Habersham County, GA

Operating & Capital Budget

FY2015



Habersham County, Georgia

Annual Operating & Capital Budget
FY2015

Prepared by: Finance Department

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Habersham County Board of Commissioners, Elected Officials and Administration.



Chairman Chad Henderson
District 3



Vice Chairman Andrea Harper
District 2



Sonny James
District 1



Natalie Crawford
District 4



Ed Nichols
District 5

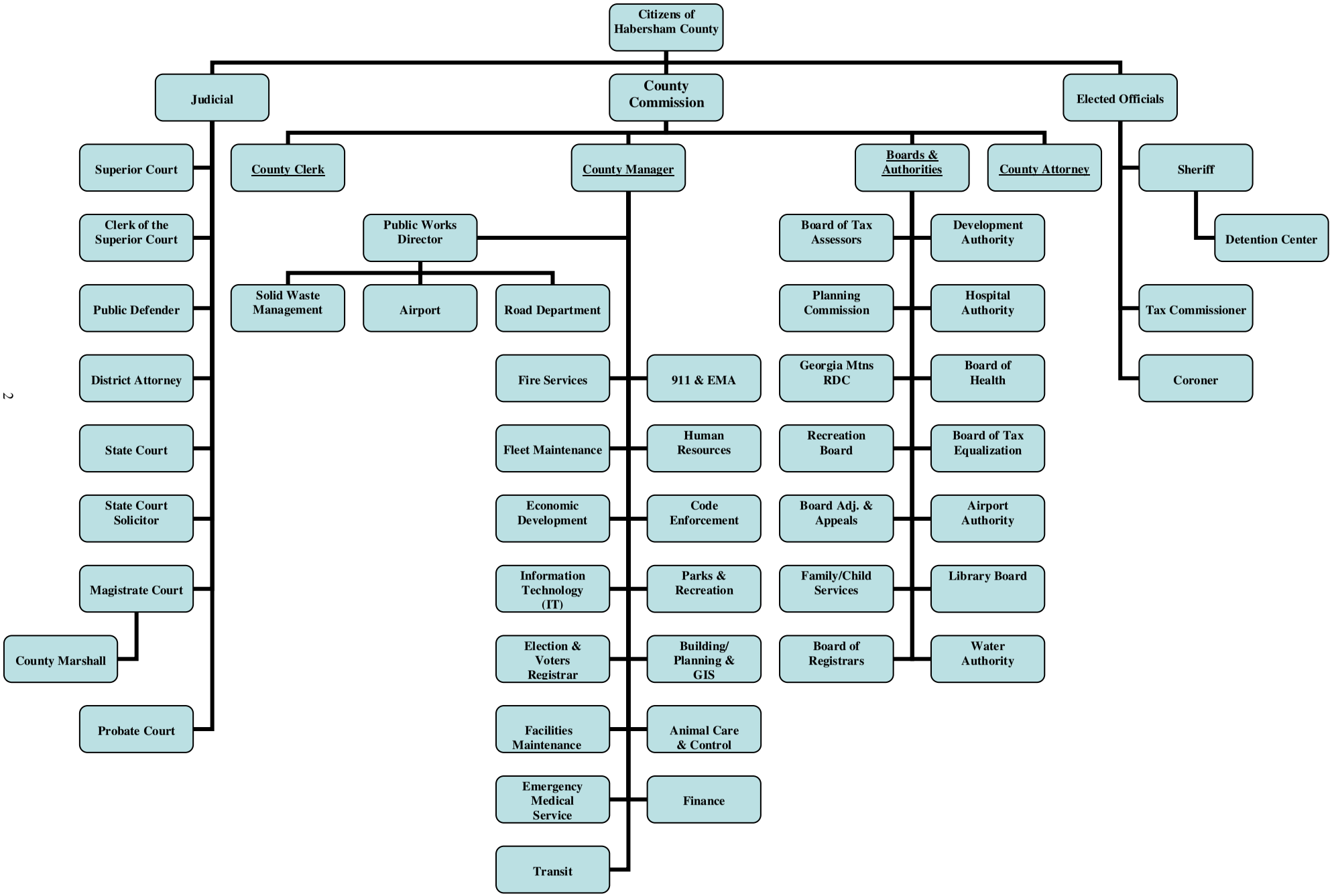
Elected Officials

Chan Caudell	Chief Judge, Superior Court
Russell W. Smith	Judge, Superior Court
June Black	Tax Commissioner
William R. Oliver	Solicitor General
Brian M. Rickman	District Attorney
James Butterworth Sr.	Chief Magistrate
David C. Wall	Clerk of Superior Court
Kasey C. McEntire	Coroner
Joey Terrell	Sheriff
Pamela F. Wooley	Probate Judge
M. Steven Campbell	Chief Judge, State Court

Appointed Officials

Phillip Sutton	County Manager
Donald Hunt	Attorney
Crystal Ward	Clerk of Commission
Lynn Merritt	Director of Human Resources
Trey Wood	Director of Finance
Joan Church	Chief Appraiser
Laurel Ellison	Election Supervisor
Jeff Cain	Fire Chief
Jackie Roberts	Accountability Court Coordinator
Robert D. Cullifer	Judge, Juvenile Court
Derick Canupp	Public Works Director
Fenton Morris	Director of Parks & Recreation
Steve Seabolt	Director of Fleet Services
Sam Irvin	Code Enforcement
Mike Bramlett	Faculties Maintenance Superintendent
Madi Hawkins	Director of Animal Care & Control
Steven Patrick	Extension Service
Lynn Smith	Director of Emergency Management
Tom Braswell	Director of Planning, Building & GIS
Jonathan Taylor	Director of Information Technology
JR Charles	Executive Director of Economic Development

Habersham County Organizational Chart




HABERSHAM COUNTY
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The Board of Commissioners adopts an annual budget for all governmental fund types, prior to July 1, except for the Capital Projects Funds. The Capital Projects Funds are budgeted by the Board of Commissioners when capital projects are approved. The operating budget includes proposed expenditures and the means of financing them. The budget is legally enacted at a public meeting.

Annually a Budget Committee consisting of the Board of Commissioners, the County Manager, and the Financial Director prepare the proposed budget. Each County Department submits their requested budget to this committee for consideration. Public hearings are held to discuss the proposed budget and obtain input from the citizens of Habersham County. These hearings are publicized for at least one week before the hearings in the local newspaper. The budget document is made available for public inspection during this period. The final proposed budget is presented at a Board of Commissioners meeting for final passage prior to July 1.

The level of legal budgetary control (the level at which expenditures may not exceed appropriations) is at the department level. Any changes in total departmental expenditures/expenses, personnel benefits, or capital purchases must be approved by the Board of Commissioners.

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) at the legal level of budgetary control; which is the department, sub-department, or project level. Expenditures may not exceed the appropriations within a fund. Budgets, as reported in the financial statements, are as originally passed by ordinance and subsequently amended. During the year, several supplementary appropriations are made as needed. The results are increases and decreases to the appropriations within the funds. All annual appropriations lapse at year end. The County does not use the encumbrance system of accounting.


HABERSHAM COUNTY
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A RESOLUTION ADOPTING THE FISCAL YEAR 2014-2015 ANNUAL BUDGET; APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES; ADOPTING THE REVENUE PROJECTIONS; PROHIBITING EXPENDITURES/EXPENSES FROM EXCEEDING ACTUAL FUNDING AVAILABLE.

WHEREAS, the County Manager has presented a proposed fiscal year 2014-2015 Budget to the Board of Commissioners for each of the various funds of the County; and

WHEREAS, the budget is comprised of expenditures/expenses for the fiscal year 2014-2015; and

WHEREAS, each fund listed in the budget is balanced, so that anticipated revenues equal proposed expenditures/expenses.

NOW, THEREFORE, BE IT RESOLVED THAT this Budget, attached hereto and by reference made a part hereof of this resolution, shall be the County of Habersham's annual budget for the fiscal year 2014-2015; and

BE IT FURTHER RESOLVED that this budget is hereby approved, and the several items of revenues shown in the budget for each fund in the amounts shown anticipated are adopted, and that the several amounts shown in the budget for each fund as proposed expenditures/expenses are hereby appropriated to the departments/agencies/functions named in the fund; and

BE IT FURTHER RESOLVED that the expenditures/expenses shall not exceed the proposed fund expenditures authorized by this budget or amendments thereto; and, that expenditures/expenses for the fiscal year shall not exceed the revenues available.

ADOPTED this 16th day of June, 2014.

Chairman Chad Henderson, Commissioner

Vice-Chair Andrea Harper, Commissioner

Sonny James Jr., Commissioner

Natalie Crawford, Commissioner

Ed Nichols, Commissioner

Attested: County Clerk

Approved as to Form: County Attorney

Government-Wide

FY2015 Annual Budget - Combining All Fund Revenue, Expenditures & Other Uses

	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Revenues					
Taxes	$ 14,531,938	$ 43,000	$ -	$ -	$ 14,574,938
Building Permits	70,000	-	-	-	70,000
Other Permits	1,000	-	-	-	1,000
Fines, Fee & Forfeitures	879,350	238,700	-	-	1,118,050
Fire Protection	10,000	-	-	-	10,000
Sheriff Services	22,000	-	-	-	22,000
Prisoner Board	26,000	-	-	-	26,000
Recreation Fees & Services	476,350	-	-	-	476,350
Collection Commissions	523,000	-	-	-	523,000
Other Charges For Services	154,250	695,800	905,600	-	1,755,650
Intergovernmental	1,652,113	-	34,200	117,071	1,803,384
Interest	5,100	100	2,500	-	7,700
Contributions	18,000	-	-	-	18,000
Forfeitures	-	-	-	64,703	64,703
Rental Income	47,065	-	-	52,301	99,366
Miscellaneous	44,950	37,500	-	-	82,450
Total Revenues	**18,461,116**	**1,015,100**	**942,300**	**234,075**	**20,652,591**
Operating Expenditures					
General Government	5,617,657	17,200	-	-	5,892,857
Judicial	2,950,868	52,500	-	215,750	3,219,118
Public Safety	6,604,492	1,325,363	-	-	8,099,855
Recreation & Culture	810,691	-	-	-	810,691
Housing & Development	1,539,069	-	-	152,600	1,691,669
Enterprise	-	-	976,500	-	976,500
Total Operating Expenditures	**17,522,777**	**1,395,063**	**976,500**	**368,350**	**20,690,690**
Other Sources & (Uses)					
Transfer In	54,800	446,963	34,200	33,976	1,047,939
Transfer Out	(993,139)	(72,000)	-	-	(1,065,139)
Appropriated Fund Balance	-	5,000	-	100,299	105,299
Total Other Sources & (Uses)	**(938,339)**	**379,963**	**34,200**	**134,275**	**88,099**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**


HABERSHAM COUNTY
1818
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General Fund

The general operating fund of Habersham County is used to account for all finacial resources except for those required to be accounted for in another fund.

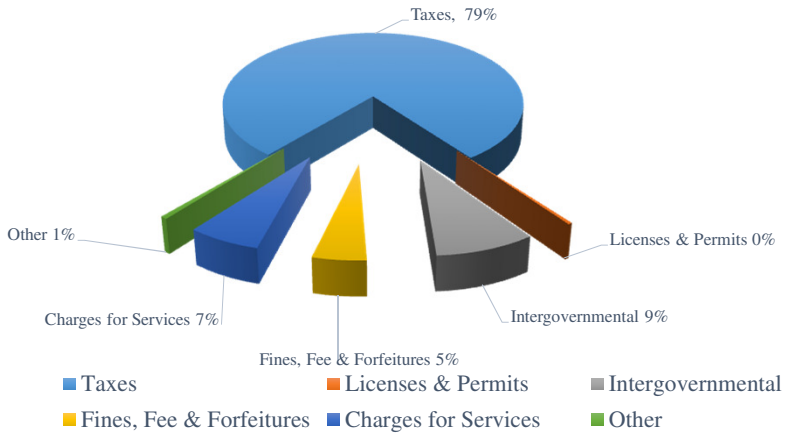
FY2015 Annual Budget - General Fund Revenue, Expenditures & Other Uses

	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Revenues					
Taxes					
Property Taxes	$ 10,311,043	$ 10,821,967	$ 10,734,178	$ 10,734,178	
Motor Vehicle Tax	1,035,568	1,016,930	1,300,000	1,300,000	
Mobile Home Tax	105,496	109,792	106,560	106,560	
Timber Tax	505	9,800	-	-	
Cost, Penalties, And Interst	110,747	50,000	120,000	120,000	
Intangible Tax	204,297	200,269	210,000	210,000	
Real Estate Transfer Tax	33,613	32,604	36,000	36,000	
Franchise Tax	81,442	84,033	84,000	84,000	
Insurance Premium Tax	1,374,035	1,250,000	1,430,000	1,430,000	
Alcohol Excise Tax	374,343	412,285	394,200	394,200	
Occupational Tax	113,041	108,000	117,000	117,000	
Other	8,262	-	-	-	
Total Taxes	13,752,392	14,095,680	14,531,938	14,531,938	**3.1%**
Building Permits	60,369	70,000	70,000	70,000	
Other Permits	2,509	1,000	1,000	1,000	
Fines, Fee & Forfeitures	1,001,656	1,035,600	879,350	879,350	
Fire Protection	5,488	10,000	10,000	10,000	
Sheriff Services	60,833	66,000	22,000	22,000	
Prisoner Board	31,726	26,448	26,000	26,000	
Recreation Fees & Services	266,079	269,363	476,350	476,350	
Collection Commissions	477,064	473,000	523,000	523,000	
Other Charges For Services	71,043	131,965	154,250	154,250	
Intergovernmental	1,090,943	1,329,685	1,652,113	1,652,113	
Interest	18,772	5,100	5,100	5,100	
Contributions	17,621	13,700	18,000	18,000	
Rental Income	44,140	72,765	47,065	47,065	
Miscellaneous	78,536	73,450	44,950	44,950	
Total Revenues	**16,979,171**	**17,673,756**	**18,461,116**	**18,461,116**	**4.5%**
Operating Expenditures					
General Government	5,003,089	5,275,464	5,617,657	5,617,657	
Judicial	2,785,040	2,791,046	2,950,868	2,950,868	
Public Safety	6,605,885	6,375,525	6,604,492	6,604,492	
Recreation & Culture	782,890	773,599	810,691	810,691	
Housing & Development	1,573,290	1,576,421	1,539,069	1,539,069	
Total Operating Expenditures	**16,750,194**	**16,792,055**	**17,522,777**	**17,522,777**	**4.4%**

	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Other Sources & (Uses)					
Transfer Out - CIP Fund	(708,190)	(574,999)	(478,000)	(478,000)	
Transfer Out - SPLOST IV	(131,094)	-	-	-	
Transfer Out - Airport Fund	(3,284)	-	-	-	
Transfer Out - E911 Fund	(722,529)	(588,564)	(446,963)	(446,963)	
Transfer Out - Transit Fund	(17,900)	(23,207)	(34,200)	(34,200)	
Transfer Out - Mountain NCIS	(16,025)	(28,061)	(33,976)	(33,976)	
Transfer Out - IT & Communications Trust	-	(162,392)	-	-	
Transfer In - Hotel/Motel	24,704	24,692	25,800	25,800	
Transfer In - Drug Abuse Tmnt & Ed	89,623	30,852	29,000	29,000	
Transfer In - Public Utiliites	22,635	-	-	-	
Transfer In - Landfill	84,550	-	-	-	
Appropriated Fund Balance	-	426,978	-	-	
Sale of Assets	-	13,000	-	-	
Total Other Sources & (Uses)	**(1,377,510)**	**(881,701)**	**(938,339)**	**(938,339)**	**6.4%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (1,148,533)**	**$ -**	**$ -**	**$ -**	

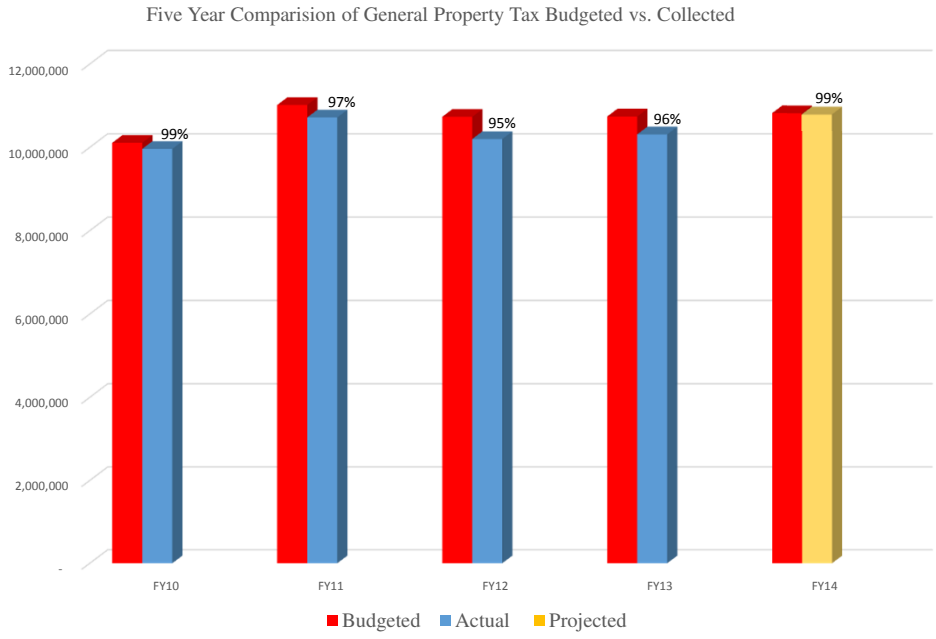
Revenues

The primary sources of revenue in the General Fund are Real Estate Taxes, Motor Vehicle Taxes and Insurance Premium Taxes. The total tax revenue is 79% of the County's total budgeted revenue.



Taxes

The majority of taxes collected are General Property taxes. Below is a graph that depicts the budgeted General Property tax vs. actual collected for the last five fiscal years.



Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
General Government					
Countywide					
Salaries & Benefits	$ 71,647	$ 110,000	$ 60,000	$ 60,000	
Operating	686,549	518,400	649,000	649,000	
Total Countywide	$ 758,196	$ 628,400	$ 709,000	$ 709,000	**13%**
Notes: Deductible reimbursement of $50,000 has been reduced, this now being paid by the insurance company. Contracted services consist of Pitney Bowes, and Wells Fargo Advisory Fee.					
Commissioners					
Salaries & Benefits	$ 103,041	$ 103,717	$ 75,869	$ 75,869	
Operating	87,701	75,300	79,000	79,000	
Total Commissioners	$ 190,742	$ 179,017	$ 154,869	$ 154,869	**-13%**
Notes: FY2015 budget reflects reclassifying a full time employee from the Board of Commissioners to the County Clerk.					
County Manager					
Salaries & Benefits	$ 99,152	$ 97,187	$ 130,718	$ 130,718	
Operating	8,114	7,600	8,900	8,900	
Total County Manager	$ 107,266	$ 104,787	$ 139,618	$ 139,618	**33%**
Notes: Adding an Executive Assistant position to be appropriated equally between the County Manager's Office, Finance Department, County Clerk and Public Works.					
Finance					
Salaries & Benefits	$ 201,069	$ 226,910	$ 255,002	$ 255,002	
Operating	7,738	4,300	3,620	3,620	
Total Finance	$ 208,807	$ 231,210	$ 258,622	$ 258,622	**12%**
Notes: FY2015 budget reflects reclassifying the Financial Specialist from Finance to Human Resoures.					
Human Resources					
Salaries & Benefits	$ 76,338	$ 72,332	$ 115,238	$ 115,238	
Operating	2,260	2,425	3,700	3,700	
Total Human Resources	$ 78,598	$ 74,757	$ 118,938	$ 118,938	**59%**
Notes: FY2015 budget reflects reclassifying the Financial Specialist from Finance to Human Resoures.					
Tax Commissioner					
Salaries & Benefits	$ 273,313	$ 288,273	$ 304,734	$ 304,734	
Operating	57,380	54,780	54,160	54,160	
Total Tax Commissioner	$ 330,693	$ 343,053	$ 358,894	$ 358,894	**5%**
Tax Assessors					
Salaries & Benefits	$ 392,694	$ 401,687	$ 403,555	$ 403,555	
Operating	102,128	80,251	76,065	76,065	
Total Tax Assessors	$ 494,822	$ 481,938	$ 479,620	$ 479,620	**0%**
Board of Equalization					
Operating	$ 2,263	$ 5,150	$ 5,150	$ 5,150	
Total Board of Equalization	$ 2,263	$ 5,150	$ 5,150	$ 5,150	**0%**

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
General Government - Continued					
County Clerk					
Salaries & Benefits	$ 49,994	$ 46,673	$ 90,841	$ 90,841	
Operating	2,792	3,325	12,390	12,390	
Total County Clerk	$ 52,786	$ 49,998	$ 103,231	$ 103,231	**106%**
Notes: FY2015 budget reflects reclassifying a full time employee from the Board of Commissioners to the County Clerk. Municode update $10,000 in Contracted Services.					
Engineer					
Salaries & Benefits	$ 135,753	$ 146,256	$ 84,339	$ 84,339	
Operating	1,435	2,180	76,550	76,550	
Total Engineer	$ 137,188	$ 148,436	$ 160,889	$ 160,889	**8%**
Notes: FY2015 budget reflects a $75,000 increase in engineering consulting due to the engineer retiring.					
Elections & Registration					
Salaries & Benefits	$ 81,565	$ 96,026	$ 84,436	$ 84,436	
Operating	58,316	30,360	37,050	37,050	
Total Elections & Registration	$ 139,881	$ 126,386	$ 121,486	$ 121,486	**-4%**
Notes: Reclassified Poll Workers to Operating Expenditures.					
Facilities Management					
Salaries & Benefits	$ 234,145	$ 273,187	$ 287,043	$ 287,043	
Operating	364,741	462,904	453,646	453,646	
Total Facilities Management	$ 598,886	$ 736,091	$ 740,689	$ 740,689	**1%**
Notes: The proposed budget reflects the consildation of Facilities Management, HEMC Annex & Judicial Facility for FY2015 budget.					
Information Technology					
Salaries & Benefits	$ 116,055	$ 115,590	$ 118,936	$ 118,936	
Operating	87,947	75,039	96,893	96,893	
Total Information Technology	$ 204,002	$ 190,629	$ 215,829	$ 215,829	**13%**
Notes: $10,000 General Contracted Services, Total software license update(Windows & Sophos AV) is $75,000 for three years or $25,000 per year. Sophos AV is our Anti Virus.					
Fleet Services					
Salaries & Benefits	$ -	$ 248,171	$ 248,921	$ 248,921	
Operating	-	64,140	41,000	41,000	
Total Fleet Services	$ -	$ 312,311	$ 289,921	$ 289,921	**-7%**
Notes: Staff changes reduced salary line item. Overall down 9.3%.					
Roads & Bridges					
Salaries & Benefits	$ 1,245,864	$ 1,049,313	$ 1,020,885	$ 1,020,885	
Operating	452,087	386,200	446,450	446,450	
Total Roads & Bridges	$ 1,697,951	$ 1,435,513	$ 1,467,335	$ 1,467,335	**2%**
Notes: Reduced one (1) position ($43,000) to provide funds to hire an additional prisoner detail. This action will increase contracted services by $40,000.					
Safety					
Operating	$ 1,008	$ 2,000	$ 1,100	$ 1,100	
Total Safety	$ 1,008	$ 2,000	$ 1,100	$ 1,100	**-45%**

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
General Government - Continued					
Contigency					
Operating	$ -	$ 225,788	$ 292,465	$ 292,465	
Total Contigency	$ -	$ 225,788	$ 292,465	$ 292,465	**30%**
Total General Government	$ 5,003,089	$ 5,275,464	$ 5,617,657	$ 5,617,657	**6%**
Judicial					
Accountability Court					
Salaries & Benefits	$ 40,528	$ 74,394	$ 67,791	$ 67,791	
Operating	127,961	165,146	238,279	238,279	
Total Accountability Court	$ 168,489	$ 239,540	$ 306,070	$ 306,070	**28%**
Probate Court					
Salaries & Benefits	$ 131,142	$ 145,195	$ 151,232	$ 151,232	
Operating	43,047	32,860	39,242	39,242	
Total Probate Court	$ 174,189	$ 178,055	$ 190,474	$ 190,474	**7%**
Notes: Increase in advertising of $5,592.					
Magistrate Court					
Salaries & Benefits	$ 361,462	$ 364,789	$ 372,367	$ 372,367	
Operating	50,078	41,205	41,750	41,750	
Total Magistrate Court	$ 411,540	$ 405,994	$ 414,117	$ 414,117	**2%**
Notes: Magistrate Court judge requested increase in pay is not reflected in budget.					
Clerk of Court					
Salaries & Benefits	$ 450,246	$ 461,392	$ 478,174	$ 478,174	
Operating	113,305	88,100	88,100	88,100	
Total Clerk of Court	$ 563,551	$ 549,492	$ 566,274	$ 566,274	**3%**
Juvenile Offenders					
Operating	$ 2,395	$ 8,000	$ 8,000	$ 8,000	
Total Juvenile Offenders	$ 2,395	$ 8,000	$ 8,000	$ 8,000	**0%**
Superior Court					
Salaries & Benefits	$ 141,403	$ 139,323	$ 143,919	$ 143,919	
Operating	69,817	68,420	67,800	67,800	
Total Superior Court	$ 211,220	$ 207,743	$ 211,719	$ 211,719	**2%**
District Attorney					
Salaries & Benefits	$ 38,702	$ 35,237	$ 34,372	$ 34,372	
Operating	149,163	91,945	95,945	95,945	
Total District Attorney	$ 187,865	$ 127,182	$ 130,317	$ 130,317	**2%**
Public Defender					
Salaries & Benefits	$ 48,314	$ 48,341	$ 50,544	$ 50,544	
Operating	361,042	358,609	378,756	378,756	
Total Public Defender	$ 409,356	$ 406,950	$ 429,300	$ 429,300	**5%**
Notes: Increase of $18,605 in Contracted Services is due to hiring a new employee.					

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Judicial - Continued					
Juvenile Court					
Salaries & Benefits	$ 171,125	$ 190,232	$ 193,618	$ 193,618	
Operating	78,010	68,140	80,300	80,300	
Total Juvenile Court	$ 249,135	$ 258,372	$ 273,918	$ 273,918	**6%**
Notes: Increase of $10,000 in Court Appointed Attorney.					
State Court					
Salaries & Benefits	$ 162,127	$ 157,992	$ 167,132	$ 167,132	
Operating	95,141	98,320	98,320	98,320	
Total State Court	$ 257,268	$ 256,312	$ 265,452	$ 265,452	**4%**
Solicitor					
Salaries & Benefits	$ 140,532	$ 144,856	$ 146,677	$ 146,677	
Operating	9,500	8,550	8,550	8,550	
Total Solicitor	$ 150,032	$ 153,406	$ 155,227	$ 155,227	**1%**
Total Judicial	$ 2,785,040	$ 2,791,046	$ 2,950,868	$ 2,950,868	**6%**
Public Safety					
Sheriff					
Salaries & Benefits	$ 1,957,898	$ 1,986,581	$ 2,171,759	$ 2,171,759	
Operating	550,459	499,212	506,660	506,660	
Capital Expenditures	57,530	-	-	-	
Total Sheriff	$ 2,565,887	$ 2,485,793	$ 2,678,419	$ 2,678,419	**8%**
Notes: An increase of $266,000 in Regular Salaries. Previously resource officer reveunue & expenditures were not budgeted for the BOE. Also, holidays have not been previously budgeted.					
Jail					
Salaries & Benefits	$ 1,396,153	$ 1,328,153	$ 1,417,229	$ 1,417,229	
Operating	594,625	539,978	599,698	599,698	
Total Jail	$ 1,990,778	$ 1,868,131	$ 2,016,927	$ 2,016,927	**8%**
Notes: An increase of $36,000 in Regular Salaries, previously holidays have not been previously budgeted. Boarding prisoners increased by $34,000.					
Heat Unit					
Salaries & Benefits	$ 50,460	$ 42,377	$ 44,113	$ 44,113	
Operating	15,997	25,260	30,260	30,260	
Capital Expenditures	74,652	-	-	-	
Total Heat Unit	$ 141,109	$ 67,637	$ 74,373	$ 74,373	**10%**
Notes: Small equipment increase of $5,000.					
Animal Control					
Salaries & Benefits	$ 149,134	$ 142,884	$ 145,317	$ 145,317	
Operating	94,074	66,455	71,951	71,951	
Total Animal Control	$ 243,208	$ 209,339	$ 217,268	$ 217,268	**4%**
Notes: One full time worker was changed to 2 part time workers to increase scheduling flexiblity and reduce benefit costs. Increase of supplies by $3,800. There was of $3,000 in Gas/oil.					

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Public Safety - Continued					
Coroner					
Salaries & Benefits	$ 10,824	$ 10,513	$ 12,502	$ 12,502	
Operating	13,497	13,875	14,975	14,975	
Total Coroner	$ 24,321	$ 24,388	$ 27,477	$ 27,477	**13%**
Notes: Increase of $1,500 due to the previous years budget not being budgeted accordingly.					
Fire Department					
Salaries & Benefits	$ 915,361	$ 906,744	$ 924,278	$ 924,278	
Operating	217,176	177,778	172,035	172,035	
Total Fire Department	$ 1,132,537	$ 1,084,522	$ 1,096,313	$ 1,096,313	**1%**
Emergency Management					
Salaries & Benefits	$ 37,577	$ 34,257	$ 34,788	$ 34,788	
Operating	76,320	21,650	23,335	23,335	
Total Emergency Management	$ 113,897	$ 55,907	$ 58,123	$ 58,123	**4%**
Emergency Medical Service					
Operating	$ 394,148	$ 579,808	$ 435,592	$ 435,592	
Total Emergency Medical Service	$ 394,148	$ 579,808	$ 435,592	$ 435,592	**-25%**
Total Public Safety	$ 6,605,885	$ 6,375,525	$ 6,604,492	$ 6,604,492	**4%**
Recreation Department					
Salaries & Benefits	$ 379,668	$ 365,374	$ 396,773	$ 396,773	
Operating	403,222	408,225	413,918	413,918	
Total Recreation Department	$ 782,890	$ 773,599	$ 810,691	$ 810,691	**5%**
Notes: The proposed budget reflects the consildation of the County Fairgrounds and the Recreation Department for FY2015 budget. The Recreation Department has an overall budget expenditure increase of 5% ($37,902) due to starting a gymnastics program. However, projected revenues for the gymnastic program are $202,050. Also, there was an increase of part time employees in FY14 due to the Recreation Department starting a Gymnastic program. The Recreation Department has $136,000 for part time salaries and they must stay within this assigned budget.					
Housing & Development					
Economic Development					
Salaries & Benefits	$ 85,700	$ 93,516	$ 96,145	$ 96,145	
Operating	33,513	42,627	37,987	37,987	
Total Economic Development	$ 119,213	$ 136,143	$ 134,132	$ 134,132	**-1%**
Code Enforcement					
Salaries & Benefits	$ 58,959	$ 58,721	$ 59,998	$ 59,998	
Operating	12,857	9,415	8,680	8,680	
Total Code Enforcement	$ 71,816	$ 68,136	$ 68,678	$ 68,678	**1%**
Senior Center					
Operating	$ 177,093	$ 195,290	$ 155,872	$ 155,872	
Capital Expenditures	38,494	-	-	-	
Total Senior Center	$ 215,587	$ 195,290	$ 155,872	$ 155,872	**-20%**

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Housing & Development - Continued					
Building Department					
Salaries & Benefits	$ 206,409	$ 208,292	$ 218,817	$ 218,817	
Operating	36,028	29,285	26,725	26,725	
Total Building Department	$ 242,437	$ 237,577	$ 245,542	$ 245,542	**3%**
Notes: The proposed budget reflects the consolidation of GIS, Building Department, and Planning Department for FY2015 budget.					
Planning Commission					
Operating	$ 5,384	$ 4,800	$ 4,600	$ 4,600	
Total Building Department	$ 5,384	$ 4,800	$ 4,600	$ 4,600	**-4%**
Water & Sewer Authority					
Operating	$ -	$ 5,500	$ 5,500	$ 5,500	
Total Water & Sewer Authority	$ -	$ 5,500	$ 5,500	$ 5,500	**0%**
Extension Services					
Salaries & Benefits	$ 19,291	$ 17,639	$ 17,971	$ 17,971	
Operating	73,804	72,034	72,834	72,834	
Total Extension Services	$ 93,095	$ 89,673	$ 90,805	$ 90,805	**1%**
Independent Agencies					
Operating	$ 825,758	$ 839,302	$ 833,940	$ 833,940	
Total Independent Agencies	$ 825,758	$ 839,302	$ 833,940	$ 833,940	**-1%**
Total Housing & Development	$ 1,573,290	$ 1,576,421	$ 1,539,069	$ 1,539,069	**-2%**
Total General Fund	$ 16,750,194	$ 16,792,055	$ 17,522,777	$ 17,522,777	**4%**

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries - Employee apprecation	$ 57,003	$ 50,000	$ 50,000	$ 50,000	
Overtime	-	-	-	-	
Total Salaries	**57,003**	**50,000**	**50,000**	**50,000**	**0%**
Benefits					
Group Insurance	-	-	-	-	
Social Security (FICA) Contributions	207	-	-	-	
Retirement Contribution	-	-	-	-	
Workers' Compensation	-	-	-	-	
Other Employee Benefits	14,437	60,000	10,000	10,000	
Total Benefits	**14,644**	**60,000**	**10,000**	**10,000**	**-83%**
Total Personal Services	**71,647**	**110,000**	**60,000**	**60,000**	**-83%**
Operating Expenditures					
Telephone	2,117	-	-	-	
Advertising	13,500	9,000	13,500	13,500	
Liability Insurance	253,406	245,000	250,000	250,000	
Postage	(5,013)	-	-	-	
Conference & Training	2,621	-	-	-	
Contracted Services	13,734	8,000	10,000	10,000	
Wellness Program	7,254	8,000	8,000	8,000	
Drug Testing	1,879	3,000	3,000	3,000	
Pre-Employment Physicals	4,962	5,000	5,000	5,000	
Printer Charges	-	-	163,000	163,000	
Other Expenses	4,266	500	500	500	
Legal Services	108,073	165,000	120,000	120,000	
Legal Settlement	200,000	-	-	-	
Audit Services	79,750	74,900	76,000	76,000	
Total Operating Expenditures	**686,549**	**518,400**	**649,000**	**649,000**	**25%**
Total Expenditures	**$ 758,196**	**$ 628,400**	**$ 709,000**	**$ 709,000**	**13%**

Notes: Deductible reimbursement of $50,000 has been reduced, this in now being paid by the insurance company. Contracted services consist of Pitney Bowes, and Wells Fargo Advisory Fee.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 76,404	$ 76,478	$ 55,305	$ 55,305	
Overtime	-	-	-	-	
Total Salaries	**76,404**	**76,478**	**55,305**	**55,305**	**-28%**
Benefits					
Group Insurance	16,111	16,281	13,549	13,549	
Social Security (FICA) Contributions	5,777	5,760	4,231	4,231	
Retirement Contribution	3,364	3,487	1,065	1,065	
Workers' Compensation	1,176	1,438	1,719	1,719	
Other Employee Benefits	209	273	-	-	
Total Benefits	**26,637**	**27,239**	**20,564**	**20,564**	**-25%**
Total Personal Services	**103,041**	**103,717**	**75,869**	**75,869**	**-27%**
Operating Expenditures					
Telephone	43	-	-	-	
Advertising	3,658	3,000	8,000	8,000	
Travel Expense	1,483	4,000	4,000	4,000	
Postage	3,479	3,800	3,500	3,500	
Conference & Training	16,584	8,000	8,000	8,000	
Dues	40,355	40,500	40,500	40,500	
Contracted Services	3,094	4,500	4,500	4,500	
Supplies	16,248	8,500	8,500	8,500	
Gas/Oil	44	-	-	-	
Meeting Wiith Meals	2,713	3,000	2,000	2,000	
Total Operating Expenditures	**87,701**	**75,300**	**79,000**	**79,000**	**5%**
Total Expenditures	**$ 190,742**	**$ 179,017**	**$ 154,869**	**$ 154,869**	**-13%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Apporved Budget FY15
Full Time	**1**	**1**	**-**	**-**
Part Time	**5**	**5**	**5**	**5**

