

Operating & Capital Budget

FY2016

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Habersham County, Georgia

Annual Operating & Capital Budget
FY2016

Prepared by: Finance Department

HABERSHAM COUNTY
GEORGIA | Est. 1818

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Habersham County Board of Commissioners, Elected Officials and Administration.



Chairman Andrea Harper
District 2



Vice Chairman Victor Anderson
District 3



Sonny James
District 1



Natalie Crawford
District 4



Ed Nichols
District 5

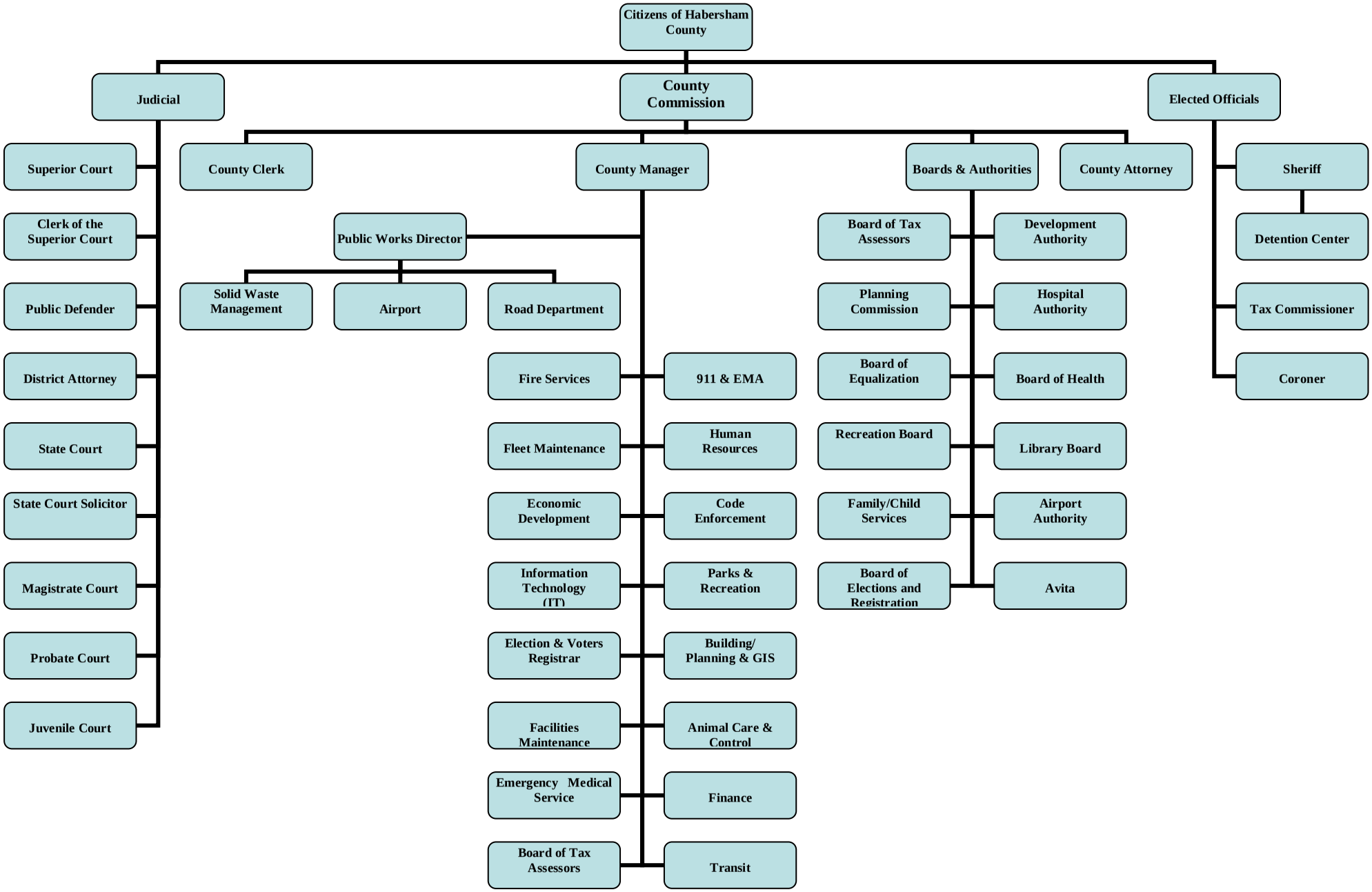
Elected Officials

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
Gerald W. Johnson	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
Vacant	Director of Parks & Recreation
Steve Seabolt	Director of Fleet Services
Sam Irvin	Code Enforcement
Mike Bramlett	Facilities 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
Greg Purcell	Director of Information Technology
Vacant	Executive Director of Economic Development

Habersham County Organizational Chart



Habersham County was formed from two Cherokee Cessions, one on July 8, 1817, and the other on February 27, 1819 (Legislative Acts of December 15, 1818, and December 19, 1818). It was named for Colonel Joseph Habersham and was originally 31 miles long and 23 miles wide, with an area of 713 square miles. The four main white settlements in the county were Tugaloo, Soque, Nacoochee, and Batesville.

Parts of the county were later split off to become part of the counties of Rabun (1828, District 16, on the south side of the Tallulah River), Lumpkin (1831), Banks (1857), White (1858), and Stephens (1905), leaving the present size at 279 square miles.

On April 10, 1819, the first county officers were elected. In August of that same year, the first recorded session of court was held in the first courthouse, approximately four miles from where Clarkesville would be situated. In 1823, the county seat of Clarkesville was chartered and named for the Revolutionary General and Governor, John C. Clarke; and the original courthouse was replaced by one located in Clarkesville.

Shortly thereafter, in 1828-1829, discovery of gold in Nacoochee Valley triggered "gold fever". Several mines began operation. Before it ended, the gold rush had brought wealth and new permanent or summer residents. Gold miners in the Nacoochee Valley also discovered in 1834 the remains of a subterranean Indian village of 34 log houses along with cane baskets and earthenware. The village was below the ground at a depth of seven to nine feet. (Note: "The Historical News" attributes the discovery to Spanish exploration and mining.)

During the 1830s, coastal Georgia residents trying to avoid malaria made Habersham their summer home. Clarkesville, with three hotels, became known as a fashionable summer resort. Besides Clarkesville, Tallulah Falls also attracted visitors; and later on, towards the end of the 18th century, Mt. Airy and Cornelia were founded and became popular with summer residents and tourists.

By 1845, the population had grown to 8,411. Records from that time reveal that many of the inhabitants made a living growing and selling wheat, corn, cotton, and apples; weaving jeans or making saddle cloths; or working in one of the sawmills, gold mills, jug factories, or distilleries.

Year after year came and went with the same peaceful routine of life: buying, selling, planting, harvesting, marrying, raising children, attending church. During the 1840s and 1850s, who among the inhabitants of this peaceful area could have visualized the anxiety, anguish and fear that the Civil War would bring?

During that war, approximately 1,000 men from the county fought for the Confederacy in almost every important battle, many never to return. Besides men, the County contributed cannons forged by the Habersham Iron Works and Manufacturing Company. Some of the cannons, stamped "Habersham Iron Works", can still be seen at the Chickamauga National Battleground.

Although life was hard due to the war and the ensuing reconstruction years, the county began to recover, especially after railways were built. The Southern Railway opened in Habersham on July 17, 1873. Mt. Airy has the distinction of being the highest point on that railway. The famous Tallulah Falls Railroad also ran for many years. Although the Tallulah Falls Railroad was abandoned in 1961, it can be seen in the movies "I'd climb the Highest Mountain" and "The Great Locomotive Chase."

New immigrants also contributed to Habersham's recovery. Around 1880, German and Swiss immigrants began to move into the area to grow grapes and make wine. Before a profit could be made on this industry, however, the county became dry; and many of the German-Swiss moved away, although some remained to farm and to become citizens. Around 1920, apple growers from England, Canada, and the North helped to make the apple industry an important source of revenue for the county.

In the latter part of the 19th Century, new technologies, such as the telephone (introduced in 1898 with the formation of the Clarkesville Telephone Company), eventually would cause major changes in the way of life of the county's residents.

Progress brought problems however. By the late 1890s, Clarkesville still had not grown as large as the city of Toccoa. Toccoa wanted to assume the role of county seat. For several years, the debate continued. Although in 1898 someone blew up its courthouse with dynamite, Clarkesville eventually retained the privilege. Toccoa then campaigned for the creation of a new county with itself as county seat, and in 1905 Stephens County was formed.

(Information taken from The Hills of Habersham, by Mary L. Church; "F.Y.I. Habersham County, 1999- 2000 Directory", published by "The Northeast Georgian"; "Habersham Mills, An Historic Synopsis", compiled by Dudley Sisk; "Habersham County Visitor's Guide", published by the Habersham County Chamber of Commerce; "The Historical News", published by Southern Historical News, Inc; The Light in the Mountains, by Carol Stevens Hancock; and Habersham County, Georgia: A Pictorial History by Jo and Stephen Whited)



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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.

Budget Calendar

November	Distribute capital budget and personnel request to departments.
December	Departments submit personnel and capital projects request.
January	Board of Commission establishes budget goals.
February	Departments submit operating budget requests.
March	Manager and Commission meet with Departments and Constitutional Officials to review budget requests.
April	Manager submits requested budget to Commissioners for review.
May	Manager submits recommended budget to Commission for review.
June	Commission adopts budget for next fiscal year and establishes the property tax millage rate.
July	Budget for next fiscal year begins on July 1.



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A RESOLUTION ADOPTING THE FISCAL YEAR 2015-2016 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 2015-2016 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 2015-2016; 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 2015-2016; 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 22nd day of June, 2016.

County of Habersham, Georgia

Andrea Harper

Chairman Andrea Harper, Commissioner

Attest:

County Clerk

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HABERSHAM COUNTY
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Office of Commissioners
555 Monroe Street, Unit 20, Clarkesville, GA 30523
706-839-0200 Fax: 706-839-0219
www.habershamga.com

Transmittal Letter

The Honorable Chairman and
Members of the Board of Commissioners:

In accordance with state and local ordinances, I am pleased to present the Fiscal Year (FY) 2016 Approved Annual Budget. The FY 2016 Annual Budget was carefully constructed, with respect to the current economic situation and needs of the citizens of our county. Throughout the budgeting process, it was paramount that expenditures reflect as accurately as possible to departmental needs, so that funds are available for those items that remain outside of the county's management. We welcomed citizen input during two (2) public meetings held June 15th through June 22th, 2015. We remain committed to protecting the integrity of the county in all fiscal and budgetary matters.

The fiscal management over the preceding two years has led Habersham County towards an estimated increase in the unassigned Fund Balance of $1.24 million. The increase in unassigned Fund Balance from FY2013 to FY2014 was $740,247, whereas FY2014 to FY2015 is on track to have an estimated increase of $500,000. Unassigned fund balance serves as a useful measure of a government's net resources available for spending at the end of a fiscal year. Several challenges were presented with the formulation of the FY 2016 budget. Requests for additional positions and market comparable salaries remain a concern for numerous departments. The increase in employee health insurance, increase in subsidy to Habersham Medical Center for EMS services, and adoption of the Industrial Development loan exceed an increase of $498,000 annually. These challenges were met in the most conservative manner plausible and without an increase to the millage rate. While the FY 2016 budget looks forward, it is necessary to look back at FY 2015 to get a picture of where we have been and where we are going for 2016 and beyond.

In FY 2015, the County:

- Special Purpose Local Option Sales Tax (SPLOST): In November, 2014, Habersham County and its seven municipalities voted to approve a new 1% Special Purpose Local Option Sales Tax (SPLOST). This tax was implemented in April, 2015. This is SPLOST VI and has been estimated to collect $6,250,000 per year or $37,500,000 over a six-year period. There is one level two countywide project: Habersham County Medical Center that will receive 20%. The municipalities within the County will share 30% of the SPLOST proceeds and Habersham County will receive 50%.

- Hospital Bond: In July, 2014, Habersham County assumed a series of bonds in the amount of $38,680,000 from the Habersham Medical Center. In addition, Habersham County assumed ownership of the hospital facilities and land. The annual bond payments are roughly $2,370,000. SPLOST VI will be used to pay $7,500,000 of the balance over a six year period. The Hospital bond millage rate will pay the remaining balance.

- Issuer Credit Rating: The County's general obligation bond rating has been recently updated by Moody's Investors Service to "Aa3" on its Series 2014 Bonds that we used to refund the Series 2007 Hospital Authority Bonds. Standard and Poor's most recent review of Issuer Credit Rating for Habersham County was updated to "A+".

- Roads Paved: Habersham County has 506.62 miles of roads, of which 403.10 are paved miles and 103.62 are graveled miles. In FY 2015, 12.68 miles of roads were paved and/or resurfaced. The county continues to fund a road-paving program utilizing a combination of State aid and SPLOST funds as allowable by funding specifications. The State of Georgia Department of Transportation LMIG Program approved $499,248 for seven (7) projects which began receiving bids in May of 2015. The remaining $734,071 budgeted expense for these projects is funded from SPLOST VI.

- County Website: The Habersham County Government unveiled its newly designed, comprehensive website February 23, 2015. This new format gives citizens and visitors resources for information and regular updates, with the goal of being as complete and helpful as possible. The site was redesigned to contain an updated look and features, including easier accessibility from mobile devices. The web address is **www.habershamga.com.**

- County Logo: The Habersham County Government adopted a new logo in April of 2015. This logo replaces the round seal logo selected through a competition and previously adopted in 2007. The new logo provides a streamlined and simplified identification of County materials. The County departments have begun phasing out the old logo.

- Sheriff's Department: In accordance with the Sheriff Department's purpose of protecting and serving the citizens of Habersham County, the ability to plan capital expenditures so there is no shortage of the equipment necessary to perform the required duties remains a top priority. Within FY 2015, the Habersham County Sheriff's Department purchased four new patrol vehicles. The county continues to split the funding of these Sheriff vehicles through SPLOST and the General Fund.

- Emergency Medical Services: Approximately 6,200 emergency and non-emergency calls per year are handled by the EMS. In an effort to maintain the efficiency and excellence of this service, equipment is constantly updated.

- Transit: The door-to-door transportation system provided by the Habersham County Transit Department continues to fill a large need within our rural community. Throughout the FY 2015, ridership averaged 400 trips per month and was continuously increasing throughout the year. Through partnering with local organizations, transit fee revenues are expected to increase by 400% over the prior year. Additionally, transit will be replacing a van through a grant with State of Georgia Department of Transportation FTA 5311 program.

- Airport: The construction of the parallel taxiway phase I at the Habersham County Airport is well underway. The total project estimated cost of the project exceeds $5.2 million with State and Federal funds totaling $4.9 million.

- Recreation: The Ruby Fulbright Recreation and Aquatic Center underwent renovations in FY 2015 of $315,000 from SPLOST IV funds. Renovations included updates to aquatic facilities, locker rooms, and lighting. The Recreation Department is already seeing savings in utility bills from the updated lighting. The Recreation Department has gross revenues from its gymnastics program of $142,000 for the year to date.

Millage Rate:

- The Habersham County Board of Commissioner's FY2016 budget will once again operate without a millage rate increase. The FY2016 budget retains a millage rate at 10.785.

The remainder of this transmittal letter details in general terms the budgetary decisions/actions pertaining to the operating and capital budgets, and expenditures and revenues for each fund and changes in fund balance.

FY 2016 Approved Budget Overview/Highlights

As mandated by the State Law, the FY 2016 Approved Annual Budget represents a balanced budget for the general fund, all special revenue funds. Total appropriations from each fund do not exceed estimated fund balances, reserves, and revenues for each of the county's respective funds.

- Capital Improvements Fund: The CIP fund is budgeted for FY 2016 at $60,000 less than prior year. The largest expenditures in CIP FY 2016 are a $137,000 update to the Detention Center HVAC System, and $80,000 to replace roof, soffit, and gutters at the Senior Center.

- SPLOST V: The Board of Commissioners approved the purchase of a new Animal Control vehicle, which will be approximately $26,500, from the SPLOST V funds assigned to public safety. As well as, the installation of additional security cameras at the Judicial Center, approximately $15,000, from SPLOST V funds assigned to the Judicial Center.

- Employee Increases: The Commissioners recommended an overall increase of 3.5% to employee salaries. The salary increases will equal a $274,707 annually. Additionally, the pay grades and steps have been adjusted to reflect the 3.5% increase.

- Employee Health Insurance: In order to sustain coverage at a minimal increase, the Habersham County Commissioners have chosen to offer employees the choice of two different plans. This option reduces the net annual cost to the county to an increase of $122,800 annually or 8.53%. Option 1: Employee only coverage at the same coverage as last year will cost employees $12.65 per paycheck. Option 2: Employee only coverage with a deductible increase of $500 (for a total deductible of $3,500), and maximum out of pocket cost increase of $1,600 (for a total maximum out of pocket of $6,600) will allow the premium contribution to remain a zero cost to employees.

- Industrial Development Authority Loan: Beginning July 1st, 2015 the Habersham County BOCC will assume responsibility for the Miller Logistics Building. This assumption of the $113,940 debt will require the transfer of ownership of the building to Habersham County. The authority was no longer able to make payments on this loan; and, therefore the County is required to intervene.

- Subsidy to Habersham Medical Center for EMS: The Habersham County Medical Center submitted a budget of $518,783 for the subsidy from Habersham County for FY 2016. This is an increase of $258,047 or 98.9% over FY 2015. Habersham Medical Center indicated a decrease in collections, 5% increase in employee salaries, and newly implemented 4% service fee as the reasons for the increase.

- New Positions: The Commissioners approved one (1) Full-Time 911 Communication Officer, two (2) Full-Time Deputy Sheriffs, two (2) Full-Time Detention Officers, three (3) Full-Time Firefighters, one (1) Part-Time Animal Control Officer, and one (1) temporary Full-Time Assistant District Attorney. The State of Georgia will begin funding the Assistant District Attorney in November, 2016.

- Position Reductions: The Clerk of Superior Court began providing services to the Magistrate Court in October 2014. At that time, the consolidation of services allowed for the elimination of one (1) Full-Time and one (1) Part-Time position. In May 2015 the Clerk of Superior Court notified the Board of County Commissioners that the continued streamlining of services provided the opportunity to reduce staff by an additional Full-Time position. The FY2016 budget reflects this reduction.

- Roads & Bridges: Utilizing SPLOST V & VI funding for materials in the Roads & Bridges department allowed for a $70,000 decrease in FY2016 in the General Fund.

- Accountability Court: For FY2016 Accountability Court has been moved out of the General Fund and into its own Special Revenue Fund.

- Contingency Fund: The FY2016 includes a Contingency Fund utilizing $250,000 from appropriated Fund Balance.

- Senior Center: Habersham County is being required by new legislation to take over management of the Senior Center from Legacy Link. We are working to keep this a revenue neutral transfer. The Senior Center program is primarily grant funded.

The FY2016 budget process was a group effort encompassing each department and elected officials' input. It illustrated the desire of all parties to work together to accomplish what is believed to be in the best interest of the citizens of Habersham County. I would like to thank each individual who participated in this process. Please feel free to contact me at any time if questions arise or I may be of assistance.

Sincerely,

Phil Sutton

Phil Sutton
County Manager

enclosures



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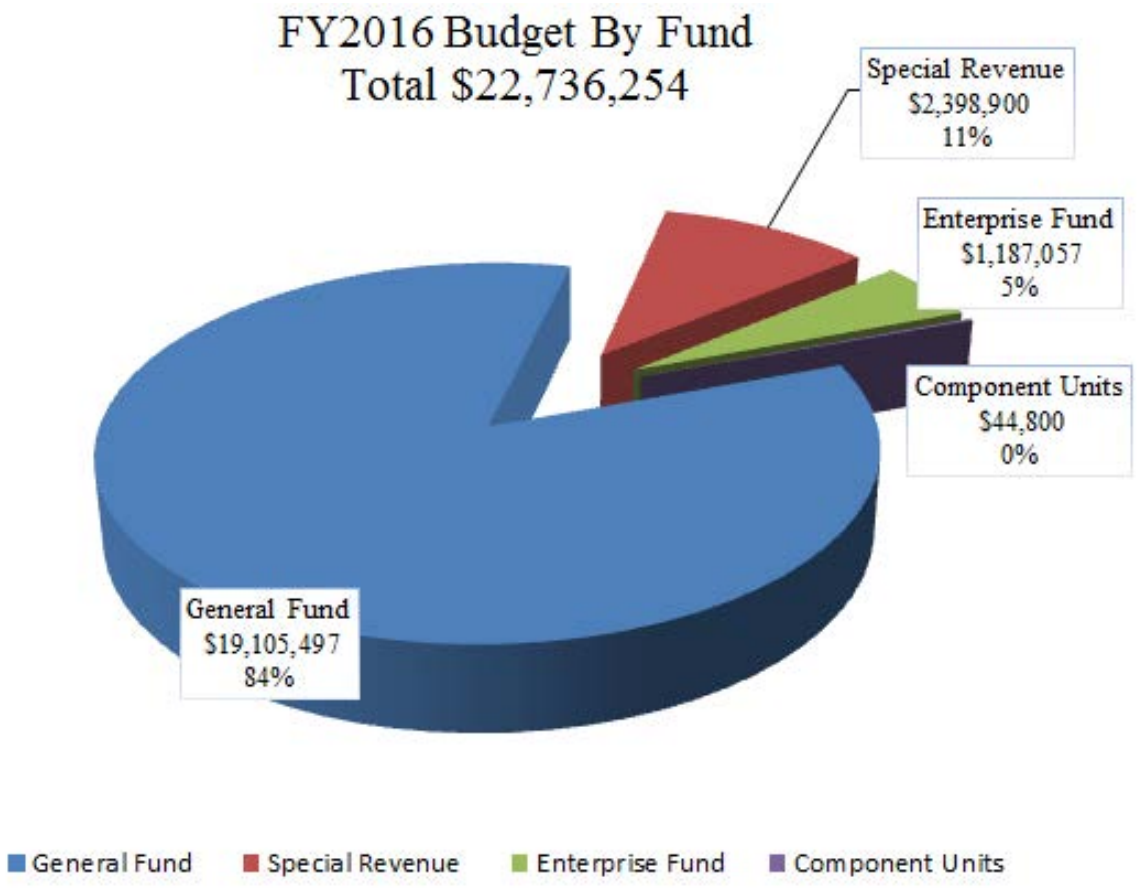
County-wide

FY2016 Annual Budget - Combining All Fund Revenue, Expenditures & Other Uses

	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Revenues					
Property Taxes	$ 11,100,000	$ 60,000	$ -	$ -	$ 11,160,000
Motor Vehicle Tax	1,400,000	-	-	-	1,400,000
Mobile Home Tax	106,560	-	-	-	106,560
Cost, Penalties, And Interest	120,000	-	-	-	120,000
Intangible Tax	170,000	-	-	-	170,000
Real Estate Transfer Tax	36,000	-	-	-	36,000
Franchise Tax	95,000	-	-	-	95,000
Insurance Premium Tax	1,570,000	-	-	-	1,570,000
Alcohol Excise Tax	400,000	-	-	-	400,000
Occupational Tax	119,000	-	-	-	119,000
Other	9,000	-	-	-	9,000
Building Permits	70,000	-	-	-	70,000
Other Permits	3,000	-	-	-	3,000
Fines, Fee & Forfeitures	1,001,100	358,700	-	-	1,359,800
Sheriff Services	42,000	-	-	-	42,000
Prisoner Board	40,000	-	-	-	40,000
Recreation Fees & Services	487,628	-	-	-	487,628
Collection Commissions	590,000	-	-	-	590,000
Other Charges For Services	157,200	707,500	933,910	-	1,798,610
Intergovernmental	988,336	511,454	41,593	-	1,541,383
Interest	55,200	100	10,000	-	65,300
Contributions	13,500	103,900	-	-	117,400
Rental Income	47,165	-	-	44,800	91,965
Miscellaneous	44,450	35,000	-	-	79,450
Total Revenues	**18,665,139**	**1,776,654**	**985,503**	**44,800**	**21,472,096**
Operating Expenditures					
General Government	5,849,799	336,134	-	-	6,185,933
Judicial	2,592,675	52,500	-	-	2,645,175
Public Safety	7,351,938	1,356,588	-	-	8,708,526
Recreation & Culture	828,319	-	-	-	828,319
Housing & Development	1,427,905	466,612	-	44,800	1,939,317
Enterprise	-	-	1,187,057	-	1,187,057
Total Operating Expenditures	**18,050,636**	**2,211,834**	**1,187,057**	**44,800**	**21,494,327**

