COUNTY COMMISSIONERS
GEORGE NEAL, JR.
STEVEN YOUNG
NORMAN ROYAL
LARRY OGAN
CECIL MCMICKLE

PHYLIS E. GIBSON
Tax Commissioner

Marion County

P.O. BOX 481
BUENA VISTA, GEORGIA 31803

DERRELL NEAL
Sheriff
JOY C. SMITH
Clerk Superior Court
HEATHER STUART
Probate Judge
ROD AIDE
Coroner

Signed

Monday, December 06, 2016

RE: Fiscal Year 2017 Proposed Budget

Mr. Chairman and Members of the Board,

Pursuant to the duties and responsibilities set forth in the position of County Manager, it is my great pleasure to present the Board with the Fiscal Year (FY) 2017 Proposed Budget. This document is submitted to you on behalf of the elected officials and staff that worked together to prepare a financial plan that allows us to carry out the priorities and vision of Marion County while maintaining high standards of service to the community.

The FY 2017 Proposed Operating Budget of $5.05 million covers the General Fund and Water Enterprise Fund. This is an increase of over the 2016 Adopted Budget which was $4.85 million. The 2017 budget represents no anticipated increase in the county's millage rate for Maintenance and Operations for FY 2017.

Budget Process

The FY 2017 proposed budget represents only a modest change to the way Marion County approached the budget process in previous years. Instructions to elected officials and department heads were given based on guidance transmitted from the County Manger. The process required county officials to justify any requests for increases in staffing, or significant changes to specific line items from the previous year.

Administrative staff at all levels worked directly with many elected officials and department heads to provide budget development support. During this process staff also sought input from departments to create a team approach to the process.

Remaining Schedule for Budget Process

- December 6, 2016
  - Transmit proposed budget to the Board of Commissioners
- December 8, 2016

- Transmit proposed budget to elected officials and department heads
- January 10, 2016
  - Hold public hearing for community input
  - Approve resolution adopting Budget for 2017

Commissioner's and Manger's Budget Priorities

During the budget development process the Board of Commissioners communicated priorities to the County Manager, to be considered in the development of the FY 2017 budget. These priorities, along with priorities established by the County Manager were carefully documented and included in the draft you are being presented today. Some of these priorities include:

- Maintain stable rate of taxation
- Reduce reliance on property tax
- Achieve and maintain a stable A+ underlying credit rating from S& P
- Maintain current level of services
- Seek for efficiencies through review of operating policies, or through the creation of polices where none exist
- Explore efficiencies through staff attrition and department reorganization
- Review of fees and charges for service
- Review employee healthcare plan and retirement plan for better models of delivery and better value to the employee
- Targeted investment in Capital improvements to reduce operating costs through SPLOST and TSPLOST projects. *(additional tables attached)*

Revenues/Tax Rate/Charges for Service

In 2017 the proposed millage rate is projected to remain consistent for the maintenance and operations of county functions. The FY 2017 proposed budget represents no recommended changes to the 2017 adopted millage rate. Total property tax revenues are projected to increase slightly from 2016 to 2017. None of those projected increases have been included in the FY 2017 revenue estimates.

Local Option Sales Tax is estimated to trend upward slightly from FY 2016. Staff has estimated FY 2017 LOST revenue to be $252,000. FY 2016 is estimated to bring in $244,000 by year-end.

County Staff is recommending that a rate analysis be considered for the County Water System. Debt service is now over 1/3 of all expenses in the Water Enterprise Fund. It is my belief that without significant growth, a revision in rate structure, or the combination of both, we will not be able to undertake any major capital improvements or repairs in the immediate future. No increase in rates, or changes in rate structure are currently built in to the FY 2017 proposed budget.

Another significant change to the FY 2017 proposed budget is the introduction of Transportation Investment Act (TSPOST) revenue to the County's operating budget. The FY 2017 proposed budget includes a transfer of $50,000 from the 25% local discretionary

portion of the TPLOST for the purposes of funding the procurement of fuel for the Road Department.

Other anticipated enhancements to county revenues include:

- Increases in the Local Maintenance and Improvement Grant (LMIG)
- Increases in EMS revenue
- Increases in Financial Institution Business Tax
- Increases in Title Ad Valorem Tax (Vehicle Sales)
- Imposition of a Hotel/Motel Tax (not included in FY 2017 proposed budget)

All other revenue sources are estimated to remain stable or increase slightly between the 2016 and 2017 fiscal years.

