

Operating & Capital Budget

FY2017

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Habersham County, Georgia

Annual Operating & Capital Budget
FY2017

Prepared by: Finance Department

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Hospital Debt Service

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Habersham County Board of Commissioners, Elected Officials and Administration.



Chairwoman Natalie Crawford
District 4



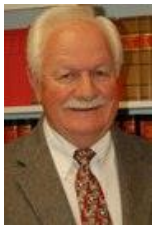
Vice Chairman Victor Anderson
District 3



Sonny James
District 1



Andrea Harper
District 2



Ed Nichols
District 5

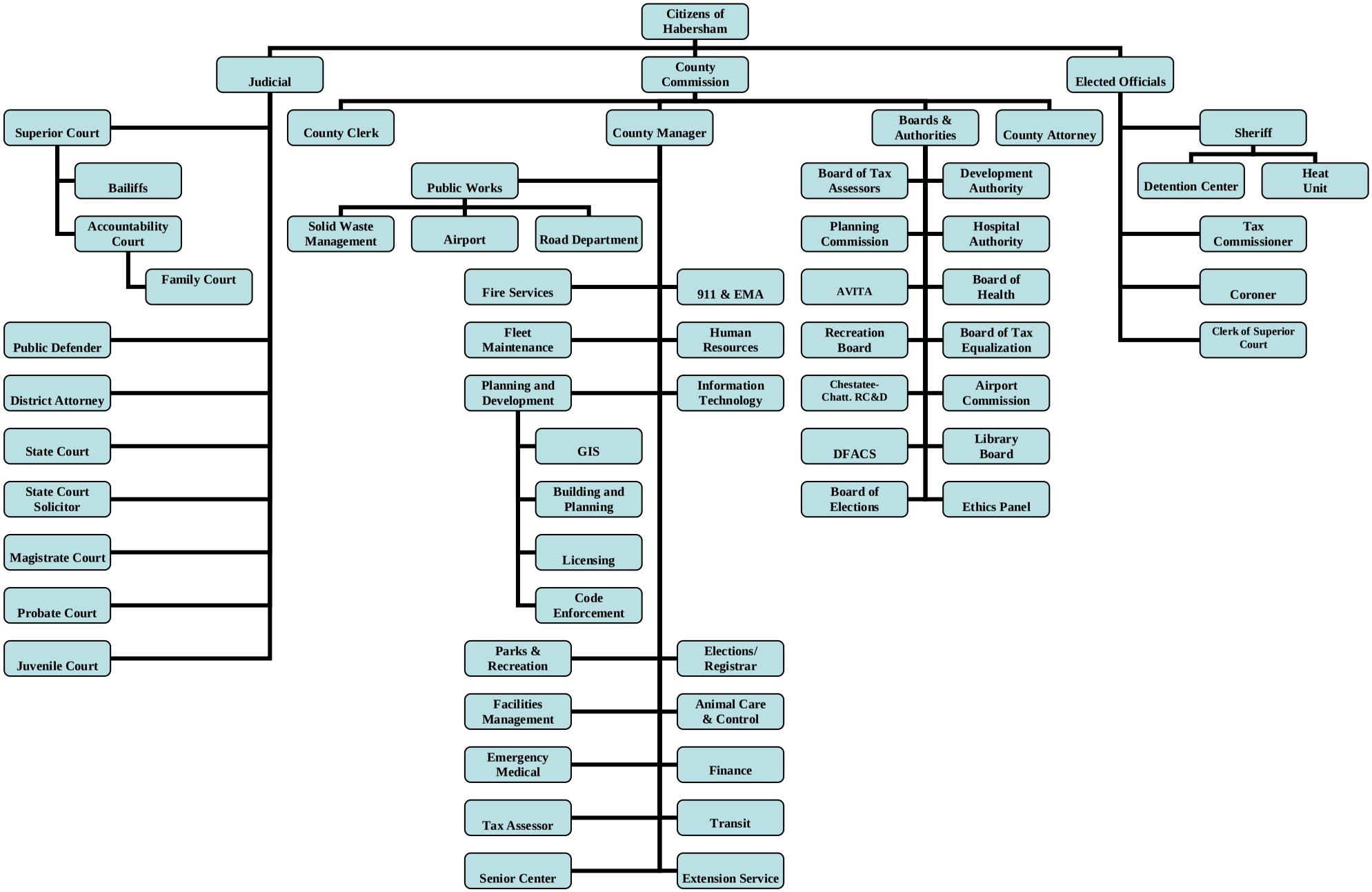
Elected Officials

Chan Caudell	Chief Judge, Superior Court
Russell W. Smith	Judge, Superior Court
June Black	Tax Commissioner
William R. Oliver	Solicitor General
George Christian	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
Vinitha Robinson	Director of Human Resources
Heidi Hook	Director of Finance
Joan Church	Chief Appraiser
Laurel Ellison	Election Supervisor
Jeff Cain	Fire Chief
Beth Pelaccio	Accountability Court Coordinator
Robert D. Cullifer	Judge, Juvenile Court
Derick Canupp	Public Works Director
Kurt Cooper	Director of Parks & Recreation
Steve Seabolt	Director of Fleet Services
Mike Bramlett	Facilities Maintenance Superintendent
Madi Hawkins	Director of Animal Care & Control
Steven Patrick	Extension Service
Lynn Smith	Director of Emergency Management
Mike Beecham	Director of Planning and Development
Tracy Williamson	Director of Information Technology

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 era 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 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)



HABERSHAM COUNTY

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

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

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

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

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.



HABERSHAM COUNTY

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A RESOLUTION ADOPTING THE FISCAL YEAR 2016-2017 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 2016-2017 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 2016-2017; 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 2016-2017; 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 27th day of June, 2016.

County of Habersham, Georgia

Natalie Crawford

Chairwoman Natalie Crawford

Attest:

County Clerk

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

Transmittal Letter

The Honorable Chairwoman and
Members of the Board of Commissioners:

In accordance with state and local ordinances, I present the Fiscal Year (FY) 2017 Approved Annual Budget. A multitude of factors play into the development of each fiscal year budget, and the FY 2017 Annual Budget is no exception. The budgeting process requires that expenditures reflect as accurately as possible to departmental needs and that revenues are reasonable when analyzing current trends. We continuously strive to be good stewards of our citizens' dollars. Each year new and different challenges are overcome and illustrate the strengths of our County's hard work over the previous years.

The FY 2017 budget process began in November of 2015 with the collection of position and capital requests from our Elected Officials and Department Directors. The requests gathered were reviewed by the Commissioners at the winter retreat in January 2016. Subsequent to that, operating budget worksheets were distributed to Elected Officials and Department Directors in the first part of 2016. Operating budget requests were then summarized and presented during the month of March 2016 at budget hearings where Elected Officials and Department Directors met with the Commissioners, County Manager, and Finance Department staff over a period of two weeks. We welcomed citizen input during three (3) public meetings held June 20th through June 27th, 2016. We remain committed to protecting the integrity of the county in all fiscal and budgetary matters.

The fiscal management over the preceding two years (Fiscal Years 2014 and 2015) led to an increase in Habersham County's unassigned fund balance of $1.33 million. Fiscal year 2014 had an increase of $740,267; and fiscal year 2015 had increase of $596,315. Whereas fiscal year 2016 is projected to utilize fund balance in the amount of $100,000 as was budgeted. The unassigned fund balance serves as a useful measure of a government's net resources available for spending at the end of a fiscal year.

In preparation of the FY 2017 budget, many challenges faced in prior years remained, while a handful of new challenges also became apparent. As in the previous year, requests for additional positions and market-comparable salaries remain a concern for numerous departments. The compensation and classification survey is well underway and it seems prudent to set aside funds to begin correcting a selection of positions' salaries. The proposed increase upon renewal of employee health insurance required reviewing alternative solutions, leading the County to decide a self-funded plan was the best option. Likewise, an increase in workers' compensation costs of 23% had to be absorbed in the new budget. These challenges were met through multiple sources including utilization of fund balance for non-recurring capital improvement projects and SPLOST VI funding for the Road Department Salaries & Benefits for SPLOST VI related projects. It should be noted that while the FY 2017 budget is an anticipation of future activities, a full picture requires that we reflect back on FY2016.

In FY 2016, the County:

- Roads Paved: Habersham County has 508 miles of roads, of which 404 are paved miles and 104 are graveled miles. In FY 2016 16.36 miles of roads will have been 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 $497,007.48 for 11.51 miles on 13 various county roads which received bids in May of 2016. The remaining $700,000 budgeted expense for these projects is funded from SPLOST VI.

- Bridge Maintenance: Repairs to three bridge structures which consisted of repairing concrete spalls and cracks, deck sealing, bridge bearing replacement, expansion joint sealing, painting steel structures, replacing anchor bolts, stiffen and rebuilding of edge beams. All of which were completed in FY 2016 utilizing SPLOST VI funds.

- 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 equipment necessary to perform the required duties remains a top priority. Within FY 2016 The Habersham County Sheriff's Department purchased four new patrol vehicles. The county continues to split funding for these Sheriff vehicles through SPLOST and the General Fund.

- Emergency Medical Services: EMS handles approximately 6,200 emergency and non-emergency calls per year. In an effort to maintain efficiency and excellence of this service, equipment is constantly updated and replaced. In 2016, SPLOST V funding was utilized to purchase an ambulance, and capital expenditures were used to outfit it with necessary equipment such as a LifePak 15 Cardiac Monitor/Defibrillator System, and a MX-PRO R3 stretcher. Additional equipment was purchased through funding from a GAEMS Trauma Equipment Grant award of $21,082.48.

- Turnerville Fire Station: Construction for a single story 5,660 foot two-bay pre-engineered building to house Turnerville Fire Station #17 began in FY 2016. Completion is scheduled for September of 2016. The Habersham County Road Department provided the clearing, grubbing, and rough grading prior to the contractor receiving the notice to proceed.

- Mountain Judicial Circuit Public Defender Office: Renovations totaling $152,048 in construction and $13,517 in project management and other expenses were made to the Public Defender's Office and were completed in January 2016.

- Senior Center: In August of 2015 Habersham County took over management of the Senior Center from Legacy Link. The Senior Center remains primarily grant funded and continues to work closely with Legacy Link. Federal, State, and Local funds provide nutrition, wellness and transportation services, as well as nutrition screening and support services to seniors in Habersham County.

- Habersham County Landfill Leachate Treatment Facility: Funding from SPLOST VI for construction of a 10,000 gallon per day leachate treatment facility to serve Habersham County -S.R. -13 Municipal Solid Waste Landfill began in March of 2016.

- Habersham County Airport: In November 2015 the Airport Authority was dissolved and management was assumed by the Habersham County Board of Commissioners. The Board of Commissioners approved a FY 2016 budget for the airport in February of 2016. Airport activity is recorded in a separate enterprise fund. Fuel sales gross revenues are on track to total approximately $70,000 for the 6-month period after the completion of the management transition.

- Airport Improvements: Construction of Parallel Taxiway Phase I was completed in September of 2015. Subsequent to that completion date Habersham County received a supplemental agreement for the Phase I contract for the mitigation credits for Phase II. Construction related to Georgia Power utility relocation began in January of 2016. Expected completion date for utility relocation is September 2016.

Millage Rate:

- The Habersham County Board of Commissioners charged staff with setting the 2017 millage rate no higher than the 2016 millage rate to fund the FY 2017 budget. Therefore, the 2016 millage rate will be 10.626 after reducing the millage rate for the inflation adjustment of .013 mils.

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 2017 Approved Budget Overview/Highlights

As mandated by State Law, the FY 2017 Approved Annual Budget represents a balanced budget for the general fund, and 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.

- Employee Salary Increases: The Commissioners recommended an estimated average increase of 3.2% in employee salaries. The budgeted amount for salary increases is $293,814 annually. Salary increases will be based upon performance evaluations. Effective Summer 2016 the County implemented a new County-wide performance evaluation system and new compensation and classification system.

- Employee Health Insurance; When presented with a renewal increase of 17.73% for employee health insurance coverage the Board of Commissioners chose to explore alternative options. By selecting a 12/12 ASO the employee health insurance coverage expense has a net annual cost of $1,589,737 to the County for a net decrease of 3.17%. However, the maximum liability is $2,282,775 (including employee costs of $321,898). Therefore, the amount included in the FY 2017 budget is $1,900,000 distributed among departments.

- New Positions: The Commissioners approved two (2) Full-Time Detention Officers, three (3) Full-Time Firefighters, as well as the transition of one (1) Part-Time Recreation Gymnastics Assistant I to a Full-Time position. As well as funding for half of a Public Defender Investigator through contracted services. The Public Defender Investigator is not a County employee. The remaining half will be funded through circuit-wide reimbursements from Stephens and Rabun Counties.

- Compensation Classification Adjustments: The Carl Vinson Institute of Government is conducting a wage compensation study. The results are anticipated in August of 2016. The FY 2017 budget includes $163,971.00 for salary adjustments related to the results of this study.

The FY2017 budget process was a group effort encompassing each department and elected officials' input. It illustrats 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 if I may be of assistance.

Sincerely,

Phil Sutton
County Manager

enclosures



HABERSHAM COUNTY

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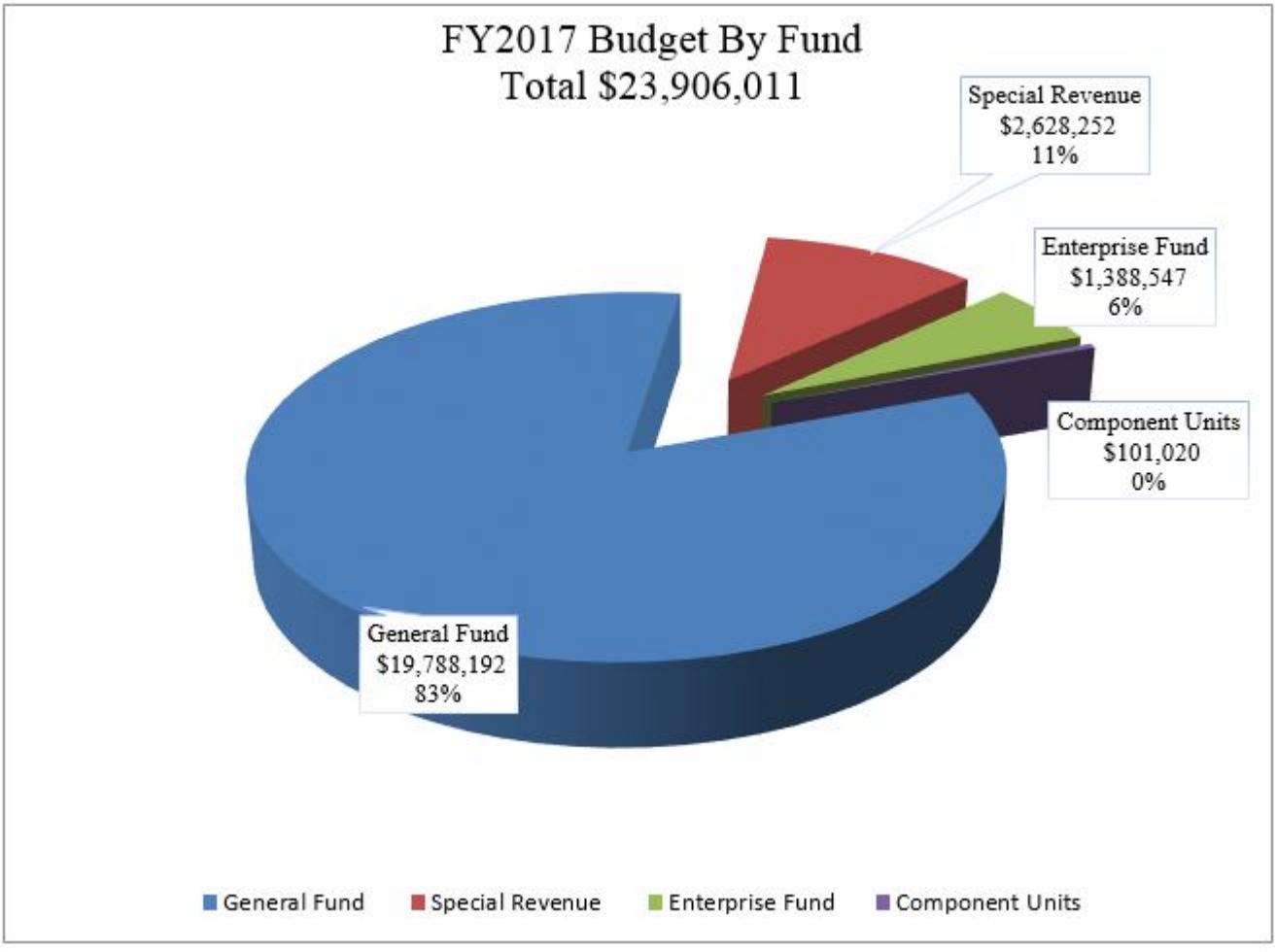
County-wide



FY2017 Annual Budget - Combining All Fund Revenue, Expenditures & Other Uses

	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Revenues					
Property Taxes	$ 11,573,000	$ 65,000	$ -	$ -	$ 11,638,000
Motor Vehicle Tax	1,330,000	-	-	-	1,330,000
Mobile Home Tax	97,000	-	-	-	97,000
Timber Tax	3,000	-	-	-	3,000
Cost, Penalties, And Interest	85,000	-	-	-	85,000
Intangible Tax	175,000	-	-	-	175,000
Real Estate Transfer Tax	40,000	-	-	-	40,000
Franchise Tax	95,000	-	-	-	95,000
Insurance Premium Tax	1,700,000	-	-	-	1,700,000
Alcohol Excise Tax	453,000	-	-	-	453,000
Occupational Tax	107,850	-	-	-	107,850
Other	9,000	-	-	-	9,000
Building Permits	90,000	-	-	-	90,000
Other Permits	3,000	-	-	-	3,000
Fines, Fees & Forfeitures	1,037,550	362,700	-	-	1,400,250
Sheriff Services	40,000	-	-	-	40,000
Prisoner Board	30,000	-	-	-	30,000
Recreation Fees & Services	548,500	-	-	-	548,500
Collection Commissions	590,000	-	-	-	590,000
Other Charges For Services	146,100	705,500	1,217,693	-	2,069,293
Intergovernmental	1,052,844	692,609	42,988	-	1,788,441
Interest	70,000	-	15,000	20	85,020
Contributions	16,500	78,610	-	-	95,110
Rental Income	95,400	-	40,800	-	136,200
Miscellaneous	7,750	45,750	-	1,000	54,500
Total Revenues	**19,395,494**	**1,950,169**	**1,316,481**	**1,020**	**22,663,164**
Operating Expenditures					
General Government	5,787,211	26,000	-	-	5,813,211
Judicial	2,813,487	569,752	-	-	3,383,239
Public Safety	7,719,622	1,453,127	-	-	9,172,749
Recreation & Culture	928,638	-	-	-	928,638
Housing & Development	1,483,977	476,323	-	68,620	2,028,920
Enterprise	-	-	1,339,507	-	1,339,507
Total Operating Expenditures	**18,732,935**	**2,525,202**	**1,339,507**	**68,620**	**22,666,264**

	General Fund	Special Revenue	Enterprise Fund	Component Units	Total
Other Sources & (Uses)					
Transfer In (Out) - CIP Fund	(443,950)	-	-	-	(443,950)
Transfer In (Out) - E911 Fund	(510,377)	510,377	-	-	-
Transfer In (Out) - Transit Fund	(22,826)	-	22,826	-	-
Transfer In (Out) - Senior Center	(78,104)	78,104	-	-	-
Transfer In (Out) - Hotel/Motel	39,000	(39,000)	-	-	-
Transfer In (Out) - DATE/Accountability Fund	49,248	(49,248)	-	-	-
Transfer In (Out) - SPLOST	-	-	-	-	-
Appropriated Fund Balance	284,450	74,800	200	(32,400)	327,050
Sale of Assets	20,000	-	-	100,000	120,000
Total Other Sources & (Uses)	**(662,560)**	**575,033**	**23,026**	**67,600**	**3,100**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**





HABERSHAM COUNTY

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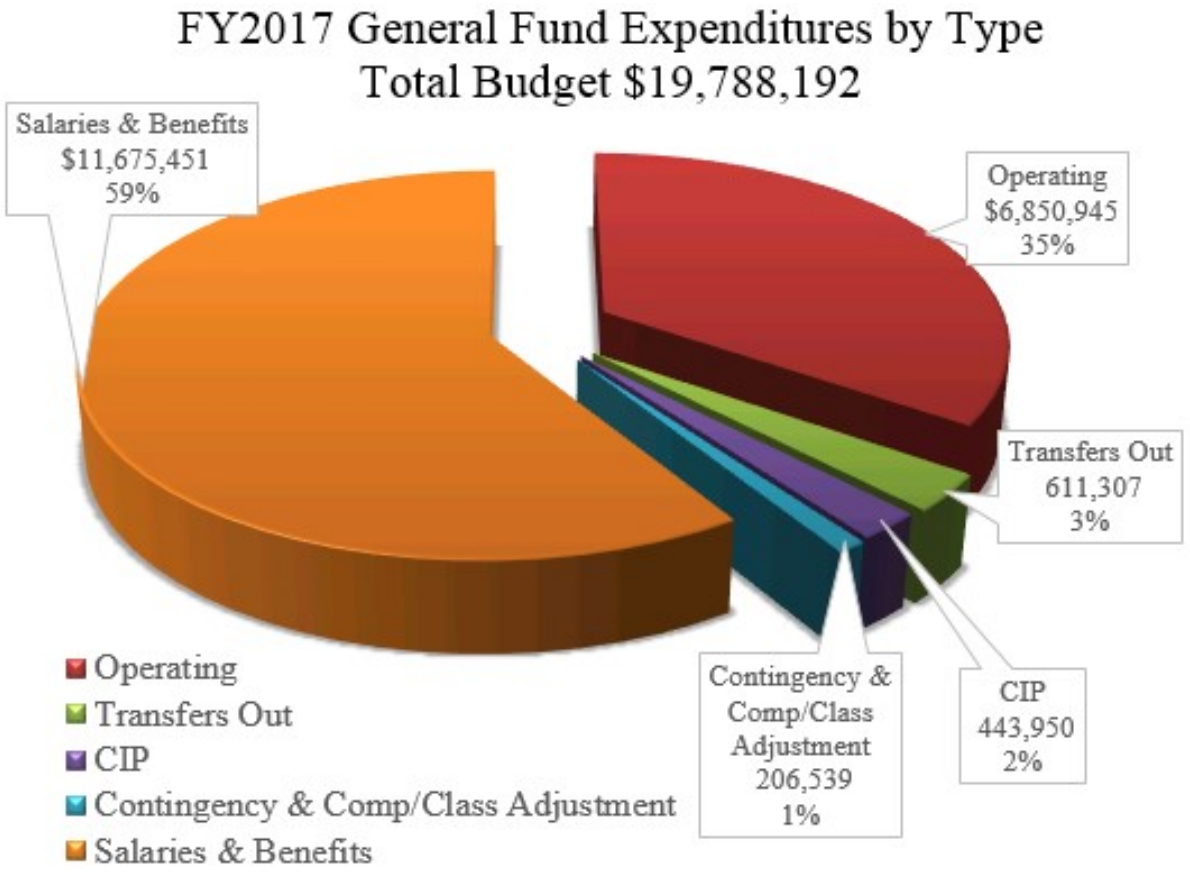
General Fund

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.