FY2016 Annual Budget - Combining All Fund Revenue, Expenditures & Other Uses

	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Other Sources & (Uses)					
Transfer In (Out) - CIP Fund	(418,000)	-	-	-	(418,000)
Transfer In (Out) - E911 Fund	(470,988)	470,988	-	-	-
Transfer In (Out) - Transit Fund	(14,613)	-	14,613	-	-
Transfer In (Out) - Senior Center	(151,258)	151,258	-	-	-
Transfer In (Out) - Hotel/Motel	36,000	(36,000)	-	-	-
Transfer In (Out) - DATE/Accountability F	133,866	(133,866)	-	-	-
Transfer In (Out) - SPLOST	50,000	-	-	-	50,000
Appropriated Fund Balance	205,492	(17,200)	186,941	-	375,233
Sale of Assets	15,000	-	-	-	15,000
Total Other Sources & (Uses)	**(614,502)**	**435,180**	**201,554**	**-**	**22,233**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**





HABERSHAM COUNTY

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General Fund

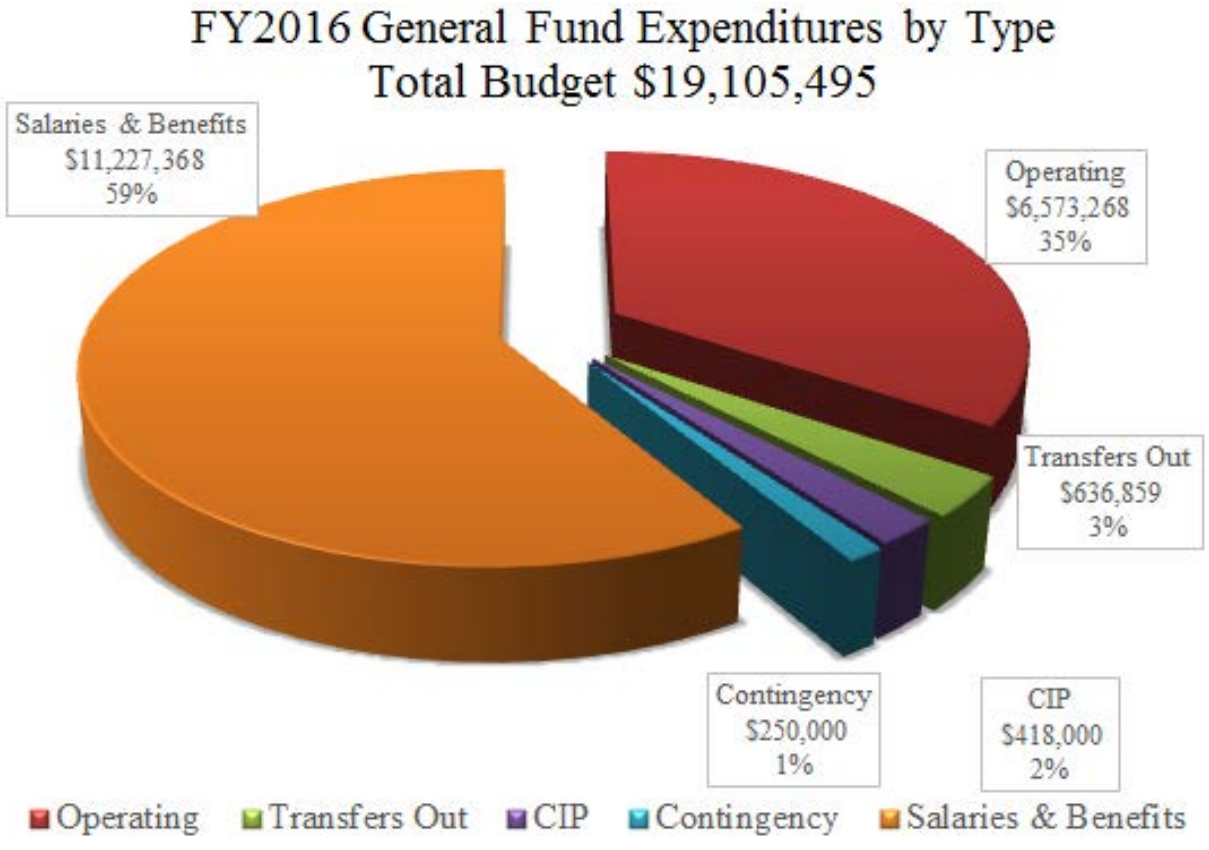
The general operating fund of Habersham County is used to account for all financial resources except for those required to be accounted for in another fund.



FY2016 Annual Budget - General Fund Revenue, Expenditures & Other Uses

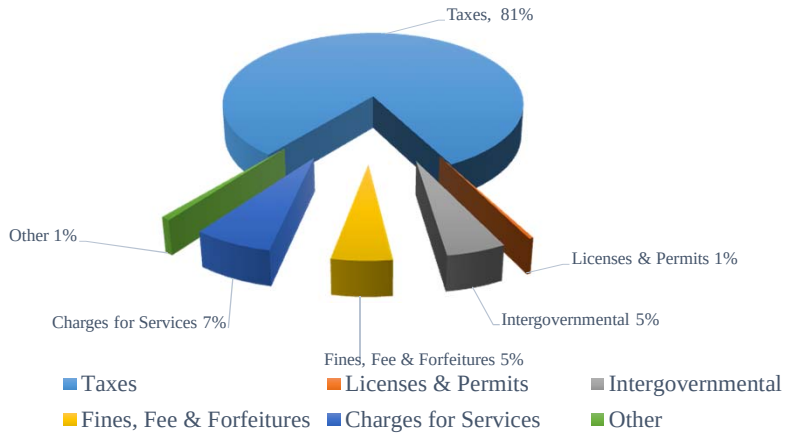
	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Revenues							
Taxes							
Property Taxes	$ 10,311,043	$ 10,978,239	$ 10,734,178	$ 11,100,000	$ 11,100,000	$ 11,100,000	
Motor Vehicle Tax	1,035,568	1,329,651	1,300,000	1,400,000	1,400,000	1,400,000	
Mobile Home Tax	105,496	126,196	106,560	106,560	106,560	106,560	
Timber Tax	505	576	-	-	-	-	
Cost, Penalties, And Interest	110,747	113,692	120,000	120,000	120,000	120,000	
Intangible Tax	204,297	169,992	210,000	170,000	170,000	170,000	
Real Estate Transfer Tax	33,613	33,928	36,000	36,000	36,000	36,000	
Franchise Tax	81,442	103,265	84,000	95,000	95,000	95,000	
Insurance Premium Tax	1,374,035	1,428,089	1,430,000	1,570,000	1,570,000	1,570,000	
Alcohol Excise Tax	374,343	410,927	394,200	400,000	400,000	400,000	
Occupational Tax	113,041	119,995	117,000	119,000	119,000	119,000	
Other	8,262	8,974	-	9,000	9,000	9,000	
Total Taxes	13,752,392	14,823,522	14,531,938	15,125,560	15,125,560	15,125,560	**4.1%**
Building Permits	60,369	59,540	70,000	70,000	70,000	70,000	
Other Permits	1,060	7,430	1,000	3,000	3,000	3,000	
Fines, Fee & Forfeitures	1,001,655	1,048,630	879,350	1,001,100	1,001,100	1,001,100	
Fire Protection	5,488	-	10,000	-	-	-	
Sheriff Services	60,833	36,588	22,000	42,000	42,000	42,000	
Prisoner Board	31,726	40,964	26,000	40,000	40,000	40,000	
Recreation Fees & Services	266,079	387,941	476,350	487,628	487,628	487,628	
Collection Commissions	477,064	539,933	523,000	590,000	590,000	590,000	
Other Charges For Services	71,043	160,395	154,250	157,200	157,200	157,200	
Intergovernmental	1,090,941	1,371,497	1,652,113	987,336	988,336	988,336	
Interest	18,772	45,734	10,100	55,200	55,200	55,200	
Contributions	17,620	27,773	13,000	13,500	13,500	13,500	
Rental Income	44,140	66,295	47,065	47,165	47,165	47,165	
Miscellaneous	78,534	110,549	44,950	44,450	44,450	44,450	
Total Revenues	**16,977,716**	**18,726,791**	**18,461,116**	**18,664,139**	**18,665,139**	**18,665,139**	**1.1%**
Operating Expenditures							
General Government	4,994,896	5,222,527	5,646,621	5,522,065	5,849,799	5,849,799	
Judicial	2,785,040	2,937,552	2,870,173	2,590,490	2,592,675	2,592,675	
Public Safety	6,593,359	6,976,158	6,656,222	7,007,068	7,351,938	7,351,938	
Recreation & Culture	782,890	856,737	810,691	816,905	828,319	828,319	
Housing & Development	1,573,290	3,554,908	1,539,070	1,565,530	1,427,905	1,427,905	
Total Operating Expenditures	**16,729,475**	**19,547,881**	**17,522,777**	**17,502,058**	**18,050,636**	**18,050,636**	**3.0%**

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Other Sources & (Uses)							
Transfer Out - CIP Fund	(708,190)	(741,741)	(478,000)	(388,000)	(418,000)	(418,000)	
Transfer Out - SPLOST	(131,094)	-	-	-	-	-	
Transfer Out - Airport Fund	(3,284)	-	-	-	-	-	
Transfer Out - E911 Fund	(722,529)	(539,517)	(446,963)	(397,640)	(470,988)	(470,988)	
Transfer Out - Transit Fund	(17,900)	(23,207)	(34,200)	(13,644)	(14,613)	(14,613)	
Transfer Out - Mountain NCIS	(16,025)	(23,608)	(33,976)	-	-	-	
Transfer Out - Senior Center	-	-	-	-	(151,258)	(151,258)	
Transfer In - Hotel/Motel	24,704	27,373	25,800	36,000	36,000	36,000	
Transfer In - DATE Fund	61,856	-	-	136,271	133,866	133,866	
Transfer In - Sheriff	27,767	30,852	29,000	-	-	-	
Transfer In - Public Utiliites	22,635	68,003	-	-	-	-	
Transfer In - SPLOST	-	511,070	-	50,000	50,000	50,000	
Transfer In - Landfill Enterprise	84,550	-	-	-	-	-	
HOSPITAL AUTH LOC PROCEEDS	-	1,963,027	-	-	-	-	
Appropriated Fund Balance	-	-	-	-	205,492	205,492	
Sale of Assets	9,100	3,800	-	15,000	15,000	15,000	
Total Other Sources & (Uses)	**(1,368,411)**	**1,276,051**	**(938,339)**	**(562,013)**	**(614,501)**	**(614,501)**	**-34.5%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (1,120,170)**	**$ 454,961**	**$ -**	**$ 600,068**	**$ -**	**$ -**	



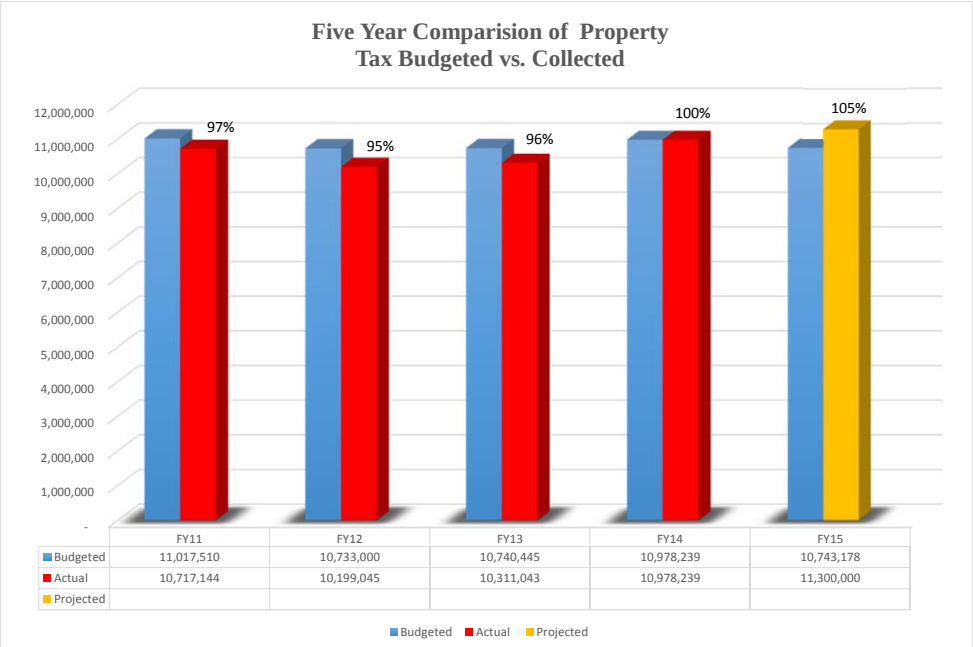
Revenues

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 81% 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	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
General Government							
Countywide							
Salaries & Benefits	$ 71,647	$ 62,082	$ 60,000	$ 61,500	$ 61,500	$ 61,500	
Operating	686,549	585,175	649,000	807,500	807,500	807,500	
Total Countywide	$ 758,196	$ 647,257	$ 709,000	$ 869,000	$ 869,000	$ 869,000	**23%**
Notes: FY16 budget includes Liability Insurance increase of $25,000, and take over of Industrial Development Authority debt of $113,940. Contracted services consist of Pitney Bowes, and Wells Fargo Advisory Fee.							
Commissioners							
Salaries & Benefits	$ 103,040	$ 104,595	$ 75,869	$ 77,764	$ 77,764	$ 77,764	
Operating	87,701	90,163	79,000	79,500	79,500	79,500	
Total Commissioners	$ 190,742	$ 194,758	$ 154,869	$ 157,264	$ 157,264	$ 157,264	**2%**
County Manager							
Salaries & Benefits	$ 99,151	$ 155,250	$ 130,718	$ 135,135	$ 139,094	$ 139,094	
Operating	8,114	6,750	8,900	10,200	10,200	10,200	
Total County Manager	$ 107,266	$ 162,000	$ 139,618	$ 145,335	$ 149,294	$ 149,294	**7%**
Notes: FY16 budget includes entire Part-Time Executive Assistant position salary and payroll taxes which were distributed in prior year among several departments.							
Finance							
Salaries & Benefits	$ 201,069	$ 212,804	$ 255,001	$ 237,649	$ 243,764	$ 243,764	
Operating	7,738	3,142	3,620	7,200	7,200	7,200	
Total Finance	$ 208,807	$ 215,945	$ 258,621	$ 244,849	$ 250,964	$ 250,964	**-3%**
Human Resources							
Salaries & Benefits	$ 76,337	$ 75,646	$ 115,238	$ 121,293	$ 124,538	$ 124,538	
Operating	2,261	3,978	3,700	4,050	4,050	4,050	
Total Human Resources	$ 78,598	$ 79,624	$ 118,938	$ 125,343	$ 128,588	$ 128,588	**8%**
Notes: FY2016 budget reflects Part-Time Human Resources position approved in FY2015.							
Tax Commissioner							
Salaries & Benefits	$ 273,314	$ 286,660	$ 304,734	$ 305,316	$ 310,968	$ 310,968	
Operating	57,379	57,795	54,160	54,160	54,160	54,160	
Total Tax Commissioner	$ 330,693	$ 344,455	$ 358,894	$ 359,476	$ 365,128	$ 365,128	**2%**
Tax Assessors							
Salaries & Benefits	$ 392,695	$ 372,192	$ 403,555	$ 416,460	$ 427,256	$ 427,256	
Operating	102,127	92,196	76,065	75,865	75,865	75,865	
Total Tax Assessors	$ 494,822	$ 464,388	$ 479,620	$ 492,325	$ 503,121	$ 503,121	**5%**
Notes: FY2016 budget reflects correction of salaries and benefits.							
Board of Equalization							
Operating	$ 2,263	$ 1,723	$ 5,150	$ 5,150	$ 5,150	$ 5,150	
Total Board of Equalization	$ 2,263	$ 1,723	$ 5,150	$ 5,150	$ 5,150	$ 5,150	**0%**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
General Government - Continued							
County Clerk							
Salaries & Benefits	$ 49,992	$ 47,397	$ 90,842	$ 77,980	$ 80,040	$ 80,040	
Operating	2,794	1,812	12,390	8,935	8,935	8,935	
Total County Clerk	$ 52,786	$ 49,209	$ 103,232	$ 86,915	$ 88,975	$ 88,975	**-14%**
Notes: FY2016 budget reflects decrease in contract services due to prior year software upgrade.							
Engineer							
Salaries & Benefits	$ 135,754	$ 150,040	$ 84,339	$ 96,048	$ 96,048	$ 96,048	
Operating	1,434	1,810	76,550	2,700	2,700	2,700	
Total Engineer	$ 137,188	$ 151,851	$ 160,889	$ 98,748	$ 98,748	$ 98,748	**-39%**
Elections & Registration							
Salaries & Benefits	$ 81,563	$ 81,981	$ 84,436	$ 84,918	$ 87,107	$ 87,107	
Operating	58,317	48,982	37,050	54,100	54,100	54,100	
Total Elections & Registration	$ 139,881	$ 130,962	$ 121,486	$ 139,018	$ 141,207	$ 141,207	**16%**
Notes: FY2016 budget reflects Poll Workers increase of $5,000, and Advertising increase of $1,500.							
Facilities Management							
Salaries & Benefits	$ 234,145	$ 260,934	$ 287,043	$ 336,030	$ 344,596	$ 344,596	
Operating	359,050	445,291	453,646	453,646	453,646	453,646	
Total Facilities Management	$ 593,195	$ 706,225	$ 740,689	$ 789,676	$ 798,242	$ 798,242	**8%**
Notes: FY2016 budget reflects correction of salaries and benefits.							
Information Technology							
Salaries & Benefits	$ 116,056	$ 117,559	$ 118,936	$ 119,243	$ 122,419	$ 122,419	
Operating	87,946	73,319	96,893	113,974	113,974	113,974	
Total Information Technology	$ 204,002	$ 190,878	$ 215,829	$ 233,217	$ 236,393	$ 236,393	**10%**
Notes: FY2016 budget reflects Financial Software update of $10,789.							
Fleet Services							
Salaries & Benefits	$ -	$ 228,056	$ 248,921	$ 244,721	$ 250,993	$ 250,993	
Operating	-	28,910	41,000	55,840	55,840	55,840	
Total Fleet Services	$ -	$ 256,965	$ 289,921	$ 300,561	$ 306,833	$ 306,833	**6%**
Notes: FY2016 budget reflects Equipment under $5,000 increase of $12,000 for replacement tools utilized in the Fleet Department.							
Roads & Bridges							
Salaries & Benefits	$ 1,245,866	$ 976,217	$ 1,020,885	$ 1,095,838	$ 1,121,542	$ 1,121,542	
Operating	449,584	649,239	446,450	378,250	378,250	378,250	
Total Roads & Bridges	$ 1,695,449	$ 1,625,455	$ 1,467,335	$ 1,474,088	$ 1,499,792	$ 1,499,792	**2%**
Notes: FY2016 budget reflects reclassification of one employee from Engineer Department and correction of salaries and benefit. The Materials expense line item decreased $70,000 because a portion will be funded SPLOST V & VI. The Gas/Oil expense line item decreased by $15,000, Parts/Repairs/Maintenance increased by $10,000, Supplies increased by $4,100, and Contracted Services/Labor increased by $4,000.							

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
General Government - Continued							
Safety							
Operating	$ 1,008	$ 830	$ 1,100	$ 1,100	$ 1,100	$ 1,100	
Total Safety	$ 1,008	$ 830	$ 1,100	$ 1,100	$ 1,100	$ 1,100	**0%**
Contingency							
Operating	$ -	$ -	$ 321,430	$ -	$ 250,000	$ 250,000	
Total Contingency	$ -	$ -	$ 321,430	$ -	$ 250,000	$ 250,000	**-22%**
Total General Government	$ 4,994,896	$ 5,222,527	$ 5,646,621	$ 5,522,065	$ 5,849,799	$ 5,849,799	**4%**
Judicial							
Accountability Court							
Salaries & Benefits	$ 40,529	$ 68,693	$ 67,791	$ -	$ -	$ -	
Operating	127,961	174,221	238,279	-	-	-	
Total Accountability Court	$ 168,489	$ 242,914	$ 306,070	$ -	$ -	$ -	**-100%**
Notes: Accountability Court moved to a Special Revenue Fund for FY2016.							
Probate Court							
Salaries & Benefits	$ 131,141	$ 153,089	$ 151,232	$ 157,145	$ 159,135	$ 159,135	
Operating	43,048	45,933	39,242	25,400	25,400	25,400	
Total Probate Court	$ 174,189	$ 199,022	$ 190,474	$ 182,545	$ 184,535	$ 184,535	**-3%**
Notes: FY2016 reflects transition of two (2) Part-Time positions to one (1) Full-Time position.							
Magistrate Court							
Salaries & Benefits	$ 361,463	$ 364,618	$ 212,224	$ 163,935	$ 165,604	$ 165,604	
Operating	50,078	46,940	18,631	21,185	21,185	21,185	
Total Magistrate Court	$ 411,540	$ 411,558	$ 230,855	$ 185,120	$ 186,789	$ 186,789	**-19%**
Notes: FY2016 reflects decrease of Salaries & Benefits due to transfer of personnel from Magistrate Court to Clerk of Court.							
Clerk of Court							
Salaries & Benefits	$ 450,245	$ 456,271	$ 575,141	$ 627,760	$ 600,490	$ 600,490	
Operating	113,306	87,706	93,700	92,700	92,700	92,700	
Capital	-	50,000	-	-	-	-	
Total Clerk of Court	$ 563,551	$ 593,977	$ 668,841	$ 720,460	$ 693,190	$ 693,190	**4%**
Notes: FY2016 reflects increase of Salaries & Benefits due to transfer of personnel from Magistrate Court to Clerk of Court.							
Juvenile Offenders							
Operating	$ 2,395	$ 3,714	$ 8,000	$ 8,000	$ 8,000	$ 8,000	
Total Juvenile Offenders	$ 2,395	$ 3,714	$ 8,000	$ 8,000	$ 8,000	$ 8,000	**0%**
Superior Court							
Salaries & Benefits	$ 141,402	$ 145,137	$ 143,919	$ 144,037	$ 147,940	$ 147,940	
Operating	69,818	72,839	67,800	67,800	67,800	67,800	
Total Superior Court	$ 211,220	$ 217,976	$ 211,719	$ 211,837	$ 215,740	$ 215,740	**2%**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Judicial - Continued							
District Attorney							
Salaries & Benefits	$ 38,699	$ 36,725	$ 34,372	$ 34,346	$ 50,456	$ 50,456	
Operating	149,166	178,964	95,945	94,000	94,000	94,000	
Total District Attorney	$ 187,865	$ 215,689	$ 130,317	$ 128,346	$ 144,456	$ 144,456	**11%**
Notes: FY2016 budget reflects addition of one (1) temporary Full-Time position. The State of Georgia will begin funding the position in November, 2016.							
Public Defender							
Salaries & Benefits	$ 48,315	$ 49,539	$ 50,544	$ 52,507	$ 53,763	$ 53,763	
Operating	361,041	350,899	378,756	385,776	385,776	385,776	
Total Public Defender	$ 409,356	$ 400,439	$ 429,300	$ 438,283	$ 439,539	$ 439,539	**2%**
Notes: FY2016 reflectes Contracted Services increase of $4,764, and Interpreter expenses increase of $3,000.							
Juvenile Court							
Salaries & Benefits	$ 171,124	$ 184,941	$ 193,618	$ 212,549	$ 215,264	$ 215,264	
Operating	78,011	79,848	80,300	78,250	78,250	78,250	
Total Juvenile Court	$ 249,135	$ 264,789	$ 273,918	$ 290,799	$ 293,514	$ 293,514	**7%**
Notes: FY2016 reflects increase in benefits. Court Reporter increased $2,000, Training/Conferences increased $1,500, and Interpeter expenses increased $2,000.							
State Court							
Salaries & Benefits	$ 162,128	$ 154,663	$ 167,132	$ 170,232	$ 171,138	$ 171,138	
Operating	95,140	88,480	98,320	98,320	98,320	98,320	
Total State Court	$ 257,268	$ 243,143	$ 265,452	$ 268,552	$ 269,458	$ 269,458	**2%**
Solicitor							
Salaries & Benefits	$ 140,532	$ 134,831	$ 146,677	$ 147,998	$ 148,904	$ 148,904	
Operating	9,500	9,500	8,550	8,550	8,550	8,550	
Total Solicitor	$ 150,032	$ 144,331	$ 155,227	$ 156,548	$ 157,454	$ 157,454	**1%**
Total Judicial	$ 2,785,040	$ 2,937,552	$ 2,870,173	$ 2,590,490	$ 2,592,675	$ 2,592,675	**-10%**
Public Safety							
Sheriff							
Salaries & Benefits	$ 1,957,898	$ 2,201,437	$ 2,216,653	$ 2,291,531	$ 2,392,590	$ 2,392,590	
Operating	607,989	587,827	513,496	497,379	511,229	511,229	
Total Sheriff	$ 2,565,886	$ 2,789,264	$ 2,730,149	$ 2,788,910	$ 2,903,819	$ 2,903,819	**6%**
Notes: FY2016 budget reflects correction of salaries and benefit, and addition of two (2) Full-Time positions. The Uniforms expense line item increased $13,850, the Gas/Oil expense line item decreased by $36,753, Supplies increased by $20,500.							
Jail							
Salaries & Benefits	$ 1,396,153	$ 1,397,643	$ 1,417,229	$ 1,424,253	$ 1,494,588	$ 1,494,588	
Operating	594,625	771,589	599,698	611,019	611,019	611,019	
Total Jail	$ 1,990,778	$ 2,169,233	$ 2,016,927	$ 2,035,272	$ 2,105,607	$ 2,105,607	**4%**
Notes: FY2016 budget reflects corrections of salaries and benefits, and addition of two (2) Full-Time positions. The Parts/Repairs/Maintenance expense line item increased $18,500, and Boarding Prisioners decreased $10,920.							