General Fund Expenditures by Department

	2015 Actual	2016 Adopted	2016 Actual	2017 Proposed	2016 Budget v. 2017	2015 Actual v. 2017
General Fund Expenses						
Tax Assessor	158,580	189,667	103,187	153,075	-19.3%	-3.5%
Commissioner's Office	499,620	568,500	1,335,188	597,700	5.1%	19.6%
Tax Commissioner	128,312	130,706	107,796	144,350	10.4%	12.5%
Elections	67,728	123,778	106,010	76,650	-38.1%	13.2%
District Attorney	17,500	17,500	17,500	17,500	0.0%	0.0%
Public Defender	24,852	11,850	12,853	15,000	26.6%	-39.6%
Magistrate	33,439	40,126	32,256	36,175	-9.8%	8.2%
Probate	100,603	99,723	86,416	107,400	7.7%	6.8%
Clerk of Superior Court	145,575	181,348	121,773	182,125	0.4%	25.1%
Fire Services	48,236	49,300	46,021	49,300	0.0%	2.2%
Coroner	10,697	11,350	8,039	14,050	23.8%	31.3%
E-911 (Subsidy)	25,572	26,580	27,080	33,000	24.2%	29.0%
Emergency Medical Services	527,340	537,557	437,588	573,600	6.7%	8.8%
Emergency Management	30,321	10,658	9,560	10,675	0.2%	-64.8%
Sheriff (Civil & Patrol)	415,877	485,533	362,068	431,450	-11.1%	3.7%
Sheriff (Detention)	273,199	516,991	282,027	335,750	-35.1%	22.9%
Solid Waste	316,045	298,650	279,690	312,000	4.5%	-1.3%
Roads & Bridges	592,369	372,800	279,110	680,000	82.4%	14.8%
Health & Human Services	85,301	15,000	73,829	68,500	356.7%	-19.7%
Library	15,900	7,800	16,200	16,200	107.7%	1.9%
Recreation & Parks	75,219	73,773	55,872	73,510	-0.4%	-2.3%
Extension Office	48,844	53,955	34,715	52,600	-2.5%	7.7%
Economic Development	10,554	10,300	30,597	10,900	5.8%	3.3%
Facilities Management	24,012	31,050	15,243	29,000	-6.6%	20.8%
Building/Zoning/Code Enforcement	56,256	60,986	37,634	65,000	6.6%	15.5%
Operating Contingency	-	-	-	16,245	NA	NA
Total Expenses	**3,731,954**	**3,925,480**	**3,918,250**	**4,101,755**	**4.5%**	**9.9%**

Proposed

Expenditure Challenges

Fiscal Year 2017 presents a number of expenditure challenges for Marion County Government. There are many factors that drive increases in expenditures in the Fiscal Year 2017 proposed budget. Below are listed some of the most significant factors:

1. The continued provision of health insurance benefits for County employees. In FY 2015 and 2016 the County was fortunate to not have any substantial increases in the cost of employee's health benefits. The actual cost for 2016 was 10% lower than expected. The proposed FY 2017 proposed budget assumes a 10% increase.
2. This proposed 2016 budget did not include a contingency reserve. The FY 2017 proposed budget provides for a contingency reserve of $16,254. This reserve is intended to provide the County with increased levels of cash reserves (if unused) at the end of FY 2017.
3. Providing for employee cost of living increases **OR** merit increases. The FY 2017 proposed budget provides for either a merit increases (2.5%), or a cost of living increases (2.5%). The provision of either scenario will be considered under a separate action item at one of the Board's future meetings.
4. Several departments were reviewed for potential changes to the pay classification. Two classification changes are included are included in the FY 2017 budget. These changes would also require separate action from the Board of Commissioners to amend the Classification and Compensatory Plan for Marion County. The recommended changes are as follows:
    a. Detention Officer moved from Grade 12 to Grade 14
    b. Deputy Sheriff from Grade 14 to Grade 16
5. No additional full-time positions are included in the 2017 proposed budget.

Conclusion

This budget is a plan that reflects policy decisions made by the Board. It is a financial proposal that annually directs the provision of public services, maintenance of facilities and maintenance of public infrastructure. This plan represents the County Manager's and the Board of Commissioners commitment to provide for the most important citizen needs within the boundaries of available revenue, and within the scope of the Board's budget priorities.

