delinquent Collections Fees	\$13,000	\$30,000	76%	Tax office attorney fees to assist in collecting delinquent taxes. Offset by revenue. Through May of FY 23', \$32,391 in attorney fees has resulted in \$191,997 in taxes collected.
Relicense Fees	\$33,357	\$229,043	17%	\$9,240 increase in service contract for HR and Finance software, \$7,059 increase in Laserfiche document management.
Telephone	\$39,264	\$164,494	31%	Increased operating costs following installation of new phone system

**\*\*Contracted Services includes Contracted Services, Service Contracts, Contractor Services, Professional Fees.** \$42,000 will again be budgeted in IT *contracted services* for website re-design using a platform specifically designed for local governments. The newly designed, ADA compliant website will be more user friendly, engaging and easier to maintain. Project cost includes migration of existing data to the new platform as well training for IT staff. The last website re-design for Macon County occurred in 2010. \*\*

**\*\*Supplies includes 8 primary supply related accounts within this function\*\***

**\*\*Utilities includes Electricity, Water and Sewer, Fuel Oil and Natural Gas, Utilities-Franklin \*\***



### Capital Expenditures “Pay Go”

Capital expenditures in the General Government Function will increase by \$1,228,105 in the coming fiscal year. The increase is primarily attributable to an increase in Information Technology capital expenditures to replace Storage Area Networks (SANs) at the Primary and Disaster Recovery sites.

Department	Increase/Decrease from FY 23' Original	FY 24' General Government Budget	% increase/decrease	Detail
Tax Assessment	(\$36,550)	0	-	Vehicle purchased in FY 23'
Building and Grounds	(\$20,256)	\$29,744	(41%)	Installation of HVAC unit at Robert C. Carpenter Building
Information Technology	\$1,286,407	\$1,434,725	867%	Replacement of SANs \$1,302,640. \$132,085 in other licensing and maintenance costs
Garage	(\$1,496)	\$5,095	(23%)	New lift

### Storage Area Networks Replacement

At \$1,302,640, replacement of Storage Area Networks (SANs) at the Primary and Disaster Recovery sites is an essential capital need in FY 24'. In March of 23', Macon County received notification that end of service dates on our Storage Area Network solutions was revised to January 2024. According to the vendor, this revision occurred due to the closing of a chip manufacturer who was the sole source provider for those components. The revised EOS date is approximately 18 months earlier than anticipated and service costs through EOS revised date will double.

The Storage Area Networks (SANs) are the backbone of our IT infrastructure as they store, replicate and protect all data associated with the services we provide. \$758,500 will replace the SANs at the Primary and Disaster Recovery sites. \$524,140 will purchase four “core” network switches, two at the Primary site and two at the Disaster Recovery site. The switches ensure high-speed communications between SANs and servers at the PR and DR sites as well as all end users. \$20,000 will go towards upgrading host connections to match increased speeds of new SAN and networking components.



## TRANSPORTATION

The Transportation Function includes *Macon County Transit* in addition to *the Macon County Airport*. Expenditures in the Transportation Function will decrease by **(\$424,639)** from the FY 23' original budget. This decrease is primarily due to a **(\$402,242)** reduction in FY 24' capital expenditures following commencement of the 1200 SF Transit addition and awning projects in FY 23'. The Transportation Function accounts for \$1,797,783 or 3% of expenditures within the operating budget. Of this amount, 24% or \$427,078 representative of county funded expenditures.

Ridership continues to rebound from record lows in FY 21' experienced because of the COVID-19 Pandemic. From FY 21'- FY 23' average monthly ridership has increased by 38% to 3,337 trips per month. Even with recent increases, ridership levels remain below the 3,947 average trips per month experienced prior to the pandemic. Being one of the hardest hit county services by the pandemic, Macon County Transit has received approximately \$1M in pandemic relief funding to offset operating costs since 2020. In FY 24' however, no pandemic relief funding will be available to offset expenditures in the Transit Budget.

Transportation	Increase/Decrease over FY 23' Original	FY 24' Transportation	% increase/decrease
Salaries and Benefits	\$61,463	\$896,226	7.4%
Non Salary and Benefit related operating	<b>(\$83,860)</b>	\$226,840	<b>(27%)</b>
Capital	<b>(\$402,242)</b>	\$674,717	<b>(37%)</b>
<b>Total</b>	<b>(\$424,639)</b>	<b>\$1,797,783</b>	<b>(19%)</b>

### Salaries and Benefits

The Transportation Function contains 11 full-time positions and 10 part time positions. At the time of this budget message, there is 1 vacant full-time position. The chart below highlights the impact of FY 24' proposed step, cost of living adjustment and mandatory increase to retirement system on this budget function.

Line Item(s)	FY 24' Base S&B	Step increase (Proposed)	3% COLA (Proposed)	Retirement Increase	**Misc. Changes**	Total FY 24' Increase	FY 24' Recommended
Salaries and Benefits	\$834,763	\$10,631	\$22,076	\$3,500	\$25,256	<u>\$61,463</u>	\$896,226

**\*\*Changes to salaries and benefits have occurred outside of increases for COLA, Step and Retirement primarily due to benefit elections. An example of this would be a new hire choosing single health insurance coverage rather than the more costly, budgeted family coverage. These changes are reflected in the miscellaneous changes column\*\***



### Non-Salary and Benefit Related Operating Expenditures

Non-salary and benefit related operating expenditures in the Transit Function will decrease by **(\$83,860)** in the coming fiscal year. The decrease is attributable to a reduction in computer supplies following the FY 23' purchase of new computer equipment using CARES Act and NCDOT grant funding. Transit received an additional \$71,000 in FY 23' CARES Act funding to cover fuel costs. At \$226,840, FY 24' non-salary and benefit related operating expenditures will no longer be offset using CARES Act or American Rescue Plan Act funding.

Line item(s)	Increase/Decrease from FY 23' Original	FY 24' Transportation Budget	% increase/decrease	Detail
Computer Supplies	<b>(\$101,002)</b>	\$7,300	<b>(93%)</b>	<b>(\$100,052)</b> reduction in Operating and Admin Computer Supplies.
<i>Gasoline</i>	<i>\$9,000</i>	<i>\$80,000</i>	12.6%	<i>FY 23' Transit gasoline covered by CARES Act Funding</i>
<i>Airport Authority Payment</i>	-	<i>\$33,650</i>	-	<i>Contribution to the Macon County Airport Authority will remain flat</i>

### Capital Expenditures "Pay Go"

Capital expenditures in the Transportation Function will decrease by **(\$402,242)** in the coming fiscal year. FY 24' capital expenditures reflect the purchase of five raised roof vans and one 20' Light Transit Vehicle with wheel chair stations. The \$674,717, six-vehicle purchase is 90% grant funded.

Department	Increase/Decrease from FY 23' Original	FY 24' Transportation Budget	% increase/decrease	Detail
Transit	<b>(\$402,242)</b>	\$674,717	<b>(37%)</b>	Construction of Addition and Awning started in FY 23' resulted in (\$1,076,959) reduction in FY 24' Capital



## ECONOMIC AND PHYSICAL DEVELOPMENT

The Economic and Physical Development budget function contains; *Economic Development, Cowee School, Soil Conservation and Cooperative Extension*. In the coming fiscal year, Economic and Physical Development will account for \$625,036, a decrease of **(\$16,267)** from FY 23'. The decrease within this budget function is attributable to a **(\$50,000)** decrease in capital expenditures following roof replacement at Cowee School in FY 23'.

Economic and Physical Development	Increase/Decrease from FY 23' Original	FY 24' Economic and Physical Development Budget	% increase/decrease
Salaries and Benefits	\$10,033	\$444,120	2.3%
Non Salary and Benefit related operating	\$23,700	\$180,916	15%
Capital	<b>(\$50,000)</b>	\$0	
<b>Total</b>	<b>(\$16,267)</b>	<b>\$625,036</b>	<b>(2.5%)</b>

### Salaries and Benefits

The Economic and Physical Development Function contains 2 full-time positions and 1 part time position. At the time of this budget message, there are no vacancies. In addition to the positions, this function includes a \$275,319 appropriation to Cooperative Extension to cover a portion of the total salary cost. The chart below highlights the impact of FY 24' proposed step, cost of living adjustment and mandatory increase to retirement system on this budget function.

Line Item(s)	FY 24' Base S&B	Step increase (Proposed)	3% COLA (Proposed)	Retirement Increase	**Misc. Changes**	Total FY24' Increase	FY 24' Recommended
Salaries and Benefits	\$434,087	\$2,189	\$4,289	\$778	\$2,777	<u>\$10,003</u>	\$444,120

*\*\*Changes to salaries and benefits have occurred outside of increases for COLA, Step and Retirement primarily due to benefit elections. An example of this would be a new hire choosing single health insurance coverage rather than the more costly, budgeted family coverage. These changes are reflected in the miscellaneous changes column\*\**



**Non-Salary and Benefit Related Operating Expenditures**

Non Salary and benefit related operating expenditures will increase by \$23,700 to \$180,916 in FY 24'. Increase is primarily attributable to additional \$20,000 included in Cowee School Renovations line item to address a number of safety and ADA related issues at the building identified during an FY 23' Fire Inspection conducted by the school.

Line item(s)	Increase from FY 23'	FY 24' Economic and Physical Development	% increase	Detail
Cowee School	\$20,875	\$38,375	119%	\$875 increase related to electricity. One-time addition of \$20,000 included in operating for a number of small repairs needed at the facility.

**Capital Expenditures "Pay Go"**

Capital expenditures in the Economic and Physical Development Function will decrease by **(\$50,000)** in the coming fiscal year. The decrease is attributable to a roof-resurfacing project at Cowee School in FY 23'.

Department	Increase/Decrease from FY 23' Original	FY 24' Economic Development Budget	% increase	Detail
Cowee School	<b>(\$50,000)</b>	\$0		Cowee School Roof Resurfacing completed in FY 23'



## HEALTH AND HUMAN SERVICES

The Health and Human Services Function includes *Health Department, Department of Social Services, Veterans, Smoky Mountain Mental Health, Juvenile Partnership Grant, Senior Services, and Housing*. In FY23' Health and Human Service expenditures will total \$14,397,455. This is an increase of \$1,297,594 over the current fiscal year original budget.

Health and Human Services	Increase/Decrease from FY 23' Original	FY 24' Health and Human Services	% increase/decrease
Salaries and Benefits	\$937,702	\$9,390,509	11%
Non Salary and Benefit related operating	(\$407,218)	\$4,131,463	(9%)
Capital	\$767,110	\$875,483	708%
<b>Total</b>	<b>\$1,297,594</b>	<b>\$14,397,455</b>	<b>9.9%</b>

### Salaries and Benefits

The Health and Human Services Function contains 122 full-time and 7 part time positions. At the time of this budget message, there are 9 full time vacancies in this function. The chart below highlights the impact of FY 24' proposed step, cost of living adjustment, mandatory increase to retirement system and new positions on this budget function.

The following new positions and position reclassifications have been included in the Public Safety Function in FY 24':

- **(3) IMC II Social Workers, DSS-** Total Cost of Positions \$169,933. Salary and Benefits as well as operating costs 100% offset by Medicaid revenue
- **(1) IMC III (Staff Development), DSS -** Position funded in April of FY 23'. Total Cost \$60,905, 75% offset by Medicaid revenue.
- **(1) Physician II , Health Department.** Total position cost \$265,400. Partially offset by **(\$172,856)** reduction in contract physician salary.

Line Item(s)	FY 24' Base S&B	Step increase (Proposed)	3% COLA (Proposed)	Retirement Increase	**New Positions	**Misc. Changes**	Total FY 24' Increase	FY 24' Recommended
Salaries and Benefits	\$8,452,807	\$127,500	\$225,473	\$45,224	\$496,238	\$43,267	<u>\$937,702</u>	\$9,390,509

\*\*Changes to salaries and benefits have occurred outside of increases for COLA, Step and Retirement primarily due to benefit elections. An example of this would be a new hire choosing single health insurance coverage rather than the more costly, budgeted family coverage. These changes are reflected in the miscellaneous changes column\*\*





### Non-Salary and Benefit Related Operating Expenditures

A reduction of **(\$407,218)** in non-salary and benefit related operating expenditures is due to a combination of factors in Public Health as well as Department of Social Services. In the coming fiscal year, non-salary and benefit related operating expenditures account for \$4,131,463 in the Health and Human Services Function. The chart below highlights notable reductions in non-salary and benefit related expenditures within the Health and Human Services Function from the prior fiscal year contributing to the overall decrease.

Line item(s)	Increase/Decrease from FY 23' Original	FY 24' Health and Human Services Budget	% increase/decrease	Detail
DSS Special Programs	<b>(\$101,562)</b>	\$1,501,895	<b>(6.3%)</b>	Anticipated increase in adoptions results in decrease to Title IV E and State Foster Care Benefit Program expenditures. Direct Energy Assistance Payments will reduce LIEAP and Crisis Intervention expenditures
DSS Meals	<b>(\$19,000)</b>	\$184,000	<b>(9.4%)</b>	Elimination of ARPA funding will result in closure of drive-thru program for congregate meals. Area Agency on Aging will not reimburse for drive-thru.
Public Health Contracted Services	<b>(\$197,271)</b>	\$463,858	<b>(30%)</b>	Elimination of Contract Dr. Position, elimination of contracted OSWW and Well inspectors. Environmental Health fully staffed for first time since October, 2020.

\*\* Meals includes Adult Daycare, Home Delivered and Congregate\*\*



### Capital Expenditures “Pay Go”

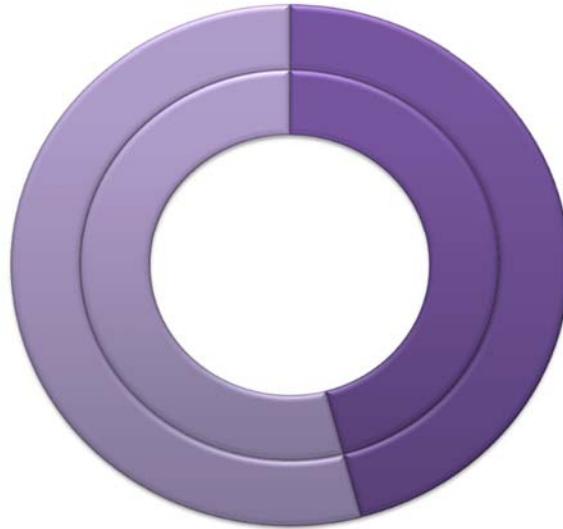
Capital expenditures in the Health and Human Services Function will increase by \$767,110 in the coming fiscal year. The increase is attributable to increased capital spending within the Health Department to replace the “Molar Roller” Unit. The Molar Roller unit provides dental care to approximately 20% of students at each school in Macon County, focusing primarily on Medicaid recipients and uninsured. On average, the “Molar Roller” provides services to 17 students per school day during the school year.

Department	Increase/decrease from FY 23' Original	FY 24' Health and Human Services Budget	% increase/decrease	Detail
Child Dental Health	\$863,610	\$869,983	13551%	\$869,983 Replacement of Molar Roller offset by \$566,378 in Medicaid Reimbursement increase
Child Health	\$5,500	\$5,500	-	Purchase of portable wheelchair scale
**On-Site Wastewater**	(\$68,000)	\$0	-	Two vehicles in On-Site Wastewater purchased in FY 23'
**Private Drinking Water Wells**	(\$34,000)	\$0	-	One Vehicle in Private Drinking Water Wells purchased in FY 23'



### Health Department Sources of Revenue FY 2023-2024

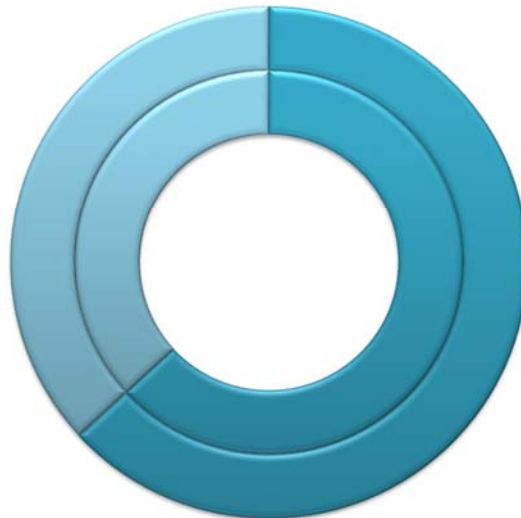
County Contribution,  
\$3,616,494, 54%



Other Revenue Sources,  
\$3,066,395, 46%

### Social Services & Senior Services Sources of Revenue FY 2023-2024

County Contribution,  
\$2,613,784, 37%



Other Revenue Sources,  
\$4,476,929, 63%



## CULTURE AND RECREATION

The Culture/Recreation budget function accounts for; *Recreation, Highlands Recreation, and Library*. In FY 24', Culture/Recreation represents \$3,099,041 or 5% of the general fund-operating budget. Culture and Recreation expenditures reflect a \$53,602 increase over the current fiscal year original budget. The increase is primarily attributable to an increase in recreation capital spending.

Culture and Recreation	Increase over FY 23' Original	FY 24' Culture and Recreation	% increase
Salaries and Benefits	\$3,622	\$878,961	.4%
Non Salary and Benefit related operating	\$4,980	\$2,020,080	.2%
Capital	\$45,000	\$200,000	29%
<b>Total</b>	<b>\$53,602</b>	<b>\$3,099,041</b>	<b>1.8%</b>

### Salaries and Benefits

The Recreation Function contains 11 full-time and 59 part time positions. At the time of this budget message there are no vacancies. The chart below highlights the impact of FY 24' proposed step, cost of living adjustment and mandatory increase to retirement system on this budget function.

Line Item(s)	FY 24' Base S&B	Step increase (Proposed)	3% COLA (Proposed)	Retirement Increase	Misc. Changes	Total FY 24' Increase	FY 24' Recommended
Salaries and Benefits	\$875,339	\$10,298	\$21,980	\$3,785	(\$32,441)	\$3,622	\$878,961

*\*\*Changes to salaries and benefits have occurred outside of increases for COLA, Step and Retirement primarily due to benefit elections. An example of this would be a new hire choosing single health insurance coverage rather than the more costly, budgeted family coverage. These changes are reflected in the miscellaneous changes column. Misc. Changes in Recreation also reflects the elimination of 1 full time position.\*\**

### Non-Salary and Benefit Related Operating Expenditures

At \$2,020,080, non-salary and benefit related operating expenditures in the Recreation Function will increase by \$4,980 in the coming fiscal year. The increase is increase attributable to an increase in the contracted services line item resulting from a continual move towards contracting out mowing services at all recreation facilities. The decision to contract mowing services at recreation facilities has proven extremely beneficial and will lead to the elimination of one full-time position from the Rec. Department in FY 24'.

Line item(s)	Increase from FY 23' Original	FY 24' Culture and Recreation Budget	% increase	Detail
Contracted Services	\$9,455	\$38,155	33%	Expanded contracted mowing
Highlands Recreation Operations	-	\$550,000	-	Contribution to Highlands Recreation remains at FY 23' level, \$550,000.



### Capital Expenditures “Pay Go”

\$200,000 has been included in the Culture and Recreation Function in anticipation of moving forward with recommendations contained in a forthcoming re-development plan for the Macon County Recreation Park located at 1288 Georgia Road. The \$200,000 FY 24’ capital expenditure is earmarked “Pickleball Courts”, following postponement of the Pickleball Court Project in FY 23’ to conduct a re-development plan for the Recreation Park. \$37,980 of the \$155,000 set aside in FY 23’ Recreation Capital for Pickleball Court construction was used to fund the re-development plan. McGill and Associates currently anticipates the plan to be completed by the summer of FY 24’.

Department	Increase over FY 23’ Original	FY 24’ Culture and Recreation Budget	% increase	Detail
Recreation Parks (Capital)	\$45,000	\$200,000	29%	Construction of Pickleball courts/Phase 1 of development plan



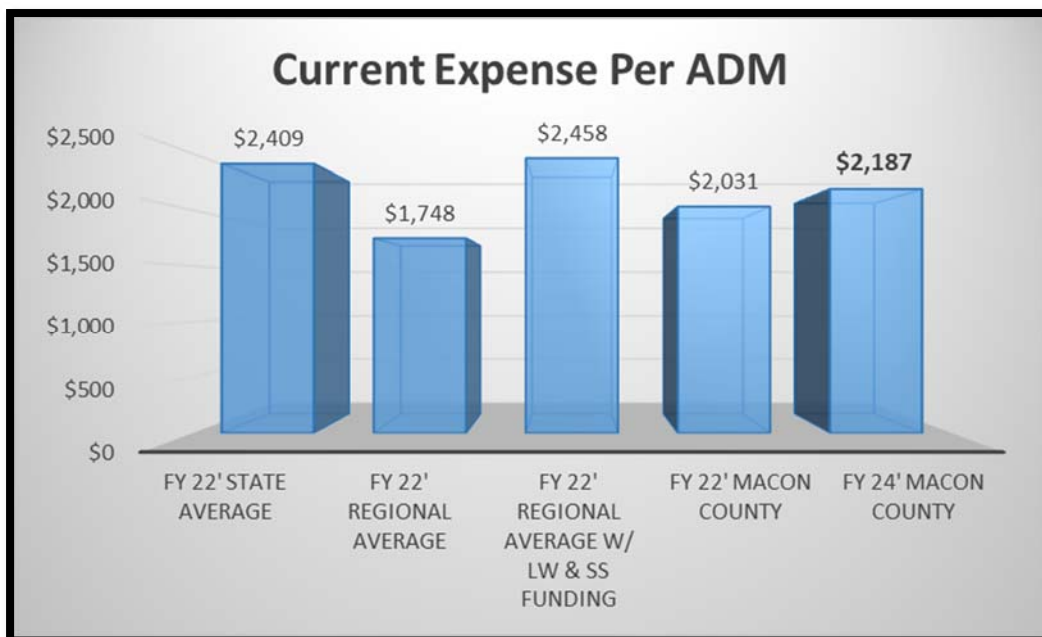
## EDUCATION

### Macon County School System Operations

At \$9,696,369, the FY 24' Recommended Budget is reflective of an \$880,638 increase in operational funding and teacher supplements to the Macon County School System. While the recommended funding level falls short of the School Systems \$1,584,197 requested increase, additional funding is vital to operations of the Macon County School System in the coming fiscal year. FY 20' was the last time Macon County Schools received an increase in operational funding.

The increase in local funding will enable Macon County Schools to address inflation in the cost of goods, personnel and services. Additional funding will be used to maintain locally funded teaching positions required to meet class size mandates, provide state mandated salary increases to locally paid teachers and staff, increase coaching supplement pay, enhance the Science, Technology Engineering and Math (STEM) program and expand course offerings in Career and Technical Education (CTE).

At a projected average daily membership of 4,433 students in the coming fiscal year, county per pupil appropriation for current expense will increase to \$2,187 per pupil at the FY 24' recommended level. According to the most recent information available from the Department of Public Instruction, Macon County ranked 51<sup>st</sup> out of 116 school districts in per pupil appropriation for current expense in FY 22' at \$2,031 per pupil. The state average per pupil appropriation for current expense per the FY 22' DPI report was \$2,409 per pupil.



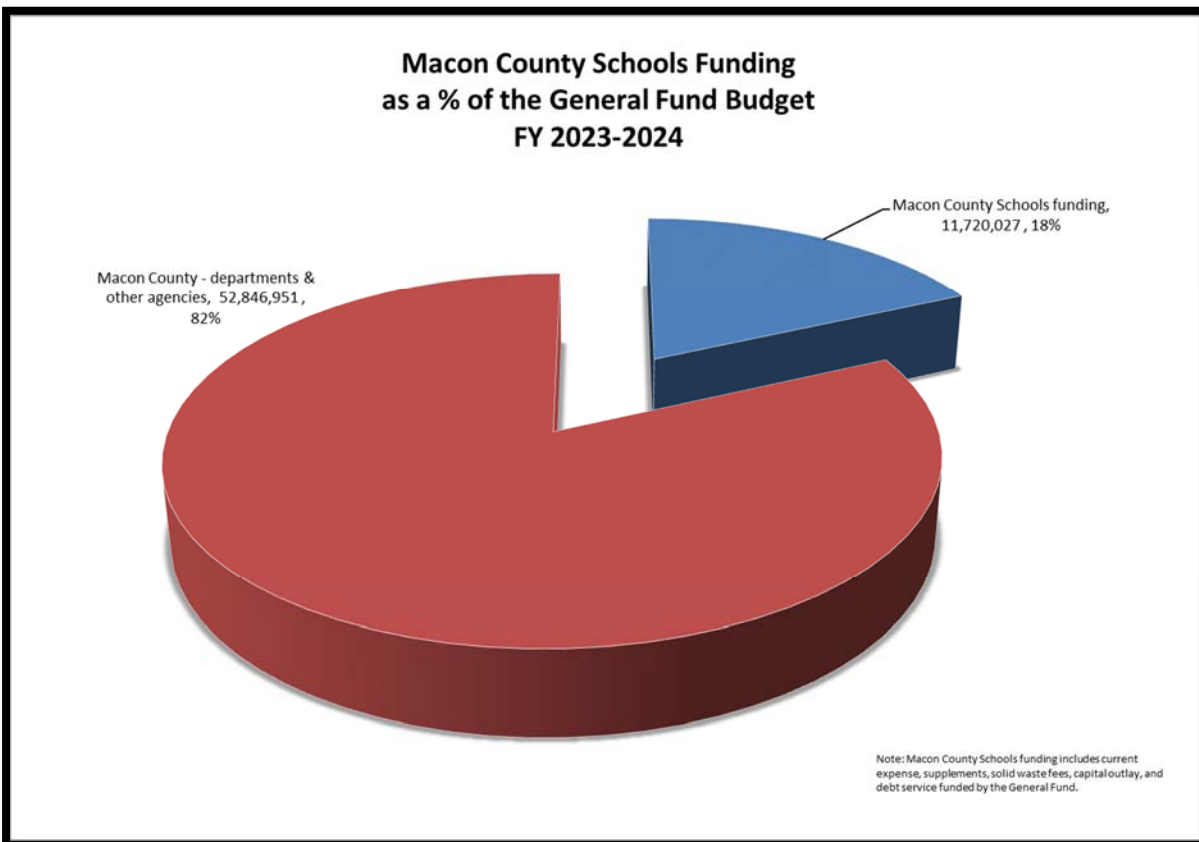
\*\* Graham County, Clay County, Swain County and Cherokee County all receive Small School and Low Wealth Funding. In FY 22' this resulted in an average increase of \$1,244 in current expense per pupil ADM for these counties.



### Macon County School System Capital

\$2,023,658 in FY 24' proposed capital expenditures includes the annual base appropriation for technology and capital outlay of \$1,150,000 and an additional \$873,658 for replacement of the Highlands Soccer Field, identified as a top priority for the School System in FY 23'.

In addition to the capital outlay appropriation, \$811,283 previously transferred from the General Fund to Fund 46 for planning and design work at Franklin High School in FY 23', will now be transferred to the debt service fund as additional revenue to offset anticipated debt service related to the Franklin High School Project. This contribution to MCS capital is in addition to the FY 24' Technology and Capital Outlay appropriation of \$2,023,658.





### **Southwestern Community College**

An appropriation of \$476,659 has been included for Southwestern Community College in the FY 24' Recommended Budget. This represents an increase of \$187,482 over current fiscal year. \$72,482 of the increase will go towards operations to cover cost increases associated with general maintenance, software, supplies and utilities. The remaining \$115,000 of the FY 24' recommended increase will be used for capital expenditures including replacement of a roll-up door at the National Guard Armory and installation of a new commercial cooling system at the Groves Building IT data center.

We remain hopeful that Southwestern Community College will begin expansion at the Public Safety Training Complex in the coming fiscal year. The first phase of this project will include placement of a state of the art, multi-story "burn building" adjacent to the National Guard Armory. Following installation of the "burn building", Macon County will proceed with renovations to the National Guard Armory facility. Upon completion, the PSTC expansion will result in an increase to SCC operational funding of approximately \$70,000 annually.

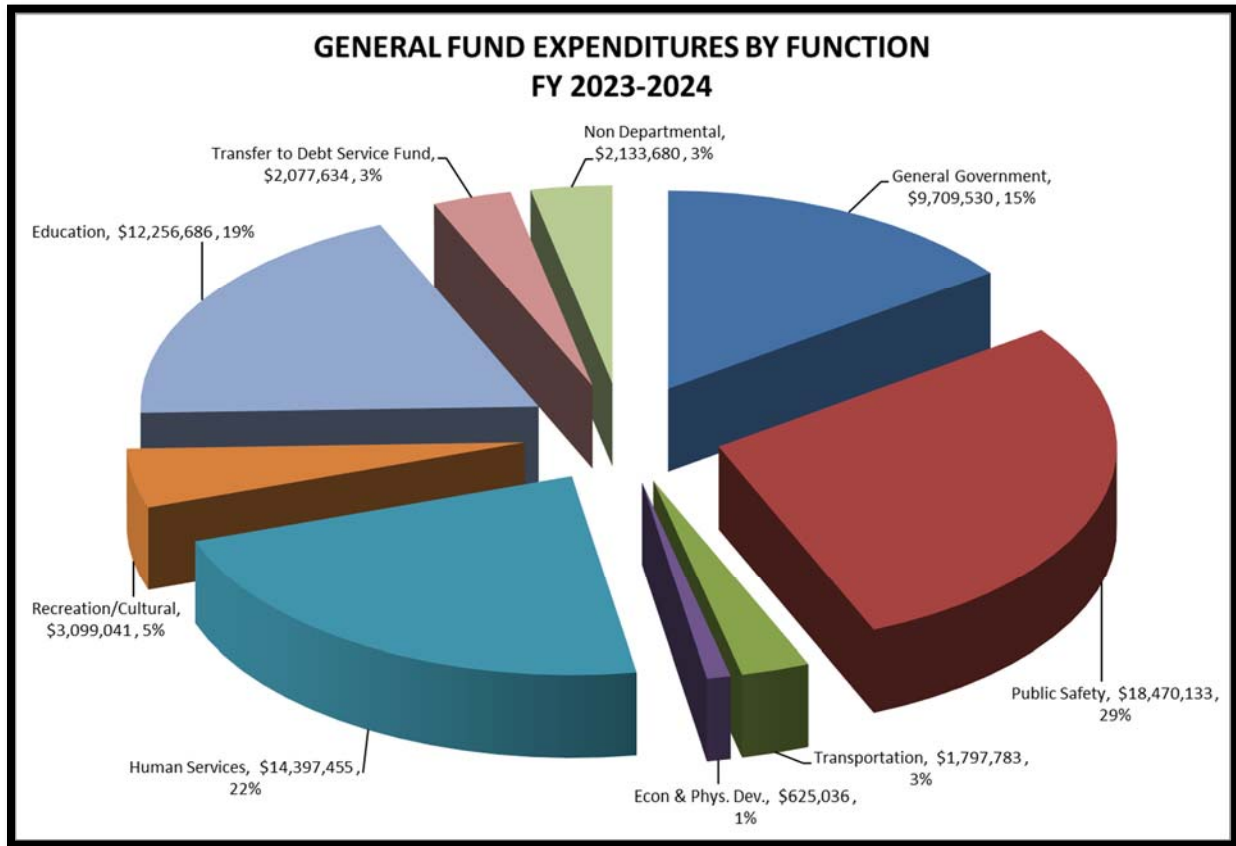




## **Transfers and Non Departmental**

Transfers will increase by \$811,283 in the coming fiscal year, due to an increase in transfers to the debt service fund. This increase is 100% offset by a decrease in Education Capital as the funds were appropriated in FY 23' for continued planning and design work at the Franklin High School Project. \$811,283 is representative of the amount earmarked by the previous Board of Commissioners for the Franklin High School Project, as part of an FY 21' tax increase, and has been used since to fund on-going planning and design work at Franklin High School. It is assumed any remaining architectural fees will be appropriated from general fund balance and then be reimbursed as part of the debt issuance. As such, this funding will be transferred to debt service, where it will remain earmarked for the Franklin High School Project.

FY 24' Non-Departmental will increase by \$429,038. Of this amount, \$433,626 is attributable to an increase in the contingency fund. It is recommended that \$300,000 of the \$533,626 budgeted in FY 24' contingency be used for 1-time capital expenditures, as the revenue to support this increase in contingency is a result of increased interest earnings on investments. As previously discussed, this is not a reliable revenue source to which on-going operational expenses should be tied.



In the coming fiscal year, revenue increases resulting from a growing economy will enable the organization to meet increases in demand and rising costs, which have also accompanied it. We will accomplish this while remaining financially strong and well insulated from any economic uncertainties that might arise. A contingency fund in the amount of \$533,626 will add to our financial security while also providing an opportunity for additional, one-time capital improvements. The FY 24' Recommended Budget would not have been possible without the hard work, dedication and willingness to compromise exhibited by all department heads throughout this budget process. As required by state statute, the budget is balanced with revenues and expenditures of \$64,566,978 and is hereby submitted for your review and consideration.

Respectfully,

Derek C. Roland  
Macon County Manager

# Macon County Solid Waste FY 2023-24 Budget Narrative

## Executive Summary

The Solid Waste Management Department (Department) is pleased to submit the following Fiscal Year 2023-2024 Budget and Narrative to the Macon County Board of Commissioners. The Department operates as an Enterprise Fund and does not rely on ad valorem tax revenues for Operating or Capital expenditures. In essence, the Department operates like a business within the County and must generate its own revenue. The following line-item budget and appendices detail a balanced budget with an operating cost increase of 0.3% over the FY2022-23 budget.

The Department consists of sixteen operating centers with 21 full-time and approximately 40-45 part-time employees. The primary goal of the Department is to utilize best management practices to protect human health and the environment in an efficient and economical manner. The core of the Department is the MSW Landfill in Franklin. We are currently operating in Phase III, Cell I of the landfill. Remaining life expectancy of the landfill upon full development of Phase III is estimated to be 40-50 years. Recycling is another fundamental operation of the Department. In 2022, Macon County remained in the top-ten for all Counties in the State in pounds per capita recycled; marking our twentieth straight year celebrating this success. The support facilities such as the eleven Convenience Centers, Transfer Station and Materials Recovery Facility create a network throughout the County to facilitate processing and/or disposal of wastes and recyclables for every citizen of Macon County.

While the operating budget is increased by only 0.3% (approximately \$21,000.00), and keeps the costs tied to the two main revenue sources level with the current budget year, some minor adjustments are requested to two of our fees. Details of these requests are explained in Appendix I, along with descriptions of other significant line-item changes from the FY2022-23 budget.

### Solid Waste Fee Structure for Budget Ordinance:

	<u>Current: FY2022-23</u>	<u>Requested: FY2023-24</u>
Availability Fee:	\$108.00 per year	\$108.00 per year
Tipping Fee	\$66.00 per ton	\$66.00 per ton
Transfer Fee (Highlands)	\$8.75 per ton	<b>\$12.50 per ton</b>
Brush/Stumps	\$30.00 per ton	<b>\$35.00 per ton</b>
Materials Useful	\$10.00 per ton	\$10.00 per ton

In contrast to the operating budget presented, the Capital requests for the FY2023-24 Budget have doubled. Again, details on the specific projects or equipment needs are listed in Appendix I. Please note that all the requested capital expenditures are being funded via Retained Assets (Fund Balance in an Enterprise Fund). Therefore, existing dollars rather than new revenues will cover these purchases. Further, no Fund Balance dollars are budgeted to cover any operating costs.

Thank you for your time and consideration of this Budget submittal. I look forward to the opportunity to answer any questions or provide more in depth discussions regarding the budget in whole or as to specific items herein.

Chris Stahl, Director of Solid Waste

## Appendix I

### Line Item Detail

#### **60-3472 Revenues**

##### **60-3472-443002 Tipping Fees Macon County**

This revenue line increased reflective of the increased tonnage and requested Fee changes described herein.

I am requesting three changes in the tipping fee structure for FY2023-24.

The first is in increase in the transfer fee amount at the Highlands Transfer Station. This is a pass through fee based on the cost of hauling waste from the Transfer Station to the Landfill. Last year, the Board of Commissioners approved a price increase from \$175.00 per pull, to \$250.00 per pull. Based on a 20-ton full-load, this results in the transfer fee rising from \$8.75 per ton, to \$12.50 per ton. This fee is applicable to Commercial Customers only, and added to the tipping fee at the Transfer Station.