FY2017 Annual Budget - General Fund Revenue, Expenditures & Other Uses

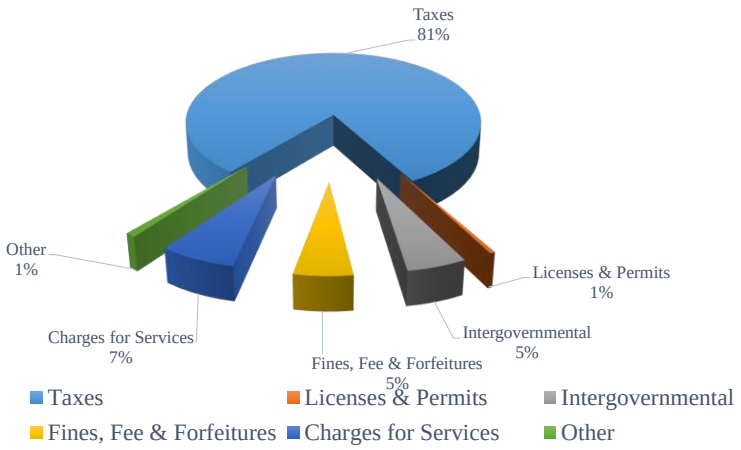
	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Revenues							
Taxes							
Property Taxes	$ 10,978,239	$ 11,047,344	$ 11,100,000	$ 11,573,000	$ 11,573,000	$ 11,573,000	
Motor Vehicle Tax	1,329,651	1,300,158	1,400,000	1,330,000	1,330,000	1,330,000	
Mobile Home Tax	126,196	113,945	106,560	97,000	97,000	97,000	
Timber Tax	576	3,284	-	3,000	3,000	3,000	
Cost, Penalties, And Interest	113,692	97,893	120,000	85,000	85,000	85,000	
Intangible Tax	169,992	152,513	170,000	175,000	175,000	175,000	
Real Estate Transfer Tax	33,928	46,349	36,000	40,000	40,000	40,000	
Franchise Tax	103,265	95,654	95,000	95,000	95,000	95,000	
Insurance Premium Tax	1,428,089	1,506,466	1,570,000	1,700,000	1,700,000	1,700,000	
Alcohol Excise Tax	410,927	433,542	400,000	453,000	453,000	453,000	
Occupational Tax	119,995	114,157	119,000	107,850	107,850	107,850	
Other	8,974	10,924	9,000	9,000	9,000	9,000	
Total Taxes	**14,823,522**	**14,922,229**	**15,125,560**	**15,667,850**	**15,667,850**	**15,667,850**	**3.6%**
Building Permits	59,540	73,226	70,000	90,000	90,000	90,000	
Other Permits	7,430	6,856	3,000	3,000	3,000	3,000	
Fines, Fees & Forfeitures	1,048,630	1,166,494	1,001,300	1,037,550	1,037,550	1,037,550	
Sheriff Services	36,588	39,575	42,000	40,000	40,000	40,000	
Prisoner Board	40,964	32,604	40,000	30,000	30,000	30,000	
Recreation Fees & Services	387,941	489,000	487,628	467,500	548,500	548,500	
Collection Commissions	539,933	552,617	590,000	590,000	590,000	590,000	
Other Charges For Services	160,395	292,257	158,400	146,100	146,100	146,100	
Intergovernmental	1,371,497	1,719,012	988,336	1,100,739	1,052,844	1,052,844	
Interest	45,734	43,392	55,000	70,000	70,000	70,000	
Contributions	27,773	13,407	13,500	16,500	16,500	16,500	
Rental Income	66,295	53,245	47,165	95,400	95,400	95,400	
Miscellaneous	110,549	61,446	43,250	7,750	7,750	7,750	
Total Revenues	**18,726,791**	**19,465,360**	**18,665,139**	**19,362,389**	**19,395,494**	**19,395,494**	**3.9%**
Operating Expenditures							
General Government	5,222,527	5,560,242	5,849,798	5,844,932	5,826,970	5,787,211	
Judicial	2,937,552	3,034,315	2,592,677	2,882,657	2,812,212	2,813,487	
Public Safety	6,976,158	6,958,516	7,351,939	7,442,250	7,672,422	7,719,622	
Recreation & Culture	856,737	869,377	828,319	899,895	923,812	928,638	
Housing & Development	3,554,908	1,819,619	1,427,904	1,507,384	1,500,568	1,483,977	
Total Operating Expenditures	**19,547,881**	**18,242,069**	**18,050,637**	**18,577,118**	**18,735,984**	**18,732,935**	**3.8%**

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Other Sources & (Uses)							
Transfer Out - CIP Fund	(741,741)	(417,625)	(418,000)	(468,750)	(443,950)	(443,950)	
Transfer Out - E911 Fund	(539,517)	(446,963)	(470,988)	(541,858)	(509,861)	(510,377)	
Transfer Out - Transit Fund	(23,207)	(28,759)	(14,613)	(26,912)	(22,220)	(22,826)	
Transfer Out - Mountain NCIS	(23,608)	(2,390)	-	-	-	-	
Transfer Out - Senior Center	-	-	(151,258)	(151,161)	(76,222)	(78,104)	
Transfer In - Hotel/Motel	27,373	40,134	36,000	36,000	39,000	39,000	
Transfer In - DATE Fund	-	-	133,866	27,500	25,293	25,248	
Transfer In - Sheriff	30,852	29,000	-	24,000	24,000	24,000	
Transfer In - Public Utiliites	68,003	-	-	-	-	-	
Transfer In - SPLOST	511,070	-	50,000	-	-	-	
HOSPITAL AUTH LOC PROCEEDS	1,963,027	274,961	-	-	-	-	
Appropriated Fund Balance	-	-	205,492	-	284,450	284,450	
Sale of Assets	3,800	22,550	15,000	20,000	20,000	20,000	
Total Other Sources & (Uses)	**1,276,051**	**(529,092)**	**(614,502)**	**(1,081,181)**	**(659,510)**	**(662,559)**	**7.8%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 454,961**	**$ 694,199**	**-**	**$ (295,910)**	**$ -**	**$ -**	



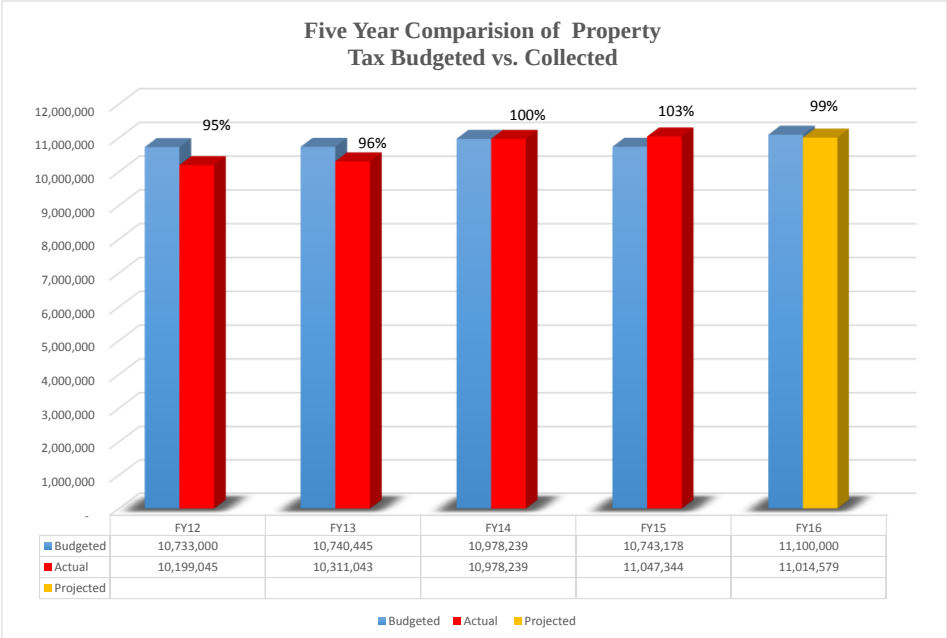
Revenues

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.



	FY12	FY13	FY14	FY15	FY16
Budgeted	10,733,000	10,740,445	10,978,239	10,743,178	11,100,000
Actual	10,199,045	10,311,043	10,978,239	11,047,344	11,014,579
Projected					

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
General Government							
Countywide							
Salaries & Benefits	$ 62,082	$ 57,817	$ 61,500	$ 61,500	$ 61,500	$ 61,500	
Operating	585,175	735,494	807,500	892,850	839,350	859,350	
Total Countywide	**$ 647,257**	**$ 793,311**	**$ 869,000**	**$ 954,350**	**$ 900,850**	**$ 920,850**	**6%**
Notes: FY2017 budget includes Legal Services increase of $30,000, and an increase of $20,000 to contracted services for the Archway Partnership.							
Commissioners							
Salaries & Benefits	$ 104,595	$ 77,970	$ 77,764	$ 84,761	$ 84,800	$ 84,858	
Operating	90,163	91,193	79,500	86,500	80,500	80,500	
Total Commissioners	**$ 194,758**	**$ 169,163**	**$ 157,264**	**$ 171,261**	**$ 165,300**	**$ 165,358**	**5%**
County Manager							
Salaries & Benefits	$ 155,250	$ 146,347	$ 139,094	$ 168,969	$ 173,387	$ 173,512	
Operating	6,750	9,447	10,200	11,300	11,000	11,000	
Total County Manager	**$ 162,000**	**$ 155,794**	**$ 149,294**	**$ 180,269**	**$ 184,387**	**$ 184,512**	**24%**
Notes: FY2017 budget includes Full-Time Executive Assistant position salary, payroll taxes, & benefits. In prior year this position was Part-Time.							
Finance							
Salaries & Benefits	$ 212,804	$ 218,060	$ 243,764	$ 257,252	$ 264,086	$ 264,278	
Operating	3,142	5,174	7,200	7,200	7,200	7,200	
Total Finance	**$ 215,945**	**$ 223,234**	**$ 250,964**	**$ 264,452**	**$ 271,286**	**$ 271,478**	**8%**
Human Resources							
Salaries & Benefits	$ 75,646	$ 121,351	$ 124,538	$ 128,998	$ 132,419	$ 132,513	
Operating	3,978	3,628	4,050	16,992	15,492	15,492	
Total Human Resources	**$ 79,624**	**$ 124,979**	**$ 128,588**	**$ 145,990**	**$ 147,911**	**$ 148,005**	**15%**
Notes: FY2017 budget reflects reclassification of Drug Testing and Pre-Employement Physicals to Human Resources Department from the Countywide Department.							
Tax Commissioner							
Salaries & Benefits	$ 286,660	$ 299,981	$ 310,968	$ 311,943	$ 317,834	$ 318,961	
Operating	57,795	57,215	54,160	57,860	57,860	57,860	
Total Tax Commissioner	**$ 344,455**	**$ 357,196**	**$ 365,128**	**$ 369,803**	**$ 375,694**	**$ 376,821**	**3%**
Tax Assessors							
Salaries & Benefits	$ 372,192	$ 402,918	$ 427,256	$ 451,546	$ 462,197	$ 464,045	
Operating	92,196	81,165	75,865	79,445	79,445	79,445	
Total Tax Assessors	**$ 464,388**	**$ 484,083**	**$ 503,121**	**$ 530,991**	**$ 541,642**	**$ 543,490**	**8%**
Notes: FY2017 budget reflects separation of Travel and Traning/Conference expenses, as well as new expense for Salary for Training of $1,050.							
Board of Equalization							
Operating	$ 1,723	$ 2,476	$ 5,150	$ 5,150	$ 4,350	$ 4,350	
Total Board of Equalization	**$ 1,723**	**$ 2,476**	**$ 5,150**	**$ 5,150**	**$ 4,350**	**$ 4,350**	**-16%**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
General Government - Continued							
County Clerk							
Salaries & Benefits	$ 47,397	$ 81,411	$ 80,040	$ 50,632	$ 51,976	$ 52,016	
Operating	1,812	14,738	8,935	8,775	8,775	8,775	
Total County Clerk	**$ 49,209**	**$ 96,149**	**$ 88,975**	**$ 59,407**	**$ 60,751**	**$ 60,791**	**-32%**
Notes: FY2017 budget reflects reclassification of Permit and License Specialist Salaries, Benefits, & Operating Expenses to Planning & Development Department as of October 2015. Additionally, FY2017 budget reflects increase to Contracted Services of $1,000.							
Engineer							
Salaries & Benefits	$ 150,040	$ 76,202	$ 96,048	$ 96,048	$ 96,069	$ -	
Operating	1,810	13,559	2,700	2,700	2,700	-	
Total Engineer	**$ 151,851**	**$ 89,761**	**$ 98,748**	**$ 98,748**	**$ 98,769**	**$ -**	**-100%**
Elections & Registration							
Salaries & Benefits	$ 81,981	$ 83,551	$ 87,107	$ 89,858	$ 92,117	$ 92,180	
Operating	48,982	35,997	54,100	63,800	63,800	63,800	
Total Elections & Registration	**$ 130,962**	**$ 119,548**	**$ 141,207**	**$ 153,658**	**$ 155,917**	**$ 155,980**	**10%**
Notes: FY2017 budget reflects an increase in Advertising of $2,500 due to an increase in the number of precincts.							
Facilities Maintenance							
Salaries & Benefits	$ 260,934	$ 337,834	$ 344,596	$ 376,645	$ 385,593	$ 389,590	
Operating	445,291	470,985	453,646	438,108	436,552	436,552	
Total Facilities Management	**$ 706,225**	**$ 808,819**	**$ 798,242**	**$ 814,753**	**$ 822,145**	**$ 826,142**	**3%**
Notes: FY2017 budget reflects decrease in Rent Expense of $28,338, and an increase in Contracted Services of $20,229.							
Information Technology							
Salaries & Benefits	$ 117,559	$ 121,363	$ 122,419	$ 128,834	$ 132,159	$ 132,252	
Operating	73,319	103,763	113,974	173,000	132,170	132,170	
Total Information Technology	**$ 190,878**	**$ 225,126**	**$ 236,393**	**$ 301,834**	**$ 264,329**	**$ 264,422**	**12%**
Notes: FY2017 budget reflects increase in Contracted Services of $42,000.							
Fleet Services							
Salaries & Benefits	$ 228,056	$ 230,328	$ 250,993	$ 253,686	$ 260,123	$ 262,852	
Operating	28,910	153,966	55,840	60,640	155,140	155,140	
Total Fleet Services	**$ 256,965**	**$ 384,294**	**$ 306,833**	**$ 314,326**	**$ 415,263**	**$ 417,992**	**36%**
Notes: FY2017 budget reflects increase in Gas Station Budget of $100,000 due to a change in how fuel reimbusements are recorded.							
Roads & Bridges							
Salaries & Benefits	$ 976,217	$ 1,049,094	$ 1,121,542	$ 1,123,265	$ 874,817	$ 902,306	
Operating	649,239	476,587	378,250	354,775	336,275	336,275	
Total Roads & Bridges	**$ 1,625,455**	**$ 1,525,681**	**$ 1,499,792**	**$ 1,478,040**	**$ 1,211,092**	**$ 1,238,581**	**-17%**
Notes: FY2017 budget reflects $275,000 reduction in Salaries & Benefits due to SPLOST VI funding, a decrease in Materials of $25,000, and a decrease in Gas/Oil of $20,000.							

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
General Government - Continued							
Safety							
Operating	$ 830	$ 628	$ 1,100	$ 1,900	$ 1,900	$ 1,900	
Total Safety	**$ 830**	**$ 628**	**$ 1,100**	**$ 1,900**	**$ 1,900**	**$ 1,900**	**73%**
Contingency							
Salaries & Benefits	$ -	$ -	$ -	$ -	$ 163,816	$ 164,971	
Operating	-	-	250,000	-	41,568	41,568	
Total Contingency	**$ -**	**$ -**	**$ 250,000**	**$ -**	**$ 205,384**	**$ 206,539**	**-17%**
Total General Government	**$ 5,222,527**	**$ 5,560,242**	**$ 5,849,799**	**$ 5,844,932**	**$ 5,826,970**	**$ 5,787,211**	**-1%**
Judicial							
Accountability Court							
Salaries & Benefits	$ 68,693	$ 81,213	$ -	$ -	$ -	$ -	
Operating	174,221	231,380	-	-	-	-	
Total Accountability Court	**$ 242,914**	**$ 312,593**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Notes: Accountability Court was moved to a Special Revenue Fund in FY2016.							
Probate Court							
Salaries & Benefits	$ 153,089	$ 135,931	$ 159,135	$ 159,626	$ 161,690	$ 161,806	
Operating	45,933	51,669	25,400	31,500	31,500	31,500	
Total Probate Court	**$ 199,022**	**$ 187,600**	**$ 184,535**	**$ 191,126**	**$ 193,190**	**$ 193,306**	**5%**
Notes: FY2017 reflects an increase in Contrated Services of $10,000.							
Magistrate Court							
Salaries & Benefits	$ 364,618	$ 206,027	$ 165,606	$ 153,052	$ 153,968	$ 154,064	
Operating	46,940	15,888	21,185	15,955	15,955	15,955	
Total Magistrate Court	**$ 411,558**	**$ 221,915**	**$ 186,791**	**$ 169,007**	**$ 169,923**	**$ 170,019**	**-9%**
Notes: FY2017 reflects decrease in Contracted Services of $7,000.							
Clerk of Court							
Salaries & Benefits	$ 456,271	$ 584,788	$ 600,490	$ 615,476	$ 628,034	$ 628,459	
Operating	87,706	87,235	92,700	92,700	82,700	82,700	
Capital	50,000	-	-	-	-	-	
Total Clerk of Court	**$ 593,977**	**$ 672,023**	**$ 693,190**	**$ 708,176**	**$ 710,734**	**$ 711,159**	**3%**
Notes: FY2017 reflects decrease in Supplies of $9,100. Case Management Services have been reclassified to Contracted Services from Lease Payments for FY2017.							
Juvenile Offenders							
Operating	$ 3,714	$ 1,950	$ 8,000	$ 8,000	$ 8,000	$ 8,000	
Total Juvenile Offenders	**$ 3,714**	**$ 1,950**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**0%**
Superior Court							
Salaries & Benefits	$ 145,137	$ 148,434	$ 147,940	$ 151,592	$ 155,782	$ 155,882	
Operating	72,839	85,027	67,800	78,800	78,800	78,800	
Total Superior Court	**$ 217,976**	**$ 233,461**	**$ 215,740**	**$ 230,392**	**$ 234,582**	**$ 234,682**	**9%**
Notes: FY2017 reflects increase in Court Reporter of $6,000, and an increase in Jury Script of $5,000.							

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Judicial - Continued							
District Attorney							
Salaries & Benefits	$ 36,725	$ 37,296	$ 50,456	$ 30,568	$ 31,644	$ 31,770	
Operating	178,964	173,842	94,000	99,600	99,600	99,600	
Total District Attorney	**$ 215,689**	**$ 211,138**	**$ 144,456**	**$ 130,168**	**$ 131,244**	**$ 131,370**	**-9%**
Notes: FY2017 budget reflects increase in Training/Conferences of $2,000, increase in Contracted Services of $3,600, increase in Supplies of $1,000, and a decrease in Gas/Oil of $1,000.							
Public Defender							
Salaries & Benefits	$ 49,539	$ 51,944	$ 53,763	$ 55,428	$ 56,734	$ 56,770	
Operating	350,899	387,486	385,776	642,720	573,602	573,602	
Total Public Defender	**$ 400,439**	**$ 439,430**	**$ 439,539**	**$ 698,148**	**$ 630,336**	**$ 630,372**	**43%**
Notes: FY2017 reflectes increase in Contracted Services of $176,913, increase in Rent Expense of $10,800, and an increase in Utilities of $2,300.							
Juvenile Court							
Salaries & Benefits	$ 184,941	$ 210,857	$ 215,264	$ 224,849	$ 217,683	$ 217,844	
Operating	79,848	134,082	78,250	85,750	85,750	85,750	
Total Juvenile Court	**$ 264,789**	**$ 344,939**	**$ 293,514**	**$ 310,599**	**$ 303,433**	**$ 303,594**	**3%**
Notes: FY2017 reflects a decrease in Court Reporter of $1,000, and an increase in Court Appointed Attorney of $8,000.							
State Court							
Salaries & Benefits	$ 154,663	$ 165,741	$ 171,138	$ 173,536	$ 174,513	$ 174,618	
Operating	88,480	88,975	98,320	105,880	97,680	97,680	
Total State Court	**$ 243,143**	**$ 254,716**	**$ 269,458**	**$ 279,416**	**$ 272,193**	**$ 272,298**	**1%**
Notes: FY2017 reflects decrease in Jury Scrip of $3,000, and an increase in Court Reporter of $2,360.							
Solicitor							
Salaries & Benefits	$ 134,831	$ 145,050	$ 148,904	$ 149,075	$ 150,027	$ 150,137	
Operating	9,500	9,500	8,550	8,550	8,550	8,550	
Total Solicitor	**$ 144,331**	**$ 154,550**	**$ 157,454**	**$ 157,625**	**$ 158,577**	**$ 158,687**	**1%**
Total Judicial	**$ 2,937,552**	**$ 3,034,315**	**$ 2,592,677**	**$ 2,882,657**	**$ 2,812,212**	**$ 2,813,487**	**-7%**
Public Safety							
Sheriff							
Salaries & Benefits	$ 2,201,437	$ 2,385,689	$ 2,392,590	$ 2,462,196	$ 2,511,004	$ 2,530,201	
Operating	587,827	608,204	511,230	501,685	469,900	469,900	
Total Sheriff	**$ 2,789,264**	**$ 2,993,893**	**$ 2,903,820**	**$ 2,963,881**	**$ 2,980,904**	**$ 3,000,101**	**3%**
Notes: FY2017 budget reflects increase in Overtime of $25,000, increase in Telephone of $9,000, increase in Travel Expense of $10,000, increase in Parts/Repairs/Maintenance of $3,000, decrease in Investigation Fees of $2,500, increase in Training/Conferences of $17,000, decrease in Contracted Services of $3,530, increase in Waste Disposal of $1,050, decrease in Gas/Oil of $75,000, decrease in Tires/Tubes of $10,500, and an increase in Supplies of $10,000.							
Jail							
Salaries & Benefits	$ 1,397,643	$ 1,399,801	$ 1,494,588	$ 1,495,377	$ 1,602,892	$ 1,614,512	
Operating	771,589	698,063	611,020	650,500	640,500	640,500	
Total Jail	**$ 2,169,233**	**$ 2,097,864**	**$ 2,105,608**	**$ 2,145,877**	**$ 2,243,392**	**$ 2,255,012**	**7%**
Notes: FY2017 budget reflects increase in Overtime of $5,000, decrease in Boarding Prisioners of $45,000, increase in Medical of $27,700, increase in Parts/Repairs/Maintenance of $56,500, decrease in Training/Conferences of $2,000, increase in Contracted Services of $3,580, and a decrease in Utilities of $10,000.							

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Public Safety - Continued							
Heat Unit							
Salaries & Benefits	$ 45,658	$ 50,097	$ 50,587	$ 56,771	$ 56,953	$ 57,339	
Operating	15,950	23,546	26,360	36,360	26,360	26,360	
Total Heat Unit	**$ 61,609**	**$ 73,643**	**$ 76,947**	**$ 93,131**	**$ 83,313**	**$ 83,699**	**9%**
Notes: FY2017 budget reflects increase in Overtime of $3,000, decrease in Gas/Oil of $5,000, increase in Supplies of $10,000, decrease in Small Equipment Under $5,000 of $5,000.							
Animal Control							
Salaries & Benefits	$ 146,950	$ 137,651	$ 149,613	$ 151,822	$ 155,469	$ 156,295	
Operating	108,295	79,612	78,978	95,075	92,075	92,075	
Total Animal Control	**$ 255,246**	**$ 217,263**	**$ 228,591**	**$ 246,897**	**$ 247,544**	**$ 248,370**	**9%**
Notes: FY2017 budget reflects increase in Overtime of $1,500, increase in Veterinary Services of $10,000, increase in Uniforms/Protective Clothing of $1,200, increase in Utilities of $1,000, decrease in Gas/Oil of $3,000, increase in Tires/Tubes of $750, increase in Supplies of $2,250, increase in Small Equipment Under $5,000 of $500.							
Coroner							
Salaries & Benefits	$ 10,116	$ 9,919	$ 12,224	$ 12,163	$ 12,166	$ 12,180	
Operating	9,459	11,015	14,475	14,475	12,225	12,225	
Total Coroner	**$ 19,576**	**$ 20,934**	**$ 26,699**	**$ 26,638**	**$ 24,391**	**$ 24,405**	**-9%**
Notes: FY2017 budget reflects decrease in Travel Expenses of $1,000, decrease in Training/Conferences of $500, decrease in Supplies of $750.							
Fire Department							
Salaries & Benefits	$ 887,979	$ 911,169	$ 1,066,991	$ 1,061,896	$ 1,203,874	$ 1,218,980	
Operating	195,417	173,228	167,485	172,875	172,875	172,875	
Total Fire Department	**$ 1,083,396**	**$ 1,084,397**	**$ 1,234,476**	**$ 1,234,771**	**$ 1,376,749**	**$ 1,391,855**	**13%**
Notes: FY2017 budget reflects increase in Telephone of $490, increase in Uniforms/Protective Clothing of $3,000, and an increase in Supplies of $2,000.							
Emergency Management							
Salaries & Benefits	$ 36,116	$ 38,593	$ 35,876	$ 68,058	$ 69,882	$ 69,933	
Operating	51,128	25,426	49,860	46,525	39,775	39,775	
Total Emergency Management	**$ 87,243**	**$ 64,019**	**$ 85,736**	**$ 114,583**	**$ 109,657**	**$ 109,708**	**28%**
Notes: FY2017 budget reflects reclassification of 1/2 of Salaries & Benefits for Assistant 911/EMA Director from E911 department, decrease in GEMA Disaster Mitigation Grant of $4,000, increase in Telephones/Pagers of $600, decrease in Travel Expense of $1,000, decrease in Parts/Repairs/Maintenance of $3,000, decrease in HART Team Materials of $2,000, decrease in Gas/Oil of $600, and an increase in Supplies of $500.							
Emergency Medical Service							
Salaries & Benefits	$ -	$ -		$ -	$ -		
Operating	$ 510,592	$ 406,503	$ 690,064	$ 616,472	$ 606,472	$ 606,472	
Total Emergency Medical Service	**$ 510,592**	**$ 406,503**	**$ 690,064**	**$ 616,472**	**$ 606,472**	**$ 606,472**	**-12%**
Notes: FY2017 budget reflects increase in Contracted Services of $1,518, decrease in Gas/Oil of $13,000, decrease in Tires/Tubes of $5,000, decrease in Small Equipment Under $5,000 of $5,000, and a decrease in Co EMS Subsidy to Hab Med Ctr of $62,110.							
Total Public Safety	**$ 6,976,158**	**$ 6,958,516**	**$ 7,351,940**	**$ 7,442,250**	**$ 7,672,422**	**$ 7,719,622**	**5%**
Housing & Development							
Recreation Department							
Salaries & Benefits	$ 437,597	$ 424,093	$ 398,112	$ 416,075	$ 441,692	$ 446,518	
Operating	419,140	445,284	430,207	483,820	482,120	482,120	
Total Recreation Department	**$ 856,737**	**$ 869,377**	**$ 828,319**	**$ 899,895**	**$ 923,812**	**$ 928,638**	**7%**
Notes: FY2017 budget reflects decrease in Advertising of $1,000, increase in Parts/Repairs/Maintenance of $2,800, decrease in Dues of $5,400, increase in Contracted Services of $18,300, increase in Bank Fees of $1,500, increase in Utilities of $32,609, decrease in Supplies of $6,443, and a decrease in Concessions of $10,000.							