Notes: FY2015 budget reflects reclassifying a full time employee from the Board of Commissioners to the County Clerk.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 76,104	$ 76,912	$ 103,043	$ 103,043	
Overtime	-	-	-	-	
Total Salaries	**76,104**	**76,912**	**103,043**	**103,043**	**34%**
Benefits					
Group Insurance	1,694	1,695	7,172	7,172	
Social Security (FICA) Contributions	5,942	5,884	7,705	7,705	
Retirement Contribution	14,586	12,526	12,345	12,345	
Workers' Compensation	826	170	180	180	
Other Employee Benefits	-	-	273	273	
Total Benefits	**23,048**	**20,275**	**27,675**	**27,675**	**36%**
Total Personal Services	**99,152**	**97,187**	**130,718**	**130,718**	**35%**
Operating Expenditures					
Telephone	1,475	1,500	1,500	1,500	
Travel Expense	2,447	2,000	2,000	2,000	
Parts/Repair/Maintenance	190	300	300	300	
Conference & Training	1,595	1,000	2,000	2,000	
Dues	760	800	1,100	1,100	
Supplies	38	300	300	300	
Gas/Oil	1,320	1,200	1,200	1,200	
Tires/Tubes	-	500	500	500	
Meeting Wiith Meals	289	-	-	-	
Total Operating Expenditures	**8,114**	**7,600**	**8,900**	**8,900**	**17%**
Total Expenditures	**$ 107,266**	**$ 104,787**	**$ 139,618**	**$ 139,618**	**33%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**1**	**1**	**2**	**2**

Notes: Adding an Executive Assistant position to be appropriated equally between the County Manager's Office, Finance Department, County Clerk and Public Works.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 154,072	$ 175,483	$ 197,581	$ 197,581	
Overtime	-	-	-	-	
Total Salaries	**154,072**	**175,483**	**197,581**	**197,581**	**13%**
Benefits					
Group Insurance	22,161	23,265	30,044	30,044	
Social Security (FICA) Contributions	11,753	13,428	14,762	14,762	
Retirement Contribution	10,371	10,798	11,043	11,043	
Workers' Compensation	1,707	2,847	429	429	
Other Employee Benefits	1,005	1,089	1,143	1,143	
Total Benefits	**46,997**	**51,427**	**57,421**	**57,421**	**12%**
Total Personal Services	**201,069**	**226,910**	**255,002**	**255,002**	**12%**
Operating Expenditures					
Telephone	277	400	750	750	
Advertising	317	300	100	100	
Travel Expense	1,281	2,000	1,500	1,500	
Postage	49	-	-	-	
Conference & Training	2,087	1,000	820	820	
Dues	610	600	200	200	
Supplies	3,117	-	250	250	
Total Operating Expenditures	**7,738**	**4,300**	**3,620**	**3,620**	**-16%**
Total Expenditures	**$ 208,807**	**$ 231,210**	**$ 258,622**	**$ 258,622**	**12%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**4**	**4**	**4**	**4**

Notes: FY2015 budget reflects reclassifying the Financial Specialist from Finance to Human Resoures.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 61,773	$ 58,552	$ 87,732	$ 87,732	
Overtime	-	-	-	-	
Total Salaries	**61,773**	**58,552**	**87,732**	**87,732**	**50%**
Benefits					
Group Insurance	5,492	5,157	15,720	15,720	
Social Security (FICA) Contributions	4,542	4,480	6,248	6,248	
Retirement Contribution	3,629	3,741	4,783	4,783	
Workers' Compensation	630	129	190	190	
Other Employee Benefits	272	273	565	565	
Total Benefits	**14,565**	**13,780**	**27,506**	**27,506**	**100%**
Total Personal Services	**76,338**	**72,332**	**115,238**	**115,238**	**59%**
Operating Expenditures					
Travel Expense	281	300	500	500	
Conference & Training	1,442	1,500	3,000	3,000	
Dues	290	325	200	200	
Supplies	232	300	-	-	
Meeting Wiith Meals	15	-	-	-	
Total Operating Expenditures	**2,260**	**2,425**	**3,700**	**3,700**	**53%**
Total Expenditures	**$ 78,598**	**$ 74,757**	**$ 118,938**	**$ 118,938**	**59%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**1**	**1**	**2**	**2**

Notes: FY2015 budget reflects reclassifying the Financial Specialist from Finance to Human Resoures.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 208,715	$ 221,386	$ 234,432	$ 234,432	
Overtime	-	-	-	-	
Total Salaries	**208,715**	**221,386**	**234,432**	**234,432**	**6%**
Benefits					
Group Insurance	36,993	34,856	37,362	37,362	
Social Security (FICA) Contributions	15,242	16,936	16,763	16,763	
Retirement Contribution	8,577	12,974	12,244	12,244	
Workers' Compensation	2,188	488	2,524	2,524	
Other Employee Benefits	1,598	1,633	1,409	1,409	
Total Benefits	**64,598**	**66,887**	**70,302**	**70,302**	**5%**
Total Personal Services	**273,313**	**288,273**	**304,734**	**304,734**	**6%**
Operating Expenditures					
Telephone	2,086	480	360	360	
Advertising	50	500	-	-	
Travel Expense	862	500	900	900	
Parts/Repair/Maintenance	107	-	-	-	
Postage	25,959	18,100	18,100	18,100	
Conference & Training	1,532	1,000	1,000	1,000	
Dues	1,292	700	800	800	
Contracted Services	18,660	30,000	29,500	29,500	
Supplies	6,832	3,500	3,500	3,500	
Total Operating Expenditures	**57,380**	**54,780**	**54,160**	**54,160**	**-1%**
Total Expenditures	**$ 330,693**	**$ 343,053**	**$ 358,894**	**$ 358,894**	**5%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**7**	**7**	**7**	**7**

Notes:

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 293,254	$ 304,171	$ 308,905	$ 308,905	
Overtime	-	-	-	-	
Total Salaries	**293,254**	**304,171**	**308,905**	**308,905**	**2%**
Benefits					
Group Insurance	53,325	51,189	54,663	54,663	
Social Security (FICA) Contributions	20,756	20,463	21,642	21,642	
Retirement Contribution	18,255	18,351	15,808	15,808	
Workers' Compensation	5,164	5,544	628	628	
Other Employee Benefits	1,940	1,969	1,909	1,909	
Total Benefits	**99,440**	**97,516**	**94,650**	**94,650**	**-3%**
Total Personal Services	**392,694**	**401,687**	**403,555**	**403,555**	**0%**
Operating Expenditures					
Telephone	3,311	-	-	-	
Parts/Repair/Maintenance	576	300	300	300	
Postage	1,371	2,940	1,400	1,400	
Conference & Training	5,031	8,042	7,000	7,000	
Dues	245	245	280	280	
Contracted Services	75,209	62,235	62,235	62,235	
Lease Payment	1,616	539	450	450	
Gas/Oil	2,302	2,500	2,450	2,450	
Tires/Tubes	-	450	450	450	
Supplies	12,467	3,000	1,500	1,500	
Total Operating Expenditures	**102,128**	**80,251**	**76,065**	**76,065**	**-5%**
Total Expenditures	**$ 494,822**	**$ 481,938**	**$ 479,620**	**$ 479,620**	**0%**

Authorized Positions Per Department

	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**7**	**9**	**9**	**9**
Part Time	**5**	**5**	**5**	**5**

Notes: Contracted service include software at:

Bi-Tek LLC	**$13,524.96**
CTI-MLS (Listing)	**$300.00**
CTI-MLS (Subscrip)	**$275.00**
Harris Computer	**1161.84**
Harris Computer	**$11,000.00**
Qpublic	**$7,500.00**
SDS (Mapper)	**$1,500.00**
SDS (Analyst)	**$2,700.00**
Traylor Business	**$24,000.00**

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Operating Expenditures					
Advertising	$ -	$ 100	$ 100	$ 100	
Travel Expense	518	1,100	1,100	1,100	
Per Diem	1,547	2,000	2,000	2,000	
Postage	108	1,500	1,500	1,500	
Conference & Training	55	150	150	150	
Supplies	35	300	300	300	
Total Operating Expenditures	**2,263**	**5,150**	**5,150**	**5,150**	**0%**
Total Expenditures	**$ 2,263**	**$ 5,150**	**$ 5,150**	**$ 5,150**	**0%**

Notes:

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 38,686	$ 36,234	$ 65,841	$ 65,841	
Overtime	-	-	-	-	
Total Salaries	**38,686**	**36,234**	**65,841**	**65,841**	**82%**
Benefits					
Group Insurance	5,202	5,063	13,424	13,424	
Social Security (FICA) Contributions	2,987	2,772	4,928	4,928	
Employee Retirement	2,438	2,252	5,887	5,887	
Workers' Compensation	419	80	144	144	
Other Employee Benefits	262	272	618	618	
Total Benefits	**11,308**	**10,439**	**25,000**	**25,000**	**139%**
Total Personal Services	**49,994**	**46,673**	**90,841**	**90,841**	**95%**
Operating Expenditures					
Telephone	332	360	360	360	
Advertising	153	-	-	-	
Travel Expense	342	900	550	550	
Conference & Training	1,585	1,500	1,000	1,000	
Dues	15	65	80	80	
Contracted Services	-	-	10,000	10,000	
Supplies	365	500	400	400	
Total Operating Expenditures	**2,792**	**3,325**	**12,390**	**12,390**	**273%**
Total Expenditures	**$ 52,786**	**$ 49,998**	**$ 103,231**	**$ 103,231**	**106%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**1**	**2**	**2**	**2**

Notes: FY2015 budget reflects reclassifying a full time employee from the Board of Commissioners to the County Clerk. Municode update $10,000 in Contracted Services.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 116,270	$ 121,522	$ 61,373	$ 61,373	
Overtime	-	-	-	-	
Total Salaries	**116,270**	**121,522**	**61,373**	**61,373**	**-49%**
Benefits					
Group Insurance	4,812	9,492	9,083	9,083	
Social Security (FICA) Contributions	8,706	6,964	4,595	4,595	
Employee Retirement	4,322	5,342	3,618	3,618	
Workers' Compensation	1,518	2,663	5,335	5,335	
Other Employee Benefits	125	273	335	335	
Total Benefits	**19,483**	**24,734**	**22,966**	**22,966**	**-7%**
Total Personal Services	**135,753**	**146,256**	**84,339**	**84,339**	**-42%**
Operating Expenditures					
Engineering Consulting	-	-	75,000	75,000	
Telephone	781	780	300	300	
Travel Expense	-	500	350	350	
Conference & Training	550	500	500	500	
Gas/Oil	-	300	300	300	
Supplies	104	100	100	100	
Total Operating Expenditures	**1,435**	**2,180**	**76,550**	**76,550**	**3411%**
Total Expenditures	**$ 137,188**	**$ 148,436**	**$ 160,889**	**$ 160,889**	**8%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**2**	**2**	**1**	**1**

Notes: FY2015 budget reflects a $75,000 increase in engineering consulting due to the engineer retiring.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 66,405	$ 71,028	$ 62,554	$ 62,554	
Overtime	1,756	1,500	1,500	1,500	
Total Salaries	**68,161**	**72,528**	**64,054**	**64,054**	**-12%**
Benefits					
Group Insurance	5,438	10,172	11,957	11,957	
Social Security (FICA) Contributions	6,791	8,644	4,669	4,669	
Employee Retirement	399	3,991	3,055	3,055	
Workers' Compensation	504	146	136	136	
Other Employee Benefits	272	545	565	565	
Total Benefits	**13,404**	**23,498**	**20,382**	**20,382**	**-13%**
Total Personal Services	**81,565**	**96,026**	**84,436**	**84,436**	**-12%**
Operating Expenditures					
Poll Workers	21,491	-	10,000	10,000	
Telephone	1,800	-	-	-	
Advertising	3,014	2,500	3,500	3,500	
Travel Expense	445	3,785	500	500	
Per Diem	1,265	4,500	3,000	3,000	
Postage	2,374	5,000	7,500	7,500	
Conference & Training	2,024	1,475	1,500	1,500	
Dues	-	100	50	50	
Contracted Services	720	-	-	-	
Lease Payment	-	1,000	1,000	1,000	
Supplies	20,784	12,000	10,000	10,000	
Small Equipment Under $5,000	4,399	-	-	-	
Total Operating Expenditures	**58,316**	**30,360**	**37,050**	**37,050**	**22%**
Total Expenditures	**$ 139,881**	**$ 126,386**	**$ 121,486**	**$ 121,486**	**-4%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**2**	**2**	**2**	**2**

Notes: Reclassified Poll Workers to Operating Expenditures, $10,000 has been budgeted for poll workers.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 176,102	$ 202,780	$ 209,469	$ 209,469	
Overtime	-	-	-	-	
Total Salaries	**176,102**	**202,780**	**209,469**	**209,469**	**3%**
Benefits					
Group Insurance	29,098	34,800	41,014	41,014	
Social Security (FICA) Contributions	13,253	15,600	15,634	15,634	
Employee Retirement	10,572	11,902	11,419	11,419	
Workers' Compensation	3,550	6,199	7,535	7,535	
Other Employee Benefits	1,570	1,906	1,972	1,972	
Total Benefits	**58,043**	**70,407**	**77,574**	**77,574**	**10%**
Total Personal Services	**234,145**	**273,187**	**287,043**	**287,043**	**5%**
Operating Expenditures					
Telephone	159	2,820	2,820	2,820	
Advertising	232	-	200	200	
Parts/Repair/Maintenance	58,411	64,189	64,983	64,983	
Equipment Rental	-	600	400	400	
Conference & Training	55	-	-	-	
Contracted Services	66,551	71,066	86,243	86,243	
Janitorial	12,997	15,177	-	-	
Rent HEMC Annex	81,429	84,460	85,821	85,821	
Waste Disposal	3,494	5,928	4,848	4,848	
Uniforms	3,425	3,499	4,810	4,810	
Utilities	108,007	174,875	174,875	174,875	
Gas/Oil	11,296	10,250	11,173	11,173	
Tires/Tubes	927	1,200	800	800	
Supplies	17,758	24,840	14,673	14,673	
Small Equipment Under $5,000	-	4,000	2,000	2,000	
Total Operating Expenditures	**364,741**	**462,904**	**453,646**	**453,646**	**-2%**
Total Expenditures	**$ 598,886**	**$ 736,091**	**$ 740,689**	**$ 740,689**	**1%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**7**	**10**	**10**	**10**

Notes: The proposed budget reflects the consolidation of Facilities Management, HEMC Annex & Judicial Facility for FY2015 budget.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 88,525	$ 88,525	$ 90,738	$ 90,738	
Overtime	-	-	-	-	
Total Salaries	**88,525**	**88,525**	**90,738**	**90,738**	**2%**
Benefits					
Group Insurance	13,880	13,038	15,717	15,717	
Social Security (FICA) Contributions	6,207	6,773	6,773	6,773	
Employee Retirement	6,009	6,116	4,946	4,946	
Workers' Compensation	890	593	197	197	
Other Employee Benefits	544	545	565	565	
Total Benefits	**27,530**	**27,065**	**28,198**	**28,198**	**4%**
Total Personal Services	**116,055**	**115,590**	**118,936**	**118,936**	**3%**
Operating Expenditures					
Telephone	4,588	1,174	1,174	1,174	
Travel Expense	119	300	-	-	
Parts/Repair/Maintenance	4,213	8,000	5,000	5,000	
Postage	177	-	-	-	
Conference & Training	1,345	1,000	1,000	1,000	
Contracted Services	18,911	10,000	34,000	34,000	
Financial Software	31,650	31,655	35,419	35,419	
Document Mgt Software	2,737	2,910	-	-	
Supplies	640	-	-	-	
Gas/Oil	81	-	300	300	
Small Equipment Under $5,000	23,486	20,000	20,000	20,000	
Total Operating Expenditures	**87,947**	**75,039**	**96,893**	**96,893**	**29%**
Total Expenditures	**$ 204,002**	**$ 190,629**	**$ 215,829**	**$ 215,829**	**13%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**2**	**2**	**2**	**2**

Notes: $10,000 General Contracted Services, Total software license update(Windows & Sophos AV) is $75,000 for three years or $24,000 per year. Sophos AV is our Anti Virus.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ -	$ 191,028	$ 178,567	$ 178,567	
Overtime	-	9,500	9,500	9,500	
Total Salaries	**-**	**200,528**	**188,067**	**188,067**	**-6%**
Benefits					
Group Insurance	-	16,156	29,657	29,657	
Social Security (FICA) Contributions	-	14,614	14,614	14,614	
Employee Retirement	-	11,212	9,734	9,734	
Workers' Compensation	-	5,116	5,723	5,723	
Other Employee Benefits	-	545	1,126	1,126	
Total Benefits	**-**	**47,643**	**60,854**	**60,854**	**28%**
Total Personal Services	**-**	**248,171**	**248,921**	**248,921**	**0%**
Operating Expenditures					
Telephone	-	540	-	-	
Advertising	-	100	-	-	
Travel Expense	-	200	-	-	
Parts/Repair/Maintenance	-	15,000	10,000	10,000	
Equipment Rental	-	600	-	-	
Conference & Training	-	900	-	-	
Contracted Services	-	2,000	-	-	
Supplies	-	2,100	-	-	
Utilities	-	20,000	18,000	18,000	
Uniforms	-	2,200	-	-	
Gas/Oil	-	15,000	13,000	13,000	
Tires/Tubes	-	2,500	-	-	
Small Equipment Under $5,000	-	3,000	-	-	
Total Operating Expenditures	**-**	**64,140**	**41,000**	**41,000**	**-36%**
Total Expenditures	**$ -**	**$ 312,311**	**$ 289,921**	**$ 289,921**	**-7%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**4**	**6**	**6**	**6**

Notes: Staff changes reduced salary line item. Overall down 9.3%.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 888,909	$ 754,188	$ 703,347	$ 703,347	
Overtime	14,262	20,000	20,000	20,000	
Total Salaries	**903,171**	**774,188**	**723,347**	**723,347**	**-7%**
Benefits					
Group Insurance	157,179	110,460	135,622	135,622	
Social Security (FICA) Contributions	64,334	53,941	52,493	52,493	
Employee Retirement	58,159	49,010	38,343	38,343	
Workers' Compensation	56,618	56,750	65,667	65,667	
Other Employee Benefits	6,403	4,964	5,413	5,413	
Total Benefits	**342,693**	**275,125**	**297,538**	**297,538**	**8%**
Total Personal Services	**1,245,864**	**1,049,313**	**1,020,885**	**1,020,885**	**-3%**
Operating Expenditures					
Telephone	3,744	1,350	1,800	1,800	
Advertising	164	500	-	-	
Travel Expense	-	200	-	-	
Paving Maintenance	11,452	15,000	14,000	14,000	
Parts/Repair/Maintenance	55,605	45,000	60,000	60,000	
Equipment Rental	682	200	100	100	
Postage	145	150	50	50	
Conference & Training	2,475	1,500	200	200	
Contracted Services	42,421	48,000	88,000	88,000	
Safety	462	-	-	-	
Supplies	9,461	5,000	6,000	6,000	
Utilities	39,514	14,000	12,000	12,000	
Uniforms	11,476	9,800	8,800	8,800	
Materials	129,660	110,000	120,000	120,000	
Gas/Oil	105,115	105,000	105,000	105,000	
Tires/Tubes	16,066	21,500	21,500	21,500	
Gas Station	14,145	-	-	-	
Small Equipment Under $5,000	3,409	3,000	3,000	3,000	
Signage Equipment & Maintenance	6,091	6,000	6,000	6,000	
Total Operating Expenditures	**452,087**	**386,200**	**446,450**	**446,450**	**16%**
Total Expenditures	**$ 1,697,951**	**$ 1,435,513**	**$ 1,467,335**	**$ 1,467,335**	**2%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**19**	**23**	**23**	**23**