**Additional Revenue Generated: The increase of the Transfer Fee from \$8.75 to \$12.50: Based on previous 12-month period – 11,000 tons x \$3.75 = \$41,250.00.**

Second, I request that the transfer fee be applicable to brush/stumps/yard waste. When there was a landfill in Highlands, the ground mulch from the wood waste was utilized on site. Now, however, it must be transported away from the site to either the MSW Landfill Facility, or an alternate end user. The transportation costs are \$22.00 per ton. Adding the Transfer Fee would help fund this additional cost. **NOTE:** We are currently seeking to formalize alternate approved methods of use for the mulch as a commodity. Should these efforts bear out; the Transfer Fee will be removed. The reduction in revenue resulting from removal of the transfer fee would be directly offset by a reduction in costs in the Grinding Expense Line Item.

**Additional Revenue Generated: Transfer Fee applied to mulch (if hauled to MSW Landfill): 1720 tons x \$12.50 = \$21,500.00.**

Finally, I request approval to raise the tipping fee for wood waste from \$30.00/ton, to \$35.00/ton. When the current fee was set, grinding costs were \$8.00 per ton. Currently, grinding costs are at least \$22.00 per ton. It takes many man-hours and equipment hours to maintain the wood waste areas. The piles must be monitored for unacceptable debris, which must be removed. The waste pile has to be pushed into windrows for fire protection and to maintain an adequate dumping area. This process is then repeated on the ground mulch, which requires even more frequent manipulation to prevent spontaneous combustion.

**Additional Revenue Generated: Brush/Stumps going from \$30.00/ton to \$35.00/ton: 4,000 tons x \$5.00 increase = \$20,000.00.**

##### **60-3472-443001 Recycling Sales**

Volatility in the commodities markets continue to make projections difficult. While the markets have seen some recovery over the last part of 2022, we have reduced our projects for revenues from the sale of recyclables from \$450,000.00 to \$300,000.00 for FY2023-24. This is very disappointing being just one year removed from realizing record revenues of over \$520,000.00 in sale of recyclables in FY2021-22.

**60-3472-447203** Fund Balance Appropriated

The Fund Balance Appropriated request of \$1,480,000.00 is limited to Capital Improvements and Capital Equipment items only. Each is listed as applicable in this narrative. There are no operational costs tied to this request.

**60-4715 Convenience Centers**

- 60-4715-569502** Capital Equipment – Replacement (as needed) of waste and recycling containers.
- 60-4715-569506** Capital Improvements – Development of new Carson Convenience Center.

**60-4720 MSW Landfill**

- 60-4720-569502** Capital Equipment – 30-yard Back Dump Articulating Dump truck. (See Equipment Evaluation Sheet.)
- 60-4720-569506** Capital Improvements – Dredging/Cleaning of the Leachate Lagoon
- 60-4720-572007** Well Testing – Increased cost of sample collection and analysis.

**60-4724 Highlands Transfer Station**

- 60-4724-572002** Compost/Grinding – Increase due to cost of grinding referenced above.

**60-4725 Recycling Processing Center**

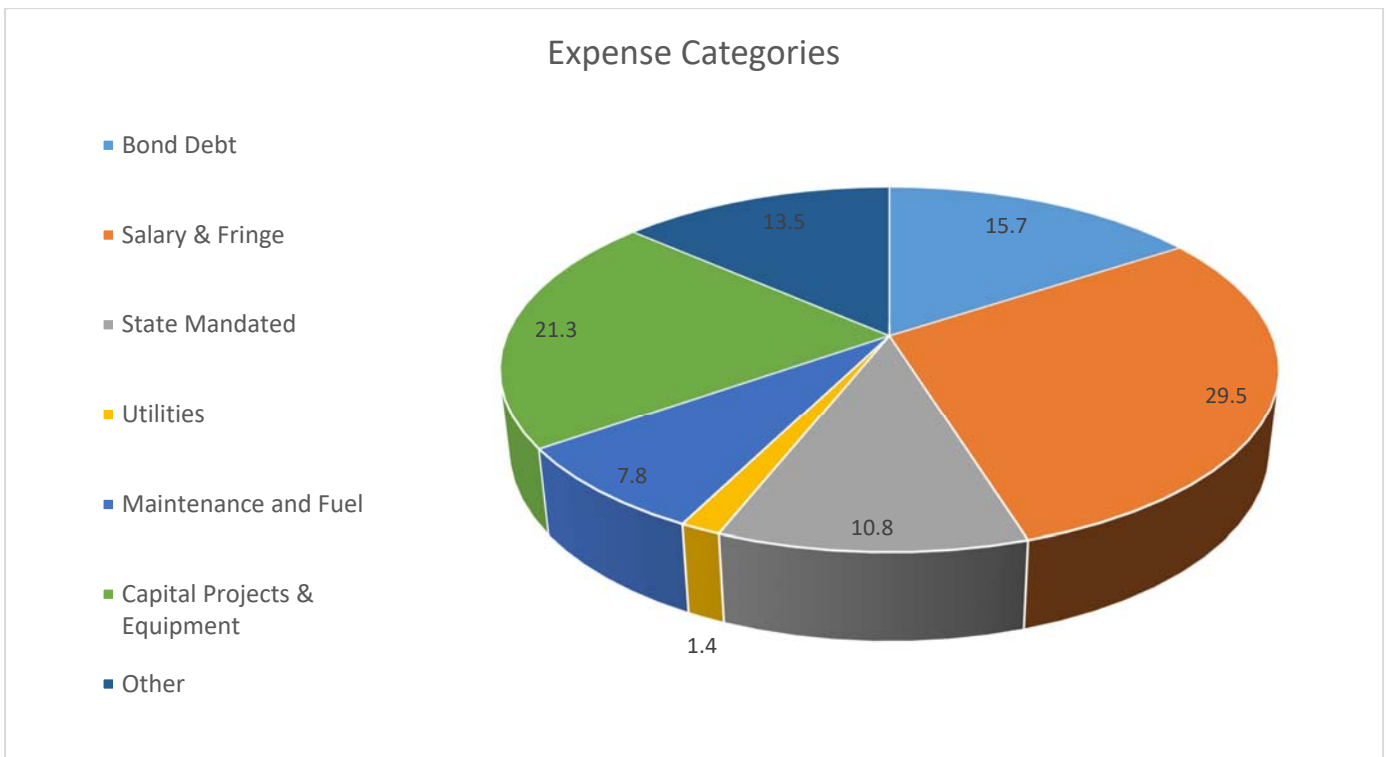
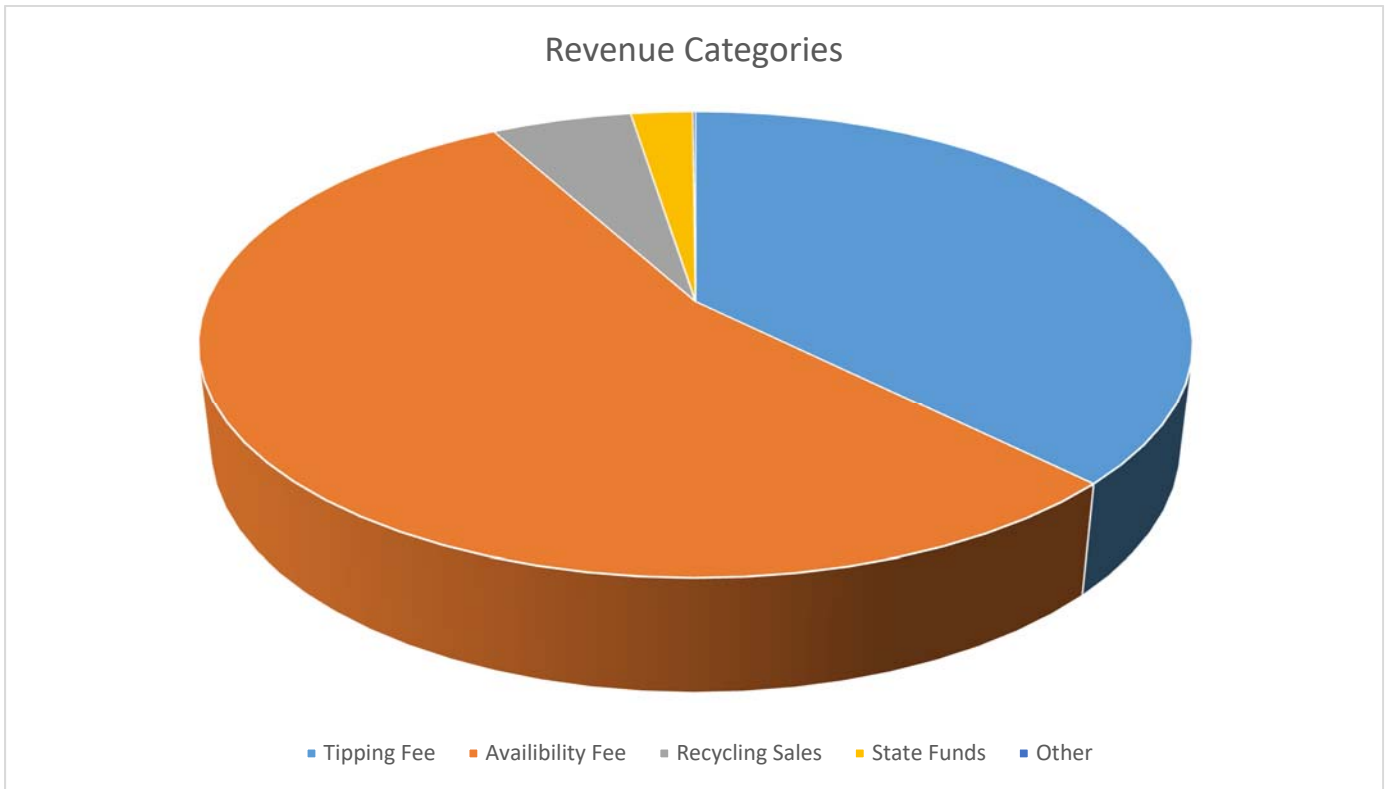
- 60-4725-569506** Capital Improvements – Replacement/Expansion of the RPC.
- 60-4725-572003** Tire Disposal Costs – Increased due to cost of transport and recycling combined with State shortages back to the County.

**60-4726 Materials Recovery Facility**

- 60-4726-569502** Capital Equipment – Replacement of rubber-tire loader at the MRF (See Equipment Evaluation Sheet.)

## Appendix II

The Charts below illustrate the primary funding sources and cost centers in the Enterprise Fund.



### Appendix III

## SOLID WASTE DEPARTMENT EQUIPMENT EVALUATION SHEET

Presented with FY2023-24 Budget

Name	Location	Type	Hours/Miles	Crucial	Demand	Estimated Life Remaining	Notes	Replacment Need
Liebherr 622B	Landfill	Loader	9,917	10	7	10%	Very Expensive to keep operational.	
Trashmaster 390E	Landfill	Compactor	>20,000	0	0	EOL	No longer manufactured.	
CMI TM-11	Landfill	Compactor	10,544	10	10	40%	Out of warranty: costly maintenance.	
Cat D6N	Landfill	Dozer	12,412	5	4	40%	Backup machine: slopes in landfill	
Cat D5	Landfill	Dozer	3,940	10	10	80%		
John Deere 655K	Landfill	Loader	901	6	8	90%	Cover materials, landfill backup	
Cat D6R	Landfill	Dozer	16,892	3	3	30%		
Cat D5M	Landfill	Dozer	12,518	3	3	60%	Brushpile, mulch	
Cat 320GC	Landfill	Excavator	709	8	7	>90%	Load cover dirt; clean sed basins	
Mack Roll-off	Landfill	Truck	14,703	10	10	10%	Demaind will fall once MRF operational.	
Forklift	MRF	Forklift	5,651	6	3	20%		
Cat 226B	MRF	Skidsteer	8,334	2	2	20%	EOL at RPC.	
Case 1845C	MRF	Skidsteer	5,063	2	2	10%	EOL at RPC.	
Manitou	MRF	Loader	658	5	3	90%	Backup only, not heavy enough in MRF	
Sennebogen	MRF	Loader	6,446	10	10	20%	Costly to maintain; discontinued model	
John Deere 5085E	Gen	Tractor	230	7	3	90%	Mowing, road maintenance	
Ford 1920	Gen	Tractor	1,369	3	3	25%	Center & road maintenance	
Ventrac (1)	Gen	Slope Mower	304	8	3	80%	Mowing, road sweeper; snowblowing	
Ventrac (1)	Gen	Slope Mower	190	8	3	80%	Mowing, road sweeper; snowblowing	
Mack	Landfill	Dump Truck	4,030	2	2	15%		
Brigadeer	Landfill	Dump Truck	3,529	4	3	5%	Needs many repairs to be operational	
Mack DM600	Landfill	Dump Truck	3,726	2	2	15%		
Sterling	Landfill	Dump Truck	>700,000	10	10	30%	Dash gauges non-operational	
Manitou	RPC	Loader	516	10	10	90%	Processing recyclables	
J&B 416B	RPC	Loader	7,978	5	3	10%	Backup machine; EOL Bale facility	
Bobcat 5185	RPC	Skidsteer	7,562	8	7	10%		
Cat 236D	RPC	Skidsteer	8,128	8	7	50%		
Hyster 50	RPC	Forklift	1,346	8	7	80%		
2014 Isuzu	RPC	Boxtruck	87,469	10	5	40%		
2009 Freightliner	RPC	Road Tractor	654,764	10	8	20%		
1988 Kenworth	Landfill	Road Tractor	105,085	7	4	90%	Backup at RPC, Equipment moving	
2006 International	RPC	Road Tractor	678,389	10	8	60%	single axle for Centers	
2006 Autocar	RPC	Roll-off	15,052	10	10	60%	MRF; recycling containers	
Mac	HTS	open-top trailer		10	10	30%		
Mac	HTS	open-top trailer		10	10	40%		
East	HTS	open-top trailer		10	10	60%		
East Genesis	HTS	open-top trailer		10	10	80%		
East Genesis	HTS	open-top trailer		10	10	100%	Not yet delivered	
John Deere	HTS	Backhoe		10	10	60%	Work the tipping floor at T/F Station	
Volvo	HTS	Backhoe		5	3	40%	Backup to Deere	
Volvo	HTS	Skidsteer		8	6	15%	Clean tunnel, sweep parking lot	
Cat 953	HTS	Loader		10	8	15%	maintain brush pile area	
Volvo EC150	HTS	excavator	UKN	7	3	EOL	Parts for repair not available.	
Mack	HTS	road tractor		10	10	15%	Jockey truck at transfer station	

	Barring unforeseen breakdown, should be good more than 1-2 years
	Need within 1-2 years. Maintenance costs high.
	Needs to be replaced immediately. Loss of machine would inerupt normal operations.
	Will likely not replace at the end of life.

05/19/2023 11:32  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 1  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
113180	TAX COLLECTIONS REVENUES							
113180	420016 INT CHARGE	-174,009.71	-145,000.00	-145,000.00	-145,000.00	-145,000.00	.00	
113180	420017 ADVERTISIN	-8,047.82	-10,000.00	-10,000.00	-10,000.00	-10,000.00	.00	
113180	420020 TAX REV-PR	-448,464.02	-420,000.00	-420,000.00	-420,000.00	-420,000.00	.00	
113180	420021 CURR YR TX	-31,370,110.82	-31,169,114.00	-31,169,114.00	-33,114,326.00	-33,114,326.00	.00	
113180	421020 MV TX-PR Y	-344,742.75	.00	.00	.00	.00	.00	
113180	421021 C YR TX MV	-1,501,579.78	-1,584,181.00	-1,584,181.00	-1,160,510.00	-1,160,510.00	.00	
113180	421023 DELINQ COL	-8,059.74	-15,000.00	-15,000.00	-15,000.00	-15,000.00	.00	
	TOTAL TAX COLLECTIONS REVENU	-33,855,014.64	-33,343,295.00	-33,343,295.00	-34,864,836.00	-34,864,836.00	.00	
113200	OTHER TAXES							
113200	421100 GR REC TAX	-45,252.09	-38,000.00	-38,000.00	-42,000.00	-42,000.00	.00	
	TOTAL OTHER TAXES	-45,252.09	-38,000.00	-38,000.00	-42,000.00	-42,000.00	.00	
113230	SALES TAX							
113230	420201 ART 39-1%	-8,338,990.86	-8,023,774.00	-8,023,774.00	-9,356,166.00	-9,356,166.00	.00	
113230	420202 ART 40-1/2	-2,435,865.36	-2,325,309.00	-2,325,309.00	-2,657,554.00	-2,657,554.00	.00	
113230	420203 ART 42-1/2	-1,898,097.45	-1,824,705.00	-1,824,705.00	-2,120,139.00	-2,120,139.00	.00	
113230	420206 ART 44-1/2	-222.64	.00	.00	.00	.00	.00	
	TOTAL SALES TAX	-12,673,176.31	-12,173,788.00	-12,173,788.00	-14,133,859.00	-14,133,859.00	.00	
113311	PAYMENTS-IN-LIEU							
113311	420500 PILT	-423,334.04	-390,000.00	-390,000.00	-418,000.00	-418,000.00	.00	
	TOTAL PAYMENTS-IN-LIEU	-423,334.04	-390,000.00	-390,000.00	-418,000.00	-418,000.00	.00	
113344	SERVICE FEE COLLECTIONS							
113344	431001 DEEDS FEES	-275,919.50	-239,000.00	-239,000.00	-239,000.00	-239,000.00	.00	
113344	431002 EXCISE/DEE	-771,581.55	-436,000.00	-436,000.00	-436,000.00	-436,000.00	.00	
113344	431003 ELECT FEES	-9,702.77	.00	.00	.00	.00	.00	
113344	431011 ROD-TECH	-32,002.50	-25,000.00	-25,000.00	-25,000.00	-25,000.00	.00	
113344	432005 ADMIN O/T	-189,417.78	-194,594.00	-194,594.00	-189,781.00	-189,781.00	.00	
113344	432500 FAC/CSC	-55,840.51	-56,000.00	-56,000.00	-56,000.00	-56,000.00	.00	
113344	434600 SOIL ORD	-99,060.00	-64,000.00	-64,000.00	-64,000.00	-64,000.00	.00	
113344	434700 WATERSHED	-4,880.00	-3,500.00	-3,500.00	-3,500.00	-3,500.00	.00	
113344	434800 FLOODPLAIN	-1,440.00	-850.00	-850.00	-1,000.00	-1,000.00	.00	
113344	435002 USFS PATRO	-660.00	-6,000.00	-6,000.00	-6,000.00	-6,000.00	.00	
113344	435003 JAIL FEES	-69,664.70	-22,000.00	-22,000.00	-22,000.00	-22,000.00	.00	



05/19/2023 11:32  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 2  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
113344	435004	CIVIL LIC	-2,721.80	-3,000.00	-3,000.00	-3,000.00	-3,000.00	.00
113344	435006	PREC METAL	.00	-180.00	-180.00	-180.00	-180.00	.00
113344	435007	OFFICER FE	-28,402.00	-36,000.00	-36,000.00	-36,000.00	-36,000.00	.00
113344	435009	CON GUN PE	-67,355.00	-68,000.00	-68,000.00	-68,000.00	-68,000.00	.00
113344	435012	PHONE-SHER	-52,669.09	-50,000.00	-50,000.00	-48,000.00	-48,000.00	.00
113344	435013	AN ADOPT	-11,095.00	-10,000.00	-10,000.00	-12,000.00	-12,000.00	.00
113344	435014	AN FINES	-1,955.00	-1,000.00	-1,000.00	-2,500.00	-2,500.00	.00
113344	435015	CALENDAR S	-16,075.00	.00	-13,275.00	.00	.00	.00
113344	435017	ST MIS FES	-29,634.00	-80,000.00	-80,000.00	-40,000.00	-40,000.00	.00
113344	435018	ANIM MICRO	-270.00	-250.00	-250.00	-250.00	-250.00	.00
113344	435511	EM MGMT GT	-50,353.39	-39,286.00	-39,286.00	-39,286.00	-39,286.00	.00
113344	435512	CABLE TV	-56,273.16	-75,000.00	-75,000.00	-75,000.00	-75,000.00	.00
113344	435513	CELL TWR	-1,500.00	-2,500.00	-2,500.00	-2,500.00	-2,500.00	.00
113344	435514	AMB FEES	-1,734,049.43	-1,805,989.00	-1,805,989.00	-1,900,000.00	-1,900,000.00	.00
113344	435516	MEDI/EMS	-176,483.00	-100,000.00	-100,000.00	-100,000.00	-100,000.00	.00
113344	436011	BLDG INSP	-573,626.00	-421,000.00	-421,000.00	-421,000.00	-421,000.00	.00
113344	436013	HO REC FUN	-3,120.00	-2,600.00	-2,600.00	-2,600.00	-2,600.00	.00
113344	436014	SIGN FEE	-124.00	-300.00	-300.00	-300.00	-300.00	.00
113344	436015	SUB ORD FE	-2,650.00	-800.00	-800.00	-800.00	-800.00	.00
113344	441000	MED CHARGE	-2,421.59	-2,000.00	-2,000.00	-2,000.00	-2,000.00	.00
113344	441001	DAMAGES	-203.98	-400.00	-400.00	-400.00	-400.00	.00
113344	441003	FINGERPRT	-2,393.00	-2,400.00	-2,400.00	-2,400.00	-2,400.00	.00
113344	480000	CANTEEN	-100,880.82	-91,875.00	-91,875.00	-91,875.00	-91,875.00	.00
TOTAL SERVICE FEE COLLECTION		-4,424,424.57	-3,839,524.00	-3,852,799.00	-3,890,372.00	-3,890,372.00	.00	
113511	HEALTH PROGRAMS							
113511	426001	TOB GRANT	-88,524.02	-87,772.00	-81,872.00	-87,772.00	-87,772.00	.00
113511	426007	MINDIABGRT	-139,603.03	-137,956.00	-131,416.00	-160,023.00	-160,023.00	.00
113511	426009	ARC-FEDERA	-203,518.32	.00	.00	.00	.00	.00
113511	426010	APPMTNCOMM	-43,058.45	-6,022.00	-22,052.00	.00	.00	.00
113511	426012	GUSNIP FED	-134,409.70	-265,280.00	-222,986.00	-50,000.00	-50,000.00	.00
113511	436004	EMER PRE-S	-8,395.64	-32,125.00	-32,125.00	-29,045.00	-29,045.00	.00
113511	436007	SCH NUS-ST	-150,000.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00	.00
113511	436023	WW REV	-1,880.00	-12,600.00	-12,600.00	-12,725.00	-12,725.00	.00
113511	436026	MTNL H ST	-38,883.00	-38,883.00	-38,883.00	-38,883.00	-38,883.00	.00
113511	436030	SCH BASED	-45,160.51	.00	.00	.00	.00	.00
113511	436031	HLTHY PPL	-18,334.75	-86,220.00	-231,665.00	-137,855.00	-137,855.00	.00
113511	437000	STATE AID	-76,135.66	-82,398.00	-82,398.00	-82,398.00	-82,398.00	.00
113511	437199	LABFEE MED	-2,073.21	.00	.00	.00	.00	.00
113511	437200	LAB FEES	-18,588.80	-35,000.00	-35,000.00	-35,000.00	-35,000.00	.00
113511	437201	FP FEES	-17,191.14	-14,500.00	-14,500.00	-14,500.00	-14,500.00	.00
113511	437204	OTHER VACC	-52,850.45	-120,000.00	-120,000.00	-120,000.00	-120,000.00	.00

05/19/2023 11:32  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 3  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
113511	437205	CLINICAL F	-30.23	.00	.00	.00	.00	.00
113511	437208	TELEHLFEES	.00	.00	.00	.00	.00	.00
113511	437300	MAT FEES	-9,429.21	-8,500.00	-8,500.00	-8,500.00	-8,500.00	.00
113511	438011	ADLT HTH F	-5,654.65	-6,000.00	-6,000.00	-6,000.00	-6,000.00	.00
113511	438013	BCCCP ST	-19,200.00	-27,050.00	-27,050.00	-19,850.00	-19,850.00	.00
113511	438022	BFPC REV	-12,997.41	-15,000.00	-15,000.00	-15,000.00	-15,000.00	.00
113511	438501	FAM PLG ST	-53,020.90	-56,754.00	-56,754.00	-57,631.00	-57,631.00	.00
113511	438502	WIC - ST	-178,558.40	-192,427.00	-192,427.00	-192,427.00	-192,427.00	.00
113511	438504	HTH PRO ST	-22,240.79	-34,354.00	-34,354.00	-34,178.00	-34,178.00	.00
113511	438508	TB - STATE	-2,149.00	-2,170.00	-5,610.00	-2,170.00	-2,170.00	.00
113511	438509	CHD HTH ST	-8,172.26	-10,350.00	-10,350.00	-10,350.00	-10,350.00	.00
113511	438510	CHILD DENT	-16,836.67	-25,000.00	-25,000.00	-25,000.00	-25,000.00	.00
113511	438511	AH/MED	-6,771.48	-10,000.00	-10,000.00	-10,000.00	-10,000.00	.00
113511	438512	FP/MED RMB	-8,407.21	-12,000.00	-12,000.00	-12,000.00	-12,000.00	.00
113511	438513	CH/MED RMB	-6,654.77	-1,000.00	-1,000.00	-1,000.00	-1,000.00	.00
113511	438514	MH/MED RMB	-16,574.58	-21,000.00	-21,000.00	-21,000.00	-21,000.00	.00
113511	438515	OBCM	-42,657.92	-60,000.00	-60,000.00	-60,000.00	-60,000.00	.00
113511	438518	COM DIS-ST	-9,590.50	-11,589.00	-11,589.00	-10,678.00	-10,678.00	.00
113511	438520	IMMUN-ST	-18,974.00	-18,974.00	-18,974.00	-18,974.00	-18,974.00	.00
113511	438521	COM D FEES	-1,739.47	-1,200.00	-1,200.00	-1,200.00	-1,200.00	.00
113511	438522	CC4C STATE	-6,297.20	-4,724.00	-4,724.00	-4,724.00	-4,724.00	.00
113511	438524	IM-MEDICAI	-1,992.88	-7,500.00	-7,500.00	-7,500.00	-7,500.00	.00
113511	438526	FLU MEDICA	-196.00	.00	.00	.00	.00	.00
113511	438528	FLU VC PRG	-25,909.08	-20,000.00	-20,000.00	-20,000.00	-20,000.00	.00
113511	438531	MED REC	-90.00	.00	.00	.00	.00	.00
113511	438533	CC4C	-20,677.04	-65,000.00	-65,000.00	-40,000.00	-40,000.00	.00
113511	438535	MEDICAID	-292,901.58	-250,000.00	-250,000.00	-250,000.00	-250,000.00	.00
113511	438541	CMARCCMRP	.00	.00	.00	-38,900.00	-38,900.00	.00
113511	438543	MEDCAPPAYM	-106,125.03	-60,000.00	-60,000.00	-60,000.00	-60,000.00	.00
113511	438546	CHLD HLT F	.00	-1,000.00	-1,000.00	.00	.00	.00
113511	438550	CD/MEDICAI	-275.40	-1,300.00	-1,300.00	-1,300.00	-1,300.00	.00
113511	438551	COST SETT	-607,658.00	-250,000.00	-250,000.00	-816,378.00	-816,378.00	.00
113511	438552	TB CONT-ME	-150.97	.00	.00	.00	.00	.00
113511	438554	TB FEES	-4,679.74	-3,200.00	-3,200.00	-3,200.00	-3,200.00	.00
113511	438555	COMMHLTHGR	.00	.00	-150,000.00	.00	.00	.00
113511	438560	REG CHR DI	.00	.00	.00	.00	.00	.00
113511	438561	PRIM CARE	-25,137.34	-30,000.00	-30,000.00	-30,000.00	-30,000.00	.00
113511	438562	NUTR EDUC	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	.00
113511	438563	EMP HEALTH	-10,461.04	-6,500.00	-6,500.00	-6,500.00	-6,500.00	.00
113511	438567	PR CAR MED	-4,838.34	-30,000.00	-30,000.00	.00	.00	.00
113511	438570	COVID VACC	-4,237.97	.00	.00	.00	.00	.00
113511	438571	COVID TEST	-159.90	.00	.00	.00	.00	.00
113511	438702	WWTR FEES	-241,441.40	-162,000.00	-162,000.00	-162,000.00	-162,000.00	.00

05/19/2023 11:32  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 4  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
113511	438703	WELL FEES	-69,963.62	-45,000.00	-45,000.00	-45,000.00	-45,000.00	.00
113511	438704	FD/LODG FE	-14,925.00	-5,500.00	-5,500.00	-5,500.00	-5,500.00	.00
113511	438705	F&L - STAT	-13,860.00	-12,000.00	-12,000.00	-12,000.00	-12,000.00	.00
113511	438706	WTR TST FE	-30,908.38	-20,000.00	-20,000.00	-20,000.00	-20,000.00	.00
113511	438707	TEMP FD FE	-3,900.00	-1,200.00	-1,200.00	-1,200.00	-1,200.00	.00
113511	438708	POOL FEES	-2,200.00	-2,500.00	-2,500.00	-2,500.00	-2,500.00	.00
113511	445200	CONTRIB	-1,064.00	-1,000.00	-3,153.00	-1,000.00	-1,000.00	.00
113511	445716	ELC93.323	-166,464.61	.00	-211,381.00	.00	.00	.00
113511	445719	VACC93.268	-87,811.13	.00	-167,791.00	.00	.00	.00
113511	445724	ELC 93.323	-13,381.96	.00	-115,000.00	-57,527.00	-57,527.00	.00
113511	445725	PHI:LWD	.00	.00	.00	-25,475.00	-25,475.00	.00
113511	445726	EQTY93.391	-11,264.35	.00	-67,980.00	.00	.00	.00
113511	445727	CDPR21.027	.00	.00	-243,148.00	-26,532.00	-26,532.00	.00
113511	445728	SHTW93.354	.00	.00	-60,536.00	.00	.00	.00
113511	484000	CONTR-MTNW	-9,700.00	.00	.00	.00	.00	.00
TOTAL HEALTH PROGRAMS		-3,256,938.09	-2,565,548.00	-3,693,718.00	-3,066,395.00	-3,066,395.00	.00	
113537	JCPC GRANTS							
113537	438855	BAR SPG HH	-32,829.00	-32,829.00	-32,829.00	-32,829.00	-32,829.00	.00
113537	438859	MTN MEDIAT	-23,362.00	-23,362.00	-23,362.00	-23,362.00	-23,362.00	.00
113537	438861	JCPCHIGHTS	-46,351.00	-43,351.00	-43,351.00	-43,351.00	-43,351.00	.00
113537	438863	Pacesetter	-11,309.00	-11,309.00	-11,309.00	-11,309.00	-11,309.00	.00
113537	438867	JCPC ADM	-2,275.00	-2,275.00	-2,275.00	-2,275.00	-2,275.00	.00
TOTAL JCPC GRANTS		-116,126.00	-113,126.00	-113,126.00	-113,126.00	-113,126.00	.00	
113560	DSS - ADMINISTRATION							
113560	438802	FOOD STAMP	-380,005.81	-411,711.00	-411,711.00	-404,965.00	-404,965.00	.00
113560	438803	TANF93.558	-568,632.86	-377,739.00	-560,915.00	-410,723.00	-410,723.00	.00
113560	438805	ENERGY ADM	-53,142.66	-21,686.00	-21,686.00	-23,690.00	-23,690.00	.00
113560	438806	DAY CARE	-81,248.16	-80,000.00	-80,000.00	-80,000.00	-80,000.00	.00
113560	438807	PERM PLAN	-17,890.74	-10,924.00	-10,924.00	-8,884.00	-8,884.00	.00
113560	438808	IV-E ADM	-242,781.67	-236,657.00	-236,657.00	-247,096.00	-247,096.00	.00
113560	438809	SSBG	-60,760.68	-65,796.00	-65,796.00	-65,796.00	-65,796.00	.00
113560	438811	MEDICAID	-1,156,141.74	-1,314,932.00	-1,314,932.00	-1,531,069.00	-1,531,069.00	.00
113560	438812	NC HLTH CH	-27,239.04	-33,596.00	-33,596.00	-20,232.00	-20,232.00	.00
113560	438813	CPS/MRS EX	-72,575.26	-71,150.00	-71,150.00	-71,150.00	-71,150.00	.00
113560	438814	IV-D CHILD	-195,413.70	-220,929.00	-220,929.00	-279,934.00	-279,934.00	.00
113560	438819	MAC-APS	-24,413.97	-20,792.00	-20,792.00	-20,166.00	-20,166.00	.00
113560	438821	ADULT SVCS	-15,096.16	-14,506.00	-14,506.00	-14,506.00	-14,506.00	.00
113560	438825	CHD WF ST	-31,702.17	-29,122.00	-29,122.00	-29,122.00	-29,122.00	.00
113560	439601	CARES ACT	-8,556.00	.00	.00	.00	.00	.00

05/19/2023 11:32  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 5  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
TOTAL DSS - ADMINISTRATION	-2,935,600.62	-2,909,540.00	-3,092,716.00	-3,207,333.00	-3,207,333.00	.00	
113561 DSS - PAYMENTS & SERVICES							
113561 438900 IV-E FOSTE	-217,936.26	-368,050.00	-368,050.00	-340,737.00	-340,737.00	.00	
113561 438902 LIEAP REV	-438,014.32	-159,356.00	-159,356.00	-100,000.00	-100,000.00	.00	
113561 438903 CRISIS PRO	-97,884.25	-105,659.00	-105,659.00	-90,000.00	-90,000.00	.00	
113561 438905 MED TRANSP	-45,674.87	-58,000.00	-58,000.00	-58,000.00	-58,000.00	.00	
113561 438906 LINKS	-41,439.50	-25,000.00	-31,500.00	-25,000.00	-25,000.00	.00	
113561 438910 ADOPT FEES	-47,984.63	-1,000.00	-1,000.00	-800.00	-800.00	.00	
113561 438913 APS 93.747	-1,870.30	.00	-2,960.00	.00	.00	.00	
113561 438914 PAYEE SVC	-3,458.00	-2,500.00	-2,500.00	-2,000.00	-2,000.00	.00	
113561 438918 STATE-FC	-187,890.36	-230,700.00	-230,700.00	-199,914.00	-199,914.00	.00	
113561 438919 ADC	-3,764.28	-15,057.00	-15,057.00	-6,453.00	-6,453.00	.00	
113561 438923 HAYWOOD EL	.00	.00	-3,000.00	.00	.00	.00	
113561 438924 CHILD INS	.00	-4,000.00	-4,000.00	.00	.00	.00	
113561 438928 CHD SUPP S	-29,718.10	-30,048.00	-30,048.00	-25,080.00	-25,080.00	.00	
113561 438929 CHD SUPP I	-26,466.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00	.00	
113561 438931 FAM REUNIO	-22,223.92	-14,610.00	-14,610.00	-15,542.00	-15,542.00	.00	
113561 438933 FC-VAYA	-2,315.00	.00	-15,666.00	.00	.00	.00	
113561 444500 VEND RECPT	-3,429.40	-4,000.00	-4,000.00	-4,000.00	-4,000.00	.00	
TOTAL DSS - PAYMENTS & SERVI	-1,170,069.19	-1,032,980.00	-1,061,106.00	-882,526.00	-882,526.00	.00	
113570 TRANSIT SERVICES REVENUES							
113570 435101 DOT-WORKFS	-10,881.00	-10,800.00	-10,800.00	-12,352.00	-12,352.00	.00	
113570 435102 NCDOT-RGP	-72,288.00	-72,250.00	-72,250.00	-84,047.00	-84,047.00	.00	
113570 435103 RGP-CLIENT	-27,279.33	-44,000.00	-44,000.00	-30,000.00	-30,000.00	.00	
113570 435108 DOT-CTP AD	-171,811.00	-177,502.00	-177,502.00	-186,377.00	-186,377.00	.00	
113570 435109 DOT-CTP-CA	-1,233.00	-903,826.00	-1,351,988.00	-606,952.00	-606,952.00	.00	
113570 435110 DSS	-59,685.49	-60,000.00	-60,000.00	-65,000.00	-65,000.00	.00	
113570 435111 MCH	-3,910.75	-1,500.00	-1,500.00	.00	.00	.00	
113570 435112 HCCBG	-23,344.25	-43,893.00	-43,893.00	-50,130.00	-50,130.00	.00	
113570 435113 EDTAP-MED	-67,090.00	-63,000.00	-63,000.00	-78,197.00	-78,197.00	.00	
113570 435117 HCCBG CLIE	-4,079.47	-3,500.00	-3,500.00	-4,000.00	-4,000.00	.00	
113570 435122 BRITHAVEN	-14,381.70	-35,000.00	-35,000.00	-20,000.00	-20,000.00	.00	
113570 435124 DOA - ADC	-403.11	.00	.00	.00	.00	.00	
113570 435126 5310 EL/DI	-82,500.00	-82,500.00	-82,500.00	-100,000.00	-100,000.00	.00	
113570 435134 MODIVCARE	-5,316.35	-7,500.00	-7,500.00	-7,500.00	-7,500.00	.00	
113570 435135 ONECALL	-2,899.21	-3,000.00	-3,000.00	.00	.00	.00	
113570 441000 EDTAP-CLNT	-19,929.95	-30,000.00	-30,000.00	-40,000.00	-40,000.00	.00	
113570 441001 FEES	-24,071.78	-25,000.00	-25,000.00	-35,000.00	-35,000.00	.00	
113570 445715 CARE20.509	-2,944.00	-153,958.00	-165,015.00	.00	.00	.00	