It is my belief that the FY 2017 proposed budget is a reflection of the Board's values and priorities for the provision of county government functions for Marion County. I look forward any and all feedback from members of the Board and the general public and am grateful for the opportunity to continue to serve this community as the County Manager for the Marion County Board of Commissioners.

Strongest regards,

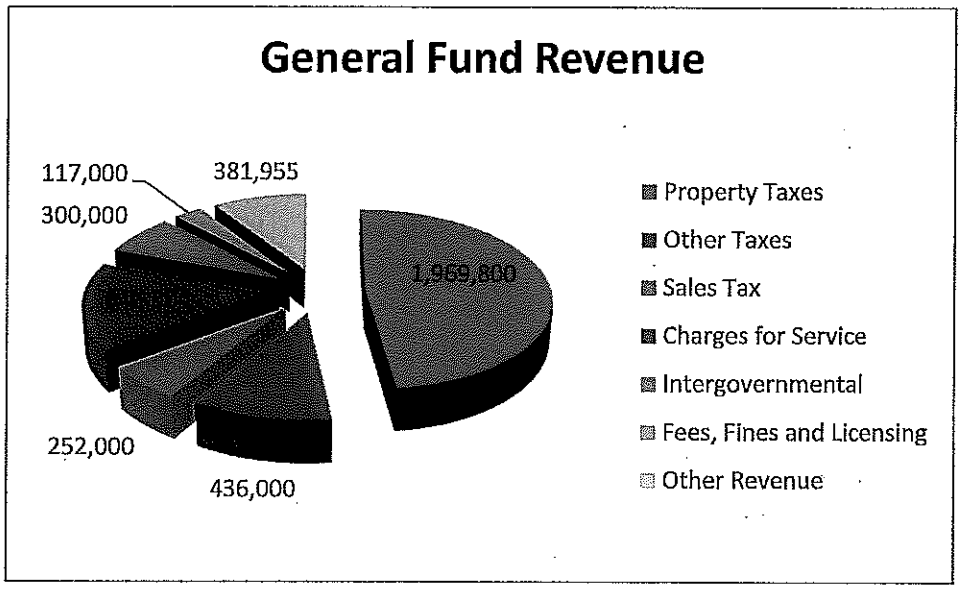
W. Jason Tinsley
County Manager

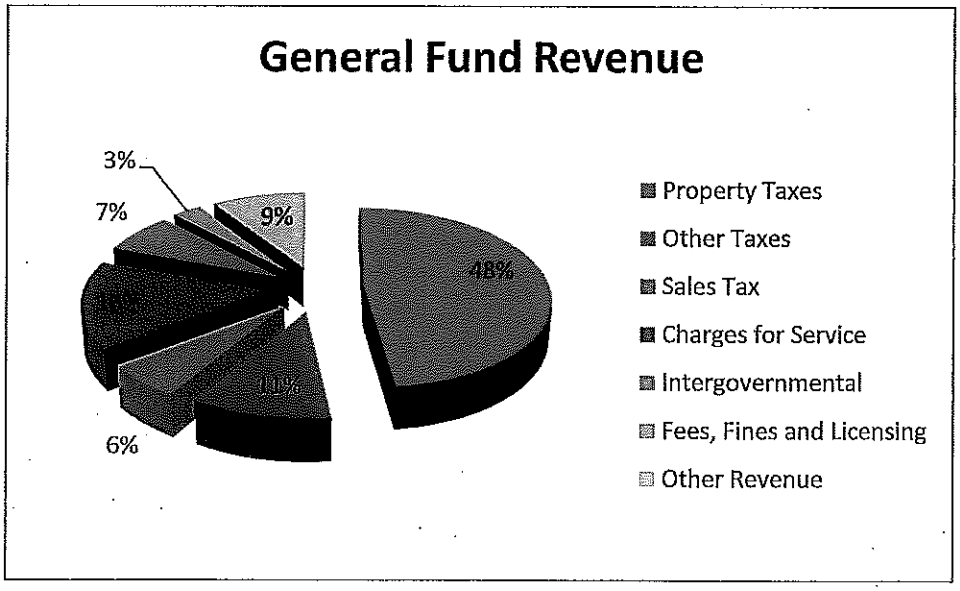


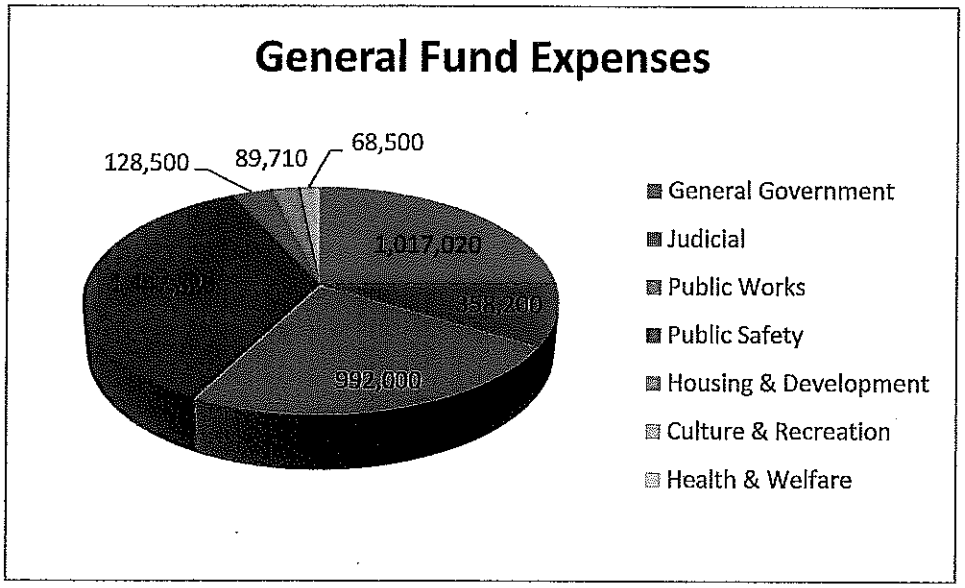
Marion County Board of Commissioners

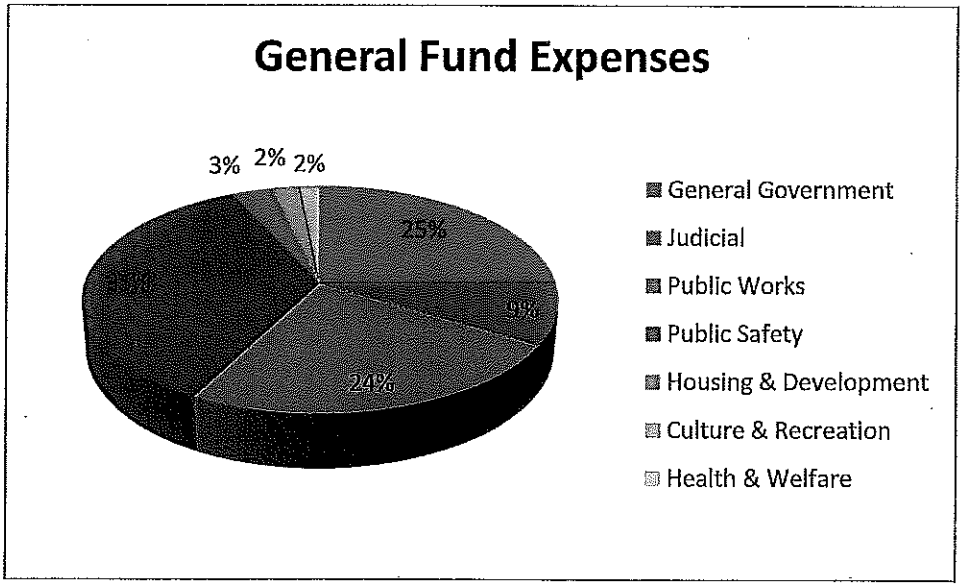
Fiscal Year 2017 Proposed Budget

General Fund


General Fund Revenue
117,000
381,955
300,000
1,969,800
252,000
436,000
Property Taxes
Other Taxes
Sales Tax
Charges for Service
Intergovernmental
Fees, Fines and Licensing
Other Revenue


General Fund Revenue
3%
7%
9%
48%
6%
Property Taxes
Other Taxes
Sales Tax
Charges for Service
Intergovernmental
Fees, Fines and Licensing
Other Revenue


General Fund Expenses
128,500
89,710
68,500
1,017,020
992,000
General Government
Judicial
Public Works
Public Safety
Housing & Development
Culture & Recreation
Health & Welfare


General Fund Expenses
3%
2%
2%
25%
24%
General Government
Judicial
Public Works
Public Safety
Housing & Development
Culture & Recreation
Health & Welfare