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Housing & Development - Continued							
Economic Development							
Salaries & Benefits	$ 87,188	$ 88,498	$ 98,317	$ -	$ -	$ -	
Operating	32,885	32,442	46,244	-	-	-	
Total Economic Development	**$ 120,073**	**$ 120,940**	**$ 144,561**	**$ -**	**$ -**	**$ -**	**-100%**
Notes: FY2017 budget reflects reclassification of Salaries, Benefits, & Operating Expenses to Planning & Development Department as of October 2015.							
Code Enforcement							
Salaries & Benefits	$ 58,637	$ 60,744	$ 61,672	$ -	$ -	$ -	
Operating	11,223	8,568	9,300	-	-	-	
Total Code Enforcement	**$ 69,860**	**$ 69,312**	**$ 70,972**	**$ -**	**$ -**	**$ -**	**-100%**
Notes: FY2017 budget reflects reclassification of Salaries, Benefits, & Operating Expenses to Planning & Development Department as of October 2015.							
Senior Center							
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	
Operating	193,916	161,257	-	-	-	-	
Total Senior Center	**$ 193,916**	**$ 161,257**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Notes: FY2017 budget reflects reclassification to Special Revenue Fund in FY2016.							
Planning & Development							
Salaries & Benefits	$ 208,233	$ 218,159	$ 228,477	$ 436,982	$ 448,002	$ 451,399	
Operating	35,431	26,610	37,475	93,811	78,956	58,956	
Total Planning & Development	**$ 243,664**	**$ 244,769**	**$ 265,952**	**$ 530,793**	**$ 526,958**	**$ 510,355**	**92%**
Notes: FY2017 budget reflects reclassification of Salaries, Benefits, & Operating expenses from Economic Development department, Code Enforcement department, and the Permit and License Specialist from the County Clerk department in October of 2015. Additionally, FY2017 budget reflects increase in Telephone of $1,800, increase in Advertising of $3,000, increase in Travel Expense of $2,825, decrease in Postage of $300, increase in Training/Conferences of $1,800, increase in License Renewal of $3,846, increase in Gas/Oil of $1,800, decrease in Tires/Tubes of $200, increase in Supplies of $1,750, and an increase in Meetings With Meals of 1,000.							
Planning Commission							
Operating	$ 1,123	$ 3,168	$ 4,600	$ 5,400	$ 5,400	$ 5,400	
Total Planning Commission	**$ 1,123**	**$ 3,168**	**$ 4,600**	**$ 5,400**	**$ 5,400**	**$ 5,400**	**17%**
Note: FY2017 budget reflects increase in Advertising of $700.							
Water & Sewer Authority							
Salaries & Benefits	$ -	$ -		$ -	$ -		
Operating	$ 3,214	$ 473	$ -	$ -	$ -	$ -	
Total Water & Sewer Authority	**$ 3,214**	**$ 473**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Extension Services							
Salaries & Benefits	$ 16,642	$ 22,370	$ 23,000	$ 25,250	$ 25,869	$ 25,881	
Operating	81,962	74,938	74,625	76,204	72,604	72,604	
Total Extension Services	**$ 98,604**	**$ 97,308**	**$ 97,625**	**$ 101,454**	**$ 98,473**	**$ 98,485**	**1%**
Notes: FY2017 budget reflects a decrease in Travel Expense of $2,000, and an increase in Contracted Services of $3,179.							
Independent Agencies							
Operating	$ 860,175	$ 847,431	$ 844,195	$ 869,737	$ 869,737	$ 869,737	
Total Independent Agencies	**$ 860,175**	**$ 847,431**	**$ 844,195**	**$ 869,737**	**$ 869,737**	**$ 869,737**	**3%**
Total Housing & Development	**$ 1,590,631**	**$ 1,544,658**	**$ 1,427,905**	**$ 1,507,384**	**$ 1,500,568**	**$ 1,483,977**	**4%**
Total General Fund	**$ 17,583,604**	**$ 17,967,108**	**$ 18,050,640**	**$ 18,577,118**	**$ 18,735,984**	**$ 18,732,935**	**4%**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY16	Approved Budget FY17	% of Change
Salaries							
Regular Salaries - Employee apprecation	$ 47,110	$ 45,761	$ 50,000	$ 47,000	$ 47,000	$ 47,000	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**47,110**	**45,761**	**50,000**	**47,000**	**47,000**	**47,000**	**-6%**
Benefits							
Group Insurance	-	-	-	-	-	-	
Retirement Contribution	-	-	-	-	-	-	
Social Security (FICA) Contributions	3,479	3,474	-	3,000	3,000	3,000	
Workers' Compensation	-	-	-	-	-	-	
Other Employee Benefits	11,492	8,582	11,500	11,500	11,500	11,500	
Total Benefits	**14,972**	**12,056**	**11,500**	**14,500**	**14,500**	**14,500**	**26%**
Total Personal Services	**62,082**	**57,817**	**61,500**	**61,500**	**61,500**	**61,500**	**0%**
Operating Expenditures							
Telephone	-	-	-	45,000	45,000	45,000	
Advertising	9,545	13,500	13,500	13,500	13,500	13,500	
Liability Insurance	302,934	212,929	275,000	275,000	275,000	275,000	
Postage	(2,730)	11,523	-	-	-	-	
Conference & Training	-	-	-	-	-	-	
Contracted Services	21,390	12,614	10,000	10,000	10,000	30,000	
Internet	-	-	-	28,000	28,000	28,000	
Wellness Program	8,628	5,695	8,000	6,000	2,500	2,500	
Drug Testing	2,674	-	3,000	-	-	-	
Pre-Employment Physicals	5,832	10,688	6,000	-	-	-	
Printer Charges	-	171,525	163,000	95,000	95,000	95,000	
Other Expenses	10,653	14,534	1,000	9,000	9,000	9,000	
Legal Services	123,787	213,136	120,000	200,000	150,000	150,000	
Legal Settlement	-	-	-	-	-	-	
Audit Services	86,220	69,350	76,000	79,350	79,350	79,350	
Note Payable Interest	16,243	-	-	-	-	-	
Debt Service	-	-	132,000	132,000	132,000	132,000	
Total Operating Expenditures	**585,175**	**735,494**	**807,500**	**892,850**	**839,350**	**859,350**	**6%**
Total Expenditures	**$ 647,257**	**$ 793,311**	**$ 869,000**	**$ 954,350**	**$ 900,850**	**$ 920,850**	**6%**

Notes: FY2017 budget includes Legal Services increase of $30,000, and an increase of $20,000 to contracted services for the Archway Partnership.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 76,778	$ 57,271	$ 56,578	$ 58,192	$ 58,192	$ 58,192	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**76,778**	**57,271**	**56,578**	**58,192**	**58,192**	**58,192**	**3%**
Benefits							
Group Insurance	17,463	12,420	10,517	18,592	18,631	18,631	
Social Security (FICA) Contributions	5,865	4,673	4,303	4,517	4,517	4,517	
Retirement Contribution	3,086	3,461	4,508	3,051	3,051	3,051	
Workers' Compensation	1,121	128	1,563	124	124	182	
Vision Insurance	63	2	-	63	63	63	
Dental Insurance	219	15	295	222	222	222	
Total Benefits	**27,817**	**20,699**	**21,186**	**26,569**	**26,608**	**26,666**	**26%**
Total Personal Services	**104,595**	**77,970**	**77,764**	**84,761**	**84,800**	**84,858**	**9%**
Operating Expenditures							
Telephone	-	-	-	-	-	-	
Advertising	7,382	6,149	8,000	8,000	6,000	6,000	
Travel Expense	3,001	8,166	5,000	10,000	8,000	8,000	
Postage	3,531	3,468	3,500	3,500	3,500	3,500	
Conference & Training	8,441	12,205	8,000	10,000	8,000	8,000	
Dues	41,099	40,499	40,000	40,000	40,000	40,000	
Contracted Services	3,092	4,851	4,500	3,500	3,500	3,500	
Supplies	13,192	13,715	8,500	9,500	9,500	9,500	
Printer/copier charges	8,993	-	-	-	-	-	
Gas/Oil	-	-	-	-	-	-	
Meetings With Meals	1,433	2,140	2,000	2,000	2,000	2,000	
Total Operating Expenditures	**90,163**	**91,193**	**79,500**	**86,500**	**80,500**	**80,500**	**1%**
Total Expenditures	**$ 194,758**	**$ 169,163**	**$ 157,264**	**$ 171,261**	**$ 165,300**	**$ 165,358**	**5%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	-	-	-	-	-	-
Part Time	**5**	**5**	**5**	**5**	**5**	**5**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 119,694	$ 110,015	$ 117,062	$ 127,400	$ 131,477	$ 131,477	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	1,000	1,000	1,000	
Total Salaries	**119,694**	**110,015**	**117,062**	**128,400**	**132,477**	**132,477**	**13%**
Benefits							
Group Insurance	4,060	6,810	5,952	13,848	13,877	13,877	
Social Security (FICA) Contributions	9,119	8,282	8,652	9,746	10,058	10,058	
Retirement Contribution	20,294	20,810	7,027	16,138	16,138	16,138	
Workers' Compensation	1,901	137	164	268	268	393	
Vision Insurance	39	63	70	126	126	126	
Dental Insurance	143	230	167	443	443	443	
Total Benefits	**35,556**	**36,332**	**22,032**	**40,569**	**40,910**	**41,035**	**86%**
Total Personal Services	**155,250**	**146,347**	**139,094**	**168,969**	**173,387**	**173,512**	**25%**
Operating Expenditures							
Telephone	671	748	1,500	1,500	1,200	1,200	
Travel Expense	669	1,690	2,000	2,200	2,200	2,200	
Parts/Repair/Maintenance	332	1,787	300	500	500	500	
Conference & Training	2,089	2,107	2,100	2,100	2,100	2,100	
Dues	950	140	1,000	1,200	1,200	1,200	
Supplies	306	1,509	1,000	2,000	2,000	2,000	
Gas/Oil	1,647	1,450	1,500	1,000	1,000	1,000	
Tires/Tubes	-	-	500	500	500	500	
Meetings With Meals	85	16	300	300	300	300	
Total Operating Expenditures	**6,750**	**9,447**	**10,200**	**11,300**	**11,000**	**11,000**	**8%**
Total Expenditures	**$ 162,000**	**$ 155,794**	**$ 149,294**	**$ 180,269**	**$ 184,387**	**$ 184,512**	**24%**

Authorized Positions Per Department	Actual FY14	Acutal FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**2**	**2**	**2**	**2**	**2**	**2**

Notes: FY2017 budget includes Full-Time Executive Assistant position salary, payroll taxes, & benefits. In prior year this position was Part-Time.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY16	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 163,267	$ 163,025	$ 180,835	$ 196,386	$ 202,670	$ 202,670	
Part Time Salaries	-	1,183	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**163,267**	**164,208**	**180,835**	**196,386**	**202,670**	**202,670**	**12%**
Benefits							
Group Insurance	23,040	30,105	38,237	33,374	33,444	33,444	
Social Security (FICA) Contributions	11,713	11,828	13,366	15,024	15,504	15,504	
Retirement Contribution	10,427	10,697	9,585	10,917	10,917	10,917	
Workers' Compensation	3,304	182	390	413	413	605	
Vision Insurance	237	231	277	252	252	252	
Dental Insurance	816	809	1,074	886	886	886	
Total Benefits	**49,536**	**53,852**	**62,929**	**60,866**	**61,416**	**61,608**	**-2%**
Total Personal Services	**212,804**	**218,060**	**243,764**	**257,252**	**264,086**	**264,278**	
Operating Expenditures							
Telephone	291	178	750	360	360	360	
Advertising	-	108	200	-	-	-	
Travel Expense	218	1,750	2,500	2,500	2,500	2,500	
Postage	558	-	-	-	-	-	
Conference & Training	1,770	753	2,000	2,000	2,000	2,000	
Dues	305	50	500	500	500	500	
Supplies	-	2,335	1,250	1,840	1,840	1,840	
Total Operating Expenditures	**3,142**	**5,174**	**7,200**	**7,200**	**7,200**	**7,200**	**0%**
Total Expenditures	**$ 215,945**	**$ 223,234**	**$ 250,964**	**$ 264,452**	**$ 271,286**	**$ 271,478**	**8%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**4**	**4**	**4**	**4**	**4**	**4**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY16	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 60,452	$ 90,939	$ 90,095	$ 90,106	$ 92,989	$ 92,989	
Part Time Salaries	-	2,296	5,853	5,990	6,246	6,246	
Overtime	-	-	-	-	-	-	
Total Salaries	**60,452**	**93,235**	**95,948**	**96,096**	**99,235**	**99,235**	**3%**
Benefits							
Group Insurance	5,497	16,144	17,146	19,669	19,710	19,710	
Social Security (FICA) Contributions	4,609	6,463	7,102	7,351	7,592	7,592	
Retirement Contribution	3,614	4,863	3,549	5,111	5,111	5,111	
Workers' Compensation	1,192	94	173	202	202	296	
Vision Insurance	63	121	139	126	126	126	
Dental Insurance	219	431	481	443	443	443	
Total Benefits	**15,194**	**28,116**	**28,590**	**32,902**	**33,184**	**33,278**	**16%**
Total Personal Services	**75,646**	**121,351**	**124,538**	**128,998**	**132,419**	**132,513**	
Operating Expenditures							
Telephone	152	374	-	374	374	374	
Advertising	-	104	-	1,000	1,000	1,000	
Travel Expense	624	947	500	947	947	947	
Conference & Training	2,321	1,312	3,000	2,000	2,000	2,000	
Dues	100	240	200	200	200	200	
Drug Testing	-	-	-	3,000	1,500	1,500	
Pre-Employment Physicals	-	-	-	6,000	6,000	6,000	
ACA Act	-	-	-	1,623	1,623	1,623	
Supplies	781	452	150	1,698	1,698	1,698	
Small Equipment under $5,000	-	199	200	150	150	150	
Total Operating Expenditures	**3,978**	**3,628**	**4,050**	**16,992**	**15,492**	**15,492**	**283%**
Total Expenditures	**$ 79,624**	**$ 124,979**	**$ 128,588**	**$ 145,990**	**$ 147,911**	**$ 148,005**	**15%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**1**	**2**	**2**	**2**	**2**	**2**
Part Time	**-**	**1**	**1**	**1**	**1**	**1**

Notes: FY2017 budget reflects reclassification of Drug Testing and Pre-Employement Physicals to Human Resources Department from the Countywide Department.



Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 219,119	$ 233,482	$ 243,730	$ 242,535	$ 247,934	$ 247,934	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**219,119**	**233,482**	**243,730**	**242,535**	**247,934**	**247,934**	**2%**
Benefits							
Group Insurance	33,819	33,579	33,050	37,620	37,699	37,699	
Retirement Contribution	12,250	11,864	12,864	9,634	9,634	9,634	
Social Security (FICA) Contributions	16,253	17,476	17,754	18,308	18,721	18,721	
Workers' Compensation	3,812	2,146	2,294	2,423	2,423	3,550	
Vision Insurance	315	315	348	315	315	315	
Dental Insurance	1,093	1,119	928	1,108	1,108	1,108	
Total Benefits	**67,541**	**66,499**	**67,238**	**69,408**	**69,900**	**71,027**	**6%**
Total Personal Services	**286,660**	**299,981**	**310,968**	**311,943**	**317,834**	**318,961**	
Operating Expenditures							
Telephone	1,562	360	360	360	360	360	
Advertising	-	-	-	-	-	-	
Travel Expense	810	1,221	900	1,000	1,000	1,000	
Parts/Repair/Maintenance	287	98	-	-	-	-	
Postage	14,767	17,998	18,100	21,000	21,000	21,000	
Conference & Training	738	300	1,000	1,500	1,500	1,500	
Dues	1,447	1,342	800	1,000	1,000	1,000	
Contracted Services	32,370	29,260	29,500	29,500	29,500	29,500	
Lease Payments	-	48	-	-	-	-	-
Supplies	5,814	6,588	3,500	3,500	3,500	3,500	
Total Operating Expenditures	**57,795**	**57,215**	**54,160**	**57,860**	**57,860**	**57,860**	**7%**
Total Expenditures	**$ 344,455**	**$ 357,196**	**$ 365,128**	**$ 369,803**	**$ 375,694**	**$ 376,821**	**3%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Amended Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**7**	**7**	**7**	**7**	**7**	**7**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY16	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 264,457	$ 286,367	$ 300,150	$ 303,972	$ 313,699	$ 313,699	
Part Time Salaries	15,771	12,219	19,116	13,750	13,750	13,750	
Overtime	-	-	-	-	-	-	
Total Salaries	**280,228**	**298,586**	**319,266**	**317,722**	**327,449**	**327,449**	**3%**
Benefits							
Group Insurance	47,118	61,116	65,634	85,983	86,163	86,163	
Retirement Contribution	17,749	15,809	15,526	17,418	17,418	17,418	
Social Security (FICA) Contributions	19,906	21,325	23,930	24,172	24,916	24,916	
Workers' Compensation	5,520	4,155	571	3,973	3,973	5,821	
Vision Insurance	359	422	486	505	505	505	
Dental Insurance	1,312	1,505	1,843	1,773	1,773	1,773	
Total Benefits	**91,964**	**104,332**	**107,990**	**133,824**	**134,748**	**136,596**	**26%**
Total Personal Services	**372,192**	**402,918**	**427,256**	**451,546**	**462,197**	**464,045**	
Operating Expenditures							
Telephone	2,404	-	-	700	700	700	
Advertising	104	92	100	100	100	100	
Travel	-	-	-	4,900	4,900	4,900	
Parts/Repair/Maintenance	708	348	300	1,800	1,800	1,800	
Postage	1,638	802	1,300	900	900	900	
Conference & Training	5,140	4,231	7,000	2,125	2,125	2,125	
Dues	280	280	280	320	320	320	
Contracted Services	66,121	70,969	62,235	62,785	62,785	62,785	
Lease Payment	414	493	450	-	-	-	
Printer/copier charges	11,122	-	-	-	-	-	
Gas/Oil	2,396	1,574	2,200	1,500	1,500	1,500	
Tires/Tubes	-	497	500	500	500	500	
Supplies	1,869	1,879	1,500	2,515	2,515	2,515	
Small Equipment under $5,000	-	-	-	1,300	1,300	1,300	
Total Operating Expenditures	**92,196**	**81,165**	**75,865**	**79,445**	**79,445**	**79,445**	**5%**
Total Expenditures	**$ 464,388**	**$ 484,083**	**$ 503,121**	**$ 530,991**	**$ 541,642**	**$ 543,490**	**8%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**7**	**7**	**9**	**9**	**9**	**9**
Part Time	**5**	**5**	**5**	**5**	**5**	**5**

Notes: FY2017 budget reflects separation of Travel and Traning/Conference expenses, as well as new expense for Salary for Training of $1,050.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Operating Expenditures							
Advertising	$ -	$ -	$ 100	$ 100	$ 100	$ 100	
Travel Expense	138	645	1,100	1,100	1,100	1,100	
Per Diem	949	941	2,000	2,000	2,000	2,000	
Postage	293	378	1,300	1,300	500	500	
Conference & Training	50	485	350	350	350	350	
Supplies	293	27	300	300	300	300	
Total Operating Expenditures	**1,723**	**2,476**	**5,150**	**5,150**	**4,350**	**4,350**	**-16%**
Total Expenditures	**$ 1,723**	**$ 2,476**	**$ 5,150**	**$ 5,150**	**$ 4,350**	**$ 4,350**	**-16%**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 36,218	$ 59,341	$ 60,904	$ 38,460	$ 39,691	$ 39,691	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	31	-	-	-	-	
Total Salaries	**36,218**	**59,372**	**60,904**	**38,460**	**39,691**	**39,691**	**-35%**
Benefits							
Group Insurance	5,410	11,698	11,904	6,846	6,860	6,860	
Retirement Contribution	1,993	5,313	2,126	2,017	2,017	2,017	
Social Security (FICA) Contributions	2,776	4,397	4,502	2,943	3,037	3,037	
Workers' Compensation	719	72	131	81	86	126	
Vision Insurance	63	123	139	63	63	63	
Dental Insurance	219	436	334	222	222	222	
Total Benefits	**11,180**	**22,039**	**19,136**	**12,172**	**12,285**	**12,325**	**-36%**
Total Personal Services	**47,397**	**81,411**	**80,040**	**50,632**	**51,976**	**52,016**	
Operating Expenditures							
Telephone	360	42	360	-	-	-	
Advertising	-	53	-	-	-	-	
Travel Expense	20	343	550	200	200	200	
Conference & Training	1,352	845	1,000	500	500	500	
Dues	-	175	125	25	25	25	
Contracted Services	-	12,730	6,500	7,500	7,500	7,500	
Supplies	79	550	400	550	550	550	
Total Operating Expenditures	**1,812**	**14,738**	**8,935**	**8,775**	**8,775**	**8,775**	**-2%**
Total Expenditures	**$ 49,209**	**$ 96,149**	**$ 88,975**	**$ 59,407**	**$ 60,751**	**$ 60,791**	**-32%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**2**	**2**	**2**	**1**	**1**	**1**

Notes: FY2017 budget reflects reclassification of Permit and License Specialist Salaries, Benefits, & Operating Expenses to Planning & Development Department as of October 2015. Additionally, FY2017 budget reflects increase to Contracted Services of $1,000.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 60,927	$ 62,546	$ 64,735	$ 64,751	$ 66,823	$ 66,823	
Part Time Salaries	3,683	-	-	-	-	-	
Overtime	1,351	1,482	1,500	2,000	2,000	2,000	
Total Salaries	**65,962**	**64,028**	**66,235**	**66,751**	**68,823**	**68,823**	**4%**
Benefits							
Group Insurance	4,550	10,964	11,912	13,652	13,680	13,680	
Retirement Contribution	3,931	3,165	3,577	3,795	3,795	3,795	
Social Security (FICA) Contributions	5,915	4,799	4,785	4,954	5,113	5,113	
Workers' Compensation	1,431	79	124	136	136	199	
Vision Insurance	49	114	140	126	126	126	
Dental Insurance	143	402	334	444	444	444	
Total Benefits	**16,019**	**19,523**	**20,872**	**23,107**	**23,294**	**23,357**	**12%**
Total Personal Services	**81,981**	**83,551**	**87,107**	**89,858**	**92,117**	**92,180**	
Operating Expenditures							
Poll Workers	11,756	13,116	15,000	30,000	30,000	30,000	
Telephone	1,202	-	-	-	-	-	
Advertising	5,586	4,772	5,000	7,500	7,500	7,500	
Travel Expense	743	287	750	1,000	1,000	1,000	
Per Diem	2,585	2,750	2,500	2,000	2,000	2,000	
Postage	9,354	1,026	7,500	5,000	5,000	5,000	
Conference & Training	2,284	1,555	2,000	2,000	2,000	2,000	
Dues	-	45	150	100	100	100	
Contracted Services	734	657	-	-	-	-	
Lease Payment	-	1,200	1,200	1,200	1,200	1,200	
Printer/copier charges	2,074	-	-	-	-	-	
Supplies	12,665	10,589	10,000	10,000	10,000	10,000	
Small Equipment Under $5,000	-	-	10,000	5,000	5,000	5,000	
Total Operating Expenditures	**48,982**	**35,997**	**54,100**	**63,800**	**63,800**	**63,800**	**18%**
Total Expenditures	**$ 130,962**	**$ 119,548**	**$ 141,207**	**$ 153,658**	**$ 155,917**	**$ 155,980**	**10%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**2**	**2**	**2**	**2**	**2**	**2**

Notes: FY2017 budget reflects an increase in Advertising of $2,500 due to an increase in the number of precincts.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 197,848	$ 242,784	$ 253,319	$ 255,050	$ 263,212	$ 263,212	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	1,891	-	-	-	-	
Total Salaries	**197,848**	**244,675**	**253,319**	**255,050**	**263,212**	**263,212**	**4%**
Benefits							
Group Insurance	31,708	54,074	52,138	77,293	77,455	77,455	
Retirement Contribution	10,782	10,563	11,616	13,632	13,632	13,632	
Social Security (FICA) Contributions	14,944	17,767	18,724	19,512	20,136	20,136	
Workers' Compensation	3,979	8,605	6,849	8,596	8,596	12,593	
Vision Insurance	395	476	486	568	568	568	
Dental Insurance	1,277	1,674	1,464	1,994	1,994	1,994	
Total Benefits	**63,086**	**93,159**	**91,277**	**121,595**	**122,381**	**126,378**	**38%**
Total Personal Services	**260,934**	**337,834**	**344,596**	**376,645**	**385,593**	**389,590**	
Operating Expenditures							
Telephone	2,098	3,598	2,820	2,820	2,820	2,820	
Advertising	169	643	400	200	200	200	
Parts/Repair/Maintenance	70,087	69,491	63,033	60,766	60,766	60,766	
Equipment Rental	-	-	200	200	200	200	
Conference & Training	-	350	-	-	-	-	
Contracted Services	62,203	80,601	77,243	97,472	97,472	97,472	
Janitorial	15,136	-	-	-	-	-	
Rent HEMC Annex	86,151	68,232	85,821	57,483	57,483	57,483	
Waste Disposal	6,553	7,211	6,948	7,295	7,295	7,295	
Uniforms	4,153	4,717	3,900	4,100	3,600	3,600	
Utilities	163,055	203,092	183,618	178,109	178,109	178,109	
Gas/Oil	11,886	8,794	10,886	8,056	7,000	7,000	
Tires/Tubes	1,398	786	1,000	1,000	1,000	1,000	
Supplies	22,248	18,011	16,727	20,057	20,057	20,057	
Small Equipment Under $5,000	154	5,459	1,050	550	550	550	
Total Operating Expenditures	**445,291**	**470,985**	**453,646**	**438,108**	**436,552**	**436,552**	**-4%**
Total Expenditures	**$ 706,225**	**$ 808,819**	**$ 798,242**	**$ 814,753**	**$ 822,145**	**$ 826,142**	**3%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**7**	**10**	**10**	**10**	**10**	**10**

Notes: FY2017 budget reflects decrease in Rent Expense of $28,338, and an increase in Contracted Services of $20,229.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 88,479	$ 92,353	$ 93,927	$ 95,330	$ 98,381	$ 98,381	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	164	-	-	-	-	
Total Salaries	**88,479**	**92,517**	**93,927**	**95,330**	**98,381**	**98,381**	**5%**
Benefits							
Group Insurance	14,205	16,327	15,610	19,600	19,641	19,641	
Retirement Contribution	6,310	5,341	5,195	5,840	5,840	5,840	
Social Security (FICA) Contributions	6,239	6,512	6,943	7,293	7,526	7,526	
Workers' Compensation	1,762	114	179	201	201	294	
Vision Insurance	126	121	127	126	126	126	
Dental Insurance	437	431	438	444	444	444	
Total Benefits	**29,080**	**28,846**	**28,492**	**33,504**	**33,778**	**33,871**	**19%**
Total Personal Services	**117,559**	**121,363**	**122,419**	**128,834**	**132,159**	**132,252**	
Operating Expenditures							
Telephone	3,604	1,292	1,174	1,200	720	720	
Advertising	-	140	-	-	-	-	
Travel Expense	-	299	-	500	500	500	
Parts/Repair/Maintenance	9,487	6,445	5,000	5,000	5,000	5,000	
Postage	-	17	-	-	-	-	
Conference & Training	151	990	1,000	1,000	1,000	1,000	
Dues/Subscriptions	-	-	-	1,500	1,300	1,300	
Contracted Services	5,718	36,093	34,000	93,000	76,000	76,000	
Financial Software	35,419	42,986	52,500	50,000	27,000	27,000	
Document Mgt Software	-	-	-	-	-	-	
Printer/copier charges	640	-	-	-	-	-	
Supplies	-	288	-	500	300	300	
Gas/Oil	342	298	300	300	350	350	
Small Equipment Under $5,000	17,959	14,915	20,000	20,000	20,000	20,000	
Total Operating Expenditures	**73,319**	**103,763**	**113,974**	**173,000**	**132,170**	**132,170**	**16%**
Total Expenditures	**$ 190,878**	**$ 225,126**	**$ 236,393**	**$ 301,834**	**$ 264,329**	**$ 264,422**	**12%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**2**	**2**	**2**	**2**	**2**	**2**

Notes: FY2017 budget reflects increase in Contracted Services of $42,000.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 170,897	$ 168,115	$ 185,464	$ 185,100	$ 191,023	$ 191,023	
Part Time Salaries	-	-	-	-	-	-	
Overtime	7,904	7,338	9,500	7,500	7,500	7,500	
Total Salaries	**178,801**	**175,453**	**194,964**	**192,600**	**198,523**	**198,523**	**2%**
Benefits							
Group Insurance	20,787	26,745	26,143	29,398	29,459	29,459	
Retirement Contribution	10,741	9,542	10,033	10,521	10,521	10,521	
Social Security (FICA) Contributions	12,708	12,772	13,709	14,161	14,614	14,614	
Workers' Compensation	4,131	5,050	5,202	5,868	5,868	8,597	
Vision Insurance	198	167	208	252	252	252	
Dental Insurance	689	599	734	886	886	886	
Total Benefits	**49,255**	**54,875**	**56,029**	**61,086**	**61,600**	**64,329**	**15%**
Total Personal Services	**228,056**	**230,328**	**250,993**	**253,686**	**260,123**	**262,852**	
Operating Expenditures							
Telephone	360	374	540	540	540	540	
Advertising	169	329	200	-	-	-	
Travel Expense	169	135	1,000	700	700	700	
Parts/Repair/Maintenance	(6,706)	16,636	10,000	15,000	15,000	15,000	
Conference & Training	52	-	900	900	900	900	
Contracted Services	2,031	2,862	2,500	2,800	2,800	2,800	
Supplies	1,625	2,231	2,000	2,000	2,000	2,000	
Utilities	11,259	11,877	12,000	12,000	10,000	10,000	
Uniforms	2,070	2,466	2,200	3,700	3,700	3,700	
Gas/Oil	9,732	111,699	10,000	8,500	105,000	105,000	
Tires/Tubes	2,396	2,548	2,500	2,500	2,500	2,500	
Small Equipment Under $5,000	5,754	2,809	12,000	12,000	12,000	12,000	
Total Operating Expenditures	**28,910**	**153,966**	**55,840**	**60,640**	**155,140**	**155,140**	**178%**
Total Expenditures	**$ 256,965**	**$ 384,294**	**$ 306,833**	**$ 314,326**	**$ 415,263**	**$ 417,992**	**36%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Actual FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**6**	**6**	**6**	**6**	**6**	**6**

Notes: FY2017 budget reflects increase in Gas Station Budget of $100,000 due to a change in how fuel reimbusements are recorded.