05/19/2023 11:32  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 6  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
113570 445723 ARPA	.00	.00	-164,350.00	.00	.00	.00	
113570 445729 DAASARPA	.00	.00	-6,330.00	.00	.00	.00	
113570 482000 ASSET SALE	-4,900.00	.00	-8,601.00	.00	.00	.00	
113570 489000 ADVERTISE	-17,209.95	-17,000.00	-17,000.00	-17,500.00	-17,500.00	.00	
<b>TOTAL TRANSIT SERVICES REVEN</b>	<b>-616,158.34</b>	<b>-1,734,229.00</b>	<b>-2,372,729.00</b>	<b>-1,337,055.00</b>	<b>-1,337,055.00</b>	<b>.00</b>	
113582 VETERANS AFFAIRS							
113582 438992 VET AFFAIR	-2,108.69	-2,200.00	-2,200.00	-2,200.00	-2,200.00	.00	
<b>TOTAL VETERANS AFFAIRS</b>	<b>-2,108.69</b>	<b>-2,200.00</b>	<b>-2,200.00</b>	<b>-2,200.00</b>	<b>-2,200.00</b>	<b>.00</b>	
113584 SENIOR SERVICES							
113584 438823 DUKE ASST	-502.00	-500.00	-500.00	-500.00	-500.00	.00	
113584 438826 VETSVCSOM	-2,915.00	-8,000.00	-8,000.00	-1,500.00	-1,500.00	.00	
113584 438922 SHIPP REV	-10,110.00	-9,373.00	-9,373.00	-9,373.00	-9,373.00	.00	
113584 439400 CONG MEAL	-23,076.00	-16,000.00	-16,000.00	-20,000.00	-20,000.00	.00	
113584 439401 CONGREGATE	-155,256.00	-160,000.00	-198,296.00	-103,000.00	-103,000.00	.00	
113584 439404 CONGR-CLNT	-32,123.71	-20,000.00	-20,000.00	-10,000.00	-10,000.00	.00	
113584 439500 HM DEL-USD	-8,297.00	-5,800.00	-5,800.00	-7,000.00	-7,000.00	.00	
113584 439501 HOME DEL	-84,017.00	-80,000.00	-57,610.00	-100,000.00	-100,000.00	.00	
113584 439502 SUPP 5HDC5	-14,321.00	.00	-7,162.00	.00	.00	.00	
113584 439504 HOME DEL-C	-5,167.50	-6,000.00	-6,000.00	-6,000.00	-6,000.00	.00	
113584 439505 SR CIT GP	-8,000.00	-10,693.00	-10,693.00	-10,693.00	-10,693.00	.00	
113584 439601 CARES ACT	-44,151.00	.00	.00	.00	.00	.00	
113584 439602 ARPACONGRE	.00	.00	-27,304.00	.00	.00	.00	
113584 439603 ARPA HOME	.00	.00	-40,956.00	.00	.00	.00	
113584 439605 NCOA VACCI	.00	.00	-50,217.00	.00	.00	.00	
113584 440104 ADC-CL CON	-950.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	.00	
113584 441002 DON - ADC	-105.00	.00	.00	.00	.00	.00	
113584 441004 DON - HDM	-350.00	-400.00	-400.00	.00	.00	.00	
113584 441005 DON-CONGRE	-543.80	.00	.00	.00	.00	.00	
113584 444000 ADC-STATE	-9,369.00	-40,000.00	-33,615.00	-50,000.00	-50,000.00	.00	
113584 444008 INFO ASST	-61,039.70	-50,342.00	-45,966.00	-55,000.00	-55,000.00	.00	
113584 444009 HOMECARE	-200.00	-200.00	-200.00	-200.00	-200.00	.00	
113584 445800 DONATIONS	-5,677.42	-3,000.00	-3,000.00	-3,000.00	-3,000.00	.00	
113584 451003 PP-HDM	-1,890.00	-1,500.00	-1,500.00	-1,200.00	-1,200.00	.00	
113584 451004 PP-CONGREG	.00	.00	.00	.00	.00	.00	
113584 484008 ADC CLIENT	-4,302.00	-17,208.00	-17,208.00	-8,604.00	-8,604.00	.00	
<b>TOTAL SENIOR SERVICES</b>	<b>-472,363.13</b>	<b>-430,016.00</b>	<b>-560,800.00</b>	<b>-387,070.00</b>	<b>-387,070.00</b>	<b>.00</b>	
113612 REC PARK COLLECTIONS							
113612 443200 REC FEES	-240.00	-1,200.00	-1,200.00	.00	.00	.00	

05/19/2023 11:32  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 7  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2024	2024	2024	
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	ADMIN REC	BD APPRVD	COMMENT
113612	443201	POOL FEES	-47,659.00	-38,000.00	-38,000.00	-47,000.00	-47,000.00	.00	
113612	443500	REC DONATN	-1,100.00	.00	.00	.00	.00	.00	
113612	444500	VEND RECPT	-102.53	-300.00	-300.00	.00	.00	.00	
113612	480000	CANTEEN	-5,944.00	-6,000.00	-6,000.00	-6,000.00	-6,000.00	.00	
TOTAL REC PARK COLLECTIONS			-55,045.53	-45,500.00	-45,500.00	-53,000.00	-53,000.00	.00	
113713	INTEREST ON INVESTMENTS								
113713	447000	INT/INVEST	-106,175.95	-110,000.00	-110,000.00	-1,800,000.00	-1,800,000.00	.00	
TOTAL INTEREST ON INVESTMENT			-106,175.95	-110,000.00	-110,000.00	-1,800,000.00	-1,800,000.00	.00	
113834	RENTS								
113834	444700	RENTS	-71,142.62	-63,000.00	-63,000.00	-63,000.00	-63,000.00	.00	
TOTAL RENTS			-71,142.62	-63,000.00	-63,000.00	-63,000.00	-63,000.00	.00	
113837	ABC FUNDS								
113837	433009	ABC REV	-16,914.38	-15,000.00	-15,000.00	-17,000.00	-17,000.00	.00	
TOTAL ABC FUNDS			-16,914.38	-15,000.00	-15,000.00	-17,000.00	-17,000.00	.00	
113839	MISCELLANEOUS/SPECIAL INCOME								
113839	444050	1.5% ADM	-14,184.60	-13,000.00	-13,000.00	-14,000.00	-14,000.00	.00	
113839	444055	1.5% HLDS	-42,288.32	-41,500.00	-41,500.00	-43,000.00	-43,000.00	.00	
113839	444100	TIMBER SAL	-173,043.69	-60,000.00	-60,000.00	-60,000.00	-60,000.00	.00	
113839	444300	MISC INCOM	-16,467.15	-5,000.00	-5,000.00	-12,674.00	-12,674.00	.00	
113839	444301	COOP EXT	-5,370.00	.00	.00	-6,000.00	-6,000.00	.00	
113839	444400	SRPLS PROP	-58,748.51	.00	-11,000.00	.00	.00	.00	
113839	444600	SALES	-640.00	-200.00	-200.00	-200.00	-200.00	.00	
113839	485000	INSURANCE	-150,383.25	.00	-69,716.00	.00	.00	.00	
TOTAL MISCELLANEOUS/SPECIAL			-461,125.52	-119,700.00	-200,416.00	-135,874.00	-135,874.00	.00	
113840	APPROPRIATED FUND BALANCE								
113840	417900	F/B APPROP	.00	.00	-3,365,577.00	.00	.00	.00	
TOTAL APPROPRIATED FUND BALA			.00	.00	-3,365,577.00	.00	.00	.00	
113850	GIFTS AND GRANTS								
113850	435020	DPS GRANT	-84,269.66	.00	.00	.00	.00	.00	
113850	435021	SCIF	.00	.00	-40,000.00	.00	.00	.00	
113850	435022	ICAC GRANT	.00	.00	-10,930.00	.00	.00	.00	

05/19/2023 11:32  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 8  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
113850	435023	STRAP	.00	.00	-282,559.00	.00	.00	.00	
113850	435104	NCDOTPA	.00	.00	-50,000.00	-25,000.00	-25,000.00	.00	
113850	435526	HSGP97.067	-152,039.51	.00	.00	.00	.00	.00	
113850	445200	GIFT/GRANT	-23,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	.00	
113850	445206	S/H SRO GT	-66,666.00	-66,667.00	-66,667.00	-73,332.00	-73,332.00	.00	
113850	445400	VEST PROG	-5,567.03	-4,000.00	-4,000.00	-4,000.00	-4,000.00	.00	
113850	445700	COST SHARE	-29,600.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	.00	
113850	445709	NCADFT GRT	.00	.00	-14,000.00	.00	.00	.00	
113850	445721	EEG NCDOJ	.00	.00	-92,513.00	.00	.00	.00	
113850	445730	LATCF	.00	.00	.00	.00	.00	.00	
113850	445800	DONATIONS	-46,928.02	.00	.00	.00	.00	.00	
113850	445801	DON-AN CON	-8,921.21	-1,000.00	-1,000.00	-1,000.00	-1,000.00	.00	
113850	445807	DON-EMS	-14,410.00	.00	-27,500.00	.00	.00	.00	
113850	445808	DON S&W	.00	.00	-11,700.00	.00	.00	.00	
113850	446200	FR ELECTIO	-5,619.69	.00	.00	.00	.00	.00	
113850	446201	HLDS/ELECT	-5,619.69	.00	.00	.00	.00	.00	
113850	446301	DOGWOODHT	.00	.00	.00	.00	.00	.00	
TOTAL GIFTS AND GRANTS			-442,640.81	-121,667.00	-650,869.00	-153,332.00	-153,332.00	.00	
113910	DEBT PROCEEDS								
113910	493000	OFS-LEASES	-174,553.16	.00	.00	.00	.00	.00	
TOTAL DEBT PROCEEDS			-174,553.16	.00	.00	.00	.00	.00	
113981	TRANSFERS TO GENERAL FUND								
113981	981020	TRS FM EC	.00	.00	-290,000.00	.00	.00	.00	
113981	981027	TR FM ARPA	-1,659,019.89	.00	.00	.00	.00	.00	
TOTAL TRANSFERS TO GENERAL F			-1,659,019.89	.00	-290,000.00	.00	.00	.00	
TOTAL GENERAL FUND			-62,977,183.57	-59,047,113.00	-65,434,639.00	-64,566,978.00	-64,566,978.00	.00	
GRAND TOTAL			-62,977,183.57	-59,047,113.00	-65,434,639.00	-64,566,978.00	-64,566,978.00	.00	

\*\* END OF REPORT - Generated by Lindsay Leopard \*\*

05/18/2023 14:43  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 1  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: SCHOOLS RESERVE FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	PCT CHANGE
213232 ART. 40-1/2 CENT SALES TAX 30%							
213232 420200 ART 40 30%	-894,233.31	-854,262.00	-854,262.00	-972,942.00	-972,942.00	.00	_____
TOTAL ART. 40-1/2 CENT SALES	-894,233.31	-854,262.00	-854,262.00	-972,942.00	-972,942.00	.00	_____
213233 ART. 42-1/2 CENT SALES TAX 60%							
213233 420200 ART 42 60%	-2,323,164.72	-2,236,954.00	-2,236,954.00	-2,602,318.00	-2,602,318.00	.00	_____
TOTAL ART. 42-1/2 CENT SALES	-2,323,164.72	-2,236,954.00	-2,236,954.00	-2,602,318.00	-2,602,318.00	.00	_____
213831 INTEREST ON INVESTMENTS							
213831 000000 INT EARNIN	-2,127.74	.00	.00	-75,000.00	-75,000.00	.00	_____
TOTAL INTEREST ON INVESTMENT	-2,127.74	.00	.00	-75,000.00	-75,000.00	.00	_____
TOTAL SCHOOLS RESERVE FUND	-3,219,525.77	-3,091,216.00	-3,091,216.00	-3,650,260.00	-3,650,260.00	.00	_____
GRAND TOTAL	-3,219,525.77	-3,091,216.00	-3,091,216.00	-3,650,260.00	-3,650,260.00	.00	_____

\*\* END OF REPORT - Generated by Lindsay Leopard \*\*



05/18/2023 14:49  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 1  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2024	2024	2024	PCT
SPECIAL REVENUE/FIRE TAX			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	ADMIN REC	BD APPRVD	CHANGE
233001	FRANKLIN FIRE/RESCUE								
233001	400020	F TX-PRIOR	-43,909.69	-36,000.00	-36,000.00	-39,000.00	-39,000.00		.00
233001	400021	CUR YR FT	-875,973.82	-1,141,198.00	-1,141,198.00	-1,208,456.00	-1,208,456.00		.00
	TOTAL FRANKLIN FIRE/RESCUE		-919,883.51	-1,177,198.00	-1,177,198.00	-1,247,456.00	-1,247,456.00		.00
233002	CLARKS CHAPEL FIRE/RESCUE								
233002	400020	F TX-PRIOR	-11,095.24	-12,000.00	-12,000.00	-12,000.00	-12,000.00		.00
233002	400021	CUR YR FT	-335,670.13	-338,314.00	-338,314.00	-359,016.00	-359,016.00		.00
	TOTAL CLARKS CHAPEL FIRE/RES		-346,765.37	-350,314.00	-350,314.00	-371,016.00	-371,016.00		.00
233003	OTTO FIRE/RESCUE								
233003	400020	F TX-PRIOR	-12,961.36	-13,000.00	-13,000.00	-14,000.00	-14,000.00		.00
233003	400021	CUR YR FT	-494,606.20	-498,116.00	-498,116.00	-514,465.00	-514,465.00		.00
	TOTAL OTTO FIRE/RESCUE		-507,567.56	-511,116.00	-511,116.00	-528,465.00	-528,465.00		.00
233004	CULLASAJA FIRE/RESCUE								
233004	400020	F TX-PRIOR	-9,066.66	-9,000.00	-9,000.00	-9,000.00	-9,000.00		.00
233004	400021	CUR YR FT	-257,928.36	-334,758.00	-334,758.00	-344,303.00	-344,303.00		.00
	TOTAL CULLASAJA FIRE/RESCUE		-266,995.02	-343,758.00	-343,758.00	-353,303.00	-353,303.00		.00
233005	WEST MACON FIRE/RESCUE								
233005	400020	F TX-PRIOR	-11,078.58	-10,000.00	-10,000.00	-11,000.00	-11,000.00		.00
233005	400021	CUR YR FT	-318,756.45	-319,497.00	-319,497.00	-328,793.00	-328,793.00		.00
	TOTAL WEST MACON FIRE/RESCUE		-329,835.03	-329,497.00	-329,497.00	-339,793.00	-339,793.00		.00
233006	SCALY MOUNTAIN FIRE/RESCUE								
233006	400020	F TX-PRIOR	-2,699.82	-5,000.00	-5,000.00	-4,000.00	-4,000.00		.00
233006	400021	CUR YR FT	-154,126.26	-153,938.00	-153,938.00	-157,532.00	-157,532.00		.00
	TOTAL SCALY MOUNTAIN FIRE/RE		-156,826.08	-158,938.00	-158,938.00	-161,532.00	-161,532.00		.00
233007	BURNINGTOWN/IOTLA FIRE/RESCUE								
233007	400020	F TX-PRIOR	-6,976.64	-9,500.00	-9,500.00	-9,000.00	-9,000.00		.00
233007	400021	CUR YR FT	-233,124.66	-256,053.00	-256,053.00	-267,525.00	-267,525.00		.00
	TOTAL BURNINGTOWN/IOTLA FIRE		-240,101.30	-265,553.00	-265,553.00	-276,525.00	-276,525.00		.00
233008	COWEE FIRE/RESCUE								
233008	400020	F TX-PRIOR	-15,486.11	-14,000.00	-14,000.00	-15,000.00	-15,000.00		.00

05/18/2023 14:49  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 2  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: SPECIAL REVENUE/FIRE TAX	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	PCT CHANGE
233008 400021 CUR YR FT	-325,870.96	-326,916.00	-326,916.00	-342,048.00	-342,048.00	.00	_____
TOTAL COWEE FIRE/RESCUE	-341,357.07	-340,916.00	-340,916.00	-357,048.00	-357,048.00	.00	_____
233009 NANTAHALA FIRE/RESCUE							
233009 400020 F TX-PRIOR	-9,101.89	-9,000.00	-9,000.00	-9,000.00	-9,000.00	.00	_____
233009 400021 CUR YR FT	-228,217.36	-228,500.00	-228,500.00	-236,549.00	-236,549.00	.00	_____
TOTAL NANTAHALA FIRE/RESCUE	-237,319.25	-237,500.00	-237,500.00	-245,549.00	-245,549.00	.00	_____
233010 HIGHLANDS FIRE/RESCUE							
233010 400020 F TX-PRIOR	-13,815.89	-10,000.00	-10,000.00	-10,000.00	-10,000.00	.00	_____
233010 400021 CUR YR FT	-1,082,294.59	-1,078,704.00	-1,078,704.00	-1,108,729.00	-1,108,729.00	.00	_____
TOTAL HIGHLANDS FIRE/RESCUE	-1,096,110.48	-1,088,704.00	-1,088,704.00	-1,118,729.00	-1,118,729.00	.00	_____
233011 MOUNTAIN VALLEY FIRE/RESCUE							
233011 400020 F TX-PRIOR	-2,639.50	-4,500.00	-4,500.00	-4,000.00	-4,000.00	.00	_____
233011 400021 CUR YR FT	-136,176.26	-137,148.00	-137,148.00	-140,436.00	-140,436.00	.00	_____
TOTAL MOUNTAIN VALLEY FIRE/R	-138,815.76	-141,648.00	-141,648.00	-144,436.00	-144,436.00	.00	_____
TOTAL SPECIAL REVENUE/FIRE T	-4,581,576.43	-4,945,142.00	-4,945,142.00	-5,143,852.00	-5,143,852.00	.00	_____
GRAND TOTAL	-4,581,576.43	-4,945,142.00	-4,945,142.00	-5,143,852.00	-5,143,852.00	.00	_____

\*\* END OF REPORT - Generated by Lindsay Leopard \*\*

05/18/2023 14:51  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 1  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: EMERGENCY TELEPHONE SYSTEM FUN	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	PCT CHANGE
263255 WIRELINE REVENUES							
263255 449400 INV EARNIN	-414.71	.00	.00	-6,000.00	-6,000.00	.00	_____
TOTAL WIRELINE REVENUES	-414.71	.00	.00	-6,000.00	-6,000.00	.00	_____
263257 911 REVENUES COMBINED							
263257 435522 911 FEE CO	-253,282.68	-173,930.00	-173,930.00	-568,103.00	-568,103.00	.00	_____
TOTAL 911 REVENUES COMBINED	-253,282.68	-173,930.00	-173,930.00	-568,103.00	-568,103.00	.00	_____
263437 EMERGENCY TELEPHONE SYSTEM FND							
263437 447203 F/B APPROP	.00	-107,235.00	-110,733.00	-290,576.00	-290,576.00	.00	_____
TOTAL EMERGENCY TELEPHONE SY	.00	-107,235.00	-110,733.00	-290,576.00	-290,576.00	.00	_____
TOTAL EMERGENCY TELEPHONE SY	-253,697.39	-281,165.00	-284,663.00	-864,679.00	-864,679.00	.00	_____
GRAND TOTAL	-253,697.39	-281,165.00	-284,663.00	-864,679.00	-864,679.00	.00	_____

\*\* END OF REPORT - Generated by Lindsay Leopard \*\*

05/18/2023 14:52  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 1  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: OCCUPANCY TAXES	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	PCT CHANGE
283344 SERVICE FEE COLLECTIONS							
283344 432002 OCCUP HIGH	-1,502,586.16	-1,535,990.00	-1,535,990.00	-1,504,199.00	-1,504,199.00		.00
283344 432003 OCCUP NANT	-190,019.97	-192,625.00	-192,625.00	-162,154.00	-162,154.00		.00
283344 432004 OCCUP FRAN	-485,698.12	-509,214.00	-509,214.00	-516,132.00	-516,132.00		.00
283344 432005 ADMIN OCCU	-189,417.78	-194,594.00	-194,594.00	-189,781.00	-189,781.00		.00
TOTAL SERVICE FEE COLLECTION	-2,367,722.03	-2,432,423.00	-2,432,423.00	-2,372,266.00	-2,372,266.00		.00
TOTAL OCCUPANCY TAXES	-2,367,722.03	-2,432,423.00	-2,432,423.00	-2,372,266.00	-2,372,266.00		.00
GRAND TOTAL	-2,367,722.03	-2,432,423.00	-2,432,423.00	-2,372,266.00	-2,372,266.00		.00

\*\* END OF REPORT - Generated by Lindsay Leopard \*\*

05/18/2023 14:56  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 1  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: DEBT SERVICE FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	PCT CHANGE
303831 DEBT SERVICE FUND REVENUES							
303831 447000 INT/INVEST	.00	.00	-416,063.00	.00	.00	.00	
303831 459401 FR/LT SEWE	-37,847.21	-36,597.00	-36,597.00	-35,796.00	-35,796.00	.00	
TOTAL DEBT SERVICE FUND REVE	-37,847.21	-36,597.00	-452,660.00	-35,796.00	-35,796.00	.00	
303839 NC LOTTERY FUNDS							
303839 459400 NC LOTT FD	-355,758.15	-340,000.00	-340,000.00	-300,000.00	-300,000.00	.00	
TOTAL NC LOTTERY FUNDS	-355,758.15	-340,000.00	-340,000.00	-300,000.00	-300,000.00	.00	
303930 ADVANCE DEBT REFUNDING							
303930 449300 INTEREST	-10.18	.00	.00	.00	.00	.00	
TOTAL ADVANCE DEBT REFUNDING	-10.18	.00	.00	.00	.00	.00	
303940 SUBSIDY REFUND							
303940 449420 SUB RFD NA	-23,127.07	-16,960.00	-16,960.00	-10,793.00	-10,793.00	.00	
303940 449421 SUB RF IOT	-223,883.56	-188,062.00	-188,062.00	-152,241.00	-152,241.00	.00	
TOTAL SUBSIDY REFUND	-247,010.63	-205,022.00	-205,022.00	-163,034.00	-163,034.00	.00	
303983 TRANSFER TO DEBT SERVICE FUND							
303983 980011 TRSFR-GEN	-1,266,351.00	-1,266,351.00	-1,266,351.00	-2,077,634.00	-2,077,634.00	.00	
303983 980021 TRSFR-021	-3,245,743.27	-3,091,216.00	-3,091,216.00	-3,650,260.00	-3,650,260.00	.00	
TOTAL TRANSFER TO DEBT SERVI	-4,512,094.27	-4,357,567.00	-4,357,567.00	-5,727,894.00	-5,727,894.00	.00	
TOTAL DEBT SERVICE FUND	-5,152,720.44	-4,939,186.00	-5,355,249.00	-6,226,724.00	-6,226,724.00	.00	
GRAND TOTAL	-5,152,720.44	-4,939,186.00	-5,355,249.00	-6,226,724.00	-6,226,724.00	.00	

\*\* END OF REPORT - Generated by Lindsay Leopard \*\*

05/19/2023 16:20  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 1  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: ENTERPRISE FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
603472 ENTERPRISE FUND REVENUES							
603472 443000 LANDFILL	-2,971,615.45	-3,000,000.00	-3,000,000.00	-3,000,000.00	-3,000,000.00		.00
603472 443001 RECYCLING	-520,414.04	-450,000.00	-450,000.00	-300,000.00	-300,000.00		.00
603472 443002 TIP-MACON	-1,941,842.57	-1,900,000.00	-1,900,000.00	-1,982,750.00	-1,982,750.00		.00
603472 443003 SCRAP TIRE	-62,044.82	-50,000.00	-50,000.00	-72,000.00	-72,000.00		.00
603472 443005 WHITE TAX	-19,587.49	-15,000.00	-15,000.00	-20,000.00	-20,000.00		.00
603472 443006 SCRAP TIRE	-5,797.00	-2,000.00	-2,000.00	-3,000.00	-3,000.00		.00
603472 443008 SW DISP TX	-31,956.80	-30,000.00	-30,000.00	-34,000.00	-34,000.00		.00
603472 443009 MISC INCOM	-1,596.93	-2,700.00	-2,700.00	-1,800.00	-1,800.00		.00
603472 443013 NC ELECTRO	.00	-2,000.00	-2,000.00	-3,400.00	-3,400.00		.00
603472 444400 SRPLS PROP	.00	.00	.00	.00	.00		.00
603472 447000 INT/INVEST	-2,696.34	-3,600.00	-3,600.00	-60,000.00	-60,000.00		.00
603472 447203 F/B APPROP	.00	-793,399.00	-793,399.00	-1,480,000.00	-1,480,000.00		.00
603472 486001 RENT-J&B	-600.00	-1,800.00	-1,800.00	-1,200.00	-1,200.00		.00
TOTAL ENTERPRISE FUND REVENUE	-5,558,151.44	-6,250,499.00	-6,250,499.00	-6,958,150.00	-6,958,150.00		.00
603839 MISCELLANEOUS/SPECIAL INCOME							
603839 485000 INSURANCE	-4,771.00	.00	-297,110.00	.00	.00		.00
TOTAL MISCELLANEOUS/SPECIAL	-4,771.00	.00	-297,110.00	.00	.00		.00
603983 TRANSFER							
603983 981027 TR FM ARPA	-159,694.89	.00	.00	.00	.00		.00
TOTAL TRANSFER	-159,694.89	.00	.00	.00	.00		.00
TOTAL ENTERPRISE FUND	-5,722,617.33	-6,250,499.00	-6,547,609.00	-6,958,150.00	-6,958,150.00		.00
GRAND TOTAL	-5,722,617.33	-6,250,499.00	-6,547,609.00	-6,958,150.00	-6,958,150.00		.00

\*\* END OF REPORT - Generated by Lindsay Leopard \*\*

05/18/2023 14:57  
l leopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 1  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR:		2022	2023	2023	2024	2024	2024	PCT
INSURANCE RESERVE FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	ADMIN REC	BD APPRVD	CHANGE
753831	INSURANCE RESERVE FUND							
753831	447000 INT/INVEST	-781.75	.00	.00	-13,990.00	-13,990.00	.00	_____
753831	447207 REV-HOSP	-4,802,943.46	-4,782,125.00	-4,782,125.00	-4,989,834.00	-4,989,834.00	.00	_____
753831	447208 COBRA	.00	.00	.00	.00	.00	.00	_____
753831	447209 RET DEP	-17,504.00	-17,376.00	-17,376.00	-26,832.00	-26,832.00	.00	_____
TOTAL INSURANCE RESERVE FUND		-4,821,229.21	-4,799,501.00	-4,799,501.00	-5,030,656.00	-5,030,656.00	.00	_____
753840	APPROPRIATED FUND BALANCE							
753840	417900 F/B APPROP	.00	-50,000.00	-50,000.00	.00	.00	.00	_____
TOTAL APPROPRIATED FUND BALA		.00	-50,000.00	-50,000.00	.00	.00	.00	_____
753981	TRANSFERS TO FUND 75							
753981	980011 TRSFR-GEN	-61,756.00	-61,756.00	-61,756.00	-61,756.00	-61,756.00	.00	_____
TOTAL TRANSFERS TO FUND 75		-61,756.00	-61,756.00	-61,756.00	-61,756.00	-61,756.00	.00	_____
TOTAL INSURANCE RESERVE FUND		-4,882,985.21	-4,911,257.00	-4,911,257.00	-5,092,412.00	-5,092,412.00	.00	_____
GRAND TOTAL		-4,882,985.21	-4,911,257.00	-4,911,257.00	-5,092,412.00	-5,092,412.00	.00	_____

\*\* END OF REPORT - Generated by Lindsay Leopard \*\*

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 1  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
<hr/>							
114110 GOVERNING BOARD							
114110 550001 SALARY	55,097.10	56,534.00	56,534.00	56,533.00	58,229.00	.00	
114110 550201 MED/FICA	4,205.94	6,216.00	6,216.00	6,161.00	6,346.00	.00	
114110 550203 HOSP.	65,012.88	65,013.00	65,013.00	59,796.00	59,796.00	.00	
114110 550206 LIFE INS	212.88	208.00	208.00	259.00	259.00	.00	
114110 552200 FOOD/PROVI	1,068.92	2,000.00	2,000.00	2,000.00	2,000.00	.00	
114110 555104 CONSUL FEE	3,050.00	4,000.00	3,415.00	4,000.00	4,000.00	.00	
114110 555106 CONTR SERV	.00	.00	290,000.00	.00	.00	.00	
114110 555110 S/W FEES	1,778.22	4,500.00	4,500.00	4,500.00	4,500.00	.00	
114110 556000 SUPPLIES	1,717.90	2,000.00	2,000.00	2,000.00	2,000.00	.00	
114110 556005 COMPUT SUP	.00	.00	2,500.00	.00	.00	.00	
114110 557700 DUES	33,662.00	34,000.00	34,585.00	35,000.00	35,000.00	.00	
114110 558901 TRAVEL	25,304.80	37,800.00	35,300.00	37,800.00	37,800.00	.00	
114110 559103 COM/EMP RE	5,321.02	6,000.00	6,000.00	6,000.00	6,000.00	.00	
114110 559202 TELE EXPEN	430.71	700.00	700.00	700.00	700.00	.00	
TOTAL GOVERNING BOARD	196,862.37	218,971.00	508,971.00	214,749.00	216,630.00	.00	
<hr/>							
114120 ADMINISTRATION							
114120 548508 LEASE-PRIN	10,217.34	.00	.00	.00	.00	.00	
114120 550001 SALARY	219,517.17	229,102.00	229,102.00	229,466.00	240,298.00	.00	
114120 550005 LONGEVITY	5,305.42	5,913.00	5,913.00	7,017.00	7,349.00	.00	
114120 550006 EMP BONUS	129,209.22	159,650.00	159,650.00	159,650.00	167,187.00	.00	
114120 550007 PREM PAY	8,269.78	.00	.00	.00	.00	.00	
114120 550201 MED/FICA	26,569.49	30,665.00	30,665.00	30,764.00	32,194.00	.00	
114120 550203 HOSP	28,328.24	28,329.00	28,329.00	28,329.00	28,329.00	.00	
114120 550206 LIFE INS	116.64	117.00	117.00	117.00	117.00	.00	
114120 550207 RET-GEN	25,753.22	28,578.00	28,578.00	30,530.00	31,972.00	.00	
114120 550304 JURY COMM	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	.00	
114120 550701 CTY 401K	4,496.55	4,700.00	4,700.00	4,730.00	4,954.00	.00	
114120 555106 CONTR SERV	.00	3,500.00	3,500.00	3,500.00	3,500.00	.00	
114120 556001 OFF SUPP	1,518.56	3,000.00	2,400.00	3,000.00	3,000.00	.00	
114120 556005 COMPUT SUP	39.95	1,000.00	1,000.00	1,000.00	1,000.00	.00	
114120 556803 ADVERTISIN	5,139.65	2,500.00	3,100.00	2,500.00	2,500.00	.00	
114120 557101 POSTAG/DEP	46.74	100.00	100.00	100.00	100.00	.00	
114120 557700 DUES	2,273.00	2,500.00	2,500.00	2,500.00	2,500.00	.00	
114120 558502 LEASES	.00	3,376.00	3,376.00	3,376.00	3,376.00	.00	
114120 558508 LEASES-INT	114.18	.00	.00	.00	.00	.00	
114120 558901 TRANSPORT	7,029.81	12,038.00	12,038.00	12,038.00	12,038.00	.00	
114120 559101 TRN/CONFER	1,625.00	1,725.00	1,725.00	1,725.00	1,725.00	.00	
114120 559202 TELE EXPEN	1,064.31	1,680.00	1,680.00	1,680.00	1,680.00	.00	