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Public Safety - Continued							
Heat Unit							
Salaries & Benefits	$ 50,459	$ 45,658	$ 44,113	$ 49,469	$ 50,586	$ 50,586	
Operating	90,650	15,950	30,260	26,360	26,360	26,360	
Total Heat Unit	$ 141,109	$ 61,609	$ 74,373	$ 75,829	$ 76,946	$ 76,946	**3%**
Notes: FY2016 budget reflects increase in benefits.							
Animal Control							
Salaries & Benefits	$ 149,134	$ 146,950	$ 145,317	$ 133,627	$ 149,613	$ 149,613	
Operating	94,075	108,295	71,951	78,978	78,978	78,978	
Total Animal Control	$ 243,208	$ 255,246	$ 217,268	$ 212,605	$ 228,591	$ 228,591	**5%**
Notes: FY2016 budget reflects addition of one (1) Part-Time position.							
Coroner							
Salaries & Benefits	$ 10,824	$ 10,116	$ 12,502	$ 12,152	$ 12,224	$ 12,224	
Operating	13,497	9,459	14,975	14,475	14,475	14,475	
Total Coroner	$ 24,321	$ 19,576	$ 27,477	$ 26,627	$ 26,699	$ 26,699	**-3%**
Fire Department							
Salaries & Benefits	$ 915,362	$ 887,979	$ 924,278	$ 925,616	$ 1,066,991	$ 1,066,991	
Operating	217,176	195,417	172,035	167,485	167,485	167,485	
Total Fire Department	$ 1,132,537	$ 1,083,396	$ 1,096,313	$ 1,093,101	$ 1,234,476	$ 1,234,476	**13%**
Notes: FY2016 budget reflects addition of three (3) Full-Time positions.							
Emergency Management							
Salaries & Benefits	$ 37,576	$ 36,116	$ 34,788	$ 34,800	$ 35,876	$ 35,876	
Operating	76,321	51,128	23,335	49,860	49,860	49,860	
Total Emergency Management	$ 113,897	$ 87,243	$ 58,123	$ 84,660	$ 85,736	$ 85,736	**48%**
Notes: FY2016 budget reflects GEMA Disaster Mitigation Grant of $25,000.							
Emergency Medical Service							
Operating	$ 381,622	$ 510,592	$ 435,592	$ 690,064	$ 690,064	$ 690,064	
Total Emergency Medical Service	$ 381,622	$ 510,592	$ 435,592	$ 690,064	$ 690,064	$ 690,064	**58%**
Notes: FY2016 budget reflects increase in Co EMS Subsidy to Hab Med Ctr of $253,047 due to increase in Salaries & Benefits, a 4% collection fee from Hab Med Ctr, and a calculation adjustment from Hab Med Ctr.							
Total Public Safety	$ 6,593,359	$ 6,976,158	$ 6,656,222	$ 7,007,068	$ 7,351,938	$ 7,351,938	**10%**
Recreation Department							
Salaries & Benefits	$ 379,667	$ 437,597	$ 396,773	$ 386,698	$ 398,112	$ 398,112	
Operating	403,223	419,140	413,918	430,207	430,207	430,207	
Total Recreation Department	$ 782,890	$ 856,737	$ 810,691	$ 816,905	$ 828,319	$ 828,319	**2%**
Notes: FY2016 budget reflects Supplies increase of $18,283, Contracted Services decrease of $5,560, and Utilities decrease of $10,549.							

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Housing & Development							
Economic Development							
Salaries & Benefits	$ 85,701	$ 87,188	$ 96,145	$ 95,867	$ 98,317	$ 98,317	
Operating	33,512	32,885	37,987	46,244	46,244	46,244	
Total Economic Development	$ 119,213	$ 120,073	$ 134,132	$ 142,111	$ 144,561	$ 144,561	**8%**
Notes: FY2016 budget reflects Advertising increase of $2,500, Travel Expense increase of $1,800, Dues increase of $865, and Meetings with meals increase of $500.							
Code Enforcement							
Salaries & Benefits	$ 58,960	$ 58,637	$ 59,998	$ 60,045	$ 61,672	$ 61,672	
Operating	12,857	11,223	8,680	9,300	9,300	9,300	
Total Code Enforcement	$ 71,816	$ 69,860	$ 68,678	$ 69,345	$ 70,972	$ 70,972	**3%**
Senior Center							
Operating	$ 215,587	$ 193,916	$ 155,872	$ 159,708	$ -	$ -	
Total Senior Center	$ 215,587	$ 193,916	$ 155,872	$ 159,708	$ -	$ -	**-100%**
Building Department							
Salaries & Benefits	$ 206,409	$ 208,233	$ 218,817	$ 220,063	$ 228,477	$ 228,477	
Operating	36,028	35,431	26,725	37,475	37,475	37,475	
Total Building Department	$ 242,436	$ 243,664	$ 245,542	$ 257,538	$ 265,952	$ 265,952	**8%**
Notes: FY2016 budget reflects Contracted Services increase of $3,500, Supplies increase of $2,100, License Renewal increase of $1,150, Training/Conferences increase of $1,100, and Small Equipment under $5,000 increase of $1,100.							
Planning Commission							
Operating	$ 5,384	$ 1,123	$ 4,600	$ 4,600	$ 4,600	$ 4,600	
Total Building Department	$ 5,384	$ 1,123	$ 4,600	$ 4,600	$ 4,600	$ 4,600	**0%**
Water & Sewer Authority							
Operating	$ -	$ 3,214	$ 5,500	$ -	$ -	$ -	
Total Water & Sewer Authority	$ -	$ 3,214	$ 5,500	$ -	$ -	$ -	**-100%**
Extension Services							
Salaries & Benefits	$ 19,291	$ 16,642	$ 17,972	$ 21,858	$ 23,000	$ 23,000	
Operating	73,804	81,962	72,834	74,625	74,625	74,625	
Total Extension Services	$ 93,095	$ 98,604	$ 90,806	$ 96,483	$ 97,625	$ 97,625	**8%**
Notes: FY2016 budget includes approved BOE funded increase in Part-Time Salary and related payroll taxes.							
Independent Agencies							
Operating	$ 825,759	$ 860,175	$ 833,940	$ 835,745	$ 844,195	$ 844,195	
Total Independent Agencies	$ 825,759	$ 860,175	$ 833,940	$ 835,745	$ 844,195	$ 844,195	**1%**
Total Housing & Development	$ 1,573,290	$ 1,590,631	$ 1,539,070	$ 1,565,530	$ 1,427,905	$ 1,427,905	**-7%**
Total General Fund	$ 16,729,475	$ 17,583,604	$ 17,522,777	$ 17,502,058	$ 18,050,636	$ 18,050,636	**3%**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries - Employee apprecation	$ 57,003	$ 47,110	$ 50,000	$ 50,000	$ 50,000	$ 50,000	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**57,003**	**47,110**	**50,000**	**50,000**	**50,000**	**50,000**	**0%**
Benefits							
Group Insurance	-	-	-	-	-	-	
Retirement Contribution	-	-	-	-	-	-	
Social Security (FICA) Contributions	207	3,479	-	-	-	-	
Workers' Compensation	-	-	-	-	-	-	
Other Employee Benefits	14,437	11,492	10,000	11,500	11,500	11,500	
Total Benefits	**14,644**	**14,972**	**10,000**	**11,500**	**11,500**	**11,500**	**15%**
Total Personal Services	**71,647**	**62,082**	**60,000**	**61,500**	**61,500**	**61,500**	**3%**
Operating Expenditures							
Telephone	2,117	-	-	-	-	-	
Advertising	13,500	9,545	13,500	13,500	13,500	13,500	
Liability Insurance	253,406	302,934	250,000	275,000	275,000	275,000	
Postage	(5,013)	(2,730)	-	-	-	-	
Conference & Training	2,621	-	-	-	-	-	
Contracted Services	13,734	21,390	10,000	10,000	10,000	10,000	
Wellness Program	7,254	8,628	8,000	8,000	8,000	8,000	
Drug Testing	1,879	2,674	3,000	3,000	3,000	3,000	
Pre-Employment Physicals	4,962	5,832	5,000	6,000	6,000	6,000	
Printer Charges	-	-	163,000	163,000	163,000	163,000	
Other Expenses	4,267	10,653	500	1,000	1,000	1,000	
Legal Services	108,073	123,787	120,000	120,000	120,000	120,000	
Legal Settlement	200,000	-	-	-	-	-	
Audit Services	79,750	86,220	76,000	76,000	76,000	76,000	
Note Payable Interest	-	16,243	-	-	-	-	
Debt Service	-	-	-	132,000	132,000	132,000	
Total Operating Expenditures	**686,549**	**585,175**	**649,000**	**807,500**	**807,500**	**807,500**	**24%**
Total Expenditures	**$ 758,196**	**$ 647,257**	**$ 709,000**	**$ 869,000**	**$ 869,000**	**$ 869,000**	**23%**

Notes: FY16 budget includes Liability Insurance increase of $25,000, and take over of Industrial Development Authority debt of $113,940. Contracted services consist of Pitney Bowes, and Wells Fargo Advisory Fee.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 76,403	$ 76,778	$ 55,305	$ 56,578	$ 56,578	$ 56,578	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**76,403**	**76,778**	**55,305**	**56,578**	**56,578**	**56,578**	**2%**
Benefits							
Group Insurance	16,111	17,463	13,549	10,517	10,517	10,517	
Social Security (FICA) Contributions	5,777	5,865	4,231	4,303	4,303	4,303	
Retirement Contribution	3,364	3,086	1,065	4,508	4,508	4,508	
Workers' Compensation	1,176	1,121	1,719	1,563	1,563	1,563	
Vision Insurance	48	63	-	-	-	-	
Dental Insurance	161	219	-	295	295	295	
Total Benefits	**26,637**	**27,817**	**20,564**	**21,186**	**21,186**	**21,186**	**3%**
Total Personal Services	**103,040**	**104,595**	**75,869**	**77,764**	**77,764**	**77,764**	**2%**
Operating Expenditures							
Telephone	43	-	-	-	-	-	
Advertising	3,658	7,382	8,000	8,000	8,000	8,000	
Travel Expense	1,483	3,001	4,000	5,000	5,000	5,000	
Postage	3,479	3,531	3,500	3,500	3,500	3,500	
Conference & Training	16,584	8,441	8,000	8,000	8,000	8,000	
Dues	40,359	41,099	40,500	40,000	40,000	40,000	
Contracted Services	3,094	3,092	4,500	4,500	4,500	4,500	
Supplies	8,863	13,192	8,500	8,500	8,500	8,500	
Printer/copier charges	7,384	8,993	-	-	-	-	
Gas/Oil	44	-	-	-	-	-	
Meeting With Meals	2,713	1,433	2,000	2,000	2,000	2,000	
Total Operating Expenditures	**87,701**	**90,163**	**79,000**	**79,500**	**79,500**	**79,500**	**1%**
Total Expenditures	**$ 190,742**	**$ 194,758**	**$ 154,869**	**$ 157,264**	**$ 157,264**	**$ 157,264**	**2%**

Authorized Positions Per Department

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**1**	**-**	**-**	**-**	**-**	**-**
Part Time	**5**	**5**	**5**	**5**	**5**	**5**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 76,104	$ 119,694	$ 103,043	$ 113,103	$ 117,062	$ 117,062	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**76,104**	**119,694**	**103,043**	**113,103**	**117,062**	**117,062**	**14%**
Benefits							
Group Insurance	1,694	4,060	7,172	5,952	5,952	5,952	
Social Security (FICA) Contributions	5,942	9,119	7,705	8,652	8,652	8,652	
Retirement Contribution	14,586	20,294	12,345	7,027	7,027	7,027	
Workers' Compensation	826	1,901	180	164	164	164	
Vision Insurance	-	39	54	70	70	70	
Dental Insurance	-	143	219	167	167	167	
Total Benefits	**23,047**	**35,556**	**27,675**	**22,032**	**22,032**	**22,032**	**-20%**
Total Personal Services	**99,151**	**155,250**	**130,718**	**135,135**	**139,094**	**139,094**	**6%**
Operating Expenditures							
Telephone	1,475	671	1,500	1,500	1,500	1,500	
Travel Expense	2,447	669	2,000	2,000	2,000	2,000	
Parts/Repair/Maintenance	190	332	300	300	300	300	
Conference & Training	1,595	2,089	2,000	2,100	2,100	2,100	
Dues	760	950	1,100	1,000	1,000	1,000	
Supplies	39	306	300	1,000	1,000	1,000	
Gas/Oil	1,320	1,647	1,200	1,500	1,500	1,500	
Tires/Tubes	-	-	500	500	500	500	
Meeting With Meals	289	85	-	300	300	300	
Total Operating Expenditures	**8,114**	**6,750**	**8,900**	**10,200**	**10,200**	**10,200**	**15%**
Total Expenditures	**$ 107,266**	**$ 162,000**	**$ 139,618**	**$ 145,335**	**$ 149,294**	**$ 149,294**	**7%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**1**	**2**	**2**	**2**	**2**	**2**

Notes: FY16 budget includes entire Part-Time Executive Assistant position salary and payroll taxes which were distributed in prior year among several departments.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 154,072	$ 163,267	$ 197,580	$ 174,720	$ 180,835	$ 180,835	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**154,072**	**163,267**	**197,580**	**174,720**	**180,835**	**180,835**	**-8%**
Benefits							
Group Insurance	22,161	23,040	30,044	38,237	38,237	38,237	
Social Security (FICA) Contributions	11,753	11,713	14,762	13,366	13,366	13,366	
Retirement Contribution	10,371	10,427	11,043	9,585	9,585	9,585	
Workers' Compensation	1,707	3,304	429	390	390	390	
Vision Insurance	233	237	252	277	277	277	
Dental Insurance	772	816	891	1,074	1,074	1,074	
Total Benefits	**46,997**	**49,536**	**57,421**	**62,929**	**62,929**	**62,929**	**10%**
Total Personal Services	**201,069**	**212,804**	**255,001**	**237,649**	**243,764**	**243,764**	
Operating Expenditures							
Telephone	277	291	750	750	750	750	
Advertising	317	-	100	200	200	200	
Travel Expense	1,281	218	1,500	2,500	2,500	2,500	
Postage	49	558	-	-	-	-	
Conference & Training	2,087	1,770	820	2,000	2,000	2,000	
Dues	610	305	200	500	500	500	
Supplies	3,117	-	250	1,250	1,250	1,250	
Total Operating Expenditures	**7,738**	**3,142**	**3,620**	**7,200**	**7,200**	**7,200**	**99%**
Total Expenditures	**$ 208,807**	**$ 215,945**	**$ 258,621**	**$ 244,849**	**$ 250,964**	**$ 250,964**	**-3%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**4**	**4**	**4**	**4**	**4**	**4**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 61,773	$ 60,452	$ 87,732	$ 87,048	$ 90,095	$ 90,095	
Part Time Salaries	-	-	-	5,655	5,853	5,853	
Overtime	-	-	-	-	-	-	
Total Salaries	**61,773**	**60,452**	**87,732**	**92,703**	**95,948**	**95,948**	**9%**
Benefits							
Group Insurance	5,492	5,497	15,720	17,146	17,146	17,146	
Social Security (FICA) Contributions	4,542	4,609	6,248	7,102	7,102	7,102	
Retirement Contribution	3,629	3,614	4,783	3,549	3,549	3,549	
Workers' Compensation	630	1,192	190	173	173	173	
Vision Insurance	63	63	127	139	139	139	
Dental Insurance	209	219	438	481	481	481	
Total Benefits	**14,565**	**15,194**	**27,506**	**28,590**	**28,590**	**28,590**	**4%**
Total Personal Services	**76,337**	**75,646**	**115,238**	**121,293**	**124,538**	**124,538**	
Operating Expenditures							
Telephone	-	152	-	-	-	-	
Travel Expense	281	624	500	500	500	500	
Conference & Training	1,442	2,321	3,000	3,000	3,000	3,000	
Dues	290	100	200	200	200	200	
Supplies	233	781	-	150	150	150	
Meeting With Meals	15	-	-	-	-	-	
Small Equipment under $5,000	-	-	-	200	200	200	
Total Operating Expenditures	**2,261**	**3,978**	**3,700**	**4,050**	**4,050**	**4,050**	**9%**
Total Expenditures	**$ 78,598**	**$ 79,624**	**$ 118,938**	**$ 125,343**	**$ 128,588**	**$ 128,588**	**8%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**1**	**1**	**1**	**2**	**2**	**2**
Part Time	**-**	**-**	**1**	**1**	**1**	**1**

Notes: FY2016 budget reflects Part-Time Human Resources position approved in FY2015.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 208,716	$ 219,119	$ 234,432	$ 238,078	$ 243,730	$ 243,730	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**208,716**	**219,119**	**234,432**	**238,078**	**243,730**	**243,730**	**4%**
Benefits							
Group Insurance	36,993	33,819	37,362	33,050	33,050	33,050	
Retirement Contribution	8,577	12,250	12,244	12,864	12,864	12,864	
Social Security (FICA) Contributions	15,242	16,253	16,763	17,754	17,754	17,754	
Workers' Compensation	2,188	3,812	2,524	2,294	2,294	2,294	
Vision Insurance	370	315	316	348	348	348	
Dental Insurance	1,228	1,093	1,093	928	928	928	
Total Benefits	**64,598**	**67,541**	**70,302**	**67,238**	**67,238**	**67,238**	**-4%**
Total Personal Services	**273,314**	**286,660**	**304,734**	**305,316**	**310,968**	**310,968**	
Operating Expenditures							
Telephone	2,086	1,562	360	360	360	360	
Advertising	50	-	-	-	-	-	
Travel Expense	862	810	900	900	900	900	
Parts/Repair/Maintenance	107	287	98	-	-	-	
Postage	25,959	14,767	18,100	18,100	18,100	18,100	
Conference & Training	1,532	738	-	1,000	1,000	1,000	
Dues	1,292	1,447	871	800	800	800	
Contracted Services	18,660	32,370	29,500	29,500	29,500	29,500	
Supplies	6,832	5,814	4,331	3,500	3,500	3,500	
Total Operating Expenditures	**57,379**	**57,795**	**54,160**	**54,160**	**54,160**	**54,160**	**0%**
Total Expenditures	**$ 330,693**	**$ 344,455**	**$ 358,894**	**$ 359,476**	**$ 365,128**	**$ 365,128**	**2%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**7**	**7**	**7**	**7**	**7**	**7**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 275,067	$ 264,457	$ 289,973	$ 290,000	$ 300,150	$ 300,150	
Part Time Salaries	18,186	15,771	18,932	18,470	19,116	19,116	
Overtime	-	-	-	-	-	-	
Total Salaries	**293,254**	**280,228**	**308,905**	**308,470**	**319,266**	**319,266**	**3%**
Benefits							
Group Insurance	53,325	47,118	54,663	65,634	65,634	65,634	
Retirement Contribution	18,255	17,749	15,808	15,526	15,526	15,526	
Social Security (FICA) Contributions	20,756	19,906	21,642	23,930	23,930	23,930	
Workers' Compensation	5,164	5,520	628	571	571	571	
Vision Insurance	481	359	379	486	486	486	
Dental Insurance	1,459	1,312	1,530	1,843	1,843	1,843	
Total Benefits	**99,441**	**91,964**	**94,650**	**107,990**	**107,990**	**107,990**	**14%**
Total Personal Services	**392,695**	**372,192**	**403,555**	**416,460**	**427,256**	**427,256**	
Operating Expenditures							
Telephone	3,311	2,404	-	-	-	-	
Advertising	-	104	-	100	100	100	
Parts/Repair/Maintenance	576	708	300	300	300	300	
Postage	1,371	1,638	1,400	1,300	1,300	1,300	
Conference & Training	5,031	5,140	7,000	7,000	7,000	7,000	
Dues	245	280	280	280	280	280	
Contracted Services	75,209	66,121	62,235	62,235	62,235	62,235	
Lease Payment	1,616	414	450	450	450	450	
Printer/copier charges	9,132	11,122	-	-	-	-	
Gas/Oil	2,302	2,396	2,450	2,200	2,200	2,200	
Tires/Tubes	-	-	450	500	500	500	
Supplies	3,334	1,869	1,500	1,500	1,500	1,500	
Total Operating Expenditures	**102,127**	**92,196**	**76,065**	**75,865**	**75,865**	**75,865**	**0%**
Total Expenditures	**$ 494,822**	**$ 464,388**	**$ 479,620**	**$ 492,325**	**$ 503,121**	**$ 503,121**	**5%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**7**	**7**	**9**	**9**	**9**	**9**
Part Time	**5**	**5**	**5**	**5**	**5**	**5**

Notes: FY2016 budget reflects correction of salaries and benefits.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Operating Expenditures							
Advertising	$ -	$ -	$ 100	$ 100	$ 100	$ 100	
Travel Expense	518	138	1,100	1,100	1,100	1,100	
Per Diem	1,548	949	2,000	2,000	2,000	2,000	
Postage	108	293	1,500	1,300	1,300	1,300	
Conference & Training	55	50	150	350	350	350	
Supplies	35	293	300	300	300	300	
Total Operating Expenditures	**2,263**	**1,723**	**5,150**	**5,150**	**5,150**	**5,150**	**0%**
Total Expenditures	**$ 2,263**	**$ 1,723**	**$ 5,150**	**$ 5,150**	**$ 5,150**	**$ 5,150**	**0%**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 38,685	$ 36,218	$ 65,841	$ 58,844	$ 60,904	$ 60,904	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**38,685**	**36,218**	**65,841**	**58,844**	**60,904**	**60,904**	**-7%**
Benefits							
Group Insurance	5,202	5,410	13,424	11,904	11,904	11,904	
Retirement Contribution	2,438	1,993	5,887	2,126	2,126	2,126	
Social Security (FICA) Contributions	2,987	2,776	4,928	4,502	4,502	4,502	
Workers' Compensation	419	719	144	131	131	131	
Vision Insurance	61	63	54	139	139	139	
Dental Insurance	201	219	564	334	334	334	
Total Benefits	**11,307**	**11,180**	**25,001**	**19,136**	**19,136**	**19,136**	**-23%**
Total Personal Services	**49,992**	**47,397**	**90,842**	**77,980**	**80,040**	**80,040**	
Operating Expenditures							
Telephone	332	360	360	360	360	360	
Advertising	153	-	-	-	-	-	
Travel Expense	342	20	550	550	550	550	
Conference & Training	1,585	1,352	1,000	1,000	1,000	1,000	
Dues	15	-	80	125	125	125	
Contracted Services	-	-	10,000	6,500	6,500	6,500	
Supplies	366	79	400	400	400	400	
Total Operating Expenditures	**2,794**	**1,812**	**12,390**	**8,935**	**8,935**	**8,935**	**-28%**
Total Expenditures	**$ 52,786**	**$ 49,209**	**$ 103,232**	**$ 86,915**	**$ 88,975**	**$ 88,975**	**-14%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY16	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**1**	**2**	**2**	**2**	**2**	**2**