Notes: Reduced one (1) position ($43,000) to provide funds to hire an additional prisoner detail. This action will increase contracted services by $40,000.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Operating Expenditures					
Travel Expense	$ 47	$ 200	$ 100	$ 100	
Supplies	961	1,800	1,000	1,000	
Total Operating Expenditures	**1,008**	**2,000**	**1,100**	**1,100**	**-45%**
Total Expenditures	**$ 1,008**	**$ 2,000**	**$ 1,100**	**$ 1,100**	**-45%**

Notes:

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 33,863	$ 64,780	$ 58,940	$ 58,940	
Overtime	-	-	-	-	
Total Salaries	**33,863**	**64,780**	**58,940**	**58,940**	**-9%**
Benefits					
Group Insurance	1,681	1,658	1,949	1,949	
Social Security (FICA) Contributions	2,577	4,744	4,399	4,399	
Employee Retirement	2,069	2,836	2,375	2,375	
Workers' Compensation	338	376	128	128	
Total Benefits	**6,665**	**9,614**	**8,851**	**8,851**	**-8%**
Total Personal Services	**40,528**	**74,394**	**67,791**	**67,791**	**-9%**
Operating Expenditures					
Telephone	2,045	355	3,600	3,600	
Travel Expense	8,567	9,000	9,000	9,000	
Postage	90	450	300	300	
Conference & Training	-	3,650	3,600	3,600	
Contracted Services	72,419	110,080	150,600	150,600	
Drug Testing	16,155	32,000	61,723	61,723	
Supplies	13,136	1,750	5,220	5,220	
Special Events	2,835	7,861	4,236	4,236	
Charges From Other Counties	12,714	-	-	-	
Total Operating Expenditures	**127,961**	**165,146**	**238,279**	**238,279**	**44%**
Total Expenditures	**$ 168,489**	**$ 239,540**	**$ 306,070**	**$ 306,070**	**28%**

Authorized Positions Per Department

	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**1**	**1**	**1**	**1**
Part Time	**-**	**1**	**1**	**1**

Notes:

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 109,311	$ 123,950	$ 120,963	$ 120,963	
Overtime	-	-	-	-	
Total Salaries	**109,311**	**123,950**	**120,963**	**120,963**	**-2%**
Benefits					
Group Insurance	6,532	5,981	13,669	13,669	
Social Security (FICA) Contributions	8,175	8,909	9,140	9,140	
Employee Retirement	6,022	5,825	4,906	4,906	
Workers' Compensation	788	257	1,989	1,989	
Other Employee Benefits	314	273	565	565	
Total Benefits	**21,831**	**21,245**	**30,269**	**30,269**	**42%**
Total Personal Services	**131,142**	**145,195**	**151,232**	**151,232**	**4%**
Operating Expenditures					
Telephone	1,652	-	-	-	
Advertising	8,704	7,500	13,092	13,092	
Travel Expense	1,357	1,700	1,700	1,700	
Court Apponted Attorney	975	5,200	5,200	5,200	
Postage	1,295	1,500	1,500	1,500	
Conference & Training	478	550	1,500	1,500	
Dues	660	660	500	500	
Contracted Services	5,637	3,000	3,000	3,000	
Supplies	22,289	12,750	12,750	12,750	
Total Operating Expenditures	**43,047**	**32,860**	**39,242**	**39,242**	**19%**
Total Expenditures	**$ 174,189**	**$ 178,055**	**$ 190,474**	**$ 190,474**	**7%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**2**	**2**	**2**	**2**
Part Time	**1**	**2**	**2**	**2**

Notes: Increase in advertising of $5,592.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 272,399	$ 278,552	$ 276,101	$ 276,101	
Overtime	-	-	-	-	
Total Salaries	**272,399**	**278,552**	**276,101**	**276,101**	**-1%**
Benefits					
Group Insurance	49,003	46,015	55,595	55,595	
Social Security (FICA) Contributions	19,442	19,888	20,452	20,452	
Employee Retirement	16,103	16,570	14,237	14,237	
Workers' Compensation	2,611	1,859	4,009	4,009	
Other Employee Benefits	1,904	1,905	1,973	1,973	
Total Benefits	**89,063**	**86,237**	**96,266**	**96,266**	**12%**
Total Personal Services	**361,462**	**364,789**	**372,367**	**372,367**	**2%**
Operating Expenditures					
Telephone	3,081	1,550	500	500	
Court Reporter	-	400	200	200	
Witnesses	-	250	200	200	
Court Apponted Attorney	1,839	1,000	1,000	1,000	
Parts/Repair/Maintenance	2,909	700	3,000	3,000	
Postage	2,086	2,800	2,000	2,000	
Conference & Training	3,609	1,500	3,000	3,000	
Dues	322	200	300	300	
Contracted Services	15,717	19,545	19,000	19,000	
Interpreter	-	100	100	100	
Lease Payments	56	60	100	100	
Supplies	6,909	4,600	4,600	4,600	
Uniforms	644	500	1,000	1,000	
Utilities	6,668	3,500	2,750	2,750	
Gas/Oil	5,023	3,500	3,000	3,000	
Tires/Tubes	718	500	500	500	
Small Equipment Under $5,000	497	500	500	500	
Total Operating Expenditures	**50,078**	**41,205**	**41,750**	**41,750**	**1%**
Total Expenditures	**$ 411,540**	**$ 405,994**	**$ 414,117**	**$ 414,117**	**2%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**7**	**7**	**7**	**7**
Part Time	**2**	**1**	**1**	**1**

Notes: Magistrate Court judge requested increase in pay is not reflected in budget.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 345,468	$ 353,258	$ 360,221	$ 360,221	
Overtime	-	-	-	-	
Total Salaries	**345,468**	**353,258**	**360,221**	**360,221**	**2%**
Benefits					
Group Insurance	54,242	55,960	65,448	65,448	
Social Security (FICA) Contributions	25,526	25,884	27,025	27,025	
Employee Retirement	18,831	22,883	19,739	19,739	
Workers' Compensation	3,683	686	2,942	2,942	
Other Employee Benefits	2,496	2,721	2,799	2,799	
Total Benefits	**104,778**	**108,134**	**117,953**	**117,953**	**9%**
Total Personal Services	**450,246**	**461,392**	**478,174**	**478,174**	**4%**
Operating Expenditures					
Telephone	1,702	-	-	-	
Advertising	-	500	500	500	
Travel Expense	-	2,300	2,300	2,300	
Jury Commission	954	1,000	1,000	1,000	
Postage	8,733	8,500	8,500	8,500	
Conference & Training	3,494	1,200	1,200	1,200	
Dues	500	500	500	500	
Contracted Services	720	-	45,000	45,000	
Lease Payments	46,046	50,475	-	-	
Supplies	49,049	21,625	27,100	27,100	
Small Equipment Under $5,000	2,107	2,000	2,000	2,000	
Total Operating Expenditures	**113,305**	**88,100**	**88,100**	**88,100**	**0%**
Total Expenditures	**$ 563,551**	**$ 549,492**	**$ 566,274**	**$ 566,274**	**3%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**12**	**12**	**12**	**12**

Notes: Moving vendor payments from Lease Payments to Contracted Services.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Operating Expenditures					
Juvenile Supervision	$ -	$ 2,000	$ 2,000	$ 2,000	
Contractual Agreement	2,395	6,000	6,000	6,000	
Total Operating Expenditures	**2,395**	**8,000**	**8,000**	**8,000**	**0%**
Total Expenditures	**$ 2,395**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**0%**

Notes:

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 111,416	$ 111,091	$ 113,868	$ 113,868	
Overtime	-	-	-	-	
Total Salaries	**111,416**	**111,091**	**113,868**	**113,868**	**2%**
Benefits					
Group Insurance	13,913	13,068	15,756	15,756	
Social Security (FICA) Contributions	7,974	7,873	7,804	7,804	
Employee Retirement	6,349	6,501	5,699	5,699	
Workers' Compensation	1,207	245	227	227	
Other Employee Benefits	544	545	565	565	
Total Benefits	**29,987**	**28,232**	**30,051**	**30,051**	**6%**
Total Personal Services	**141,403**	**139,323**	**143,919**	**143,919**	**3%**
Operating Expenditures					
Telephone	1,692	-	-	-	
Jury Script	21,575	20,000	20,000	20,000	
Court Reporter	9,168	7,000	9,000	9,000	
Court Appointed Attorney	401	1,500	1,000	1,000	
Postage	1,137	1,000	1,000	1,000	
Education Expense	3,378	7,140	3,500	3,500	
Dues	582	900	900	900	
Contracted Services	27,600	26,880	26,900	26,900	
Interpreter	-	1,000	1,000	1,000	
Supplies	4,284	3,000	4,500	4,500	
Total Operating Expenditures	**69,817**	**68,420**	**67,800**	**67,800**	**-1%**
Total Expenditures	**$ 211,220**	**$ 207,743**	**$ 211,719**	**$ 211,719**	**2%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**2**	**2**	**2**	**2**
Part Time	**3**	**3**	**3**	**3**

Notes:

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 35,400	$ 32,500	$ 31,714	$ 31,714	
Overtime	-	-	-	-	
Total Salaries	**35,400**	**32,500**	**31,714**	**31,714**	**-2%**
Benefits					
Group Insurance	-	-	-	-	
Social Security (FICA) Contributions	2,737	2,487	2,367	2,367	
Employee Retirement	-	-	-	-	
Workers' Compensation	565	250	291	291	
Other Employee Benefits	-	-	-	-	
Total Benefits	**3,302**	**2,737**	**2,658**	**2,658**	**-3%**
Total Personal Services	**38,702**	**35,237**	**34,372**	**34,372**	**-2%**
Operating Expenditures					
Telephone	2,615	795	795	795	
Travel Expense	719	900	900	900	
Witnesses	421	500	500	500	
Parts/Repair/Maintenance	955	1,000	1,000	1,000	
Postage	1,356	1,500	1,500	1,500	
Dues	488	750	750	750	
Contracted Services	60,774	80,000	80,000	80,000	
Supplies	8,966	-	3,500	3,500	
Gas/Oil	6,076	6,500	6,500	6,500	
Tires/Tubes	-	-	500	500	
Charges From Other Counties	66,793	-	-	-	
Total Operating Expenditures	**149,163**	**91,945**	**95,945**	**95,945**	**4%**
Total Expenditures	**$ 187,865**	**$ 127,182**	**$ 130,317**	**$ 130,317**	**2%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Part Time	**3**	**3**	**3**	**3**

Notes:

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 35,006	$ 35,007	$ 35,882	$ 35,882	
Overtime	-	-	-	-	
Total Salaries	**35,006**	**35,007**	**35,882**	**35,882**	**2%**
Benefits					
Group Insurance	8,401	7,891	9,667	9,667	
Social Security (FICA) Contributions	1,919	2,678	2,678	2,678	
Employee Retirement	2,342	2,414	1,956	1,956	
Workers' Compensation	374	78	78	78	
Other Employee Benefits	272	273	283	283	
Total Benefits	**13,308**	**13,334**	**14,662**	**14,662**	**10%**
Total Personal Services	**48,314**	**48,341**	**50,544**	**50,544**	**5%**
Operating Expenditures					
Telephone	1,741	708	-	-	
Advertising	-	100	100	100	
Travel Expense	173	200	200	200	
Witnesses	-	50	50	50	
Parts/Repair/Maintenance	3	150	150	150	
Postage	235	400	400	400	
Conference & Training	1,275	2,000	2,000	2,000	
Dues	2,055	2,750	3,000	3,000	
Contracted Services	301,679	307,557	326,162	326,162	
Lease Payments	27,320	28,150	28,150	28,150	
Interpreter	4,042	3,500	4,000	4,000	
Supplies	17,836	8,844	8,844	8,844	
Utilities	4,683	4,200	4,200	4,200	
Small Equipment Under $5,000	-	-	1,500	1,500	
Total Operating Expenditures	**361,042**	**358,609**	**378,756**	**378,756**	**6%**
Total Expenditures	**$ 409,356**	**$ 406,950**	**$ 429,300**	**$ 429,300**	**5%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**1**	**1**	**1**	**1**

Notes: Increase of $18,605 in Contracted Services due to replacing an employee.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 143,683	$ 160,679	$ 162,575	$ 162,575	
Overtime	-	-	-	-	
Total Salaries	**143,683**	**160,679**	**162,575**	**162,575**	**1%**
Benefits					
Group Insurance	11,007	10,336	12,158	12,158	
Social Security (FICA) Contributions	11,033	10,992	10,992	10,992	
Employee Retirement	3,269	7,363	7,010	7,010	
Workers' Compensation	1,589	317	319	319	
Other Employee Benefits	544	545	564	564	
Total Benefits	**27,442**	**29,553**	**31,043**	**31,043**	**5%**
Total Personal Services	**171,125**	**190,232**	**193,618**	**193,618**	**2%**
Operating Expenditures					
Telephone	2,271	540	750	750	
Advertising	40	-	-	-	
Travel Expense	5,058	5,600	5,600	5,600	
Court Reporter	8,203	9,000	9,000	9,000	
Court Appointed Attorney	46,823	40,000	50,000	50,000	
Postage	193	600	600	600	
Conference & Training	1,521	300	2,500	2,500	
Dues	661	600	600	600	
Contracted Services	9,720	9,000	9,000	9,000	
Interpreter	235	500	250	250	
Supplies	3,285	2,000	2,000	2,000	
Total Operating Expenditures	**78,010**	**68,140**	**80,300**	**80,300**	**18%**
Total Expenditures	**$ 249,135**	**$ 258,372**	**$ 273,918**	**$ 273,918**	**6%**

Authorized Positions Per Department

	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**1**	**1**	**1**	**1**
Part Time	**2**	**3**	**3**	**3**

Notes: Increase of $10,000 in Court Appointed Attorney.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 134,069	$ 130,232	$ 130,926	$ 130,926	
Overtime	-	-	-	-	
Total Salaries	**134,069**	**130,232**	**130,926**	**130,926**	**1%**
Benefits					
Group Insurance	16,294	9,605	19,482	19,482	
Social Security (FICA) Contributions	3,297	10,281	9,184	9,184	
Employee Retirement	6,727	7,305	6,708	6,708	
Workers' Compensation	1,217	295	267	267	
Other Employee Benefits	523	274	565	565	
Total Benefits	**28,058**	**27,760**	**36,206**	**36,206**	**30%**
Total Personal Services	**162,127**	**157,992**	**167,132**	**167,132**	**6%**
Operating Expenditures					
Jury Script	4,710	6,000	6,000	6,000	
Court Report	13,390	14,640	14,640	14,640	
Witnesses	135	-	-	-	
Court Appointed Attorney	62,600	65,000	65,000	65,000	
Conference & Training	180	500	500	500	
Dues	200	280	280	280	
Contracted Services	1,940	-	-	-	
Interpreter	1,635	2,500	2,500	2,500	
Supplies	10,351	9,400	9,400	9,400	
Total Operating Expenditures	**95,141**	**98,320**	**98,320**	**98,320**	**0%**
Total Expenditures	**$ 257,268**	**$ 256,312**	**$ 265,452**	**$ 265,452**	**4%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**1**	**1**	**1**	**1**
Part Time	**1**	**1**	**1**	**1**

Notes:

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 119,592	$ 116,734	$ 117,365	$ 117,365	
Overtime	-	-	-	-	
Total Salaries	**119,592**	**116,734**	**117,365**	**117,365**	**1%**
Benefits					
Group Insurance	4,779	10,639	13,033	13,033	
Social Security (FICA) Contributions	8,634	9,805	8,931	8,931	
Employee Retirement	6,621	6,851	6,523	6,523	
Workers' Compensation	635	282	260	260	
Other Employee Benefits	271	545	565	565	
Total Benefits	**20,940**	**28,122**	**29,312**	**29,312**	**4%**
Total Personal Services	**140,532**	**144,856**	**146,677**	**146,677**	**1%**
Operating Expenditures					
Supplies	9,500	8,550	8,550	8,550	
Total Operating Expenditures	**9,500**	**8,550**	**8,550**	**8,550**	**0%**
Total Expenditures	**$ 150,032**	**$ 153,406**	**$ 155,227**	**$ 155,227**	**1%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**1**	**1**	**1**	**1**
Part Time	**1**	**1**	**1**	**1**

Notes:

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 9,390	$ 9,050	$ 9,400	$ 9,400	
Overtime	-	-	-	-	
Total Salaries	**9,390**	**9,050**	**9,400**	**9,400**	**4%**
Benefits					
Group Insurance	57	51	1,900	1,900	
Social Security (FICA) Contributions	658	693	563	563	
Employee Retirement	398	411	411	411	
Workers' Compensation	49	35	228	228	
Other Employee Benefits	272	273	-	-	
Total Benefits	**1,434**	**1,463**	**3,102**	**3,102**	**112%**
Total Personal Services	**10,824**	**10,513**	**12,502**	**12,502**	**19%**
Operating Expenditures					
Travel Expense	3,112	3,000	3,000	3,000	
Parts/Repair/Maintenance	89	-	500	500	
Postage	56	100	100	100	
Conference & Training	2,223	2,000	2,000	2,000	
Dues	225	225	225	225	
Contracted Services	6,595	6,300	6,300	6,300	
Supplies	1,130	2,250	2,250	2,250	
Gas/Oil	67	-	600	600	
Total Operating Expenditures	**13,497**	**13,875**	**14,975**	**14,975**	**8%**
Total Expenditures	**$ 24,321**	**$ 24,388**	**$ 27,477**	**$ 27,477**	**13%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**1**	**1**	**1**	**1**