05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 2  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
114120 560300 CLERK/FAC	8,801.23	17,250.00	42,950.00	19,650.00	19,650.00	.00	
114120 588510 C/O-LEASES	16,107.39	.00	.00	.00	.00	.00	
TOTAL ADMINISTRATION	503,042.89	537,223.00	562,923.00	543,172.00	564,969.00	.00	
114130 FINANCE							
114130 548508 LEASE-PRIN	356.92	.00	.00	.00	.00	.00	
114130 550001 SALARY	375,878.96	404,099.00	404,099.00	405,891.00	425,050.00	.00	
114130 550005 LONGEVITY	12,363.20	13,655.00	13,655.00	14,160.00	14,829.00	.00	
114130 550007 PREM PAY	25,994.69	.00	.00	.00	.00	.00	
114130 550201 MED/FICA	27,716.00	31,958.00	31,958.00	32,134.00	33,652.00	.00	
114130 550203 HOSP	66,576.96	66,577.00	66,577.00	66,577.00	66,577.00	.00	
114130 550206 LIFE INS	311.04	312.00	312.00	312.00	312.00	.00	
114130 550207 RETIREMENT	44,474.35	50,799.00	50,799.00	54,229.00	56,789.00	.00	
114130 550701 CTY 401K	7,765.05	8,355.00	8,355.00	8,401.00	8,799.00	.00	
114130 555106 CONTR SERV	11,560.45	12,000.00	16,600.00	12,125.00	12,125.00	.00	
114130 555108 AUD/CONTRT	68,959.96	81,960.00	88,580.00	100,580.00	100,580.00	.00	
114130 556001 OFF SUPP	7,713.53	7,500.00	7,500.00	8,000.00	8,000.00	.00	
114130 556005 COMPUT SUP	497.06	4,000.00	4,000.00	8,000.00	8,000.00	.00	
114130 557101 POSTAG/DEP	2,945.67	3,000.00	3,000.00	3,100.00	3,100.00	.00	
114130 557700 DUES	438.00	500.00	500.00	500.00	500.00	.00	
114130 558508 LEASES-INT	2.81	.00	.00	.00	.00	.00	
114130 558901 TRAVEL	.00	3,450.00	3,450.00	3,450.00	3,450.00	.00	
114130 559101 TRN/CONFER	865.00	5,175.00	5,175.00	5,175.00	5,175.00	.00	
114130 588510 C/O-LEASES	10,896.54	.00	.00	.00	.00	.00	
TOTAL FINANCE	665,316.19	693,340.00	704,560.00	722,634.00	746,938.00	.00	
114140 TAX SUPERVISION							
114140 539900 LOCKBOX	16,244.61	23,000.00	23,000.00	23,000.00	23,000.00	.00	
114140 548508 LEASE-PRIN	2,109.33	.00	.00	.00	.00	.00	
114140 550001 SALARY	308,057.85	335,517.00	335,517.00	336,676.00	352,569.00	.00	
114140 550005 LONGEVITY	10,454.94	8,314.00	8,314.00	8,314.00	8,708.00	.00	
114140 550007 PREM PAY	25,340.23	.00	.00	.00	.00	.00	
114140 550201 MED/FICA	23,274.27	26,303.00	26,303.00	26,392.00	27,638.00	.00	
114140 550203 HOSP	68,784.11	75,254.00	75,254.00	74,026.00	74,026.00	.00	
114140 550206 LIFE INS	336.96	363.00	363.00	363.00	363.00	.00	
114140 550207 RETIREMENT	36,487.52	41,810.00	41,810.00	44,538.00	46,642.00	.00	
114140 550701 CTY 401K	6,370.32	6,876.00	6,876.00	6,900.00	7,226.00	.00	
114140 555106 CONTR SERV	47,181.96	56,034.00	49,315.00	48,958.00	48,958.00	.00	
114140 556001 OFF SUPP	11,703.52	15,000.00	15,000.00	15,000.00	15,000.00	.00	
114140 556005 COMPUT SUP	4,154.79	2,000.00	400.00	2,000.00	2,000.00	.00	
114140 556605 EQUIP MAIN	.00	500.00	500.00	500.00	500.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 3  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2024	2024	2024	
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	ADMIN REC	BD APPRVD	COMMENT
114140	556803	ADVERTISIN	5,531.93	10,000.00	10,000.00	10,000.00	8,000.00	.00	
114140	557000	LAND	.00	.00	33,327.00	.00	.00	.00	
114140	557101	POSTAG/DEP	6,543.12	7,500.00	7,500.00	8,000.00	8,000.00	.00	
114140	557700	DUES	924.00	1,850.00	1,850.00	750.00	750.00	.00	
114140	558506	SOFTWARE	2,303.60	2,500.00	2,500.00	2,896.00	2,896.00	.00	
114140	558508	LEASES-INT	25.56	.00	.00	.00	.00	.00	
114140	558901	TRAVEL	1,797.51	2,588.00	2,588.00	2,800.00	2,800.00	.00	
114140	559202	TELE EXPEN	-40.00	.00	.00	.00	.00	.00	
114140	560103	DEL FEES	24,090.83	17,000.00	26,495.00	30,000.00	30,000.00	.00	
114140	560107	NC DMV FEE	123,274.68	125,190.00	125,190.00	127,695.00	127,695.00	.00	
114140	588510	C/O-LEASES	5,233.33	.00	.00	.00	.00	.00	
TOTAL TAX SUPERVISION			730,184.97	757,599.00	792,102.00	768,808.00	786,771.00	.00	
114141	MAPPING								
114141	548508	LEASE-PRIN	419.28	.00	.00	.00	.00	.00	
114141	550001	SALARY	117,288.27	126,795.00	126,795.00	129,416.00	135,526.00	.00	
114141	550005	LONGEVITY	703.89	736.00	736.00	1,323.00	1,386.00	.00	
114141	550007	PREM PAY	13,355.17	.00	.00	.00	.00	.00	
114141	550201	MED/FICA	8,612.59	9,755.00	9,755.00	10,002.00	10,476.00	.00	
114141	550203	HOSP.	30,258.48	30,259.00	30,259.00	30,258.00	30,258.00	.00	
114141	550206	LIFE INS	155.52	156.00	156.00	156.00	156.00	.00	
114141	550207	RETIREMENT	13,517.27	15,507.00	15,507.00	16,878.00	17,676.00	.00	
114141	550701	CTY 401K	2,359.79	2,551.00	2,551.00	2,615.00	2,739.00	.00	
114141	556001	OFF SUPP	2,282.30	5,000.00	5,000.00	5,000.00	5,000.00	.00	
114141	556005	COMPUT SUP	5,874.75	3,000.00	4,600.00	3,000.00	3,000.00	.00	
114141	556605	EQUIP MAIN	662.00	1,200.00	1,200.00	1,200.00	1,200.00	.00	
114141	557101	POSTAG/DEP	1.00	20.00	20.00	20.00	20.00	.00	
114141	557700	DUES	125.00	150.00	150.00	150.00	150.00	.00	
114141	558506	SOFTWARE	1,579.81	1,700.00	1,700.00	1,745.00	1,745.00	.00	
114141	558508	LEASES-INT	3.30	.00	.00	.00	.00	.00	
114141	559101	TRN/CONFER	782.60	1,725.00	775.00	1,700.00	1,700.00	.00	
114141	588510	C/O-LEASES	980.89	.00	.00	.00	.00	.00	
TOTAL MAPPING			198,961.91	198,554.00	199,204.00	203,463.00	211,032.00	.00	
114142	TAX ASSESSMENT								
114142	550001	SALARY	237,640.15	255,976.00	255,976.00	259,052.00	271,280.00	.00	
114142	550005	LONGEVITY	5,299.67	6,498.00	6,498.00	6,426.00	6,730.00	.00	
114142	550007	PREM PAY	25,621.18	.00	.00	.00	.00	.00	
114142	550201	MED/FICA	16,569.21	20,079.00	20,079.00	20,309.00	21,269.00	.00	
114142	550203	HOSP.	67,451.36	67,645.00	67,645.00	67,645.00	67,645.00	.00	
114142	550206	LIFE INS	311.04	312.00	312.00	311.00	311.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 4  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
114142 550207 RETIRE-GEN	27,830.22	31,916.00	31,916.00	34,273.00	35,892.00	.00	
114142 550303 EQUAL/REV	1,427.47	4,500.00	4,500.00	5,000.00	5,000.00	.00	
114142 550701 CTY 401K	4,858.72	5,250.00	5,250.00	5,310.00	5,562.00	.00	
114142 555106 CONTR SERV	134,550.00	120,000.00	120,000.00	70,600.00	70,600.00	.00	
114142 556001 OFF SUPP	1,404.77	3,500.00	3,500.00	3,500.00	3,500.00	.00	
114142 556005 COMPUT SUP	2,473.65	5,000.00	5,000.00	6,150.00	6,150.00	.00	
114142 556009 UNIFORMS	473.95	500.00	500.00	500.00	500.00	.00	
114142 556502 GAS/FO/LUB	4,346.78	4,200.00	4,200.00	4,200.00	4,200.00	.00	
114142 556503 VH RP/MAIN	1,001.19	2,300.00	2,300.00	1,750.00	1,750.00	.00	
114142 556800 PRINTING	5,181.56	12,000.00	13,856.00	9,000.00	9,000.00	.00	
114142 557101 POSTAG/DEP	14,728.40	25,520.00	30,383.00	16,120.00	16,120.00	.00	
114142 557700 DUES	1,197.00	800.00	800.00	800.00	800.00	.00	
114142 558506 SOFTWARE	.00	40,750.00	40,750.00	5,000.00	5,000.00	.00	
114142 558901 TRAVEL	399.00	1,725.00	2,675.00	4,050.00	4,050.00	.00	
114142 559202 TELE EXPEN	240.47	1,000.00	1,000.00	1,000.00	.00	.00	
114142 569601 EQUIP-VEH	49,068.33	.00	.00	.00	.00	.00	
TOTAL TAX ASSESSMENT	602,074.12	609,471.00	617,140.00	520,996.00	535,359.00	.00	
114150 LEGAL							
114150 555101 LEGAL FEES	121,670.06	130,000.00	130,000.00	130,000.00	130,000.00	.00	
TOTAL LEGAL	121,670.06	130,000.00	130,000.00	130,000.00	130,000.00	.00	
114160 HUMAN RESOURCES							
114160 550001 SALARY	216,786.89	235,392.00	235,997.00	236,741.00	247,917.00	.00	
114160 550005 LONGEVITY	6,329.00	7,366.00	7,366.00	7,365.00	7,713.00	.00	
114160 550007 PREM PAY	16,346.40	.00	.00	.00	.00	.00	
114160 550201 MED/FICA	15,851.92	18,571.00	18,618.00	18,653.00	19,534.00	.00	
114160 550203 HOSP.	40,620.34	41,529.00	41,529.00	41,529.00	41,529.00	.00	
114160 550206 LIFE INS	190.08	207.00	207.00	207.00	207.00	.00	
114160 550207 RETIREMENT	25,559.38	29,519.00	29,593.00	31,479.00	32,966.00	.00	
114160 550213 EMP COUNSL	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	.00	
114160 550701 CTY 401K	4,462.44	4,855.00	4,868.00	4,877.00	5,108.00	.00	
114160 555106 CONTR SERV	-1,184.29	1,500.00	1,500.00	1,500.00	1,500.00	.00	
114160 556001 OFF SUPP	5,828.98	4,000.00	6,500.00	4,000.00	7,000.00	.00	
114160 556005 COMPUT SUP	3,473.72	6,200.00	6,200.00	6,200.00	4,500.00	.00	
114160 556803 ADVERTISIN	.00	2,000.00	2,000.00	2,000.00	2,000.00	.00	
114160 557101 POSTAG/DEP	140.75	150.00	300.00	150.00	150.00	.00	
114160 557700 DUES	408.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	
114160 558901 TRAVEL	80.73	2,680.00	2,680.00	2,680.00	2,680.00	.00	
114160 559101 TRN/CONFER	197.00	3,750.00	3,750.00	3,750.00	3,750.00	.00	
114160 559103 EMPLOY REL	.00	10,000.00	6,261.00	10,000.00	.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 5  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2024	2024	2024	
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	ADMIN REC	BD APPRVD	COMMENT
114160	559105	DRUG TEST	454.72	400.00	750.00	400.00	400.00	.00	
114160	559106	SFTY&TRAIN	1,463.20	1,500.00	1,500.00	1,500.00	1,500.00	.00	
114160	559202	TELE EXPEN	1,787.69	3,000.00	3,000.00	3,000.00	3,000.00	.00	
TOTAL HUMAN RESOURCES			344,596.95	379,419.00	379,419.00	382,831.00	388,254.00	.00	
114170	BOARD OF ELECTIONS								
114170	550001	SALARY	119,142.02	129,000.00	129,000.00	125,138.00	131,046.00	.00	
114170	550002	PT SALARY	41,999.34	43,260.00	43,260.00	43,000.00	44,290.00	.00	
114170	550005	LONGEVITY	.00	.00	.00	827.00	867.00	.00	
114170	550007	PREM PAY	19,709.51	.00	.00	.00	.00	.00	
114170	550201	MED/FICA	9,427.99	11,524.00	11,524.00	11,281.00	11,785.00	.00	
114170	550203	HOSP.	31,058.98	32,491.00	32,491.00	35,091.00	35,091.00	.00	
114170	550206	LIFE INS	146.88	174.00	174.00	156.00	156.00	.00	
114170	550207	RETIREMENT	13,640.40	15,686.00	15,686.00	16,262.00	17,030.00	.00	
114170	550307	BD OF ELEC	6,080.00	8,000.00	8,000.00	8,000.00	8,000.00	.00	
114170	550701	CTY 401K	2,382.85	2,580.00	2,580.00	2,519.00	2,639.00	.00	
114170	555106	CONTR SERV	29,773.78	36,000.00	28,000.00	34,000.00	28,000.00	.00	
114170	556001	OFF SUPP	2,417.32	5,000.00	5,000.00	5,000.00	5,000.00	.00	
114170	556005	COMPUT SUP	.00	1,500.00	1,500.00	1,500.00	1,500.00	.00	
114170	556011	OPER SUPPL	845.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	
114170	556012	ELECTIONS	15,378.50	15,000.00	23,000.00	15,000.00	15,000.00	.00	
114170	556018	ABSNT VOTG	.00	1,000.00	1,000.00	2,000.00	2,000.00	.00	
114170	556605	EQUIP MAIN	2,437.95	500.00	500.00	500.00	500.00	.00	
114170	556801	PRINT/DEPT	11,593.10	15,000.00	15,000.00	10,000.00	10,000.00	.00	
114170	557101	POSTAG/DEP	2,981.85	10,000.00	10,000.00	10,000.00	6,000.00	.00	
114170	558901	TRAVEL	.00	6,900.00	6,900.00	8,000.00	6,900.00	.00	
114170	559101	TRN/CONFER	500.00	2,588.00	2,588.00	3,600.00	2,588.00	.00	
114170	559202	TELE EXPEN	482.15	800.00	800.00	700.00	700.00	.00	
114170	569502	EQUIPMENT	.00	.00	200,000.00	.00	.00	.00	
TOTAL BOARD OF ELECTIONS			309,997.62	338,003.00	538,003.00	333,574.00	330,092.00	.00	
114180	REGISTER OF DEEDS								
114180	550001	SALARY	158,265.07	169,617.00	169,617.00	170,477.00	178,525.00	.00	
114180	550005	LONGEVITY	1,926.55	2,101.00	2,101.00	2,589.00	2,712.00	.00	
114180	550007	PREM PAY	11,962.70	.00	.00	.00	.00	.00	
114180	550201	MED/FICA	11,911.62	13,136.00	13,136.00	13,240.00	13,866.00	.00	
114180	550203	HOSP.	38,322.68	39,936.00	39,936.00	39,936.00	39,936.00	.00	
114180	550206	LIFE INS	198.72	208.00	208.00	207.00	207.00	.00	
114180	550207	RETIREMENT	18,351.03	20,881.00	20,881.00	22,343.00	23,399.00	.00	
114180	550211	SUPP PENSN	4,339.86	4,800.00	4,800.00	4,800.00	4,800.00	.00	
114180	550701	CTY 401K	3,203.61	3,435.00	3,435.00	3,461.00	3,625.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 6  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2024	2024	2024	
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	ADMIN REC	BD APPRVD	COMMENT
114180	555106	CONTR SERV	3,540.00	4,748.00	4,748.00	6,000.00	4,748.00	.00	
114180	556001	OFF SUPP	4,772.05	5,300.00	5,300.00	5,500.00	5,300.00	.00	
114180	556005	COMPUT SUP	.00	200.00	.00	200.00	200.00	.00	
114180	556010	DEED BK RP	8,173.00	8,200.00	16,377.00	8,200.00	8,200.00	.00	
114180	556803	ADVERTISIN	300.00	600.00	600.00	660.00	300.00	.00	
114180	557101	POSTAG/DEP	478.28	500.00	500.00	520.00	520.00	.00	
114180	557500	BK BDR/FIL	539.50	580.00	580.00	580.00	580.00	.00	
114180	557700	DUES	350.00	375.00	375.00	375.00	375.00	.00	
114180	558502	LEASES	77,700.00	77,700.00	77,700.00	77,700.00	77,700.00	.00	
114180	558901	TRAVEL	91.65	250.00	250.00	250.00	250.00	.00	
114180	559101	TRN/CONFER	25.00	300.00	500.00	300.00	300.00	.00	
114180	559202	TELE EXPEN	310.71	450.00	450.00	450.00	450.00	.00	
TOTAL REGISTER OF DEEDS			344,762.03	353,317.00	361,494.00	357,788.00	365,993.00	.00	
114210	INFORMATION TECHNOLOGY								
114210	550001	SALARY	352,486.66	423,879.00	423,879.00	425,442.00	445,525.00	.00	
114210	550005	LONGEVITY	5,034.33	5,255.00	5,255.00	8,213.00	8,602.00	.00	
114210	550007	PREM PAY	29,478.15	.00	.00	.00	.00	.00	
114210	550201	MED/FICA	25,687.90	32,828.00	32,828.00	33,175.00	34,742.00	.00	
114210	550203	HOSP.	77,460.48	97,408.00	97,408.00	87,138.00	87,138.00	.00	
114210	550206	LIFE INS	362.88	414.00	414.00	415.00	415.00	.00	
114210	550207	RETIREMENT	40,956.51	52,183.00	52,183.00	55,985.00	58,629.00	.00	
114210	550701	CTY 401K	7,150.62	8,583.00	8,583.00	8,673.00	9,084.00	.00	
114210	556001	OFF SUPP	1,688.42	3,200.00	3,200.00	3,200.00	3,200.00	.00	
114210	556005	COMPUT SUP	5,284.73	7,000.00	7,000.00	9,000.00	6,000.00	.00	
114210	556503	VH RP/MAIN	73.42	500.00	500.00	1,000.00	500.00	.00	
114210	556605	EQUIP MAIN	5,045.57	7,400.00	7,400.00	10,000.00	7,400.00	.00	
114210	556609	SERV CONTR	181,888.58	222,311.00	216,396.00	263,588.00	215,097.00	.00	
114210	557101	POSTAG/DEP	.00	100.00	100.00	100.00	100.00	.00	
114210	558901	TRAVEL	3,849.11	3,000.00	3,000.00	6,000.00	3,000.00	.00	
114210	559101	TRN/CONFER	500.00	5,175.00	5,175.00	8,500.00	5,000.00	.00	
114210	559202	TELE EXPEN	6,180.17	12,700.00	12,700.00	14,551.00	12,700.00	.00	
114210	559400	RELIC FEES	230,154.58	195,686.00	278,546.00	232,159.00	229,043.00	.00	
114210	559700	NON-CAP EQ	30,149.40	10,000.00	51,760.00	4,800.00	4,800.00	.00	
114210	569502	CAP EQUIP	101,336.82	148,318.00	177,646.00	2,217,341.00	1,434,725.00	.00	
TOTAL INFORMATION TECHNOLOGY			1,104,768.33	1,235,940.00	1,383,973.00	3,389,280.00	2,565,700.00	.00	
114250	GARAGE								
114250	550001	SALARY	209,330.99	242,487.00	242,487.00	230,863.00	241,761.00	.00	
114250	550005	LONGEVITY	1,042.04	1,168.00	1,168.00	1,167.00	1,224.00	.00	
114250	550007	PREM PAY	17,988.86	.00	.00	.00	.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 7  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
114250	550201	MED/FICA	15,729.50	18,640.00	18,640.00	17,750.00	18,589.00	.00
114250	550203	HOSP.	48,401.46	61,317.00	57,752.00	54,739.00	54,739.00	.00
114250	550206	LIFE INS	254.88	286.00	286.00	311.00	311.00	.00
114250	550207	RETIREMENT	24,101.20	29,628.00	29,628.00	29,955.00	31,370.00	.00
114250	550701	CTY 401K	4,207.55	4,873.00	4,873.00	4,641.00	4,861.00	.00
114250	556001	OFF SUPP	533.82	500.00	500.00	500.00	500.00	.00
114250	556003	MAINT SUPP	156.62	500.00	.00	500.00	500.00	.00
114250	556005	COMPUT SUP	6,064.41	2,500.00	1,510.00	1,500.00	1,500.00	.00
114250	556009	UNIFORMS	5,420.95	3,120.00	4,722.00	4,700.00	4,700.00	.00
114250	556011	OPER SUPPL	33,049.84	45,000.00	44,100.00	50,000.00	45,000.00	.00
114250	556502	GAS/FO/LUB	.00	6,000.00	6,000.00	6,000.00	5,000.00	.00
114250	556503	VH RP/MAIN	13,504.13	4,500.00	6,881.00	7,000.00	5,500.00	.00
114250	556603	BLDG IMPRV	18,000.00	.00	3,588.00	.00	.00	.00
114250	556607	CONTR MAIN	2,740.27	8,400.00	8,400.00	8,400.00	8,400.00	.00
114250	557101	POSTAG/DEP	.00	20.00	20.00	20.00	20.00	.00
114250	558901	TRAVEL	.00	150.00	.00	150.00	150.00	.00
114250	559202	TELE EXPEN	518.86	600.00	600.00	600.00	600.00	.00
114250	559301	ELECTRICIT	3,984.02	4,800.00	4,800.00	4,800.00	4,875.00	.00
114250	559700	NON-CAP EQ	.00	.00	3,565.00	.00	.00	.00
114250	569502	CAP EQUIP	.00	6,591.00	5,700.00	5,095.00	5,095.00	.00
114250	569601	EQUIP-VEH	.00	.00	.00	42,102.00	.00	.00
TOTAL GARAGE		405,029.40	441,080.00	445,220.00	470,793.00	434,695.00	.00	
114260	BUILDING AND GROUNDS							
114260	548508	LEASE-PRIN	31,477.83	.00	.00	.00	.00	.00
114260	550001	SALARY	806,529.03	878,664.00	878,664.00	883,003.00	924,683.00	.00
114260	550002	PT SALARY	10,616.35	28,840.00	28,840.00	27,832.00	28,667.00	.00
114260	550005	LONGEVITY	9,943.39	10,226.00	10,226.00	11,667.00	12,219.00	.00
114260	550007	PREM PAY	92,787.18	.00	.00	.00	.00	.00
114260	550201	MED/FICA	60,901.63	70,207.00	70,207.00	70,571.00	73,866.00	.00
114260	550203	HOSP.	212,560.52	224,530.00	224,530.00	219,179.00	219,179.00	.00
114260	550206	LIFE INS	1,058.16	1,141.00	1,141.00	1,140.00	1,140.00	.00
114260	550207	RETIREMENT	93,536.35	108,089.00	108,089.00	115,502.00	120,955.00	.00
114260	550701	CTY 401K	16,329.43	17,778.00	17,778.00	17,893.00	18,738.00	.00
114260	556001	OFF SUPP	917.59	1,000.00	1,000.00	1,000.00	1,000.00	.00
114260	556003	MAINT SUPP	119,590.55	184,000.00	179,500.00	184,000.00	184,000.00	.00
114260	556004	CUST SUPP	43,668.25	45,000.00	49,500.00	45,000.00	45,000.00	.00
114260	556005	COMPUT SUP	.00	100.00	1,100.00	1,000.00	100.00	.00
114260	556006	CONST SUPP	1,377.83	.00	41,776.00	.00	.00	.00
114260	556009	UNIFORMS	11,466.17	10,000.00	10,000.00	10,000.00	10,000.00	.00
114260	556502	GAS/FO/LUB	23,741.18	22,015.00	22,015.00	22,015.00	22,015.00	.00
114260	556503	VH RP/MAIN	27,416.86	14,560.00	14,560.00	14,560.00	14,560.00	.00

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 8  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2024	2024	2024	
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	ADMIN REC	BD APPRVD	COMMENT
114260	556603	BLDG IMPRV	71,961.02	74,500.00	47,607.00	80,826.00	74,500.00	.00	
114260	556605	EQUIP MAIN	144.14	4,400.00	4,400.00	4,400.00	4,400.00	.00	
114260	556607	CONTR MAIN	81,583.86	93,447.00	93,447.00	93,447.00	93,447.00	.00	
114260	557101	POSTAG/DEP	.53	20.00	20.00	20.00	20.00	.00	
114260	558508	LEASES-INT	86.25	.00	.00	.00	.00	.00	
114260	558901	TRAVEL	.00	1,500.00	1,500.00	1,500.00	1,500.00	.00	
114260	559202	TELE EXPEN	69,440.25	104,500.00	104,500.00	144,864.00	144,864.00	.00	
114260	559300	UTIL-FRKLN	2,045.85	10,000.00	9,000.00	10,000.00	10,000.00	.00	
114260	559301	ELECTRICIT	233,016.29	275,000.00	275,000.00	275,000.00	290,000.00	.00	
114260	559302	WATER/SEWR	71,314.14	66,960.00	66,960.00	73,700.00	72,000.00	.00	
114260	559303	FUEL OIL	37,997.32	36,500.00	36,500.00	36,500.00	36,500.00	.00	
114260	569502	CAP EQUIP	.00	50,000.00	212,535.00	29,744.00	29,744.00	.00	
114260	569506	CAP IMPROV	.00	.00	3,475.00	.00	.00	.00	
114260	588510	C/O-LEASES	36,058.83	.00	.00	.00	.00	.00	
TOTAL BUILDING AND GROUNDS			2,167,566.78	2,332,977.00	2,513,870.00	2,374,363.00	2,433,097.00	.00	
114310	SHERIFF								
114310	548508	LEASE-PRIN	1,312.45	.00	.00	.00	.00	.00	
114310	550001	SALARY	2,279,945.55	2,805,756.00	2,605,756.00	187,450.00	196,299.00	.00	
114310	550002	PT SALARY	81,372.15	113,672.00	99,672.00	2,215.00	2,282.00	.00	
114310	550003	SUPP RET	30,691.70	48,692.00	61,013.00	78,286.00	78,286.00	.00	
114310	550004	OVERTIME	264,249.23	358,783.00	278,930.00	.00	.00	.00	
114310	550005	LONGEVITY	36,005.12	39,869.00	39,869.00	6,884.00	7,210.00	.00	
114310	550007	PREM PAY	271,661.19	.00	.00	.00	.00	.00	
114310	550201	MED/FICA	195,805.61	257,670.00	242,370.00	21,025.00	21,732.00	.00	
114310	550203	HOSP.	527,624.78	601,191.00	544,191.00	39,304.00	39,304.00	.00	
114310	550205	WKMN'S COM	62,000.00	62,000.00	62,000.00	62,000.00	62,000.00	.00	
114310	550206	LIFE INS	2,490.23	2,748.00	2,748.00	156.00	156.00	.00	
114310	550207	RETIRE-GEN	20,015.25	20,627.00	20,627.00	4,193.00	4,662.00	.00	
114310	550211	SUPP PENSN	5,367.88	5,500.00	5,500.00	5,500.00	5,500.00	.00	
114310	550701	CTY 401K	3,519.80	3,393.00	3,393.00	690.00	723.00	.00	
114310	550702	401K	120,272.75	151,729.00	151,729.00	7,993.00	8,371.00	.00	
114310	550703	RETIRE-LEO	290,440.88	395,710.00	409,102.00	20,845.00	23,505.00	.00	
114310	555100	PROF FEES	39,996.00	.00	.00	.00	.00	.00	
114310	555106	CONTR SERV	49,619.90	88,530.00	95,180.00	19,280.00	19,280.00	.00	
114310	556000	SUPPLIES	29,433.16	26,000.00	26,000.00	2,300.00	2,300.00	.00	
114310	556005	COMPUT SUP	3,635.05	10,000.00	16,300.00	2,400.00	2,400.00	.00	
114310	556007	PER EQUIP	9,550.00	14,664.00	14,664.00	.00	.00	.00	
114310	556009	UNIFORMS	28,051.64	36,800.00	36,800.00	2,250.00	2,250.00	.00	
114310	556011	OPER K-9	10,524.25	8,500.00	8,500.00	.00	.00	.00	
114310	556019	INV SUPP	3,767.82	3,000.00	3,000.00	.00	.00	.00	
114310	556020	AMMO SUPP	13,974.53	27,500.00	56,939.00	.00	.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 9  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
114310	556024	SPCL FD EX	47,026.41	.00	49,630.00	.00	.00	.00
114310	556056	ICAC GRANT	.00	.00	10,930.00	.00	.00	.00
114310	556070	LESS LETHA	.00	18,935.00	19,368.00	.00	.00	.00
114310	556502	GAS/FO/LUB	178,141.71	161,000.00	161,000.00	.00	.00	.00
114310	556503	VH RP/MAIN	157,117.52	130,000.00	158,459.00	.00	.00	.00
114310	556603	BLDG IMPRV	1,210.43	5,000.00	25,108.00	.00	.00	.00
114310	556605	EQUIP MAIN	1,942.23	3,000.00	595.00	.00	.00	.00
114310	556620	BACK CKS	10,521.96	4,080.00	4,080.00	.00	.00	.00
114310	557101	POSTAG/DEP	4,159.56	4,600.00	4,600.00	.00	.00	.00
114310	557700	DUES	1,717.47	2,000.00	1,567.00	557.00	557.00	.00
114310	558504	PIN/DCI	7,788.00	9,660.00	9,660.00	.00	.00	.00
114310	558508	LEASES-INT	9.86	.00	.00	.00	.00	.00
114310	558901	TRAVEL	14,028.96	15,466.00	16,466.00	5,770.00	5,770.00	.00
114310	559101	TRN/CONFER	.00	.00	.00	3,650.00	3,650.00	.00
114310	559202	TELE EXPEN	32,596.40	33,000.00	33,000.00	.00	.00	.00
114310	559301	ELECTRICIT	8,654.68	10,800.00	9,800.00	.00	.00	.00
114310	559302	WATER/SEWR	613.72	648.00	648.00	.00	.00	.00
114310	559303	OIL/NAT GA	699.59	1,000.00	1,000.00	.00	.00	.00
114310	559700	NON-CAP EQ	21,693.85	18,531.00	108,365.00	.00	.00	.00
114310	560104	HDGUN PERM	34,655.00	50,000.00	50,000.00	.00	.00	.00
114310	560600	INSURANCE	90,732.74	90,371.00	90,371.00	.00	.00	.00
114310	560900	CADET/DARE	1,872.47	2,100.00	400.00	.00	.00	.00
114310	560907	DPS GRANT	84,268.65	.00	.00	.00	.00	.00
114310	560920	SR TEAM	9,779.78	5,537.00	20,656.00	.00	.00	.00
114310	561000	DRG BY MON	11,000.00	11,000.00	11,000.00	.00	.00	.00
114310	565004	MED EXAMS	2,709.76	2,500.00	2,500.00	.00	.00	.00
114310	567100	HEP B IMMU	.00	500.00	500.00	.00	.00	.00
114310	568300	MEALS	233.55	.00	.00	.00	.00	.00
114310	569502	CAP EQUIP	16,531.00	.00	42,000.00	42,000.00	31,950.00	.00
114310	569601	EQUIP-VEH	511,706.79	.00	374,928.00	.00	.00	.00
114310	588510	C/O-LEASES	2,801.13	.00	.00	.00	.00	.00
TOTAL SHERIFF		5,635,540.14	5,662,062.00	5,990,914.00	514,748.00	518,187.00	.00	.00
114311	CRIME PREVENTION							
114311	550001	SALARY	.00	.00	.00	1,268,276.00	1,328,141.00	.00
114311	550004	OVERTIME	.00	.00	.00	127,263.00	105,933.00	.00
114311	550005	LONGEVITY	.00	.00	.00	8,400.00	8,797.00	.00
114311	550201	MED/FICA	.00	.00	.00	107,401.00	110,381.00	.00
114311	550203	HOSP.	.00	.00	.00	316,046.00	316,046.00	.00
114311	550206	LIFE INS	.00	.00	.00	1,348.00	1,348.00	.00
114311	550702	LAW 401K	.00	.00	.00	70,197.00	72,145.00	.00
114311	550703	RETIRE-LEO	.00	.00	.00	183,073.00	202,580.00	.00