FY2017 Annual Budget - Roads & Bridges 475

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 666,703	$ 703,967	$ 760,104	$ 760,405	$ 585,238	$ 585,238	
Part Time Salaries	-	-	-	-	-	-	
Overtime	42,881	37,442	25,000	25,000	25,000	25,000	
Total Salaries	**709,584**	**741,409**	**785,104**	**785,405**	**610,238**	**610,238**	**-22%**
Benefits							
Group Insurance	126,605	150,081	166,057	170,245	127,603	127,603	
Retirement Contribution	48,039	39,234	44,737	44,797	44,797	44,797	
Social Security (FICA) Contributions	51,634	52,942	59,762	58,172	44,533	44,533	
Workers' Compensation	34,946	60,133	59,693	59,114	42,114	69,603	
Vision Insurance	1,227	1,261	1,526	1,323	1,323	1,323	
Dental Insurance	4,181	4,034	4,663	4,209	4,209	4,209	
Total Benefits	**266,632**	**307,685**	**336,438**	**337,860**	**264,579**	**292,068**	**-13%**
Total Personal Services	**976,217**	**1,049,094**	**1,121,542**	**1,123,265**	**874,817**	**902,306**	
Operating Expenditures							
Telephone	2,948	1,756	2,425	2,425	2,425	2,425	
Advertising	50	-	-	-	-	-	
Paving Maintenance	6,386	7,594	10,000	10,000	10,000	10,000	
Parts/Repair/Maintenance	74,773	71,469	70,000	75,000	75,000	75,000	
Equipment Rental	65	-	100	-	-	-	
Postage	-	105	25	150	150	150	
Travel Expense	-	50	300	200	200	200	
Conference & Training	401	315	2,000	2,000	2,000	2,000	
Contracted Services	43,873	81,004	92,000	92,000	92,000	92,000	
Safety	1,987	-	-	-	-	-	
Supplies	5,284	7,983	10,100	10,000	9,000	9,000	
Utilities	12,174	14,804	12,000	14,000	14,000	14,000	
Uniforms	9,488	8,429	8,800	8,500	8,500	8,500	
Materials	148,068	141,598	50,000	25,000	25,000	25,000	
Gas/Oil	117,481	84,679	90,000	85,000	70,000	70,000	
Tires/Tubes	17,549	9,216	21,500	21,500	20,000	20,000	
Small Equipment Under $5,000	1,575	10,828	3,000	3,000	3,000	3,000	
Signage Equipment & Maintenance	6,081	3,790	6,000	6,000	5,000	5,000	
Gas Station	-	-	-	-	-	-	
LMIG Projects	201,058	32,967	-	-	-	-	
Total Operating Expenditures	**649,239**	**476,587**	**378,250**	**354,775**	**336,275**	**336,275**	**-11%**
Total Expenditures	**$ 1,625,455**	**$ 1,525,681**	**$ 1,499,792**	**$ 1,478,040**	**$ 1,211,092**	**$ 1,238,581**	**-17%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**23**	**23**	**24**	**24**	**24**	**24**

Notes: FY2017 budget reflects $275,000 reduction in Salaries & Benefits due to SPLOST VI funding, a decrease in Materials of $25,000, and a decrease in Gas/Oil of $20,000.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 94,821	$ 54,371	$ 75,000	$ 75,000	$ 75,000	$ -	
Part Time Salaries	30,385	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**125,205**	**54,371**	**75,000**	**75,000**	**75,000**	**-**	**-100%**
Benefits							
Group Insurance	7,621	9,055	10,115	10,115	10,136	-	
Retirement Contribution	5,181	3,814	-	-	-	-	
Social Security (FICA) Contributions	9,298	3,924	5,736	5,736	5,736	-	
Workers' Compensation	2,453	4,750	4,850	4,850	4,850	-	
Vision Insurance	63	63	63	63	63	-	
Dental Insurance	218	225	284	284	284	-	
Total Benefits	**24,835**	**21,831**	**21,048**	**21,048**	**21,069**	**-**	**-100%**
Total Personal Services	**150,040**	**76,202**	**96,048**	**96,048**	**96,069**	**-**	
Operating Expenditures							
Engineering Consulting	-	12,100	-	-	-	-	
Telephone	1,080	582	1,300	1,300	1,300	-	
Travel Expense	-	-	500	500	500	-	
Parts/Repairs/Maintenance	-	70	-	-	-	-	
Postage	-	19	-	-	-	-	
Conference & Training	600	700	500	500	500	-	
Dues	-	15	-	-	-	-	
Gas/Oil	130	73	300	300	300	-	
Supplies	-	-	100	100	100	-	
Total Operating Expenditures	**1,810**	**13,559**	**2,700**	**2,700**	**2,700**	**-**	**-100%**
Total Expenditures	**$ 151,851**	**$ 89,761**	**$ 98,748**	**$ 98,748**	**$ 98,769**	**$ -**	**-100%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**2**	**1**	**1**	**1**	**1**	**-**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Operating Expenditures							
Travel Expense	$ 26	$ -	$ 100	$ 100	$ 100	$ 100	
Supplies	804	628	1,000	1,800	1,800	1,800	
Total Operating Expenditures	**830**	**628**	**1,100**	**1,900**	**1,900**	**1,900**	**73%**
Total Expenditures	**$ 830**	**$ 628**	**$ 1,100**	**$ 1,900**	**$ 1,900**	**$ 1,900**	**73%**



FY2017 Annual Budget - Accountability Court 218

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Recommended Budget FY17	% of Change
Salaries							
Regular Salaries	$ 42,500	$ 50,528	$ -	$ -	$ -	$ -	
Part Time Salaries	14,989	18,900	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**57,489**	**69,428**	**-**	**-**	**-**	**-**	**0%**
Benefits							
Group Insurance	1,759	2,222	-	-	-	-	
Retirement Contribution	2,932	2,539	-	-	-	-	
Social Security (FICA) Contributions	5,398	6,933	-	-	-	-	
Workers' Compensation	1,115	83	-	-	-	-	
Vision Insurance	-	-	-	-	-	-	
Dental Insurance	-	8	-	-	-	-	
Total Benefits	**11,204**	**11,785**	**-**	**-**	**-**	**-**	**0%**
Total Personal Services	**68,693**	**81,213**	**-**	**-**	**-**	**-**	
Operating Expenditures							
Telephone	2,556	1,200	-	-	-	-	
Travel Expense	-	7,188	-	-	-	-	
Postage	185	191	-	-	-	-	
Conference & Training	-	33	-	-	-	-	
Contracted Services	119,220	170,798	-	-	-	-	
Drug Testing	31,425	44,360	-	-	-	-	
Supplies	12,693	5,884	-	-	-	-	
Special Events	1,615	1,726	-	-	-	-	
Charges From Other Counties	6,527	-	-	-	-	-	
Total Operating Expenditures	**174,221**	**231,380**	**-**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 242,914**	**$ 312,593**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**1**	**1**	**-**	**-**	**-**	**-**
Part Time	**1**	**1**	**-**	**-**	**-**	**-**

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

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 94,803	$ 85,057	$ 118,579	$ 128,829	$ 130,713	$ 130,713	
Part Time Salaries	28,831	22,409	-	-	-	-	
Overtime	324	122	-	-	-	-	
Total Salaries	**123,958**	**107,588**	**118,579**	**128,829**	**130,713**	**130,713**	**10%**
Benefits							
Group Insurance	11,809	15,270	24,040	17,272	17,308	17,308	
Retirement Contribution	5,827	4,540	4,906	3,631	3,631	3,631	
Social Security (FICA) Contributions	8,906	7,793	8,919	9,074	9,218	9,218	
Workers' Compensation	1,972	165	1,808	250	250	366	
Vision Insurance	180	126	208	126	126	126	
Dental Insurance	437	449	675	444	444	444	
Total Benefits	**29,131**	**28,343**	**40,556**	**30,797**	**30,977**	**31,093**	**-23%**
Total Personal Services	**153,089**	**135,931**	**159,135**	**159,626**	**161,690**	**161,806**	
Operating Expenditures							
Telephone	1,202	-	-	-	-	-	
Advertising	11,570	7,930	7,000	5,000	5,000	5,000	
Travel Expense	-	514	1,700	1,700	1,700	1,700	
Court Appointed Attorney	4,049	3,495	5,200	1,500	1,500	1,500	
Postage	1,522	1,501	1,500	2,000	2,000	2,000	
Conference & Training	1,921	1,479	1,500	3,000	3,000	3,000	
Dues	710	300	500	300	300	300	
Contracted Services	4,091	19,233	3,000	13,000	13,000	13,000	
Printer/copier charges	8,408	-	-	-	-	-	
Supplies	12,461	9,682	5,000	5,000	5,000	5,000	
Small Equipment Under $5,000	-	7,535	-	-	-	-	
Total Operating Expenditures	**45,933**	**51,669**	**25,400**	**31,500**	**31,500**	**31,500**	**24%**
Total Expenditures	**$ 199,022**	**$ 187,600**	**$ 184,535**	**$ 191,126**	**$ 193,190**	**$ 193,306**	**5%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**2**	**3**	**3**	**3**	**3**	**3**
Part Time	**2**	**-**	**-**	**1**	**-**	**-**

Notes: FY2017 reflects an increase in Contrated Services of $10,000.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 252,757	$ 157,163	$ 98,871	$ 100,743	$ 101,558	$ 101,558	
Part Time Salaries	19,070	1,014	23,917	23,917	23,917	23,917	
Overtime	-	-	-	-	-	-	
Total Salaries	**271,828**	**158,177**	**122,788**	**124,660**	**125,475**	**125,475**	**2%**
Benefits							
Group Insurance	50,247	31,545	16,329	18,692	18,731	18,731	
Retirement Contribution	16,290	3,442	14,839	1,580	1,580	1,580	
Social Security (FICA) Contributions	19,526	11,724	9,266	7,566	7,628	7,628	
Workers' Compensation	4,810	307	1,856	206	206	302	
Vision Insurance	387	182	69	126	126	126	
Dental Insurance	1,530	650	459	222	222	222	
Total Benefits	**92,790**	**47,850**	**42,818**	**28,392**	**28,493**	**28,589**	**-33%**
Total Personal Services	**364,618**	**206,027**	**165,606**	**153,052**	**153,968**	**154,064**	
Operating Expenditures							
Telephone	2,463	518	2,000	1,560	1,560	1,560	
Advertising	-	92	-	-	-	-	
Travel Expense	78	447	1,000	1,000	1,000	1,000	
Court Reporter	570	190	200	200	200	200	
Witnesses	-	-	200	200	200	200	
Court Appointed Attorney	471	2,300	3,000	4,000	4,000	4,000	
Parts/Repair/Maintenance	1,028	117	-	-	-	-	
Postage	1,887	574	240	150	150	150	
Conference & Training	3,464	3,296	4,000	4,000	4,000	4,000	
Dues	145	300	945	1,245	1,245	1,245	
Contracted Services	20,925	5,432	7,000	-	-	-	
Interpreter	-	300	1,000	2,000	2,000	2,000	
Lease Payments	-	-	-	-	-	-	
Printer/copier charges	3,591	-	-	-	-	-	
Supplies	4,577	1,725	1,000	1,000	1,000	1,000	
Uniforms	616	-	-	-	-	-	
Utilities	2,442	-	-	-	-	-	
Gas/Oil	4,234	597	-	-	-	-	
Tires/Tubes	447	-	-	-	-	-	
Small Equipment Under $5,000	-	-	600	600	600	600	
Total Operating Expenditures	**46,940**	**15,888**	**21,185**	**15,955**	**15,955**	**15,955**	**-25%**
Total Expenditures	**$ 411,558**	**$ 221,915**	**$ 186,791**	**$ 169,007**	**$ 169,923**	**$ 170,019**	**-9%**

Authorized Positions Per Department

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**7**	**7**	**3**	**2**	**2**	**2**
Part Time	**1**	**1**	**1**	**2**	**2**	**2**

Notes: FY2017 reflects decrease in Contracted Services of $7,000.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 347,839	$ 432,190	$ 439,358	$ 439,693	$ 451,132	$ 451,132	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**347,839**	**432,190**	**439,358**	**439,693**	**451,132**	**451,132**	**3%**
Benefits							
Group Insurance	51,513	90,802	101,681	116,058	116,302	116,302	
Retirement Contribution	22,515	26,667	20,421	21,467	21,467	21,467	
Social Security (FICA) Contributions	25,541	30,879	32,595	33,361	34,236	34,236	
Workers' Compensation	6,329	627	2,733	915	915	1,340	
Vision Insurance	579	800	908	882	882	882	
Dental Insurance	1,955	2,823	2,794	3,100	3,100	3,100	
Total Benefits	**108,431**	**152,598**	**161,132**	**175,783**	**176,902**	**177,327**	**10%**
Total Personal Services	**456,271**	**584,788**	**600,490**	**615,476**	**628,034**	**628,459**	
Operating Expenditures							
Telephone	1,202	-	-	-	-	-	
Advertising	-	60	500	500	500	500	
Travel Expense	-	796	2,300	2,300	2,300	2,300	
Jury Commission	1,052	1,067	-	-	-	-	
Postage	9,291	8,274	9,700	9,700	9,700	9,700	
Conference & Training	961	1,173	1,200	1,200	1,200	1,200	
Dues	500	585	500	500	500	500	
Contracted Services	734	1,450	2,400	2,400	46,500	46,500	
Lease Payments	26,148	52,757	45,000	45,000	-	-	
Printer/Copier Charges	30,506	-	-	-	-	-	
Supplies	16,311	20,343	29,100	29,100	20,000	20,000	
Small Equipment Under $5,000	1,003	730	2,000	2,000	2,000	2,000	
Total Operating Expenditures	**87,706**	**87,235**	**92,700**	**92,700**	**82,700**	**82,700**	**-11%**
Capital Expenditures	**50,000**	**-**	**-**	**-**	**-**	**-**	
Total Expenditures	**$ 593,977**	**$ 672,023**	**$ 693,190**	**$ 708,176**	**$ 710,734**	**$ 711,159**	**3%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**12**	**12**	**14**	**14**	**14**	**14**

Notes: FY2017 reflects decrease in Supplies of $9,100. Case Management Services have been reclassified to Contracted Services from Lease Payments for FY2017.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Operating Expenditures							
Juvenile Supervision	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000	
Contractual Agreement	3,714	1,950	6,000	6,000	6,000	6,000	
Total Operating Expenditures	**3,714**	**1,950**	**8,000**	**8,000**	**8,000**	**8,000**	**0%**
Total Expenditures	**$ 3,714**	**$ 1,950**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**$ 8,000**	**0%**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 101,706	$ 102,930	$ 105,574	$ 102,004	$ 105,268	$ 105,268	
Part Time Salaries	11,913	13,061	9,833	15,461	16,051	16,051	
Overtime	-	-	-	-	-	-	
Total Salaries	**113,620**	**115,991**	**115,407**	**117,465**	**121,319**	**121,319**	**5%**
Benefits							
Group Insurance	14,238	17,396	17,210	19,714	19,755	19,755	
Retirement Contribution	6,255	5,645	5,971	5,823	5,823	5,823	
Social Security (FICA) Contributions	8,150	8,270	8,523	7,804	8,099	8,099	
Workers' Compensation	2,311	556	206	215	215	315	
Vision Insurance	126	126	140	127	127	127	
Dental Insurance	437	450	483	444	444	444	
Total Benefits	**31,518**	**32,443**	**32,533**	**34,127**	**34,463**	**34,563**	**6%**
Total Personal Services	**145,137**	**148,434**	**147,940**	**151,592**	**155,782**	**155,882**	
Operating Expenditures							
Telephone	1,202	-	-	-	-	-	
Jury Script	20,875	31,025	20,000	25,000	25,000	25,000	
Court Reporter	11,216	19,914	9,000	15,000	15,000	15,000	
Court Appointed Attorney	-	-	1,000	1,000	1,000	1,000	
Postage	1,236	995	1,000	1,000	1,000	1,000	
Education Expenses	4,346	2,517	3,500	3,500	3,500	3,500	
Dues	716	488	900	900	900	900	
Contracted Services	27,814	27,145	26,900	26,900	26,900	26,900	
Interpreter	1,029	958	1,000	1,000	1,000	1,000	
Printer/Copier Charges	1,907	-	-	-	-	-	
Supplies	2,498	1,985	4,500	4,500	4,500	4,500	
Total Operating Expenditures	**72,839**	**85,027**	**67,800**	**78,800**	**78,800**	**78,800**	**16%**
Total Expenditures	**$ 217,976**	**$ 233,461**	**$ 215,740**	**$ 230,392**	**$ 234,582**	**$ 234,682**	**9%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**2**	**2**	**2**	**2**	**2**	**2**
Part Time	**3**	**3**	**3**	**3**	**3**	**3**

Notes: FY2017 reflects increase in Court Reporter of $6,000, and an increase in Jury Script of $5,000.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ (1,954)	$ 3,423	$ 15,000	$ -	$ -	$ -	
Part Time Salaries	35,487	30,760	32,824	28,143	29,143	29,143	
Overtime	-	-	-	-	-	-	
Total Salaries	**33,534**	**34,183**	**47,824**	**28,143**	**29,143**	**29,143**	**-39%**
Benefits							
Group Insurance	-	293	-	-	-	-	
Retirement Contribution	-	-	-	-	-	-	
Social Security (FICA) Contributions	2,548	2,549	2,367	2,153	2,229	2,229	
Workers' Compensation	643	267	265	272	272	398	
Vision Insurance	-	-	-	-	-	-	
Dental Insurance	-	4	-	-	-	-	
Total Benefits	**3,192**	**3,113**	**2,632**	**2,425**	**2,501**	**2,627**	**0%**
Total Personal Services	**36,725**	**37,296**	**50,456**	**30,568**	**31,644**	**31,770**	
Operating Expenditures							
Telephone	1,891	740	1,000	1,000	1,000	1,000	
Travel Expense	1,154	533	500	400	400	400	
Witnesses	30	170	1,000	1,000	1,000	1,000	
Parts/Repair/Maintenance	1,562	1,928	1,000	1,000	1,000	1,000	
Postage	1,510	1,107	1,000	1,000	1,000	1,000	
Investigator	1,034	-	-	-	-	-	
Training/Conferences	-	-	-	2,000	2,000	2,000	
Dues	-	-	500	600	600	600	
Contracted Services	90,729	87,398	80,000	83,600	83,600	83,600	
Supplies	3,564	4,700	3,500	4,500	4,500	4,500	
Printer/Copier Charges	4,747	-	-	-	-	-	
Gas/Oil	4,244	3,603	5,000	4,000	4,000	4,000	
Tires/Tubes	480	-	500	500	500	500	
Charges From Other Counties	68,020	73,663	-	-	-	-	
Total Operating Expenditures	**178,964**	**173,842**	**94,000**	**99,600**	**99,600**	**99,600**	**6%**
Total Expenditures	**$ 215,689**	**$ 211,138**	**$ 144,456**	**$ 130,168**	**$ 131,244**	**$ 131,370**	**-9%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**-**	**-**	**-**	**-**	**-**	**-**
Part Time	**3**	**3**	**3**	**3**	**3**	**3**

Notes: FY2017 budget reflects increase in Training/Conferences of $2,000, increase in Contracted Services of $3,600, increase in Supplies of $1,000, and a decrease in Gas/Oil of $1,000.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Reccomended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 35,006	$ 36,166	$ 37,138	$ 37,149	$ 38,338	$ 38,338	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**35,006**	**36,166**	**37,138**	**37,149**	**38,338**	**38,338**	**3%**
Benefits							
Group Insurance	8,721	10,913	11,067	12,775	12,801	12,801	
Retirement Contribution	2,486	2,124	2,152	2,299	2,299	2,299	
Social Security (FICA) Contributions	2,356	2,411	2,946	2,842	2,933	2,933	
Workers' Compensation	687	44	71	78	78	114	
Vision Insurance	63	63	78	63	63	63	
Dental Insurance	219	223	311	222	222	222	
Total Benefits	**14,533**	**15,778**	**16,625**	**18,279**	**18,396**	**18,432**	**11%**
Total Personal Services	**49,539**	**51,944**	**53,763**	**55,428**	**56,734**	**56,770**	
Operating Expenditures							
Telephone	1,202	-	-	-	-	-	
Advertising	-	-	100	100	100	100	
Travel Expense	173	234	300	300	300	300	
Witnesses	35	-	50	50	50	50	
Parts/Repair/Maintenance	40	59	150	150	150	150	
Postage	227	171	400	400	400	400	
Conference & Training	841	1,558	2,500	2,850	2,850	2,850	
Dues	1,670	1,925	3,000	3,500	3,500	3,500	
Contracted Services	289,061	334,704	330,926	572,839	503,721	503,721	
Rent	27,600	27,600	27,600	38,400	38,400	38,400	
Interpreter	4,467	5,611	7,000	7,000	7,000	7,000	
Lease Payments	550	550	550	550	550	550	
Supplies	8,551	9,473	9,000	9,500	9,500	9,500	
Printer/Copier Charges	11,902	-	-	-	-	-	
Utilities	4,580	4,833	4,200	6,500	6,500	6,500	
Small Equipment Under $5,000	-	768	-	581	581	581	
Total Operating Expenditures	**350,899**	**387,486**	**385,776**	**642,720**	**573,602**	**573,602**	**49%**
Total Expenditures	**$ 400,439**	**$ 439,430**	**$ 439,539**	**$ 698,148**	**$ 630,336**	**$ 630,372**	**43%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**1**	**1**	**1**	**1**	**1**	**1**