Notes: FY2016 budget reflects decrease in contract services due to prior year software upgrade.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 61,209	$ 60,927	$ 62,554	$ 62,546	$ 64,735	$ 64,735	
Part Time Salaries	5,196	3,683	-	-	-	-	
Overtime	1,756	1,351	1,500	1,500	1,500	1,500	
Total Salaries	**68,160**	**65,962**	**64,054**	**64,046**	**66,235**	**66,235**	**3%**
Benefits							
Group Insurance	5,438	4,550	11,957	11,912	11,912	11,912	
Retirement Contribution	399	3,931	3,055	3,577	3,577	3,577	
Social Security (FICA) Contributions	6,791	5,915	4,669	4,785	4,785	4,785	
Workers' Compensation	504	1,431	136	124	124	124	
Vision Insurance	63	49	127	140	140	140	
Dental Insurance	209	143	438	334	334	334	
Total Benefits	**13,403**	**16,019**	**20,382**	**20,872**	**20,872**	**20,872**	**2%**
Total Personal Services	**81,563**	**81,981**	**84,436**	**84,918**	**87,107**	**87,107**	
Operating Expenditures							
Poll Workers	21,491	11,756	10,000	15,000	15,000	15,000	
Telephone	1,802	1,202	-	-	-	-	
Advertising	3,014	5,586	3,500	5,000	5,000	5,000	
Travel Expense	445	743	500	750	750	750	
Per Diem	1,265	2,585	3,000	2,500	2,500	2,500	
Postage	2,374	9,354	7,500	7,500	7,500	7,500	
Conference & Training	2,024	2,284	1,500	2,000	2,000	2,000	
Dues	-	-	50	150	150	150	
Contracted Services	720	734	-	-	-	-	
Lease Payment	-	-	1,000	1,200	1,200	1,200	
Printer/copier charges	1,703	2,074	-	-	-	-	
Supplies	19,081	12,665	10,000	10,000	10,000	10,000	
Small Equipment Under $5,000	4,399	-	-	10,000	10,000	10,000	
Total Operating Expenditures	**58,317**	**48,982**	**37,050**	**54,100**	**54,100**	**54,100**	**46%**
Total Expenditures	**$ 139,881**	**$ 130,962**	**$ 121,486**	**$ 139,018**	**$ 141,207**	**$ 141,207**	**16%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**2**	**2**	**2**	**2**	**2**	**2**

Notes: FY2016 budget reflects Poll Workers increase of $5,000, and Advertising increase of $1,500.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 176,102	$ 197,848	$ 209,469	$ 244,753	$ 253,319	$ 253,319	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**176,102**	**197,848**	**209,469**	**244,753**	**253,319**	**253,319**	**21%**
Benefits							
Group Insurance	29,098	31,708	41,014	52,138	52,138	52,138	
Retirement Contribution	10,572	10,782	11,419	11,616	11,616	11,616	
Social Security (FICA) Contributions	13,253	14,944	15,634	18,724	18,724	18,724	
Workers' Compensation	3,550	3,979	7,535	6,849	6,849	6,849	
Vision Insurance	364	395	442	486	486	486	
Dental Insurance	1,206	1,277	1,530	1,464	1,464	1,464	
Total Benefits	**58,043**	**63,086**	**77,574**	**91,277**	**91,277**	**91,277**	**18%**
Total Personal Services	**234,145**	**260,934**	**287,043**	**336,030**	**344,596**	**344,596**	
Operating Expenditures							
Telephone	159	2,098	2,820	2,820	2,820	2,820	
Advertising	232	169	200	400	400	400	
Parts/Repair/Maintenance	52,719	70,087	64,983	63,033	63,033	63,033	
Equipment Rental	-	-	400	200	200	200	
Conference & Training	55	-	-	-	-	-	
Contracted Services	66,551	62,203	86,243	77,243	77,243	77,243	
Janitorial	12,997	15,136	-	-	-	-	
Rent HEMC Annex	81,429	86,151	85,821	85,821	85,821	85,821	
Waste Disposal	3,494	6,553	4,848	6,948	6,948	6,948	
Uniforms	3,425	4,153	4,810	3,900	3,900	3,900	
Utilities	108,006	163,055	174,875	183,618	183,618	183,618	
Gas/Oil	11,296	11,886	11,173	10,886	10,886	10,886	
Tires/Tubes	927	1,398	800	1,000	1,000	1,000	
Supplies	17,758	22,248	14,673	16,727	16,727	16,727	
Small Equipment Under $5,000	-	154	2,000	1,050	1,050	1,050	
Total Operating Expenditures	**359,050**	**445,291**	**453,646**	**453,646**	**453,646**	**453,646**	**0%**
Total Expenditures	**$ 593,195**	**$ 706,225**	**$ 740,689**	**$ 789,676**	**$ 798,242**	**$ 798,242**	**8%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**7**	**7**	**10**	**10**	**10**	**10**

Notes: FY2016 budget reflects correction of salaries and benefits.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 88,525	$ 88,479	$ 90,738	$ 90,751	$ 93,927	$ 93,927	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**88,525**	**88,479**	**90,738**	**90,751**	**93,927**	**93,927**	**4%**
Benefits							
Group Insurance	13,880	14,205	15,717	15,610	15,610	15,610	
Retirement Contribution	6,009	6,310	4,946	5,195	5,195	5,195	
Social Security (FICA) Contributions	6,207	6,239	6,773	6,943	6,943	6,943	
Workers' Compensation	890	1,762	197	179	179	179	
Vision Insurance	126	126	127	127	127	127	
Dental Insurance	418	437	438	438	438	438	
Total Benefits	**27,531**	**29,080**	**28,198**	**28,492**	**28,492**	**28,492**	**1%**
Total Personal Services	**116,056**	**117,559**	**118,936**	**119,243**	**122,419**	**122,419**	
Operating Expenditures							
Telephone	4,588	3,604	1,174	1,174	1,174	1,174	
Travel Expense	119	-	-	-	-	-	
Parts/Repair/Maintenance	4,213	9,487	5,000	5,000	5,000	5,000	
Postage	177	-	-	-	-	-	
Conference & Training	1,345	151	1,000	1,000	1,000	1,000	
Contracted Services	18,911	5,718	34,000	34,000	34,000	34,000	
Financial Software	31,650	35,419	35,419	52,500	52,500	52,500	
Document Mgt Software	2,737	-	-	-	-	-	
Printer/copier charges	526	640	-	-	-	-	
Supplies	113	-	-	-	-	-	
Gas/Oil	81	342	300	300	300	300	
Small Equipment Under $5,000	23,486	17,959	20,000	20,000	20,000	20,000	
Total Operating Expenditures	**87,946**	**73,319**	**96,893**	**113,974**	**113,974**	**113,974**	**18%**
Total Expenditures	**$ 204,002**	**$ 190,878**	**$ 215,829**	**$ 233,217**	**$ 236,393**	**$ 236,393**	**10%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**2**	**2**	**2**	**3**	**2**	**2**

Notes: FY2016 budget reflects Financial Software update of $10,789.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ -	$ 170,897	$ 178,567	$ 179,192	$ 185,464	$ 185,464	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	7,904	9,500	9,500	9,500	9,500	
Total Salaries	**-**	**178,801**	**188,067**	**188,692**	**194,964**	**194,964**	**4%**
Benefits							
Group Insurance	-	20,787	29,657	26,143	26,143	26,143	
Retirement Contribution	-	10,741	9,734	10,033	10,033	10,033	
Social Security (FICA) Contributions	-	12,708	14,614	13,709	13,709	13,709	
Workers' Compensation	-	4,131	5,723	5,202	5,202	5,202	
Vision Insurance	-	198	252	208	208	208	
Dental Insurance	-	689	874	734	734	734	
Total Benefits	**-**	**49,255**	**60,854**	**56,029**	**56,029**	**56,029**	**-8%**
Total Personal Services	**-**	**228,056**	**248,921**	**244,721**	**250,993**	**250,993**	
Operating Expenditures							
Telephone	-	360	-	540	540	540	
Advertising	-	169	-	200	200	200	
Travel Expense	-	169	-	1,000	1,000	1,000	
Parts/Repair/Maintenance	-	(6,706)	10,000	10,000	10,000	10,000	
Conference & Training	-	52	-	900	900	900	
Contracted Services	-	2,031	-	2,500	2,500	2,500	
Supplies	-	1,625	-	2,000	2,000	2,000	
Utilities	-	11,259	18,000	12,000	12,000	12,000	
Uniforms	-	2,070	-	2,200	2,200	2,200	
Gas/Oil	-	9,732	13,000	10,000	10,000	10,000	
Tires/Tubes	-	2,396	-	2,500	2,500	2,500	
Small Equipment Under $5,000	-	5,754	-	12,000	12,000	12,000	
Total Operating Expenditures	**-**	**28,910**	**41,000**	**55,840**	**55,840**	**55,840**	**36%**
Total Expenditures	**$ -**	**$ 256,965**	**$ 289,921**	**$ 300,561**	**$ 306,833**	**$ 306,833**	**6%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**4**	**6**	**6**	**6**	**6**	**6**

Notes: FY2016 budget reflects Equipment under $5,000 increase of $12,000 for replacement tools utilized in the Fleet Department.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 877,521	$ 666,703	$ 703,347	$ 734,400	$ 760,104	$ 760,104	
Part Time Salaries	11,389	-	-	-	-	-	
Overtime	14,262	42,881	20,000	25,000	25,000	25,000	
Total Salaries	**903,172**	**709,584**	**723,347**	**759,400**	**785,104**	**785,104**	**9%**
Benefits							
Group Insurance	157,179	126,605	135,622	166,057	166,057	166,057	
Retirement Contribution	58,159	48,039	38,343	44,737	44,737	44,737	
Social Security (FICA) Contributions	64,334	51,634	52,493	59,762	59,762	59,762	
Workers' Compensation	56,618	34,946	65,667	59,693	59,693	59,693	
Vision Insurance	1,532	1,227	1,261	1,526	1,526	1,526	
Dental Insurance	4,872	4,181	4,152	4,663	4,663	4,663	
Total Benefits	**342,694**	**266,632**	**297,538**	**336,438**	**336,438**	**336,438**	**13%**
Total Personal Services	**1,245,866**	**976,217**	**1,020,885**	**1,095,838**	**1,121,542**	**1,121,542**	
Operating Expenditures							
Telephone	3,744	2,948	1,800	2,425	2,425	2,425	
Advertising	164	50	-	-	-	-	
Paving Maintenance	11,452	6,386	14,000	10,000	10,000	10,000	
Parts/Repair/Maintenance	54,906	74,773	60,000	70,000	70,000	70,000	
Equipment Rental	682	65	100	100	100	100	
Postage	145	-	50	25	25	25	
Travel Expense	-	-	-	300	300	300	
Conference & Training	2,475	401	200	2,000	2,000	2,000	
Contracted Services	42,421	43,873	88,000	92,000	92,000	92,000	
Safety	2,085	1,987	-	-	-	-	
Supplies	7,838	5,284	6,000	10,100	10,100	10,100	
Utilities	39,514	12,174	12,000	12,000	12,000	12,000	
Uniforms	11,476	9,488	8,800	8,800	8,800	8,800	
Materials	127,857	148,068	120,000	50,000	50,000	50,000	
Gas/Oil	105,115	117,481	105,000	90,000	90,000	90,000	
Tires/Tubes	16,066	17,549	21,500	21,500	21,500	21,500	
Small Equipment Under $5,000	3,409	1,575	3,000	3,000	3,000	3,000	
Signage Equipment & Maintenance	6,091	6,081	6,000	6,000	6,000	6,000	
Gas Station	14,145	-	-	-	-	-	
LMIG Projects	-	201,058	-	-	-	-	
Total Operating Expenditures	**449,584**	**649,239**	**446,450**	**378,250**	**378,250**	**378,250**	**-15%**
Total Expenditures	**$ 1,695,449**	**$ 1,625,455**	**$ 1,467,335**	**$ 1,474,088**	**$ 1,499,792**	**$ 1,499,792**	**2%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**19**	**23**	**23**	**24**	**24**	**24**

Notes: FY2016 budget reflects reclassification of one employee from Engineer Department and correction of salaries and benefit. The Materials expense line item decreased $70,000 because a portion will be funded SPLOST V & VI. The Gas/Oil expense line item decreased by $15,000, Parts/Repairs/Maintenance increased by $10,000, Supplies increased by $4,100, and Contracted Services/Labor increased by $4,000.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 116,270	$ 94,821	$ 61,373	$ 75,000	$ 75,000	$ 75,000	
Part Time Salaries	-	30,385	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**116,270**	**125,205**	**61,373**	**75,000**	**75,000**	**75,000**	**22%**
Benefits							
Group Insurance	4,812	7,621	9,083	10,115	10,115	10,115	
Retirement Contribution	4,322	5,181	3,618	-	-	-	
Social Security (FICA) Contributions	8,706	9,298	4,595	5,736	5,736	5,736	
Workers' Compensation	1,518	2,453	5,335	4,850	4,850	4,850	
Vision Insurance	29	63	63	63	63	63	
Dental Insurance	96	218	272	284	284	284	
Total Benefits	**19,484**	**24,835**	**22,966**	**21,048**	**21,048**	**21,048**	**-8%**
Total Personal Services	**135,754**	**150,040**	**84,339**	**96,048**	**96,048**	**96,048**	
Operating Expenditures							
Engineering Consulting	-	-	75,000	-	-	-	
Telephone	781	1,080	300	1,300	1,300	1,300	
Travel Expense	-	-	350	500	500	500	
Conference & Training	550	600	500	500	500	500	
Gas/Oil	-	130	300	300	300	300	
Supplies	102	-	100	100	100	100	
Total Operating Expenditures	**1,434**	**1,810**	**76,550**	**2,700**	**2,700**	**2,700**	**-96%**
Total Expenditures	**$ 137,188**	**$ 151,851**	**$ 160,889**	**$ 98,748**	**$ 98,748**	**$ 98,748**	**-39%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**2**	**2**	**1**	**1**	**1**	**1**

Notes: FY2016 budget reflects reclassification of one employee to Roads & Bridges Department.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Operating Expenditures							
Travel Expense	$ 47	$ 26	$ 100	$ 100	$ 100	$ 100	
Supplies	961	804	1,000	1,000	1,000	1,000	
Total Operating Expenditures	**1,008**	**830**	**1,100**	**1,100**	**1,100**	**1,100**	**0%**
Total Expenditures	**$ 1,008**	**$ 830**	**$ 1,100**	**$ 1,100**	**$ 1,100**	**$ 1,100**	**0%**



Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Recommended Budget FY17	% of Change
Salaries							
Regular Salaries	$ 33,863	$ 42,500	$ 43,564	$ -	$ -	$ -	
Part Time Salaries	-	14,989	15,376	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**33,863**	**57,489**	**58,940**	**-**	**-**	**-**	**-100%**
Benefits							
Group Insurance	1,681	1,759	1,949	-	-	-	
Retirement Contribution	2,069	2,932	2,375	-	-	-	
Social Security (FICA) Contributions	2,577	5,398	4,399	-	-	-	
Workers' Compensation	338	1,115	128	-	-	-	
Vision Insurance	-	-	-	-	-	-	
Dental Insurance	-	-	-	-	-	-	
Total Benefits	**6,666**	**11,204**	**8,851**	**-**	**-**	**-**	**-100%**
Total Personal Services	**40,529**	**68,693**	**67,791**	**-**	**-**	**-**	
Operating Expenditures							
Telephone	2,045	2,556	3,600	-	-	-	
Travel Expense	8,567	-	9,000	-	-	-	
Postage	90	185	300	-	-	-	
Conference & Training	-	-	3,600	-	-	-	
Contracted Services	72,419	119,220	150,600	-	-	-	
Drug Testing	16,155	31,425	61,723	-	-	-	
Supplies	13,136	12,693	5,220	-	-	-	
Special Events	2,835	1,615	4,236	-	-	-	
Charges From Other Counties	12,714	6,527	-	-	-	-	
Total Operating Expenditures	**127,961**	**174,221**	**238,279**	**-**	**-**	**-**	**-100%**
Total Expenditures	**$ 168,489**	**$ 242,914**	**$ 306,070**	**$ -**	**$ -**	**$ -**	**-100%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**1**	**1**	**1**	**-**	**-**	**-**
Part Time	**-**	**1**	**1**	**-**	**-**	**-**

Notes: Accountability Court moved to a Special Revenue Fund for FY2016.



Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 96,683	$ 94,803	$ 88,503	$ 116,589	$ 118,579	$ 118,579	
Part Time Salaries	12,627	28,831	32,460	-	-	-	
Overtime	-	324	-	-	-	-	
Total Salaries	**109,310**	**123,958**	**120,963**	**116,589**	**118,579**	**118,579**	**-2%**
Benefits							
Group Insurance	6,532	11,809	13,669	24,040	24,040	24,040	
Retirement Contribution	6,022	5,827	4,906	4,906	4,906	4,906	
Social Security (FICA) Contributions	8,175	8,906	9,140	8,919	8,919	8,919	
Workers' Compensation	788	1,972	1,989	1,808	1,808	1,808	
Vision Insurance	73	180	127	208	208	208	
Dental Insurance	241	437	438	675	675	675	
Total Benefits	**21,831**	**29,131**	**30,269**	**40,556**	**40,556**	**40,556**	**34%**
Total Personal Services	**131,141**	**153,089**	**151,232**	**157,145**	**159,135**	**159,135**	
Operating Expenditures							
Telephone	1,652	1,202	-	-	-	-	
Advertising	8,704	11,570	13,092	7,000	7,000	7,000	
Travel Expense	1,357	-	1,700	1,700	1,700	1,700	
Court Apponted Attorney	975	4,049	5,200	5,200	5,200	5,200	
Postage	1,295	1,522	1,500	1,500	1,500	1,500	
Conference & Training	478	1,921	1,500	1,500	1,500	1,500	
Dues	660	710	500	500	500	500	
Contracted Services	5,637	4,091	3,000	3,000	3,000	3,000	
Printer/copier charges	6,904	8,408	-	-	-	-	
Supplies	15,386	12,461	12,750	5,000	5,000	5,000	
Total Operating Expenditures	**43,048**	**45,933**	**39,242**	**25,400**	**25,400**	**25,400**	**-35%**
Total Expenditures	**$ 174,189**	**$ 199,022**	**$ 190,474**	**$ 182,545**	**$ 184,535**	**$ 184,535**	**-3%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**2**	**2**	**2**	**3**	**3**	**3**
Part Time	**1**	**2**	**2**	**-**	**-**	**-**

Notes: FY2016 reflects transition of two (2) Part-Time positions to one (1) Full-Time position.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 259,600	$ 252,757	$ 165,649	$ 98,010	$ 98,870	$ 98,870	
Part Time Salaries	12,799	19,070	1,014	23,108	23,917	23,917	
Overtime	-	-	-	-	-	-	
Total Salaries	**272,399**	**271,828**	**166,663**	**121,118**	**122,787**	**122,787**	**-26%**
Benefits							
Group Insurance	49,003	50,247	26,210	16,329	16,329	16,329	
Retirement Contribution	16,103	16,290	3,236	14,839	14,839	14,839	
Social Security (FICA) Contributions	19,442	19,526	13,168	9,265	9,265	9,265	
Workers' Compensation	2,611	4,810	2,042	1,856	1,856	1,856	
Vision Insurance	441	387	202	69	69	69	
Dental Insurance	1,463	1,530	703	459	459	459	
Total Benefits	**89,063**	**92,790**	**45,561**	**42,817**	**42,817**	**42,817**	**-6%**
Total Personal Services	**361,463**	**364,618**	**212,224**	**163,935**	**165,604**	**165,604**	
Operating Expenditures							
Telephone	3,081	2,463	500	2,000	2,000	2,000	
Travel Expense	-	78	-	1,000	1,000	1,000	
Court Reporter	-	570	200	200	200	200	
Witnesses	-	-	200	200	200	200	
Court Apponted Attorney	1,839	471	1,000	3,000	3,000	3,000	
Parts/Repair/Maintenance	2,909	1,028	117	-	-	-	
Postage	2,086	1,887	800	240	240	240	
Conference & Training	3,609	3,464	3,000	4,000	4,000	4,000	
Dues	322	145	300	945	945	945	
Contracted Services	15,717	20,925	8,667	7,000	7,000	7,000	
Interpreter	-	-	100	1,000	1,000	1,000	
Lease Payments	56	-	100	-	-	-	
Printer/copier charges	2,949	3,591	-	-	-	-	
Supplies	3,961	4,577	2,600	1,000	1,000	1,000	
Uniforms	644	616	-	-	-	-	
Utilities	6,668	2,442	-	-	-	-	
Gas/Oil	5,023	4,234	547	-	-	-	
Tires/Tubes	718	447	-	-	-	-	
Small Equipment Under $5,000	497	-	500	600	600	600	
Total Operating Expenditures	**50,078**	**46,940**	**18,631**	**21,185**	**21,185**	**21,185**	**14%**
Total Expenditures	**$ 411,540**	**$ 411,558**	**$ 230,855**	**$ 185,120**	**$ 186,789**	**$ 186,789**	**-19%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**7**	**7**	**7**	**3**	**3**	**3**
Part Time	**2**	**1**	**1**	**1**	**1**	**1**

Notes: FY2016 reflects decrease in Salaries & Benefits due to transfer of personnel from Magistrate Court to Clerk of Court.