05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 10  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
114311 555106 CONTR SERV	.00	.00	.00	20,525.00	20,525.00	.00	
114311 556000 SUPPLIES	.00	.00	.00	4,500.00	4,500.00	.00	
114311 556005 COMPUT SUP	.00	.00	.00	1,374.00	.00	.00	
114311 556009 UNIFORMS	.00	.00	.00	21,000.00	21,000.00	.00	
114311 556011 OPER K-9	.00	.00	.00	20,700.00	18,718.00	.00	
114311 556070 LESS LETHA	.00	.00	.00	19,200.00	12,800.00	.00	
114311 558901 TRAVEL	.00	.00	.00	7,574.00	7,574.00	.00	
114311 559101 TRN/CONFER	.00	.00	.00	3,090.00	3,090.00	.00	
114311 560920 SR TEAM	.00	.00	.00	14,224.00	14,224.00	.00	
114311 569502 CAP EQUIP	.00	.00	.00	5,000.00	5,000.00	.00	
114311 569601 EQUIP-VEH	.00	.00	.00	374,928.00	.00	.00	
<b>TOTAL CRIME PREVENTION</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>2,574,119.00</b>	<b>2,252,802.00</b>	<b>.00</b>	
114313 COURTHOUSE SECURITY							
114313 550001 SALARY	385,584.24	568,676.00	491,676.00	805,185.00	843,191.00	.00	
114313 550002 PT SALARY	1,124.24	5,253.00	5,253.00	88,321.00	90,971.00	.00	
114313 550004 OVERTIME	16,117.37	15,450.00	15,450.00	35,421.00	37,094.00	.00	
114313 550005 LONGEVITY	8,407.93	10,128.00	10,128.00	15,032.00	15,742.00	.00	
114313 550007 PREM PAY	40,237.64	.00	.00	.00	.00	.00	
114313 550201 MED/FICA	28,881.17	45,861.00	39,970.00	72,213.00	75,505.00	.00	
114313 550203 HOSP.	96,787.67	144,049.00	124,312.00	185,670.00	185,670.00	.00	
114313 550206 LIFE INS	386.62	570.00	570.00	829.00	829.00	.00	
114313 550207 RETIRE-GEN	4,569.60	4,444.00	4,444.00	26,286.00	27,528.00	.00	
114313 550701 CTY 401K	798.12	731.00	731.00	4,072.00	4,266.00	.00	
114313 550702 401K	18,510.45	27,883.00	27,883.00	32,601.00	34,141.00	.00	
114313 550703 RETIRE-LEO	44,721.18	72,719.00	72,719.00	91,545.00	95,867.00	.00	
114313 555106 CONTR SERV	.00	.00	.00	30,587.00	30,587.00	.00	
114313 556000 SUPPLIES	.00	.00	.00	7,900.00	7,900.00	.00	
114313 556005 COMPUT SUP	.00	5,000.00	5,000.00	2,973.00	2,748.00	.00	
114313 556007 PER EQUIP	.00	.00	.00	14,339.00	14,339.00	.00	
114313 556009 UNIFORMS	3,891.65	12,200.00	12,200.00	12,150.00	12,150.00	.00	
114313 556011 OPER SUPPL	1,082.82	1,000.00	2,530.00	.00	.00	.00	
114313 556020 AMMO SUPP	.00	.00	.00	27,500.00	27,500.00	.00	
114313 556026 PRJ LFSVRS	.00	.00	.00	2,238.00	2,238.00	.00	
114313 556070 LESS LETHA	.00	15,960.00	15,960.00	.00	.00	.00	
114313 556502 GAS/FO/LUB	.00	.00	.00	161,000.00	161,000.00	.00	
114313 556503 VH RP/MAIN	.00	.00	.00	145,600.00	105,600.00	.00	
114313 556603 BLDG IMPRV	.00	.00	.00	5,000.00	5,000.00	.00	
114313 556605 EQUIP MAIN	.00	.00	.00	3,000.00	3,000.00	.00	
114313 556609 SERV CONTR	746.00	943.00	943.00	.00	.00	.00	
114313 556620 BACK CKS	.00	1,530.00	.00	11,625.00	11,625.00	.00	
114313 557101 POSTAG/DEP	.00	.00	.00	3,000.00	3,000.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 11  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
114313	558504							
114313	558901							
114313	559101							
114313	559202							
114313	559301							
114313	559302							
114313	559303							
114313	559400							
114313	559700							
114313	560104							
114313	560600							
114313	565004							
114313	567100							
114313	569601							
		37,183.85						
TOTAL COURTHOUSE SECURITY		689,030.55	939,983.00	841,210.00	2,008,817.00	2,022,221.00	.00	
114315	FOREST SERVICE CONTRACT							
114315	555104							
		72,501.28	102,626.00	102,626.00	90,820.00	90,820.00	.00	
TOTAL FOREST SERVICE CONTRAC		72,501.28	102,626.00	102,626.00	90,820.00	90,820.00	.00	
114317	INVESTIGATIONS							
114317	550001							
		.00	.00	.00	566,742.00	593,494.00	.00	
114317	550002							
		.00	.00	.00	39,376.00	40,558.00	.00	
114317	550004							
		.00	.00	.00	132,693.00	91,620.00	.00	
114317	550005							
		.00	.00	.00	6,116.00	6,406.00	.00	
114317	550201							
		.00	.00	.00	56,987.00	56,004.00	.00	
114317	550203							
		.00	.00	.00	115,531.00	115,531.00	.00	
114317	550206							
		.00	.00	.00	518.00	518.00	.00	
114317	550702							
		.00	.00	.00	35,278.00	34,576.00	.00	
114317	550703							
		.00	.00	.00	99,059.00	97,090.00	.00	
114317	555106							
		.00	.00	.00	7,871.00	7,871.00	.00	
114317	556000							
		.00	.00	.00	5,333.00	5,333.00	.00	
114317	556005							
		.00	.00	.00	5,157.00	5,157.00	.00	
114317	556009							
		.00	.00	.00	9,000.00	9,000.00	.00	
114317	556019							
		.00	.00	.00	5,443.00	5,443.00	.00	
114317	558901							
		.00	.00	.00	6,250.00	6,250.00	.00	
114317	559101							
		.00	.00	.00	4,428.00	4,428.00	.00	
114317	559700							
		.00	.00	.00	2,549.00	2,549.00	.00	
114317	561000							
		.00	.00	.00	12,000.00	12,000.00	.00	
TOTAL INVESTIGATIONS		.00	.00	.00	1,110,331.00	1,093,828.00	.00	
114319	SCHOOL RESOURCES							
114319	550001							
		.00	.00	.00	561,851.00	588,372.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 12  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
114319 550004 OVERTIME	.00	.00	.00	46,982.00	49,201.00	.00	
114319 550005 LONGEVITY	.00	.00	.00	5,418.00	5,675.00	.00	
114319 550201 MED/FICA	.00	.00	.00	46,990.00	49,209.00	.00	
114319 550203 HOSP.	.00	.00	.00	119,921.00	119,921.00	.00	
114319 550206 LIFE INS	.00	.00	.00	570.00	570.00	.00	
114319 550702 LAW 401K	.00	.00	.00	30,713.00	32,164.00	.00	
114319 550703 RETIRE-LEO	.00	.00	.00	86,241.00	90,313.00	.00	
114319 556009 UNIFORMS	.00	.00	.00	7,700.00	7,700.00	.00	
114319 556070 LESS LETHA	.00	.00	.00	9,600.00	9,600.00	.00	
114319 558901 TRAVEL	.00	.00	.00	23,424.00	13,484.00	.00	
114319 559101 TRN/CONFER	.00	.00	.00	1,863.00	1,863.00	.00	
114319 559700 NON-CAP EQ	.00	.00	.00	6,000.00	6,000.00	.00	
TOTAL SCHOOL RESOURCES	.00	.00	.00	947,273.00	974,072.00	.00	
114321 JAIL/LAW ENFORCEMENT CENTER							
114321 550001 SALARY	740,199.52	895,518.00	835,518.00	909,465.00	952,393.00	.00	
114321 550002 PT SALARY	104,518.66	123,600.00	103,600.00	123,806.00	99,212.00	.00	
114321 550004 OVERTIME	157,221.08	103,000.00	163,000.00	163,624.00	158,868.00	.00	
114321 550005 LONGEVITY	5,803.68	7,438.00	7,438.00	8,548.00	8,953.00	.00	
114321 550007 PREM PAY	103,469.69	.00	.00	.00	.00	.00	
114321 550201 MED/FICA	73,930.76	86,411.00	86,411.00	89,907.00	93,286.00	.00	
114321 550203 HOSP.	175,764.40	214,705.00	214,705.00	219,076.00	219,076.00	.00	
114321 550206 LIFE INS	859.71	1,037.00	1,037.00	1,037.00	1,037.00	.00	
114321 550207 RETIRE-GEN	98,486.47	112,446.00	112,446.00	116,153.00	124,712.00	.00	
114321 550701 CTY 401K	17,188.41	18,494.00	18,494.00	17,994.00	19,321.00	.00	
114321 550702 401K	1,876.18	4,060.00	4,060.00	7,587.00	7,711.00	.00	
114321 550703 RETIRE-LEO	4,544.79	10,589.00	10,589.00	21,305.00	21,651.00	.00	
114321 552900 CANTEEN EX	84,136.25	75,000.00	75,000.00	75,000.00	75,000.00	.00	
114321 555100 PROF FEES	.00	40,000.00	40,000.00	40,000.00	40,000.00	.00	
114321 555106 CONTR SERV	126,752.96	132,983.00	132,983.00	196,998.00	196,998.00	.00	
114321 556001 OFF SUPP	3,448.28	5,000.00	5,000.00	5,000.00	5,000.00	.00	
114321 556003 MAINT SUPP	3,825.30	5,000.00	1,025.00	2,500.00	2,500.00	.00	
114321 556004 CUST SUPP	28,012.46	32,000.00	32,000.00	32,000.00	32,000.00	.00	
114321 556005 COMPUT SUP	4,727.92	10,000.00	10,000.00	4,122.00	4,122.00	.00	
114321 556009 UNIFORMS	12,176.57	13,700.00	13,700.00	15,000.00	15,000.00	.00	
114321 556011 OPER SUPPL	25,360.86	25,000.00	25,000.00	25,000.00	25,000.00	.00	
114321 556070 LESS LETHA	.00	6,840.00	17,872.00	12,800.00	12,800.00	.00	
114321 556603 BLDG IMPRV	13,189.63	5,000.00	72,277.00	5,000.00	5,000.00	.00	
114321 556605 EQUIP MAIN	8,506.60	10,000.00	10,000.00	10,000.00	10,000.00	.00	
114321 556608 TRANSPORTS	67,674.73	65,000.00	65,000.00	65,000.00	65,000.00	.00	
114321 556620 BACK CKS	.00	4,080.00	11,185.00	.00	.00	.00	
114321 556701 OUT OF COU	73,236.62	155,000.00	91,563.00	155,000.00	153,500.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 13  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
114321	556702	MED TREAT	271,841.99	275,000.00	275,000.00	275,000.00	275,000.00	.00
114321	556703	FOOD SER	294,966.71	291,200.00	291,200.00	291,200.00	291,200.00	.00
114321	559101	TRN/CONFER	823.20	4,125.00	4,125.00	4,125.00	4,125.00	.00
114321	559202	TELE EXPEN	3,547.16	3,600.00	3,600.00	3,600.00	3,600.00	.00
114321	559301	ELECTRICIT	22,079.24	25,000.00	21,968.00	25,000.00	22,500.00	.00
114321	559302	WATER/SEWR	70,909.62	60,000.00	43,195.00	60,000.00	45,000.00	.00
114321	559303	FUEL OIL	8,316.66	7,000.00	7,000.00	7,000.00	7,000.00	.00
114321	559500	LAUNDRY	2,349.31	3,600.00	3,600.00	3,600.00	3,600.00	.00
114321	559700	NON-CAP EQ	16,681.09	6,470.00	3,151.00	.00	.00	.00
114321	560700	JUV DETENT	31,842.00	15,000.00	15,000.00	15,000.00	15,000.00	.00
114321	567100	HEP B IMMU	.00	800.00	800.00	800.00	800.00	.00
114321	569506	CAP IMPROV	169,800.00	.00	.00	.00	.00	.00
114321	569601	EQUIP-VEH	.00	39,661.00	64,815.00	.00	.00	.00
TOTAL JAIL/LAW ENFORCEMENT C		2,828,068.51	2,893,357.00	2,893,357.00	3,007,247.00	3,015,965.00	.00	
114350	PERMITTING, PLANNING & DEVELOP							
114350	548508	LEASE-PRIN	122.12	.00	.00	.00	.00	.00
114350	550001	SALARY	381,789.44	404,111.00	404,111.00	396,748.00	415,476.00	.00
114350	550005	LONGEVITY	12,432.21	10,124.00	10,124.00	8,333.00	8,727.00	.00
114350	550007	PREM PAY	35,330.20	.00	.00	.00	.00	.00
114350	550201	MED/FICA	28,420.54	31,689.00	31,689.00	30,989.00	32,453.00	.00
114350	550203	HOSP.	82,100.28	90,448.00	90,448.00	90,448.00	90,448.00	.00
114350	550206	LIFE INS	366.96	415.00	415.00	415.00	415.00	.00
114350	550207	RETIREMENT	45,157.74	50,370.00	50,370.00	52,296.00	54,765.00	.00
114350	550701	CTY 401K	7,884.38	8,284.00	8,284.00	8,102.00	8,486.00	.00
114350	555106	CONTR SERV	15,000.00	36,000.00	36,000.00	36,000.00	36,000.00	.00
114350	556001	OFF SUPP	4,369.68	4,000.00	5,000.00	6,700.00	5,000.00	.00
114350	556005	COMPUT SUP	2,106.04	15,444.00	17,941.00	15,711.00	9,000.00	.00
114350	556009	UNIFORMS	248.00	938.00	938.00	1,040.00	938.00	.00
114350	556011	OPER SUPPL	289.24	500.00	500.00	500.00	500.00	.00
114350	556502	GAS/FO/LUB	11,844.39	11,000.00	11,000.00	12,000.00	12,000.00	.00
114350	556503	VH RP/MAIN	16,594.12	4,000.00	4,750.00	4,000.00	4,000.00	.00
114350	556801	PRINT/DEPT	93.00	300.00	300.00	300.00	300.00	.00
114350	557101	POSTAG/DEP	561.80	720.00	720.00	500.00	500.00	.00
114350	557400	BKS/PUBLIC	1,256.17	1,500.00	2,500.00	1,500.00	1,500.00	.00
114350	557700	DUES	495.00	350.00	590.00	585.00	585.00	.00
114350	558506	SOFTWARE	.00	2,800.00	2,800.00	57,267.00	.00	.00
114350	558508	LEASES-INT	7.48	.00	.00	.00	.00	.00
114350	558901	TRAVEL	4,730.28	3,120.00	3,120.00	3,120.00	3,120.00	.00
114350	559101	TRN/CONFER	.00	5,284.00	5,784.00	7,400.00	7,400.00	.00
114350	559202	TELE EXPEN	4,431.98	4,920.00	4,920.00	7,000.00	5,500.00	.00
114350	560105	CC FEES	6,064.66	5,000.00	6,500.00	7,000.00	9,000.00	.00

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 14  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2024	2024	2024	
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	ADMIN REC	BD APPRVD	COMMENT
114350	560606	REC. FUND	2,601.00	3,000.00	3,000.00	3,000.00	3,000.00		.00
114350	569601	EQUIP-VEH	.00	67,090.00	59,603.00	33,439.00	33,439.00		.00
114350	588510	C/O-LEASES	699.59	.00	.00	.00	.00		.00
TOTAL PERMITTING, PLANNING &			664,996.30	761,407.00	761,407.00	784,393.00	742,552.00		.00
114370	EMERGENCY MEDICAL SERVICE								
114370	548508	LEASE-PRIN	356.92	.00	.00	.00	.00		.00
114370	550001	SALARY	1,485,087.58	1,889,238.00	1,819,238.00	1,885,428.00	1,974,423.00		.00
114370	550002	PT SALARY	289,270.11	200,079.00	190,079.00	220,015.00	226,616.00		.00
114370	550004	OVERTIME	729,310.25	625,177.00	705,177.00	601,918.00	630,330.00		.00
114370	550005	LONGEVITY	20,221.74	23,552.00	23,552.00	26,466.00	27,716.00		.00
114370	550007	PREM PAY	239,196.09	.00	.00	.00	.00		.00
114370	550201	MED/FICA	185,186.91	209,460.00	209,460.00	209,138.00	218,720.00		.00
114370	550203	HOSP.	344,473.98	449,455.00	440,255.00	460,838.00	460,838.00		.00
114370	550206	LIFE INS	1,695.30	2,125.00	2,125.00	2,125.00	2,125.00		.00
114370	550207	RETIREMENT	247,176.57	308,617.00	308,617.00	324,533.00	339,852.00		.00
114370	550701	CTY 401K	43,156.17	50,759.00	50,759.00	50,276.00	52,650.00		.00
114370	555050	MEDDIRPAYM	9,278.93	16,000.00	25,200.00	25,000.00	25,000.00		.00
114370	555106	CONTR SERV	52,169.77	60,997.00	81,497.00	82,860.00	82,860.00		.00
114370	556001	OFF SUPP	3,896.00	2,100.00	3,300.00	2,100.00	2,100.00		.00
114370	556002	MED SUPP	157,136.83	170,000.00	174,059.00	180,000.00	180,000.00		.00
114370	556005	COMPUT SUP	1,825.00	6,556.00	6,556.00	6,174.00	6,174.00		.00
114370	556009	UNIFORMS	15,116.45	20,000.00	20,000.00	22,000.00	20,000.00		.00
114370	556011	OPER SUPPL	9,301.64	6,500.00	6,900.00	7,000.00	6,500.00		.00
114370	556501	VH SUPPL	406.75	500.00	1,300.00	500.00	500.00		.00
114370	556502	GAS/FO/LUB	94,627.39	76,500.00	104,500.00	104,500.00	104,500.00		.00
114370	556503	VH RP/MAIN	46,561.30	40,000.00	51,334.00	50,000.00	45,000.00		.00
114370	556603	BLDG IMPRV	20,349.61	15,000.00	55,000.00	15,000.00	15,000.00		.00
114370	556605	EQUIP MAIN	10,476.57	2,500.00	2,500.00	2,500.00	2,500.00		.00
114370	556801	PRINT/DEPT	893.21	250.00	250.00	350.00	350.00		.00
114370	557101	POSTAG/DEP	398.96	250.00	250.00	250.00	250.00		.00
114370	558508	LEASES-INT	2.81	.00	.00	.00	.00		.00
114370	558901	TRAVEL	.00	1,500.00	1,500.00	1,500.00	1,500.00		.00
114370	559101	TRN/CONFER	970.00	2,588.00	2,588.00	2,500.00	2,500.00		.00
114370	559202	TELE EXPEN	9,241.73	9,500.00	9,500.00	9,969.00	9,720.00		.00
114370	559301	ELECTRICIT	12,552.37	12,000.00	12,000.00	9,000.00	12,000.00		.00
114370	559700	NON-CAP EQ	1,678.95	39,600.00	32,200.00	13,300.00	13,300.00		.00
114370	560101	BILL. FEES	16,154.98	25,000.00	25,000.00	25,000.00	25,000.00		.00
114370	569502	CAP EQUIP	18,378.24	149,000.00	104,694.00	110,873.00	110,873.00		.00
114370	569506	CAP IMPROV	.00	.00	50,000.00	65,000.00	65,000.00		.00
114370	569601	EQUIP-VEH	154,690.19	285,147.00	498,391.00	253,014.00	253,014.00		.00
114370	588510	C/O-LEASES	835.04	.00	.00	.00	.00		.00

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 15  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
114370	592010	FURN/EQUIP	2,436.61	4,650.00	4,650.00	3,200.00	3,200.00	.00	
TOTAL EMERGENCY MEDICAL SERV			4,224,510.95	4,704,600.00	5,022,431.00	4,772,327.00	4,920,111.00	.00	
114373	E911	ADDRESSING							
114373	550001	SALARY	78,492.80	89,454.00	89,454.00	92,573.00	96,944.00	.00	
114373	550002	PT SALARY	155.59	.00	.00	.00	.00	.00	
114373	550005	LONGEVITY	4,199.97	2,298.00	2,298.00	2,478.00	2,596.00	.00	
114373	550007	PREM PAY	8,605.79	.00	.00	.00	.00	.00	
114373	550201	MED/FICA	5,725.08	7,018.00	7,018.00	7,271.00	7,616.00	.00	
114373	550203	HOSP.	20,266.24	24,705.00	24,705.00	24,571.00	24,571.00	.00	
114373	550206	LIFE INS	90.72	104.00	104.00	104.00	104.00	.00	
114373	550207	RETIRE-GEN	9,469.53	11,157.00	11,157.00	12,271.00	12,852.00	.00	
114373	550701	CTY 401K	1,657.04	1,834.00	1,834.00	1,901.00	1,992.00	.00	
114373	555109	INST SIGNS	18,011.90	18,000.00	17,000.00	22,000.00	20,000.00	.00	
114373	556001	OFF SUPP	395.98	400.00	400.00	400.00	400.00	.00	
114373	556005	COMPUT SUP	1,422.00	4,000.00	5,000.00	2,815.00	2,815.00	.00	
114373	556009	UNIFORMS	180.00	600.00	600.00	600.00	600.00	.00	
114373	556011	OPER SUPPL	555.94	700.00	700.00	700.00	700.00	.00	
114373	556501	VH SUPPL	.00	500.00	500.00	500.00	500.00	.00	
114373	556502	GAS/FO/LUB	2,714.19	2,500.00	2,500.00	2,500.00	2,500.00	.00	
114373	556503	VH RP/MAIN	27.15	1,000.00	1,000.00	1,000.00	1,000.00	.00	
114373	559202	TELE EXPEN	.00	.00	.00	360.00	.00	.00	
114373	559700	NON-CAP EQ	.00	.00	.00	500.00	500.00	.00	
TOTAL E911 ADDRESSING			151,969.92	164,270.00	164,270.00	172,544.00	175,690.00	.00	
114375	EMERGENCY SERVICES	MANAGEMENT							
114375	548508	LEASE-PRIN	1,294.98	.00	.00	.00	.00	.00	
114375	550001	SALARY	739,287.70	784,973.00	784,973.00	809,632.00	847,848.00	.00	
114375	550002	PT SALARY	65,350.44	82,805.00	82,805.00	77,731.00	80,063.00	.00	
114375	550004	OVERTIME	142,135.75	178,988.00	178,988.00	189,457.00	198,400.00	.00	
114375	550005	LONGEVITY	17,446.80	19,426.00	19,426.00	17,866.00	18,710.00	.00	
114375	550007	PREM PAY	84,250.95	.00	.00	.00	.00	.00	
114375	550201	MED/FICA	69,495.04	81,564.00	81,564.00	83,744.00	87,594.00	.00	
114375	550203	HOSP.	178,610.35	190,245.00	190,245.00	208,114.00	208,114.00	.00	
114375	550205	WKMN'S COM	70,190.00	70,190.00	70,190.00	70,190.00	70,190.00	.00	
114375	550206	LIFE INS	853.98	830.00	830.00	993.00	993.00	.00	
114375	550207	RETIREMENT	102,328.40	119,580.00	119,580.00	131,289.00	137,487.00	.00	
114375	550302	FIRE COMM	59.16	500.00	500.00	500.00	500.00	.00	
114375	550701	CTY 401K	17,854.18	19,667.00	19,667.00	20,339.00	21,300.00	.00	
114375	555106	CONTR SERV	66,622.41	82,240.00	76,740.00	74,559.00	74,559.00	.00	
114375	556001	OFF SUPP	3,300.23	3,000.00	3,700.00	3,000.00	3,000.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 16  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT						
114375 556005	2,049.05	6,556.00	6,556.00	1,674.00	1,674.00	.00							
114375 556009	748.90	2,000.00	2,812.00	2,025.00	2,000.00	.00							
114375 556011	7,790.47	8,000.00	8,323.00	8,000.00	8,000.00	.00							
114375 556502	12,215.57	9,500.00	9,500.00	10,000.00	10,000.00	.00							
114375 556503	7,644.31	7,000.00	7,000.00	7,000.00	7,000.00	.00							
114375 556603	.00	1,000.00	6,500.00	2,500.00	2,500.00	.00							
114375 556604	7,581.69	8,000.00	8,000.00	29,950.00	21,950.00	.00							
114375 556801	148.00	250.00	386.00	250.00	250.00	.00							
114375 557101	24.51	250.00	114.00	250.00	250.00	.00							
114375 558508	305.66	.00	.00	.00	.00	.00							
114375 558901	9.75	600.00	350.00	600.00	600.00	.00							
114375 559101	4,564.92	1,125.00	1,375.00	1,275.00	1,275.00	.00							
114375 559202	4,484.00	4,400.00	4,400.00	15,000.00	15,000.00	.00							
114375 559301	825.68	750.00	750.00	750.00	1,100.00	.00							
114375 559700	4,503.86	.00	1,778.00	5,600.00	5,600.00	.00							
114375 560906	80,300.00	.00	.00	.00	.00	.00							
114375 561101	4,706.62	3,000.00	2,056.00	3,000.00	3,000.00	.00							
114375 569502	.00	.00	25,946.00	.00	.00	.00							
114375 569601	60,628.25	.00	.00	.00	.00	.00							
114375 580500	.00	.00	.00	600.00	600.00	.00							
114375 588510	25,493.26	.00	.00	.00	.00	.00							
TOTAL EMERGENCY SERVICES MAN							.00						
TOTAL							1,783,104.87	1,686,439.00	1,715,054.00	1,775,888.00	1,829,557.00	.00	
114377	FIRE TASK FORCE												
114377 550001	192,463.68	253,852.00	227,848.00	189,006.00	197,929.00	.00							
114377 550007	18,932.06	.00	.00	.00	.00	.00							
114377 550201	14,236.28	19,419.00	19,419.00	14,459.00	15,142.00	.00							
114377 550203	47,442.40	53,735.00	53,735.00	43,926.00	43,926.00	.00							
114377 550206	241.92	260.00	260.00	207.00	207.00	.00							
114377 550207	22,032.44	30,868.00	28,868.00	24,401.00	25,554.00	.00							
114377 550211	120.00	360.00	360.00	.00	.00	.00							
114377 550701	3,849.26	5,078.00	5,078.00	3,780.00	3,960.00	.00							
114377 556001	.00	250.00	250.00	250.00	250.00	.00							
114377 556002	.00	150.00	150.00	100.00	100.00	.00							
114377 556005	479.54	500.00	.00	300.00	300.00	.00							
114377 556009	5,167.39	8,005.00	13,145.00	8,808.00	8,808.00	.00							
114377 556011	5,420.85	750.00	750.00	750.00	750.00	.00							
114377 556501	194.66	250.00	700.00	250.00	250.00	.00							
114377 556502	6,142.87	3,600.00	7,600.00	8,500.00	8,100.00	.00							
114377 556503	1,710.07	2,000.00	2,000.00	2,000.00	2,000.00	.00							
114377 556605	485.00	500.00	500.00	.00	.00	.00							
114377 558901	.00	360.00	220.00	800.00	800.00	.00							





05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 18  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
TOTAL AIRPORT	33,650.00	33,650.00	33,650.00	33,650.00	33,650.00	.00	
114925 ECONOMIC DEVELOPMENT							
114925 550309 EDC	475.73	700.00	700.00	700.00	700.00	.00	
114925 555104 CONSUL FEE	.00	2,000.00	2,000.00	2,000.00	2,000.00	.00	
114925 555106 CONTR SERV	65,022.00	67,236.00	67,236.00	67,236.00	67,236.00	.00	
114925 556001 OFF SUPP	171.94	500.00	500.00	500.00	500.00	.00	
114925 556025 EVENTS	.00	4,000.00	4,000.00	4,000.00	4,000.00	.00	
114925 556037 BUS CTR EX	2,635.00	5,000.00	5,000.00	5,000.00	5,000.00	.00	
114925 556803 ADV/MKT	5,841.49	9,000.00	9,000.00	9,000.00	9,000.00	.00	
114925 557101 POSTAG/DEP	.00	100.00	100.00	100.00	100.00	.00	
114925 557700 DUES	295.00	300.00	300.00	300.00	300.00	.00	
114925 558901 TRAVEL	59.03	5,000.00	5,000.00	5,000.00	5,000.00	.00	
114925 559202 TELE EXPEN	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00	
TOTAL ECONOMIC DEVELOPMENT	75,700.19	95,036.00	95,036.00	95,036.00	95,036.00	.00	
114926 COWEE SCHOOL							
114926 556611 REN-COWEE	10,000.00	50,000.00	50,000.00	20,000.00	20,000.00	.00	
114926 559301 ELECTRICIT	16,067.31	17,500.00	17,500.00	22,500.00	18,375.00	.00	
114926 569506 CAP IMPROV	10,000.00	.00	.00	.00	.00	.00	
TOTAL COWEE SCHOOL	36,067.31	67,500.00	67,500.00	42,500.00	38,375.00	.00	
114930 TRANSIT SERVICES - ADMIN							
114930 550001 SALARY	120,326.90	136,873.00	136,873.00	136,549.00	142,995.00	.00	
114930 550005 LONGEVITY	4,683.47	2,185.00	2,185.00	2,184.00	2,288.00	.00	
114930 550007 PREM PAY	13,097.22	.00	.00	.00	.00	.00	
114930 550201 MED/FICA	9,059.79	10,638.00	10,638.00	10,613.00	11,115.00	.00	
114930 550203 HOSP.	27,325.74	35,364.00	35,364.00	34,985.00	34,985.00	.00	
114930 550206 LIFE INS	129.60	156.00	156.00	156.00	156.00	.00	
114930 550207 RETIREMENT	14,321.99	16,910.00	16,910.00	17,628.00	18,461.00	.00	
114930 550701 CTY 401K	2,500.33	2,781.00	2,781.00	2,775.00	2,907.00	.00	
114930 555106 CONTR SERV	273.40	200.00	550.00	550.00	550.00	.00	
114930 556001 OFF SUPP	2,828.57	1,000.00	1,000.00	1,500.00	1,500.00	.00	
114930 556005 COMPUT SUP	.00	1,100.00	600.00	150.00	150.00	.00	
114930 556009 UNIFORMS	2,581.03	500.00	1,000.00	500.00	500.00	.00	
114930 556619 DRUG TESTS	1,019.00	1,760.00	1,760.00	1,000.00	1,000.00	.00	
114930 556801 PRINT/DEPT	1,063.05	700.00	1,350.00	1,500.00	1,500.00	.00	
114930 556802 LEG ADVERT	.00	200.00	200.00	200.00	200.00	.00	
114930 556803 ADVERTISIN	3,373.26	4,022.00	4,022.00	2,000.00	2,000.00	.00	
114930 556804 MARKETING	908.43	1,006.00	1,006.00	375.00	375.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 19  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2024	2024	2024	
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	ADMIN REC	BD APPRVD	COMMENT
114930	557101	POSTAG/DEP	69.55	60.00	60.00	70.00	70.00	.00	
114930	557700	DUES	900.00	1,300.00	1,300.00	1,300.00	1,300.00	.00	
114930	558901	TRAVEL	4,261.01	2,700.00	2,200.00	2,225.00	2,225.00	.00	
114930	559100	EE DEV.	749.10	1,000.00	500.00	1,360.00	1,360.00	.00	
114930	559301	ELECTRICIT	4,797.19	6,000.00	6,000.00	6,000.00	6,000.00	.00	
114930	559303	OIL/NAT GA	532.32	600.00	600.00	600.00	600.00	.00	
114930	560600	PROP INS	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	.00	
TOTAL TRANSIT SERVICES - ADM			234,800.95	247,055.00	247,055.00	244,220.00	252,237.00	.00	
114935	TRANSIT SERVICES - OPERATING								
114935	550001	SALARY	297,817.83	365,311.00	365,311.00	365,668.00	382,929.00	.00	
114935	550002	PT SALARY	96,114.81	94,767.00	94,767.00	109,379.00	112,661.00	.00	
114935	550007	PREM PAY	51,960.73	.00	.00	.00	.00	.00	
114935	550201	MED/FICA	29,463.55	35,197.00	35,197.00	36,342.00	37,913.00	.00	
114935	550203	HOSP.	73,091.12	82,334.00	82,334.00	92,311.00	92,311.00	.00	
114935	550206	LIFE INS	397.20	519.00	519.00	407.00	407.00	.00	
114935	550207	RETIREMENT	34,799.10	44,421.00	44,421.00	47,208.00	49,438.00	.00	
114935	550701	CTY 401K	6,073.21	7,307.00	7,307.00	7,314.00	7,660.00	.00	
114935	555106	CONTR SERV	16,603.00	20,000.00	19,100.00	11,550.00	11,550.00	.00	
114935	556005	COMPUT SUP	788.70	24,244.00	24,244.00	7,150.00	7,150.00	.00	
114935	556009	UNIFORMS	959.70	.00	.00	.00	.00	.00	
114935	556011	OPER SUPPL	1,794.24	1,500.00	1,500.00	1,500.00	1,500.00	.00	
114935	556502	GAS/FO/LUB	96,885.66	.00	.00	80,000.00	80,000.00	.00	
114935	556503	VH RP/MAIN	34,260.45	25,000.00	25,000.00	45,000.00	35,000.00	.00	
114935	556605	EQUIP MAIN	315.00	300.00	300.00	300.00	300.00	.00	
114935	556803	ADVERTISIN	1,719.32	3,000.00	3,000.00	2,000.00	2,000.00	.00	
114935	558901	TRAVEL	.00	100.00	100.00	550.00	100.00	.00	
114935	559202	TELE EXPEN	3,340.07	3,500.00	3,500.00	3,500.00	3,500.00	.00	
114935	559700	NON-CAP EQ	10,790.52	.00	15,831.00	10,960.00	10,960.00	.00	
114935	560601	INS DEDUCT	703.80	3,000.00	3,000.00	1,500.00	1,500.00	.00	
114935	561106	ARPA	.00	.00	164,350.00	.00	.00	.00	
114935	567100	HEP B IMMU	.00	300.00	300.00	300.00	300.00	.00	
114935	569300	NEW FACILI	2,555.33	1,076,959.00	1,076,959.00	.00	.00	.00	
114935	569601	EQUIP-VEH	.00	.00	511,495.00	674,717.00	674,717.00	.00	
TOTAL TRANSIT SERVICES - OPE			760,433.34	1,787,759.00	2,478,535.00	1,497,656.00	1,511,896.00	.00	
114939	TRANSIT CARES ACT 20.509								
114939	550001	SALARY	.00	.00	52,958.00	.00	.00	.00	
114939	556005	COMPUT SUP	.00	82,958.00	.00	.00	.00	.00	
114939	556502	GAS/FO/LUB	.00	71,000.00	112,057.00	.00	.00	.00	
114939	556503	VH RP/MAIN	4,200.16	.00	.00	.00	.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 20  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
TOTAL TRANSIT CARES ACT 20.5	4,200.16	153,958.00	165,015.00	.00	.00	.00	
114940 SOIL CONSERVATION							
114940 550001 SALARY	92,244.34	98,850.00	98,850.00	101,013.00	105,782.00	.00	
114940 550002 PT SALARY	11,244.44	14,612.00	14,612.00	14,612.00	15,051.00	.00	
114940 550005 LONGEVITY	1,882.16	1,964.00	1,964.00	2,720.00	2,849.00	.00	
114940 550007 PREM PAY	10,631.08	.00	.00	.00	.00	.00	
114940 550201 MED/FICA	7,951.02	8,830.00	8,830.00	9,053.00	9,462.00	.00	
114940 550203 HOSP.	19,354.08	19,354.00	19,354.00	19,354.00	19,354.00	.00	
114940 550206 LIFE INS	103.68	104.00	104.00	104.00	104.00	.00	
114940 550207 RETIREMENT	10,782.61	12,259.00	12,259.00	13,392.00	14,025.00	.00	
114940 550701 CTY 401K	1,882.50	2,016.00	2,016.00	2,075.00	2,174.00	.00	
114940 555104 CONSUL FEE	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	.00	
114940 555106 CONTR BEAV	6,570.00	6,000.00	6,000.00	6,000.00	6,000.00	.00	
114940 556001 OFF SUPP	840.03	1,500.00	1,500.00	1,680.00	1,500.00	.00	
114940 556005 COMPUT SUP	29.77	500.00	460.00	500.00	500.00	.00	
114940 556009 UNIFORMS	112.56	.00	.00	.00	.00	.00	
114940 556025 EVENTS	575.48	1,000.00	12,700.00	1,000.00	1,000.00	.00	
114940 556502 GAS/FO/LUB	998.87	1,200.00	1,200.00	1,200.00	1,200.00	.00	
114940 556503 VH RP/MAIN	830.54	500.00	500.00	500.00	500.00	.00	
114940 556603 BLDG IMPRV	729.61	.00	.00	.00	.00	.00	
114940 556605 EQUIP MAIN	.00	500.00	500.00	500.00	500.00	.00	
114940 557101 POSTAG/DEP	30.65	50.00	90.00	150.00	100.00	.00	
114940 557700 DUES	3,409.00	3,800.00	3,800.00	3,800.00	3,800.00	.00	
114940 558901 TRAVEL	2,100.71	2,070.00	2,070.00	3,000.00	2,070.00	.00	
114940 559102 EDUC MAT	350.00	1,200.00	1,200.00	1,200.00	1,200.00	.00	
114940 561709 NCADFP GRT	.00	.00	14,000.00	.00	.00	.00	
114940 561711 EEG NCDOJ	.00	.00	92,513.00	.00	.00	.00	
114940 561712 STRAP	.00	.00	282,559.00	.00	.00	.00	
114940 575016 COM GARDEN	520.71	1,000.00	1,000.00	1,000.00	1,000.00	.00	
114940 575055 GIFTS	.00	260.00	260.00	260.00	260.00	.00	
TOTAL SOIL CONSERVATION	175,373.84	179,769.00	580,541.00	185,313.00	190,631.00	.00	
114950 COOPERATIVE EXTENSION SERVICE							
114950 519900 COOP SAL	219,237.12	276,098.00	276,098.00	275,319.00	275,319.00	.00	
114950 548508 LEASE-PRIN	2,184.62	.00	.00	.00	.00	.00	
114950 556000 SUPPLIES	3,836.42	7,000.00	7,000.00	7,500.00	7,500.00	.00	
114950 556001 OFF SUPP	1,267.77	2,500.00	2,500.00	3,200.00	2,500.00	.00	
114950 556005 COMPUT SUP	164.88	2,700.00	2,700.00	4,500.00	4,500.00	.00	
114950 556502 GAS/FO/LUB	1,008.16	800.00	1,300.00	1,500.00	1,300.00	.00	
114950 556503 VH RP/MAIN	1,420.71	500.00	500.00	500.00	500.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 21  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
114950 556801 PRINT/DEPT	1,966.50	3,000.00	3,000.00	3,000.00	3,000.00	.00	
114950 557101 POSTAG/DEP	68.35	300.00	300.00	300.00	300.00	.00	
114950 557400 BKS/PUBLIC	49.99	500.00	200.00	500.00	500.00	.00	
114950 557700 DUES	367.00	500.00	512.00	600.00	600.00	.00	
114950 557800 EDC MATER	3,427.09	4,000.00	3,788.00	5,000.00	4,000.00	.00	
114950 558508 LEASES-INT	32.13	.00	.00	.00	.00	.00	
114950 558901 TRAVEL	4.20	500.00	500.00	450.00	450.00	.00	
114950 559101 TRN/CONFER	161.10	600.00	600.00	525.00	525.00	.00	
114950 588510 C/O-LEASES	8,142.59	.00	.00	.00	.00	.00	
TOTAL COOPERATIVE EXTENSION	243,338.63	298,998.00	298,998.00	302,894.00	300,994.00	.00	
115110 HEALTH ADMINISTRATION							
115110 548508 LEASE-PRIN	27,693.06	.00	.00	.00	.00	.00	
115110 550001 SALARY	146,810.65	172,944.00	172,944.00	173,660.00	181,858.00	.00	
115110 550004 OVERTIME	492.66	.00	.00	.00	.00	.00	
115110 550005 LONGEVITY	3,572.33	4,925.00	4,925.00	4,926.00	5,159.00	.00	
115110 550007 PREM PAY	23,849.17	.00	.00	.00	.00	.00	
115110 550201 MED/FICA	11,294.08	13,607.00	13,607.00	13,662.00	14,308.00	.00	
115110 550203 HOSP.	36,689.87	36,636.00	36,636.00	35,833.00	35,833.00	.00	
115110 550205 WKMN'S COM	7,865.00	7,865.00	7,865.00	7,865.00	7,865.00	.00	
115110 550206 LIFE INS	153.83	163.00	163.00	164.00	164.00	.00	
115110 550207 RETIREMENT	18,036.37	21,629.00	21,629.00	23,056.00	24,145.00	.00	
115110 550301 BD OF HTH	2,240.65	6,600.00	6,600.00	6,600.00	6,600.00	.00	
115110 550701 CTY 401K	3,148.29	3,558.00	3,558.00	3,572.00	3,742.00	.00	
115110 555050 MEDDIRPAYM	513.20	.00	.00	1,600.00	1,600.00	.00	
115110 555106 CONTR SERV	33,345.81	38,771.00	41,978.00	38,835.00	38,835.00	.00	
115110 555107 AUTOPSY FE	74,850.00	44,600.00	44,600.00	44,600.00	44,600.00	.00	
115110 556001 OFF SUPP	23,830.63	27,000.00	27,000.00	27,000.00	27,000.00	.00	
115110 556005 COMPUT SUP	27,931.00	17,500.00	17,550.00	30,903.00	30,903.00	.00	
115110 556011 OPER SUPPL	8,590.82	5,000.00	4,950.00	5,000.00	5,000.00	.00	
115110 556502 GAS/FO/LUB	1,146.42	1,500.00	2,390.00	2,600.00	2,300.00	.00	
115110 556503 VH RP/MAIN	65.86	2,000.00	2,800.00	2,000.00	2,000.00	.00	
115110 556803 ADVERTISIN	150.00	.00	.00	2,000.00	.00	.00	
115110 557101 POSTAG/DEP	7,177.41	9,500.00	9,500.00	9,500.00	9,500.00	.00	
115110 557600 SUBSCRIPT	59.00	150.00	200.00	163.00	163.00	.00	
115110 557700 DUES	2,170.12	3,000.00	3,000.00	3,050.00	3,000.00	.00	
115110 558502 LEASES	296.52	4,800.00	4,800.00	4,800.00	4,800.00	.00	
115110 558901 TRAVEL	8,170.25	9,650.00	9,650.00	15,102.00	9,650.00	.00	
115110 559202 TELE EXPEN	-105.67	20,800.00	20,800.00	36,100.00	36,100.00	.00	
115110 550600 INSURANCE	11,238.00	13,090.00	11,350.00	13,090.00	13,090.00	.00	
115110 588510 C/O-LEASES	44,502.68	.00	.00	.00	.00	.00	
TOTAL HEALTH ADMINISTRATION	525,778.01	465,288.00	468,495.00	505,681.00	508,215.00	.00	
115111 OPERATIONS							
115111 550001 SALARY	165,271.91	203,231.00	203,231.00	202,597.00	212,160.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 22  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
115111 550005 LONGEVITY	.00	814.00	815.00	815.00	855.00	.00	
115111 550007 PREM PAY	21,380.31	.00	.00	.00	.00	.00	
115111 550201 MED/FICA	12,308.41	15,610.00	15,610.00	15,561.00	16,296.00	.00	
115111 550203 HOSP.	53,766.05	70,693.00	70,693.00	71,438.00	71,438.00	.00	
115111 550206 LIFE INS	234.93	306.00	306.00	306.00	306.00	.00	
115111 550207 RETIRE-GEN	20,027.31	24,811.00	24,811.00	26,261.00	27,501.00	.00	
115111 550701 CTY 401K	3,495.90	4,081.00	4,081.00	4,069.00	4,263.00	.00	
115111 555106 CONTR SERV	101,952.01	145,509.00	140,609.00	149,034.00	149,034.00	.00	
115111 556603 BLDG IMPRV	1,888.43	.00	.00	.00	.00	.00	
115111 556801 PRINT/DEPT	134.00	200.00	200.00	200.00	200.00	.00	
115111 557400 BKS/PUBLIC	.00	400.00	400.00	400.00	400.00	.00	
115111 557700 DUES	135.00	250.00	250.00	250.00	250.00	.00	
115111 558901 TRAVEL	2,673.63	4,898.00	4,897.00	6,876.00	4,898.00	.00	
115111 560105 CC FEES	272.86	800.00	800.00	800.00	800.00	.00	
<b>TOTAL OPERATIONS</b>	<b>383,540.75</b>	<b>471,603.00</b>	<b>466,703.00</b>	<b>478,607.00</b>	<b>488,401.00</b>	<b>.00</b>	
115113 EPI LAB CAPACITY INF DISEASE							
115113 550001 SALARY	12,149.89	.00	14,956.00	.00	.00	.00	
115113 550004 OVERTIME	14,068.63	.00	.00	.00	.00	.00	
115113 550201 MED/FICA	1,168.16	.00	69.00	.00	.00	.00	
115113 550203 HOSP.	2,621.52	.00	.00	.00	.00	.00	
115113 550206 LIFE INS	13.66	.00	58.00	.00	.00	.00	
115113 550207 RETIRE-GEN	1,845.89	.00	479.00	.00	.00	.00	
115113 550701 CTY 401K	322.94	.00	2,229.00	.00	.00	.00	
115113 555106 CONTR SERV	35,763.67	.00	40,000.00	.00	.00	.00	
115113 556011 OPER SUPPL	18,760.05	.00	33,250.00	.00	.00	.00	
115113 556803 ADVERTISIN	2,406.64	.00	2,500.00	.00	.00	.00	
115113 558502 LEASES	.00	.00	69,290.00	.00	.00	.00	
115113 559202 TELE EXPEN	4,784.36	.00	3,150.00	.00	.00	.00	
115113 559700 NON-CAP EQ	5,712.32	.00	20,400.00	.00	.00	.00	
115113 569502 CAP EQUIP	6,930.00	.00	25,000.00	.00	.00	.00	
<b>TOTAL EPI LAB CAPACITY INF D</b>	<b>106,547.73</b>	<b>.00</b>	<b>211,381.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	
115117 CDC COVIDVACCINE PROGRAM93.268							
115117 550001 SALARY	.00	.00	60,000.00	.00	.00	.00	
115117 555106 CONTR SERV	7,340.00	.00	35,000.00	.00	.00	.00	
115117 556005 COMPUT SUP	4,654.50	.00	.00	.00	.00	.00	
115117 556011 OPER SUPPL	14,475.48	.00	25,291.00	.00	.00	.00	
115117 556803 ADVERTISIN	2,984.48	.00	5,000.00	.00	.00	.00	
115117 559202 TELE EXPEN	4,418.28	.00	6,500.00	.00	.00	.00	
115117 559700 NON-CAP EQ	4,736.76	.00	5,000.00	.00	.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 23  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
115117	569502	CAP EQUIP	.00	.00	31,000.00	.00	.00	.00	
TOTAL CDC COVIDVACCINE PROGR			38,609.50	.00	167,791.00	.00	.00	.00	
115118	ELC REOPENING SCHOOLS 93.323								
115118	550001	SALARY	13,701.90	.00	70,159.00	39,957.00	41,844.00	.00	
115118	550005	LONGEVITY	.00	.00	690.00	1,202.00	1,260.00	.00	
115118	550201	MED/FICA	.00	.00	4,972.00	3,149.00	3,299.00	.00	
115118	550203	HOSP.	.00	.00	15,027.00	7,054.00	7,054.00	.00	
115118	550206	LIFE INS	.00	.00	52.00	27.00	27.00	.00	
115118	550207	RETIRE-GEN	.00	.00	8,115.00	5,314.00	5,566.00	.00	
115118	550701	CTY 401K	.00	.00	1,420.00	824.00	864.00	.00	
115118	556011	OPER SUPPL	.00	.00	14,565.00	.00	.00	.00	
TOTAL ELC REOPENING SCHOOLS			13,701.90	.00	115,000.00	57,527.00	59,914.00	.00	
115119	PHI: LOCAL WORKFORCE DEVELOPME								
115119	550001	SALARY	.00	.00	.00	17,805.00	18,647.00	.00	
115119	550005	LONGEVITY	.00	.00	.00	579.00	607.00	.00	
115119	550201	MED/FICA	.00	.00	.00	1,407.00	1,475.00	.00	
115119	550203	HOSP.	.00	.00	.00	2,931.00	2,931.00	.00	
115119	550206	LIFE INS	.00	.00	.00	11.00	11.00	.00	
115119	550207	RETIRE-GEN	.00	.00	.00	2,374.00	2,487.00	.00	
115119	550701	CTY 401K	.00	.00	.00	368.00	387.00	.00	
TOTAL PHI: LOCAL WORKFORCE D			.00	.00	.00	25,475.00	26,545.00	.00	
115120	SCHOOL HEALTH NURSE								
115120	550001	SALARY	189,424.66	230,633.00	219,628.00	222,110.00	232,595.00	.00	
115120	550005	LONGEVITY	3,320.68	2,027.00	2,092.00	1,272.00	1,333.00	.00	
115120	550007	PREM PAY	11,152.93	.00	.00	.00	.00	.00	
115120	550201	MED/FICA	13,891.43	17,798.00	17,798.00	17,089.00	17,896.00	.00	
115120	550203	HOSP.	40,655.15	58,174.00	58,174.00	67,541.00	67,541.00	.00	
115120	550206	LIFE INS	199.34	262.00	262.00	262.00	262.00	.00	
115120	550207	RETIREMENT	22,076.33	28,291.00	28,291.00	28,839.00	30,202.00	.00	
115120	550701	CTY 401K	3,855.05	4,653.00	4,653.00	4,468.00	4,680.00	.00	
115120	556011	OPER SUPPL	5,507.52	7,000.00	7,000.00	8,000.00	8,000.00	.00	
115120	557700	DUES	245.00	500.00	500.00	500.00	500.00	.00	
115120	558901	TRAVEL	335.00	2,460.00	2,460.00	3,785.00	3,785.00	.00	
115120	559202	TELE EXPEN	2,979.48	3,400.00	3,400.00	3,400.00	3,400.00	.00	
TOTAL SCHOOL HEALTH NURSE			293,642.57	355,198.00	344,258.00	357,266.00	370,194.00	.00	
115122	ADVANCING EQUITY 93.391								
115122	550001	SALARY	2,304.67	.00	52,000.00	.00	.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 24  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
115122	550201	MED/FICA	.00	.00	4,068.00	.00	.00	.00	
115122	550206	LIFE INS	.00	.00	52.00	.00	.00	.00	
115122	550207	RETIRE-GEN	.00	.00	6,715.00	.00	.00	.00	
115122	550701	CTY 401K	.00	.00	1,063.00	.00	.00	.00	
115122	555106	CONTR SERV	5,000.00	.00	4,082.00	.00	.00	.00	
TOTAL ADVANCING EQUITY 93.39			7,304.67	.00	67,980.00	.00	.00	.00	
115123	COMM DIS PANDEMIC RECOV 21.027								
115123	550001	SALARY	.00	.00	.00	18,164.00	19,022.00	.00	
115123	550005	LONGEVITY	.00	.00	.00	446.00	468.00	.00	
115123	550201	MED/FICA	.00	.00	.00	1,424.00	1,492.00	.00	
115123	550203	HOSP.	.00	.00	.00	3,706.00	3,706.00	.00	
115123	550206	LIFE INS	.00	.00	.00	16.00	16.00	.00	
115123	550207	RETIRE-GEN	.00	.00	.00	2,403.00	2,518.00	.00	
115123	550701	CTY 401K	.00	.00	.00	373.00	392.00	.00	
115123	555106	CONTR SERV	.00	.00	120,000.00	.00	.00	.00	
115123	555150	PUB EDUC	.00	.00	10,000.00	.00	.00	.00	
115123	556005	COMPUT SUP	.00	.00	10,000.00	.00	.00	.00	
115123	556011	OPER SUPPL	.00	.00	16,898.00	.00	.00	.00	
115123	556016	TB EXPENSE	.00	.00	15,000.00	.00	.00	.00	
115123	556803	ADVERTISIN	.00	.00	10,000.00	.00	.00	.00	
115123	558901	TRAVEL	.00	.00	4,500.00	.00	.00	.00	
115123	559202	TELE EXPEN	.00	.00	2,750.00	.00	.00	.00	
115123	559700	NON-CAP EQ	.00	.00	4,000.00	.00	.00	.00	
115123	569502	CAP EQUIP	.00	.00	50,000.00	.00	.00	.00	
TOTAL COMM DIS PANDEMIC RECO			.00	.00	243,148.00	26,532.00	27,614.00	.00	
115124	SCHOOL HLTHTTEAM WORKFORC93.354								
115124	556011	OPER SUPPL	.00	.00	10,000.00	.00	.00	.00	
115124	557800	EDC MATER	.00	.00	5,000.00	.00	.00	.00	
115124	558901	TRAVEL	.00	.00	4,036.00	.00	.00	.00	
115124	569502	CAP EQUIP	.00	.00	41,500.00	.00	.00	.00	
TOTAL SCHOOL HLTHTTEAM WORKFO			.00	.00	60,536.00	.00	.00	.00	
115125	NC TOBACCO SETTLEMENT FUNDS								
115125	555106	CONTR SERV	56,420.07	64,480.00	55,519.00	64,480.00	64,480.00	.00	
115125	556011	OPER SUPPL	26,313.47	14,171.00	19,985.00	14,171.00	14,171.00	.00	
115125	558901	TRAVEL	5,790.48	9,121.00	6,368.00	9,121.00	9,121.00	.00	
TOTAL NC TOBACCO SETTLEMENT			88,524.02	87,772.00	81,872.00	87,772.00	87,772.00	.00	
115128	REG CHRONIC DISEASE 1422 GRANT								
115128	555113	COMFNDWNC	41,000.00	.00	.00	.00	.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 25  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2024	2024	2024	
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	ADMIN REC	BD APPRVD	COMMENT
115128	555122	ARC-FEDERA	188,558.41	.00	.00	.00	.00	.00	
115128	555124	APPMTNCOMM	38,714.65	6,022.00	22,052.00	.00	.00	.00	
115128	555126	MTNWISESVC	5,880.77	1,720.00	30,840.00	.00	.00	.00	
115128	555127	GUSNIP FED	134,409.70	265,280.00	222,986.00	50,000.00	50,000.00	.00	
115128	555128	HLTHY PPL	18,334.75	86,220.00	231,665.00	137,855.00	137,855.00	.00	
115128	565031	MINDIABGRT	.00	.00	.00	160,023.00	160,023.00	.00	
TOTAL REG CHRONIC DISEASE 14			426,898.28	359,242.00	507,543.00	347,878.00	347,878.00	.00	
115129	COMMUNITY HEALTH GRANT								
115129	550001	SALARY	.00	.00	75,082.00	.00	.00	.00	
115129	550201	MED/FICA	.00	.00	5,744.00	.00	.00	.00	
115129	550203	HOSP.	.00	.00	24,704.00	.00	.00	.00	
115129	550206	LIFE INS	.00	.00	52.00	.00	.00	.00	
115129	550207	RETIRE-GEN	.00	.00	9,483.00	.00	.00	.00	
115129	550701	CTY 401K	.00	.00	1,501.00	.00	.00	.00	
115129	555106	CONTR SERV	.00	.00	1,800.00	.00	.00	.00	
115129	556001	OFF SUPP	.00	.00	750.00	.00	.00	.00	
115129	556002	MED SUPP	.00	.00	2,074.00	.00	.00	.00	
115129	556011	OPER SUPPL	.00	.00	3,300.00	.00	.00	.00	
115129	557101	POSTAG/DEP	.00	.00	99.00	.00	.00	.00	
115129	557800	EDC MATER	.00	.00	6,000.00	.00	.00	.00	
115129	558502	LEASES	.00	.00	16,390.00	.00	.00	.00	
115129	558901	TRAVEL	.00	.00	3,021.00	.00	.00	.00	
TOTAL COMMUNITY HEALTH GRANT			.00	.00	150,000.00	.00	.00	.00	
115140	WISEWOMEN								
115140	550001	SALARY	11,678.67	12,354.00	12,354.00	12,420.00	13,007.00	.00	
115140	550005	LONGEVITY	48.68	70.00	70.00	71.00	76.00	.00	
115140	550201	MED/FICA	815.72	950.00	950.00	956.00	1,002.00	.00	
115140	550203	HOSP.	2,396.33	2,435.00	2,435.00	2,436.00	2,436.00	.00	
115140	550206	LIFE INS	11.24	11.00	11.00	12.00	12.00	.00	
115140	550207	RETIRE-GEN	1,343.41	1,511.00	1,511.00	1,613.00	1,690.00	.00	
115140	550701	CTY 401K	234.45	248.00	248.00	250.00	263.00	.00	
TOTAL WISEWOMEN			16,528.50	17,579.00	17,579.00	17,758.00	18,486.00	.00	
115141	BREAST & CERVICAL CANCER								
115141	550001	SALARY	19,984.20	22,399.00	22,399.00	22,466.00	23,527.00	.00	
115141	550005	LONGEVITY	121.71	176.00	176.00	176.00	186.00	.00	
115141	550201	MED/FICA	1,405.86	1,727.00	1,727.00	1,733.00	1,815.00	.00	
115141	550203	HOSP.	4,037.00	4,658.00	4,658.00	4,391.00	4,391.00	.00	