Notes: Increase of $1,500 due to the previous years budget not being budgeted accordingly.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 38,535	$ 31,122	$ 31,900	$ 31,900	
Overtime	2,657	1,000	1,000	1,000	
Total Salaries	**41,192**	**32,122**	**32,900**	**32,900**	**2%**
Benefits					
Group Insurance	5,832	5,086	5,982	5,982	
Social Security (FICA) Contributions	3,043	2,381	2,381	2,381	
Employee Retirement	-	1,827	1,739	1,739	
Workers' Compensation	100	688	829	829	
Other Employee Benefits	293	273	282	282	
Total Benefits	**9,268**	**10,255**	**11,213**	**11,213**	**9%**
Total Personal Services	**50,460**	**42,377**	**44,113**	**44,113**	**4%**
Operating Expenditures					
Telephone	-	1,100	1,100	1,100	
Travel Expense	-	1,000	1,000	1,000	
Parts/Repair/Maintenance	1,010	-	-	-	
Investigation Fees	-	1,000	1,000	1,000	
Contracted Services	-	1,200	1,200	1,200	
Supplies	7,056	-	-	-	
Gas/Oil	7,931	20,000	20,000	20,000	
Tires/Tubes	-	960	960	960	
Small Equipment Under $5,000	-	-	5,000	5,000	
Total Operating Expenditures	**15,997**	**25,260**	**30,260**	**30,260**	**20%**
Capital Outlay					
Vehicles	74,652	-	-	-	
Total Capital Outlay	**74,652**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 141,109**	**$ 67,637**	**$ 74,373**	**$ 74,373**	**10%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**1**	**1**	**1**	**1**

Notes: Small equipment increase of $5,000.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 1,399,170	$ 1,430,821	$ 1,562,000	$ 1,562,000	
Overtime	130,121	125,000	125,000	125,000	
Total Salaries	**1,529,291**	**1,555,821**	**1,687,000**	**1,687,000**	**8%**
Benefits					
Group Insurance	184,242	197,980	251,236	251,236	
Social Security (FICA) Contributions	108,396	107,171	111,342	111,342	
Employee Retirement	75,668	87,776	81,326	81,326	
Workers' Compensation	48,213	29,210	36,280	36,280	
Other Employee Benefits	12,088	8,623	4,575	4,575	
Total Benefits	**428,607**	**430,760**	**484,759**	**484,759**	**13%**
Total Personal Services	**1,957,898**	**1,986,581**	**2,171,759**	**2,171,759**	**9%**
Operating Expenditures					
Veterinary Services	-	1,000	1,000	1,000	
Legal	3,013	-	-	-	
Telephone	20,463	12,500	12,500	12,500	
Advertising	972	200	1,000	1,000	
Travel Expense	8,543	4,500	30,000	30,000	
Parts/Repair/Maintenance	110,413	86,000	86,000	86,000	
Postage	1,808	2,000	2,000	2,000	
Investigation Fees	8,058	7,500	7,500	7,500	
Conference & Training	31,978	35,000	10,000	10,000	
Dues	1,388	1,400	1,200	1,200	
Contracted Services	16,337	19,462	22,310	22,310	
Waste Disposal	1,220	1,350	1,350	1,350	
Lease Payments	(60)	-	-	-	
Supplies	80,596	27,000	32,500	32,500	
Uniforms	35,533	32,000	30,000	30,000	
Gas/Oil	201,440	234,300	234,300	234,300	
Tires/Tubes	23,787	30,000	30,000	30,000	
Small Equipment Under $5,000	4,970	5,000	5,000	5,000	
Total Operating Expenditures	**550,459**	**499,212**	**506,660**	**506,660**	**1%**

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Capital Outlay					
Capital Expenditures	57,530	-	-	-	
Total Capital Outlay	**57,530**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 2,565,887**	**$ 2,485,793**	**$ 2,678,419**	**$ 2,678,419**	**8%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**35**	**42**	**42**	**42**
Part Time	**6**	**9**	**9**	**9**

Notes: An increase of $266,000 in Regular Salaries. Previously resource officer reveunue & expenditures were not budgeted. Also, holidays have not been previously budgeted. Vehicles expense total $150,000, split cost between CIP & SPLOST 50/50.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 982,450	$ 948,860	$ 996,000	$ 996,000	
Overtime	67,608	75,000	75,000	75,000	
Total Salaries	**1,050,058**	**1,023,860**	**1,071,000**	**1,071,000**	**5%**
Benefits					
Group Insurance	166,092	146,732	193,445	193,445	
Social Security (FICA) Contributions	77,602	74,381	70,992	70,992	
Employee Retirement	54,955	56,581	51,854	51,854	
Workers' Compensation	39,894	19,380	22,115	22,115	
Other Employee Benefits	7,552	7,219	7,823	7,823	
Total Benefits	**346,095**	**304,293**	**346,229**	**346,229**	**14%**
Total Personal Services	**1,396,153**	**1,328,153**	**1,417,229**	**1,417,229**	**7%**
Operating Expenditures					
Telephone	1,270	800	800	800	
Advertising	100	-	-	-	
Travel Expense	300	-	-	-	
Boarding Prisoners	180,958	171,600	205,920	205,920	
Medical	222,216	193,000	212,300	212,300	
Parts/Repair/Maintenance	32,815	25,000	25,000	25,000	
Postage	5	-	-	-	
Conference & Training	1,752	2,500	2,300	2,300	
Contracted Services	16,891	23,439	23,439	23,439	
Drug Testing	53	-	-	-	
Supplies	51,850	35,000	41,300	41,300	
Utilities	79,921	80,000	80,000	80,000	
Uniforms	6,344	8,000	8,000	8,000	
Materials	-	639	639	639	
Small Equipment Under $5,000	150	-	-	-	
Total Operating Expenditures	**594,625**	**539,978**	**599,698**	**599,698**	**11%**
Total Expenditures	**$ 1,990,778**	**$ 1,868,131**	**$ 2,016,927**	**$ 2,016,927**	**8%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**27**	**34**	**34**	**34**
Part Time	**2**	**2**	**2**	**2**

Notes: An increase of $36,000 in Regular Salaries, previously holidays have not been previously budgeted. Boarding prisoners increased by $34,000.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 116,397	$ 110,551	$ 110,444	$ 110,444	
Overtime	257	500	500	500	
Total Salaries	**116,654**	**111,051**	**110,944**	**110,944**	**0%**
Benefits					
Group Insurance	18,534	17,604	16,976	16,976	
Social Security (FICA) Contributions	8,425	8,460	8,685	8,685	
Employee Retirement	4,047	4,531	5,697	5,697	
Workers' Compensation	668	421	2,171	2,171	
Other Employee Benefits	806	817	844	844	
Total Benefits	**32,480**	**31,833**	**34,373**	**34,373**	**8%**
Total Personal Services	**149,134**	**142,884**	**145,317**	**145,317**	**2%**
Operating Expenditures					
Veterinary Services	30,347	25,000	25,000	25,000	
Veterinary Svs - Aspca Grant	-	3,000	-	-	
Telephone	4,513	900	900	900	
Advertising	200	250	100	100	
Parts/Repair/Maintenance	13,859	2,500	5,000	5,000	
Conference & Training	16	600	600	600	
Dues	125	125	125	125	
Contracted Services	1,670	1,600	500	500	
Pest Control	211	400	400	400	
Waste Disposal	1,426	1,380	1,426	1,426	
Licenses	300	300	300	300	
Supplies	16,690	10,000	13,800	13,800	
Utilities	9,248	8,000	9,000	9,000	
Uniforms	317	1,000	500	500	
Gas/Oil	14,197	9,000	12,000	12,000	
Tires/Tubes	495	900	800	800	
Small Equipment Under $5,000	460	1,500	1,500	1,500	
Total Operating Expenditures	**94,074**	**66,455**	**71,951**	**71,951**	**8%**
Total Expenditures	**$ 243,208**	**$ 209,339**	**$ 217,268**	**$ 217,268**	**4%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**4**	**4**	**3**	**3**
Part Time	**1**	**1**	**3**	**3**

Notes: One full time worker was changed to 2 part time workers to increase scheduling flexablity and reduce benefit costs. Increase of Supplies by $3,800. There was of $3,000 in Gas/oil.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 617,983	$ 617,128	$ 642,903	$ 642,903	
Overtime	38,981	35,000	34,000	34,000	
Total Salaries	**656,964**	**652,128**	**676,903**	**676,903**	**4%**
Benefits					
Group Insurance	101,832	97,496	118,665	118,665	
Social Security (FICA) Contributions	47,587	50,583	38,677	38,677	
Employee Retirement	40,748	40,891	28,250	28,250	
Workers' Compensation	23,860	30,374	29,002	29,002	
Per Call Part Of Vol. Response	39,537	30,374	27,993	27,993	
Other Employee Benefits	4,833	4,898	4,788	4,788	
Total Benefits	**258,397**	**254,616**	**247,375**	**247,375**	**-3%**
Total Personal Services	**915,361**	**906,744**	**924,278**	**924,278**	**2%**
Operating Expenditures					
Telephone	15,982	2,508	2,510	2,510	
Advertising	100	150	125	125	
Travel Expense	1,349	1,000	1,000	1,000	
Parts/Repair/Maintenance	56,912	40,000	40,000	40,000	
Postage	186	100	100	100	
Conference & Training	2,099	3,000	3,000	3,000	
Dues	1,434	570	600	600	
Contracted Services	1,615	2,650	2,650	2,650	
Waste Disposal	2,912	3,300	3,050	3,050	
Supplies	14,801	10,500	10,000	10,000	
Utilities	49,124	44,000	44,000	44,000	
Uniforms	9,915	10,000	10,000	10,000	
Gas/Oil	51,860	50,000	45,000	45,000	
Tires/Tubes	8,887	10,000	10,000	10,000	
Total Operating Expenditures	**217,176**	**177,778**	**172,035**	**172,035**	**-3%**
Total Expenditures	**$ 1,132,537**	**$ 1,084,522**	**$ 1,096,313**	**$ 1,096,313**	**1%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**17**	**18**	**18**	**18**
Part Time	**11**	**17**	**17**	**17**

Notes:

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 29,012	$ 30,000	$ 30,750	$ 30,750	
Overtime	-	-	-	-	
Total Salaries	**29,012**	**30,000**	**30,750**	**30,750**	**3%**
Benefits					
Group Insurance	4,235	-	-	-	
Social Security (FICA) Contributions	2,075	2,296	2,295	2,295	
Employee Retirement	1,838	1,895	1,676	1,676	
Workers' Compensation	280	66	67	67	
Other Employee Benefits	137	-	-	-	
Total Benefits	**8,565**	**4,257**	**4,038**	**4,038**	**-5%**
Total Personal Services	**37,577**	**34,257**	**34,788**	**34,788**	**2%**
Operating Expenditures					
Telephone	4,991	4,500	4,500	4,500	
Advertising	60	245	90	90	
Travel Expense	-	1,800	1,500	1,500	
Parts/Repair/Maintenance	3,231	7,480	5,000	5,000	
Postage	113	125	110	110	
Conference & Training	1,756	300	250	250	
Dues	50	100	75	75	
Contracted Services	39,361	-	-	-	
Lease Payment	792	-	810	810	
Supplies	9,083	1,100	1,550	1,550	
Utilities	3,607	3,400	4,800	4,800	
Uniforms	-	200	150	150	
Hart Team Materials	10,526	1,000	3,000	3,000	
Gas/Oil	1,677	1,400	1,400	1,400	
Tires/Tubes	261	-	100	100	
Small Equipment Under $5,000	812	-	-	-	
Total Operating Expenditures	**76,320**	**21,650**	**23,335**	**23,335**	**8%**
Total Expenditures	**$ 113,897**	**$ 55,907**	**$ 58,123**	**$ 58,123**	**4%**

Notes: Half of E-911 director salary is appropriated to this fund and is paid by a grant.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Operating Expenditures					
Advertising	$ -	$ 150	$ 150	$ 150	
Parts/Repair/Maintenance	40,000	47,000	47,000	47,000	
Contracted Services	2,793	5,916	3,531	3,531	
Lease Payment	1,015	912	1,100	1,100	
Supplies	52	-	-	-	
Uniforms	5,868	6,000	6,500	6,500	
Gas/Oil	95,132	78,300	85,445	85,445	
Tires/Tubes	12,940	11,130	11,130	11,130	
Small Equipment Under $5,000	41,254	30,000	20,000	20,000	
County EMS Subsidy to HAB Medical	195,094	400,400	260,736	260,736	
Total Operating Expenditures	**394,148**	**579,808**	**435,592**	**435,592**	**-25%**
Total Expenditures	**$ 394,148**	**$ 579,808**	**$ 435,592**	**$ 435,592**	**-25%**

Notes: Small Equipment includes: 4 - Class "A" Uniforms for Director and Supervisors, 1 - O2 bottle load system: $2,000, 8 - inverter upgrades: $15,000

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 69,304	$ 67,977	$ 70,013	$ 70,013	
Bonus	-	10,750	9,987	9,987	
Total Salaries	**69,304**	**78,727**	**80,000**	**80,000**	**2%**
Benefits					
Group Insurance	5,510	5,175	5,880	5,880	
Social Security (FICA) Contributions	5,296	5,201	5,356	5,356	
Employee Retirement	4,607	3,990	4,470	4,470	
Workers' Compensation	711	150	156	156	
Other Employee Benefits	272	273	283	283	
Total Benefits	**16,396**	**14,789**	**16,145**	**16,145**	**9%**
Total Personal Services	**85,700**	**93,516**	**96,145**	**96,145**	**3%**
Operating Expenditures					
Telephone	-	780	720	720	
Advertising	9,972	10,000	10,420	10,420	
Travel Expense	1,428	3,000	1,200	1,200	
Parts/Repair/Maintenance	129	-	-	-	
Postage	47	200	-	-	
Conference & Training	2,007	2,725	2,600	2,600	
Dues	300	775	350	350	
Contracted Services	15,740	20,000	20,000	20,000	
Supplies	1,544	300	150	150	
Gas/Oil	1,327	1,547	1,547	1,547	
Meeting Wiith Meals	1,019	2,000	1,000	1,000	
Small Equipment Under $5,000	-	1,300	-	-	
Total Operating Expenditures	**33,513**	**42,627**	**37,987**	**37,987**	**-11%**
Total Expenditures	**$ 119,213**	**$ 136,143**	**$ 134,132**	**$ 134,132**	**-1%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**1**	**1**	**1**	**1**

Notes: Advertising is a map for the Industrial Authority website; contracted services is the County's payment to Archway.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 45,344	$ 45,345	$ 46,478	$ 46,478	
Overtime	-	-	-	-	
Total Salaries	**45,344**	**45,345**	**46,478**	**46,478**	**2%**
Benefits					
Group Insurance	5,459	5,124	6,026	6,026	
Social Security (FICA) Contributions	3,477	3,469	3,469	3,469	
Employee Retirement	3,040	3,132	2,534	2,534	
Workers' Compensation	1,367	1,378	1,208	1,208	
Other Employee Benefits	272	273	283	283	
Total Benefits	**13,615**	**13,376**	**13,520**	**13,520**	**1%**
Total Personal Services	**58,959**	**58,721**	**59,998**	**59,998**	**2%**
Operating Expenditures					
Telephone	2,192	540	-	-	
Travel Expense	83	800	1,275	1,275	
Parts/Repair/Maintenance	276	500	500	500	
Postage	58	150	150	150	
Conference & Training	1,632	1,175	655	655	
Dues	349	250	250	250	
Contracted Services	3,400	1,200	1,200	1,200	
Uniforms	278	150	150	150	
Supplies	1,067	450	400	400	
Gas/Oil	3,522	3,500	3,500	3,500	
Tires/Tubes	-	700	600	600	
Total Operating Expenditures	**12,857**	**9,415**	**8,680**	**8,680**	**-8%**
Total Expenditures	**$ 71,816**	**$ 68,136**	**$ 68,678**	**$ 68,678**	**1%**

Authorized Positions Per Department

	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**1**	**1**	**1**	**1**

Notes:

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Operating Expenditures					
Telephone	$ 683.00	$ -	$ -	$ -	
Contracted Services	720	-	-	-	
Waste Disposal	691	840	866	866	
Supplies	21	-	-	-	
Utilities	16,796	18,000	11,534	11,534	
Small Equipment Under $5,000	14,710	-	-	-	
Dues (Annual) Legacy Link	8,450	8,450	8,450	8,450	
Sr. Center Legacy Link	135,022	168,000	135,022	135,022	
Total Operating Expenditures	**177,093**	**195,290**	**155,872**	**155,872**	**-20%**
Capital Outlay					
Capital Expenditures	38,494	-	-	-	
Total Capital Outlay	**38,494**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 215,587**	**$ 195,290**	**$ 155,872**	**$ 155,872**	**-20%**

Notes:

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 317,770	$ 304,987	$ 339,015	$ 339,015	
Overtime	-	-	-	-	
Total Salaries	**317,770**	**304,987**	**339,015**	**339,015**	**11%**
Benefits					
Group Insurance	22,126	20,445	25,088	25,088	
Social Security (FICA) Contributions	24,424	23,866	15,416	15,416	
Employee Retirement	10,100	10,702	10,713	10,713	
Workers' Compensation	4,222	4,285	5,452	5,452	
Other Employee Benefits	1,026	1,089	1,089	1,089	
Total Benefits	**61,898**	**60,387**	**57,758**	**57,758**	**-4%**
Total Personal Services	**379,668**	**365,374**	**396,773**	**396,773**	**7%**
Operating Expenditures					
Telephone	4,461	900	1,482	1,482	
Advertising	700	1,000	2,000	2,000	
Travel Expense	2,081	1,500	3,920	3,920	
Parts/Repair/Maintenance	53,464	50,000	49,600	49,600	
Postage	35	100	98	98	
Conference & Training	1,085	1,400	2,122	2,122	
Dues	2,055	1,625	2,017	2,017	
Contracted Services	30,477	72,000	70,560	70,560	
Rent	-	-	22,500	22,500	
Waste Disposal	4,235	4,200	4,699	4,699	
Supplies	71,548	57,500	63,160	63,160	
Utilities	193,856	179,000	152,940	152,940	
Gas/Oil	6,190	5,000	4,900	4,900	
Tires/Tubes	449	-	-	-	
Concessions	30,307	30,000	30,000	30,000	
Small Equipment Under $5,000	-	1,000	980	980	
Special Programs	2,279	3,000	2,940	2,940	
Total Operating Expenditures	**403,222**	**408,225**	**413,918**	**413,918**	**1%**
Total Expenditures	**$ 782,890**	**$ 773,599**	**$ 810,691**	**$ 810,691**	**5%**

Authorized Positions Per Department	ACTUAL FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**5**	**4**	**4**	**4**

Notes: The proposed budget reflects the consildation of the County Fairgrounds and the Recreation Department for FY2015 budget. The Recreation Department has an overall budget expenditure increase of 5% ($37,902) due to starting a gymnastics program. However, projected revenues for the gymnastic program are $202,050. Also, there was an increase of part time employees in FY14 due to the Recreation Department starting a Gymnastic program. The Recreation Department has $136,000 for part time salaries and they must stay within this assigned budget.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 155,313	$ 158,439	$ 162,395	$ 162,395	
Overtime	-	-	-	-	
Total Salaries	**155,313**	**158,439**	**162,395**	**162,395**	**2%**
Benefits					
Group Insurance	27,697	25,919	31,361	31,361	
Social Security (FICA) Contributions	11,251	11,883	11,880	11,880	
Employee Retirement	9,176	9,915	7,589	7,589	
Workers' Compensation	1,882	1,044	4,464	4,464	
Other Employee Benefits	1,090	1,092	1,128	1,128	
Total Benefits	**51,096**	**49,853**	**56,422**	**56,422**	**13%**
Total Personal Services	**206,409**	**208,292**	**218,817**	**218,817**	**16%**
Operating Expenditures					
Telephone	7,255	360	300	300	
Advertising	10	-	-	-	
Travel Expense	50	200	175	175	
Parts/Repair/Maintenance	3,583	800	700	700	
Postage	46	1,325	275	275	
Conference & Training	5,870	4,300	4,100	4,100	
Dues	195	250	275	275	
Contracted Services	8,740	15,900	12,000	12,000	
License Renewal	-	-	3,200	3,200	
Lease Payments	375	1,200	-	-	
Supplies	2,136	1,500	1,100	1,100	
Gas/Oil	3,618	2,700	2,200	2,200	
Tires/Tubes	-	750	1,000	1,000	
Small Equipment Under $5,000	4,150	-	1,400	1,400	
Total Operating Expenditures	**36,028**	**29,285**	**26,725**	**26,725**	**-9%**
Total Expenditures	**$ 242,437**	**$ 237,577**	**$ 245,542**	**$ 245,542**	**3%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**4**	**4**	**4**	**4**

NOTES: The proposed budget reflects the consildation of GIS, Building Department, and Planning Department for FY2015 budget.