HABERSHAM COUNTY
GEORGIA | Est. 1818



FY2016 Annual Budget - Clerk of Court 235

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 344,348	$ 347,839	$ 428,959	$ 458,188	$ 439,358	$ 439,358	
Part Time Salaries	1,120	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**345,467**	**347,839**	**428,959**	**458,188**	**439,358**	**439,358**	**2%**
Benefits							
Group Insurance	54,242	51,513	80,912	107,315	101,681	101,681	
Retirement Contribution	18,831	22,515	26,739	20,421	20,421	20,421	
Social Security (FICA) Contributions	25,526	25,541	32,061	35,052	32,595	32,595	
Workers' Compensation	3,683	6,329	3,080	2,800	2,733	2,733	
Vision Insurance	578	579	763	971	908	908	
Dental Insurance	1,918	1,955	2,627	3,013	2,794	2,794	
Total Benefits	**104,777**	**108,431**	**146,182**	**169,572**	**161,132**	**161,132**	**10%**
Total Personal Services	**450,245**	**456,271**	**575,141**	**627,760**	**600,490**	**600,490**	
Operating Expenditures							
Telephone	1,702	1,202	-	-	-	-	
Advertising	-	-	500	500	500	500	
Travel Expense	-	-	2,300	2,300	2,300	2,300	
Jury Commission	954	1,052	1,000	-	-	-	
Postage	8,733	9,291	9,700	9,700	9,700	9,700	
Conference & Training	3,494	961	1,200	1,200	1,200	1,200	
Dues	500	500	500	500	500	500	
Contracted Services	720	734	2,400	2,400	2,400	2,400	
Lease Payments	46,046	26,148	45,000	45,000	45,000	45,000	
Printer/Copier Charges	23,186	30,506	-	-	-	-	
Supplies	25,864	16,311	29,100	29,100	29,100	29,100	
Small Equipment Under $5,000	2,107	1,003	2,000	2,000	2,000	2,000	
Total Operating Expenditures	**113,306**	**87,706**	**93,700**	**92,700**	**92,700**	**92,700**	**-1%**
Capital Expenditures	**-**	**50,000**	**-**	**-**	**-**	**-**	
Total Expenditures	**$ 563,551**	**$ 593,977**	**$ 668,841**	**$ 720,460**	**$ 693,190**	**$ 693,190**	**4%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**12**	**12**	**12**	**15**	**14**	**14**

Notes: FY2016 reflects increase in Salaries & Benefits due to transfer of personnel from Magistrate Court to Clerk of Court.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Operating Expenditures							
Juvenile Supervision	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000	
Contractual Agreement	2,395	3,714	6,000	6,000	6,000	6,000	
Total Operating Expenditures	**2,395**	**3,714**	**8,000**	**8,000**	**8,000**	**8,000**	**0%**
Total Expenditures	**$ 2,395**	**$ 3,714**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**0%**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 101,961	$ 101,706	$ 104,554	$ 102,004	$ 105,574	$ 105,574	
Part Time Salaries	9,455	11,913	9,314	9,500	9,833	9,833	
Overtime	-	-	-	-	-	-	
Total Salaries	**111,416**	**113,620**	**113,868**	**111,504**	**115,407**	**115,407**	**1%**
Benefits							
Group Insurance	13,913	14,238	15,756	17,210	17,210	17,210	
Retirement Contribution	6,349	6,255	5,699	5,971	5,971	5,971	
Social Security (FICA) Contributions	7,974	8,150	7,804	8,523	8,523	8,523	
Workers' Compensation	1,207	2,311	227	206	206	206	
Vision Insurance	126	126	127	140	140	140	
Dental Insurance	418	437	438	483	483	483	
Total Benefits	**29,986**	**31,518**	**30,051**	**32,533**	**32,533**	**32,533**	**8%**
Total Personal Services	**141,402**	**145,137**	**143,919**	**144,037**	**147,940**	**147,940**	
Operating Expenditures							
Telephone	1,692	1,202	-	-	-	-	
Jury Script	21,575	20,875	20,000	20,000	20,000	20,000	
Court Reporter	9,168	11,216	9,000	9,000	9,000	9,000	
Court Appointed Attorney	401	-	1,000	1,000	1,000	1,000	
Postage	1,137	1,236	1,000	1,000	1,000	1,000	
Education Expense	3,378	4,346	3,500	3,500	3,500	3,500	
Dues	582	716	900	900	900	900	
Contracted Services	27,600	27,814	26,900	26,900	26,900	26,900	
Interpreter	-	1,029	1,000	1,000	1,000	1,000	
Printer/Copier Charges	1,566	1,907	-	-	-	-	
Supplies	2,718	2,498	4,500	4,500	4,500	4,500	
Total Operating Expenditures	**69,818**	**72,839**	**67,800**	**67,800**	**67,800**	**67,800**	**0%**
Total Expenditures	**$ 211,220**	**$ 217,976**	**$ 211,719**	**$ 211,837**	**$ 215,740**	**$ 215,740**	**2%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**2**	**2**	**2**	**2**	**2**	**2**
Part Time	**3**	**3**	**3**	**3**	**3**	**3**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ (376)	$ (1,954)	$ -	$ -	$ 15,000	$ 15,000	
Part Time Salaries	35,773	35,487	31,714	31,714	32,824	32,824	
Overtime	-	-	-	-	-	-	
Total Salaries	**35,397**	**33,534**	**31,714**	**31,714**	**47,824**	**47,824**	**51%**
Benefits							
Group Insurance	-	-	-	-	-	-	
Retirement Contribution	-	-	-	-	-	-	
Social Security (FICA) Contributions	2,737	2,548	2,367	2,367	2,367	2,367	
Workers' Compensation	565	643	291	265	265	265	
Vision Insurance	-	-	-	-	-	-	
Dental Insurance	-	-	-	-	-	-	
Total Benefits	**3,302**	**3,192**	**2,658**	**2,632**	**2,632**	**2,632**	**-1%**
Total Personal Services	**38,699**	**36,725**	**34,372**	**34,346**	**50,456**	**50,456**	
Operating Expenditures							
Telephone	2,615	1,891	795	1,000	1,000	1,000	
Travel Expense	719	1,154	900	500	500	500	
Witnesses	421	30	500	1,000	1,000	1,000	
Parts/Repair/Maintenance	955	1,562	1,000	1,000	1,000	1,000	
Postage	1,356	1,510	1,500	1,000	1,000	1,000	
Investigator	-	1,034	-	-	-	-	
Dues	488	-	750	500	500	500	
Contracted Services	60,774	90,729	80,000	80,000	80,000	80,000	
Supplies	5,072	3,564	3,500	3,500	3,500	3,500	
Printer/Copier Charges	3,898	4,747	-	-	-	-	
Gas/Oil	6,076	4,244	6,500	5,000	5,000	5,000	
Tires/Tubes	-	480	500	500	500	500	
Charges From Other Counties	66,793	68,020	-	-	-	-	
Total Operating Expenditures	**149,166**	**178,964**	**95,945**	**94,000**	**94,000**	**94,000**	**-2%**
Total Expenditures	**$ 187,865**	**$ 215,689**	**$ 130,317**	**$ 128,346**	**$ 144,456**	**$ 144,456**	**11%**

Authorized Positions Per Department

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**-**	**-**	**-**	**-**	**1**	**1**
Part Time	**3**	**3**	**3**	**3**	**3**	**3**

Notes: FY2016 budget reflects addition of one (1) temporary Full-Time position. The State of Georgia will begin funding the position in November, 2016.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Reccomended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 35,006	$ 35,006	$ 35,882	$ 35,882	$ 37,138	$ 37,138	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**35,006**	**35,006**	**35,882**	**35,882**	**37,138**	**37,138**	**4%**
Benefits							
Group Insurance	8,401	8,721	9,667	11,067	11,067	11,067	
Retirement Contribution	2,342	2,486	1,956	2,152	2,152	2,152	
Social Security (FICA) Contributions	1,919	2,356	2,678	2,946	2,946	2,946	
Workers' Compensation	374	687	78	71	71	71	
Vision Insurance	63	63	64	78	78	78	
Dental Insurance	209	219	219	311	311	311	
Total Benefits	**13,309**	**14,533**	**14,662**	**16,625**	**16,625**	**16,625**	**13%**
Total Personal Services	**48,315**	**49,539**	**50,544**	**52,507**	**53,763**	**53,763**	
Operating Expenditures							
Telephone	1,741	1,202	-	-	-	-	
Advertising	-	-	100	100	100	100	
Travel Expense	173	173	200	300	300	300	
Witnesses	-	35	50	50	50	50	
Parts/Repair/Maintenance	3	40	150	150	150	150	
Postage	235	227	400	400	400	400	
Conference & Training	1,275	841	2,000	2,500	2,500	2,500	
Dues	2,055	1,670	3,000	3,000	3,000	3,000	
Contracted Services	301,679	289,061	326,162	330,926	330,926	330,926	
Lease Payments	27,320	28,150	28,150	28,150	28,150	28,150	
Interpreter	4,042	4,467	4,000	7,000	7,000	7,000	
Supplies	8,062	8,551	8,844	9,000	9,000	9,000	
Printer/Copier Charges	9,772	11,902	-	-	-	-	
Utilities	4,683	4,580	4,200	4,200	4,200	4,200	
Small Equipment Under $5,000	-	-	1,500	-	-	-	
Total Operating Expenditures	**361,041**	**350,899**	**378,756**	**385,776**	**385,776**	**385,776**	**2%**
Total Expenditures	**$ 409,356**	**$ 400,439**	**$ 429,300**	**$ 438,283**	**$ 439,539**	**$ 439,539**	**2%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY15	Recommended Budget FY16	Approved Budget FY16
Full Time	**1**	**1**	**1**	**1**	**1**	**1**

Notes: FY2016 reflectes increase of $4,764 for Contracted Services and $3,000 for Interpreter expenses.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 125,450	$ 133,950	$ 143,886	$ 143,885	$ 145,946	$ 145,946	
Part Time Salaries	18,233	18,233	18,689	18,689	19,343	19,343	
Overtime	-	-	-	-	-	-	
Total Salaries	**143,682**	**152,182**	**162,575**	**162,574**	**165,289**	**165,289**	**2%**
Benefits							
Group Insurance	11,007	11,534	12,158	28,378	28,378	28,378	
Retirement Contribution	3,269	6,516	7,010	7,864	7,864	7,864	
Social Security (FICA) Contributions	11,033	11,684	10,992	12,437	12,437	12,437	
Workers' Compensation	1,589	2,462	319	290	290	290	
Vision Insurance	126	126	126	209	209	209	
Dental Insurance	418	437	438	797	797	797	
Total Benefits	**27,442**	**32,759**	**31,043**	**49,975**	**49,975**	**49,975**	**61%**
Total Personal Services	**171,124**	**184,941**	**193,618**	**212,549**	**215,264**	**215,264**	
Operating Expenditures							
Telephone	2,271	1,742	750	750	750	750	
Advertising	40	-	-	100	100	100	
Travel Expense	5,058	5,482	5,600	6,000	6,000	6,000	
Court Reporter	8,203	11,895	9,000	11,000	11,000	11,000	
Court Appointed Attorney	46,824	41,709	50,000	42,000	42,000	42,000	
Postage	193	426	600	600	600	600	
Conference & Training	1,521	3,541	2,500	4,000	4,000	4,000	
Dues	661	761	600	800	800	800	
Contracted Services	9,720	9,158	9,000	9,000	9,000	9,000	
Interpreter	235	-	250	2,000	2,000	2,000	
Printer/Copier Charges	1,749	2,130	-	-	-	-	
Supplies	1,536	3,004	2,000	2,000	2,000	2,000	
Total Operating Expenditures	**78,011**	**79,848**	**80,300**	**78,250**	**78,250**	**78,250**	**-3%**
Total Expenditures	**$ 249,135**	**$ 264,789**	**$ 273,918**	**$ 290,799**	**$ 293,514**	**$ 293,514**	**7%**

Authorized Positions Per Department

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**1**	**1**	**1**	**1**	**1**	**1**
Part Time	**2**	**3**	**3**	**3**	**3**	**3**

Notes: FY2016 reflects increase in benefits. Court Reporter increased $2,000, Training/Conferences increased $1,500, and Interpeter expenses increased $2,000.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 130,934	$ 124,529	$ 128,363	$ 130,676	$ 131,582	$ 131,582	
Part Time Salaries	3,135	3,917	2,563	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**134,069**	**128,445**	**130,926**	**130,676**	**131,582**	**131,582**	**1%**
Benefits							
Group Insurance	16,294	14,128	19,482	22,437	22,437	22,437	
Retirement Contribution	6,727	6,465	6,708	6,874	6,874	6,874	
Social Security (FICA) Contributions	3,297	3,428	9,184	9,232	9,232	9,232	
Workers' Compensation	1,217	1,785	267	243	243	243	
Vision Insurance	121	92	127	140	140	140	
Dental Insurance	402	319	438	630	630	630	
Total Benefits	**28,059**	**26,217**	**36,206**	**39,556**	**39,556**	**39,556**	**9%**
Total Personal Services	**162,128**	**154,663**	**167,132**	**170,232**	**171,138**	**171,138**	
Operating Expenditures							
Jury Script	4,710	-	6,000	6,000	6,000	6,000	
Court Report	13,390	15,020	14,640	14,640	14,640	14,640	
Witnesses	135	55	-	-	-	-	
Court Appointed Attorney	62,600	60,491	65,000	65,000	65,000	65,000	
Conference & Training	180	280	500	500	500	500	
Dues	200	-	280	280	280	280	
Contracted Services	1,940	734	-	-	-	-	
Interpreter	1,635	1,900	2,500	2,500	2,500	2,500	
Supplies	10,350	10,000	9,400	9,400	9,400	9,400	
Total Operating Expenditures	**95,140**	**88,480**	**98,320**	**98,320**	**98,320**	**98,320**	**0%**
Total Expenditures	**$ 257,268**	**$ 243,143**	**$ 265,452**	**$ 268,552**	**$ 269,458**	**$ 269,458**	**2%**

Authorized Positions Per Department

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**1**	**1**	**1**	**1**	**1**	**1**
Part Time	**1**	**1**	**1**	**1**	**1**	**1**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 119,592	$ 113,874	$ 117,365	$ 117,358	$ 118,264	$ 118,264	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**119,592**	**113,874**	**117,365**	**117,358**	**118,264**	**118,264**	**1%**
Benefits							
Group Insurance	4,779	4,786	13,033	14,202	14,202	14,202	
Retirement Contribution	6,621	6,063	6,523	6,685	6,685	6,685	
Social Security (FICA) Contributions	8,634	8,216	8,931	8,978	8,978	8,978	
Workers' Compensation	635	1,603	260	236	236	236	
Vision Insurance	63	70	127	140	140	140	
Dental Insurance	209	219	438	399	399	399	
Total Benefits	**20,940**	**20,957**	**29,312**	**30,640**	**30,640**	**30,640**	**5%**
Total Personal Services	**140,532**	**134,831**	**146,677**	**147,998**	**148,904**	**148,904**	
Operating Expenditures							
Supplies	9,500	9,500	8,550	8,550	8,550	8,550	
Total Operating Expenditures	**9,500**	**9,500**	**8,550**	**8,550**	**8,550**	**8,550**	**0%**
Total Expenditures	**$ 150,032**	**$ 144,331**	**$ 155,227**	**$ 156,548**	**$ 157,454**	**$ 157,454**	**1%**

Authorized Positions Per Department

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**1**	**1**	**1**	**1**	**1**	**1**
Part Time	**1**	**1**	**1**	**1**	**1**	**1**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 7,000	$ 7,525	$ 7,350	$ 7,350	$ 7,350	$ 7,350	
Part Time Salaries	2,390	-	2,050	2,050	2,122	2,122	
Overtime	-	-	-	-	-	-	
Total Salaries	**9,390**	**7,525**	**9,400**	**9,400**	**9,472**	**9,472**	**1%**
Benefits							
Group Insurance	57	1,561	1,900	1,500	1,500	1,500	
Retirement Contribution	398	364	411	442	442	442	
Social Security (FICA) Contributions	658	576	563	563	563	563	
Workers' Compensation	49	91	228	207	207	207	
Vision Insurance	63	-	-	-	-	-	
Dental Insurance	209	-	-	40	40	40	
Total Benefits	**1,434**	**2,591**	**3,102**	**2,752**	**2,752**	**2,752**	**-11%**
Total Personal Services	**10,824**	**10,116**	**12,502**	**12,152**	**12,224**	**12,224**	
Operating Expenditures							
Travel Expense	3,112	1,652	3,000	3,000	3,000	3,000	
Parts/Repair/Maintenance	89	293	500	100	100	100	
Postage	56	58	100	-	-	-	
Conference & Training	2,223	720	2,000	2,000	2,000	2,000	
Dues	225	150	225	225	225	225	
Contracted Services	6,595	4,424	6,300	6,300	6,300	6,300	
Supplies	1,129	1,737	2,250	2,250	2,250	2,250	
Gas/Oil	67	425	600	600	600	600	
Total Operating Expenditures	**13,497**	**9,459**	**14,975**	**14,475**	**14,475**	**14,475**	**-3%**
Total Expenditures	**$ 24,321**	**$ 19,576**	**$ 27,477**	**$ 26,627**	**$ 26,699**	**$ 26,699**	**-3%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**1**	**1**	**1**	**1**	**1**	**1**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 1,393,645	$ 1,518,518	$ 1,550,659	$ 1,581,659	$ 1,695,551	$ 1,695,551	
Part Time Salaries	5,524	25,376	40,000	26,000	10,000	10,000	
Overtime	130,121	190,312	125,000	125,000	100,000	100,000	
Total Salaries	**1,529,290**	**1,734,206**	**1,715,659**	**1,732,659**	**1,805,551**	**1,805,551**	**5%**
Benefits							
Group Insurance	189,142	205,501	260,331	300,772	322,155	322,155	
Retirement Contribution	75,668	81,910	85,326	87,491	87,491	87,491	
Social Security (FICA) Contributions	108,396	126,701	113,534	126,000	130,703	130,703	
Workers' Compensation	48,213	44,627	36,988	33,623	35,141	35,141	
Vision Insurance	1,729	1,911	2,197	2,496	2,622	2,622	
Dental Insurance	5,459	6,583	2,618	8,490	8,927	8,927	
Total Benefits	**428,608**	**467,231**	**500,994**	**558,872**	**587,039**	**587,039**	**17%**
Total Personal Services	**1,957,898**	**2,201,437**	**2,216,653**	**2,291,531**	**2,392,590**	**2,392,590**	
Operating Expenditures							
Veterinary Services	-	1,388	1,000	1,000	1,000	1,000	
Legal	3,013	-	-	-	-	-	
Telephone	20,463	17,012	12,500	15,000	15,000	15,000	
Advertising	972	517	1,000	1,500	1,500	1,500	
Travel Expense	8,543	32,104	30,000	30,000	30,000	30,000	
Parts/Repair/Maintenance	110,413	90,979	88,883	89,000	89,000	89,000	
Postage	1,808	1,805	2,000	2,000	2,000	2,000	
Investigation Fees	8,058	7,905	7,500	7,500	7,500	7,500	
Conference & Training	31,978	12,956	10,000	10,000	10,000	10,000	
Dues	1,388	2,143	1,200	2,000	2,000	2,000	
Contracted Services	16,337	18,151	22,310	18,529	18,529	18,529	
Waste Disposal	1,220	1,456	1,350	1,350	1,350	1,350	
Lease Payments	(60)	-	-	-	-	-	
Supplies	68,343	86,371	32,500	53,000	53,000	53,000	
Printer/Copier Charges	12,253	14,923	-	-	-	-	
Uniforms	35,533	39,538	31,000	31,000	44,850	44,850	
Gas/Oil	201,440	228,883	236,753	200,000	200,000	200,000	
Tires/Tubes	23,787	27,853	30,500	30,500	30,500	30,500	
Small Equipment Under $5,000	4,970	3,844	5,000	5,000	5,000	5,000	
Capital Expenditures	57,530	-	-	-	-	-	
Total Operating Expenditures	**607,989**	**587,827**	**513,496**	**497,379**	**511,229**	**511,229**	**0%**
Total Expenditures	**$ 2,565,886**	**$ 2,789,264**	**$ 2,730,149**	**$ 2,788,910**	**$ 2,903,819**	**$ 2,903,819**	**6%**

Authorized Positions Per Department

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**35**	**42**	**42**	**46**	**44**	**44**
Part Time	**6**	**6**	**9**	**9**	**9**	**9**

Notes: FY2016 budget reflects correction of salaries and benefit, and addition of two (2) Full-Time positions. The Uniforms expense line item increased $13,850, the Gas/Oil expense line item decreased by $36,753, Supplies increased by $20,500.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 924,698	$ 928,544	$ 972,425	$ 962,306	$ 1,047,057	$ 1,047,057	
Part Time Salaries	57,752	52,706	23,575	31,500	-	-	
Overtime	67,608	86,513	75,000	75,000	65,000	65,000	
Total Salaries	**1,050,059**	**1,067,764**	**1,071,000**	**1,068,806**	**1,112,057**	**1,112,057**	**4%**
Benefits							
Group Insurance	166,092	169,201	193,445	197,320	218,674	218,674	
Retirement Contribution	54,955	52,604	51,854	54,514	54,514	54,514	
Social Security (FICA) Contributions	77,602	79,363	70,992	76,027	79,933	79,933	
Workers' Compensation	39,894	21,071	22,115	20,103	21,364	21,364	
Vision Insurance	1,655	1,670	1,702	1,942	2,068	2,068	
Dental Insurance	5,897	5,970	6,121	5,541	5,978	5,978	
Total Benefits	**346,094**	**329,880**	**346,229**	**355,447**	**382,531**	**382,531**	**10%**
Total Personal Services	**1,396,153**	**1,397,643**	**1,417,229**	**1,424,253**	**1,494,588**	**1,494,588**	
Operating Expenditures							
Telephone	1,270	831	800	800	800	800	
Advertising	100	-	-	-	-	-	
Travel Expense	300	-	-	-	-	-	
Boarding Prisoners	180,958	242,398	205,920	195,000	195,000	195,000	
Medical	222,216	268,561	212,300	212,300	212,300	212,300	
Parts/Repair/Maintenance	32,815	89,797	25,000	43,500	43,500	43,500	
Postage	5	-	-	-	-	-	
Conference & Training	1,752	1,187	2,300	2,000	2,000	2,000	
Contracted Services	16,891	27,594	23,439	22,919	22,919	22,919	
Drug Testing	53	-	-	-	-	-	
Supplies	47,770	42,389	41,300	46,500	46,500	46,500	
Utilities	79,921	84,667	80,000	80,000	80,000	80,000	
Printer/Copier Charges	4,080	4,970	-	-	-	-	
Uniforms	6,344	8,558	8,000	8,000	8,000	8,000	
Materials	-	639	639	-	-	-	
Small Equipment Under $5,000	150	-	-	-	-	-	
Total Operating Expenditures	**594,625**	**771,589**	**599,698**	**611,019**	**611,019**	**611,019**	**2%**
Total Expenditures	**$ 1,990,778**	**$ 2,169,233**	**$ 2,016,927**	**$ 2,035,272**	**$ 2,105,607**	**$ 2,105,607**	**4%**

Authorized Positions Per Department

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**27**	**34**	**34**	**39**	**36**	**36**
Part Time	**2**	**2**	**2**	**1**	**-**	**-**

Notes: FY2016 budget reflects corrections of salaries and benefits, and addition of two (2) Full-Time positions. The Parts/Repairs/Maintenance expense line item increased $18,500, and Boarding Prisioners decreased $10,920.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 38,535	$ 33,324	$ 31,900	$ 31,900	$ 33,017	$ 33,017	
Part Time Salaries	-	-	-	-	-	-	
Overtime	2,657	1,662	1,000	1,000	1,000	1,000	
Total Salaries	**41,192**	**34,986**	**32,900**	**32,900**	**34,017**	**34,017**	**3%**
Benefits							
Group Insurance	5,832	5,461	5,982	11,038	11,038	11,038	
Retirement Contribution	-	1,617	1,739	1,956	1,956	1,956	
Social Security (FICA) Contributions	3,043	2,656	2,381	2,441	2,441	2,441	
Workers' Compensation	100	657	829	754	754	754	
Vision Insurance	68	63	63	70	70	70	
Dental Insurance	225	219	219	310	310	310	
Total Benefits	**9,268**	**10,673**	**11,213**	**16,569**	**16,569**	**16,569**	**48%**
Total Personal Services	**50,459**	**45,658**	**44,113**	**49,469**	**50,586**	**50,586**	
Operating Expenditures							
Telephone	-	-	1,100	1,100	1,100	1,100	
Travel Expense	-	-	1,000	100	100	100	
Parts/Repair/Maintenance	1,010	40	-	-	-	-	
Investigation Fees	-	-	1,000	1,000	1,000	1,000	
Contracted Services	-	-	1,200	1,200	1,200	1,200	
Supplies	7,056	4,126	-	-	-	-	
Gas/Oil	7,932	10,140	20,000	17,000	17,000	17,000	
Tires/Tubes	-	15	960	960	960	960	
Small Equipment Under $5,000	-	1,629	5,000	5,000	5,000	5,000	
Vehicles	74,652	-	-	-	-	-	
Total Operating Expenditures	**90,650**	**15,950**	**30,260**	**26,360**	**26,360**	**26,360**	**-13%**
Total Expenditures	**$ 141,109**	**$ 61,609**	**$ 74,373**	**$ 75,829**	**$ 76,946**	**$ 76,946**	**3%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**1**	**1**	**1**	**1**	**1**	**1**

Notes: FY2016 budget reflects increase in benefits.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 82,830	$ 99,213	$ 104,511	$ 82,223	$ 85,101	$ 85,101	
Part Time Salaries	33,567	12,242	5,933	17,808	30,006	30,006	
Overtime	257	298	500	500	500	500	
Total Salaries	**116,654**	**111,754**	**110,944**	**100,531**	**115,607**	**115,607**	**4%**
Benefits							
Group Insurance	18,534	19,719	16,976	16,960	16,960	16,960	
Retirement Contribution	4,047	4,010	5,697	5,825	5,825	5,825	
Social Security (FICA) Contributions	8,425	8,335	8,685	7,653	8,539	8,539	
Workers' Compensation	668	2,186	2,171	1,973	1,997	1,997	
Vision Insurance	187	206	189	209	209	209	
Dental Insurance	619	741	655	476	476	476	
Total Benefits	**32,479**	**35,197**	**34,373**	**33,096**	**34,006**	**34,006**	**-1%**
Total Personal Services	**149,134**	**146,950**	**145,317**	**133,627**	**149,613**	**149,613**	
Operating Expenditures							
Veterinary Services	30,347	37,502	25,000	30,000	30,000	30,000	
Veterinary Svs - Aspca Grant	-	3,505	-	-	-	-	
Telephone	4,513	2,993	900	500	500	500	
Advertising	200	360	100	100	100	100	
Parts/Repair/Maintenance	13,859	3,644	5,000	5,000	5,000	5,000	
Conference & Training	16	631	600	1,350	1,350	1,350	
Dues	125	125	125	125	125	125	
Contracted Services	1,670	10,761	500	1,327	1,327	1,327	
Pest Control	211	120	400	400	400	400	
Waste Disposal	1,426	1,587	1,426	1,426	1,426	1,426	
Printer/Copier Charges	1,966	2,394	-	-	-	-	
Licenses	300	300	300	300	300	300	
Supplies	14,725	14,052	13,800	14,850	14,850	14,850	
Utilities	9,248	11,866	9,000	9,000	9,000	9,000	
Uniforms	318	726	500	300	300	300	
Gas/Oil	14,197	15,893	12,000	12,000	12,000	12,000	
Tires/Tubes	495	754	800	800	800	800	
Small Equipment Under $5,000	460	1,083	1,500	1,500	1,500	1,500	
Total Operating Expenditures	**94,075**	**108,295**	**71,951**	**78,978**	**78,978**	**78,978**	**10%**
Total Expenditures	**$ 243,208**	**$ 255,246**	**$ 217,268**	**$ 212,605**	**$ 228,591**	**$ 228,591**	**5%**