05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 26  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
115141	550206	LIFE INS	19.08	21.00	21.00	21.00	21.00	.00	
115141	550207	RETIREMENT	2,302.91	2,745.00	2,745.00	2,923.00	3,062.00	.00	
115141	550701	CTY 401K	402.28	451.00	451.00	453.00	475.00	.00	
115141	555106	CONTR SERV	9,724.41	16,000.00	16,000.00	16,000.00	16,000.00	.00	
115141	555150	PUB EDUC	279.40	300.00	300.00	300.00	300.00	.00	
115141	556011	OPER SUPPL	240.66	250.00	250.00	250.00	250.00	.00	
115141	558901	TRAVEL	.00	483.00	483.00	483.00	483.00	.00	
115141	565009	TEKTONEBCC	.00	.00	2,153.00	.00	.00	.00	
TOTAL BREAST & CERVICAL CANC			38,517.51	49,210.00	51,363.00	49,196.00	50,510.00	.00	
115144	ADULT HEALTH								
115144	550001	SALARY	62,195.34	89,733.00	102,324.00	190,619.00	199,617.00	.00	
115144	550005	LONGEVITY	170.40	246.00	656.00	691.00	724.00	.00	
115144	550007	PREM PAY	4,376.43	.00	.00	.00	.00	.00	
115144	550201	MED/FICA	4,512.64	6,883.00	7,878.00	14,635.00	15,327.00	.00	
115144	550203	HOSP.	13,621.18	28,577.00	30,832.00	33,034.00	33,034.00	.00	
115144	550206	LIFE INS	71.70	118.00	126.00	136.00	136.00	.00	
115144	550207	RETIREMENT	7,146.09	10,942.00	12,584.00	24,698.00	25,864.00	.00	
115144	550701	CTY 401K	1,247.18	1,799.00	2,059.00	3,826.00	4,007.00	.00	
115144	555106	CONTR SERV	128,199.96	144,866.00	127,197.00	132,266.00	67,333.00	.00	
115144	556011	OPER SUPPL	3,520.26	3,500.00	3,500.00	3,500.00	3,500.00	.00	
115144	556016	TB EXPENSE	1,638.89	800.00	4,240.00	2,170.00	2,170.00	.00	
115144	556801	PRINT/DEPT	.00	50.00	50.00	50.00	50.00	.00	
115144	557400	BKS/PUBLIC	.00	75.00	75.00	75.00	75.00	.00	
115144	557600	SUBSCRIPT	559.00	1,208.00	1,208.00	1,721.00	1,208.00	.00	
115144	558901	TRAVEL	.00	.00	.00	754.00	754.00	.00	
TOTAL ADULT HEALTH			227,259.07	288,797.00	292,729.00	408,175.00	353,799.00	.00	
115145	DISEASE CONTROL								
115145	550001	SALARY	77,774.72	99,719.00	99,719.00	149,989.00	157,069.00	.00	
115145	550005	LONGEVITY	1,263.42	1,700.00	1,700.00	1,583.00	1,659.00	.00	
115145	550007	PREM PAY	13,947.21	.00	.00	.00	.00	.00	
115145	550201	MED/FICA	6,853.17	7,759.00	7,759.00	11,596.00	12,144.00	.00	
115145	550203	HOSP.	17,188.19	18,640.00	18,640.00	21,282.00	21,282.00	.00	
115145	550206	LIFE INS	85.30	90.00	90.00	103.00	103.00	.00	
115145	550207	RETIREMENT	10,623.70	12,333.00	12,333.00	19,568.00	20,493.00	.00	
115145	550701	CTY 401K	1,854.84	2,029.00	2,029.00	3,032.00	3,176.00	.00	
115145	555106	CONTR SERV	15,078.25	27,213.00	27,213.00	14,197.00	7,522.00	.00	
115145	556011	OPER SUPPL	5,923.69	6,000.00	6,000.00	6,000.00	6,000.00	.00	
115145	558901	TRAVEL	-9.75	2,156.00	2,156.00	2,664.00	2,156.00	.00	
115145	559202	TELE EXPEN	1,656.14	2,088.00	2,018.00	4,222.00	2,088.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 27  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2024	2024	2024	
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	ADMIN REC	BD APPRVD	COMMENT
115145	565001	FLU VACCIN	19,721.17	30,000.00	30,000.00	30,000.00	30,000.00	.00	
115145	565002	OTHER VACC	109,845.98	95,000.00	95,070.00	95,000.00	95,000.00	.00	
115145	565015	IMM PLN PU	810.93	12,154.00	12,154.00	18,974.00	18,974.00	.00	
115145	565022	HIVSTD SRV	475.20	500.00	500.00	500.00	500.00	.00	
115145	565023	STD PREVEN	86.83	100.00	100.00	100.00	100.00	.00	
115145	565024	STD DRUGS	285.73	311.00	311.00	311.00	311.00	.00	
TOTAL DISEASE CONTROL			283,464.72	317,792.00	317,792.00	379,121.00	378,577.00	.00	
115146	HEALTHY COMMUNITIES								
115146	550001	SALARY	33,704.08	99,306.00	99,306.00	102,845.00	107,701.00	.00	
115146	550005	LONGEVITY	.00	.00	.00	557.00	584.00	.00	
115146	550007	PREM PAY	6,237.45	.00	.00	.00	.00	.00	
115146	550201	MED/FICA	2,547.41	7,597.00	7,597.00	7,911.00	8,286.00	.00	
115146	550203	HOSP.	10,241.52	34,472.00	34,472.00	32,167.00	32,167.00	.00	
115146	550206	LIFE INS	54.66	137.00	137.00	133.00	133.00	.00	
115146	550207	RETIREMENT	3,868.81	12,076.00	12,076.00	13,350.00	13,981.00	.00	
115146	550701	CTY 401K	674.16	1,987.00	1,987.00	2,069.00	2,168.00	.00	
115146	555100	PROF FEES	600.00	600.00	600.00	600.00	600.00	.00	
115146	555106	CONTR SERV	5,513.90	4,000.00	4,000.00	4,000.00	4,000.00	.00	
115146	555150	PUB EDUC	2,442.27	7,644.00	7,644.00	7,644.00	7,644.00	.00	
115146	556011	OPER SUPPL	765.10	3,500.00	3,500.00	3,500.00	3,500.00	.00	
115146	557600	SUBSCRIPT	57.00	75.00	75.00	75.00	75.00	.00	
115146	557700	DUES	119.00	420.00	420.00	400.00	400.00	.00	
115146	557800	EDC MATER	.00	1,173.00	1,173.00	1,173.00	1,173.00	.00	
115146	558901	TRAVEL	.00	1,705.00	1,705.00	1,705.00	1,705.00	.00	
115146	559203	HRA	2,744.61	3,500.00	3,500.00	3,500.00	3,500.00	.00	
TOTAL HEALTHY COMMUNITIES			69,569.97	178,192.00	178,192.00	181,629.00	187,617.00	.00	
115147	CARE COORDINATION FOR CHILDREN								
115147	550001	SALARY	44,627.03	47,861.00	47,861.00	48,102.00	50,374.00	.00	
115147	550005	LONGEVITY	121.71	176.00	176.00	176.00	186.00	.00	
115147	550007	PREM PAY	4,275.33	.00	.00	.00	.00	.00	
115147	550201	MED/FICA	3,194.01	3,675.00	3,675.00	3,694.00	3,869.00	.00	
115147	550203	HOSP.	11,598.02	11,840.00	11,840.00	11,734.00	11,734.00	.00	
115147	550206	LIFE INS	54.78	55.00	55.00	56.00	56.00	.00	
115147	550207	RETIREMENT	5,126.14	5,841.00	5,841.00	6,233.00	6,528.00	.00	
115147	550701	CTY 401K	894.99	961.00	961.00	966.00	1,012.00	.00	
115147	556011	OPER SUPPL	78.35	200.00	609.00	200.00	200.00	.00	
115147	556502	GAS/FO/LUB	.00	70.00	70.00	70.00	70.00	.00	
115147	556801	PRINT/DEPT	.00	50.00	50.00	50.00	50.00	.00	
115147	558901	TRAVEL	244.34	409.00	.00	409.00	409.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 28  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
115147 559202 TELE EXPEN	430.71	720.00	720.00	720.00	720.00	.00	
TOTAL CARE COORDINATION FOR	70,645.41	71,858.00	71,858.00	72,410.00	75,208.00	.00	
115148 LABORATORY							
115148 550001 SALARY	96,883.20	102,925.00	102,925.00	103,444.00	108,328.00	.00	
115148 550005 LONGEVITY	121.71	176.00	176.00	176.00	186.00	.00	
115148 550007 PREM PAY	8,249.18	.00	.00	.00	.00	.00	
115148 550201 MED/FICA	7,205.24	7,886.00	7,886.00	7,927.00	8,302.00	.00	
115148 550203 HOSP.	20,030.86	20,440.00	20,440.00	20,280.00	20,280.00	.00	
115148 550206 LIFE INS	106.82	108.00	108.00	108.00	108.00	.00	
115148 550207 RETIREMENT	11,112.33	12,538.00	12,538.00	13,378.00	14,011.00	.00	
115148 550701 CTY 401K	1,940.19	2,062.00	2,062.00	2,073.00	2,172.00	.00	
115148 555106 CONTR SERV	73,930.25	80,000.00	80,000.00	52,684.00	52,684.00	.00	
115148 555114 LAB CERTIF	3,504.00	2,725.00	2,725.00	2,725.00	2,725.00	.00	
115148 556011 OPER SUPPL	12,376.30	25,000.00	25,000.00	25,000.00	25,000.00	.00	
115148 556605 EQUIP MAIN	430.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	
115148 556801 PRINT/DEPT	.00	200.00	200.00	200.00	200.00	.00	
115148 558901 TRAVEL	189.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	
TOTAL LABORATORY	236,079.08	256,060.00	256,060.00	229,995.00	235,996.00	.00	
115150 EMERGENCY PREPAREDNESS							
115150 550001 SALARY	7,020.21	71,425.00	71,425.00	68,744.00	71,990.00	.00	
115150 550005 LONGEVITY	.00	.00	.00	487.00	511.00	.00	
115150 550007 PREM PAY	5,365.05	.00	.00	.00	.00	.00	
115150 550201 MED/FICA	534.55	5,464.00	5,464.00	5,297.00	5,548.00	.00	
115150 550203 HOSP.	1,290.25	22,842.00	22,842.00	15,131.00	15,131.00	.00	
115150 550206 LIFE INS	9.09	79.00	79.00	72.00	72.00	.00	
115150 550207 RETIREMENT	813.52	8,685.00	8,685.00	8,938.00	9,361.00	.00	
115150 550701 CTY 401K	140.44	1,429.00	1,429.00	1,385.00	1,451.00	.00	
115150 556001 OFF SUPP	211.09	.00	.00	.00	.00	.00	
115150 556011 OPER SUPPL	2,444.72	3,500.00	3,500.00	3,500.00	3,500.00	.00	
115150 557700 DUES	.00	300.00	300.00	250.00	250.00	.00	
115150 557800 EDC MATER	.00	300.00	300.00	300.00	300.00	.00	
115150 558901 TRAVEL	.00	1,633.00	1,633.00	4,064.00	2,000.00	.00	
115150 559202 TELE EXPEN	1,094.71	1,105.00	1,105.00	1,105.00	1,105.00	.00	
TOTAL EMERGENCY PREPAREDNESS	18,923.63	116,762.00	116,762.00	109,273.00	111,219.00	.00	
115152 W.I.C.							
115152 550001 SALARY	136,117.33	158,133.00	106,133.00	152,585.00	159,788.00	.00	
115152 550005 LONGEVITY	.00	899.00	899.00	900.00	943.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 29  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
115152	550007	PREM PAY	13,599.62	.00	.00	.00	.00	.00
115152	550201	MED/FICA	10,125.16	12,166.00	12,166.00	11,742.00	12,297.00	.00
115152	550203	HOSP.	34,193.90	41,383.00	41,383.00	54,020.00	54,020.00	.00
115152	550206	LIFE INS	171.99	207.00	207.00	218.00	218.00	.00
115152	550207	RETIREMENT	15,577.26	19,338.00	19,338.00	19,815.00	20,751.00	.00
115152	550701	CTY 401K	2,722.39	3,181.00	3,181.00	3,070.00	3,216.00	.00
115152	555106	CONTR SERV	.00	.00	46,000.00	.00	.00	.00
115152	556502	GAS/FO/LUB	32.08	.00	.00	.00	.00	.00
115152	556806	CLIENT SRV	2,469.95	3,975.00	9,975.00	7,865.00	1,980.00	.00
115152	556807	NUTR EDUC	470.80	1,000.00	1,000.00	1,000.00	1,000.00	.00
115152	556808	BF PRO/SUP	508.78	1,844.00	1,844.00	1,844.00	1,844.00	.00
115152	558901	TRAVEL	.00	1,224.00	1,224.00	2,462.00	1,624.00	.00
115152	559202	TELE EXPEN	.00	.00	.00	.00	.00	.00
TOTAL W.I.C.		215,989.26	243,350.00	243,350.00	255,521.00	257,681.00	.00	
115153	NUTRITION EDUCATION							
115153	550001	SALARY	5,932.06	39,610.00	39,610.00	39,679.00	41,553.00	.00
115153	550005	LONGEVITY	.00	385.00	385.00	386.00	405.00	.00
115153	550007	PREM PAY	4,351.00	.00	.00	.00	.00	.00
115153	550201	MED/FICA	453.51	3,060.00	3,060.00	3,065.00	3,210.00	.00
115153	550203	HOSP.	1,048.30	10,717.00	10,717.00	10,611.00	10,611.00	.00
115153	550206	LIFE INS	5.62	43.00	43.00	43.00	43.00	.00
115153	550207	RETIRE-GEN	679.39	4,864.00	4,864.00	5,173.00	5,418.00	.00
115153	550701	CTY 401K	118.57	799.00	799.00	802.00	841.00	.00
115153	557600	SUBSCRIPT	238.98	560.00	560.00	560.00	560.00	.00
115153	557700	DUES	663.49	670.00	670.00	670.00	670.00	.00
115153	557800	EDC MATER	.00	1,500.00	1,500.00	900.00	900.00	.00
115153	558901	TRAVEL	1,666.95	1,486.00	1,486.00	2,275.00	1,792.00	.00
115153	565031	MINDIABGRT	139,603.03	137,956.00	131,416.00	.00	.00	.00
TOTAL NUTRITION EDUCATION		154,760.90	201,650.00	195,110.00	64,164.00	66,003.00	.00	
115154	OB CARE MANAGEMENT PROGRAM							
115154	550001	SALARY	4,864.27	55,784.00	55,784.00	55,636.00	58,264.00	.00
115154	550005	LONGEVITY	140.38	188.00	188.00	187.00	197.00	.00
115154	550201	MED/FICA	358.75	4,282.00	4,282.00	4,271.00	4,474.00	.00
115154	550203	HOSP.	892.41	16,157.00	16,157.00	16,050.00	16,050.00	.00
115154	550206	LIFE INS	4.01	57.00	57.00	57.00	57.00	.00
115154	550207	RETIRE-GEN	573.15	6,806.00	6,806.00	7,207.00	7,548.00	.00
115154	550701	CTY 401K	100.17	1,120.00	1,120.00	1,117.00	1,171.00	.00
115154	556011	OPER SUPPL	.00	500.00	500.00	500.00	500.00	.00
115154	556801	PRINT/DEPT	.00	200.00	200.00	200.00	200.00	.00