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Operating Expenditures					
Travel Expense	$ -	$ 500	$ 500	$ 500	
Per Diem	-	1,500	1,500	1,500	
Conference & Training	-	500	500	500	
Contracted Services	-	2,900	2,900	2,900	
Supplies	-	100	100	100	
Total Operating Expenditures	**-**	**5,500**	**5,500**	**5,500**	**0%**
Total Expenditures	**$ -**	**$ 5,500**	**$ 5,500**	**$ 5,500**	**0%**

Notes:

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 15,540	$ 14,000	$ 14,350	$ 14,350	
Overtime	-	-	-	-	
Total Salaries	**15,540**	**14,000**	**14,350**	**14,350**	**3%**
Benefits					
Group Insurance	-	-	-	-	
Social Security (FICA) Contributions	1,209	1,107	1,090	1,090	
Employee Retirement	-	-	-	-	
Workers' Compensation	42	32	31	31	
Other Employee Benefits	2,500	2,500	2,500	2,500	
Total Benefits	**3,751**	**3,639**	**3,621**	**3,621**	**0%**
Total Personal Services	**19,291**	**17,639**	**17,971**	**17,971**	**2%**
Operating Expenditures					
Telephone	2,106	1,500	1,500	1,500	
Travel Expense	7,476	6,500	6,500	6,500	
Parts/Repair/Maintenance	237	500	500	500	
Postage	429	500	400	400	
Dues	80	225	150	150	
Contracted Services	47,454	54,809	56,034	56,034	
Supplies	3,731	1,000	1,500	1,500	
Utilities	10,827	5,000	5,000	5,000	
Gas/Oil	1,464	1,000	500	500	
Tires/Tubes	-	1,000	250	250	
Small Equipment Under $5,000	-	-	500	500	
Total Operating Expenditures	**73,804**	**72,034**	**72,834**	**72,834**	**1%**
Total Expenditures	**$ 93,095**	**$ 89,673**	**$ 90,805**	**$ 90,805**	**1%**

Authorized Positions Per Department

	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Part Time	**1**	**1**	**1**	**1**

Notes:

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Operating Expenditures					
Advertising	$ 209	$ 600	$ 300	$ 300	
Per Diem	5,075	4,200	4,200	4,200	
Supplies	100	-	100	100	
Total Operating Expenditures	**5,384**	**4,800**	**4,600**	**4,600**	**-4%**
Total Expenditures	**$ 5,384**	**$ 4,800**	**$ 4,600**	**$ 4,600**	**-4%**

Notes:

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Operating Expenditures					
Board Of Education	$ 300,478	$ 295,000	$ 295,000	$ 295,000	
Mental Health	25,259	25,259	24,754	24,754	
Soque River Watershed Association	500	500	500	500	
County Health Department	202,845	202,845	198,788	198,788	
Family & Children Services	13,069	40,000	39,200	39,200	
Library System	275,207	267,866	267,866	267,866	
Forestry Commission	8,400	7,832	7,832	7,832	
Total Operating Expenditures	**825,758**	**839,302**	**833,940**	**833,940**	**-1%**
Total Expenditures	**$ 825,758**	**$ 839,302**	**$ 833,940**	**$ 833,940**	**-1%**

Notes:


HABERSHAM COUNTY
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Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific source.



FY2015 Annual Budget - Special Revenue Fund Revenue, Expenditure & Other Uses

	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Revenues			**Jail Fund**		
Fines, fee & forfeitures	$ 39,776	$ 46,500	$ 46,500	$ 46,500	
Total Revenues	**39,776**	**46,500**	**46,500**	**46,500**	**0%**
Expenditures					
Parts/Repair/Maintenance	44,905	-	-	-	
Contigency	-	46,500	46,500	46,500	
Total Expenditures	**44,905**	**46,500**	**46,500**	**46,500**	**0%**
Other Sources and (Uses)					
Transfers Out	-	-	-	-	
Total Other Sources and (Uses)	**-**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (5,129)**	**$ -**	**$ -**	**$ -**	**0%**
Revenues			**Inmate Welfare**		
Fines, fee & forfeitures	$ 84,060	$ 145,000	$ 145,000	$ 145,000	
Total Revenues	**84,060**	**145,000**	**145,000**	**145,000**	**0%**
Expenditures					
Supplies	76,090	145,000	145,000	145,000	
Capital Outlay	12,665	-	-	-	
Total Expenditures	**88,755**	**145,000**	**145,000**	**145,000**	**0%**
Other Sources and (Uses)					
Transfers Out	-	-	-	-	
Total Other Sources and (Uses)	**-**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (4,694)**	**$ -**	**$ -**	**$ -**	**0%**
Revenues			**Law Library**		
Fines, fee & forfeitures	$ 22,652	$ 16,600	$ 23,200	$ 23,200	
Interest	4,917	-	-	-	
Total Revenues	**27,569**	**16,600**	**23,200**	**23,200**	**40%**
Expenditures					
Personal Service	2,400	-	-	-	
Supplies	2,360	6,000	6,000	6,000	
Total Expenditures	**4,760**	**6,000**	**6,000**	**6,000**	**0%**
Other Sources and (Uses)					
Reserve For Fund Balance	-	(10,600)	(17,200)	(17,200)	
Total Other Sources and (Uses)	**-**	**(10,600)**	**(17,200)**	**(17,200)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 22,810**	**$ -**	**$ -**	**$ -**	**0%**

	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Revenues			**Hotel/Motel Tax**		
Taxes	$ 41,173	$ 30,000	$ 43,000	$ 43,000	
Interest	-	-	-	-	
Total Revenues	**41,173**	**30,000**	**43,000**	**43,000**	**43%**
Expenditures					
Payment to Other Agencies	16,469	12,000	17,200	17,200	
Total Expenditures	**16,469**	**12,000**	**17,200**	**17,200**	**43%**
Other Sources and (Uses)					
Transfer Out to General Fund	(24,704)	(18,000)	(25,800)	(25,800)	
Total Other Sources and (Uses)	**(24,704)**	**(18,000)**	**(25,800)**	**(25,800)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Revenues			**Drug Abuse Treatment**		
Fines, fee & forfeitures	$ 21,198	$ -	$ 24,000	$ 24,000	
Total Revenues	**21,198**	**-**	**24,000**	**24,000**	**0%**
Judicial	**-**	**30,852**	**-**	**-**	
Total Expenditures	**-**	**30,852**	**-**	**-**	**0%**
Other Sources and (Uses)					
Fund Balance	68,425	30,852	5,000	5,000	
Transfer Out to General Fund	(89,623)	-	(29,000)	(29,000)	
Total Other Sources and (Uses)	**(21,198)**	**30,852**	**(24,000)**	**(24,000)**	**-178%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Revenues			**E-911**		
Charges for Services	$ 710,020	$ 693,800	$ 695,800	$ 695,800	
Interest	102	90	100	100	
Other	10,807	37,500	37,500	37,500	
Total Revenues	**720,929**	**731,390**	**733,400**	**733,400**	**0%**
Expenditures					
Personal Services	803,490	796,222	776,458	776,458	
Contracted Services	220,321	300,259	315,380	315,380	
Supplies	30,613	24,910	34,400	34,400	
Capital Outlay	544,182	-	36,000	36,000	
Debt Service	195,542	195,543	18,125	18,125	
Total Expenditures	**1,794,148**	**1,316,934**	**1,180,363**	**1,180,363**	**0%**
Other Sources and (Uses)					
Fund Balance	350,690	-	-	-	
Transfer Out - IT & Communications Trust	-	(3,020)	-	-	
Transfers In General Fund	722,529	588,564	446,963	446,963	
Total Other Sources and (Uses)	**1,073,219**	**585,544**	**446,963**	**446,963**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 602,554	$ 597,732	$ 605,255	$ 605,255	
Overtime	28,947	20,000	20,000	20,000	
Total Salaries	**631,501**	**617,732**	**625,255**	**625,255**	**1%**
Benefits					
Group Insurance	85,387	97,460	83,020	83,020	
Social Security (FICA) Contributions	46,458	44,637	37,593	37,593	
Employee Retirement	29,585	30,429	26,118	26,118	
Workers' Compensation	6,490	1,339	1,093	1,093	
Other Employee Benefits	4,066	4,625	3,379	3,379	
Total Benefits	**171,986**	**178,490**	**151,203**	**151,203**	**-15%**
Total Personal Services	**803,487**	**796,222**	**776,458**	**776,458**	**-14%**
Operating Expenditures					
Telephone	18,594	17,000	15,000	15,000	
Advertising	329	390	350	350	
Travel Expense	-	6,304	6,000	6,000	
Parts/Repair/Maintenance	1,705	5,500	5,000	5,000	
Postage	68	90	85	85	
Conference & Training	6,712	2,510	2,500	2,500	
Dues	222	270	250	250	
Contracted Services	153,366	235,000	252,000	252,000	
Rent Tower Property	39,325	33,000	34,000	34,000	
Taxes Paid Tower Property	-	195	195	195	
Supplies	2,205	3,160	9,900	9,900	
Printer Charges	-	-	600	600	
Uniforms	926	1,000	1,000	1,000	
Utilities	24,539	19,000	17,000	17,000	
Gas/Oil	1,758	1,250	1,300	1,300	
Tires/Tubes	457	-	100	100	
Small Equipment Under $5,000	728	500	4,500	4,500	
Total Operating Expenditures	**250,934**	**325,169**	**349,780**	**349,780**	**8%**

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Capital Outlay					
Capital Expenditures	486,566	-	36,000	36,000	
Cost Recovery ETS	57,616	-	-	-	
Total Capital Outlay	**544,182**	**-**	**36,000**	**36,000**	**0%**
Debt Service					
Capital Lease	195,542	195,543	18,125	18,125	
Total Debt Service	**195,542**	**195,543**	**18,125**	**18,125**	**-91%**
Total Expenditures	**$ 1,794,145**	**$ 1,316,934**	**$ 1,180,363**	**$ 1,180,363**	**-10%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**13**	**18**	**19**	**19**
Part Time	**8**	**14**	**14**	**14**

Notes: Contracted services: Radio maintenance. Capital Expenditure: Fencing

Capital Improvement Fund

A fund to account for financial resources set aside for the acquisition or construction of major capital facilities.

FY2015 Annual Budget - Capital Improvements Fund Revenue, Expenditures, & Other Uses

	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Revenues					
Interest	$ 127	$ -	$ -	$ -	
Total Revenues	**127**	**-**	**-**	**-**	**0%**
Expenditures					
Capital Outlay	1,606,597	1,199,414	478,000	478,000	
Total Expenditures	**1,606,597**	**1,199,414**	**478,000**	**478,000**	**0%**
Other Sources and (Uses)					
Transfers In - General Fund	708,190	574,999	478,000	478,000	
Issuance of Capital Leases	620,000	425,800	-	-	
Fund Balance	278,280	198,615	-	-	
Total Other Sources and (Uses)	**1,606,470**	**1,199,414**	**478,000**	**478,000**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Capital Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
General Government					
Countywide					
Capital Lease	$ 42,343	$ 84,017	$ -	$ -	
Total Countywide	$ 42,343	$ 84,017	$ -	$ -	-100%
Facilities Management					
Capital Expenditure	$ -	$ 50,000	$ 110,500	$ 110,500	
Capital Lease	7,300	13,690	-	-	
Total Facilities Management	$ 7,300	$ 63,690	$ 110,500	$ 110,500	73%
Notes: Replace Roof, sofits & gutters for the Health Department for $54,500. Replace the Library roof for $56,000.					
Information Technology					
IT Systems	$ -	$ 22,000	$ -	$ -	
Capital Lease	-	6,389	-	-	
Total Information Technology	$ -	$ 28,389	$ -	$ -	-100%
Fleet Services					
Equipment	$ -	$ -	$ 27,500	$ 27,500	
Total Fleet Services	$ -	$ -	$ 27,500	$ 27,500	0%
Notes: Above ground lift					
Roads & Bridges					
Equipment	$ -	$ 9,250	$ -	$ -	
Vehicles	-	-	-	-	
Total Roads & Bridges	$ -	$ 9,250	$ -	$ -	-100%
Magistrate Court					
Vehicles	$ 25,323	$ -	$ -	$ -	
Total Magistrate Court	$ 25,323	$ -	$ -	$ -	0%
Sheriff					
Vehicles	$ 151,339	$ 127,300	$ 75,000	$ 75,000	
Capital Lease	40,150	52,838	-	-	
Total Sheriff	$ 191,489	$ 180,138	$ 75,000	$ 75,000	-58%
Notes: Purchase 2 vehicles					
Jail					
Capital Lease	$ 115,777	$ 115,778	$ -	$ -	
Total Jail	$ 115,777	$ 115,778	$ -	$ -	-100%
Animal Control					
Vehicles	$ -	$ 26,500	$ -	$ -	
Capital Lease	-	3,386	-	-	
Total Animal Control	$ -	$ 29,886	$ -	$ -	-100%
Fire Department					
Capital Expenditures	$ -	$ 200,000	$ -	$ -	
Vehicles	375,502	-	-	-	
Equipment	39,991	-	-	-	
Capial Leases	178,098	203,652	-	-	
Total Fire Department	$ 593,591	$ 403,652	$ -	$ -	-100%
Note: To purchase a used Fire Truck.					

Capital Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Emergency Medical Service					
Vehicles	$ 230,001	$ -	$ 95,000	$ 95,000	
Equipment	60,783	-	-	-	
Capial Leases	88,073	110,944	-	-	
Total Emergency Medical Service	$ 378,857	$ 110,944	$ 95,000	$ 95,000	-14%
Note: To purchase new chasis for ambulance.					
Economic Development					
Vehicles	$ 24,036	$ -	$ -	$ -	
Total Economic Development	$ 24,036	$ -	$ -	$ -	0%
Mental Health					
Equipment	$ 1,500	$ -	$ -	$ -	
Capial Leases	25,552	25,551	-	-	
Total Mental Health	$ 27,052	$ 25,551	$ -	$ -	-100%
County Health Department					
Equipment	$ 40,150	$ -	$ -	$ -	
Total County Health Department	$ 40,150	$ -	$ -	$ -	0%
Family Children Services					
Building Improvements	$ -	$ 37,339	$ -	$ -	
Total Family Children Services	$ -	$ 37,339	$ -	$ -	-100%
Library System					
Equipment	$ -	$ 57,000	$ -	$ -	
Capial Leases	7,965	15,853	-	-	
Total Extension Services	$ 7,965	$ 72,853	$ -	$ -	-100%
Roads & Bridges					
Vehicles	$ -	$ -	$ 50,000	$ 50,000	
Total Roads & Bridges	$ -	$ -	$ 50,000	$ 50,000	0%
Note: Purchase a used boom truck for $50,000.					
Recreation Department					
Equipment	$ 78,250	$ -	$ 70,000	$ 70,000	
Capial Leases	25,242	25,243	-	-	
Total Recreation Department	$ 103,492	$ 25,243	$ 70,000	$ 70,000	177%
Note: Outdoor lighting contorls $45,000 & Repair ball field retaining walls $25,000.					
Building Department					
Mapping & GIS	$ 42,850	$ -	$ 50,000	$ 50,000	
Capial Leases	6,372	12,684	-	-	
Total Building Department	$ 49,222	$ 12,684	$ 50,000	$ 50,000	294%
Note: Updating County flood maps.					
Total Capital Improvements	**1,606,597**	**1,199,414**	**478,000**	**478,000**	**-60%**

Enterprise Funds

Funds establised to account for any activity for which a fee is charged to external users for goods or services.