Authorized Positions Per Department

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**4**	**4**	**3**	**3**	**3**	**3**
Part Time	**1**	**1**	**3**	**4**	**4**	**4**

Notes: FY2016 budget reflects addition of one (1) Part-Time position.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 531,692	$ 518,823	$ 566,112	$ 535,482	$ 631,271	$ 631,271	
Part Time Salaries	86,291	85,564	76,791	76,791	79,479	79,479	
Overtime	38,981	46,078	34,000	34,000	34,000	34,000	
Total Salaries	**656,964**	**650,465**	**676,903**	**646,273**	**744,750**	**744,750**	**10%**
Benefits							
Group Insurance	101,832	102,754	118,665	130,693	162,724	162,724	
Retirement Contribution	32,788	31,385	28,250	30,460	30,460	30,460	
Per Call Part of Vol. Reponse	47,587	47,005	38,677	46,839	52,733	52,733	
Social Security (FICA) Contributions	39,537	28,654	27,993	30,000	30,000	30,000	
Workers' Compensation	23,860	16,223	29,002	26,363	29,991	29,991	
Firemans Fund	7,960	6,850	-	10,000	10,000	10,000	
Vision Insurance	1,119	1,038	1,072	1,318	1,507	1,507	
Dental Insurance	3,714	3,604	3,716	3,670	4,826	4,826	
Total Benefits	**258,398**	**237,514**	**247,375**	**279,343**	**322,241**	**322,241**	**30%**
Total Personal Services	**915,362**	**887,979**	**924,278**	**925,616**	**1,066,991**	**1,066,991**	
Operating Expenditures							
Telephone	15,982	7,265	2,510	2,510	2,510	2,510	
Advertising	100	73	125	125	125	125	
Travel Expense	1,349	727	1,000	1,000	1,000	1,000	
Parts/Repair/Maintenance	56,912	40,493	40,000	40,000	40,000	40,000	
Postage	186	112	100	100	100	100	
Conference & Training	2,099	3,185	3,000	3,000	3,000	3,000	
Dues	1,434	379	600	600	600	600	
Contracted Services	1,615	1,694	2,650	3,100	3,100	3,100	
Waste Disposal	2,912	3,293	3,050	3,050	3,050	3,050	
Printer/Copier Charges	5,772	7,030	-	-	-	-	
Supplies	9,029	7,640	10,000	10,000	10,000	10,000	
Utilities	49,124	60,871	44,000	44,000	44,000	44,000	
Uniforms	9,915	11,007	10,000	10,000	10,000	10,000	
Gas/Oil	51,860	48,603	45,000	40,000	40,000	40,000	
Tires/Tubes	8,887	3,047	10,000	10,000	10,000	10,000	
Total Operating Expenditures	**217,176**	**195,417**	**172,035**	**167,485**	**167,485**	**167,485**	**-3%**
Total Expenditures	**$ 1,132,537**	**$ 1,083,396**	**$ 1,096,313**	**$ 1,093,101**	**$ 1,234,476**	**$ 1,234,476**	**13%**

Authorized Positions Per Department

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**17**	**18**	**18**	**24**	**21**	**21**
Part Time	**11**	**17**	**17**	**17**	**17**	**17**

Notes: FY2016 budget reflects addition of three (3) Full-Time positions.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 28,778	$ 28,850	$ 30,750	$ 30,750	$ 31,826	$ 31,826	
Part Time Salaries	234	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**29,012**	**28,850**	**30,750**	**30,750**	**31,826**	**31,826**	**3%**
Benefits							
Group Insurance	4,235	3,071	-	-	-	-	
Retirement Contribution	1,838	1,941	1,676	1,694	1,694	1,694	
Social Security (FICA) Contributions	2,075	2,116	2,295	2,295	2,295	2,295	
Workers' Compensation	280	-	67	61	61	61	
Vision Insurance	32	28	-	-	-	-	
Dental Insurance	105	109	-	-	-	-	
Total Benefits	**8,564**	**7,266**	**4,038**	**4,050**	**4,050**	**4,050**	**0%**
Total Personal Services	**37,576**	**36,116**	**34,788**	**34,800**	**35,876**	**35,876**	
Operating Expenditures							
Emergency Management Agency	-	19,319	-	25,000	25,000	25,000	
Telephone	4,991	4,692	4,500	4,500	4,500	4,500	
Advertising	60	-	90	50	50	50	
Travel Expense	-	720	1,500	1,500	1,500	1,500	
Parts/Repair/Maintenance	3,231	6,506	5,000	5,000	5,000	5,000	
Postage	113	17	110	110	110	110	
Conference & Training	1,756	372	250	250	250	250	
Dues	50	50	75	75	75	75	
Contracted Services	39,361	-	-	-	-	-	
Lease Payment	792	-	810	825	825	825	
Printer/Copier Charges	7,486	9,118	500	500	500	500	
Supplies	1,597	1,561	1,050	1,000	1,000	1,000	
Utilities	3,607	5,989	4,800	6,000	6,000	6,000	
Uniforms	-	205	150	150	150	150	
Hart Team Materials	10,526	1,193	3,000	3,000	3,000	3,000	
Gas/Oil	1,677	1,386	1,400	1,400	1,400	1,400	
Tires/Tubes	261	-	100	500	500	500	
Small Equipment Under $5,000	812	-	-	-	-	-	
Total Operating Expenditures	**76,321**	**51,128**	**23,335**	**49,860**	**49,860**	**49,860**	**114%**
Total Expenditures	**$ 113,897**	**$ 87,243**	**$ 58,123**	**$ 84,660**	**$ 85,736**	**$ 85,736**	**48%**

Notes: FY2016 budget reflects GEMA Disaster Mitigation Grant of $25,000.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Operating Expenditures							
Advertising	$ -	$ -	$ 150	$ 150	$ 150	$ 150	
Parts/Repair/Maintenance	39,353	34,311	47,000	47,000	47,000	47,000	
Contracted Services	2,793	2,881	3,531	3,531	3,531	3,531	
Lease Payment	1,015	1,053	1,100	1,100	1,100	1,100	
Supplies	52	-	-	-	-	-	
Uniforms	5,868	5,583	6,500	6,500	6,500	6,500	
Gas/Oil	95,132	88,414	85,445	78,000	78,000	78,000	
Tires/Tubes	11,345	11,371	14,630	20,000	20,000	20,000	
Small Equipment Under $5,000	30,971	25,111	16,500	20,000	20,000	20,000	
County EMS Subsidy to HAB Medical	195,094	341,870	260,736	513,783	513,783	513,783	
Total Operating Expenditures	**381,622**	**510,592**	**435,592**	**690,064**	**690,064**	**690,064**	**58%**
Total Expenditures	**$ 381,622**	**$ 510,592**	**$ 435,592**	**$ 690,064**	**$ 690,064**	**$ 690,064**	**58%**

Notes: FY2016 budget reflects increase in Co EMS Subsidy to Hab Med Ctr of $253,047 due to increase in Salaries & Benefits, a 4% collection fee from Hab Med Ctr, and a calculation adjustment from Hab Med Ctr.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 69,304	$ 68,995	$ 80,000	$ 80,000	$ 82,450	$ 82,450	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**69,304**	**68,995**	**80,000**	**80,000**	**82,450**	**82,450**	**3%**
Benefits							
Group Insurance	5,510	7,941	5,880	6,077	6,077	6,077	
Retirement Contribution	4,607	3,531	4,470	4,051	4,051	4,051	
Social Security (FICA) Contributions	5,296	5,074	5,356	5,356	5,356	5,356	
Workers' Compensation	711	1,366	156	142	142	142	
Vision Insurance	63	63	64	70	70	70	
Dental Insurance	209	218	219	171	171	171	
Total Benefits	**16,397**	**18,194**	**16,145**	**15,867**	**15,867**	**15,867**	**-2%**
Total Personal Services	**85,701**	**87,188**	**96,145**	**95,867**	**98,317**	**98,317**	
Operating Expenditures							
Telephone	-	360	720	720	720	720	
Advertising	9,972	720	10,420	12,920	12,920	12,920	
Travel Expense	1,428	1,708	1,200	3,000	3,000	3,000	
Parts/Repair/Maintenance	129	234	-	250	250	250	
Postage	47	66	-	300	300	300	
Conference & Training	2,007	2,581	2,600	3,055	3,055	3,055	
Dues	300	340	350	1,215	1,215	1,215	
Contracted Services	15,740	21,236	20,000	20,000	20,000	20,000	
Printer/Copier Charges	1,303	1,587	-	1,587	1,587	1,587	
Supplies	241	180	150	150	150	150	
Gas/Oil	1,327	2,565	1,547	1,547	1,547	1,547	
Meeting With Meals	1,019	1,309	1,000	1,500	1,500	1,500	
Total Operating Expenditures	**33,512**	**32,885**	**37,987**	**46,244**	**46,244**	**46,244**	**22%**
Total Expenditures	**$ 119,213**	**$ 120,073**	**$ 134,132**	**$ 142,111**	**$ 144,561**	**$ 144,561**	**8%**

Authorized Positions Per Department

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**1**	**1**	**1**	**1**	**1**	**1**

Notes: FY2016 budget reflects Advertising increase of $2,500, Travel Expense increase of $1,800, Dues increase of $865, and Meetings with meals increase of $500.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 45,344	$ 45,323	$ 46,478	$ 46,488	$ 48,115	$ 48,115	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**45,344**	**45,323**	**46,478**	**46,488**	**48,115**	**48,115**	**4%**
Benefits							
Group Insurance	5,459	5,465	6,026	6,002	6,002	6,002	
Retirement Contribution	3,040	3,231	2,534	2,661	2,661	2,661	
Social Security (FICA) Contributions	3,477	3,477	3,469	3,557	3,557	3,557	
Workers' Compensation	1,367	859	1,208	1,098	1,098	1,098	
Vision Insurance	63	63	64	70	70	70	
Dental Insurance	209	219	219	169	169	169	
Total Benefits	**13,616**	**13,314**	**13,520**	**13,557**	**13,557**	**13,557**	**0%**
Total Personal Services	**58,960**	**58,637**	**59,998**	**60,045**	**61,672**	**61,672**	
Operating Expenditures							
Telephone	2,192	1,742	-	-	-	-	
Travel Expense	83	637	1,275	1,500	1,500	1,500	
Parts/Repair/Maintenance	276	289	500	500	500	500	
Postage	58	109	150	150	150	150	
Conference & Training	1,632	1,292	655	950	950	950	
Dues	349	135	250	350	350	350	
Contracted Services	3,400	1,934	1,200	1,200	1,200	1,200	
Printer/Copier Charges	434	529	-	-	-	-	
Uniforms	278	134	150	150	150	150	
Supplies	632	484	400	400	400	400	
Gas/Oil	3,522	3,427	3,500	3,500	3,500	3,500	
Tires/Tubes	-	511	600	600	600	600	
Total Operating Expenditures	**12,857**	**11,223**	**8,680**	**9,300**	**9,300**	**9,300**	**7%**
Total Expenditures	**$ 71,816**	**$ 69,860**	**$ 68,678**	**$ 69,345**	**$ 70,972**	**$ 70,972**	**3%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**1**	**1**	**1**	**1**	**1**	**1**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Operating Expenditures							
Telephone	$ 683	$ 200	$ -	$ -	$ -	$ -	
Parts/Repair/Maintenance	-	634	-	500	-	-	
Contracted Services	720	734	-	-	-	-	
Supplies	21	-	-	-	-	-	
Waste Disposal	691	802	866	736	-	-	
Utilities	16,796	15,096	11,534	15,000	-	-	
Small Equipment Under $5,000	14,710	-	-	-	-	-	
Capital Expenditures	38,494	-	-	-	-	-	
Dues (Annual) Legacy Link	8,450	8,450	8,450	8,450	-	-	
Sr. Center Legacy Link	135,022	168,000	135,022	135,022	-	-	
Total Operating Expenditures	**215,587**	**193,916**	**155,872**	**159,708**	**-**	**-**	**-100%**
Total Expenditures	**$ 215,587**	**$ 193,916**	**$ 155,872**	**$ 159,708**	**$ -**	**$ -**	**-100%**

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FY2016 Annual Budget - Recreation Department 696

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 159,295	$ 175,969	$ 196,516	$ 144,058	$ 149,100	$ 149,100	
Part Time Salaries	158,475	190,109	142,499	182,068	188,440	188,440	
Overtime	-	-	-	-	-	-	
Total Salaries	**317,770**	**366,078**	**339,015**	**326,126**	**337,540**	**337,540**	**0%**
Benefits							
Group Insurance	22,126	23,324	25,088	19,580	19,580	19,580	
Retirement Contribution	10,100	10,148	10,713	10,331	10,331	10,331	
Social Security (FICA) Contributions	24,424	27,145	15,416	24,948	24,948	24,948	
Workers' Compensation	4,222	9,777	5,452	4,956	4,956	4,956	
Vision Insurance	238	252	252	207	207	207	
Dental Insurance	788	874	837	550	550	550	
Total Benefits	**61,898**	**71,520**	**57,758**	**60,572**	**60,572**	**60,572**	**5%**
Total Personal Services	**379,667**	**437,597**	**396,773**	**386,698**	**398,112**	**398,112**	
Operating Expenditures							
Telephone	4,461	3,304	1,482	1,000	1,000	1,000	
Advertising	700	837	2,000	2,000	2,000	2,000	
Travel Expense	2,081	3,231	3,920	3,920	3,920	3,920	
Parts/Repair/Maintenance	53,463	41,075	49,600	49,600	49,600	49,600	
Postage	35	548	98	98	98	98	
Conference & Training	1,085	1,075	2,122	2,750	2,750	2,750	
Dues	2,055	6,931	2,017	15,400	15,400	15,400	
Contracted Services	30,477	59,118	70,560	65,000	65,000	65,000	
Rent	-	17,813	22,500	22,836	22,836	22,836	
Waste Disposal	4,237	4,260	4,699	4,699	4,699	4,699	
Printer/Copier Charges	2,663	3,243	-	-	-	-	
Supplies	68,885	46,958	63,160	81,443	81,443	81,443	
Utilities	193,855	194,919	152,940	142,391	142,391	142,391	
Gas/Oil	6,190	4,076	4,900	4,900	4,900	4,900	
Tires/Tubes	449	-	-	250	250	250	
Concessions	30,307	30,590	30,000	30,000	30,000	30,000	
Small Equipment Under $5,000	-	-	980	980	980	980	
Special Programs	2,279	1,163	2,940	2,940	2,940	2,940	
Total Operating Expenditures	**403,223**	**419,140**	**413,918**	**430,207**	**430,207**	**430,207**	**4%**
Total Expenditures	**$ 782,890**	**$ 856,737**	**$ 810,691**	**$ 816,905**	**$ 828,319**	**$ 828,319**	**2%**

Authorized Positions Per Department	ACTUAL FY13	ACTUAL FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**5**	**4**	**4**	**5**	**4**	**4**
Part Time	**unknown**	**unknown**	**42**	**42**	**42**	**42**

Notes: FY2016 budget reflects Supplies increase of $18,283, Contracted Services decrease of $5,560, and Utilities decrease of $10,549.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 155,314	$ 155,300	$ 162,395	$ 159,197	$ 167,611	$ 167,611	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**155,314**	**155,300**	**162,395**	**159,197**	**167,611**	**167,611**	**3%**
Benefits							
Group Insurance	27,696	28,342	31,361	34,272	34,272	34,272	
Retirement Contribution	9,177	9,088	7,589	9,117	9,117	9,117	
Social Security (FICA) Contributions	11,251	11,318	11,880	12,179	12,179	12,179	
Workers' Compensation	1,882	3,058	4,464	4,058	4,058	4,058	
Vision Insurance	253	253	254	278	278	278	
Dental Insurance	836	874	874	962	962	962	
Total Benefits	**51,095**	**52,933**	**56,422**	**60,866**	**60,866**	**60,866**	**8%**
Total Personal Services	**206,409**	**208,233**	**218,817**	**220,063**	**228,477**	**228,477**	
Operating Expenditures							
Telephone	7,255	5,131	300	300	300	300	
Advertising	10	-	-	-	-	-	
Travel Expense	51	395	175	175	175	175	
Parts/Repair/Maintenance	3,583	269	700	1,250	1,250	1,250	
Postage	46	1,201	275	600	600	600	
Conference & Training	5,869	3,422	4,100	5,200	5,200	5,200	
Dues	195	155	275	200	200	200	
Contracted Services	8,740	17,282	12,000	15,500	15,500	15,500	
License Renewal	-	-	3,200	4,350	4,350	4,350	
Lease Payments	375	1,250	-	-	-	-	
Supplies	2,137	1,413	1,100	3,200	3,200	3,200	
Gas/Oil	3,619	3,474	2,200	3,200	3,200	3,200	
Tires/Tubes	-	363	1,000	1,000	1,000	1,000	
Small Equipment Under $5,000	4,150	1,077	1,400	2,500	2,500	2,500	
Total Operating Expenditures	**36,028**	**35,431**	**26,725**	**37,475**	**37,475**	**37,475**	**40%**
Total Expenditures	**$ 242,436**	**$ 243,664**	**$ 245,542**	**$ 257,538**	**$ 265,952**	**$ 265,952**	**8%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**4**	**4**	**4**	**4**	**4**	**4**

Notes: FY2016 budget reflects Contracted Services increase of $3,500, Supplies increase of $2,100, License Renewal increase of $1,150, Training/Conferences increase of $1,100, and Small Equipment under $5,000 increase of $1,100.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Operating Expenditures							
Travel Expense	$ -	$ 264	$ 500	$ -	$ -	$ -	
Per Diem	-	850	1,500	-	-	-	
Conference & Training	-	-	500	-	-	-	
Contracted Services	-	2,100	2,900	-	-	-	
Supplies	-	-	100	-	-	-	
Total Operating Expenditures	**-**	**3,214**	**5,500**	**-**	**-**	**-**	**-100%**
Total Expenditures	**$ -**	**$ 3,214**	**$ 5,500**	**$ -**	**$ -**	**$ -**	**-100%**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ -	$ -	$ -	$ -	$ -	$ -	
Part Time Salaries	15,540	12,906	14,350	17,955	18,750	18,750	
Overtime	-	-	-	-	-	-	
Total Salaries	**15,540**	**12,906**	**14,350**	**17,955**	**18,750**	**18,750**	**31%**
Benefits							
Social Security (FICA) Contributions	1,209	980	1,090	1,374	1,500	1,500	
County Participation	2,500	2,500	2,500	2,500	2,500	2,500	
Workers' Compensation	42	256	32	29	250	250	
Total Benefits	**3,751**	**3,736**	**3,622**	**3,903**	**4,250**	**4,250**	**17%**
Total Personal Services	**19,291**	**16,642**	**17,972**	**21,858**	**23,000**	**23,000**	
Operating Expenditures							
Telephone	2,106	1,944	1,500	1,500	1,500	1,500	
Travel Expense	7,476	6,539	6,500	6,500	6,500	6,500	
Parts/Repair/Maintenance	237	1,241	500	500	500	500	
Postage	429	703	400	750	750	750	
Dues	80	60	150	150	150	150	
Contracted Services	47,454	53,957	56,034	57,475	57,475	57,475	
Printer/Copier Charges	2,709	3,299	1,500	1,500	1,500	1,500	
Supplies	1,022	633	500	500	500	500	
Utilities	10,827	11,350	5,000	5,000	5,000	5,000	
Gas/Oil	1,464	1,979	500	500	500	500	
Tires/Tubes	-	256	250	250	250	250	
Total Operating Expenditures	**73,804**	**81,962**	**72,834**	**74,625**	**74,625**	**74,625**	**2%**
Total Expenditures	**$ 93,095**	**$ 98,604**	**$ 90,806**	**$ 96,483**	**$ 97,625**	**$ 97,625**	**8%**

Authorized Positions Per Department

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Part Time	**1**	**1**	**1**	**1**	**1**	**1**

Notes: FY2016 budget includes approved BOE funded increase in Part-Time Salary and related payroll taxes.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Operating Expenditures							
Advertising	$ 209	$ 101	$ 300	$ 300	$ 300	$ 300	
Per Diem	5,075	923	4,200	4,200	4,200	4,200	
Contracted Services	-	100	-	-	-	-	
Supplies	100	-	100	100	100	100	
Total Operating Expenditures	**5,384**	**1,123**	**4,600**	**4,600**	**4,600**	**4,600**	**0%**
Total Expenditures	**$ 5,384**	**$ 1,123**	**$ 4,600**	**$ 4,600**	**$ 4,600**	**$ 4,600**	**0%**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Operating Expenditures							
Board Of Education	$ 300,478	$ 327,497	$ 295,000	$ 295,000	$ 295,000	$ 295,000	
Mental Health	25,259	25,259	24,754	25,259	25,259	25,259	
Soque River Watershed Association	500	500	500	500	500	500	
Legacy Link	-	-	-	-	8,450	8,450	
County Health Department	202,845	202,845	198,788	198,788	198,788	198,788	
Family & Children Services	13,069	28,376	39,200	39,200	39,200	39,200	
Library System	275,207	267,866	267,866	269,166	269,166	269,166	
Forestry Commission	8,400	7,832	7,832	7,832	7,832	7,832	
Total Operating Expenditures	**825,759**	**860,175**	**833,940**	**835,745**	**844,195**	**844,195**	**1%**
Total Expenditures	**$ 825,759**	**$ 860,175**	**$ 833,940**	**$ 835,745**	**$ 844,195**	**$ 844,195**	**1%**



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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.