Notes: FY2017 reflectes increase in Contracted Services of $172,795, increase in Rent Expense of $10,800, and an increase in Utilities of $2,300.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 133,950	$ 144,502	$ 145,946	$ 155,944	$ 147,894	$ 147,894	
Part Time Salaries	18,233	18,683	19,343	19,346	19,965	19,965	
Overtime	-	-	-	-	-	-	
Total Salaries	**152,182**	**163,185**	**165,289**	**175,290**	**167,859**	**167,859**	**2%**
Benefits							
Group Insurance	11,534	28,357	28,378	32,517	32,585	32,585	
Retirement Contribution	6,516	6,327	7,864	3,196	3,196	3,196	
Social Security (FICA) Contributions	11,684	11,878	12,437	12,645	12,842	12,842	
Workers' Compensation	2,462	259	290	347	347	508	
Vision Insurance	126	189	209	189	189	189	
Dental Insurance	437	662	797	665	665	665	
Total Benefits	**32,759**	**47,672**	**49,975**	**49,559**	**49,824**	**49,985**	**0%**
Total Personal Services	**184,941**	**210,857**	**215,264**	**224,849**	**217,683**	**217,844**	
Operating Expenditures							
Telephone	1,742	540	750	750	750	750	
Advertising	-	20	100	100	100	100	
Travel Expense	5,482	4,031	6,000	6,000	6,000	6,000	
Court Reporter	11,895	12,431	11,000	10,000	10,000	10,000	
Court Appointed Attorney	41,709	100,239	42,000	50,000	50,000	50,000	
Parts/Repairs/Maintenance	-	-	-	300	300	300	
Postage	426	472	600	600	600	600	
Conference & Training	3,541	2,285	4,000	4,000	4,000	4,000	
Dues	761	763	800	1,000	1,000	1,000	
Contracted Services	9,158	10,300	9,000	9,000	9,000	9,000	
Interpreter	-	1,105	2,000	2,000	2,000	2,000	
Printer/Copier Charges	2,130	-	-	-	-	-	
Supplies	3,004	1,896	2,000	2,000	2,000	2,000	
Total Operating Expenditures	**79,848**	**134,082**	**78,250**	**85,750**	**85,750**	**85,750**	**10%**
Total Expenditures	**$ 264,789**	**$ 344,939**	**$ 293,514**	**$ 310,599**	**$ 303,433**	**$ 303,594**	**3%**

Authorized Positions Per Department

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**1**	**1**	**1**	**1**	**1**	**1**
Part Time	**3**	**3**	**3**	**3**	**3**	**3**

Notes: FY2017 reflects a decrease in Court Reporter of $1,000, and an increase in Court Appointed Attorney of $8,000.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 124,529	$ 128,561	$ 131,582	$ 136,330	$ 137,187	$ 137,187	
Part Time Salaries	3,917	4,353	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**128,445**	**132,914**	**131,582**	**136,330**	**137,187**	**137,187**	**4%**
Benefits							
Group Insurance	14,128	22,599	22,437	25,706	25,760	25,760	
Retirement Contribution	6,465	6,054	6,874	1,404	1,404	1,404	
Social Security (FICA) Contributions	3,428	3,394	9,232	9,302	9,368	9,368	
Workers' Compensation	1,785	203	243	225	225	330	
Vision Insurance	92	126	140	126	126	126	
Dental Insurance	319	451	630	443	443	443	
Total Benefits	**26,217**	**32,827**	**39,556**	**37,206**	**37,326**	**37,431**	**-5%**
Total Personal Services	**154,663**	**165,741**	**171,138**	**173,536**	**174,513**	**174,618**	
Operating Expenditures							
Jury Script	-	1,295	6,000	6,000	3,000	3,000	
Court Reporter	15,020	15,020	14,640	22,200	17,000	17,000	
Witnesses	55	90	-	-	-	-	
Court Appointed Attorney	60,491	60,000	65,000	65,000	65,000	65,000	
Conference & Training	280	280	500	500	500	500	
Dues	-	200	280	280	280	280	
Contracted Services	734	-	-	-	-	-	
Interpreter	1,900	2,090	2,500	2,500	2,500	2,500	
Supplies	10,000	10,000	9,400	9,400	9,400	9,400	
Total Operating Expenditures	**88,480**	**88,975**	**98,320**	**105,880**	**97,680**	**97,680**	**-1%**
Total Expenditures	**$ 243,143**	**$ 254,716**	**$ 269,458**	**$ 279,416**	**$ 272,193**	**$ 272,298**	**1%**

Authorized Positions Per Department

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**1**	**1**	**1**	**1**	**1**	**1**
Part Time	**1**	**1**	**1**	**1**	**1**	**1**

Notes: FY2017 reflects decrease in Jury Scrip of $3,000, and an increase in Court Reporter of $2,360.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 113,874	$ 117,563	$ 118,264	$ 123,264	$ 124,121	$ 124,121	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**113,874**	**117,563**	**118,264**	**123,264**	**124,121**	**124,121**	**5%**
Benefits							
Group Insurance	4,786	12,351	14,202	14,202	14,231	14,231	
Retirement Contribution	6,063	5,887	6,685	1,404	1,404	1,404	
Social Security (FICA) Contributions	8,216	8,503	8,978	9,430	9,496	9,496	
Workers' Compensation	1,603	234	236	236	236	346	
Vision Insurance	70	114	140	140	140	140	
Dental Insurance	219	398	399	399	399	399	
Total Benefits	**20,957**	**27,487**	**30,640**	**25,811**	**25,906**	**26,016**	**-15%**
Total Personal Services	**134,831**	**145,050**	**148,904**	**149,075**	**150,027**	**150,137**	
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	**$ 144,331**	**$ 154,550**	**$ 157,454**	**$ 157,625**	**$ 158,577**	**$ 158,687**	**1%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**1**	**1**	**1**	**1**	**1**	**1**
Part Time	**1**	**1**	**1**	**1**	**1**	**1**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 7,525	$ 7,350	$ 7,350	$ 7,350	$ 7,350	$ 7,350	
Part Time Salaries	-	-	2,122	2,122	2,122	2,122	
Overtime	-	-	-	-	-	-	
Total Salaries	**7,525**	**7,350**	**9,472**	**9,472**	**9,472**	**9,472**	**0%**
Benefits							
Group Insurance	1,561	1,622	1,500	1,713	1,716	1,716	
Retirement Contribution	364	371	442	385	385	385	
Social Security (FICA) Contributions	576	547	563	563	563	563	
Workers' Compensation	91	28	207	30	30	44	
Vision Insurance	-	-	-	-	-	-	
Dental Insurance	-	1	40	-	-	-	
Total Benefits	**2,591**	**2,569**	**2,752**	**2,691**	**2,694**	**2,708**	**-2%**
Total Personal Services	**10,116**	**9,919**	**12,224**	**12,163**	**12,166**	**12,180**	
Operating Expenditures							
Travel Expense	1,652	1,949	3,000	3,000	2,000	2,000	
Parts/Repair/Maintenance	293	-	100	100	100	100	
Postage	58	81	-	-	-	-	
Conference & Training	720	1,080	2,000	2,000	1,500	1,500	
Dues	150	150	225	225	225	225	
Contracted Services	4,424	4,245	6,300	6,300	6,300	6,300	
Supplies	1,737	2,968	2,250	2,250	1,500	1,500	
Gas/Oil	425	542	600	600	600	600	
Total Operating Expenditures	**9,459**	**11,015**	**14,475**	**14,475**	**12,225**	**12,225**	**-16%**
Total Expenditures	**$ 19,576**	**$ 20,934**	**$ 26,699**	**$ 26,638**	**$ 24,391**	**$ 24,405**	**-9%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**1**	**1**	**1**	**1**	**1**	**1**

Notes: FY2017 budget reflects decrease in Travel Expenses of $1,000, decrease in Training/Conferences of $500, decrease in Supplies of $750.



Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 1,518,518	$ 1,644,658	$ 1,695,551	$ 1,685,467	$ 1,734,579	$ 1,734,579	
Part Time Salaries	25,376	4,241	10,000	10,000	5,000	5,000	
Overtime	190,312	171,272	100,000	125,000	125,000	125,000	
Total Salaries	**1,734,206**	**1,820,171**	**1,805,551**	**1,820,467**	**1,864,579**	**1,864,579**	**3%**
Benefits							
Group Insurance	205,501	304,393	322,155	367,178	367,964	367,964	
Retirement Contribution	81,910	80,171	87,491	88,650	88,650	88,650	
Social Security (FICA) Contributions	126,701	126,336	130,703	133,501	137,411	137,411	
Workers' Compensation	44,627	44,794	35,141	41,243	41,243	60,440	
Vision Insurance	1,911	2,207	2,622	2,521	2,521	2,521	
Dental Insurance	6,583	7,617	8,927	8,636	8,636	8,636	
Total Benefits	**467,231**	**565,518**	**587,039**	**641,729**	**646,425**	**665,622**	**13%**
Total Personal Services	**2,201,437**	**2,385,689**	**2,392,590**	**2,462,196**	**2,511,004**	**2,530,201**	
Operating Expenditures							
Veterinary Services	1,388	645	1,000	1,000	1,000	1,000	
Legal	-	-	-	-	-	-	
Telephone	17,012	21,458	15,000	24,000	24,000	24,000	
Advertising	517	950	1,500	1,500	1,500	1,500	
Travel Expense	32,104	41,396	30,000	40,000	40,000	40,000	
Parts/Repair/Maintenance	90,979	96,793	89,000	92,000	92,000	92,000	
Postage	1,805	1,141	2,000	2,000	2,000	2,000	
Investigation Fees	7,905	5,994	7,500	5,000	5,000	5,000	
Conference & Training	12,956	22,663	10,000	27,000	27,000	27,000	
Dues	2,143	1,988	2,000	2,000	2,000	2,000	
Contracted Services	18,151	23,103	18,530	16,785	15,000	15,000	
Waste Disposal	1,456	1,232	1,350	2,400	2,400	2,400	
Lease Payments	-	-	-	-	-	-	
Supplies	86,371	112,163	53,000	63,000	63,000	63,000	
Printer/Copier Charges	14,923	-	-	-	-	-	
Uniforms	39,538	48,105	44,850	45,000	45,000	45,000	
Gas/Oil	228,883	182,283	200,000	150,000	125,000	125,000	
Tires/Tubes	27,853	33,310	30,500	25,000	20,000	20,000	
Small Equipment Under $5,000	3,844	14,980	5,000	5,000	5,000	5,000	
Capital Expenditures	-	-	-	-	-	-	
Total Operating Expenditures	**587,827**	**608,204**	**511,230**	**501,685**	**469,900**	**469,900**	**-8%**
Total Expenditures	**$ 2,789,264**	**$ 2,993,893**	**$ 2,903,820**	**$ 2,963,881**	**$ 2,980,904**	**$ 3,000,101**	**3%**

Authorized Positions Per Department

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**42**	**42**	**44**	**44**	**44**	**44**
Part Time	**6**	**9**	**9**	**9**	**9**	**9**

Notes: FY2017 budget reflects increase in Overtime of $25,000, increase in Telephone of $9,000, increase in Travel Expense of $10,000, increase in Parts/Repairs/Maintenance of $3,000, decrease in Investigation Fees of $2,500, increase in Training/Conferences of $17,000, decrease in Contracted Services of $3,530, increase in Waste Disposal of $1,050, decrease in Gas/Oil of $75,000, decrease in Tires/Tubes of $10,500, and an increase in Supplies of $10,000.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 928,544	$ 927,606	$ 1,047,057	$ 1,037,580	$ 1,118,873	$ 1,118,873	
Part Time Salaries	52,706	44,634	-	-	-	-	
Overtime	86,513	73,341	65,000	70,000	70,000	70,000	
Total Salaries	**1,067,764**	**1,045,581**	**1,112,057**	**1,107,580**	**1,188,873**	**1,188,873**	**7%**
Benefits							
Group Insurance	169,201	196,793	218,674	219,863	238,679	238,679	
Retirement Contribution	52,604	48,343	54,514	56,412	56,412	56,412	
Social Security (FICA) Contributions	79,363	76,655	79,933	79,375	85,594	85,594	
Workers' Compensation	21,071	24,441	21,364	23,800	24,987	36,607	
Vision Insurance	1,670	1,713	2,068	1,702	1,702	1,702	
Dental Insurance	5,970	6,275	5,978	6,645	6,645	6,645	
Total Benefits	**329,880**	**354,220**	**382,531**	**387,797**	**414,019**	**425,639**	**11%**
Total Personal Services	**1,397,643**	**1,399,801**	**1,494,588**	**1,495,377**	**1,602,892**	**1,614,512**	
Operating Expenditures							
Telephone	831	1,519	800	-	-	-	
Advertising	-	-	-	-	-	-	
Travel Expense	-	-	-	-	-	-	
Boarding Prisoners	242,398	180,107	195,000	150,000	150,000	150,000	
Medical	268,561	214,103	212,300	240,000	240,000	240,000	
Parts/Repair/Maintenance	89,797	134,774	43,500	100,000	100,000	100,000	
Postage	-	-	-	-	-	-	
Conference & Training	1,187	184	2,000	-	-	-	
Contracted Services	27,594	25,330	22,920	26,500	26,500	26,500	
Drug Testing	-	-	-	-	-	-	
Supplies	42,389	48,679	46,500	46,000	46,000	46,000	
Utilities	84,667	91,788	80,000	80,000	70,000	70,000	
Printer/Copier Charges	4,970	-	-	-	-	-	
Uniforms	8,558	1,335	8,000	8,000	8,000	8,000	
Materials	639	244	-	-	-	-	
Small Equipment Under $5,000	-	-	-	-	-	-	
Total Operating Expenditures	**771,589**	**698,063**	**611,020**	**650,500**	**640,500**	**640,500**	**5%**
Total Expenditures	**$ 2,169,233**	**$ 2,097,864**	**$ 2,105,608**	**$ 2,145,877**	**$ 2,243,392**	**$ 2,255,012**	**7%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**34**	**34**	**36**	**38**	**38**	**38**
Part Time	**2**	**2**	**-**	**-**	**-**	**-**

Notes: FY2017 budget reflects increase in Overtime of $5,000, decrease in Boarding Prisioners of $45,000, increase in Medical of $27,700, increase in Parts/Repairs/Maintenance of $56,500, decrease in Training/Conferences of $2,000, increase in Contracted Services of $3,580, and a decrease in Utilities of $10,000.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 33,324	$ 34,815	$ 33,017	$ 33,563	$ 34,637	$ 34,637	
Part Time Salaries	-	-	1	-	-	-	
Overtime	1,662	2,285	1,000	5,000	4,000	4,000	
Total Salaries	**34,986**	**37,100**	**34,018**	**38,563**	**38,637**	**38,637**	**14%**
Benefits							
Group Insurance	5,461	7,522	11,038	12,766	12,792	12,792	
Retirement Contribution	1,617	1,569	1,956	1,760	1,760	1,760	
Social Security (FICA) Contributions	2,656	2,673	2,441	2,568	2,650	2,650	
Workers' Compensation	657	947	754	829	829	1,215	
Vision Insurance	63	63	70	63	63	63	
Dental Insurance	219	223	310	222	222	222	
Total Benefits	**10,673**	**12,997**	**16,569**	**18,208**	**18,316**	**18,702**	**13%**
Total Personal Services	**45,658**	**50,097**	**50,587**	**56,771**	**56,953**	**57,339**	
Operating Expenditures							
Telephone	-	-	1,100	1,100	1,100	1,100	
Travel Expense	-	-	100	100	100	100	
Parts/Repair/Maintenance	40	-	-	-	-	-	
Investigation Fees	-	-	1,000	1,000	1,000	1,000	
Contracted Services	-	-	1,200	1,200	1,200	1,200	
Supplies	4,126	-	-	10,000	10,000	10,000	
Gas/Oil	10,140	11,641	17,000	17,000	12,000	12,000	
Tires/Tubes	15	-	960	960	960	960	
Small Equipment Under $5,000	1,629	11,905	5,000	5,000	-	-	
Vehicles	-	-	-	-	-	-	
Total Operating Expenditures	**15,950**	**23,546**	**26,360**	**36,360**	**26,360**	**26,360**	**0%**
Total Expenditures	**$ 61,609**	**$ 73,643**	**$ 76,947**	**$ 93,131**	**$ 83,313**	**$ 83,699**	**9%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**1**	**1**	**1**	**1**	**1**	**1**

Notes: FY2017 budget reflects increase in Overtime of $3,000, decrease in Gas/Oil of $5,000, increase in Supplies of $10,000, decrease in Small Equipment Under $5,000 of $5,000.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 99,213	$ 77,824	$ 85,101	$ 84,552	$ 87,258	$ 87,258	
Part Time Salaries	12,242	29,362	30,006	30,006	30,651	30,651	
Overtime	298	202	500	2,000	2,000	2,000	
Total Salaries	**111,754**	**107,388**	**115,607**	**116,558**	**119,909**	**119,909**	**4%**
Benefits							
Group Insurance	19,719	14,747	16,960	19,435	19,475	19,475	
Retirement Contribution	4,010	5,142	5,825	4,434	4,434	4,434	
Social Security (FICA) Contributions	8,335	7,974	8,539	8,765	9,021	9,021	
Workers' Compensation	2,186	1,663	1,997	1,776	1,776	2,602	
Vision Insurance	206	162	209	189	189	189	
Dental Insurance	741	575	476	665	665	665	
Total Benefits	**35,197**	**30,263**	**34,006**	**35,264**	**35,560**	**36,386**	**7%**
Total Personal Services	**146,950**	**137,651**	**149,613**	**151,822**	**155,469**	**156,295**	
Operating Expenditures							
Veterinary Services	37,502	32,100	30,000	40,000	40,000	40,000	
Veterinary Svs - ASPCA Grant	3,505	3,974	-	-	-	-	
Telephone	2,993	374	500	500	500	500	
Advertising	360	206	100	250	250	250	
Parts/Repair/Maintenance	3,644	3,153	5,000	5,000	5,000	5,000	
Conference & Training	631	525	1,350	1,350	1,350	1,350	
Dues	125	-	125	125	125	125	
Contracted Services	10,761	1,387	1,327	1,500	1,500	1,500	
Pest Control	120	330	400	400	400	400	
Waste Disposal	1,587	1,130	1,426	1,500	1,500	1,500	
Bank Fees	-	30	-	-	-	-	-
Printer/Copier Charges	2,394	-	-	-	-	-	
Licenses	300	300	300	300	300	300	
Supplies	14,052	11,954	14,850	17,100	17,100	17,100	
Utilities	11,866	10,862	9,000	10,000	10,000	10,000	
Uniforms	726	2,305	300	1,500	1,500	1,500	
Gas/Oil	15,893	8,515	12,000	12,000	9,000	9,000	
Tires/Tubes	754	773	800	1,550	1,550	1,550	
Small Equipment Under $5,000	1,083	1,694	1,500	2,000	2,000	2,000	
Total Operating Expenditures	**108,295**	**79,612**	**78,978**	**95,075**	**92,075**	**92,075**	**17%**
Total Expenditures	**$ 255,246**	**$ 217,263**	**$ 228,591**	**$ 246,897**	**$ 247,544**	**$ 248,370**	**9%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**4**	**3**	**3**	**3**	**3**	**3**
Part Time	**1**	**3**	**4**	**4**	**4**	**4**

Notes: FY2017 budget reflects increase in Overtime of $1,500, increase in Veterinary Services of $10,000, increase in Uniforms/Protective Clothing of $1,200, increase in Utilities of $1,000, decrease in Gas/Oil of $3,000, increase in Tires/Tubes of $750, increase in Supplies of $2,250, increase in Small Equipment Under $5,000 of $500.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 518,823	$ 526,001	$ 631,271	$ 630,564	$ 732,424	$ 732,424	
Part Time Salaries	85,564	74,089	79,479	75,000	78,094	78,094	
Overtime	46,078	40,734	34,000	34,000	34,000	34,000	
Total Salaries	**650,465**	**640,824**	**744,750**	**739,564**	**844,518**	**844,518**	**13%**
Benefits							
Group Insurance	102,754	128,311	162,724	164,758	189,906	189,906	
Retirement Contribution	31,385	26,732	30,460	35,007	35,007	35,007	
Per Call Part of Vol. Reponse	47,005	46,433	52,733	48,239	56,268	56,268	
Social Security (FICA) Contributions	28,654	23,306	30,000	30,000	30,000	30,000	
Workers' Compensation	16,223	30,214	29,991	28,638	32,485	47,591	
Firemans Fund	6,850	10,652	10,000	10,000	10,000	10,000	
Vision Insurance	1,038	970	1,507	1,260	1,260	1,260	
Dental Insurance	3,604	3,727	4,826	4,430	4,430	4,430	
Total Benefits	**237,514**	**270,345**	**322,241**	**322,332**	**359,356**	**374,462**	**16%**
Total Personal Services	**887,979**	**911,169**	**1,066,991**	**1,061,896**	**1,203,874**	**1,218,980**	
Operating Expenditures							
Telephone	7,265	2,593	2,510	3,000	3,000	3,000	
Advertising	73	105	125	-	-	-	
Travel Expense	727	989	1,000	1,000	1,000	1,000	
Parts/Repair/Maintenance	40,493	39,890	40,000	40,000	40,000	40,000	
Postage	112	78	100	125	125	125	
Conference & Training	3,185	3,480	3,000	3,000	3,000	3,000	
Dues	379	249	600	600	600	600	
Contracted Services	1,694	2,431	3,100	3,100	3,100	3,100	
Waste Disposal	3,293	2,151	3,050	3,050	3,050	3,050	
Printer/Copier Charges	7,030	-	-	-	-	-	
Supplies	7,640	9,770	10,000	12,000	12,000	12,000	
Utilities	60,871	52,384	44,000	44,000	44,000	44,000	
Uniforms	11,007	9,808	10,000	13,000	13,000	13,000	
Gas/Oil	48,603	38,448	40,000	40,000	40,000	40,000	
Tires/Tubes	3,047	10,852	10,000	10,000	10,000	10,000	
Total Operating Expenditures	**195,417**	**173,228**	**167,485**	**172,875**	**172,875**	**172,875**	**3%**
Total Expenditures	**$ 1,083,396**	**$ 1,084,397**	**$ 1,234,476**	**$ 1,234,771**	**$ 1,376,749**	**$ 1,391,855**	**13%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**18**	**18**	**21**	**25**	**24**	**24**
Part Time	**17**	**17**	**17**	**17**	**17**	**17**

Notes: FY2017 budget reflects increase in Telephone of $490, increase in Uniforms/Protective Clothing of $3,000, and an increase in Supplies of $2,000.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 28,850	$ 29,215	$ 31,826	$ 52,457	$ 54,136	$ 54,136	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**28,850**	**29,215**	**31,826**	**52,457**	**54,136**	**54,136**	**70%**
Benefits							
Group Insurance	3,071	5,179	-	8,138	8,155	8,155	
Retirement Contribution	1,941	1,788	1,694	3,055	3,055	3,055	
Social Security (FICA) Contributions	2,116	2,267	2,295	4,013	4,141	4,141	
Workers' Compensation	-	-	61	109	109	160	
Vision Insurance	28	31	-	64	64	64	
Dental Insurance	109	113	-	222	222	222	
Total Benefits	**7,266**	**9,378**	**4,050**	**15,601**	**15,746**	**15,797**	**290%**
Total Personal Services	**36,116**	**38,593**	**35,876**	**68,058**	**69,882**	**69,933**	
Operating Expenditures							
Emergency Management Agency	19,319	-	25,000	21,000	21,000	21,000	
Telephone	4,692	5,564	4,500	5,100	5,100	5,100	
Advertising	-	-	50	50	200	200	
Travel Expense	720	1,555	1,500	1,500	500	500	
Parts/Repair/Maintenance	6,506	4,353	5,000	5,000	2,000	2,000	
Postage	17	67	110	100	100	100	
Conference & Training	372	248	250	250	250	250	
Dues	50	92	75	75	75	75	
Contracted Services	-	-	-	-	-	-	
Lease Payment	-	812	825	850	850	850	
Printer/Copier Charges	9,118	-	500	500	-	-	
Supplies	1,561	1,342	1,000	1,500	1,500	1,500	
Utilities	5,989	6,796	6,000	6,000	6,000	6,000	
Uniforms	205	-	150	150	150	150	
HART Team Materials	1,193	2,976	3,000	3,000	1,000	1,000	
Gas/Oil	1,386	1,332	1,400	1,200	800	800	
Tires/Tubes	-	289	500	250	250	250	
Small Equipment Under $5,000	-	-	-	-	-	-	
Total Operating Expenditures	**51,128**	**25,426**	**49,860**	**46,525**	**39,775**	**39,775**	**-20%**
Total Expenditures	**$ 87,243**	**$ 64,019**	**$ 85,736**	**$ 114,583**	**$ 109,657**	**$ 109,708**	**28%**

Notes: FY2017 budget reflects reclassification of 1/2 of Salaries & Benefits for Assistant 911/EMA Director from E911 department, decrease in GEMA Disaster Mitigation Grant of $4,000, increase in Telephones/Pagers of $600, decrease in Travel Expense of $1,000, decrease in Parts/Repairs/Maintenance of $3,000, decrease in HART Team Materials of $2,000, decrease in Gas/Oil of $600, and an increase in Supplies of $500.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Operating Expenditures							
Advertising	$ -	$ -	$ 150	$ 150	$ 150	$ 150	
Parts/Repair/Maintenance	34,311	35,950	47,000	47,000	47,000	47,000	
Contracted Services	2,881	3,051	3,531	5,049	5,049	5,049	
Lease Payment	1,053	1,111	1,100	1,100	1,100	1,100	
Supplies	-	-	-	-	-	-	
Uniforms	5,583	5,533	6,500	6,500	6,500	6,500	
Gas/Oil	88,414	71,475	78,000	65,000	65,000	65,000	
Tires/Tubes	11,371	14,440	20,000	20,000	15,000	15,000	
Small Equipment Under $5,000	25,111	6,202	20,000	20,000	15,000	15,000	
Capital Expenditures	-	8,005	-	-	-	-	-
County EMS Subsidy to HAB Medical	341,870	260,736	513,783	451,673	451,673	451,673	
Total Operating Expenditures	**510,592**	**406,503**	**690,064**	**616,472**	**606,472**	**606,472**	**-12%**
Total Expenditures	**$ 510,592**	**$ 406,503**	**$ 690,064**	**$ 616,472**	**$ 606,472**	**$ 606,472**	**-12%**

Notes: FY2017 budget reflects increase in Contracted Services of $1,518, decrease in Gas/Oil of $13,000, decrease in Tires/Tubes of $5,000, decrease in Small Equipment Under $5,000 of $5,000, and a decrease in Co EMS Subsidy to Habersham Medical Center of $62,110.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 68,995	$ 70,013	$ 82,450	$ -	$ -	$ -	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**68,995**	**70,013**	**82,450**	**-**	**-**	**-**	**-100%**
Benefits							
Group Insurance	7,941	6,414	6,077	-	-	-	
Retirement Contribution	3,531	4,034	4,051	-	-	-	
Social Security (FICA) Contributions	5,074	5,617	5,356	-	-	-	
Workers' Compensation	1,366	2,131	142	-	-	-	
Vision Insurance	63	63	70	-	-	-	
Dental Insurance	218	226	171	-	-	-	
Total Benefits	**18,194**	**18,485**	**15,867**	**-**	**-**	**-**	**-100%**
Total Personal Services	**87,188**	**88,498**	**98,317**	**-**	**-**	**-**	
Operating Expenditures							
Telephone	360	720	720	-	-	-	
Advertising	720	1,125	12,920	-	-	-	
Travel Expense	1,708	466	3,000	-	-	-	
Parts/Repair/Maintenance	234	10	250	-	-	-	
Postage	66	14	300	-	-	-	
Conference & Training	2,581	1,975	3,055	-	-	-	
Dues	340	-	1,215	-	-	-	
Contracted Services	21,236	26,925	20,000	-	-	-	
Printer/Copier Charges	1,587	-	1,587	-	-	-	
Supplies	180	72	150	-	-	-	
Gas/Oil	2,565	730	1,547	-	-	-	
Meeting With Meals	1,309	405	1,500	-	-	-	
Total Operating Expenditures	**32,885**	**32,442**	**46,244**	**-**	**-**	**-**	**-100%**
Total Expenditures	**$ 120,073**	**$ 120,940**	**$ 144,561**	**$ -**	**$ -**	**$ -**	**-100%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**1**	**1**	**1**	**-**	**-**	**-**

Notes: FY2017 budget reflects reclassification of Salaries, Benefits, & Operating expenses to Planning & Development Department as of October 2015.