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 30  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
115154	558901	TRAVEL	.00	914.00	914.00	914.00	914.00	.00	
115154	558902	TRAVEL-LOC	.00	100.00	100.00	100.00	100.00	.00	
115154	559202	TELE EXPEN	454.96	1,188.00	1,188.00	1,188.00	1,188.00	.00	
TOTAL OB CARE MANAGEMENT PRO			7,388.10	87,296.00	87,296.00	87,427.00	90,663.00	.00	
115155	MATERNAL								
115155	550001	SALARY	81,735.64	92,546.00	92,546.00	83,840.00	87,799.00	.00	
115155	550005	LONGEVITY	1,255.10	1,230.00	1,230.00	1,068.00	1,120.00	.00	
115155	550201	MED/FICA	5,817.66	7,174.00	7,174.00	6,496.00	6,803.00	.00	
115155	550203	HOSP.	19,591.99	22,127.00	22,127.00	19,925.00	19,925.00	.00	
115155	550206	LIFE INS	84.96	97.00	97.00	88.00	88.00	.00	
115155	550207	RETIREMENT	9,503.97	11,403.00	11,403.00	10,962.00	11,480.00	.00	
115155	550701	CTY 401K	1,659.93	1,876.00	1,876.00	1,699.00	1,780.00	.00	
115155	555106	CONTR SERV	30,500.00	25,000.00	25,000.00	26,180.00	26,180.00	.00	
115155	556011	OPER SUPPL	2,487.11	2,500.00	2,500.00	2,500.00	2,500.00	.00	
115155	556605	EQUIP MAIN	.00	500.00	300.00	500.00	500.00	.00	
115155	558901	TRAVEL	-9.75	441.00	441.00	1,841.00	841.00	.00	
115155	559202	TELE EXPEN	573.41	350.00	550.00	600.00	600.00	.00	
115155	565013	ZONTA WH	730.80	3,847.00	3,847.00	3,073.00	3,073.00	.00	
TOTAL MATERNAL			153,930.82	169,091.00	169,091.00	158,772.00	162,689.00	.00	
115156	CHILD HEALTH								
115156	550001	SALARY	31,122.64	33,599.00	33,599.00	33,754.00	35,348.00	.00	
115156	550005	LONGEVITY	121.71	176.00	176.00	176.00	186.00	.00	
115156	550201	MED/FICA	2,281.36	2,585.00	2,585.00	2,596.00	2,719.00	.00	
115156	550203	HOSP.	5,465.85	5,774.00	5,774.00	5,668.00	5,668.00	.00	
115156	550206	LIFE INS	28.55	30.00	30.00	30.00	30.00	.00	
115156	550207	RETIREMENT	3,579.17	4,106.00	4,106.00	4,381.00	4,589.00	.00	
115156	550701	CTY 401K	625.01	676.00	676.00	679.00	712.00	.00	
115156	555115	CH FATL PR	351.00	351.00	351.00	351.00	351.00	.00	
115156	556011	OPER SUPPL	722.86	735.00	1,210.00	735.00	735.00	.00	
115156	558901	TRAVEL	.00	475.00	.00	475.00	475.00	.00	
115156	559700	NON-CAP EQ	5,501.70	.00	4,900.00	.00	.00	.00	
115156	569502	EQUIPMENT	.00	.00	.00	5,500.00	5,500.00	.00	
TOTAL CHILD HEALTH			49,799.85	48,507.00	53,407.00	54,345.00	56,313.00	.00	
115157	CHILD DENTAL HEALTH								
115157	550001	SALARY	305,188.84	330,767.00	330,767.00	331,672.00	347,329.00	.00	
115157	550005	LONGEVITY	6,544.85	7,264.00	7,264.00	7,746.00	8,113.00	.00	
115157	550007	PREM PAY	18,939.03	.00	.00	.00	.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 31  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
115157	550201	MED/FICA	21,982.44	25,860.00	25,860.00	25,966.00	27,192.00	.00	
115157	550203	HOSP.	53,675.39	65,188.00	65,188.00	59,570.00	59,570.00	.00	
115157	550206	LIFE INS	238.27	262.00	262.00	262.00	262.00	.00	
115157	550207	RETIRE-GEN	35,710.97	41,105.00	41,105.00	43,819.00	45,888.00	.00	
115157	550701	CTY 401K	6,234.68	6,761.00	6,761.00	6,789.00	7,110.00	.00	
115157	555106	CONTR SERV	4,352.12	5,800.00	5,800.00	8,213.00	5,800.00	.00	
115157	556011	OPER SUPPL	26,012.72	26,853.00	25,525.00	26,853.00	26,853.00	.00	
115157	556503	VH RP/MAIN	534.87	2,500.00	1,500.00	2,500.00	2,500.00	.00	
115157	556605	EQUIP MAIN	1,480.94	2,500.00	13,440.00	2,500.00	2,500.00	.00	
115157	556801	PRINT/DEPT	495.00	500.00	230.00	500.00	500.00	.00	
115157	557700	DUES	1,722.00	1,881.00	1,881.00	1,881.00	1,881.00	.00	
115157	558901	TRAVEL	2,575.46	4,134.00	5,354.00	3,179.00	3,179.00	.00	
115157	559202	TELE EXPEN	553.18	600.00	600.00	600.00	600.00	.00	
115157	559700	NON-CAP EQ	.00	2,234.00	2,284.00	13,122.00	13,122.00	.00	
115157	569502	CAP EQUIP	.00	6,373.00	7,701.00	869,983.00	869,983.00	.00	
TOTAL CHILD DENTAL HEALTH			486,240.76	530,582.00	541,522.00	1,405,155.00	1,422,382.00	.00	
115159	FAMILY PLANNING								
115159	550001	SALARY	47,172.12	55,986.00	55,986.00	83,055.00	86,976.00	.00	
115159	550005	LONGEVITY	635.11	533.00	533.00	176.00	186.00	.00	
115159	550201	MED/FICA	3,452.74	4,324.00	4,324.00	6,368.00	6,670.00	.00	
115159	550203	HOSP.	10,949.70	13,367.00	13,367.00	15,006.00	15,006.00	.00	
115159	550206	LIFE INS	55.07	68.00	68.00	77.00	77.00	.00	
115159	550207	RETIREMENT	5,474.88	6,873.00	6,873.00	10,745.00	11,253.00	.00	
115159	550701	CTY 401K	956.30	1,130.00	1,130.00	1,665.00	1,744.00	.00	
115159	555106	CONTR SERV	.00	1,050.00	1,050.00	1,050.00	1,050.00	.00	
115159	556011	OPER SUPPL	9,532.63	12,787.00	12,949.00	13,624.00	12,000.00	.00	
115159	558901	TRAVEL	30.00	420.00	258.00	720.00	420.00	.00	
115159	565105	LONG ACT	7,237.04	7,337.00	7,337.00	10,991.00	10,991.00	.00	
115159	567524	TANF FUNDS	.00	2,482.00	2,482.00	2,482.00	2,482.00	.00	
TOTAL FAMILY PLANNING			85,495.59	106,357.00	106,357.00	145,959.00	148,855.00	.00	
115165	BF PEER COUNSELOR PROGRAM								
115165	550002	PT SALARY	8,242.78	16,282.00	16,282.00	15,808.00	16,283.00	.00	
115165	550201	MED/FICA	630.66	1,245.00	1,245.00	1,210.00	1,247.00	.00	
115165	556011	OPER SUPPL	.00	2,483.00	2,483.00	2,483.00	2,483.00	.00	
115165	559202	TELE EXPEN	718.19	.00	.00	.00	.00	.00	
TOTAL BF PEER COUNSELOR PROG			9,591.63	20,010.00	20,010.00	19,501.00	20,013.00	.00	
115167	EMPLOYEE AND FAMILY HEALTH								
115167	550001	SALARY	56,947.24	61,910.00	70,304.00	101,945.00	106,758.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 32  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
115167	550005	LONGEVITY	121.71	176.00	449.00	473.00	497.00	.00	
115167	550007	PREM PAY	4,152.43	.00	.00	.00	.00	.00	
115167	550201	MED/FICA	4,263.12	4,749.00	5,412.00	7,835.00	8,206.00	.00	
115167	550203	HOSP.	11,616.00	12,292.00	13,795.00	15,788.00	15,788.00	.00	
115167	550206	LIFE INS	59.85	62.00	68.00	75.00	75.00	.00	
115167	550207	RETIRE-GEN	6,537.49	7,550.00	8,645.00	13,222.00	13,847.00	.00	
115167	550701	CTY 401K	1,141.36	1,242.00	1,416.00	2,048.00	2,146.00	.00	
115167	555106	CONTR SERV	27,349.54	45,240.00	32,640.00	29,640.00	14,820.00	.00	
115167	556011	OPER SUPPL	6,859.03	8,000.00	8,400.00	8,000.00	8,000.00	.00	
115167	557800	EDC MATER	2,687.95	2,000.00	2,000.00	2,000.00	2,000.00	.00	
115167	558901	TRAVEL	.00	750.00	350.00	475.00	475.00	.00	
TOTAL EMPLOYEE AND FAMILY HE			121,735.72	143,971.00	143,479.00	181,501.00	172,612.00	.00	
115169	COMMUNITY HEALTH- SCHOOL BASED								
115169	550001	SALARY	6,473.79	.00	.00	.00	.00	.00	
115169	555106	CONTR SERV	43,489.93	.00	.00	.00	.00	.00	
115169	556001	OFF SUPP	432.29	.00	.00	.00	.00	.00	
115169	558901	TRAVEL	750.00	.00	.00	.00	.00	.00	
115169	559202	TELE EXPEN	861.42	.00	.00	.00	.00	.00	
TOTAL COMMUNITY HEALTH- SCHO			52,007.43	.00	.00	.00	.00	.00	
115182	ON-SITE WASTEWATER								
115182	550001	SALARY	156,471.72	210,842.00	188,642.00	203,996.00	213,625.00	.00	
115182	550002	PT SALARY	.00	32,218.00	30,918.00	32,219.00	33,186.00	.00	
115182	550004	OVERTIME	1,571.26	.00	1,300.00	.00	.00	.00	
115182	550005	LONGEVITY	2,911.70	2,553.00	2,553.00	2,554.00	2,675.00	.00	
115182	550007	PREM PAY	12,218.77	.00	.00	.00	.00	.00	
115182	550201	MED/FICA	11,820.90	18,789.00	18,789.00	18,266.00	19,086.00	.00	
115182	550203	HOSP.	33,434.99	59,842.00	54,842.00	46,321.00	46,321.00	.00	
115182	550206	LIFE INS	164.24	228.00	228.00	229.00	229.00	.00	
115182	550207	RETIREMENT	18,431.38	25,949.00	25,949.00	26,666.00	27,925.00	.00	
115182	550701	CTY 401K	3,219.14	4,268.00	4,268.00	4,131.00	4,327.00	.00	
115182	555106	CONTR SERV	27,915.64	37,800.00	53,714.00	11,000.00	1,000.00	.00	
115182	556009	UNIFORMS	300.00	600.00	600.00	750.00	600.00	.00	
115182	556011	OPER SUPPL	1,503.25	1,500.00	4,000.00	3,500.00	3,500.00	.00	
115182	556502	GAS/FO/LUB	4,036.30	3,500.00	5,500.00	5,000.00	5,000.00	.00	
115182	556503	VH RP/MAIN	700.10	2,500.00	5,500.00	2,500.00	2,500.00	.00	
115182	556605	EQUIP MAIN	.00	500.00	.00	500.00	500.00	.00	
115182	557700	DUES	251.33	300.00	350.00	350.00	350.00	.00	
115182	558901	TRAVEL	1,125.80	1,102.00	6,338.00	2,527.00	2,006.00	.00	
115182	559202	TELE EXPEN	3,162.07	3,725.00	3,725.00	4,151.00	3,725.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 33  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
115182	559700	NON-CAP EQ	1,870.96	.00	.00	5,851.00	5,851.00	.00	
115182	560105	CC FEES	3,187.21	2,500.00	2,500.00	2,500.00	2,500.00	.00	
115182	569502	CAP EQUIP	.00	68,000.00	67,000.00	62,000.00	.00	.00	
TOTAL ON-SITE WASTEWATER			284,296.76	476,716.00	476,716.00	435,011.00	374,906.00	.00	
115183	PRIVATE DRINKING WATER WELLS								
115183	550001	SALARY	149,360.38	197,144.00	193,937.00	187,350.00	196,194.00	.00	
115183	550005	LONGEVITY	2,955.27	1,294.00	1,294.00	1,294.00	1,356.00	.00	
115183	550007	PREM PAY	4,383.11	.00	.00	.00	.00	.00	
115183	550201	MED/FICA	11,337.10	15,181.00	15,181.00	14,432.00	15,114.00	.00	
115183	550203	HOSP.	31,660.42	54,492.00	54,492.00	59,842.00	59,842.00	.00	
115183	550206	LIFE INS	163.95	228.00	228.00	229.00	229.00	.00	
115183	550207	RETIRE-GEN	17,446.76	24,130.00	24,130.00	24,354.00	25,504.00	.00	
115183	550701	CTY 401K	3,046.52	3,969.00	3,969.00	3,773.00	3,952.00	.00	
115183	555106	CONTR SERV	16,621.86	12,600.00	12,600.00	.00	.00	.00	
115183	556009	UNIFORMS	150.00	300.00	300.00	300.00	300.00	.00	
115183	556011	OPER SUPPL	710.03	1,000.00	1,000.00	1,000.00	1,000.00	.00	
115183	556502	GAS/FO/LUB	742.29	2,880.00	2,880.00	2,880.00	2,880.00	.00	
115183	556503	VH RP/MAIN	295.00	1,000.00	3,525.00	3,500.00	1,250.00	.00	
115183	556605	EQUIP MAIN	.00	250.00	.00	250.00	250.00	.00	
115183	556801	PRINT/DEPT	.00	100.00	100.00	100.00	100.00	.00	
115183	557700	DUES	100.00	175.00	175.00	100.00	100.00	.00	
115183	557900	WATER TEST	11,943.75	17,000.00	17,000.00	17,000.00	17,000.00	.00	
115183	558901	TRAVEL	30.00	78.00	78.00	2,193.00	2,193.00	.00	
115183	559202	TELE EXPEN	1,031.66	1,408.00	1,408.00	1,196.00	1,196.00	.00	
115183	569601	EQUIP-VEH	.00	34,000.00	34,000.00	.00	.00	.00	
TOTAL PRIVATE DRINKING WATER			251,978.10	367,229.00	366,297.00	319,793.00	328,460.00	.00	
115184	FOOD/LODGING INST								
115184	550001	SALARY	68,445.65	153,710.00	143,710.00	155,981.00	163,345.00	.00	
115184	550005	LONGEVITY	2,146.71	2,340.00	2,340.00	2,341.00	2,453.00	.00	
115184	550007	PREM PAY	7,660.11	.00	.00	.00	.00	.00	
115184	550201	MED/FICA	5,281.65	11,938.00	11,938.00	12,112.00	12,685.00	.00	
115184	550203	HOSP.	4,064.42	21,895.00	21,895.00	27,246.00	27,246.00	.00	
115184	550206	LIFE INS	69.08	166.00	166.00	166.00	166.00	.00	
115184	550207	RETIREMENT	8,085.21	18,975.00	18,975.00	20,440.00	21,406.00	.00	
115184	550701	CTY 401K	1,411.83	3,121.00	3,121.00	3,167.00	3,318.00	.00	
115184	555106	CONTR SERV	42,689.16	12,200.00	12,200.00	14,520.00	14,520.00	.00	
115184	556009	UNIFORMS	250.00	450.00	450.00	450.00	450.00	.00	
115184	556011	OPER SUPPL	1,486.18	1,500.00	1,500.00	1,500.00	1,500.00	.00	
115184	556502	GAS/FO/LUB	1,514.80	1,500.00	1,500.00	2,000.00	1,700.00	.00	



05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 34  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
115184	556503	VH RP/MAIN	142.48	1,000.00	1,000.00	1,500.00	1,000.00	.00	
115184	557700	DUES	150.00	150.00	250.00	200.00	200.00	.00	
115184	557800	EDC MATER	.00	350.00	350.00	350.00	350.00	.00	
115184	558901	TRAVEL	190.00	2,470.00	2,370.00	1,865.00	1,320.00	.00	
115184	559202	TELE EXPEN	920.45	2,208.00	2,208.00	2,208.00	2,208.00	.00	
115184	559700	NON-CAP EQ	.00	.00	.00	500.00	500.00	.00	
TOTAL FOOD/LODGING INST			144,507.73	233,973.00	223,973.00	246,546.00	254,367.00	.00	
115300	DSS - ADMINISTRATION								
115300	548508	LEASE-PRIN	13,546.59	.00	.00	.00	.00	.00	
115300	550001	SALARY	289,305.16	321,080.00	321,080.00	289,654.00	303,327.00	.00	
115300	550005	LONGEVITY	5,127.71	7,145.00	7,145.00	3,273.00	3,429.00	.00	
115300	550007	PREM PAY	21,991.79	.00	.00	.00	.00	.00	
115300	550201	MED/FICA	21,756.27	25,109.00	25,109.00	22,409.00	23,468.00	.00	
115300	550203	HOSP.	59,988.01	61,093.00	61,093.00	63,413.00	63,413.00	.00	
115300	550206	LIFE INS	302.40	311.00	311.00	311.00	311.00	.00	
115300	550207	RETIREMENT	33,728.64	39,913.00	39,913.00	37,817.00	39,603.00	.00	
115300	550300	DSS BOARD	4,135.73	4,500.00	4,500.00	4,500.00	4,500.00	.00	
115300	550701	CTY 401K	5,746.00	6,564.00	6,564.00	5,859.00	6,136.00	.00	
115300	555101	LEGAL FEES	152,385.50	150,000.00	150,000.00	150,000.00	150,000.00	.00	
115300	556001	OFF SUPP	15,587.47	24,000.00	24,000.00	24,000.00	24,000.00	.00	
115300	556005	COMPUT SUP	27,575.00	56,500.00	56,500.00	48,000.00	48,000.00	.00	
115300	556502	GAS/FO/LUB	7,252.63	10,000.00	10,000.00	11,000.00	10,000.00	.00	
115300	556503	VH RP/MAIN	10,672.99	8,000.00	8,000.00	8,000.00	8,000.00	.00	
115300	556603	BLDG IMPRV	2,723.27	3,000.00	1,879.00	3,000.00	3,000.00	.00	
115300	556605	EQUIP MAIN	31.34	2,000.00	.00	2,000.00	2,000.00	.00	
115300	556607	CONTR MAIN	168,149.76	168,000.00	325,624.00	180,000.00	177,476.00	.00	
115300	557101	POSTAG/DEP	14,375.28	20,000.00	20,000.00	20,000.00	18,000.00	.00	
115300	557700	DUES	3,082.30	5,000.00	5,000.00	5,000.00	5,000.00	.00	
115300	558502	LEASES	18,608.77	25,000.00	25,000.00	25,000.00	25,000.00	.00	
115300	558901	TRAVEL	11,947.11	18,000.00	26,000.00	22,000.00	20,000.00	.00	
115300	559202	TELE EXPEN	13,855.76	27,000.00	32,000.00	37,000.00	37,000.00	.00	
115300	567200	EMER CARE	10,665.66	20,000.00	25,000.00	20,000.00	20,000.00	.00	
115300	567300	CT ORDERED	-960.00	5,000.00	5,000.00	5,000.00	5,000.00	.00	
115300	588510	C/O-LEASES	20,699.97	.00	.00	.00	.00	.00	
115300	592008	FURNITURE	.00	.00	5,673.00	.00	.00	.00	
TOTAL DSS - ADMINISTRATION			932,281.11	1,007,215.00	1,185,391.00	987,236.00	996,663.00	.00	
115314	DSS - SPECIAL PROGRAMS								
115314	560605	F/S EBT	7,031.98	10,000.00	10,000.00	10,000.00	10,000.00	.00	
115314	567501	ADOPT ASST	102,224.07	101,362.00	170,107.00	160,000.00	160,000.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 35  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
115314	567503	APS 93.747	1,870.30	.00	2,960.00	.00	.00	
115314	567505	STATE FC	315,544.71	464,400.00	449,400.00	402,828.00	402,828.00	.00
115314	567506	BIRTH CERT	506.50	800.00	800.00	600.00	600.00	.00
115314	567508	ST/CO ASST	145,900.90	220,000.00	166,255.00	220,000.00	220,000.00	.00
115314	567509	AID TO BLI	3,340.64	3,607.00	3,607.00	3,694.00	3,694.00	.00
115314	567510	CAID TRANS	46,468.97	60,000.00	60,000.00	60,000.00	60,000.00	.00
115314	567511	IV-E FC	229,252.41	428,280.00	428,280.00	408,684.00	408,684.00	.00
115314	567512	CRISIS INT	98,366.98	105,659.00	105,659.00	90,000.00	90,000.00	.00
115314	567513	ADULT DAY	4,302.00	17,208.00	17,208.00	8,604.00	8,604.00	.00
115314	567515	CIP VEN FE	.00	200.00	200.00	.00	.00	.00
115314	567517	LINKS	36,473.89	25,000.00	31,500.00	25,000.00	25,000.00	.00
115314	567520	PAYEE EXP	.00	200.00	200.00	200.00	200.00	.00
115314	567521	MEDIC ELIG	40.00	300.00	300.00	200.00	200.00	.00
115314	567527	HAYWOOD EL	.00	.00	3,000.00	.00	.00	.00
115314	567528	ADOPT EXP	22,154.47	.00	97,348.00	.00	.00	.00
115314	567531	LIEAP PROG	438,014.32	159,356.00	159,356.00	100,000.00	100,000.00	.00
115314	567533	FC-VAYA	2,924.61	.00	15,666.00	.00	.00	.00
115314	567534	ED INCENTI	.00	.00	5,000.00	5,000.00	5,000.00	.00
115314	575055	GIFTS	1,891.88	5,000.00	7,004.00	5,000.00	5,000.00	.00
115314	575056	UNCLAIMBOD	1,390.00	2,085.00	2,085.00	2,085.00	2,085.00	.00
TOTAL DSS - SPECIAL PROGRAMS		1,457,698.63	1,603,457.00	1,735,935.00	1,501,895.00	1,501,895.00		.00
115320	WORKFIRST-EMPLOYMENT SERVICES							
115320	555107	TANF-EA	400.00	5,000.00	5,000.00	3,000.00	3,000.00	.00
TOTAL WORKFIRST-EMPLOYMENT S		400.00	5,000.00	5,000.00	3,000.00	3,000.00		.00
115340	PROGRAM INTEGRITY							
115340	550001	SALARY	45,737.81	49,015.00	49,015.00	49,231.00	51,555.00	.00
115340	550005	LONGEVITY	1,533.73	1,600.00	1,600.00	1,600.00	1,676.00	.00
115340	550007	PREM PAY	4,285.03	.00	.00	.00	.00	.00
115340	550201	MED/FICA	3,222.45	3,873.00	3,873.00	3,889.00	4,073.00	.00
115340	550203	HOSP.	13,101.36	13,102.00	13,102.00	13,102.00	13,102.00	.00
115340	550206	LIFE INS	51.84	52.00	52.00	52.00	52.00	.00
115340	550207	RETIREMENT	5,415.00	6,155.00	6,155.00	6,563.00	6,873.00	.00
115340	550701	CTY 401K	945.40	1,013.00	1,013.00	1,017.00	1,066.00	.00
TOTAL PROGRAM INTEGRITY		74,292.62	74,810.00	74,810.00	75,454.00	78,397.00		.00
115345	MEDICAID/FOOD STAMPS							
115345	550001	SALARY	868,278.33	964,538.00	964,538.00	1,111,442.00	1,163,904.00	.00
115345	550005	LONGEVITY	7,467.19	9,210.00	9,210.00	10,022.00	10,496.00	.00

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 36  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2024	2024	2024	
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	ADMIN REC	BD APPRVD	COMMENT
115345	550007	PREM PAY	91,837.99	.00	.00	.00	.00	.00	
115345	550201	MED/FICA	64,145.89	74,491.00	74,491.00	85,792.00	89,842.00	.00	
115345	550203	HOSP.	238,574.96	264,029.00	264,029.00	316,579.00	316,579.00	.00	
115345	550206	LIFE INS	1,216.08	1,296.00	1,296.00	1,504.00	1,504.00	.00	
115345	550207	RETIREMENT	100,324.91	118,408.00	118,408.00	144,781.00	151,616.00	.00	
115345	550701	CTY 401K	17,656.99	19,475.00	19,475.00	22,430.00	23,489.00	.00	
TOTAL MEDICAID/FOOD STAMPS			1,389,502.34	1,451,447.00	1,451,447.00	1,692,550.00	1,757,430.00	.00	
115350	DSS - DAY CARE								
115350	550001	SALARY	37,105.53	39,936.00	39,936.00	40,132.00	42,027.00	.00	
115350	550005	LONGEVITY	576.21	602.00	602.00	602.00	632.00	.00	
115350	550007	PREM PAY	4,263.22	.00	.00	.00	.00	.00	
115350	550201	MED/FICA	2,422.36	3,101.00	3,101.00	3,110.00	3,258.00	.00	
115350	550203	HOSP.	13,101.36	13,102.00	13,102.00	13,102.00	13,102.00	.00	
115350	550206	LIFE INS	51.84	52.00	52.00	52.00	52.00	.00	
115350	550207	RETIREMENT	4,316.70	4,929.00	4,929.00	5,259.00	5,508.00	.00	
115350	550701	CTY 401K	753.70	811.00	811.00	815.00	855.00	.00	
TOTAL DSS - DAY CARE			62,590.92	62,533.00	62,533.00	63,072.00	65,434.00	.00	
115360	DSS - SOCIAL WORK SERVICES								
115360	550001	SALARY	805,641.93	939,128.00	939,128.00	933,187.00	977,235.00	.00	
115360	550005	LONGEVITY	11,669.32	9,436.00	9,436.00	9,227.00	9,663.00	.00	
115360	550007	PREM PAY	68,672.99	.00	.00	.00	.00	.00	
115360	550201	MED/FICA	58,227.73	71,642.00	71,642.00	72,095.00	75,499.00	.00	
115360	550203	HOSP.	183,686.03	219,120.00	219,120.00	223,332.00	223,332.00	.00	
115360	550206	LIFE INS	842.40	985.00	985.00	985.00	985.00	.00	
115360	550207	RETIREMENT	93,630.16	115,346.00	115,346.00	121,666.00	127,409.00	.00	
115360	550701	CTY 401K	16,346.02	18,972.00	18,972.00	18,849.00	19,740.00	.00	
TOTAL DSS - SOCIAL WORK SERV			1,238,716.58	1,374,629.00	1,374,629.00	1,379,341.00	1,433,863.00	.00	
115365	CHILD SUPPORT								
115365	550001	SALARY	113,711.67	156,393.00	156,393.00	151,345.00	158,490.00	.00	
115365	550007	PREM PAY	10,569.67	.00	.00	.00	.00	.00	
115365	550201	MED/FICA	8,226.84	11,965.00	11,965.00	11,627.00	12,176.00	.00	
115365	550203	HOSP.	29,452.06	45,286.00	45,286.00	42,466.00	42,466.00	.00	
115365	550206	LIFE INS	151.20	207.00	207.00	208.00	208.00	.00	
115365	550207	RETIRE-GEN	13,025.70	19,018.00	19,018.00	19,621.00	20,548.00	.00	
115365	550701	CTY 401K	2,274.23	3,128.00	3,128.00	3,040.00	3,185.00	.00	
115365	555100	PROF FEES	10,440.00	22,000.00	22,000.00	22,000.00	22,000.00	.00	
115365	555101	LEGAL FEES	7,820.00	16,000.00	16,000.00	16,000.00	16,000.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 37  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
TOTAL CHILD SUPPORT	195,671.37	273,997.00	273,997.00	266,307.00	275,073.00	.00	
115373 SMMH/MCH							
115373 575061 SM MT MENT	106,623.00	106,623.00	106,623.00	106,623.00	106,623.00	.00	
115373 575065 CIT FOR HA	62,370.00	62,370.00	62,370.00	62,370.00	62,370.00	.00	
TOTAL SMMH/MCH	168,993.00	168,993.00	168,993.00	168,993.00	168,993.00	.00	
115375 JCPC GRANTS							
115375 567901 BAR SPG HH	42,678.00	42,678.00	42,678.00	42,678.00	42,678.00	.00	
115375 567903 PACESETTER	14,702.00	14,702.00	14,702.00	14,702.00	14,702.00	.00	
115375 567906 JCPC ADV	2,017.00	2,275.00	2,275.00	2,275.00	2,275.00	.00	
115375 567908 HIGHTS COM	59,356.00	56,356.00	56,356.00	56,356.00	56,356.00	.00	
115375 567959 MTN MEDIAT	30,371.00	30,371.00	30,371.00	30,371.00	30,371.00	.00	
TOTAL JCPC GRANTS	149,124.00	146,382.00	146,382.00	146,382.00	146,382.00	.00	
115820 VETERANS SERVICES							
115820 550001 SALARY	90,799.62	97,903.00	97,903.00	98,393.00	103,038.00	.00	
115820 550005 LONGEVITY	1,233.54	1,289.00	1,289.00	1,861.00	1,950.00	.00	
115820 550007 PREM PAY	8,899.38	.00	.00	.00	.00	.00	
115820 550201 MED/FICA	6,774.28	7,588.00	7,588.00	7,669.00	8,032.00	.00	
115820 550203 HOSP.	19,456.36	20,582.00	20,582.00	22,384.00	22,384.00	.00	
115820 550206 LIFE INS	103.68	105.00	105.00	104.00	104.00	.00	
115820 550207 RETIREMENT	10,543.09	12,062.00	12,062.00	12,943.00	13,555.00	.00	
115820 550701 CTY 401K	1,840.61	1,984.00	1,984.00	2,005.00	2,101.00	.00	
115820 556001 OFF SUPP	2,613.32	2,500.00	2,500.00	2,500.00	2,500.00	.00	
115820 556005 COMPUT SUP	1,127.80	2,000.00	1,288.00	2,500.00	2,000.00	.00	
115820 556803 ADVERTISIN	431.00	1,200.00	1,200.00	1,500.00	1,200.00	.00	
115820 557101 POSTAG/DEP	222.12	300.00	300.00	300.00	300.00	.00	
115820 557700 DUES	260.00	300.00	300.00	300.00	300.00	.00	
115820 558901 TRAVEL	901.65	2,250.00	2,962.00	5,000.00	2,250.00	.00	
115820 559700 NON-CAP EQ	1,129.00	.00	.00	.00	.00	.00	
TOTAL VETERANS SERVICES	146,335.45	150,063.00	150,063.00	157,459.00	159,714.00	.00	
115831 SENIOR SVS - ADMINISTRATION							
115831 548508 LEASE-PRIN	939.99	.00	.00	.00	.00	.00	
115831 550001 SALARY	215,839.74	227,572.00	227,572.00	230,332.00	241,204.00	.00	
115831 550002 PT SALARY	32,314.49	37,516.00	37,516.00	37,551.00	38,678.00	.00	
115831 550005 LONGEVITY	4,773.44	6,103.00	6,103.00	6,635.00	6,950.00	.00	
115831 550007 PREM PAY	31,070.64	.00	.00	.00	.00	.00	

05/19/2023 11:33  
l1eopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 38  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
115831	550201	MED/FICA	18,156.62	20,745.00	20,745.00	21,001.00	21,943.00	.00	
115831	550203	HOSP.	64,849.20	64,850.00	64,850.00	64,850.00	64,850.00	.00	
115831	550206	LIFE INS	311.04	311.00	311.00	311.00	311.00	.00	
115831	550207	RETIREMENT	25,271.41	28,415.00	28,415.00	30,592.00	32,037.00	.00	
115831	550701	CTY 401K	4,412.50	4,674.00	4,674.00	4,739.00	4,964.00	.00	
115831	555106	CONTR SERV	15,325.66	20,000.00	20,000.00	21,000.00	20,000.00	.00	
115831	556001	OFF SUPP	2,890.05	3,000.00	3,000.00	3,000.00	3,000.00	.00	
115831	556005	COMPUT SUP	7,487.01	2,500.00	2,500.00	2,500.00	2,500.00	.00	
115831	556036	PROJ FANS	485.52	500.00	500.00	500.00	500.00	.00	
115831	556502	GAS/FO/LUB	1,637.54	1,800.00	1,800.00	1,800.00	1,800.00	.00	
115831	556503	VH RP/MAIN	1,631.55	1,500.00	4,126.00	1,500.00	1,500.00	.00	
115831	557101	POSTAG/DEP	268.78	400.00	400.00	300.00	300.00	.00	
115831	558508	LEASES-INT	7.74	.00	.00	.00	.00	.00	
115831	558901	TRAVEL	1,263.80	3,000.00	3,000.00	3,000.00	3,000.00	.00	
115831	567526	SHIPP	9,545.57	9,373.00	13,184.00	13,068.00	9,373.00	.00	
115831	568402	SEN CTR/GP	12,906.58	13,366.00	12,366.00	13,000.00	13,000.00	.00	
115831	575055	GIFTS	2,719.56	3,000.00	3,000.00	3,000.00	3,000.00	.00	
115831	588510	C/O-LEASES	2,101.92	.00	.00	.00	.00	.00	
TOTAL SENIOR SVS - ADMINISTR			456,210.35	448,625.00	454,062.00	458,679.00	468,910.00	.00	
<hr/>									
115834	ADULT DAY CARE								
115834	550001	SALARY	52,380.51	83,817.00	83,817.00	84,601.00	88,596.00	.00	
115834	550002	PT SALARY	1,600.19	12,021.00	12,021.00	12,517.00	12,893.00	.00	
115834	550007	PREM PAY	5,377.56	.00	.00	.00	.00	.00	
115834	550201	MED/FICA	3,706.25	7,332.00	7,332.00	7,430.00	7,764.00	.00	
115834	550203	HOSP.	20,478.33	36,911.00	36,911.00	36,911.00	36,911.00	.00	
115834	550206	LIFE INS	99.36	156.00	156.00	156.00	156.00	.00	
115834	550207	RETIREMENT	6,007.28	10,193.00	10,193.00	10,922.00	11,438.00	.00	
115834	550701	CTY 401K	1,047.57	1,676.00	1,676.00	1,692.00	1,773.00	.00	
115834	555106	CONTR SERV	43.00	1,500.00	1,500.00	.00	.00	.00	
115834	556011	OPER SUPPL	3,157.29	3,500.00	3,500.00	3,500.00	3,500.00	.00	
115834	568300	MEALS	3,884.20	30,000.00	16,115.00	24,000.00	24,000.00	.00	
TOTAL ADULT DAY CARE			97,781.54	187,106.00	173,221.00	181,729.00	187,031.00	.00	
<hr/>									
115836	HOME DELIVERED PROGRAM								
115836	550001	SALARY	39,124.94	41,932.00	41,932.00	42,138.00	44,128.00	.00	
115836	550005	LONGEVITY	605.01	948.00	948.00	948.00	994.00	.00	
115836	550007	PREM PAY	4,469.67	.00	.00	.00	.00	.00	
115836	550201	MED/FICA	2,951.23	3,281.00	3,281.00	3,296.00	3,452.00	.00	
115836	550203	HOSP.	9,677.04	9,677.00	9,677.00	9,677.00	9,677.00	.00	
115836	550206	LIFE INS	51.84	52.00	52.00	52.00	52.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 39  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
115836	550207	RETIREMENT	4,551.22	5,214.00	5,214.00	5,563.00	5,826.00	.00	
115836	550701	CTY 401K	794.64	858.00	858.00	862.00	903.00	.00	
115836	556011	OPER SUPPL	1,483.30	1,500.00	1,500.00	1,500.00	1,500.00	.00	
115836	558901	TRAVEL	11,274.26	16,000.00	16,000.00	16,000.00	16,000.00	.00	
115836	568202	SUPP 5HDC5	14,320.31	.00	7,162.00	.00	.00	.00	
115836	568204	ARPA HOME	.00	.00	40,956.00	.00	.00	.00	
115836	568300	MEALS	61,677.22	100,000.00	92,610.00	80,000.00	80,000.00	.00	
TOTAL HOME DELIVERED PROGRAM			150,980.68	179,462.00	220,190.00	160,036.00	162,532.00	.00	
115837	CONGREGATE PROGRAM								
115837	550001	SALARY	21,771.00	26,863.00	26,863.00	26,573.00	27,829.00	.00	
115837	550002	PT SALARY	19,633.37	24,042.00	24,042.00	26,949.00	28,222.00	.00	
115837	550007	PREM PAY	4,800.35	.00	.00	.00	.00	.00	
115837	550201	MED/FICA	3,147.70	3,895.00	3,895.00	3,948.00	4,135.00	.00	
115837	550203	HOSP.	9,273.83	15,027.00	15,027.00	14,895.00	14,895.00	.00	
115837	550206	LIFE INS	47.52	52.00	52.00	52.00	52.00	.00	
115837	550207	RETIREMENT	2,488.45	3,266.00	3,266.00	3,431.00	3,594.00	.00	
115837	550701	CTY 401K	435.52	537.00	537.00	532.00	558.00	.00	
115837	556011	OPER SUPPL	1,192.32	1,200.00	1,200.00	1,200.00	1,200.00	.00	
115837	568203	ARPA CONGR	.00	.00	27,304.00	.00	.00	.00	
115837	568300	MEALS	140,790.00	73,000.00	99,420.00	80,000.00	80,000.00	.00	
TOTAL CONGREGATE PROGRAM			203,580.06	147,882.00	201,606.00	157,580.00	160,485.00	.00	
115841	SR SVCS CARES ACT								
115841	556011	OPER SUPPL	5,691.47	.00	.00	.00	.00	.00	
115841	559700	NON-CAP EQ	681.00	.00	.00	.00	.00	.00	
115841	569502	CAP EQUIP	35,281.54	.00	.00	.00	.00	.00	
TOTAL SR SVCS CARES ACT			41,654.01	.00	.00	.00	.00	.00	
115842	NCOA VACCINE UPTAKE GRANT								
115842	550001	SALARY	.00	.00	12,193.00	.00	.00	.00	
115842	550005	LONGEVITY	.00	.00	274.00	.00	.00	.00	
115842	550201	MED/FICA	.00	.00	933.00	.00	.00	.00	
115842	550203	HOSP.	.00	.00	2,362.00	.00	.00	.00	
115842	550206	LIFE INS	.00	.00	263.00	.00	.00	.00	
115842	550207	RETIRE-GEN	.00	.00	1,483.00	.00	.00	.00	
115842	550701	CTY 401K	.00	.00	244.00	.00	.00	.00	
115842	555106	CONTR SERV	.00	.00	15,600.00	.00	.00	.00	
115842	556001	OFF SUPP	.00	.00	1,255.00	.00	.00	.00	
115842	556800	PRINTING	.00	.00	2,000.00	.00	.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 40  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2024	2024	2024	
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	ADMIN REC	BD APPRVD	COMMENT
115842	556803	ADVERTISIN	.00	.00	6,000.00	.00	.00	.00	
115842	556810	INCENTIVES	.00	.00	2,600.00	.00	.00	.00	
115842	558901	TRAVEL	.00	.00	1,310.00	.00	.00	.00	
115842	559700	NON-CAP EQ	.00	.00	3,700.00	.00	.00	.00	
TOTAL NCOA VACCINE UPTAKE GR			.00	.00	50,217.00	.00	.00	.00	
115850	LIBRARY	SERVICES							
115850	575041	M LIB OPER	1,049,390.00	1,101,860.00	1,101,860.00	1,280,559.00	1,101,860.00	.00	
TOTAL LIBRARY SERVICES			1,049,390.00	1,101,860.00	1,101,860.00	1,280,559.00	1,101,860.00	.00	
116120	RECREATION	PARKS							
116120	550001	SALARY	472,711.78	512,405.00	509,185.00	475,868.00	498,331.00	.00	
116120	550002	PT SALARY	116,387.33	108,646.00	108,646.00	124,483.00	128,218.00	.00	
116120	550005	LONGEVITY	7,769.54	9,520.00	9,520.00	10,280.00	10,766.00	.00	
116120	550007	PREM PAY	56,275.06	.00	.00	.00	.00	.00	
116120	550201	MED/FICA	44,049.16	48,239.00	48,239.00	46,713.00	48,755.00	.00	
116120	550203	HOSP.	122,003.52	122,004.00	122,004.00	113,554.00	113,554.00	.00	
116120	550206	LIFE INS	622.08	622.00	622.00	570.00	570.00	.00	
116120	550207	RETIREMENT	55,052.86	63,465.00	63,465.00	65,126.00	68,201.00	.00	
116120	550701	CTY 401K	9,611.32	10,438.00	10,438.00	10,089.00	10,566.00	.00	
116120	552900	CANTEEN EX	4,848.21	7,000.00	7,000.00	5,500.00	5,500.00	.00	
116120	555100	PROF FEES	.00	.00	37,980.00	.00	.00	.00	
116120	555106	CONTR SERV	10,000.00	28,700.00	31,920.00	38,760.00	38,155.00	.00	
116120	556001	OFF SUPP	2,724.64	2,000.00	2,000.00	2,250.00	2,250.00	.00	
116120	556004	CUST SUPP	15,585.44	21,600.00	21,600.00	21,600.00	21,600.00	.00	
116120	556005	COMPUT SUP	257.80	1,600.00	1,693.00	1,600.00	1,600.00	.00	
116120	556009	UNIFORMS	2,508.50	3,500.00	3,500.00	3,000.00	3,000.00	.00	
116120	556011	OPER SUPPL	40,091.88	47,500.00	45,407.00	45,000.00	45,000.00	.00	
116120	556015	REC SPORTS	9,458.81	9,500.00	9,500.00	10,000.00	9,500.00	.00	
116120	556503	VH RP/MAIN	19,315.73	18,000.00	18,000.00	21,000.00	20,000.00	.00	
116120	556600	MAINTENANC	46,336.18	40,000.00	38,000.00	40,000.00	40,000.00	.00	
116120	556603	PROP/BLDG	26,501.00	45,000.00	43,757.00	45,000.00	35,000.00	.00	
116120	556605	EQUIP MAIN	237.96	600.00	600.00	.00	.00	.00	
116120	556618	CFB-MAINT	5,800.61	7,000.00	7,000.00	7,000.00	7,000.00	.00	
116120	556620	BACK CKS	1,825.70	1,500.00	1,500.00	1,500.00	1,500.00	.00	
116120	557101	POSTAG/DEP	9.54	25.00	25.00	25.00	25.00	.00	
116120	558901	TRAVEL	.00	1,125.00	1,125.00	1,125.00	500.00	.00	
116120	559101	TRN/CONFER	2,120.15	1,875.00	1,875.00	1,875.00	1,875.00	.00	
116120	559202	TELE EXPEN	4,031.41	4,715.00	4,715.00	4,715.00	4,715.00	.00	
116120	559301	ELECTRICIT	82,451.13	88,000.00	88,000.00	88,000.00	95,000.00	.00	
116120	559302	WATER/SEWR	31,078.71	25,000.00	25,000.00	30,000.00	30,000.00	.00	