	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Revenues					
Charges For Sales and Services	$ 813,854	$ 932,000	$ 898,000	$ 898,000	
Interest	2,111	1,200	2,500	2,500	
Micellaneous	51	-	-	-	
Total Revenues	**816,016**	**933,200**	**900,500**	**900,500**	**-4%**
Expenditures					
Cost Of Sales And Services	391,472	581,446	526,871	526,871	
Personal Services	370,466	297,242	314,762	314,762	
Depreciation	490,548	-	-	-	
Debt Service	8,817	50,031	58,867	58,867	
Total Expenditures	**1,261,303**	**928,719**	**900,500**	**900,500**	**0%**
Other Sources and (Uses)					
Transfer Out - IT & Communications Trust	-	(4,481)	-	-	
Transfer In (Out) General Fund	(84,550)	-	-	-	
Net Position	-	-	-	-	
Total Other Sources and (Uses)	**(84,550)**	**(4,481)**	**-**	-	**-100%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (529,837)**	**$ -**	**$ -**	**$ -**	**0%**

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 270,985	$ 218,737	$ 227,152	$ 227,152	
Overtime	7,720	7,650	10,000	10,000	
Total Salaries	**278,705**	**226,387**	**237,152**	**237,152**	**5%**
Benefits					
Group Insurance	39,186	29,760	35,056	35,056	
Social Security (FICA) Contributions	20,363	16,682	14,582	14,582	
Employee Retirement	14,942	12,706	10,651	10,651	
Workers' Compensation	15,366	10,074	15,632	15,632	
Other Employee Benefits	1,904	1,633	1,689	1,689	
Total Benefits	**91,761**	**70,855**	**77,610**	**77,610**	**10%**
Total Personal Services	**370,466**	**297,242**	**314,762**	**314,762**	**14%**
Operating Expenditures					
Telephone	7,365	1,175	1,175	1,175	
Advertising	30	50	-	-	
Travel Expense	507	1,950	1,000	1,000	
Parts/Repair/Maintenance	107,992	105,000	105,000	105,000	
Postage	250	300	300	300	
Conference & Training	750	1,200	2,000	2,000	
Dues	388	380	400	400	
Contracted Services	(8,861)	7,500	7,500	7,500	
Engineering Fees	34,384	41,000	90,037	90,037	
Mandated Testing	41,320	24,900	45,000	45,000	
Leachate Treatment	4,285	65,000	65,000	65,000	
Uniforms	4,621	3,330	3,330	3,330	
Materials	14,649	15,000	15,000	15,000	
Supplies	3,655	3,590	2,500	2,500	
Utilities	18,250	18,000	18,000	18,000	
Printer Charges	-	-	4,677	4,677	
Gas/Oil	68,743	68,542	67,497	67,497	
Tires/Tubes	1,395	2,800	2,500	2,500	
Small Equipment Under $5,000	6,148	5,000	3,500	3,500	
Mandated State Payments	14,766	20,000	20,000	20,000	
Post Closure Cost	70,836	196,730	72,456	72,456	
Depreciation & Amortization	490,548	-	-	-	
Total Operating Expenditures	**882,021**	**581,447**	**526,872**	**526,872**	**-9%**

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Debt Service					
Capital Lease	8,817	50,031	58,867	58,867	**0%**
Total Debt Service	**8,817**	**50,031**	**58,867**	**58,867**	**0%**
Total Expenditures	**$ 1,261,304**	**$ 928,720**	**$ 900,500**	**$ 900,500**	**-3%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**7**	**7**	**7**	**7**
Part Time	**3**	**3**	**3**	**3**

Notes:

FY2015 Annual Budget - Transit Combining Revenue, Expenses & Other Uses

	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Revenues					
Intergovernmental	$ 27,143	$ 32,575	$ 34,200	$ 34,200	
Charges For Sales and Services	6,917	8,288	7,600	7,600	
Total Revenues	**34,060**	**40,863**	**41,800**	**41,800**	**2%**
Expenditures					
Cost Of Sales And Services	20,192	19,419	28,750	28,750	
Personal Services	42,987	43,163	47,250	47,250	
Depreciation	9,039	-	-	-	
Total Expenditures	**72,218**	**62,582**	**76,000**	**76,000**	**0%**
Other Sources and (Uses)					
Transfer Out - IT & Communications Trust	-	(1,488)	-	-	
Transfer In (Out) General Fund	17,900	23,207	34,200	34,200	
Total Other Sources and (Uses)	**17,900**	**21,719**	**34,200**	**34,200**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (20,258)**	**$ -**	**$ -**	**$ -**	**0%**

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 31,361	$ 31,924	$ 36,057	$ 36,056	
Overtime	-	200	200	201	
Total Salaries	**31,361**	**32,124**	**36,257**	**36,257**	**13%**
Benefits					
Group Insurance	5,687	5,704	5,962	5,962	
Social Security (FICA) Contributions	2,372	1,927	1,926	1,926	
Employee Retirement	1,873	1,950	1,408	1,408	
Workers' Compensation	1,400	1,178	1,434	1,434	
Other Employee Benefits	293	280	263	263	
Total Benefits	**11,625**	**11,039**	**10,993**	**10,993**	**0%**
Total Personal Services	**42,986**	**43,163**	**47,250**	**47,250**	**12%**
Operating Expenditures					
Telephone	1,972	550	600	600	
Advertising	-	100	700	700	
Travel Expense	-	350	750	750	
Parts/Repair/Maintenance	1,344	2,148	2,222	2,222	
Conference & Training	-	350	750	750	
Alcohol & Drug Testing	-	150	200	200	
Uniforms	-	-	400	400	
Utilities	-	-	700	700	
Supplies	402	404	3,350	3,350	
Gas/Oil	15,160	14,017	17,800	17,800	
Tires/Tubes	1,314	1,350	1,278	1,278	
Depreciation & Amortization	9,039	-	-	-	
Total Operating Expenditures	**29,231**	**19,419**	**28,750**	**28,750**	**48%**
Total Expenditures	**$ 72,217**	**$ 62,582**	**$ 76,000**	**$ 76,000**	**21%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**1**	**1**	**1**	**1**

Notes:


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Component Unit Funds

Funds legally separate government for which elected officials of a primary government are financially accountable.

	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Revenues					
Intergovernmental	$ 166,507	$ 114,216	$ 117,071	$ 117,071	
Forfeitures	75,574	64,703	64,703	64,703	
Total Revenues	**242,081**	**178,919**	**181,774**	**181,774**	**2%**
Expenditures					
Personal Services	146,999	146,580	155,350	155,350	
Contracted Services	5,351	19,100	16,375	16,375	
Supplies	42,825	41,300	44,025	44,025	
Capital Outlay	68,325	-	-	-	
Debt Service	25,554	-	-	-	
Total Expenditures	**289,054**	**206,980**	**215,750**	**215,750**	**0%**
Other Sources and (Uses)					
Proceeds From Sale Of Assets	1,575	-	-	-	
Fund Balance	35,858	-	-	-	
Transfers In General Fund	-	28,061	33,976	33,976	
Total Other Sources and (Uses)	**37,433**	**28,061**	**33,976**	**33,976**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (9,540)**	**$ -**	**$ -**	**$ -**	**0%**

Expenditures	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Salaries					
Regular Salaries	$ 115,097	$ 113,696	$ 115,773	$ 115,773	
Overtime	26	-	-	-	
Total Salaries	**115,123**	**113,696**	**115,773**	**115,773**	**2%**
Benefits					
Group Insurance	13,581	4,335	4,999	4,999	
Social Security (FICA) Contributions	4,479	2,348	2,506	2,506	
Employee Retirement	-	4,872	4,736	4,736	
Workers' Compensation	6,199	679	2,258	2,258	
Other Employee Benefits	7,617	20,650	25,078	25,078	
Total Benefits	**31,876**	**32,884**	**39,577**	**39,577**	**20%**
Total Personal Services	**146,999**	**146,580**	**155,350**	**155,350**	**22%**
Operating Expenditures					
Telephone	-	5,500	7,500	7,500	
Travel Expense	-	500	500	500	
Parts/Repair/Maintenance	3,792	7,500	2,800	2,800	
Postage	-	200	175	175	
Conference & Training	-	5,400	5,400	5,400	
Contracted Services	1,559	-	-	-	
Supplies	15,946	12,800	15,060	15,060	
Utilities	7,617	8,500	8,265	8,265	
Gas/Oil	19,262	20,000	13,200	13,200	
Small Equipment Under $5,000	-	-	7,500	7,500	
Total Operating Expenditures	**48,176**	**60,400**	**60,400**	**60,400**	**0%**
Capital Outlay					
Capital Expenditures	68,325	-	-	-	
Total Capital Outlay	**68,325**	**-**	**-**	**-**	**0%**
Debt Service					
Payment To Other Agencies	25,554	-	-	-	
Total Debt Service	**25,554**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 289,054**	**$ 206,980**	**$ 215,750**	**$ 215,750**	**4%**

Authorized Positions Per Department	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15
Full Time	**3**	**3**	**3**	**3**

Notes:

Revenues	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Interest	$ 25	$ -	$ -	$ -	
Rent	15,322	24,075	24,878	24,878	
Micellaneous	7,833	-	-	-	
Total Revenues	**23,180**	**24,075**	**24,878**	**24,878**	**3%**
Expenditures					
Legal	7,384	12,000	10,800	10,800	
Parts/Repair/Maintenance	200	-	-	-	
Conference & Training	500	-	-	-	
Contracted Services	23,975	-	1,200	1,200	
Supplies	540	-	-	-	
Utilities	2,501	1,080	2,500	2,500	
Debt Service	99,438	108,350	113,940	113,940	
Total Expenditures	**134,538**	**121,430**	**128,440**	**128,440**	**6%**
Other Sources and (Uses)					
Fund Balance	-	97,355	103,562	103,562	
Transfer In From General Fund	300,000	-	-	-	
Total Other Sources and (Uses)	**300,000**	**97,355**	**103,562**	**103,562**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 188,642**	**$ -**	**$ -**	**$ -**	**0%**

	Actual FY13	Original Budget FY14	Requested Budget FY15	Approved Budget FY15	Percentage Of Budget Change
Revenues					
Rent	$ 8,100	$ 14,400	$ 27,423	$ 27,423	
Micellaneous	-	-	-	-	
Total Revenues	**8,100**	**14,400**	**27,423**	**27,423**	**90%**
Expenditures					
Parts/Repair/Maintenance	336	4,400	14,800	14,800	
Repair Maintenance Rentals/Leases	-	17,065	-	-	
Contracted Services	5,399	4,200	3,360	3,360	
Licenses	-	-	200	200	
Supplies	118	-	-	-	
Utilities	4,434	5,800	5,800	5,800	
Total Expenditures	**10,287**	**31,465**	**24,160**	**24,160**	**-23%**
Other Sources and (Uses)					
Fund Balance	-	17,065	(3,263)	(3,263)	
Transfer In From General Fund	3,284	-	-	-	
Total Other Sources and (Uses)	**3,284**	**17,065**	**(3,263)**	**(3,263)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 1,097**	**$ -**	**$ -**	**$ -**	**0%**


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Five Year Capital Improvements Plan

Fiscal Years 2015 - 2019

Habersham County, GA

Five Year Capital Improvements Plan for Fiscal Years 2015 - 2019

The Habersham County Capital Improvement Program represents a five-year schedule of capital improvements designed to facilitate the provision of services by all branches of County government. The estimated equipment and project amounts have been adjusted for inflation.

Department/Category		Financial Summary						Proposed Financing		
	Page	5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Animal Care & Control	77	$ 53,330	$ -	$ 26,830	$ 26,500	$ -	$ -	$ -	$ -	$ -
Building Department	78	22,500	-	22,500	-	-	-	-	-	-
Facilty Maintenance	79	519,500	110,500	292,000	69,000	24,000	24,000	-	-	110,500
Code Enforcement	80	15,000	-	-	-	15,000	-	-	-	-
County Commission & Manager	81	22,500	-	-	-	22,500	-	-	-	-
County Sheriff	82	699,000	150,000	165,000	175,000	149,000	60,000	-	-	75,000
District Attorney	83	24,500	-	-	-	-	24,500	-	-	-
Economic Development	84	10,165,853	4,665,853	-	-	-	5,500,000	-	-	-
EMA and E-911	85	580,500	176,000	222,500	-	182,000	-	-	-	-
Emergency Medical Services	86	1,036,975	266,000	178,800	187,888	197,498	206,789	-	-	95,000
Fire Department	87	1,603,000	50,000	345,000	502,000	426,000	280,000	-	-	-
Fleet Services	88	27,500	27,500	-	-	-	-	-	-	27,500
Habersham County Airport	89	21,785,000	7,900,000	4,400,000	3,950,000	3,420,000	2,115,000	-	-	-
Information Technology & GIS	90	23,000	-	10,000	-	13,000	-	-	-	-
Magistrate Court	91	25,000	-	25,000	-	-	-	-	-	-
Planning Department	92	50,000	50,000	-	-	-	-	-	-	50,000
Public Facilities	93	3,000,000	3,000,000	-	-	-	-	-	-	-
Recreation	94	381,500	70,000	54,000	190,000	-	67,500	-	-	70,000
Road Department - Public Roads	95	11,160,000	1,900,000	2,035,000	1,975,000	2,800,000	2,450,000	-	-	-
Road Depart - Vehicles & Equip	96	1,571,200	279,000	244,000	283,000	300,000	465,200	-	-	50,000
Solid Waste Management	97	5,043,830	882,806	1,760,380	2,132,619	139,175	128,850	-	-	-
Tax Assessor	98	21,000	-	-	21,000	-	-	-	-	-
TOTAL		**$ 57,830,688**	**$ 19,527,659**	**$ 9,781,010**	**$ 9,512,007**	**$ 7,688,173**	**$ 11,321,839**	**$ -**	**$ -**	**$ 478,000**

Animal Control

Project Management: **Animal Control Supervisior**
Service Type: **Public Safety**
Funding Source: **Fund 350 - Capital Improvements Fund**

Department/Category	Page	Financial Summary						Proposed Financing		
		5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Shelter Expansion		$ 26,830	$ -	$ 26,830	$ -	$ -	$ -	$ -	$ -	$ -
Replace Vehicle		26,500	-	-	26,500	-	-	-	-	-
TOTAL		**$ 53,330**	**$ -**	**$ 26,830**	**$ 26,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Building Deparment

Project Management: **Buidling Deparment Supervisior**
Service Type: **Public Safety**
Funding Source: **Fund 350 - Capital Improvements Fund**

Department/Category		Financial Summary						Proposed Financing		
	Page	5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Replace vehicles		$ 22,500	$ -	$ 22,500	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL		**$ 22,500**	**$ -**	**$ 22,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Facility Maintenance

Project Management: **Facility Maintenance Supervisior**
Service Type: **General Government**
Funding Source: **Fund 350 - Capital Improvements Fund**

Department/Category	Page	Financial Summary						Proposed Financing		
		5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Replace Vehicles		$ 48,000	$ -	$ -	$ -	$ 24,000	$ 24,000	$ -	$ -	$ -
Replace Roof, sofit & gutters Senior Center, AVITA		167,000	-	167,000	-	-	-	-	-	-
Aquatic Center HVAC System		-	-	-	-	-	-	-	-	-
Replace Roof, sofit & gutters Health Department		54,500	54,500	-	-	-	-	-	-	54,500
Replace Roof Library		56,000	56,000	-	-	-	-	-	-	56,000
Replace Ceiling and Lights DFACS		45,000	-	-	45,000	-	-	-	-	-
Replace HVAC Senior Center		24,000	-	-	24,000	-	-	-	-	-
HVAC Replacement Jail		125,000	-	125,000	-	-	-	-	-	-
TOTAL		**$ 519,500**	**$ 110,500**	**$ 292,000**	**$ 69,000**	**$ 24,000**	**$ 24,000**	**$ -**	**$ -**	**$ 110,500**

Note: Replace Roof, sofits & gutters for the Health Department for $54,500. Replace the Library roof for $56,000.

Code Enforcement

Project Management: **Code Enforcement Officer**
Service Type: **Public Safety**
Funding Source: **Fund 350 - Capital Improvements Fund**

Department/Category	Page	Financial Summary						Proposed Financing		
		5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Replace Vehicles		$ 15,000	$ -	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ -
TOTAL		**$ 15,000**	**$ -**	**$ -**	**$ -**	**$ 15,000**	**$ -**	**$ -**	**$ -**	**$ -**

County Commission & County Manager's Office

Project Management: **County Manager**
Service Type: **General Government**
Funding Source: **Fund 350 - Capital Improvements Fund**

Department/Category	Page	Financial Summary						Proposed Financing		
		5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Replace Vehicle (County Manager)		$ 22,500	$ -	$ -	$ -	$ 22,500	$ -	$ -	$ -	$ -
TOTAL		**$ 22,500**	**$ -**	**$ -**	**$ -**	**$ 22,500**	**$ -**	**$ -**	**$ -**	**$ -**

County Sheriff

Project Management: **Sheriff's Office**
Service Type: **Public Safety**
Funding Source: **Fund 350 - Capital Improvements Fund**

Department/Category		Financial Summary						Proposed Financing		
	Page	5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Replace Vehicle (County Manager)		$ 699,000	$ 150,000	$ 165,000	$ 175,000	$ 149,000	$ 60,000	$ -	$ -	$ 75,000
TOTAL		**$ 699,000**	**$ 150,000**	**$ 165,000**	**$ 175,000**	**$ 149,000**	**$ 60,000**	**$ -**	**$ -**	**$ 75,000**

Note: Discussed spliting cost 50/50 between SPLOST and CIP.

District Attorney

Project Management: **Chief Investigator**
Service Type: **Judicial**
Funding Source: **Fund 350 - Capital Improvements Fund**

Department/Category		Financial Summary						Proposed Financing		
	Page	5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Replace Vehicle		$ 24,500	$ -	$ -	$ -	$ -	$ 24,500	$ -	$ -	$ -
TOTAL		**$ 24,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 24,500**	**$ -**	**$ -**	**$ -**

Economic Development

Project Management: Economic Development Director, Habersham Co. Development Authority, County Engineer
Service Type: General Government
Funding Source: Fund 350 - Capital Improvements Fund

Department/Category	Page	Financial Summary						Proposed Financing		
		5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Land Acquision - New Industrial Park		$ 3,000,000	$ -	$ -	$ -	$ -	$ 3,000,000	$ -	$ -	$ -
Construction of Spec Building		2,500,000	-	-	-	-	2,500,000	-	-	-
Debt Retirement		1,165,853	1,165,853	-	-	-	-	-	-	-
Industrial Park Improvement		3,500,000	3,500,000	-	-	-	-	-	-	-
TOTAL		$ 10,165,853	$ 4,665,853	$ -	$ -	$ -	$ 5,500,000	$ -	$ -	$ -

Emergency Communications (E-911)

Project Management: E-911
Service Type: Public Safety
Funding Source: Fund 215 - Emergency Communications Fund

Department/Category	Page	Financial Summary						Proposed Financing		
		5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Telephone System Replacement		$ 200,000	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ -
Cad System Replacement		140,000	140,000	-	-	-	-	-	-	-
Replace Vehicles		22,500	-	22,500	-	-	-	-	-	-
Radio Frequencies		102,000	-	-	-	102,000	-	-	-	-
Dispatch Consoles		80,000	-	-	-	80,000	-	-	-	-
Perimeter Fencing		36,000	36,000	-	-	-	-	-	-	-
TOTAL		$ 580,500	$ 176,000	$ 222,500	$ -	$ 182,000	$ -	$ -	$ -	$ -

Note: Perimeter Fencing with be funded by E911 capital expense for FY15. Dicussed replacing equipment, no final decision.