Expenditures	Actual FY14	Actaul FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 45,323	$ 46,862	$ 48,115	$ -	$ -	$ -	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**45,323**	**46,862**	**48,115**	**-**	**-**	**-**	**-100%**
Benefits							
Group Insurance	5,465	6,138	6,002	-	-	-	
Retirement Contribution	3,231	2,757	2,661	-	-	-	
Social Security (FICA) Contributions	3,477	3,562	3,557	-	-	-	
Workers' Compensation	859	1,138	1,098	-	-	-	
Vision Insurance	63	63	70	-	-	-	
Dental Insurance	219	224	169	-	-	-	
Total Benefits	**13,314**	**13,882**	**13,557**	**-**	**-**	**-**	**-100%**
Total Personal Services	**58,637**	**60,744**	**61,672**	**-**	**-**	**-**	
Operating Expenditures							
Telephone	1,742	561	-	-	-	-	
Travel Expense	637	996	1,500	-	-	-	
Parts/Repair/Maintenance	289	871	500	-	-	-	
Postage	109	47	150	-	-	-	
Conference & Training	1,292	1,086	950	-	-	-	
Dues	135	185	350	-	-	-	
Contracted Services	1,934	1,200	1,200	-	-	-	
Printer/Copier Charges	529	-	-	-	-	-	
Uniforms	134	185	150	-	-	-	
Supplies	484	329	400	-	-	-	
Gas/Oil	3,427	2,593	3,500	-	-	-	
Tires/Tubes	511	515	600	-	-	-	
Total Operating Expenditures	**11,223**	**8,568**	**9,300**	**-**	**-**	**-**	**-100%**
Total Expenditures	**$ 69,860**	**$ 69,312**	**$ 70,972**	**$ -**	**$ -**	**$ -**	**-100%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**1**	**1**	**1**	**-**	**-**	**-**

Notes: FY2017 budget reflects reclassification of Salaries, Benefits, & Operating expenses to Planning & Development Department as of October 2015.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Operating Expenditures							
Telephone	$ 200	$ 9	$ -	$ -	$ -	$ -	
Parts/Repair/Maintenance	634	113	-	-	-	-	
Contracted Services	734	-	-	-	-	-	
Supplies	-	-	-	-	-	-	
Waste Disposal	802	861	-	-	-	-	
Utilities	15,096	16,802	-	-	-	-	
Small Equipment Under $5,000	-	-	-	-	-	-	
Capital Expenditures	-	-	-	-	-	-	
Dues (Annual) Legacy Link	8,450	8,450	-	-	-	-	
Sr. Center Legacy Link	168,000	135,022	-	-	-	-	
Total Operating Expenditures	**193,916**	**161,257**	**-**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 193,916**	**$ 161,257**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Notes: FY2017 budget reflects reclassification to Special Revenue Fund in FY2016.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY16	% of Change
Salaries							
Regular Salaries	$ 175,969	$ 145,214	$ 149,100	$ 154,295	$ 182,278	$ 182,278	
Part Time Salaries	190,109	209,281	188,440	188,440	176,978	176,978	
Overtime	-	43	-	-	-	-	
Total Salaries	**366,078**	**354,538**	**337,540**	**342,735**	**359,256**	**359,256**	**6%**
Benefits							
Group Insurance	23,324	19,568	19,580	27,391	34,994	34,994	
Retirement Contribution	10,148	10,155	10,331	8,438	8,438	8,438	
Social Security (FICA) Contributions	27,145	27,563	24,948	26,220	27,485	27,485	
Workers' Compensation	9,777	11,482	4,956	10,151	10,379	15,205	
Vision Insurance	252	167	207	253	253	253	
Dental Insurance	874	620	550	887	887	887	
Total Benefits	**71,520**	**69,555**	**60,572**	**73,340**	**82,436**	**87,262**	**44%**
Total Personal Services	**437,597**	**424,093**	**398,112**	**416,075**	**441,692**	**446,518**	
Operating Expenditures							
Telephone	3,304	575	1,000	1,150	1,150	1,150	
Advertising	837	1,390	2,000	1,000	1,000	1,000	
Travel Expense	3,231	3,954	3,920	3,920	3,920	3,920	
Parts/Repair/Maintenance	41,075	42,872	49,600	52,400	52,400	52,400	
Postage	548	19	98	50	50	50	
Conference & Training	1,075	2,275	2,750	2,750	2,750	2,750	
Dues	6,931	13,181	15,400	10,000	10,000	10,000	
Contracted Services	59,118	58,918	65,000	83,300	83,300	83,300	
Rent	17,813	22,500	22,836	22,500	42,300	42,300	
Waste Disposal	4,260	4,920	4,699	4,700	4,700	4,700	
Printer/Copier Charges	3,243	-	-	-	-	-	
Supplies	46,958	58,390	81,443	81,500	75,000	75,000	
Bank Fees	-	-	-	1,500	1,500	1,500	
Utilities	194,919	207,354	142,391	185,000	175,000	175,000	
Gas/Oil	4,076	3,147	4,900	4,900	4,900	4,900	
Tires/Tubes	-	190	250	250	250	250	
Concessions	30,590	20,684	30,000	25,000	20,000	20,000	
Small Equipment Under $5,000	-	451	980	1,000	1,000	1,000	
Special Programs	1,163	4,464	2,940	2,900	2,900	2,900	
Total Operating Expenditures	**419,140**	**445,284**	**430,207**	**483,820**	**482,120**	**482,120**	**12%**
Total Expenditures	**$ 856,737**	**$ 869,377**	**$ 828,319**	**$ 899,895**	**$ 923,812**	**$ 928,638**	**12%**

Authorized Positions Per Department	ACTUAL FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**4**	**4**	**4**	**5**	**5**	**5**
Part Time	**unknown**	**42**	**42**	**41**	**41**	**41**

Notes: FY2017 budget reflects decrease in Advertising of $1,000, increase in Parts/Repairs/Maintenance of $2,800, decrease in Dues of $5,400, increase in Contracted Services of $18,300, increase in Bank Fees of $1,500, increase in Utilities of $32,609, decrease in Supplies of $6,443, and a decrease in Concessions of $10,000.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 155,300	$ 160,496	$ 167,611	$ 326,231	$ 336,351	$ 336,351	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**155,300**	**160,496**	**167,611**	**326,231**	**336,351**	**336,351**	**101%**
Benefits							
Group Insurance	28,342	34,034	34,272	59,930	60,056	60,056	
Retirement Contribution	9,088	7,170	9,117	17,394	17,394	17,394	
Social Security (FICA) Contributions	11,318	11,585	12,179	24,193	24,967	24,967	
Workers' Compensation	3,058	3,730	4,058	7,304	7,304	10,701	
Vision Insurance	253	252	278	379	379	379	
Dental Insurance	874	892	962	1,551	1,551	1,551	
Total Benefits	**52,933**	**57,663**	**60,866**	**110,751**	**111,651**	**115,048**	**89%**
Total Personal Services	**208,233**	**218,159**	**228,477**	**436,982**	**448,002**	**451,399**	
Operating Expenditures							
Telephone	5,131	374	300	2,100	2,100	2,100	
Advertising	-	50	-	5,000	3,000	3,000	
Travel Expense	395	-	175	4,500	3,000	3,000	
Parts/Repair/Maintenance	269	680	1,250	2,000	2,000	2,000	
Postage	1,201	129	600	1,050	300	300	
Conference & Training	3,422	3,959	5,200	9,405	7,000	7,000	
Dues	155	170	200	1,815	1,815	1,815	
Contracted Services	17,282	12,700	15,500	36,700	36,700	16,700	
Printer/Copier Charges	-	-	-	-	-	-	-
License Renewal	-	3,200	4,350	8,196	8,196	8,196	
Lease Payments	1,250	-	-	-	-	-	
Supplies	1,413	1,628	3,200	4,950	4,950	4,950	
Uniforms	-	-	-	400	400	400	-
Gas/Oil	3,474	2,406	3,200	5,000	5,000	5,000	
Tires/Tubes	363	184	1,000	800	800	800	
Meetings with Meals	-	-	-	1,000	1,000	1,000	
Small Equipment Under $5,000	1,077	1,130	2,500	2,695	2,695	2,695	
Capital Expenditures	-	-	-	8,200	-	-	
Total Operating Expenditures	**35,431**	**26,610**	**37,475**	**93,811**	**78,956**	**58,956**	**57%**
Total Expenditures	**$ 243,664**	**$ 244,769**	**$ 265,952**	**$ 530,793**	**$ 526,958**	**$ 510,355**	**92%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**4**	**4**	**4**	**7**	**7**	**7**

Notes: FY2017 budget reflects reclassification of Salaries, Benefits, & Operating expenses from Economic Development department, Code Enforcement department, and the Permit and License Specialist from the County Clerk department in October of 2015. Additionally, FY2017 budget reflects increase in Telephone of $1,800, increase in Advertising of $3,000, increase in Travel Expense of $2,825, decrease in Postage of $300, increase in Training/Conferences of $1,800, increase in License Renewal of $3,846, increase in Gas/Oil of $1,800, decrease in Tires/Tubes of $200, increase in Supplies of $1,750, and an increase in Meetings With Meals of 1,000.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Operating Expenditures							
Travel Expense	$ 264	$ 73	$ -	$ -	$ -	$ -	
Per Diem	850	400	-	-	-	-	
Conference & Training	-	-	-	-	-	-	
Contracted Services	2,100	-	-	-	-	-	
Supplies	-	-	-	-	-	-	
Total Operating Expenditures	**3,214**	**473**	**-**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 3,214**	**$ 473**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ -	$ 144	$ -	$ -	$ -	$ -	
Part Time Salaries	12,906	18,314	18,750	20,475	21,050	21,050	
Overtime	-	-	-	-	-	-	
Total Salaries	**12,906**	**18,458**	**18,750**	**20,475**	**21,050**	**21,050**	**12%**
Benefits							
Social Security (FICA) Contributions	980	1,390	1,500	1,500	1,544	1,544	
County Participation	2,500	2,500	2,500	3,250	3,250	3,250	
Workers' Compensation	256	22	250	25	25	37	
Total Benefits	**3,736**	**3,912**	**4,250**	**4,775**	**4,819**	**4,831**	**14%**
Total Personal Services	**16,642**	**22,370**	**23,000**	**25,250**	**25,869**	**25,881**	
Operating Expenditures							
Telephone	1,944	654	1,500	750	750	750	
Travel Expense	6,539	4,530	6,500	6,000	4,500	4,500	
Parts/Repair/Maintenance	1,241	66	500	500	100	100	
Postage	703	323	750	500	500	500	
Dues	60	90	150	100	100	100	
Contracted Services	53,957	55,882	57,475	60,654	60,654	60,654	
Printer/Copier Charges	3,299	-	1,500	1,500	-	-	
Supplies	633	466	500	500	500	500	
Utilities	11,350	11,635	5,000	5,000	5,000	5,000	
Gas/Oil	1,979	1,292	500	500	500	500	
Tires/Tubes	256	-	250	200	-	-	
Total Operating Expenditures	**81,962**	**74,938**	**74,625**	**76,204**	**72,604**	**72,604**	**-3%**
Total Expenditures	**$ 98,604**	**$ 97,308**	**$ 97,625**	**$ 101,454**	**$ 98,473**	**$ 98,485**	**1%**

Authorized Positions Per Department

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Part Time	**1**	**1**	**1**	**1**	**1**	**1**

Notes: FY2017 budget reflects a decrease in Travel Expense of $2,000, and an increase in Contracted Services of $3,179.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Operating Expenditures							
Advertising	$ 101	$ 259	$ 300	$ 1,000	$ 1,000	$ 1,000	
Per Diem	923	2,300	4,200	4,200	4,200	4,200	
Contracted Services	100	-	-	-	-	-	
Supplies	-	609	100	200	200	200	
Total Operating Expenditures	**1,123**	**3,168**	**4,600**	**5,400**	**5,400**	**5,400**	**17%**
Total Expenditures	**$ 1,123**	**$ 3,168**	**$ 4,600**	**$ 5,400**	**$ 5,400**	**$ 5,400**	**17%**

Notes: FY2017 budget reflects an increase in Advertising of $700, and an increse in Supplies of $100.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Operating Expenditures							
Board Of Education	$ 327,497	$ 308,077	$ 295,000	$ 295,000	$ 295,000	$ 295,000	
Mental Health	25,259	24,754	25,259	26,300	26,300	26,300	
Soque River Watershed Association	500	500	500	5,000	5,000	5,000	
Legacy Link	-	-	8,450	9,450	9,450	9,450	
County Health Department	202,845	198,788	198,788	198,788	198,788	198,788	
Family & Children Services	28,376	39,614	39,200	43,904	43,904	43,904	
Library System	267,866	267,866	269,166	283,463	283,463	283,463	
Forestry Commission	7,832	7,832	7,832	7,832	7,832	7,832	
Total Operating Expenditures	**860,175**	**847,431**	**844,195**	**869,737**	**869,737**	**869,737**	**3%**
Total Expenditures	**$ 860,175**	**$ 847,431**	**$ 844,195**	**$ 869,737**	**$ 869,737**	**$ 869,737**	**3%**

Special Revenue Funds

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

FY2017 Annual Budget - Special Revenue Fund Revenue, Expenditure & Other Uses

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Revenues			**Jail Fund**				
Fines, Fees & Forfeitures	$ 48,585	$ 57,358	$ 46,500	$ -	$ 46,500	$ 46,500	**0%**
Total Revenues	**48,585**	**57,358**	**46,500**	**-**	**46,500**	**46,500**	**0%**
Expenditures							
Parts/Repair/Maintenance	-	-	-	-	-	-	
Contigency	-	-	46,500	-	46,500	46,500	
Total Expenditures	**-**	**-**	**46,500**	**-**	**46,500**	**46,500**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 48,585**	**$ 57,358**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Revenues			**Inmate Welfare**				
Fines, Fees & Forfeitures	$ 92,703	$ 95,725	$ 145,000	$ -	$ 145,000	$ 145,000	
Total Revenues	**92,703**	**95,725**	**145,000**	**-**	**145,000**	**145,000**	**0%**
Expenditures							
Supplies	79,950	102,262	145,000	-	145,000	145,000	
Capital Outlay	-	-	-	-	-	-	
Total Expenditures	**79,950**	**102,262**	**145,000**	**-**	**145,000**	**145,000**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 12,754**	**$ (6,536)**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
Revenues			**Law Library**				
Fines, Fees & Forfeitures	$ 23,114	$ 26,089	$ 23,200	$ 23,200	$ 23,200	$ 23,200	
Interest	3,482	212	-	-	-	-	
Total Revenues	**26,595**	**26,301**	**23,200**	**23,200**	**23,200**	**23,200**	**0%**
Expenditures							
Personal Services	2,400	2,200	-	-	-	-	
Supplies	11,235	11,556	6,000	6,000	6,000	6,000	
Payments to other agencies	1,781	-	-	-	-	-	
Total Expenditures	**13,635**	**13,756**	**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	**$ (216,827)**	**$ 12,546**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Revenues			**Senior Center**				
Federal/State Grants	$ -	$ -	$ 211,454	$ 267,973	$ 227,609	$ 227,609	
Client Contributions	-	-	7,700	8,407	8,407	8,407	
Other	-	-	96,200	59,316	70,203	70,203	
Total Revenues	**-**		**315,354**	**335,696**	**306,219**	**306,219**	**-3%**
Expenditures							
Personal Services	-	-	217,130	237,847	243,737	245,619	
Contracted Services	-	-	211,422	263,255	201,586	201,586	
Operating Services	-	-	38,060	37,318	29,118	29,118	
Total Expenditures	**-**	**-**	**466,612**	**538,420**	**474,441**	**476,323**	**2%**
Other Sources and (Uses)							
Transfer In (Out) to General Fund	-	-	151,258	151,161	76,222	78,104	
Fund Balance Forward	-	-	-	51,563	92,000	92,000	
Total Other Sources and (Uses)	**-**	**-**	**151,258**	**202,724**	**168,222**	**170,104**	**12%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Notes: FY2017 reflects a decrease in Travel Expense of $3,000, decrease in Contracted Services of $9,836, decrease in Utilities of $2,914, decrease in Gas of $700, increase in Tires of $1,700, and a decrease in Small Equipment Under $5,000 of $1,500.

Revenues			**Hotel/Motel Tax**				
Taxes	$ 45,622	$ 66,890	$ 60,000	$ 65,000	$ 65,000	$ 65,000	
Total Revenues	**45,622**	**66,890**	**60,000**	**65,000**	**65,000**	**65,000**	**8%**
Expenditures							
Payment to Other Agencies	18,249	26,756	24,000	26,000	26,000	26,000	
Total Expenditures	**18,249**	**26,756**	**24,000**	**26,000**	**26,000**	**26,000**	**8%**
Other Sources and (Uses)							
Transfer In (Out) to General Fund	(27,373)	(40,134)	(36,000)	(39,000)	(39,000)	(39,000)	
Total Other Sources and (Uses)	**(27,373)**	**(40,134)**	**(36,000)**	**(39,000)**	**(39,000)**	**(39,000)**	**8%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Revenues			**Drug Abuse Treatment /Accountability Court**				
Intergovernmental	$ -	$ -	$ 300,000	$ 375,000	$ 375,000	$ 375,000	
Fines, Fees & Forfeitures	33,821	40,637	144,000	139,000	139,000	139,000	
Other	-	-	2,000	-	-	-	
Total Revenues	**33,821**	**40,637**	**446,000**	**514,000**	**514,000**	**514,000**	**15%**
Expenditures							
Personal Services	-	-	80,494	76,110	78,317	78,362	
Contracted Services	-	100	225,640	362,219	362,219	362,219	
Operating Services	-	-	6,000	24,171	24,171	24,171	
Total Expenditures	**-**	**100**	**312,134**	**462,500**	**464,707**	**464,752**	**49%**
Other Sources and (Uses)							
Fund Balance	-	-	-	-	-	-	
Transfer In (Out) to General Fund	(30,852)	(29,000)	(133,866)	(51,500)	(49,293)	(49,248)	
Total Other Sources and (Uses)	**(30,852)**	**(29,000)**	**(133,866)**	**(51,500)**	**(49,293)**	**(49,248)**	**-63%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 2,969**	**$ 11,537**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Notes: FY2017 budget reflects a decrease in Transfer to General Funds of $84,618, decrease in Travel Expense of $3,620, decrease in Training/Conferences of $3,120, increase in Contracted Services of $205,259, decrease in Drug Testing of $62,000, and increase in Supplies of $8,171, and an increase in Special Events of $10,000.

Revenues			**Family Dependency Treatment Court**				
Intergovernmental Grant	$ -	$ -	$ -	$ 90,000	$ 90,000	$ 90,000	
Fines, Fees & Forfietures	-	-	-	9,000	9,000	9,000	
Total Revenues	**-**	**-**	**-**	**99,000**	**99,000**	**99,000**	**0%**
Expenditures							
Personal Services	-	-	-	20,193	20,968	20,968	
Contracted Services	-	-	-	76,507	75,732	75,732	
Operating Services	-	-	-	2,300	2,300	2,300	
Total Expenditures	**-**	**-**	**-**	**99,000**	**99,000**	**99,000**	**0%**
Other Sources and (Uses)							
Transfer In (Out) to General Fund	-	-	-	-	-	-	
Total Other Sources and (Uses)	-	-	-	-	-	-	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

FY2017 Annual Budget - Special Revenue Fund Revenue, Expenditure & Other Uses

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Revenues				**E-911**			
Charges for Services	$ 742,796	$ 731,767	$ 705,500	$ 705,500	$ 705,500	$ 705,500	
Interest	35	23	100	-	-	-	
Other	25,863	45,784	35,000	3,250	45,750	45,750	
Total Revenues	**768,694**	**777,574**	**740,600**	**708,750**	**751,250**	**751,250**	**1%**
Expenditures							
Personal Services	765,251	811,098	863,659	862,699	883,202	883,718	
Contracted Services	252,761	295,833	293,005	338,605	328,605	328,605	
Supplies	21,520	35,695	36,800	34,200	34,200	34,200	
Capital Outlay	90,977	19,025	-	-	-	-	
Debt Service	177,070	18,124	18,125	15,104	15,104	15,104	
Total Expenditures	**1,307,579**	**1,179,775**	**1,211,589**	**1,250,608**	**1,261,111**	**1,261,627**	**4%**
Other Sources and (Uses)							
Issuance of Capital Leases	81,192	-	-	-	-	-	
Transfers In General Fund	539,517	446,963	470,988	541,858	509,861	510,377	
Total Other Sources and (Uses)	**620,709**	**446,964**	**470,988**	**541,858**	**509,861**	**510,377**	**8%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ 81,824**	**$ 44,763**	**$ (0)**	**$ -**	**$ -**	**$ -**	**0%**

Notes: FY2017 budget reflects reclassification of 1/2 of Salaries & Benefits for Assistant 911/EMA Director to EMA department. Additionally, FY2017 budget reflects decrease in Parts/Repairs/Maintenance of $15,000, increase in Contracted Services of $50,000, an increase in Rent Tower Property of $1,000, increase in Uniforms of $1,000, decrease in Utilities of $1,000, and a decrease in Supplies of $2,000.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 451,812	$ 500,166	$ 546,688	$ 528,632	$ 545,548	$ 545,548	
Part Time Salaries	118,931	103,280	108,675	108,675	110,571	110,571	
Overtime	36,874	27,414	30,000	30,000	30,000	30,000	
Total Salaries	**607,617**	**630,860**	**685,363**	**667,307**	**686,119**	**686,119**	**0%**
Benefits							
Group Insurance	68,475	104,256	94,083	120,104	120,356	120,356	
Retirement Contribution	28,317	25,160	26,526	29,186	29,186	29,186	
Social Security (FICA) Contributions	45,054	45,895	53,196	40,440	41,879	41,879	
Workers' Compensation	12,217	797	1,048	1,111	1,111	1,627	
Vision Insurance	797	898	883	1,008	1,008	1,008	
Dental Insurance	2,775	3,232	2,561	3,543	3,543	3,543	
Total Benefits	**157,634**	**180,238**	**178,296**	**195,392**	**197,083**	**197,599**	**11%**
Total Personal Services	**765,251**	**811,098**	**863,659**	**862,699**	**883,202**	**883,718**	
Operating Expenditures							
Telephone	12,751	10,851	13,000	13,000	13,000	13,000	
Advertising	484	301	350	350	350	350	
Travel Expense	4,577	4,009	6,000	6,200	6,200	6,200	
Parts/Repair/Maintenance	5,132	3,169	25,000	20,000	10,000	10,000	
Postage	186	120	110	110	110	110	
Conference & Training	4,652	1,570	2,500	2,500	2,500	2,500	
Dues	229	187	250	250	250	250	
Contracted Services	192,360	242,078	210,000	260,000	260,000	260,000	
Rent Tower Property	32,250	33,478	35,000	36,000	36,000	36,000	
Taxes Paid Tower Property	140	70	195	195	195	195	
Supplies	1,863	7,543	9,500	7,500	7,500	7,500	
Printer Charges	-	-	600	-	-	-	
Uniforms	691	1,217	1,000	2,000	2,000	2,000	
Utilities	17,018	17,965	20,000	19,000	19,000	19,000	
Gas/Oil	1,477	1,713	1,400	1,200	1,200	1,200	
Tires/Tubes	-	-	400	-	-	-	
Small Equipment Under $5,000	471	7,257	4,500	4,500	4,500	4,500	
Total Operating Expenditures	**274,281**	**331,528**	**329,805**	**372,805**	**362,805**	**362,805**	**10%**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Capital Outlay							
Capital Expenditures	90,977	19,025	-	-	-	-	
Cost Recovery ETS	-	-	-	-	-	-	
Total Capital Outlay	**90,977**	**19,025**	**-**	**-**	**-**	**-**	**0%**
Debt Service							
Capital Lease	177,070	18,124	18,125	15,104	15,104	15,104	
Total Debt Service	**177,070**	**18,124**	**18,125**	**15,104**	**15,104**	**15,104**	**-17%**
Total Expenditures	**$ 1,307,579**	**$ 1,179,775**	**$ 1,211,589**	**$ 1,250,608**	**$ 1,261,111**	**$ 1,261,627**	**4%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**18**	**19**	**20**	**22**	**20**	**20**
Part Time	**14**	**14**	**14**	**14**	**14**	**14**

Notes: FY2017 budget reflects reclassification of 1/2 of Salaries & Benefits for Assistant 911/EMA Director to EMA department. Additionally, FY2017 budget reflects decrease in Parts/Repairs/Maintenance of $15,000, increase in Contracted Services of $50,000, an increase in Rent Tower Property of $1,000, increase in Uniforms of $1,000, decrease in Utilities of $1,000, and a decrease in Supplies of $2,000.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ -	$ -	$ 158,044	$ 154,919	$ 159,876	$ 159,876	
Part Time Salaries	-	-	13,614	12,103	12,530	12,530	
Total Salaries	**-**	**-**	**171,658**	**167,022**	**172,406**	**172,406**	**0%**
Benefits							
Group Insurance	-	-	30,572	45,125	45,219	45,219	
Retirement Contribution	-	-	-	8,787	8,787	8,787	
Social Security (FICA) Contributions	-	-	13,132	11,852	12,264	12,264	
Workers' Compensation	-	-	360	4,047	4,047	5,929	
Vision Insurance	-	-	315	127	127	127	
Dental Insurance	-	-	1,093	887	887	887	
Total Benefits	**-**	**-**	**45,472**	**70,825**	**71,331**	**73,213**	**61%**
Total Personal Services	**-**	**-**	**217,130**	**237,847**	**243,737**	**245,619**	**13%**
Operating Expenditures							
Telephone	-	-	2,400	-	-	-	
Advertising	-	-	100	150	150	150	
Travel Expense	-	-	6,000	6,000	3,000	3,000	
Parts/Repair/Maintenance	-	-	1,500	1,500	1,500	1,500	
Postage	-	-	500	250	250	250	
Dues	-	-	500	750	750	750	
Contracted Services	-	-	211,422	263,255	201,586	201,586	
Waste Disposal	-	-	736	758	758	758	
Drug Testing	-	-	100	-	-	-	
Utilities	-	-	15,624	12,710	12,710	12,710	
Gas/Oil	-	-	6,000	6,000	5,300	5,300	
Tires/Tubes	-	-	-	1,700	1,700	1,700	
Supplies	-	-	3,100	3,000	3,000	3,000	
Small Equipment under $5,000	-	-	1,500	4,500	-	-	
Total Operating Expenditures	**-**	**-**	**249,482**	**300,573**	**230,704**	**230,704**	**-8%**
Total Expenditures	**$ -**	**$ -**	**$ 466,612**	**$ 538,420**	**$ 474,441**	**$ 476,323**	**2%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**-**	**-**	**5**	**5**	**5**	**5**
Part Time	**-**	**-**	**1**	**1**	**1**	**1**

Notes: FY2017 reflects a decrease in Travel Expense of $3,000, decrease in Contracted Services of $9,836, decrease in Utilities of $2,914, decrease in Gas of $700, increase in Tires of $1,700, and a decrease in Small Equipment Under $5,000 of $1,500.