05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 41  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
116120	559700	NON-CAP EQ	279.99	3,000.00	3,000.00	3,000.00	1,000.00	.00	
116120	559701	SPEC EVENT	1,140.34	3,000.00	1,782.00	3,000.00	3,000.00	.00	
116120	561600	SR/SO GMS	2,002.44	3,000.00	2,000.00	2,000.00	2,000.00	.00	
116120	569502	EQUIPMENT	41,993.00	.00	.00	.00	.00	.00	
116120	569506	CAP IMPROV	.00	155,000.00	117,020.00	243,000.00	200,000.00	.00	
116120	569601	EQUIP-VEH	.00	.00	41,006.00	.00	.00	.00	
TOTAL RECREATION PARKS			1,235,081.82	1,393,579.00	1,427,124.00	1,465,633.00	1,447,181.00	.00	
116122	RECREATION	- HIGHLANDS							
116122	556014	M/H REC OP	635,000.00	550,000.00	550,000.00	550,000.00	550,000.00	.00	
TOTAL RECREATION - HIGHLAND			635,000.00	550,000.00	550,000.00	550,000.00	550,000.00	.00	
118000	EDUCATION								
118000	555110	S/W FEES	83,788.30	83,000.00	83,000.00	86,228.00	86,228.00	.00	
118000	557000	LAND	.00	.00	1,350,000.00	.00	.00	.00	
118000	571001	MCS CUR EX	8,200,141.00	8,200,141.00	8,200,141.00	9,703,700.00	9,000,141.00	.00	
118000	571002	MCS CAP EX	1,229,000.00	1,150,000.00	1,150,000.00	2,023,658.00	2,023,658.00	.00	
118000	571004	MCS-SUPPL	521,723.57	532,590.00	532,590.00	610,000.00	610,000.00	.00	
118000	571006	TIMBER-MCS	147,087.14	60,000.00	60,000.00	60,000.00	60,000.00	.00	
118000	571011	SCC	289,177.00	289,177.00	304,177.00	1,422,074.00	476,659.00	.00	
TOTAL EDUCATION			10,470,917.01	10,314,908.00	11,679,908.00	13,905,660.00	12,256,686.00	.00	
119000	TRANSFERS								
119000	980020	TRSFR ED	229,893.00	.00	.00	.00	.00	.00	
119000	980026	TRNS TO 26	10,382.40	.00	.00	.00	.00	.00	
119000	980030	TRSFR-030	1,266,351.00	1,266,351.00	1,266,351.00	2,077,634.00	2,077,634.00	.00	
119000	980046	TRNFR - 46	2,312,564.00	811,283.00	1,561,666.00	.00	.00	.00	
119000	980051	TRSFR-051	127,479.00	154,175.00	154,175.00	143,210.00	148,764.00	.00	
119000	980053	TRSFR-53	100,000.00	.00	.00	.00	.00	.00	
119000	980055	CO BLDGS	500,000.00	.00	.00	.00	.00	.00	
119000	980075	TRSFR HLTH	61,756.00	61,756.00	61,756.00	61,756.00	61,756.00	.00	
TOTAL TRANSFERS			4,608,425.40	2,293,565.00	3,043,948.00	2,282,600.00	2,288,154.00	.00	
119200	SPECIAL APPROPRIATIONS								
119200	558006	CONT SCALY	2,500.00	5,000.00	5,000.00	5,000.00	5,000.00	.00	
119200	575000	RES SPEC	75,000.00	75,000.00	170,576.00	75,000.00	75,000.00	.00	
119200	575007	KIDS PLACE	75,000.00	.00	.00	.00	.00	.00	
119200	575012	HIGHLD SRO	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	.00	
119200	575018	SAFEROUTES	.00	5,000.00	5,000.00	5,000.00	5,000.00	.00	



05/19/2023 11:33  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 42  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
119200	575036	ST OF FRAN	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	.00	
119200	575063	M PRO PROG	.00	12,000.00	12,000.00	12,000.00	12,000.00	.00	
119200	575084	M HIST SOC	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.00	
TOTAL SPECIAL APPROPRIATIONS			226,500.00	171,000.00	266,576.00	171,000.00	171,000.00	.00	
119900	NON-DEPARTMENTAL								
119900	549900	MISC	1,817.61	1,000.00	1,000.00	1,000.00	1,000.00	.00	
119900	549901	MAC CO CD	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.00	
119900	549902	MISC WNCCO	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	.00	
119900	550204	UNEMP INS	3,671.80	25,000.00	15,505.00	25,000.00	25,000.00	.00	
119900	550205	WKMN'S COM	11,808.00	307,000.00	295,780.00	209,000.00	209,000.00	.00	
119900	550208	RET HTH IN	512,148.06	624,586.00	624,586.00	624,586.00	624,586.00	.00	
119900	555104	CONSUL FEE	79,480.15	36,000.00	36,000.00	36,000.00	36,000.00	.00	
119900	555106	IND COST	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	.00	
119900	555116	BANK CHGS	45,423.10	49,300.00	49,300.00	49,300.00	49,300.00	.00	
119900	558905	REFUNDS	.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	
119900	579100	CONTINGENC	.00	100,000.00	65,908.00	533,626.00	533,626.00	.00	
119900	579200	PROP LIA I	264,865.72	286,000.00	286,000.00	379,412.00	379,412.00	.00	
119900	579500	RES RETIRE	.00	25,000.00	25,000.00	25,000.00	25,000.00	.00	
119900	579505	AB MOB HM	8,842.51	7,000.00	7,000.00	7,000.00	7,000.00	.00	
TOTAL NON-DEPARTMENTAL			938,056.95	1,471,886.00	1,417,079.00	1,900,924.00	1,900,924.00	.00	
TOTAL GENERAL FUND			56,800,026.81	59,047,113.00	65,434,639.00	67,095,405.00	64,566,978.00	.00	
GRAND TOTAL			56,800,026.81	59,047,113.00	65,434,639.00	67,095,405.00	64,566,978.00	.00	

\*\* END OF REPORT - Generated by Lindsay Leopard \*\*

05/18/2023 14:44  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 1  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: SCHOOLS RESERVE FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	PCT CHANGE
219830 TRANSFER TO DEBT SERVICE FUND							
219830 000030 DEBT TRNSF	3,245,743.27	3,091,216.00	3,091,216.00	3,650,260.00	3,650,260.00	.00	_____
TOTAL TRANSFER TO DEBT SERVI	3,245,743.27	3,091,216.00	3,091,216.00	3,650,260.00	3,650,260.00	.00	_____
TOTAL SCHOOLS RESERVE FUND	3,245,743.27	3,091,216.00	3,091,216.00	3,650,260.00	3,650,260.00	.00	_____
GRAND TOTAL	3,245,743.27	3,091,216.00	3,091,216.00	3,650,260.00	3,650,260.00	.00	_____

\*\* END OF REPORT - Generated by Lindsay Leopard \*\*

05/18/2023 14:50  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 1  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: SPECIAL REVENUE/FIRE TAX	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	PCT CHANGE
234340 FIRE TAX							
234340 580001 FRKLN F/R	919,883.51	1,177,198.00	1,177,198.00	1,247,456.00	1,247,456.00	.00	_____
234340 580002 CC F/R	346,765.37	350,314.00	350,314.00	371,016.00	371,016.00	.00	_____
234340 580003 OTTO F/R	507,567.56	511,116.00	511,116.00	528,465.00	528,465.00	.00	_____
234340 580004 CULL F/R	266,995.02	343,758.00	343,758.00	353,303.00	353,303.00	.00	_____
234340 580005 WM F/R	329,835.03	329,497.00	329,497.00	339,793.00	339,793.00	.00	_____
234340 580006 SC MTN F/R	156,826.08	158,938.00	158,938.00	161,532.00	161,532.00	.00	_____
234340 580007 B/I F/R	240,101.30	265,553.00	265,553.00	276,525.00	276,525.00	.00	_____
234340 580008 COW F/R	341,357.07	340,916.00	340,916.00	357,048.00	357,048.00	.00	_____
234340 580009 NANT F/R	237,319.25	237,500.00	237,500.00	245,549.00	245,549.00	.00	_____
234340 580010 HLDS VFD	1,096,110.48	1,088,704.00	1,088,704.00	1,118,729.00	1,118,729.00	.00	_____
234340 580011 MTN VY F/R	138,815.76	141,648.00	141,648.00	144,436.00	144,436.00	.00	_____
TOTAL FIRE TAX	4,581,576.43	4,945,142.00	4,945,142.00	5,143,852.00	5,143,852.00	.00	_____
TOTAL SPECIAL REVENUE/FIRE T	4,581,576.43	4,945,142.00	4,945,142.00	5,143,852.00	5,143,852.00	.00	_____
GRAND TOTAL	4,581,576.43	4,945,142.00	4,945,142.00	5,143,852.00	5,143,852.00	.00	_____

\*\* END OF REPORT - Generated by Lindsay Leopard \*\*

05/18/2023 14:51  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 1  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: EMERGENCY TELEPHONE SYSTEM FUN	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	PCT CHANGE
264373 911 PROGRAM COMBINED							
264373 556039 E911 IM FN	.00	10,000.00	10,000.00	4,000.00	4,000.00	.00	_____
264373 556040 E911 TELEP	39,541.44	40,000.00	40,000.00	33,252.00	33,252.00	.00	_____
264373 556041 E911 FURN	.00	27,500.00	30,998.00	94,400.00	94,400.00	.00	_____
264373 556042 E911 S MAT	104,353.27	90,227.00	90,227.00	77,398.00	77,398.00	.00	_____
264373 556043 E911 HW MT	15,209.96	80,550.00	80,550.00	55,125.00	55,125.00	.00	_____
264373 556044 E911 TRAIN	6,029.00	15,000.00	15,000.00	6,000.00	6,000.00	.00	_____
264373 556045 E911 CAP O	.00	17,888.00	17,888.00	594,504.00	594,504.00	.00	_____
TOTAL 911 PROGRAM COMBINED	165,133.67	281,165.00	284,663.00	864,679.00	864,679.00	.00	_____
269000 TRANSFERS							
269000 980011 TRSFR-GEN	-10,382.40	.00	.00	.00	.00	.00	_____
TOTAL TRANSFERS	-10,382.40	.00	.00	.00	.00	.00	_____
TOTAL EMERGENCY TELEPHONE SY	154,751.27	281,165.00	284,663.00	864,679.00	864,679.00	.00	_____
GRAND TOTAL	154,751.27	281,165.00	284,663.00	864,679.00	864,679.00	.00	_____

\*\* END OF REPORT - Generated by Lindsay Leopard \*\*

05/18/2023 14:53  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 1  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR:		2022	2023	2023	2024	2024	2024	PCT
OCCUPANCY TAXES		ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	ADMIN REC	BD APPRVD	CHANGE
284920	OCCUPANCY TAXES							
284920	537001 FKLN O/T	485,698.12	509,214.00	509,214.00	516,132.00	516,132.00	.00	_____
284920	537002 HLDS O/T	1,502,586.16	1,535,990.00	1,535,990.00	1,504,199.00	1,504,199.00	.00	_____
284920	537003 NANT O/T	190,019.97	192,625.00	192,625.00	162,154.00	162,154.00	.00	_____
284920	537004 ADM F/OT	189,417.78	194,594.00	194,594.00	189,781.00	189,781.00	.00	_____
	TOTAL OCCUPANCY TAXES	2,367,722.03	2,432,423.00	2,432,423.00	2,372,266.00	2,372,266.00	.00	_____
	TOTAL OCCUPANCY TAXES	2,367,722.03	2,432,423.00	2,432,423.00	2,372,266.00	2,372,266.00	.00	_____
	GRAND TOTAL	2,367,722.03	2,432,423.00	2,432,423.00	2,372,266.00	2,372,266.00	.00	_____

\*\* END OF REPORT - Generated by Lindsay Leopard \*\*

05/18/2023 14:56  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 1  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: DEBT SERVICE FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	PCT CHANGE
309100 PRINCIPAL							
309100 571740 S/O LAND P	173,333.34	173,334.00	173,334.00	.00	.00	.00	
309100 571741 QZAB PRIN	105,589.44	52,795.00	468,954.00	.00	.00	.00	
309100 571742 08 SCH PRI	875,000.00	895,000.00	895,000.00	895,000.00	895,000.00	.00	
309100 571744 NANT QZAB	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	.00	
309100 571745 IOTLA ELEM	758,215.70	758,216.00	758,216.00	758,216.00	758,216.00	.00	
309100 571746 LT SEW PRI	85,000.00	85,000.00	85,000.00	85,000.00	85,000.00	.00	
309100 571749 HLDS QZAB	150,000.00	150,000.00	150,000.00	.00	.00	.00	
309100 571751 UA/HLD PRI	199,058.00	199,058.00	199,058.00	199,058.00	199,058.00	.00	
309100 571752 SMACONPRIN	170,000.00	175,000.00	175,000.00	170,000.00	170,000.00	.00	
309100 571753 MMSLOBPRIN	.00	500,000.00	500,000.00	500,000.00	500,000.00	.00	
TOTAL PRINCIPAL	2,636,196.48	3,108,403.00	3,524,562.00	2,727,274.00	2,727,274.00	.00	
309200 INTEREST							
309200 581700 FEES	2,000.00	.00	3,000.00	3,000.00	3,000.00	.00	
309200 581740 S/O LAND I	7,553.01	3,058.00	3,058.00	.00	.00	.00	
309200 581742 08 SCH INT	266,417.50	227,050.00	227,050.00	200,200.00	200,200.00	.00	
309200 581744 NANT QZAB	29,475.00	21,615.00	21,615.00	13,755.00	13,755.00	.00	
309200 581745 IOTLA ELEM	260,162.77	218,537.00	218,537.00	176,911.00	176,911.00	.00	
309200 581746 LT SEW INT	35,532.50	31,550.00	31,550.00	29,000.00	29,000.00	.00	
309200 581752 SMACONINT	83,112.50	74,950.00	74,950.00	69,700.00	69,700.00	.00	
309200 581753 MMSLOBSINT	310,718.74	305,625.00	305,625.00	290,625.00	290,625.00	.00	
TOTAL INTEREST	994,972.02	882,385.00	885,385.00	783,191.00	783,191.00	.00	
309300 QZAB PRINCIPAL							
309300 579506 DB SVS RES	.00	948,398.00	945,302.00	2,716,259.00	2,716,259.00	.00	
TOTAL QZAB PRINCIPAL	.00	948,398.00	945,302.00	2,716,259.00	2,716,259.00	.00	
TOTAL DEBT SERVICE FUND	3,631,168.50	4,939,186.00	5,355,249.00	6,226,724.00	6,226,724.00	.00	
GRAND TOTAL	3,631,168.50	4,939,186.00	5,355,249.00	6,226,724.00	6,226,724.00	.00	

\*\* END OF REPORT - Generated by Lindsay Leopard \*\*

05/19/2023 16:20  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 1  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: ENTERPRISE FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
604712 SOLID WASTE MGMT. ADM.							
604712 550001 SALARY	246,910.81	261,848.00	261,848.00	263,008.00	275,424.00	.00	
604712 550005 LONGEVITY	7,926.40	9,020.00	9,020.00	9,020.00	9,447.00	.00	
604712 550006 EMP BONUS	9,542.11	10,237.00	10,237.00	11,480.00	12,023.00	.00	
604712 550007 PREM PAY	16,900.33	.00	.00	.00	.00	.00	
604712 550010 ACC SALARY	18,809.06	.00	.00	.00	.00	.00	
604712 550201 MED/FICA	19,137.58	21,504.00	21,504.00	21,689.00	22,714.00	.00	
604712 550203 HOSP.	45,245.52	45,286.00	45,286.00	47,861.00	47,861.00	.00	
604712 550204 UNEMP INS	.00	6,903.00	6,903.00	6,903.00	6,903.00	.00	
604712 550205 WKMN'S COM	50,565.00	50,565.00	50,565.00	50,565.00	50,565.00	.00	
604712 550206 LIFE INS	206.93	208.00	208.00	207.00	207.00	.00	
604712 550207 RETIREMENT	29,191.63	32,938.00	32,938.00	35,119.00	36,778.00	.00	
604712 550208 RET HTH IN	32,111.29	38,034.00	38,034.00	38,034.00	38,034.00	.00	
604712 550701 CTY 401K	5,096.78	5,417.00	5,417.00	5,441.00	5,699.00	.00	
604712 555105 PROFES FEE	6,588.00	14,000.00	14,000.00	17,000.00	17,000.00	.00	
604712 556001 OFF SUPP	3,079.24	2,700.00	2,700.00	2,700.00	2,700.00	.00	
604712 556005 COMPUT SUP	79.88	5,000.00	5,000.00	5,000.00	5,000.00	.00	
604712 556009 UNIFORMS	384.03	800.00	800.00	800.00	800.00	.00	
604712 556011 OPER/ENG	1,129.43	2,000.00	2,000.00	2,000.00	2,000.00	.00	
604712 556502 GAS/FO/LUB	2,928.06	3,000.00	3,000.00	3,000.00	3,000.00	.00	
604712 556605 EQUIP MAIN	2,825.46	2,000.00	2,000.00	2,500.00	2,500.00	.00	
604712 557101 POSTAG/DEP	1,546.26	1,500.00	1,500.00	1,575.00	1,575.00	.00	
604712 557700 DUES	446.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	
604712 557801 PUBLIC ED	522.86	4,000.00	3,719.00	4,000.00	4,000.00	.00	
604712 558901 TRAVEL	.00	3,000.00	3,000.00	3,000.00	3,000.00	.00	
604712 559202 TELE EXPEN	1,709.74	2,400.00	2,400.00	2,475.00	2,475.00	.00	
604712 559301 ELECTRICIT	3,504.92	5,000.00	5,000.00	5,000.00	5,000.00	.00	
604712 559302 WATER/SEWR	1,075.31	1,000.00	1,000.00	1,200.00	1,200.00	.00	
604712 559700 NON-CAP EQ	.00	21,000.00	21,000.00	21,000.00	21,000.00	.00	
604712 560600 INSURANCE	22,906.00	22,906.00	23,187.00	22,906.00	22,906.00	.00	
604712 580600 PERMIT FEE	10,125.00	11,000.00	11,000.00	11,000.00	11,000.00	.00	
604712 580700 STATE TTAX	82,945.94	86,000.00	86,000.00	86,000.00	86,000.00	.00	
604712 580800 RET HEALTH	-62,994.00	.00	.00	.00	.00	.00	
604712 580801 PENLGEREXP	-48,143.00	.00	.00	.00	.00	.00	
TOTAL SOLID WASTE MGMT. ADM.	512,302.57	670,266.00	670,266.00	681,483.00	697,811.00	.00	
604715 CONVENIENCE CENTER OPERATIONS							
604715 550001 SALARY	36,119.07	39,558.00	39,558.00	39,764.00	41,641.00	.00	
604715 550002 PT SALARY	348,837.86	380,898.00	380,898.00	380,898.00	392,325.00	.00	
604715 550004 OVERTIME	162.59	824.00	824.00	200.00	210.00	.00	

05/19/2023 16:20  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 2  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: ENTERPRISE FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
604715 550005	LONGEVITY	.00	.00	.00	596.00	625.00	.00
604715 550007	PREM PAY	69,446.55	.00	.00	.00	.00	.00
604715 550201	MED/FICA	29,322.70	32,228.00	32,228.00	32,242.00	33,262.00	.00
604715 550203	HOSP.	10,106.88	10,107.00	10,107.00	10,107.00	10,107.00	.00
604715 550206	LIFE INS	51.84	52.00	52.00	52.00	52.00	.00
604715 550207	RETIRE-GEN	4,140.55	4,911.00	4,911.00	5,237.00	5,486.00	.00
604715 550701	CTY 401K	722.20	808.00	808.00	812.00	851.00	.00
604715 555106	CONTR SERV	306,130.00	369,360.00	369,360.00	359,360.00	359,360.00	.00
604715 556007	PER EQUIP	150.00	250.00	250.00	250.00	250.00	.00
604715 556009	UNIFORMS	2,120.20	1,500.00	1,500.00	1,500.00	1,500.00	.00
604715 556011	OPER SUPPL	30,156.32	33,000.00	33,000.00	35,000.00	35,000.00	.00
604715 556502	GAS/FO/LUB	320.69	4,500.00	3,500.00	4,500.00	4,500.00	.00
604715 556605	EQUIP MAIN	2,271.74	15,000.00	15,000.00	16,000.00	16,000.00	.00
604715 558500	RENT/LEASE	6,114.34	7,300.00	7,300.00	7,000.00	7,000.00	.00
604715 558501	RENTALS	4,500.00	9,500.00	9,500.00	9,500.00	9,500.00	.00
604715 558508	LEASES-INT	29.92	.00	.00	.00	.00	.00
604715 559202	TELE EXPEN	220.47	250.00	250.00	250.00	250.00	.00
604715 559301	ELECTRICIT	15,504.80	16,000.00	16,000.00	16,000.00	16,000.00	.00
604715 559700	NON-CAP EQ	1,165.51	10,000.00	10,000.00	5,000.00	5,000.00	.00
604715 567100	HEP B IMMU	.00	1,000.00	1,000.00	1,000.00	1,000.00	.00
604715 569502	EQUIPMENT	53,514.92	50,000.00	51,000.00	50,000.00	50,000.00	.00
604715 569506	CAP IMPROV	7,247.50	300,000.00	300,000.00	300,000.00	300,000.00	.00
TOTAL CONVENIENCE CENTER OPE		928,356.65	1,287,046.00	1,287,046.00	1,275,268.00	1,289,919.00	.00
604720	MACON CO LANDFILL PHASE I & II						
604720 550001	SALARY	165,811.23	203,223.00	203,223.00	204,237.00	213,879.00	.00
604720 550002	PT SALARY	43,290.93	23,471.00	23,471.00	17,901.00	18,439.00	.00
604720 550004	OVERTIME	11,222.86	8,240.00	8,240.00	4,000.00	4,189.00	.00
604720 550005	LONGEVITY	4,977.09	5,191.00	5,191.00	5,192.00	5,438.00	.00
604720 550007	PREM PAY	25,343.40	.00	.00	.00	.00	.00
604720 550201	MED/FICA	16,729.52	18,370.00	18,370.00	17,697.00	18,509.00	.00
604720 550203	HOSP	45,467.99	42,473.00	42,473.00	45,966.00	45,966.00	.00
604720 550206	LIFE INS	233.47	260.00	260.00	259.00	259.00	.00
604720 550207	RETIREMENT	23,865.60	26,346.00	26,346.00	27,554.00	28,855.00	.00
604720 550701	CTY 401K	4,166.78	4,333.00	4,333.00	4,269.00	4,472.00	.00
604720 555101	LEGAL FEES	.00	500.00	500.00	500.00	500.00	.00
604720 555105	PROFES FEE	7,958.00	20,000.00	20,000.00	25,000.00	25,000.00	.00
604720 556001	OFF SUPP	704.29	1,800.00	1,800.00	2,000.00	2,000.00	.00
604720 556005	COMPUT SUP	.00	2,000.00	2,000.00	2,000.00	2,000.00	.00
604720 556007	PER EQUIP	506.32	1,000.00	1,000.00	1,000.00	1,000.00	.00
604720 556009	UNIFORMS	5,310.85	6,500.00	6,500.00	4,000.00	4,000.00	.00
604720 556011	OPER SUPPL	34,420.94	40,000.00	40,000.00	40,000.00	40,000.00	.00



05/19/2023 16:20  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 3  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: ENTERPRISE FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
604720	556502	GAS/FO/LUB	132,974.91	150,000.00	150,000.00	150,000.00	150,000.00	.00	
604720	556605	EQUIP MAIN	141,535.26	200,000.00	200,000.00	170,000.00	170,000.00	.00	
604720	557700	DUES	260.00	400.00	400.00	400.00	400.00	.00	
604720	558901	TRAVEL	.00	500.00	500.00	500.00	500.00	.00	
604720	559202	TELE EXPEN	1,510.07	2,300.00	2,300.00	2,100.00	2,100.00	.00	
604720	559301	ELECTRICIT	9,975.73	11,000.00	11,000.00	11,500.00	11,500.00	.00	
604720	559302	WATER/SEWR	5,211.64	7,000.00	7,000.00	7,000.00	7,000.00	.00	
604720	559700	NON-CAP EQ	2,079.66	3,500.00	5,532.00	5,500.00	5,500.00	.00	
604720	569502	CAP EQUIP	.00	.00	.00	450,000.00	450,000.00	.00	
604720	569506	CAP IMPROV	.00	.00	.00	80,000.00	80,000.00	.00	
604720	572001	LIC/PHYSIC	107.50	500.00	500.00	500.00	500.00	.00	
604720	572002	COMP/GRIND	37,933.20	60,000.00	60,000.00	60,000.00	60,000.00	.00	
604720	572007	WELL TEST	29,776.31	24,000.00	34,000.00	30,000.00	30,000.00	.00	
604720	572008	LEACH TEST	1,319.00	1,800.00	1,800.00	2,000.00	2,000.00	.00	
604720	572009	TREAT PLAN	42,540.98	43,000.00	43,000.00	45,000.00	45,000.00	.00	
TOTAL MACON CO LANDFILL PHAS			795,233.53	907,707.00	919,739.00	1,416,075.00	1,429,006.00	.00	
604724	HIGHLANDS TRANSFER STATION								
604724	550001	SALARY	110,410.66	115,836.00	115,836.00	116,435.00	121,932.00	.00	
604724	550004	OVERTIME	9,494.78	7,468.00	14,468.00	13,000.00	13,614.00	.00	
604724	550005	LONGEVITY	567.98	593.00	593.00	889.00	932.00	.00	
604724	550007	PREM PAY	13,811.60	.00	.00	.00	.00	.00	
604724	550201	MED/FICA	8,562.10	9,478.00	9,478.00	9,970.00	10,442.00	.00	
604724	550203	HOSP.	32,061.12	32,061.00	32,061.00	32,061.00	32,061.00	.00	
604724	550206	LIFE INS	155.52	156.00	156.00	156.00	156.00	.00	
604724	550207	RETIREMENT	13,803.94	15,066.00	15,066.00	16,825.00	17,620.00	.00	
604724	550701	CTY 401K	2,409.48	2,479.00	2,479.00	2,607.00	2,731.00	.00	
604724	556001	OFF SUPP	.00	600.00	600.00	650.00	650.00	.00	
604724	556005	COMPUT SUP	.00	3,000.00	.00	2,000.00	2,000.00	.00	
604724	556007	PER EQUIP	351.90	750.00	750.00	750.00	750.00	.00	
604724	556009	UNIFORMS	2,699.54	3,200.00	3,200.00	2,000.00	2,000.00	.00	
604724	556011	OPER SUPPL	15,554.28	18,000.00	66,400.00	20,000.00	20,000.00	.00	
604724	556502	GAS/FO/LUB	16,104.29	17,000.00	32,000.00	20,000.00	20,000.00	.00	
604724	556605	EQUIP MAIN	45,475.07	62,000.00	63,287.00	65,000.00	65,000.00	.00	
604724	557700	DUES	175.00	400.00	400.00	400.00	400.00	.00	
604724	558901	TRAVEL	.00	500.00	500.00	500.00	500.00	.00	
604724	559301	ELECTRICIT	5,468.28	5,000.00	5,000.00	5,400.00	5,400.00	.00	
604724	559700	NON-CAP EQ	5,705.16	6,000.00	6,000.00	6,000.00	6,000.00	.00	
604724	569502	CAP EQUIP	.00	.00	200,000.00	.00	.00	.00	
604724	569506	CAP IMPROV	.00	100,000.00	94,000.00	.00	.00	.00	
604724	572001	LIC/PHYSIC	.00	300.00	300.00	300.00	300.00	.00	
604724	572002	COMP/GRIND	25,425.00	50,000.00	105,000.00	80,000.00	80,000.00	.00	

05/19/2023 16:20  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 4  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: ENTERPRISE FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
604724	572003	TIRE DISP	15,008.18	15,000.00	15,000.00	15,000.00	15,000.00	.00	
604724	572004	DEMO TRANS	106,025.00	141,000.00	141,000.00	134,000.00	134,000.00	.00	
604724	572007	WELL TEST	5,780.40	9,000.00	16,000.00	9,000.00	9,000.00	.00	
TOTAL HIGHLANDS TRANSFER STA			435,049.28	614,887.00	939,574.00	552,943.00	560,488.00	.00	
604725	RECYCLING SERVICES								
604725	550001	SALARY	178,009.97	199,215.00	199,215.00	199,703.00	209,131.00	.00	
604725	550004	OVERTIME	2,646.30	4,532.00	4,532.00	6,000.00	6,284.00	.00	
604725	550007	PREM PAY	20,274.87	.00	.00	.00	.00	.00	
604725	550201	MED/FICA	13,608.31	15,586.00	15,586.00	15,737.00	16,481.00	.00	
604725	550203	HOSP	43,143.47	48,385.00	48,385.00	48,385.00	48,385.00	.00	
604725	550206	LIFE INS	233.28	260.00	260.00	259.00	259.00	.00	
604725	550207	RETIREMENT	20,699.41	24,775.00	24,775.00	26,557.00	27,811.00	.00	
604725	550701	CTY 401K	3,613.07	4,076.00	4,076.00	4,115.00	4,310.00	.00	
604725	556005	COMPUT SUP	.00	2,500.00	2,500.00	2,500.00	2,500.00	.00	
604725	556007	PER EQUIP	748.68	1,250.00	1,250.00	1,250.00	1,250.00	.00	
604725	556009	UNIFORMS	5,264.99	6,300.00	6,300.00	5,000.00	5,000.00	.00	
604725	556011	OPER SUPPL	16,053.79	23,000.00	23,000.00	25,000.00	25,000.00	.00	
604725	556502	GAS/FO/LUB	24,239.17	25,000.00	25,000.00	26,000.00	26,000.00	.00	
604725	556605	EQUIP MAIN	82,335.37	85,000.00	85,000.00	50,000.00	50,000.00	.00	
604725	557700	DUES	550.00	500.00	800.00	800.00	800.00	.00	
604725	557801	PUBLIC ED	.00	2,000.00	2,000.00	2,000.00	2,000.00	.00	
604725	558901	TRANSPORT	.00	1,500.00	1,200.00	1,300.00	1,300.00	.00	
604725	559202	TELE EXPEN	863.07	1,200.00	1,200.00	1,000.00	1,000.00	.00	
604725	559301	ELECTRICIT	8,401.82	10,000.00	10,000.00	10,000.00	10,000.00	.00	
604725	559302	WATER/SEWR	1,435.00	1,650.00	1,650.00	1,650.00	1,650.00	.00	
604725	559700	NON-CAP EQ	4,901.81	20,000.00	10,000.00	20,000.00	20,000.00	.00	
604725	567100	HEP B IMMÜ	.00	300.00	300.00	300.00	300.00	.00	
604725	569506	CAP IMPROV	5,273.00	350,000.00	49,650.00	350,000.00	350,000.00	.00	
604725	572003	TIRE DISP	90,555.55	80,000.00	80,000.00	85,000.00	85,000.00	.00	
TOTAL RECYCLING SERVICES			522,850.93	907,029.00	596,679.00	882,556.00	894,461.00	.00	
604726	SOLID WASTE PROCESSING CENTER								
604726	550001	SALARY	111,161.51	118,081.00	118,081.00	118,698.00	124,301.00	.00	
604726	550004	OVERTIME	1,967.32	3,708.00	3,708.00	3,700.00	3,875.00	.00	
604726	550005	LONGEVITY	489.89	623.00	623.00	623.00	653.00	.00	
604726	550007	PREM PAY	13,918.14	.00	.00	.00	.00	.00	
604726	550201	MED/FICA	8,657.68	9,365.00	9,365.00	9,412.00	9,857.00	.00	
604726	550203	HOSP	29,031.12	29,031.00	29,031.00	29,031.00	29,031.00	.00	
604726	550206	LIFE INS	153.36	156.00	156.00	156.00	156.00	.00	
604726	550207	RETIREMENT	13,015.35	14,885.00	14,885.00	15,883.00	16,634.00	.00	

05/19/2023 16:20  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 5  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR: ENTERPRISE FUND			2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 DEPT REQ	2024 ADMIN REC	2024 BD APPRVD	COMMENT
604726	550701	CTY 401K	2,272.43	2,448.00	2,448.00	2,461.00	2,578.00	.00	
604726	555106	CONTR SERV	12,010.14	49,000.00	25,950.00	22,000.00	22,000.00	.00	
604726	556007	PER EQUIP	178.46	750.00	750.00	750.00	750.00	.00	
604726	556009	UNIFORMS	4,081.09	4,100.00	4,100.00	2,200.00	2,200.00	.00	
604726	556011	OPER SUPPL	2,855.84	6,000.00	6,000.00	6,000.00	6,000.00	.00	
604726	556502	GAS/FO/LUB	5,870.96	7,000.00	7,000.00	7,000.00	7,000.00	.00	
604726	556605	EQUIP MAIN	29,541.79	60,000.00	55,000.00	46,813.00	46,813.00	.00	
604726	559301	ELECTRICIT	6,110.86	7,300.00	7,300.00	7,400.00	7,400.00	.00	
604726	559302	WATER/SEWR	3,059.67	3,300.00	3,300.00	3,600.00	3,600.00	.00	
604726	559700	NON-CAP EQ	.00	2,000.00	2,000.00	2,000.00	2,000.00	.00	
604726	567100	HEP B IMMU	.00	250.00	250.00	250.00	250.00	.00	
604726	569502	CAP EQUIP	6,414.91	.00	23,525.00	250,000.00	250,000.00	.00	
604726	569506	CAP IMPROV	.00	10,000.00	285,266.00	.00	.00	.00	
604726	575082	FLUOR PRG	1,063.63	3,779.00	3,779.00	3,779.00	3,779.00	.00	
TOTAL SOLID WASTE PROCESSING			251,854.15	331,776.00	602,517.00	531,756.00	538,877.00	.00	
609100	LANDFILL DEBT SERVICE								
609100	564000	AMEXPLEASE	4,478.87	.00	.00	.00	.00	.00	
609100	571716	L/F PRINC	.00	1,010,028.00	1,010,028.00	1,031,904.00	1,031,904.00	.00	
609100	571717	L/F INTERE	101,375.33	85,101.00	85,101.00	63,225.00	63,225.00	.00	
TOTAL LANDFILL DEBT SERVICE			105,854.20	1,095,129.00	1,095,129.00	1,095,129.00	1,095,129.00	.00	
609930	ENTERPRISE FUND TRANSFERS								
609930	571762	TRSFRR-OLD	46,089.20	55,559.00	55,559.00	71,359.00	71,359.00	.00	
609930	980064	CLOS TRSFR	382,927.61	313,500.00	313,500.00	313,500.00	313,500.00	.00	
609930	980164	P-CLOS RES	3,039.10	2,500.00	2,500.00	2,500.00	2,500.00	.00	
609930	980264	REM RESERV	79,450.97	65,100.00	65,100.00	65,100.00	65,100.00	.00	
TOTAL ENTERPRISE FUND TRANSF			511,506.88	436,659.00	436,659.00	452,459.00	452,459.00	.00	
TOTAL ENTERPRISE FUND			4,063,008.19	6,250,499.00	6,547,609.00	6,887,669.00	6,958,150.00	.00	
GRAND TOTAL			4,063,008.19	6,250,499.00	6,547,609.00	6,887,669.00	6,958,150.00	.00	

\*\* END OF REPORT - Generated by Lindsay Leopard \*\*

05/18/2023 14:58  
lleopard

MACON COUNTY  
NEXT YEAR BUDGET COMPARISON REPORT

P 1  
bgnyrpts

PROJECTION: 20241 FY 2023-2024 BUDGET PROJECTIONS

FOR PERIOD 99

ACCOUNTS FOR:		2022	2023	2023	2024	2024	2024	PCT
INSURANCE RESERVE FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	ADMIN REC	BD APPRVD	CHANGE
759000	INSURANCE RESERVE TRANSFER							
759000	550200 PREMIUMS	29,348.48	61,756.00	61,756.00	61,756.00	61,756.00		.00
759000	550203 CLAIMS	32,943.45	50,000.00	50,000.00	50,000.00	50,000.00		.00
759000	550212 NCHIP	4,788,653.08	4,799,501.00	4,799,501.00	4,980,656.00	4,980,656.00		.00
	TOTAL INSURANCE RESERVE TRAN	4,850,945.01	4,911,257.00	4,911,257.00	5,092,412.00	5,092,412.00		.00
	TOTAL INSURANCE RESERVE FUND	4,850,945.01	4,911,257.00	4,911,257.00	5,092,412.00	5,092,412.00		.00
	GRAND TOTAL	4,850,945.01	4,911,257.00	4,911,257.00	5,092,412.00	5,092,412.00		.00

\*\* END OF REPORT - Generated by Lindsay Leopard \*\*