Emergency Medical Services (EMS)

Project Management: **EMS Chief**
Service Type: **Public Safety**
Funding Source: **Fund 350 - Capital Improvements**

Department/Category	Page	Financial Summary						Proposed Financing		
		5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Replace ambulances (one per year)		$ 827,843	$ 225,000	$ 137,800	$ 146,068	$ 154,842	$ 164,133	$ -	$ -	$ -
Cardiac Monitor/Defibrillator		178,528	35,000	35,000	35,700	36,414	36,414	-	-	-
Stretcher		30,604	6,000	6,000	6,120	6,242	6,242	-	-	-
TOTAL		$ 1,036,975	$ 266,000	$ 178,800	$ 187,888	$ 197,498	$ 206,789	$ -	$ -	$ -

Fire Department

Project Management: **Fire Chief**
Service Type: **Public Safety**
Funding Source: **Fund 350 - Capital Improvements**

Department/Category	Page	Financial Summary						Proposed Financing		
		5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
General & Personal Protection Equipment Replacement.		$ 100,000	$ 50,000	$ -	$ 20,000	$ 30,000	$ -	$ -	$ -	$ -
Replace Vehicles		36,000	-	-	-	36,000	-	-	-	-
Replace Super Tanker (3,000 gal)		182,000	-	-	182,000	-	-	-	-	-
Fire Truck		-	-	-	-	-	-	-	-	-
Replace Pumper Truck		705,000	-	345,000	-	360,000	-	-	-	-
Replace Ladder Truck (used)		300,000	-	-	300,000	-	-	-	-	-
Replacement Tanker (used)		280,000	-	-	-	-	280,000	-	-	-
								-	-	-
TOTAL		$ 1,603,000	$ 50,000	$ 345,000	$ 502,000	$ 426,000	$ 280,000	$ -	$ -	$ -

Note: Discussed moving all expenses back one year except General & Personal Protection Equipment Replacement.

Fleet Services

Project Management: **Fleet Services Director**
Service Type: **General Governemtn**
Funding Source: **Fund 350 - Capital Improvements**

Department/Category		Financial Summary						Proposed Financing		
	Page	5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Above ground drive on lift		$ 27,500	$ 27,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 27,500
TOTAL		$ 27,500	$ 27,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 27,500

Habersham County Airport

Project Management: **County Engineer, Airport Manager**
Service Type: **Transportation**
Funding Source: **State (GDOT) Grants, Federal (FAA), Fund 324 - SPLOST IV**

Department/Category	Page	Financial Summary						Proposed Financing		
		5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Partial Parallel Taxiway Construction		$ 13,420,000	$ 7,100,000	$ 4,400,000	$ -	$ 1,920,000	$ -	$ -	$ -	$ -
Construct New Terminal Building		800,000	800,000	-	-	-	-	-	-	-
Construct Replacement Hangar Area		3,950,000	-	-	3,950,000	-	-	-	-	-
Construct Terminal Apron Expansion		1,500,000	-	-	-	1,500,000	-	-	-	-
Demolish & Redevelop Existing Terminal Area		815,000	-	-	-	-	815,000	-	-	-
Land/Easement Acquistion for Precision Approach		600,000	-	-	-	-	600,000	-	-	-
Land Acquistion for Phase 3 Taxiway Construction		300,000	-	-	-	-	300,000	-	-	-
Land Acquistion for West Corporate Area Construction		150,000	-	-	-	-	150,000	-	-	-
Approach Lighting (MALSF), GCO		250,000	-	-	-	-	250,000	-	-	-
TOTAL		$ 21,785,000	$ 7,900,000	$ 4,400,000	$ 3,950,000	$ 3,420,000	$ 2,115,000	$ -	$ -	$ -

Information Technology (IT)

Project Management: **IT Director**
Service Type: **General Government**
Funding Source: **Fund 350 - Capital Improvements**

Department/Category	Page	Financial Summary						Proposed Financing		
		5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Firewall (General Renewal)		$ 5,000	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -
Misc Network (VPNs Edge Switches Wireless)		10,000	-	5,000	-	5,000	-	-	-	-
SAN (Special Project)		8,000	-	-	-	8,000	-	-	-	-
TOTAL		$ 23,000	$ -	$ 10,000	$ -	$ 13,000	$ -	$ -	$ -	$ -

Note: Build $60k of Server renewal and Software licensing into operating budget. Removed $50K video conferencing.

Magistrate Court/County Marshall's Office

Project Management: **Chief Magistrate Judge**
Service Type: **Judicial**
Funding Source: **Fund 350 - Capital Improvements**

Department/Category		Financial Summary							Proposed Financing		
	Page	5 Year Total	FY15	FY16	FY17	FY18	FY19		Grant	SPLOST	CIP
Replace Vehicles		$ 25,000	$ -	$ 25,000	$ -	$ -	$ -		$ -	$ -	$ -
TOTAL		$ 25,000	$ -	$ 25,000	$ -	$ -	$ -		$ -	$ -	$ -

Planning Department

Project Management: **Building/Planning Director**
Service Type: **General Government**
Funding Source: **Fund 350 - Capital Improvements**

Department/Category		Financial Summary						Proposed Financing		
	Page	5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Update County Flood Maps		$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000
TOTAL		$ 50,000	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,000

Public Facilities

Project Management: **County Manager**
Service Type: **General Government**
Funding Source: **Fund 350 - Capital Improvements**

Department/Category		Financial Summary						Proposed Financing		
	Page	5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
New Administrative Facilities		$ 3,000,000	$ 3,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL		$ 3,000,000	$ 3,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Recreation

Project Management: **Recreation Director**
Service Type: **Recreation**
Funding Source: **Fund 350 - Capital Improvements**

Department/Category		Financial Summary						Proposed Financing		
	Page	5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Replace UTV & Dragger		$ 9,000	$ -	$ 9,000	$ -	$ -	$ -	$ -	$ -	$ -
Outdoor Lighting Controls		45,000	45,000	-	-	-	-	-	-	45,000
Pool Pack Refurbishment		150,000	-	-	150,000	-	-	-	-	-
Campus-wide Security Camera System		40,000	-	-	40,000	-	-	-	-	-
Ball Field Retaining Walls		25,000	25,000	-	-	-	-	-	-	25,000
Resurface Tennis Cours		45,000	-	45,000	-	-	-	-	-	-
Diamond Memorial Complex Retaining Walls - 4 Fields		34,000	-	-	-	-	34,000	-	-	-
Utility Tractor		25,000	-	-	-	-	25,000	-	-	-
EZ Zero Turn Mower		8,500	-	-	-	-	8,500	-	-	-
TOTAL		$ 381,500	$ 70,000	$ 54,000	$ 190,000	$ -	$ 67,500	$ -	$ -	$ 70,000

Note: Removed $75K for replacing aquatic center flooring. Also, removed $65K Natatorium Lighting system. Removed $85k Resurface bellfield access road and add $50k to roads repaving project.

Road Department - Public Roads

Project Management: **County Engineer, Public Works Director**
Service Type: **Transportation**
Funding Source: **Fund 350 - Capital Improvements**

Department/Category	Page	Financial Summary						Proposed Financing		
		5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Asphalt Resurfacing		$ 8,550,000	$ 1,550,000	$ 1,600,000	$ 1,700,000	$ 1,800,000	$ 1,900,000	$ -	$ -	$ -
Crack & Fog Sealing		500,000	100,000	100,000	100,000	100,000	100,000	-	-	-
Bridge Maintenance (10 Structures)		510,000	250,000	235,000	25,000	-	-	-	-	-
								-	-	-
Bridge Updates & Replacements		-	-	-	-	-	-	-	-	-
Walls Bridge over Soque River		900,000	-	-	-	900,000	-	-	-	-
West Glade Creek Road Bridge		150,000	-	-	150,000	-	-	-	-	-
Tugalo Short Cut Rd. (New Culvert Box)		100,000	-	100,000	-	-	-	-	-	-
Habersham Mills Bridge (Deck Replacement)		450,000	-	-	-	-	450,000	-	-	-
TOTAL		$ 11,160,000	$ 1,900,000	$ 2,035,000	$ 1,975,000	$ 2,800,000	$ 2,450,000	$ -	$ -	$ -

Note: Add $50k to roads repaving project for bellfield access road

Road Department - Vehicles & Equipment

Project Management: County Engineer, Public Works Director
Service Type: Transportation
Funding Source: Fund 350 - Capital Improvements

Department/Category		Financial Summary						Proposed Financing		
	Page	5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
1/2 Ton Pick-Up 4x4		$ 90,000	$ -	$ 30,000	$ -	$ 30,000	$ 30,000	$ -	$ -	$ -
3/4 Ton Pick-Up 4x4		40,000	-	-	-	-	40,000	-	-	-
Used Bucket Truck		50,000	50,000	-	-	-	-	-	-	-
Spreader Truck		161,000	-	-	-	161,000	-	-	-	-
6 Wheel Dump Truck		172,000	-	86,000	-	86,000	-	-	-	-
10 Wheel Dump Truck		230,000	115,000	-	-	-	115,000	-	-	-
Mowing Tractors		32,000	32,000	-	-	-	-	-	-	-
Ditch Bank Mowers		9,000	9,000	-	-	-	-	-	-	-
Tail Behind Bush Hog		8,000	-	-	8,000	-	-	-	-	-
Snow Plows		45,000	30,000	-	-	15,000	-	-	-	-
Tailgate Spreader		24,000	8,000	8,000	-	8,000	-	-	-	-
Motor Grader		275,000	-	-	275,000	-	-	-	-	-
Tractor w/ Boom Mower		120,000	-	120,000	-	-	-	-	-	-
Gradall Excavator		187,000	-	-	-	-	187,000	-	-	-
Backhoe		93,200	-	-	-	-	93,200	-	-	-
Asphalt Hot Box		35,000	35,000	-	-	-	-	-	-	-
TOTAL		$ 1,571,200	$ 279,000	$ 244,000	$ 283,000	$ 300,000	$ 465,200	$ -	$ -	$ -

Note: Move 1/2 Ton Pick-UP 4x4, 6 wheel dump truck from FY15 to FY16. Mpved 10 wheel dump truck from FY16 to FY15. Split snow plows with FY15 & FY16. Reduced Gradall Excavator from $303k to 187K

Solid Waste Management

Project Management: **County Engineer, Public Works Director**
Service Type: **Solid Waste**
Funding Source: **Fund 540 - Landfill Enterprise Fund**

Department/Category	Page	Financial Summary						Proposed Financing		
		5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Reserve for Closure/Post Closure		$ 384,680	$ 72,456	$ 74,630	$ 76,869	$ 79,175	$ 81,550	$ -	$ -	$ -
Cell Five Construction		3,431,500	120,000	1,655,750	1,655,750	-	-	-	-	-
Rock Bore Testing		20,000	20,000	-	-	-	-	-	-	-
Plant Membranes		60,000	-	-	-	60,000	-	-	-	-
Horizontal Bailer (Recycling)		50,000	50,000	-	-	-	-	-	-	-
Rebuild Compactor Wheels		30,000	-	30,000	-	-	-	-	-	-
New Scales		47,300	-	-	-	-	47,300	-	-	-
Vehicle Replacement		30,000	-	-	30,000	-	-	-	-	-
Leachate Tank Replacement		386,150	386,150	-	-	-	-	-	-	-
New Bulldozer		370,000	-	-	370,000	-	-	-	-	-
Methane/Groundwater Compliance		75,000	75,000	-	-	-	-	-	-	-
Storm Water Mgmt Improvements		79,200	79,200	-	-	-	-	-	-	-
Resurface Access Road		40,000	40,000	-	-	-	-	-	-	-
Borrow Area Permitting		40,000	40,000	-	-	-	-	-	-	-
TOTAL		$ 5,043,830	$ 882,806	$ 1,760,380	$ 2,132,619	$ 139,175	$ 128,850	$ -	$ -	$ -

Note: Move Replace vehicle from FY16 to FY17. Reduced Leachate Tank Replacement from $423,150 to $386,150.

Tax Assessor

Project Management: Tax Assessor's Offoce
Service Type: General Government
Funding Source: Fund 350 - Capital Improvements Fund

Department/Category	Page	Financial Summary						Proposed Financing		
		5 Year Total	FY15	FY16	FY17	FY18	FY19	Grant	SPLOST	CIP
Replace Vehicles		$ 21,000	$ -	$ -	$ 21,000	$ -	$ -	$ -	$ -	$ -
TOTAL		$ 21,000	$ -	$ -	$ 21,000	$ -	$ -	$ -	$ -	$ -


HABERSHAM COUNTY
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ACCOUNTABILITY: Monitoring, measuring and evaluating the performance and progress of policies, plans and programs to ensure that results are achieved.

ACCRUAL ACCOUNTING: Method of accounting in which transactions are recorded at the time they are incurred, as opposed to when cash is received or spent.

ADOPTED (APPROVED) BUDGET: The funds appropriated by the County Commissioners at the beginning of the year.

AD VALOREM TAX: A tax based on the value of property.

AMENDED BUDGET: It is the adopted budget plus additional expenditures appropriated resulting from a legislative body's decision made throughout the year and any re-organizations.

APPROPRIATION: An authorization made by the County Commissioners which permits officials and department heads to incur obligations against and make expenditures of governmental resources.

ASSESSED VALUATION: The value placed on property for purposes of taxation. Habersham County accepts assessment of real and personal property at 100% fair market value.

BOND: A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specific percentage of the principal. Bonds are typically used for long-term debt.

BUDGET: The financial plan for the operation of a department, program or project for the current year or for the duration of the project.

BUDGET AMENDMENT: The transfer of funds from one appropriation account to another, requiring approval of the County Commissioners.

BUDGET CALENDAR: The schedule of key dates or milestones which the County follows in the preparation, adoption, and administration of the budget.

BUDGET DOCUMENT: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body.

BUDGET RESOLUTION: The official enactment by the County Commissioners legally authorizing County Officials to obligate and expend resources.

BUDGET OFFICER: "Budget officer" means that local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

BUDGET PERIOD: Budget period, means the period for which a budget is proposed or a budget ordinance or resolution is adopted.

BUDGETARY CONTROL: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL BUDGET: The first year of the Capital Improvements Plan as approved by the Commission.

CAPITAL IMPROVEMENTS PLAN (CIP): A plan for capital expenditures to be incurred each year over a three to six year period. This plan will meet the capital needs as defined in the long-term work program of Departments and other agencies of the local government. It sets forth each project and it specifies the resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECTS: Projects that result in the acquisition or construction of capital assets which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers and parks.

CASH BASIS ACCOUNTING: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CONTINGENCY: Funds set aside for unforeseen future needs and budgeted in an account. Can be transferred to a departmental budget only by action of the County Commissioners.

CONTRACTUAL SERVICES: Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

COST CENTER: The allocation of resources by functional area within an agency or department.

DEBT: An obligation resulting from the borrowing of money or the purchase of goods and services.

DEBT SERVICE: The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

DEBT SERVICE FUND: The fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically bond issues.

DEPARTMENT: A major administrative division of the County with indicated overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION: The portion of the cost of a fixed asset charged as an expenditure during a particular period. The cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost.

ENTERPRISE FUND: A fund in which the activities are supported entirely or primarily by charges and fees paid by the users of the services.

EXPENDITURE/EXPENSE: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. "Expenditure" applies to Governmental Funds, and "Expense" to Proprietary Funds.

FISCAL YEAR: The time period designated by the County signifying the beginning and ending period for recording financial transactions.

FIXED ASSETS: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FRANCHISE FEES: A fee levied on utilities in exchange for allowing the utilities the use of public right-of-way.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

FUND BALANCE: Refers to the excess of assets over liabilities and is therefore, generally known as amount available for appropriation.

FUND BALANCE (assigned): Amounts a government intends to use for a particular purpose.

FUND BALANCE (committed): Amounts constrained by a government using its highest level of decision-making authority.

FUND BALANCE (restricted): Amounts constrained by external parties, constitutional provision, or enabling legislation.

FUND BALANCE (unassigned): Amounts that are not constrained at all will be reported in the general fund.

GENERAL FUND: General fund means the fund used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GENERAL OBLIGATION BONDS: Bonds whose principal and interest are paid from property tax for debt service and are backed by the County's full faith and credit. Approval by referendum vote is required for general obligation bonds to be issued.

GOVERNMENTAL FUNDS: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except for those accounted for in proprietary funds and fiduciary funds.

GRANT: A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

LEGAL LEVEL OF CONTROL: Legal level of control is the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a more detailed level of budgetary control than the minimum required legal level of control.

LEVY: To impose taxes, special assessments or service charges for the support of government activities.

LIABILITIES: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. A budget prepared along departmental lines that focuses on what is to be bought. It lists each category of expenditures and revenues by fund, agency, department, division, and cost center.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

MILL: One one-thousandth of a dollar of assessed value. A tax rate of one mill produces one dollar of taxes for each $1,000 of assessed property valuation.

MILLAGE RATE: The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property.

MODIFIED ACCRUAL ACCOUNTING: A basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.

OPERATING BUDGET:
The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlay.

PERSONAL PROPERTY: Property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

PROPERTY TAX: Tax based on assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

PROPRIETARY FUNDS: Used to account for government's ongoing organizations and activities that are similar to those found in the private sector.

PUBLIC HEARING: A public hearing is a specifically designated time, place, and opportunity for citizens, community groups, businesses, and other stakeholders to address the Legislative body on a particular issue. It allows interested parties to express their opinions and the Legislative body and/or staff to hear their concerns and advice.

REAL PROPERTY: Land, buildings, permanent fixtures, and improvements.

REVENUE: Funds that the County receives as income. It includes such items as taxes, licenses, user fees, service charges, fines, penalties, and grants.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

SINKING FUND: A reserve fund accumulated over a period of time for retirement of a debt.

SPECIAL REVENUE FUND: A fund in which the revenues are designated for use for specific purposes or activities.

S.P.L.O.S.T. (Special Purpose Local Option Sales Tax): An additional 1 percent sales tax that may be imposed for a specific time period on the same items as the State sales tax. The tax may be levied with voter approval and must be used for specific capital projects or capital outlay.

TAX DIGEST: Official list of all property owners, the assessed value (100% of fair market value), and the tax due on their property.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by Habersham County are approved by the County Commissioners and are within limits determined by the State.

WORKING CAPITAL: A dollar amount reserved in the General Fund balance that is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.


HABERSHAM COUNTY
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