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ -	$ -	$ 51,750	$ 45,012	$ 46,452	$ 46,452	
Part Time Salaries	-	-	19,375	18,720	19,319	19,319	
Overtime	-	-	-	-	-	-	
Total Salaries	**-**	**-**	**71,125**	**63,732**	**65,771**	**65,771**	**-8%**
Benefits							
Group Insurance	-	-	1,500	5,863	5,875	5,875	
Retirement Contribution	-	-	2,495	2,690	2,690	2,690	
Social Security (FICA) Contributions	-	-	5,258	3,444	3,600	3,600	
Workers' Compensation	-	-	116	96	96	141	
Vision Insurance	-	-	-	63	63	63	
Dental Insurance	-	-	-	222	222	222	
Total Benefits	**-**	**-**	**9,369**	**12,378**	**12,546**	**12,591**	**34%**
Total Personal Services	**-**	**-**	**80,494**	**76,110**	**78,317**	**78,362**	**-3%**
Operating Expenditures							
Telephone	-	-	600	360	360	360	
Travel Expense	-	-	6,120	2,500	2,500	2,500	
Postage	-	-	200	500	500	500	
Conference & Training	-	-	6,120	3,000	3,000	3,000	
Contracted Services	-	-	150,600	355,859	355,859	355,859	
Drug Testing	-	100	62,000	-	-	-	
Supplies	-	-	6,000	14,171	14,171	14,171	
Special Events	-	-	-	10,000	10,000	10,000	
Transfer to General Fund	30,852	29,000	133,866	51,500	49,293	49,248	
Total Operating Expenditures	**30,852**	**29,100**	**365,506**	**437,890**	**435,683**	**435,638**	**19%**
Total Expenditures	**$ 30,852**	**$ 29,100**	**$ 446,000**	**$ 514,000**	**$ 514,000**	**$ 514,000**	**15%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**1**	**1**	**1**	**1**	**1**	**1**
Part Time	**-**	**1**	**1**	**1**	**1**	**1**

Notes: FY2017 budget reflects a decrease in Transfer to General Funds of $84,618, decrease in Travel Expense of $3,620, decrease in Training/Conferences of $3,120, increase in Contracted Services of $205,259, decrease in Drug Testing of $62,000, and increase in Supplies of $8,171, and an increase in Special Events of $10,000.



FY2017 Annual Budget -Family Dependency Treatment Court - 252

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ -	$ -	$ -	$ -	$ -	$ -	
Part Time Salaries	-	-	-	18,720	19,440	19,440	
Overtime	-	-	-	-	-	-	
Total Salaries	**-**	**-**	**-**	**18,720**	**19,440**	**19,440**	**0%**
Benefits							
Group Insurance	-	-	-	-	-	-	
Retirement Contribution	-	-	-	-	-	-	
Social Security (FICA) Contributions	-	-	-	1,433	1,488	1,488	
Workers' Compensation	-	-	-	40	40	40	
Vision Insurance	-	-	-	-	-	-	
Dental Insurance	-	-	-	-	-	-	
Total Benefits	**-**	**-**	**-**	**1,473**	**1,528**	**1,528**	**0%**
Total Personal Services	**-**	**-**	**-**	**20,193**	**20,968**	**20,968**	**0%**
Operating Expenditures							
Telephone	-	-	-	-	-	-	
Travel Expense	-	-	-	-	-	-	
Postage	-	-	-	200	200	200	
Contracted Services	-	-	-	76,307	75,532	75,532	
Drug Testing	-	-	-	-	-	-	
Supplies	-	-	-	1,800	1,800	1,800	
Special Events	-	-	-	500	500	500	
Charges From Other Counties	-	-	-	-	-	-	
Total Operating Expenditures	**-**	**-**	**-**	**78,807**	**78,032**	**78,032**	**0%**
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 99,000**	**$ 99,000**	**$ 99,000**	**0%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**-**	**-**	**-**	**-**	**-**	**-**
Part Time	**-**	**-**	**-**	**1**	**1**	**1**

Capital Improvement Fund

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

FY2017 Annual Budget - Capital Improvements Fund Revenue, Expenditures, & Other Uses

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Revenues							
Interest	$ 43	$ -	$ -	$ -	$ -	$ -	
Total Revenues	**43**		**-**	**-**	**-**	**-**	**0%**
Expenditures							
Capital Outlay	888,470	40,443,395	418,000	680,500	443,950	443,950	
Total Expenditures	**888,470**	**40,443,395**	**418,000**	**680,500**	**443,950**	**443,950**	**6%**
Other Sources and (Uses)							
Transfers In - General Fund	741,741	417,625	418,000	680,500	443,950	443,950	
Issuance of Capital Leases	-	-	-	-	-	-	
Total Other Sources and (Uses)	**741,741**	**417,625**	**418,000**	**680,500**	**443,950**	**443,950**	**6%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (146,686)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Countywide							
Land Acquisition	$ -	$ 55,000	$ -	$ -	$ -	$ -	
Capital Lease	76,065	-	-	-	-	-	
Transfer to Debt Service Fund	-	1,448,891	-	-	-	-	
Total Countywide	$ 76,065	$ 1,503,891	$ -	$ -	$ -	$ -	0%
Facilities Management							
Capital Expenditure	$ -	$ 140,925	$ 247,000	$ 252,000	$ 157,000	$ 157,000	
Capital Lease	5,475	-	-	-	-	-	
Total Facilities Management	$ 5,475	$ 140,925	$ 247,000	$ 252,000	$ 157,000	$ 157,000	-36%
Notes: FY2017 budget reflects Senior Center roof replacement, sofits, and gutters for $80,000, Aquatic Center HVAC system for $72,000, and AVITA flooring for $5,000.							
Information Technology							
Capital Expenditure	$ -	$ -	$ -	$ 145,000	$ 22,000	$ 22,000	
Total Information Techonology	$ -	$ -	$ -	$ 145,000	$ 22,000	$ 22,000	0%
Notes: FY2017 budget reflects TimeClock upgrade of $10,000, SonicWall HA of $5,000, and Network Redundancy Project Hardware of $7,000.							
Fleet							
Equipment/Machinery	$ -	$ 27,267	$ -	$ -	$ -	$ -	
Total Fleet	$ -	$ 27,267	$ -	$ -	$ -	$ -	0%
Roads & Bridges							
Equipment	$ -	$ -	$ -	$ -	$ -	$ -	
Vehicles	9,250	-	-	-	-	-	
Total Roads & Bridges	$ 9,250	$ -		$ -	$ -	$ -	0%
Magistrate Court							
Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	
Total Magistrate Court	$ -	$ -	$ -	$ -	$ -	$ -	0%
Public Defender							
Capital Expenditure	$ -	$ 11,500	$ -	$ -	$ -	$ -	
Building Renovation	-	4,438	-	-	-	-	
Total Public Defender	$ -	$ 15,938	$ -	$ -	$ -	$ -	0%
Sheriff							
Vehicles	$ 123,182	$ 61,297	$ 65,000	$ 131,250	$ 97,500	$ 97,500	
Capital Lease	35,876	-	-	-	-	-	
Total Sheriff	$ 159,058	$ 61,297	$ 65,000	$ 131,250	$ 97,500	$ 97,500	50%
Notes: FY2017 budget reflects replacement of 4 patrol vehicles, and replacement of 1 F150 investigation vehicle.							
Jail							
Capital Lease	$ 96,792	$ -	$ -	$ -	$ -	$ -	
Total Jail	$ 96,792	$ -	$ -	$ -	$ -	$ -	0%
Animal Control							
Capital Expenditure	$ -	$ -	$ -	$ 30,000	$ 10,000	$ 10,000	
Total Animal Control	$ -	$ -	$ -	$ 30,000	$ 10,000	$ 10,000	0%
Notes: FY2017 budget reflects new animal cages for $10,000.							

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Building Department							
Mapping & GIS	$ -	$ 50,000	$ 20,000	$ -	$ -	$ -	
Vehicles	-	-	22,500	25,000	25,000	25,000	
Capital Expenditures	-	-	-	-	8,200	8,200	
Capital Leases	9,511	-	-	-	-	-	
Total Building Department	$ 9,511	$ 50,000	$ 42,500	$ 25,000	$ 33,200	$ 33,200	-22%
Notes: FY2017 budget reflects replacement Code Enforcement Vehicle, and the addition of a Handheld GPS $8,200.							
Fire Department							
Capital Expenditures	$ 21,770	$ -	$ -	$ -	$ -	$ -	
Vehicles	85,000	-	-	-	-	-	
Equipment	-	-	-	-	-	-	
Capital Leases	133,574	-	-	-	-	-	
Total Fire Department	$ 240,344	$ -		$ -	$ -	$ -	0%
Emergency Medical Service							
Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	
Equipment	-	-	-	-	-	-	
Capital Leases	77,444	-	-	-	-	-	
Total Emergency Medical Service	$ 77,444	$ -	$ -	$ -	$ -	$ -	0%
Airport							
Capital Expenditures	$ -	$ -	$ 30,000	$ -	$ -	$ -	
Total Airport	$ -	$ -	$ 30,000	$ -	$ -	$ -	0%
Hospital							
Capital Outlay	$ -	$ 36,332,500	$ -	$ -	$ -	$ -	
Contracts	$ -	$ 2,244,347	$ -	$ -	$ -	$ -	
Total Mental Health	$ -	$ 38,576,847	$ -	$ -	$ -	$ -	0%
Mental Health							
Capital Leases	$ 86,899	$ -	$ -	$ -	$ -	$ -	
Total Mental Health	$ 86,899	$ -		$ -	$ -	$ -	0%
County Health Department							
Equipment	$ -	$ -	$ -	$ -	$ -	$ -	
County Health Department	$ -	$ -	$ -	$ -	$ -	$ -	0%
Family Children Services							
Equipment	$ 37,789	$ -	$ -	$ -	$ -	$ -	
Total Family Children Services	$ 37,789	$ -	$ -	$ -	$ -	$ -	0%
Library System							
Equipment	$ 56,850	$ -	$ -	$ -	$ -	$ -	
Capital Leases	11,889	-	-	-	-	-	
Total Extension Services	$ 68,739	$ -	$ -	$ -	$ -	$ -	0%

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Recreation Department							
Capital Expenditures	$ -	$ -	$ -	$ 24,000	$ 51,000	$ 51,000	
Equipment/Machinery	-	59,280	33,500	73,250	73,250	73,250	
Capital Leases	21,103	-	-	-	-	-	
Total Recreation Department	$ 21,103	$ 59,280	$ 33,500	$ 97,250	$ 124,250	$ 124,250	271%

Notes: FY2017 budget reflects a replacement UTV & dragger for $12,000, replacement infield machine for $17,000, replacement of lap pool lane ropes $5,250, replacement bleachers for ballfields for $7,000, replacement batting cages for $16,000, infield mix for $24,000, overhead netting at Diamond Memorial Complex for $16,000, and $27,000 for the construction of above ground gymnastics pit.

Development Authority							
Building Renovation	$ -	$ 7,950	$ -	$ -	$ -	$ -	
Economic Development	$ -	$ 7,950	$ -	$ -	$ -	$ -	0%
Total Capital Improvements	**$ 888,470**	**$ 40,443,395**	**$ 418,000**	**$ 680,500**	**$ 443,950**	**$ 443,950**	**6%**

Enterprise Funds

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

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Revenues							
Charges For Sales and Services	$ 838,906	$ 929,407	$ 900,000	$ 960,000	$ 960,000	$ 960,000	
Intergovernmental Revenue	-	74,961	-	-	-	-	
Interest	1,634	13,603	10,000	15,000	15,000	15,000	
Miscellaneous	180	-	-	-	-	-	
Total Revenues	**840,720**	**1,017,971**	**910,000**	**975,000**	**975,000**	**975,000**	**7%**
Expenditures							
Cost Of Sales And Services	475,785	413,054	589,945	581,230	559,230	559,230	
Personal Services	278,274	311,619	325,031	331,433	339,547	347,331	
Depreciation	444,552	382,592	-	-	-	-	
Capital Outlay	-	-	135,000	7,000	7,000	57,000	
Debt Service	6,915	2,433	56,965	60,679	60,679	60,679	
Total Expenditures	**1,205,526**	**1,109,698**	**1,106,941**	**980,342**	**966,456**	**1,024,240**	**-7%**
Other Sources and (Uses)							
Proceeds from Sale of Assets	936	(24,012)	-	-	-	-	
Transfer of Capital Assets from General Fund	-	4,736	-	-	-	-	
Fund Balance Forward	-	-	-	-	(8,544)	-	
Net Position	-	-	186,941	5,342	-	49,240	
Total Other Sources and (Uses)	**936**	**(19,276)**	**186,941**	**5,342**	**(8,544)**	**49,240**	**-74%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (363,870)**	**$ (111,003)**	**$ (10,000)**	**$ -**	**$ -**	**$ -**	**0%**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 178,152	$ 192,744	$ 204,596	$ 202,883	$ 209,375	$ 209,375	
Part Time Salaries	27,580	28,616	32,887	32,887	33,929	33,929	
Overtime	9,743	9,042	10,000	10,000	10,000	10,000	
Total Salaries	**215,475**	**230,402**	**247,483**	**245,770**	**253,304**	**253,304**	**2%**
Benefits							
Group Insurance	27,045	31,933	36,490	39,542	39,625	39,625	
Retirement Contribution	12,499	10,982	10,635	12,155	12,155	12,155	
Social Security (FICA) Contributions	17,245	17,011	14,772	15,521	16,018	16,018	
Workers' Compensation	4,441	19,772	14,210	16,738	16,738	24,522	
Vision Insurance	351	334	416	378	378	378	
Dental Insurance	1,219	1,185	1,025	1,329	1,329	1,329	
Total Benefits	**62,799**	**81,217**	**77,548**	**85,663**	**86,243**	**94,027**	**21%**
Total Personal Services	**278,274**	**311,619**	**325,031**	**331,433**	**339,547**	**347,331**	**7%**
Operating Expenditures							
Telephone	5,609	1,198	1,175	2,000	2,000	2,000	
Advertising	40	348	200	200	200	200	
Travel Expense	688	-	2,000	2,000	2,000	2,000	
Parts/Repair/Maintenance	69,615	61,769	105,000	100,000	100,000	100,000	
Postage	270	204	300	300	300	300	
Conference & Training	1,625	600	2,000	3,200	3,200	3,200	
Dues	195	400	420	430	430	430	
Contracted Services	5,173	6,281	6,500	10,000	10,000	10,000	
Engineering Fees	64,174	58,733	85,000	85,000	85,000	85,000	
Mandated Testing	54,904	35,632	45,000	45,000	45,000	45,000	
Leachate Treatment	59,884	30,489	65,000	60,000	50,000	50,000	
Bank Fees	-	4,781	-	4,700	4,700	4,700	
Uniforms	3,694	4,441	4,100	4,400	4,400	4,400	
Materials	9,993	1,660	38,250	35,000	30,000	30,000	
Supplies	2,549	1,823	6,000	4,000	4,000	4,000	
Utilities	17,520	18,027	18,000	18,000	18,000	18,000	
Gas/Oil	57,580	47,446	65,000	55,000	48,000	48,000	
Tires/Tubes	1,265	1,919	2,500	5,500	5,500	5,500	
Small Equipment Under $5,000	1,307	-	3,500	3,500	3,500	3,500	
Mandated State Payments	-	13,118	20,000	18,000	18,000	18,000	
Post Closure Cost	119,699	124,185	120,000	125,000	125,000	125,000	
Borrow Area	-	-	10,000	7,000	7,000	7,000	
Depreciation & Amortization	444,552	382,592	-	-	-	-	
Total Operating Expenditures	**920,337**	**795,646**	**599,945**	**588,230**	**566,230**	**566,230**	**-6%**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Capital Outlay							
Capital Expenditures	-	-	125,000	-	-	50,000	
Total Capital Outlay	**-**	**-**	**125,000**	**-**	**-**	**50,000**	**-60%**
Debt Service							
Capital Lease	6,915	2,433	56,965	60,679	60,679	60,679	**7%**
Total Debt Service	**6,915**	**2,433**	**56,965**	**60,679**	**60,679**	**60,679**	**7%**
Total Expenditures	**$ 1,205,526**	**$ 1,109,698**	**$ 1,106,941**	**$ 980,342**	**$ 966,456**	**$ 1,024,240**	**-7%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**7**	**7**	**7**	**7**	**7**	**7**
Part Time	**3**	**3**	**3**	**3**	**3**	**3**

Notes: FY2016 Budget reflects increase in Telephone of $825, decrease in Parts/Repairs/Maintenance of $5,000, increase in Training of $1,200, increase in Contracted Services of $3,500, decrease in Leachate Treatment of $15,000, increase in Bank Fees of $4,700, decrease in Materials of $8,250, decrease in Gas/Oil of $17,000, increase in Tires/Tubes of $3,000, decrease in Supplies of $2,000, decrease in Capital Expenditures of $75,000, decrease in Borrow Area of $3,000, decrease in Mandated State Payments of $2,000, and an increase in Post Closure Costs of $5,000.



FY2017 Annual Budget - Transit Combining Revenue, Expenses & Other Uses

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Revenues							
Intergovernmental	$ 26,079	$ 35,016	$ 41,593	$ 42,988	$ 42,988	$ 42,988	
Charges For Sales and Services	4,820	26,136	7,600	37,693	37,693	37,693	
Other	-	-	26,310	-	-	-	
Total Revenues	**30,899**	**61,152**	**75,503**	**80,681**	**80,681**	**80,681**	**7%**
Expenditures							
Cost Of Sales And Services	21,468	28,504	23,221	40,750	34,355	34,355	
Personal Services	38,999	50,631	62,173	62,121	63,824	64,430	
Capital Outlay	-	-	4,722	4,722	4,722	4,722	
Depreciation	9,040	9,040	-	-	-	-	
Total Expenditures	**69,507**	**88,175**	**90,116**	**107,593**	**102,901**	**103,507**	**15%**
Other Sources and (Uses)							
Transfer In (Out) General Fund	23,207	28,759	14,613	26,912	22,220	22,826	
Total Other Sources and (Uses)	**23,207**	**28,759**	**14,613**	**26,912**	**22,220**	**22,826**	**56%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (15,401)**	**$ 1,736**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 28,652	$ 28,325	$ 33,310	$ 33,310	$ 34,376	$ 34,376	
Part Time Salaries	-	5,767	11,517	11,517	12,049	12,049	
Overtime	-	223	-	-	-	-	
Total Salaries	**28,652**	**34,315**	**44,827**	**44,827**	**46,425**	**46,425**	**4%**
Benefits							
Group Insurance	5,813	10,864	11,036	11,036	11,059	11,059	
Retirement Contribution	1,726	1,271	1,799	1,747	1,747	1,747	
Social Security (FICA) Contributions	2,032	2,234	2,827	2,827	2,909	2,909	
Workers' Compensation	495	1,662	1,304	1,304	1,304	1,910	
Vision Insurance	63	63	70	70	70	70	
Dental Insurance	219	222	310	310	310	310	
Total Benefits	**10,347**	**16,316**	**17,346**	**17,294**	**17,399**	**18,005**	**4%**
Total Personal Services	**38,999**	**50,631**	**62,173**	**62,121**	**63,824**	**64,430**	**4%**
Operating Expenditures							
Telephone	1,941	705	500	1,050	700	700	
Advertising	271	82	350	350	350	350	
Parts/Repair/Maintenance	1,766	6,870	2,251	5,000	2,705	2,705	
Postage	-	37	-	150	150	150	
Conference & Training	721	-	800	800	800	800	
Contracted Services	-	-	-	5,400	5,400	5,400	
Alcohol & Drug Testing	-	-	210	220	-	-	
Uniforms	-	20	420	530	430	430	
Supplies	470	3,071	-	1,000	4,070	4,070	
Gas/Oil	15,525	16,552	18,690	25,000	18,500	18,500	
Tires/Tubes	774	1,092	-	1,150	1,150	1,150	
Small Equipment Under $5,000	-	75	-	100	100	100	
Depreciation & Amortization	9,040	9,040	-	-	-	-	
Total Operating Expenditures	**30,508**	**37,544**	**23,221**	**40,750**	**34,355**	**34,355**	**48%**
Capital Outlay							
Capital Expenditures	-	-	4,722	4,722	4,722	4,722	
Total Capital Outlay	**-**	**-**	**4,722**	**4,722**	**4,722**	**4,722**	**0%**
Total Expenditures	**$ 69,507**	**$ 88,175**	**$ 90,116**	**$ 107,593**	**$ 102,901**	**$ 103,507**	**15%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**1**	**1**	**1**	**1**	**1**	**1**
Part Time	**-**	**1**	**1**	**1**	**2**	**2**

Notes: FY2017 budget reflects an increase in Contracted Services of $5,400, increase in Tires/Tubes of $1,150, and an increase in Supplies of $4,000.