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Revenues			**Jail Fund**				
Fines, fee & forfeitures	$ 39,776	$ 48,585	$ 46,500	$ 46,500	$ 46,500	$ 46,500	**0%**
Total Revenues	**39,776**	**48,585**	**46,500**	**46,500**	**46,500**	**46,500**	**0%**
Expenditures							
Parts/Repair/Maintenance	44,905	-	-	-	-	-	
Contigency	-	-	46,500	46,500	46,500	46,500	
Total Expenditures	**44,905**	**-**	**46,500**	**46,500**	**46,500**	**46,500**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (5,129)**	**$ 48,585**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Revenues			**Inmate Welfare**				
Fines, fee & forfeitures	$ 84,060	$ 92,703	$ 145,000	$ 145,000	$ 145,000	$ 145,000	
Total Revenues	**84,060**	**92,703**	**145,000**	**145,000**	**145,000**	**145,000**	**0%**
Expenditures							
Supplies	76,090	79,950	145,000	145,000	145,000	145,000	
Capital Outlay	12,665	-	-	-	-	-	
Total Expenditures	**88,755**	**79,950**	**145,000**	**145,000**	**145,000**	**145,000**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (4,694)**	**$ 12,754**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Revenues			**Law Library**				
Fines, fee & forfeitures	$ 22,652	$ 23,114	$ 23,200	$ 23,200	$ 23,200	$ 23,200	
Interest	4,917	3,482	-	-	-	-	
Total Revenues	**27,570**	**26,595**	**23,200**	**23,200**	**23,200**	**23,200**	**0%**
Expenditures							
Personal Service	2,400	2,400	-	-	-	-	
Supplies	2,360	11,235	6,000	6,000	6,000	6,000	
Payments to other agencies	-	1,781	-	-	-	-	
Total Expenditures	**4,760**	**13,635**	**6,000**	**6,000**	**6,000**	**6,000**	**0%**
Other Sources and (Uses)							
Reserve For Fund Balance	-	(229,789)	(17,200)	(17,200)	(17,200)	(17,200)	
Total Other Sources and (Uses)	**-**	**(229,789)**	**(17,200)**	**(17,200)**	**(17,200)**	**(17,200)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 22,811**	**$ (216,827)**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Revenues			**Senior Center**				
Federal/State Grants	$ -	$ -	$ -	$ -	$ 211,454	$ 211,454	
Cleint Contributions	-	-	-	-	7,700	7,700	
Other	-	-	-	-	96,200	96,200	
Total Revenues	**-**	**-**	**-**	**-**	**315,354**	**315,354**	**0%**
Expenditures							
Personal Service	-	-	-	-	217,130	217,130	
Contracted Services	-	-	-	-	211,422	211,422	
Operating Services	-	-	-	-	38,060	38,060	
Total Expenditures	**-**	**-**	**-**	**-**	**466,612**	**466,612**	**0%**
Other Sources and (Uses)							
Transfer In (Out) to General Fund	-	-	-	-	151,258	151,258	
Total Other Sources and (Uses)	**-**	**-**	**-**	**-**	**151,258**	**151,258**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Revenues			**Hotel/Motel Tax**				
Taxes	$ 41,173	$ 45,622	$ 43,000	$ 60,000	$ 60,000	$ 60,000	
Total Revenues	**41,173**	**45,622**	**43,000**	**60,000**	**60,000**	**60,000**	**40%**
Expenditures							
Payment to Other Agencies	16,469	18,249	17,200	24,000	24,000	24,000	
Total Expenditures	**16,469**	**18,249**	**17,200**	**24,000**	**24,000**	**24,000**	**40%**
Other Sources and (Uses)							
Transfer In (Out) to General Fund	(24,704)	(27,373)	(25,800)	(36,000)	(36,000)	(36,000)	
Total Other Sources and (Uses)	**(24,704)**	**(27,373)**	**(25,800)**	**(36,000)**	**(36,000)**	**(36,000)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Revenues			**Drug Abuse Treatment /Accountabity Court**				
Intergovernmental	$ -	$ -	$ -	$ 300,000	$ 300,000	$ 300,000	
Fines, fee & forfeitures	21,198	33,821	24,000	144,000	144,000	144,000	
Other	-	-	-	2,000	2,000	2,000	
Total Revenues	**21,198**	**33,821**	**24,000**	**446,000**	**446,000**	**446,000**	**0%**
Expenditures							
Salaries & Benefits	-	-	-	78,089	80,494	80,494	
Operating	-	-	-	231,640	231,640	231,640	
Total Expenditures	**-**	**-**	**-**	**309,729**	**312,134**	**312,134**	**0%**
Other Sources and (Uses)							
Fund Balance	-	-	5,000	-	-	-	
Transfer In (Out) to General Fund	(89,623)	(30,852)	(29,000)	(136,271)	(133,866)	(133,866)	
Total Other Sources and (Uses)	**(89,623)**	**(30,852)**	**(24,000)**	**(136,271)**	**(133,866)**	**(133,866)**	**458%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (68,425)**	**$ 2,969**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Notes: FY2016 Accountability Court was moved out of the General Fund to a Special Revenue Fund.

Revenues				**E-911**			
Charges for Services	$ 710,021	$ 742,796	$ 695,800	$ 705,500	$ 705,500	$ 705,500	
Interest	102	35	100	100	100	100	
Other	10,803	25,863	37,500	35,000	35,000	35,000	
Total Revenues	**720,926**	**768,694**	**733,400**	**740,600**	**740,600**	**740,600**	**1%**
Expenditures							
Personal Services	803,486	765,251	776,458	790,310	863,658	863,658	
Contracted Services	220,320	252,761	315,980	293,005	293,005	293,005	
Supplies	30,615	21,520	33,800	36,800	36,800	36,800	
Capital Outlay	486,566	90,977	36,000	-	-	-	
Debt Service	253,158	177,070	18,125	18,125	18,125	18,125	
Total Expenditures	**1,794,145**	**1,307,579**	**1,180,363**	**1,138,240**	**1,211,588**	**1,211,588**	**3%**
Other Sources and (Uses)							
Issuance of capital leases	-	81,192	-	-	-	-	
Transfers In General Fund	722,529	539,517	446,963	397,640	470,988	470,988	
Total Other Sources and (Uses)	**722,529**	**620,709**	**446,963**	**397,640**	**470,988**	**470,988**	**5%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (350,690)**	**$ 81,824**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Notes: FY2016 budget reflects correction of salaries & benefits, and addition of one (1) Full-Time position. The Overtime expense line item includes an increase of $10,000, Parts/Repairs/Maintenance increased $20,000, Contracted Services decreased $42,000, Utilities increased $3,000, and Capital Expenditures decreased $36,459.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 487,004	$ 451,812	$ 501,157	$ 490,000	$ 546,688	$ 546,688	
Part Time Salaries	115,550	118,931	104,098	105,000	108,675	108,675	
Overtime	28,947	36,874	20,000	30,000	30,000	30,000	
Total Salaries	**631,501**	**607,617**	**625,255**	**625,000**	**685,363**	**685,363**	**10%**
Benefits							
Group Insurance	85,387	68,475	83,020	83,405	94,082	94,082	
Retirement Contribution	29,585	28,317	26,118	26,526	26,526	26,526	
Social Security (FICA) Contributions	46,458	45,054	37,593	51,223	53,196	53,196	
Workers' Compensation	6,490	12,217	1,093	994	1,048	1,048	
Vision Insurance	862	797	756	820	883	883	
Dental Insurance	3,204	2,775	2,623	2,342	2,560	2,560	
Total Benefits	**171,985**	**157,634**	**151,203**	**165,310**	**178,295**	**178,295**	**18%**
Total Personal Services	**803,486**	**765,251**	**776,458**	**790,310**	**863,658**	**863,658**	
Operating Expenditures							
Telephone	18,594	12,751	15,000	13,000	13,000	13,000	
Advertising	329	484	350	350	350	350	
Travel Expense	-	4,577	6,000	6,000	6,000	6,000	
Parts/Repair/Maintenance	1,705	5,132	5,000	25,000	25,000	25,000	
Postage	68	186	85	110	110	110	
Conference & Training	6,712	4,652	2,500	2,500	2,500	2,500	
Dues	222	229	250	250	250	250	
Contracted Services	153,366	192,360	252,000	210,000	210,000	210,000	
Rent Tower Property	39,325	32,250	34,000	35,000	35,000	35,000	
Taxes Paid Tower Property	-	140	195	195	195	195	
Supplies	2,208	1,863	9,900	9,500	9,500	9,500	
Printer Charges	-	-	600	600	600	600	
Uniforms	926	691	1,000	1,000	1,000	1,000	
Utilities	24,539	17,018	17,000	20,000	20,000	20,000	
Gas/Oil	1,758	1,477	1,300	1,400	1,400	1,400	
Tires/Tubes	457	-	100	400	400	400	
Small Equipment Under $5,000	728	471	4,500	4,500	4,500	4,500	
Total Operating Expenditures	**250,936**	**274,281**	**349,780**	**329,805**	**329,805**	**329,805**	**-6%**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Capital Outlay							
Capital Expenditures	486,566	90,977	36,000	-	-	-	
Cost Recovery ETS	57,616	-	-	-	-	-	
Total Capital Outlay	**544,182**	**90,977**	**36,000**	**-**	**-**	**-**	**-100%**
Debt Service							
Capital Lease	195,542	177,070	18,125	18,125	18,125	18,125	
Total Debt Service	**195,542**	**177,070**	**18,125**	**18,125**	**18,125**	**18,125**	**0%**
Total Expenditures	**$ 1,794,146**	**$ 1,307,579**	**$ 1,180,363**	**$ 1,138,240**	**$ 1,211,588**	**$ 1,211,588**	**3%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**13**	**18**	**19**	**23**	**20**	**20**
Part Time	**8**	**14**	**14**	**14**	**14**	**14**

Notes: FY2016 budget reflects correction of salaries & benefits, and additioan of one (1) Full-Time position. The Overtime expense line item includes an increase of $10,000, Parts/Repairs/Maintenance increased $20,000, Contracted Services decreased $42,000, Utilities increased $3,000, and Capital Expenditures decreased $36,000.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ -	$ -	$ -	$ -	$ 158,044	$ 158,044	
Part Time Salaries	-	-	-	-	13,614	13,614	
Total Salaries	**-**	**-**	**-**	**-**	**171,658**	**171,658**	**0%**
Benefits							
Group Insurance	-	-	-	-	30,572	30,572	
Retirement Contribution	-	-	-	-	-	-	
Social Security (FICA) Contributions	-	-	-	-	13,132	13,132	
Workers' Compensation	-	-	-	-	360	360	
Vision Insurance	-	-	-	-	315	315	
Dental Insurance	-	-	-	-	1,093	1,093	
Total Benefits	**-**	**-**	**-**	**-**	**45,472**	**45,472**	**0%**
Total Personal Services	**-**	**-**	**-**	**-**	**217,130**	**217,130**	**0%**
Operating Expenditures							
Telephone	-	-	-	-	2,400	2,400	
Advertising	-	-	-	-	100	100	
Travel Expense	-	-	-	-	6,000	6,000	
Parts/Repair/Maintenance	-	-	-	-	1,500	1,500	
Postage	-	-	-	-	500	500	
Contracted Services	-	-	-	-	211,422	211,422	
Waste Disposal	-	-	-	-	736	736	
Drug Testing	-	-	-	-	100	100	
Utilities	-	-	-	-	15,624	15,624	
Gas/Oil	-	-	-	-	6,000	6,000	
Supplies	-	-	-	-	3,100	3,100	
Small Equipment Under $5,000	-	-	-	-	1,500	1,500	
Dues	-	-	-	-	500	500	
Total Operating Expenditures	**-**	**-**	**-**	**-**	**249,482**	**249,482**	**0%**
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 466,612**	**$ 466,612**	**0%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**-**	**-**	**-**	**-**	**5**	**5**
Part Time	**-**	**-**	**-**	**-**	**1**	**1**

Notes: FY2016 Senior Center was moved out of the General Fund to a Special Revenue Fund.

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ -	$ -	$ -	$ 50,000	$ 51,750	$ 51,750	
Part Time Salaries	-	-	-	18,720	19,375	19,375	
Overtime	-	-	-	-	-	-	
Total Salaries	**-**	**-**	**-**	**68,720**	**71,125**	**71,125**	**0%**
Benefits							
Group Insurance	-	-	-	1,500	1,500	1,500	
Retirement Contribution	-	-	-	2,495	2,495	2,495	
Social Security (FICA) Contributions	-	-	-	5,258	5,258	5,258	
Workers' Compensation	-	-	-	116	116	116	
Vision Insurance	-	-	-	-	-	-	
Dental Insurance	-	-	-	-	-	-	
Total Benefits	**-**	**-**	**-**	**9,369**	**9,369**	**9,369**	**0%**
Total Personal Services	**-**	**-**	**-**	**78,089**	**80,494**	**80,494**	**0%**
Operating Expenditures							
Telephone	-	-	-	600	600	600	
Travel Expense	-	-	-	6,120	6,120	6,120	
Postage	-	-	-	200	200	200	
Conference & Training	-	-	-	6,120	6,120	6,120	
Contracted Services	-	-	-	150,600	150,600	150,600	
Drug Testing	-	-	-	62,000	62,000	62,000	
Supplies	-	-	-	6,000	6,000	6,000	
Total Operating Expenditures	**-**	**-**	**-**	**231,640**	**231,640**	**231,640**	**0%**
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 309,729**	**$ 312,134**	**$ 312,134**	**0%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**1**	**1**	**1**	**1**	**1**	**1**
Part Time	**-**	**1**	**1**	**1**	**1**	**1**

Notes: FY2016 Accountability Court was moved out of the General Fund to a Special Revenue Fund.

Capital Improvement Fund

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

FY2016 Annual Budget - Capital Improvements Fund Revenue, Expenditures, & Other Uses

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Revenues							
Interest	$ 129	$ 43	$ -	$ -	$ -	$ -	
Total Revenues	**129**	**43**	**-**	**-**	**-**	**-**	**0%**
Expenditures							
Capital Outlay	1,606,597	888,470	478,000	388,000	418,000	418,000	
Total Expenditures	**1,606,597**	**888,470**	**478,000**	**388,000**	**418,000**	**418,000**	**-13%**
Other Sources and (Uses)							
Transfers In - General Fund	708,190	741,741	478,000	388,000	418,000	418,000	
Issuance of Capital Leases	620,000	-	-	-	-	-	
Total Other Sources and (Uses)	**1,328,190**	**741,741**	**478,000**	**388,000**	**418,000**	**418,000**	**-13%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (278,278)**	**$ (146,686)**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Countywide							
Capital Lease	$ 42,343	$ 76,065	$ -	$ -	$ -	$ -	
Total Countywide	$ 42,343	$ 76,065	$ -	$ -	$ -	$ -	0%
Facilities Management							
Capital Expenditure	$ -	$ -	$ 110,500	$ 247,000	$ 247,000	$ 247,000	
Capital Lease	7,300	5,475	-	-	-	-	
Total Facilities Management	$ 7,300	$ 5,475	$ 110,500	$ 247,000	$ 247,000	$ 247,000	124%
Notes: FY2016 budget reflects Senior Center roof replacement, sofits, and gutters for $80,000, HVAC replacement at detention center for $137,000, and exterior block sealing at Aquatic Center for $30,000.							
Fleet Services							
Equipment	$ -	$ -	$ 27,500	$ -	$ -	$ -	
Total Fleet Services	$ -	$ -	$ 27,500	$ -	$ -	$ -	-100%
Roads & Bridges							
Equipment	$ -	$ -	$ -	$ -	$ -	$ -	
Vehicles	-	9,250	50,000	-	-	-	
Total Roads & Bridges	$ -	$ 9,250	$ 50,000	$ -	$ -	$ -	-100%
Magistrate Court							
Vehicles	$ 25,323	$ -	$ -	$ -	$ -	$ -	
Total Magistrate Court	$ 25,323	$ -	$ -	$ -	$ -	$ -	0%
Sheriff							
Capital Lease	$ 151,339	$ 123,182	$ 75,000	$ -	$ -	$ -	
Vehicles	40,150	35,876	-	65,000	65,000	65,000	
Total Sheriff	$ 191,489	$ 159,058	$ 75,000	$ 65,000	$ 65,000	$ 65,000	-13%
Notes: FY2016 budget reflects purchasing 2 vehicle for replacement.							
Jail							
Capital Lease	$ 115,777	$ 96,792	$ -	$ -	$ -	$ -	
Total Jail	$ 115,777	$ 96,792	$ -	$ -	$ -	$ -	0%
Building Department							
Mapping & GIS	$ 42,850	$ -	$ 50,000	$ 20,000	$ 20,000	$ 20,000	
Vehicles	-	-	-	22,500	22,500	22,500	
Capial Leases	6,373	9,511	-	-	-	-	
Total Building Department	$ 49,223	$ 9,511	$ 50,000	$ 42,500	$ 42,500	$ 42,500	-15%
Notes: FY2016 budget reflects updating County flood maps for $20,000, and purchasing 1 vehicle at $22,500 for replacement.							
Fire Department							
Capital Expenditures	$ -	$ 21,770	$ -	$ -	$ -	$ -	
Vehicles	375,502	85,000	-	-	-	-	
Equipment	39,991	-	-	-	-	-	
Capial Leases	178,098	133,574	-	-	-	-	
Total Fire Department	$ 593,591	$ 240,344	$ -	$ -	$ -	$ -	0%

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Emergency Medical Service							
Vehicles	$ 230,001	$ -	$ 95,000	$ -	$ -	$ -	
Equipment	60,783	-	-	-	-	-	
Capial Leases	88,073	77,444	-	-	-	-	
Total Emergency Medical Service	$ 378,857	$ 77,444	$ 95,000	$ -	$ -	$ -	-100%
Airport							
Capital Expenditures	$ 1,500	$ -	$ -	$ -	$ 30,000	$ 30,000	
Capial Leases	25,550	86,899	-	-	-	-	
Total Airport	$ 27,050	$ 86,899	$ -	$ -	$ 30,000	$ 30,000	0%
Notes: FY2016 budget reflects septic system for $8,000, and hanger roof for $22,000.							
County Health Department							
Equipment	$ 40,150	$ -	$ -	$ -	$ -	$ -	
County Health Department	$ 40,150	$ -	$ -	$ -	$ -	$ -	0%
Family Children Services							
Equipment	$ -	$ 37,789	$ -	$ -	$ -	$ -	
Total Family Children Services	$ -	$ 37,789	$ -	$ -	$ -	$ -	0%
Library System							
Equipment	$ -	$ 56,850	$ -	$ -	$ -	$ -	
Capial Leases	7,966	11,889	-	-	-	-	
Total Extension Services	$ 7,966	$ 68,739	$ -	$ -	$ -	$ -	0%
Recreation Department							
Capital Expenditures	$ 78,250	$ -	$ 70,000	$ 33,500	$ 33,500	$ 33,500	
Capial Leases	25,242	21,103	-	-	-	-	
Total Recreation Department	$ 103,492	$ 21,103	$ 70,000	$ 33,500	$ 33,500	$ 33,500	-52%
Notes: FY2016 budget reflects resurfacing tennis courts for $25,000, and a mower for $8,500.							
Economic Development							
Vehicles	$ 24,036	$ -	$ -	$ -	$ -	$ -	
Economic Development	$ 24,036	$ -	$ -	$ -	$ -	$ -	0%
Total Capital Improvements	**$ 1,606,597**	**$ 888,470**	**$ 478,000**	**$ 388,000**	**$ 418,000**	**$ 418,000**	**-13%**



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Enterprise Funds

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

FY2016 Annual Budget - Landfill Revenue, Expenses & Other Uses

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Revenues							
Charges For Sales and Services	$ 813,855	$ 838,906	$ 898,000	$ 900,000	$ 900,000	$ 900,000	
Interest	2,111	1,634	2,500	10,000	10,000	10,000	
Micellaneous	51	180	-	-	-	-	
Total Revenues	**816,017**	**840,720**	**900,500**	**910,000**	**910,000**	**910,000**	**1%**
Expenditures							
Cost Of Sales And Services	391,474	475,785	526,872	589,945	589,945	589,945	
Personal Services	370,465	278,274	314,762	317,000	325,031	325,031	
Depreciation	490,548	444,552	-	-	-	-	
Capital Outlay	-	-	-	125,000	125,000	125,000	
Debt Service	8,817	6,915	58,866	56,965	56,965	56,965	
Total Expenditures	**1,261,304**	**1,205,526**	**900,500**	**1,088,910**	**1,096,941**	**1,096,941**	**22%**
Other Sources and (Uses)							
Proceeds from sale of assets	-	936	-	-	-	-	
Transfer In (Out) General Fund	(84,550)	-	-	-	-	-	
Net Position	-	-	-	178,910	186,941	186,941	
Total Other Sources and (Uses)	**(84,550)**	**936**	**-**	**178,910**	**186,941**	**186,941**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (529,837)**	**$ (363,870)**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 242,792	$ 178,152	$ 195,377	$ 197,677	$ 204,596	$ 204,596	
Part Time Salaries	28,193	27,580	31,775	31,775	32,887	32,887	
Overtime	7,720	9,743	10,000	10,000	10,000	10,000	
Total Salaries	**278,704**	**215,475**	**237,152**	**239,452**	**247,483**	**247,483**	**4%**
Benefits							
Group Insurance	39,186	27,045	35,056	36,490	36,490	36,490	
Retirement Contribution	14,942	12,499	10,651	10,635	10,635	10,635	
Social Security (FICA) Contributions	20,363	17,245	14,582	14,772	14,772	14,772	
Workers' Compensation	15,366	4,441	15,632	14,210	14,210	14,210	
Vision Insurance	441	351	378	416	416	416	
Dental Insurance	1,463	1,219	1,311	1,025	1,025	1,025	
Total Benefits	**91,761**	**62,799**	**77,610**	**77,548**	**77,548**	**77,548**	**0%**
Total Personal Services	**370,465**	**278,274**	**314,762**	**317,000**	**325,031**	**325,031**	**3%**
Operating Expenditures							
Telephone	7,365	5,609	1,175	1,175	1,175	1,175	
Advertising	30	40	-	200	200	200	
Travel Expense	507	688	1,000	2,000	2,000	2,000	
Parts/Repair/Maintenance	107,992	69,615	105,000	105,000	105,000	105,000	
Postage	250	270	300	300	300	300	
Conference & Training	750	1,625	2,000	2,000	2,000	2,000	
Dues	388	195	400	420	420	420	
Contracted Services	(8,861)	5,173	7,500	6,500	6,500	6,500	
Engineering Fees	34,384	64,174	90,037	85,000	85,000	85,000	
Mandated Testing	41,320	54,904	45,000	45,000	45,000	45,000	
Leachate Treatment	4,285	59,884	65,000	65,000	65,000	65,000	
Uniforms	4,621	3,694	3,330	4,100	4,100	4,100	
Materials	14,649	9,993	15,000	38,250	38,250	38,250	
Supplies	3,654	2,549	7,177	6,000	6,000	6,000	
Utilities	18,250	17,520	18,000	18,000	18,000	18,000	
Gas/Oil	68,743	57,580	67,497	65,000	65,000	65,000	
Tires/Tubes	1,395	1,265	2,500	2,500	2,500	2,500	
Small Equipment Under $5,000	6,147	1,307	3,500	3,500	3,500	3,500	
Mandated State Payments	14,766	-	20,000	20,000	20,000	20,000	
Post Closure Cost	70,836	119,699	72,456	120,000	120,000	120,000	
Borrow Area	-	-	-	10,000	10,000	10,000	
Depreciation & Amortization	490,548	444,552	-	-	-	-	
Total Operating Expenditures	**882,022**	**920,337**	**526,872**	**599,945**	**599,945**	**599,945**	**14%**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Capital Outlay							
Capital Expenditures	-	-	-	125,000	125,000	125,000	
Total Capital Outlay	**-**	**-**	**-**	**125,000**	**125,000**	**125,000**	**0%**
Debt Service							
Capital Lease	8,817	6,915	58,866	56,965	56,965	56,965	**-3%**
Total Debt Service	**8,817**	**6,915**	**58,866**	**56,965**	**56,965**	**56,965**	**-3%**
Total Expenditures	**$ 1,261,304**	**$ 1,205,526**	**$ 900,500**	**$ 1,098,910**	**$ 1,106,941**	**$ 1,106,941**	**23%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**7**	**7**	**7**	**7**	**7**	**7**
Part Time	**3**	**3**	**3**	**3**	**3**	**3**

Notes: FY2016 Budget reflects Materials increase of $23,250, Capital Expenditures increase of $125,000, and Post Closure Costs increase of $47,544.