FY2017 Annual Budget - Habersham County Airport Combining Revenue, Expenses & Other Uses

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Revenues							
Fuel Sales	$ -	$ -	$ -	$ 220,000	$ 220,000	$ 220,000	
Interest	-	-	-	-	-	-	
Airport Rent	-	-	-	26,520	40,800	40,800	
Total Revenues	**-**	**-**	**-**	**246,520**	**260,800**	**260,800**	**0%**
Expenditures							
Cost Of Sales And Services	-	-	-	196,680	206,760	206,760	
Personal Services	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	5,000	5,000	
Depreciation	-	-	-	-	-	-	
Total Expenditures	**-**		**-**	**196,680**	**211,760**	**211,760**	**0%**
Other Sources and (Uses)							
Fund Balance Forward	-	-	-	(49,840)	(49,040)	(49,040)	
Total Other Sources and (Uses)	**-**	**-**	**-**	**(49,840)**	**(49,040)**	**(49,040)**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Operating Expenditures							
Telephone	-	-	-	880	880	880	
Advertising	-	-	-	400	400	400	
Parts/Repair/Maintenance	-	-	-	11,500	11,500	11,500	
Contracted Services	-	-	-	10,800	20,880	20,880	
Repair Maintenance Rental/Leases	-	-	-	2,500	2,500	2,500	
Licenses	-	-	-	600	600	600	
Bank Fees	-	-	-	6,000	6,000	6,000	
Utilities	-	-	-	5,000	5,000	5,000	
Airport Fuel	-	-	-	151,000	151,000	151,000	
Supplies	-	-	-	1,000	1,000	1,000	
Small Equipment Under $5,000	-	-	-	3,000	3,000	3,000	
Signage Equipment & Maintenance	-	-	-	4,000	4,000	4,000	
Total Operating Expenditures	**-**	**-**	**-**	**196,680**	**206,760**	**206,760**	**0%**
Capital Outlay							
Capital Expenditures	-	-	-	-	5,000	5,000	
Total Capital Outlay	**-**	**-**	**-**	**-**	**5,000**	**5,000**	**0%**
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 196,680**	**$ 211,760**	**$ 211,760**	**0%**

Component Unit Funds

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

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Revenues							
Intergovernmental	$ 113,558	$ 25,416	$ -	$ -	$ -	$ -	
Forfeitures	161,079	71,001	-	-	-	-	
Total Revenues	**274,637**	**96,417**	**-**	**-**	**-**	**-**	**0%**
Expenditures							
Personal Services	131,886	26,701	-	-	-	-	
Contracted Services	18,090	6,253	-	-	-	-	
Supplies	53,799	15,680	-	-	-	-	
Capital Outlay	15,060	-	-	-	-	-	
Debt Service	129,044	148,311	-	-	-	-	
Total Expenditures	**347,879**	**196,945**	**-**	**-**	**-**	**-**	**0%**
Other Sources and (Uses)							
Proceeds From Sale Of Assets	-	-	-	-	-	-	
Transfers In General Fund	28,061	2,390	-	-	-	-	
Total Other Sources and (Uses)	**28,061**	**2,390**	**-**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (45,181)**	**$ (98,138)**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Expenditures	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Salaries							
Regular Salaries	$ 107,201	$ 20,266	$ -	$ -	$ -	$ -	
Part Time Salaries	-	-	-	-	-	-	
Overtime	-	-	-	-	-	-	
Total Salaries	**107,201**	**20,266**	**-**	**-**	**-**	**-**	**0%**
Benefits							
Group Insurance	6,123	1,826	-	-	-	-	
Retirement Contribution	1,608	(910)	-	-	-	-	
Social Security (FICA) Contributions	3,312	1,252	-	-	-	-	
Workers' Compensation	(111)	154	-	-	-	-	
Vision Insurance	19	17	-	-	-	-	
Dental Insurance	13,733	4,096	-	-	-	-	
Total Benefits	**24,685**	**6,435**	**-**	**-**	**-**	**-**	**0%**
Total Personal Services	**131,886**	**26,701**	**-**	**-**	**-**	**-**	**0%**
Operating Expenditures							
Telephone	-	3,681	-	-	-	-	
Travel Expense	-	-	-	-	-	-	
Parts/Repair/Maintenance	6,112	1,392	-	-	-	-	
Postage	-	10	-	-	-	-	
Conference & Training	-	1,170	-	-	-	-	
Contracted Services	11,978	-	-	-	-	-	
Supplies	25,319	8,905	-	-	-	-	
Utilities	15,574	3,676	-	-	-	-	
Gas/Oil	12,906	-	-	-	-	-	
Small Equipment Under $5,000	-	3,099	-	-	-	-	
Total Operating Expenditures	**71,889**	**21,933**	**-**	**-**	**-**	**-**	**0%**
Capital Outlay							
Capital Expenditures	15,060	-	-	-	-	-	
Total Capital Outlay	**15,060**	**-**	**-**	**-**	**-**	**-**	**0%**
Debt Service							
Payment To Other Agencies	129,044	148,311	-	-	-	-	
Total Debt Service	**129,044**	**148,311**	**-**	**-**	**-**	**-**	**0%**
Total Expenditures	**$ 347,879**	**$ 196,945**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Authorized Positions Per Department	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17
Full Time	**3**	**3**	**-**	**-**	**-**	**-**

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Revenues							
Intergovernmental	$ -	$ 20,000	$ -	$ -	$ -	$ -	
Interest	46	38	-	20	20	20	
Rent	23,358	25,580	28,000	-	-	-	
Micellaneous	2,652	1,099	-	1,000	1,000	1,000	
Total Revenues	**26,056**	**46,717**	**28,000**	**1,020**	**1,020**	**1,020**	**-96%**
Expenditures							
Legal	6,720	5,885	-	5,800	5,800	5,800	
Travel	-	-	3,000	3,000	3,000	3,000	-
Parts/Repair/Maintenance	630	-	-	-	-	-	
Conference & Training	-	-	500	500	500	500	
Contracted Services	14,400	2,774	4,880	4,800	4,800	4,800	
Supplies	20	-	-	-	-	-	
Utilities	2,713	3,394	3,600	4,520	4,520	4,520	
Debt Service	108,735	113,939	16,020	-	-	-	
Total Operating Expenditures	**133,219**	**125,992**	**28,000**	**18,620**	**18,620**	**18,620**	**-34%**
Capital Outlay							
Capital Expenditures	-	91,504	-	50,000	50,000	50,000	
Total Capital Outlay	**-**	**91,504**	**-**	**50,000**	**50,000**	**50,000**	
Other Sources and (Uses)							
Proceeds from Sale of Assets	31,965	-	-	-	100,000	100,000	
Transfer In From General Fund	-	-	-	-	-	-	
Fund Balance Forward	-	-	-	-	(32,400)	(32,400)	
Total Other Sources and (Uses)	**31,965**	**-**	**-**	**-**	**67,600**	**67,600**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (75,198)**	**$ (170,779)**	**$ -**	**$ (67,600)**	**$ -**	**$ -**	**0%**

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Revenues							
Rent	$ 13,125	$ 16,450	$ 16,800	$ -	$ -	$ -	
Fuel Sales	-	100,408	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
Total Revenues	**13,125**	**116,858**	**16,800**	**-**	**-**	**-**	**0%**
Expenditures							
Parts/Repair/Maintenance	464	4,265	-	-	-	-	
Repair Maintenance Rentals/Leases	8,042	-	2,575	-	-	-	
Contracted Services	4,372	3,900	4,800	-	-	-	
Licenses	-	-	100	-	-	-	
Bank Fees	-	570	100	-	-	-	
Supplies	304	546	500	-	-	-	
Utilities	5,400	4,218	5,100	-	-	-	
Fuel Pumps	-	115,949	2,500	-	-	-	
Debt Services	-	73,224	1,125	-	-	-	
Total Expenditures	**18,582**	**202,672**	**16,800**	**-**	**-**	**-**	**0%**
Other Sources and (Uses)							
Fund Balance	-	-	-	-	-	-	
Proceeds from Notes Payable	-	89,461	-	-	-	-	
Total Other Sources and (Uses)	**-**	**89,461**	**-**	**-**	**-**	**-**	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ (5,457)**	**$ 3,647**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Notes: Airport Authority was dissolved during FY2016.

Hospital Debt Service

The Hospital Debt Service fund of Habersham County is used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.



FY2017 Annual Budget - Hospital Debt Service

	Actual FY14	Actual FY15	Original Budget FY16	Requested Budget FY17	Recommended Budget FY17	Approved Budget FY17	% of Change
Revenues							
Taxes	$ -	$ 649,386	$ -	$ 643,000	$ 643,000	$ 643,000	
Other Revenue	-	19,072	-	203,400	203,400	203,400	
Total Revenues	-	668,458	-	846,400	846,400	846,400	**0%**
Expenditures							
Fees	-	-	-	-	-	-	
Interest	-	749,260	-	1,630,105	1,630,105	1,630,105	
Principal	-	-	-	860,000	860,000	860,000	
Total Expenditures	**-**	**749,260**	**-**	**2,490,105**	**2,490,105**	**2,490,105**	**0%**
Other Sources and (Uses)							
Transfer In (Out) SPLOST	-	263,136	-	1,133,000	1,133,000	1,133,000	
Transfer from Capital Improvements	-	1,448,891	-	-	-	-	
Reserve for Fund Balance	-	-	-	-	-	-	
Appropriated Fund Balance	-	-	-	510,705	510,705	510,705	
Total Other Sources and (Uses)	-	1,712,027	-	1,643,705	1,643,705	1,643,705	**0%**
Excess (Deficiency) Of Revenue And Other Sources Over Expenditures And Other Uses	**$ -**	**$ 1,631,225**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

Five Year Capital Improvements Plan

Fiscal Years 2017-2021.

Habersham County, GA

Five Year Capital Improvements Plan for Fiscal Years 2017-2021

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	Page	Financial Summary						Proposed Current Year Financing				
		5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST V	SPLOST VI	Grant	CIP	Landfill
Airport	91	$ 1,366,535	$ 503,710	$ 460,575	$ 104,750	$ 197,500	$ 100,000	$ -	$ 503,710	$ -	$ -	$ -
Animal Care & Control	92	10,000	10,000	-	-	-	-	-	-	-	10,000	-
Facilty Maintenance	93	790,200	157,000	283,000	147,000	142,200	61,000	-	-	-	157,000	-
Code Enforcement	94	25,000	25,000	-	-	-	-	-	-	-	25,000	-
County Commission & Manager	95	22,500	-	-	-	-	22,500	-	-	-	-	-
County Sheriff	96	552,500	162,500	130,000	130,000	130,000	-	-	65,000	-	97,500	-
District Attorney	97	24,500	-	-	24,500	-	-	-	-	-	-	-
Economic Development	98	2,000,000	500,000	1,000,000	500,000	-	-	-	500,000	-	-	-
EMA and E-911	99	412,000	-	412,000	-	-	-	-	-	-	-	-
Emergency Medical Services	100	893,297	146,820	152,656	192,656	197,656	203,509	-	146,820	-	-	-
Fire Department	101	1,298,500	340,000	230,500	343,000	385,000	-	-	340,000	-	-	-
Information Technology	102	170,000	22,000	98,000	50,000	-	-	-	-	-	22,000	-
Building & Planning Department & GIS	103	88,200	8,200	22,500	-	57,500	-	-	-	-	8,200	-
Public Facilities	104	-	-	-	-	-	-	-	-	-	-	-
Recreation	105	212,450	124,250	16,200	25,000	47,000	-	-	-	-	124,250	-
Road Department - Public Roads	106	12,759,750	1,627,000	3,424,250	2,030,000	1,750,000	3,928,500	-	1,130,000	497,000	-	-
Road Depart - Vehicles & Equip	107	1,398,000	15,000	273,000	529,000	120,000	461,000	-	15,000	-	-	-
Solid Waste Management	108	5,052,300	603,500	835,000	2,023,050	1,490,750	100,000	-	553,500	-	-	50,000
Tax Assessor	109	-	-	-	-	-	-	-	-	-	-	-
TOTAL		**$ 27,075,732**	**$ 4,244,980**	**$ 7,337,681**	**$ 6,098,956**	**$ 4,517,606**	**$ 4,876,509**	**$ -**	**$ 3,254,030**	**$ 497,000**	**$ 443,950**	**$ 50,000**

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		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST IV	SPLOST VI	CIP
DBE Plan Update	$ 800	$ 800	$ -	$ -	$ -	$ -	$ -	$ 800	$ -
Parallel Taxiway Phase 2 Environmental Permitting	2,750	2,750	-	-	-	-	-	2,750	-
Update Airport Property Map	160	160	-	-	-	-	-	160	-
Parallel Taxiway Phase 2 (Grading and Drainage)	280,000	280,000	-	-	-	-	-	280,000	-
Relocate Powerlines	220,000	220,000	-	-	-	-	-	220,000	-
Partial Parallel Taxiway Construction (Phase 2: Paving & Lighting)	240,000	-	240,000	-	-	-	-	-	-
Runway 6/24 Approach Obstruction Survey	2,500	-	2,500	-	-	-	-	-	-
Parallel Taxiway Construction - (Phase 3: Grading/Drainage/Paving/Lighting)	165,825	-	165,825	-	-	-	-	-	-
Obstruction Clearing Easements - Runway 6	31,000	-	31,000	-	-	-	-	-	-
Relocate AWOS	21,250	-	21,250	-	-	-	-	-	-
Land Acquistion for W. Hanger Area	70,000	-	-	70,000	-	-	-	-	-
Obstruction Clearing Easements - Runway 24	34,750	-	-	34,750	-	-	-	-	-
Construct Replacement Hanger Area	197,500	-	-	-	197,500	-	-	-	-
Construct West Hanger Area	100,000	-	-	-	-	100,000			
TOTAL	$ 1,366,535	$ 503,710	$ 460,575	$ 104,750	$ 197,500	$ 100,000	$ -	$ 503,710	$ -

Note:

Animal Control

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

Department/Category	Financial Summary						Proposed Current Year Financing		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST V	SPLOST VI	CIP
Shelter Renovations	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000
TOTAL	**$ 10,000**	**$ 10,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,000**

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		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST V	SPLOST VI	CIP
Replace Roof, sofit & gutters-Senior Center	$ 80,000	$ 80,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 80,000
Aquatic Center HVAC System	72,000	72,000	-	-	-	-	-	-	72,000
Replace Flooring AVITA	5,000	5,000	-	-	-	-	-	-	5,000
Replace Ceiling/Upgrade Lights DFACS	45,000		45,000	-	-	-	-	-	-
Replace Roof, sofit & gutters-AVITA	80,000	-	80,000	-	-	-	-	-	-
Upgrade to LED lighting AVITA, Senior Center, Health Department	72,000	-	72,000	-	-	-	-	-	-
Replace HVAC Senior Center	36,000	-	-	36,000	-	-	-	-	-
Replace Flooring Senior Center	38,000	-	-		38,000	-	-	-	-
Replace Flooring Health Department	53,200	-	-	-	53,200	-	-	-	-
Replace HVAC DFACS	26,000	-	-	-	26,000	-	-	-	-
Replace Roof Public Defender	32,000	-	-	32,000	-	-	-	-	-
Replace HVAC Agriculture Building	18,000	-	-	18,000	-	-	-	-	-
Replace Flat Roof Aquatic Center	86,000	-	86,000	-	-	-	-	-	-
Ford F-150 4x4 Crew Cab Truck	25,000	-	-	-	25,000	-	-	-	-
Ford F-150 4x4 Extended Cab Truck	25,000	-	-	-	-	25,000	-	-	-
Replace Flooring Library	61,000	-	-	61,000	-	-	-	-	-
Replace Roof Agriculture Building	36,000	-	-	-	-	36,000	-	-	-
TOTAL	**$ 790,200**	**$ 157,000**	**$ 283,000**	**$ 147,000**	**$ 142,200**	**$ 61,000**	**$ -**	**$ -**	**$ 157,000**

Note:
Increase in Aquatic Center HVAC System due to increase in price per ton. This is for 40 ton.

Code Enforcement

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

Department/Category	Financial Summary						Proposed Current Year Financing		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST V	SPLOST VI	CIP
Replace Vehicles	$ 25,000	$ 25,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000
TOTAL	**$ 25,000**	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000**

County Commission & Couty Manager's Office

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

Department/Category	Financial Summary						Proposed Current Year Financing		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	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	Financial Summary						Proposed Current Year Financing		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST V	SPLOST VI	CIP
F150 4x4 Ext Cab - Investigation	$ 32,500	$ 32,500	$ -	$ -	$ -	$ -	$ -	$ -	$ 32,500
2 Patrol Vehicle	260,000	65,000	65,000	65,000	65,000	-	-	65,000	-
2 Patrol Vehicle	260,000	65,000	65,000	65,000	65,000	-	-	-	65,000
TOTAL	**$ 552,500**	**$ 162,500**	**$ 130,000**	**$ 130,000**	**$ 130,000**	**$ -**	**$ -**	**$ 65,000**	**$ 97,500**

Sell of surplus/ 4 patrol cars & 1 explorer should make approximately $20,000 to help offset cost of an additonal vehicle outside of the 2/2 split historically spent from CIP and SPLOST

District Attorney

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

Department/Category	Financial Summary						Proposed Current Year Financing		
	5 Year Total	FY17	FY18	FY19	FY20	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		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST V	SPLOST VI	CIP
Industrial Park Improvement	$ 2,000,000	$ 500,000	$ 1,000,000	$ 500,000	$ -	$ -	$ -	$ 500,000	$ -
TOTAL	$ 2,000,000	$ 500,000	$ 1,000,000	$ 500,000	$ -	$ -	$ -	$ 500,000	$ -

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		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST V	SPLOST VI	CIP
Telephone System Replacement	$ 200,000	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ -
Radio Frequencies	$ 102,000	-	102,000	-	-	-	-	-	-
Dispatch Consoles	$ 80,000	-	80,000	-	-	-	-	-	-
Flooring	30,000	-	30,000	-	-	-	-	-	-
TOTAL	$ 412,000	$ -	$ 412,000	$ -	$ -	$ -	$ -	$ -	$ -

Note:

Emergency Medical Services (EMS)

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

Department/Category	Financial Summary						Proposed Current Year Financing		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST V	SPLOST VI	CIP
Replace ambulances (one per year)	$ 680,000	$ 105,000	$ 110,000	$ 150,000	$155,000	$ 160,000	$ -	$ 105,000	$ -
Cardiac Monitor/Defibrillator	$ 182,084	35,700	36,414	36,414	$36,414	37,142	-	35,700	-
Stretcher	$ 31,213	6,120	6,242	6,242	$6,242	6,367	-	6,120	-
TOTAL	$ 893,297	$ 146,820	$ 152,656	$ 192,656	$ 197,656	$ 203,509	$ -	$ 146,820	$ -

Replacement ambulance for Med 3 should be on order for Delivery July 2017

Fire Department

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

Department/Category	Financial Summary						Proposed Current Year Financing		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST V	SPLOST VI	CIP
General & Personal Protection Equipment Replacement.	$ 110,000	$ 40,000	$ 20,000	$ 25,000	$ 25,000	$ -	$ -	$ 40,000	$ -
Replace Vehicles	$ 76,000	-	38,000	38,000	-	-	-	-	-
Replace Pumper Truck	$ 532,500	-	172,500	-	360,000	-	-	-	-
Replace Ladder Truck (used)	$ 300,000	300,000	-	-	-	-	-	300,000	-
Replacement Tanker (used)	$ 280,000	-	-	280,000	-	-	-	-	-
Turnerville Station	$ -	-	-	-	-	-	-	-	-
TOTAL	$ 1,298,500	$ 340,000	$ 230,500	$ 343,000	$ 385,000		$ -	$ 340,000	$ -

Note:
PPE increase due to not purchasing any replacememnt in FY16.
Ladder replacement will be a combination ladder/pumper for the new Station 17.

Information Technology

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

Department/Category	Financial Summary						Proposed Current Year Financing		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST V	SPLOST VI	CIP
County Wide Wifi Network	**$ 10,000**	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -
Security Camera Installation All Rec Dept	**50,000**	-	-	50,000	-	-	-	-	-
TimeClock Upgrade	**10,000**	10,000	-	-	-	-	-	-	**10,000**
4x4 SUV used	**17,000**	-	17,000	-	-	-	-	-	-
SonicWall HA	**5,000**	5,000	-	-	-	-	-	-	**5,000**
Closed Fiber Network to county offices	**21,000**		21,000	-	-	-	-	-	-
Netsite Monitoring Upgrade	**10,000**		10,000	-	-	-	-	-	-
SAN Failover/DR	**20,000**	-	20,000	-	-	-	-	-	-
Server Replacement	**20,000**	-	20,000	-	-	-	-	-	-
Network Redundancy Project Hardware	**7,000**	7,000	-	-	-	-			**7,000**
TOTAL	**$ 170,000**	**$ 22,000**	**$ 98,000**	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 22,000**

Note: 4x4 SUV to allow for support of 911 radio Towers after hours/inclement weather, and transport of computer equipment protected from the elements
Security Camera for Recreation Department will cover all of the fields, inside Aquatic Center, outside Aquatic Center to include parking
Able to remove Video Conference at savings of $30,000.
Timeclock upgrade to integrate with Smartfusion Financial Software to eleminate duplicated processes/ also to include clock-in hardware
SonicWall HA - If our current firewall stops working, the county internet/state connection could potentially be down for days. With this, it automatically switches with no/minimal
Closed Fiber Network to allow for greater network speed between buildings, simplification of network design, higher security due to being a closed network
Netsite upgrade - Software used to be proactive with the monitoring of network devices to alert IT of potential problems before the end user is interrupted

Building/Planning/GIS Department

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

Department/Category	Financial Summary						Proposed Current Year Financing		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST V	SPLOST VI	CIP
Update County GIS Maps	$ 35,000	$ -	$ -	$ -	$ 35,000	$ -	$ -	$ -	$ -
Replacement Vechilces	45,000	-	22,500	-	22,500	-	-	-	-
Handheld GPS	8,200	8,200	-	-	-	-	-	-	8,200
TOTAL	$ 88,200	$ 8,200	$ 22,500	$ -	$ 57,500	$ -	$ -	$ -	$ 8,200

Vehicle up for replacement is #10206

Public Facilities

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

Department/Category	Financial Summary						Proposed Current Year Financing		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST V	SPLOST VI	CIP
New Administrative Facilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Recreation

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

Department/Category	Financial Summary						Proposed Current Year Financing		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST IV	SPLOST VI	CIP
Replace UTV & Dragger	$ 12,000	$ 12,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 12,000
Replace Infield Machine	17,000	17,000	-	-	-	-	-	-	17,000
10 Replacement Lap Pool Lane Ropes	5,250	5,250	-	-	-	-	-	-	5,250
Bleachers for Ballfields -4	7,000	7,000	-	-	-	-	-	-	7,000
Replacement Batting Cages (two tunnels)	16,000	16,000	-	-	-	-	-	-	16,000
Infield Mix (8 ballfields)	24,000	24,000	-	-	-	-	-	-	24,000
Diamond Memorial Complex Overhead Netting	16,000	16,000	-	-	-	-	-	-	16,000
Consutruction Above Ground Gymnastics Pit	27,000	27,000							27,000
Portable Mounds for 4 Ballfields	5,200	-	5,200	-	-	-	-	-	-
Utility Tractor	25,000	-	-	25,000	-	-	-	-	-
Competition Swim Touch Pads	5,700	-	5,700	-	-	-	-	-	-
Vehicle	20,000	-	-	-	20,000	-	-	-	-
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	-	-	-	-
Colorado 6 Timing Console w/ Infinity	5,300	-	5,300	-	-	-	-	-	-
TOTAL	$ 212,450	$ 124,250	$ 16,200	$ 25,000	$ 47,000	$ -	$ -	$ -	$ 124,250

Notes:
UTV is for a new maintenance vehicle to be used for any and all field and common area work.
Infield machine is to maintain all ballfields infield surfaces.
Colorado 6 timing console is to replace dated timing system used for competition swim meets.
Lap pool ropes are to replace current ropes that are beginning to tether.
Bleachers are to replace old ones put out of commission.
Batting cages at aquatic center need to be demolished and new cages installed.
Infield mix would be used on all eight ballfields.

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		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST VI	Grant	SPLOST V
Asphalt Resurfacing	$ 7,697,000	$ 1,197,000	$ 1,550,000	$ 1,600,000	$ 1,650,000	$ 1,700,000	$ 700,000	$ 497,000	$ -
Ladfill Access Road	40,000		40,000	-	-	-	-	-	-
Crack & Fog Sealing	500,000	100,000	100,000	100,000	100,000	100,000	100,000	-	-
Bridge Maintenance (3 Structures)	1,300,000	300,000	1,000,000	-	-	-	300,000	-	-
Stapleton Dr. Cross-Drain Rehab	30,000	30,000	-	-	-	-	30,000	-	-
	-	-	-	-	-	-	-	-	-
Bridge Updates & Replacements	-	-	-	-	-	-	-	-	-
Thompson Rd. Bridge/Box Culvert	330,000	-	-	330,000	-	-	-	-	-
West Glade Creek Road Bridge/ Box Culvert	371,250	-	371,250	-	-	-	-	-	-
Tugalo Short Cut Rd.Bridge/ Box Culvert	363,000	-	363,000	-	-	-	-	-	-
Old Gainesville Hwy Bridge	2,128,500	-	-	-	-	2,128,500	-	-	-
TOTAL	$ 12,759,750	$ 1,627,000	$ 3,424,250	$ 2,030,000	$ 1,750,000	$ 3,928,500	$ 1,130,000	$ 497,000	$ -

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		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST V	SPLOST VI	CIP
Snow Plows	$ 45,000	$ 15,000	$ -	$ 15,000	$ 15,000	$ -	$ -	$ 15,000	$ -
1/2 Ton Pick-Up 4x4	70,000	-	35,000	35,000	-	-	-	-	-
3/4 Ton Pick-Up 4x4	80,000	-	-	40,000	40,000	-	-	-	-
Spreader Truck	161,000	-	-	-	-	161,000	-	-	-
6 Wheel Dump Truck - used	86,000	-	43,000	-	43,000	-	-	-	-
10 Wheel Dump Truck	115,000	-	-	115,000	-	-	-	-	-
Mowing Tractor	70,000	-	-	-	-	70,000			
Ditch Bank Mowers	18,000	-	-	9,000	9,000	-	-	-	-
Tail Behind Bush Hog	10,000	-	-	5,000	5,000	-	-	-	-
Tailgate Spreader	16,000	-	8,000	-	8,000	-	-	-	-
Motor Grader	275,000	-	-	275,000	-	-	-	-	-
Tractor w/ Boom Mower	136,000	-	-	-	-	136,000	-	-	-
Gradall Excavator	187,000	-	187,000	-	-	-	-	-	-
Backhoe	94,000	-	-	-	-	94,000	-	-	-
Jetter	35,000	-	-	35,000	-	-	-	-	-
TOTAL	$ 1,398,000	$ 15,000	$ 273,000	$ 529,000	$ 120,000	$ 461,000	$ -	$ 15,000	$ -

Note:

Solid Waste Management

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

Department/Category	Financial Summary						Proposed Current Year Financing		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST V	SPLOST VI	Landfill
Treatment Plant Replacement	$ 282,500	282,500	$ -	$ -	$ -	$ -	$ -	$ 282,500	$ -
Methane/Groundwater Compliance	20,000	20,000	-	-	-	-	-	-	20,000
Storm Water Mgmt Improvements	60,000	30,000	-	-	-	30,000	-	-	30,000
Borrow Area Permitting	25,000	25,000	-	-	-	-	-	25,000	-
Mitigation Credits for Stream Crossing	26,000	26,000	-	-	-	-	-	26,000	-
Steam Crossing Construction	220,000	220,000	-	-	-	-	-	220,000	-
Cell Five Construction	3,311,500	-	200,000	1,655,750	1,455,750	-	-	-	-
Pond Construction	250,000	-	-	250,000	-	-	-	-	-
Treatment Plant Membranes	140,000	-	-	70,000	-	70,000	-	-	-
Rebuild Compactor Wheels	35,000	-	35,000	-	-	-	-	-	-
New Scales	47,300	-	-	47,300	-	-	-	-	-
Vehicle Replacement	35,000	-	-	-	35,000	-	-	-	-
Compactor	600,000	-	600,000	-	-	-	-	-	-
TOTAL	$ 5,052,300	$ 603,500	$ 835,000	$ 2,023,050	$ 1,490,750	$ 100,000	$ -	$ 553,500	$ 50,000

Note:

Tax Assesor

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

Department/Category	Financial Summary						Proposed Current Year Financing		
	5 Year Total	FY17	FY18	FY19	FY20	FY21	SPLOST V	SPLOST VI	CIP
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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.