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FY2016 Annual Budget - Transit Combining Revenue, Expenses & Other Uses

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Revenues							
Intergovernmental	$ 27,143	$ 26,079	$ 34,200	$ 41,593	$ 41,593	$ 41,593	
Charges For Sales and Services	6,916	4,820	7,600	7,600	7,600	7,600	
Other	-	-	-	26,310	26,310	26,310	
Total Revenues	**34,059**	**30,899**	**41,800**	**75,503**	**75,503**	**75,503**	**81%**
Expenditures							
Cost Of Sales And Services	20,191	21,468	28,750	23,221	23,221	23,221	
Personal Services	42,986	38,999	47,250	60,658	62,173	62,173	
Capital Outlay	-	-	-	4,722	4,722	4,722	
Depreciation	9,040	9,040	-	-	-	-	
Total Expenditures	**72,217**	**69,507**	**76,000**	**88,601**	**90,116**	**90,116**	**19%**
Other Sources and (Uses)							
Transfer In (Out) General Fund	17,900	23,207	34,200	13,098	14,613	14,613	
Total Other Sources and (Uses)	**17,900**	**23,207**	**34,200**	**13,098**	**14,613**	**14,613**	**-57%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (20,259)**	**$ (15,401)**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 31,361	$ 28,652	$ 36,056	$ 32,184	$ 33,310	$ 33,310	
Part Time Salaries	-	-	-	11,128	11,517	11,517	
Overtime	-	-	201	-	-	-	
Total Salaries	**31,361**	**28,652**	**36,257**	**43,312**	**44,827**	**44,827**	**24%**
Benefits							
Group Insurance	5,687	5,813	5,962	11,036	11,036	11,036	
Retirement Contribution	1,873	1,726	1,408	1,799	1,799	1,799	
Social Security (FICA) Contributions	2,372	2,032	1,926	2,827	2,827	2,827	
Workers' Compensation	1,400	495	1,434	1,304	1,304	1,304	
Vision Insurance	68	63	63	70	70	70	
Dental Insurance	225	219	200	310	310	310	
Total Benefits	**11,625**	**10,347**	**10,993**	**17,346**	**17,346**	**17,346**	**58%**
Total Personal Services	**42,986**	**38,999**	**47,250**	**60,658**	**62,173**	**62,173**	**32%**
Operating Expenditures							
Telephone	1,972	1,941	600	500	500	500	
Advertising	-	271	700	350	350	350	
Travel Expense	-	-	750	-	-	-	
Parts/Repair/Maintenance	1,344	1,766	2,222	2,251	2,251	2,251	
Conference & Training	-	721	750	800	800	800	
Alcohol & Drug Testing	-	-	200	210	210	210	
Uniforms	-	-	-	420	420	420	
Supplies	402	470	4,450	-	-	-	
Gas/Oil	15,160	15,525	17,800	18,690	18,690	18,690	
Tires/Tubes	1,314	774	1,278	-	-	-	
Depreciation & Amortization	9,040	9,040	-	-	-	-	
Total Operating Expenditures	**29,231**	**30,508**	**28,750**	**23,221**	**23,221**	**23,221**	**-19%**
Capital Outlay							
Capital Expenditures	-	-	-	4,722	4,722	4,722	
Total Capital Outlay	**-**	**-**	**-**	**4,722**	**4,722**	**4,722**	**0%**
Total Expenditures	**$ 72,217**	**$ 69,507**	**$ 76,000**	**$ 88,601**	**$ 90,116**	**$ 90,116**	**19%**

Authorized Positions Per Department

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**1**	**1**	**1**	**1**	**1**	**1**
Part Time	**-**	**-**	**1**	**1**	**1**	**1**

Notes: FY2016 budget reflects increase due to Part-Time position.

Component Unit Funds

Legally separate organizations for which the elected officials of the primary government are financially accountable.

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Revenues							
Intergovernmental	$ 155,601	$ 141,619	$ 117,071	$ -	$ -	$ -	
Forfeitures	75,574	161,079	64,703	-	-	-	
Total Revenues	**231,175**	**302,698**	**181,774**	**-**	**-**	**-**	**0%**
Expenditures							
Personal Services	146,999	131,886	155,350	-	-	-	
Contracted Services	5,352	18,090	16,375	-	-	-	
Supplies	42,826	53,799	44,025	-	-	-	
Capital Outlay	68,325	15,060	-	-	-	-	
Debt Service	25,554	129,044	-	-	-	-	
Total Expenditures	**289,055**	**347,879**	**215,750**	**-**	**-**	**-**	**0%**
Other Sources and (Uses)							
Proceeds From Sale Of Assets	1,575	-	-	-	-	-	
Transfers In General Fund	20,024	28,061	33,976	-	-	-	
Total Other Sources and (Uses)	**21,599**	**28,061**	**33,976**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (36,281)**	**$ (17,120)**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Expenditures	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 115,096	$ 107,201	$ 115,773	$ -	$ -	$ -	
Part Time Salaries	-	-	-	-	-	-	
Overtime	26	-	-	-	-	-	
Total Salaries	**115,122**	**107,201**	**115,773**	**-**	**-**	**-**	**-100%**
Benefits							
Group Insurance	20,671	6,123	4,999	-	-	-	
Retirement Contribution	-	1,608	4,736	-	-	-	
Social Security (FICA) Contributions	4,479	3,312	2,506	-	-	-	
Workers' Compensation	6,199	(111)	2,258	-	-	-	
Vision Insurance	105	19	-	-	-	-	
Dental Insurance	422	13,733	25,078	-	-	-	
Total Benefits	**31,877**	**24,685**	**39,577**	**-**	**-**	**-**	**-100%**
Total Personal Services	**146,999**	**131,886**	**155,350**	**-**	**-**	**-**	**-100%**
Operating Expenditures							
Telephone	-	-	7,500	-	-	-	
Travel Expense	-	-	500	-	-	-	
Parts/Repair/Maintenance	3,792	6,112	2,800	-	-	-	
Postage	-	-	175	-	-	-	
Conference & Training	-	-	5,400	-	-	-	
Contracted Services	1,559	11,978	-	-	-	-	
Supplies	15,946	25,319	15,060	-	-	-	
Utilities	7,617	15,574	8,265	-	-	-	
Gas/Oil	19,262	12,906	13,200	-	-	-	
Small Equipment Under $5,000	-	-	7,500	-	-	-	
Total Operating Expenditures	**48,177**	**71,889**	**60,400**	**-**	**-**	**-**	**-100%**
Capital Outlay							
Capital Expenditures	68,325	15,060	-	-	-	-	
Total Capital Outlay	**68,325**	**15,060**	**-**	**-**	**-**	**-**	**0%**
Debt Service							
Payment To Other Agencies	25,554	129,044	-	-	-	-	
Total Debt Service	**25,554**	**129,044**	**-**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 289,055**	**$ 347,879**	**$ 215,750**	**$ -**	**$ -**	**$ -**	**-100%**

Authorized Positions Per Department	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16
Full Time	**3**	**3**	**3**	**-**	**-**	**-**

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Revenues							
Intergovernmental	$ 344,036	$ -	$ -	$ -	$ -	$ -	
Interest	26	46	-	-	-	-	
Rent	15,322	23,358	24,878	28,000	28,000	28,000	
Micellaneous	7,833	2,652	-	-	-	-	
Total Revenues	**367,217**	**26,056**	**24,878**	**28,000**	**28,000**	**28,000**	**13%**
Expenditures							
Legal	7,384	6,720	10,800	-	-	-	
Parts/Repair/Maintenance	200	630	-	3,000	3,000	3,000	
Conference & Training	500	-	-	500	500	500	
Contracted Services	23,975	14,400	1,200	4,880	4,880	4,880	
Supplies	540	20	-	3,600	3,600	3,600	
Utilities	2,501	2,713	2,500	-	-	-	
Debt Service	99,439	108,735	113,940	16,020	16,020	16,020	
Total Operating Expenditures	**134,539**	**133,219**	128,440	28,000	28,000	28,000	**-78%**
Capital Outlay							
Capital Expenditures	44,036	-	-	-	-	-	
Total Capital Outlay	**44,036**	**-**	**-**	**-**	**-**	**-**	
Other Sources and (Uses)							
Proceeds from sale of assets	-	31,965	-	-	-	-	
Fund Balance	-	-	103,562	-	-	-	
Total Other Sources and (Uses)	**-**	**31,965**	**103,562**	**-**	**-**	**-**	**-100%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 188,642**	**$ (75,198)**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

	Actual FY13	Actual FY14	Original Budget FY15	Requested Budget FY16	Recommended Budget FY16	Approved Budget FY16	% of Change
Revenues							
Rent	$ 8,100	$ 13,125	$ 27,423	$ 16,800	$ 16,800	$ 16,800	
Micellaneous	-	-	-	-	-	-	
Total Revenues	**8,100**	**13,125**	**27,423**	16,800	16,800	16,800	**-39%**
Expenditures							
Parts/Repair/Maintenance	336	464	14,800	2,500	2,500	2,500	
Repair Maintenance Rentals/Leases	-	8,042	-	2,575	2,575	2,575	
Contracted Services	5,399	4,372	3,360	4,800	4,800	4,800	
Licenses	-	-	200	100	100	100	
Supplies	118	304	-	500	500	500	
Utilities	4,433	5,400	5,800	5,100	5,100	5,100	
Debt Services	-	-	-	1,225	1,225	1,225	
Total Expenditures	**10,287**	**18,582**	**24,160**	**16,800**	**16,800**	**16,800**	**-30%**
Other Sources and (Uses)							
Fund Balance	-	-	(3,263)	-	-	-	
Transfer In From General Fund	3,284	-	-	-	-	-	
Total Other Sources and (Uses)	3,284	-	(3,263)	-	-	-	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 1,097**	**$ (5,457)**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Five Year Capital Improvements Plan

Fiscal Years 2016 – 2020.

Habersham County, GA

Five Year Capital Improvements Plan for Fiscal Years 2016 - 2020

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 Current Year Financing				
	Page	5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	Grant	CIP	Landfill
Animal Care & Control	85	$ 56,500	$ 26,500	$ 30,000	$ -	$ -	$ -	$ 26,500	$ -	$ -	$ -	$ -
Facilty Maintenance	86	743,200	247,000	259,000	96,000	62,000	79,200	-	-	-	247,000	-
Code Enforcement	87	25,000	-	25,000	-	-	-	-	-	-	-	-
County Commission & Manager	88	22,500	-	-	-	-	22,500	-	-	-	-	-
County Sheriff	89	650,000	130,000	130,000	130,000	130,000	130,000	-	65,000	-	65,000	-
District Attorney	90	24,500	-	-	-	24,500	-	-	-	-	-	-
Economic Development	91	2,000,000	-	-	1,000,000	1,000,000	-	-	-	-	-	-
EMA and E-911	92	544,500	162,500	200,000	182,000	-	-	22,500	140,000	-	-	-
Emergency Medical Services	93	830,788	141,000	146,820	152,656	192,656	197,656	-	141,000	-	-	-
Fire Department	94	2,021,000	732,500	358,000	240,500	305,000	385,000	-	732,500	-	-	-
Habersham County Airport	95	1,337,000	305,000	240,000	301,250	271,250	219,500	275,000	-	-	30,000	-
Information Technology	96	65,000	15,000	35,000	15,000	-	-	15,000	-	-	-	-
Building & Planning Department & GIS	97	122,500	42,500	22,500	-	22,500	35,000	-	-	-	42,500	-
Public Facilities	98	3,000,000	3,000,000	-	-	-	-	3,000,000	-	-	-	-
Recreation	99	431,900	86,000	211,500	40,000	25,000	69,400	-	-	-	33,500	-
Road Department - Public Roads	100	12,025,889	2,075,389	2,022,500	2,700,000	2,028,000	3,200,000	285,389	1,290,000	500,000	-	-
Road Depart - Vehicles & Equip	101	1,431,000	161,000	407,000	109,000	504,000	250,000	-	161,000	-	-	-
Solid Waste Management	102	4,513,800	1,045,000	1,730,750	1,655,750	47,300	35,000	-	620,000	-	-	925,000
Tax Assessor	103	21,000	-	21,000	-	-	-	-	-	-	-	-
TOTAL		**$ 29,866,077**	**$ 8,169,389**	**$ 5,839,070**	**$ 6,622,156**	**$ 4,612,206**	**$ 4,623,256**	**$ 3,624,389**	**$ 3,149,500**	**$ 500,000**	**$ 418,000**	**$ 925,000**

Animal Control

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

Department/Category	Page	Financial Summary						Proposed Current Year Financing		
		5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	CIP
Shelter Renovations		$ 30,000	$ -	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -
Replace Vehicle		26,500	26,500	-	-	-	-	26,500	-	-
TOTAL		**$ 56,500**	**$ 26,500**	**$ 30,000**	**$ -**	**$ -**	**$ -**	**$ 26,500**	**$ -**	**$ -**

Facility Maintenance

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

Department/Category		Financial Summary						Proposed Current Year Financing		
	Page	5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	CIP
Replace Vehicles		$ 48,000	$ -	$ -	$ 24,000	$ 24,000	$ -	$ -	$ -	$ -
Replace Roof, sofit & gutters-Senior Center		80,000	80,000	-	-	-	-	-	-	80,000
Replace Roof, sofit & gutters-AVITA		80,000	-	80,000						
Aquatic Center HVAC System		55,000	-	55,000	-	-	-	-	-	-
Upgrade to LED lighting AVITA, Senior Center, Health Department		72,000	-	-	72,000	-	-	-	-	-
Rplace Flooring AVITA		55,000	-	55,000	-	-	-	-	-	-
Replace Ceiling/Upgrade Lights DFACS		45,000	-	45,000	-	-	-	-	-	-
Replace HVAC Senior Center		24,000	-	24,000	-	-	-	-	-	-
HVAC Replacement Jail		137,000	137,000	-	-	-	-	-	-	137,000
Replace Flooring Senior Center		38,000	-	-	-	38,000	-	-	-	-
Replace Flooring Health Department		53,200	-	-	-	-	53,200	-	-	-
Replace HVAC DFACS		26,000	-	-	-	-	26,000	-	-	-
Aquatic Center Exterior Block sealing		30,000	30,000	-	-	-	-	-	-	30,000
TOTAL		**$ 743,200**	**$ 247,000**	**$ 259,000**	**$ 96,000**	**$ 62,000**	**$ 79,200**	**$ -**	**$ -**	**$ 247,000**

Note:

Code Enforcement

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

Department/Category	Page	Financial Summary						Proposed Current Year Financing		
		5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	CIP
Replace Vehicles		$ 25,000	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL		**$ 25,000**	**$ -**	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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 Current Year Financing		
		5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	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/SPLOST**

Department/Category	Page	Financial Summary						Proposed Current Year Financing		
		5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	CIP
Replace Vehicle		$ 325,000	$ 65,000	$ 65,000	$ 65,000	$ 65,000	$ 65,000	$ -	$ 65,000	$ -
Replace Vehicle		325,000	65,000	65,000	65,000	65,000	65,000	-	-	65,000
TOTAL		**$ 650,000**	**$ 130,000**	**$ 130,000**	**$ 130,000**	**$ 130,000**	**$ 130,000**	**$ -**	**$ 65,000**	**$ 65,000**

Note: 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	Page	Financial Summary						Proposed Current Year Financing		
		5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	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: SPLOST VI

Department/Category		Financial Summary						Proposed Current Year Financing		
	Page	5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	CIP
Industrial Park Improvement		$ 2,000,000	$ -	$ -	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -
TOTAL		$ 2,000,000	$ -	$ -	$ 1,000,000	$ 1,000,000	$ -	$ -	$ -	$ -

* Miller Logisitics Building maintenance: $125,000

Emergency Communications (E-911)

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

Department/Category		Financial Summary						Proposed Current Year Financing		
	Page	5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	CIP
Telephone System Replacement		$ 200,000	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ -
Cad System Replacement		140,000	140,000	-	-	-	-	-	140,000	-
Replace Vehicles		22,500	22,500	-	-	-	-	22,500	-	-
Radio Frequencies		102,000	-	-	102,000	-	-	-	-	-
Dispatch Consoles		80,000	-	-	80,000	-	-	-	-	-
Perimeter Fencing		-	-	-	-	-	-	-	-	-
TOTAL		$ 544,500	$ 162,500	$ 200,000	$ 182,000	$ -	$ -	$ 22,500	$ 140,000	$ -

Note:

Emergency Medical Services (EMS)

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

Department/Category	Page	Financial Summary						Proposed Current Year Financing		
		5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	CIP
Replace ambulances (one per year)		$ 620,000	$ 100,000	$ 105,000	$ 110,000	$ 150,000	$155,000	$ -	$ 100,000	$ -
Cardiac Monitor/Defibrillator		179,942	35,000	35,700	36,414	36,414	$36,414	-	35,000	-
Stretcher		30,846	6,000	6,120	6,242	6,242	$6,242	-	6,000	-
TOTAL		$ 830,788	$ 141,000	$ 146,820	$ 152,656	$ 192,656	$ 197,656	$ -	$ 141,000	$ -

Fire Department

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

Department/Category	Page	Financial Summary						Proposed Current Year Financing		
		5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	CIP
General & Personal Protection Equipment Replacement.		$ 100,000	$ -	$ 20,000	$ 30,000	$ 25,000	$ 25,000	$ -	$ -	$ -
Replace Vehicles		76,000	-	38,000	38,000	-	-	-	-	-
Replace Pumper Truck		705,000	172,500	-	172,500	-	360,000	-	172,500	-
Replace Ladder Truck (used)		300,000	-	300,000	-	-	-	-	-	-
Replacement Tanker (used)		280,000	-	-	-	280,000	-	-	-	-
Turnerville Station		560,000	560,000	-	-	-	-		560,000	
								-	-	-
TOTAL		$ 2,021,000	$ 732,500	$ 358,000	$ 240,500	$ 305,000	$ 385,000	$ -	$ 732,500	$ -

Note:

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		Financial Summary						Proposed Current Year Financing		
	Page	5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST IV	SPLOST VI	CIP
Partial Parallel Taxiway Construction		$ 390,250	$ -	$ 240,000	$ -	$ 150,250	$ -	$ -	$ -	$ -
Construct New Terminal Building		275,000	275,000	-	-	-	-	275,000	-	-
Construct Replacement Hangar Area		301,250	-	-	301,250	-	-	-	-	-
Construct Terminal Apron Expansion		121,000	-	-	-	121,000	-	-	-	-
Demolish & Redevelop Existing Terminal Area		67,000	-	-	-	-	67,000	-	-	-
Land Acquistion		90,000	-	-	-	-	90,000	-	-	-
Approach Lighting (MALSF), GCO		62,500	-	-	-	-	62,500	-	-	-
Hanger Roof		22,000	22,000	-	-	-	-	-	-	22,000
Septic System		8,000	8,000	-	-	-	-	-	-	8,000
TOTAL		$ 1,337,000	$ 305,000	$ 240,000	$ 301,250	$ 271,250	$ 219,500	$ 275,000	$ -	$ 30,000

Information Technology (IT)

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

Department/Category	Page	Financial Summary						Proposed Current Year Financing		
		5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	CIP
Security Camera Additions (Courthouse)		$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ -
Video Conferencing (2 units)		30,000	-	15,000	15,000	-	-	-	-	-
Recreation Cabling/Wireless		20,000	-	20,000	-	-	-	-	-	-
TOTAL		$ 65,000	$ 15,000	$ 35,000	$ 15,000	$ -	$ -	$ 15,000	$ -	$ -

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

Building/Planning/GIS Department

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

Department/Category	Page	Financial Summary						Proposed Current Year Financing		
		5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	CIP
Update County Flood Maps		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Update County GIS Maps		55,000	20,000	-	-	-	35,000	-	-	20,000
Replacement Vechilces		67,500	22,500	22,500	-	22,500	-	-	-	22,500
TOTAL		$ 122,500	$ 42,500	$ 22,500	$ -	$ 22,500	$ 35,000	$ -	$ -	$ 42,500

Public Facilities

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

Department/Category	Page	Financial Summary						Proposed Current Year Financing		
		5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	CIP
New Administrative Facilities		$ 3,000,000	$ 3,000,000	$ -	$ -	$ -	$ -	$ 3,000,000	$ -	$ -
TOTAL		$ 3,000,000	$ 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 Current Year Financing		
	Page	5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST IV	SPLOST VI	CIP
Replace UTV & Dragger		$ 9,000	$	$ 9,000	$ -	$ -	$ -	$ -	$ -	$ -
Pool Pack Refurbishment		150,000	-	150,000	-	-	-	-	-	-
Campus-wide Security Camera System		40,000	-		40,000	-	-	-	-	-
Resurface Tennis Courts		25,000	25,000	-	-	-	-	-	-	25,000
Utility Tractor		25,000	-	-	-	25,000	-	-	-	-
EZ Zero Turn Mower		8,500	8,500	-	-	-	-	-	-	8,500
Competition Swim Touch Pads		6,400	-	-	-	-	6,400	-	-	-
Upgrade ballfields lighting		105,000	52,500	52,500	-	-	-	52,500	-	-
Vehicle		20,000	-	-	-	-	20,000	-	-	-
Diamond Memorial Complex Overhead Netting		16,000	-	-	-	-	16,000	-	-	-
Competition Tumbling Routine Spring Floor System		15,000	-	-	-	-	15,000	-	-	-
50' Tumbl Trak (Trampoline Runway)		6,000	-	-	-	-	6,000	-	-	-
Uneven Bars		6,000	-	-	-	-	6,000	-	-	-
TOTAL		$ 431,900	$ 86,000	$ 211,500	$ 40,000	$ 25,000	$ 69,400	$ 52,500	$ -	$ 33,500

Moved EZ Zero Turn Mower to FY16, UTV to FY17, and Security Cam System to FY18
Highlighted "Blue" items are new CIP requests

Road Department - Public Roads

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

Department/Category		Financial Summary						Proposed Current Year Financing		
	Page	5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST VI	Grant	SPLOST V
Asphalt Resurfacing		$ 8,550,000	$ 1,550,000	$ 1,600,000	$ 1,700,000	$ 1,800,000	$ 1,900,000	$ 1,050,000	$ 500,000	$ -
Ladfill Access Road		40,000	40,000	-	-	-	-	40,000	-	-
Crack & Fog Sealing		500,000	100,000	100,000	100,000	100,000	100,000	100,000	-	-
Bridge Maintenance (10 Structures)		367,889	285,389	82,500	-	-	-	-	-	285,389
								-	-	-
Bridge Updates & Replacements		-	-	-	-	-	-	-	-	-
Walls Bridge over Soque River		990,000	-	90,000	900,000	-	-	-	-	-
West Glade Creek Road Bridge		150,000	-	150,000	-	-	-	-	-	-
Tugalo Short Cut Rd. (New Culvert Box)		100,000	100,000	-	-	-	-	100,000	-	-
Old Gainesville Hwy Bridge		1,328,000	-	-	-	128,000	1,200,000	-	-	-
TOTAL		$ 12,025,889	$ 2,075,389	$ 2,022,500	$ 2,700,000	$ 2,028,000	$ 3,200,000	$ 1,290,000	$ 500,000	$ 285,389

Note:

Road Department - Vehicles & Equipment

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

Department/Category		Financial Summary						Proposed Current Year Financing		
	Page	5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	CIP
1/2 Ton Pick-Up 4x4		$ 60,000	$ -	$ -	$ -	$ 30,000	$ 30,000	$ -	$ -	$ -
3/4 Ton Pick-Up 4x4		80,000	-	-	-	40,000	40,000	-	-	-
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	-	-	-	-
Ditch Bank Mowers		9,000	-	9,000	-	-	-	-	-	-
Tail Behind Bush Hog		16,000	-	8,000	-	8,000	-	-	-	-
Snow Plows		30,000	15,000	-	15,000	-	-	-	15,000	-
Tailgate Spreader		16,000	8,000	-	8,000	-	-	-	8,000	-
Motor Grader		275,000	-	275,000	-	-	-	-	-	-
Tractor w/ Boom Mower		120,000	120,000	-	-	-	-	-	120,000	-
Gradall Excavator		150,000	-	-	-	150,000	-	-	-	-
Backhoe		94,000	-	-	-	-	94,000	-	-	-
Dump truck insert		18,000	18,000	-	-	-	-	-	18,000	-
TOTAL		$ 1,431,000	$ 161,000	$ 407,000	$ 109,000	$ 504,000	$ 250,000	$ -	$ 161,000	$ -

Note: Move 1/2 Ton Pick-UP 4x4, 6 wheel dump truck from FY15 to FY16. M0ved 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 Current Year Financing		
		5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	CIP
Cell Five Construction		3,431,500	$ 120,000	$ 1,655,750	$ 1,655,750	$ -	$ -	$ -	$ 120,000	$ -
Pond Construction		300,000	300,000	-	-	-	-	-	-	300,000
Treatment Plant Replacement		500,000	500,000	-	-	-	-	-	500,000	500,000
Rebuild Compactor Wheels		30,000	30,000	-	-	-	-	-	-	30,000
New Scales		47,300	-	-	-	47,300	-	-	-	-
Vehicle Replacement		60,000	-	25,000	-	-	35,000	-	-	-
Methane/Groundwater Compliance		55,000	35,000	20,000	-	-	-	-	-	35,000
Storm Water Mgmt Improvements		70,000	40,000	30,000	-	-	-	-	-	40,000
Borrow Area Permitting		20,000	20,000	-	-	-	-	-	-	20,000
TOTAL		$ 4,513,800	$ 1,045,000	$ 1,730,750	$ 1,655,750	$ 47,300	$ 35,000	$ -	$ 620,000	$ 925,000

Note:

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 Current Year Financing		
		5 Year Total	FY16	FY17	FY18	FY19	FY20	SPLOST V	SPLOST VI	CIP
Replace Vehicles		$ 21,000	$ -	$ 21,000	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL		$ 21,000	$ -	$ 21,000	$ -	$ -	$ -	$ -	$ -	$ -

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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.

SPLOST (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.