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
General Fund Revenues				
Property Tax	-	-	-	-
Real Property Tax - Current Year	261,048	1,095,900	-	1,127,000
Real Property Tax - Prior Years	-	25,000	-	-
Property Tax Digest - Prior Years	1,148,330	430,000	317,089	333,000
Property Not on Digest	-	-	-	-
Public Utility	-	45,000	-	-
Penalty and Interest	38,334	-	34,759	35,000
Mobile Home	38,989	35,000	27,762	35,000
Mobile Home - Prior Year	28,252	10,000	43,880	30,000
Mobile Home Not on Digest	-	-	37	-
Timber Tax	30,675	34,000	31,724	31,000
Railroad Taxes	5,563	5,600	5,920	5,500
Franchise Tax	1,456	3,000	1,341	1,300
Forrest Land Protection Act Grant	472	175,000	189,910	192,000
Heavy Equipment	-	-	-	-
Motor Vehicle Taxes	190,390	195,000	104,361	180,000
Tag Fees and Penalties	25,925	30,000	20,479	25,000
State, School, City Commissions	87,503	30,000	30,423	80,000
State, School, City Commissions - Prior Years	-	53,000	-	-
Tax Commissioner - Other	19,675	103,500	3,051	10,000
Sales and Use Tax (LOST)	213,864	30,000	19,712	252,000
Insurance Premium Tax	343,191	315,000	365,209	375,000
Alcoholic Beverage Excise Tax	39,101	43,000	31,647	39,000
Business Licensing	1,005	1,000	775	1,005
Alcoholic Beverage Excise Licensing	-	-	1,650	-
Beer Licensing	900	1,000	-	1,000
Wine Licensing	1,050	750	-	1,000
Financial Institution Business License Tax	6,665	6,700	20,823	22,000
Pawn Shop Licensing	250	250	250	250
Building Permits	12,587	15,000	11,500	13,000
Inspection Fees	-	-	100	1,000
Mobile Home Permits	2,700	3,000	3,100	3,000
Zoning Fees	-	1,500	-	-
Outdoor Permits	6,000	10,625	3,539	4,000
Electric permits	2,825	2,500	2,100	3,000
Grants	8,490	-	25,000	-

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
Federal Grants	-	-	118,817	-
Local Maintenance and Improvement Grants (LMIG)	288,773	-	287,795	300,000
Emergency Management Grant	-	5,000	-	5,000
Other Revenue	63,363	-	260,560	-
Election Fees	-	-	43	-
Qualifying Fees	-	10,000	10,362	-
Tax Assessor Copies	3	150	21	100
Sale of Maps	-	502	-	100
Contract Work - Roads	5,913	8,500	4,998	5,000
Other Charges For Services	-	-	-	-
Juvenile Court Fees	528	1,500	553	1,000
Superior Court Fees	26,694	35,000	22,954	28,000
Zoning /Ordinance Violations	-	2,656	-	-
Real Estate Transfer Tax	3,036	6,000	3,140	3,000
Intangible Recording Tax	14,482	15,500	9,939	15,000
Clerk of Court Fines	18,013	20,000	3,886	6,000
Clerk of Court Copies	4,834	4,700	4,979	8,000
Magistrate Fines	12,105	7,500	3,671	8,000
Traffic Fines	50,364	58,000	34,028	50,000
Probate Fees	11,456	11,000	8,314	10,000
Sheriff's Fees	43,169	40,000	26,619	42,000
Detention Housing Fees	7,358	10,000	2,530	7,000
Other Court Fees	4,550	-	-	-
Ambulance Fees	265,877	310,000	142,338	295,000
Transfer from Hospital Authority	18,000	18,000	29,620	82,000
EMS Grants	-	-	7,906	-
EMS Mutual Aid	-	-	-	-
Emergency Management Grants Other	11,000	-	-	-
Recreation Registration Fees	10,139	11,000	5,773	15,000
Recreation Sponsorships	6,600	7,000	3,080	6,600
Recreation T-Shirt Sales	3,125	3,500	3,395	3,200
Recreation Rental Fees	570	600	250	500
Recreation Tournament Fees	-	-	-	-
Recreation Grants	5,000	-	-	5,000
Recreation Other	4,190	1,000	1,340	1,500
Rent - Department of Family & Children Services	22,240	23,402	17,551	22,000
Rent - Middle Flint Behavioral	-	-	-	-

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
Rent - USDA	6,162	6,722	7,552	6,700
Rent - County Airport	-	-	-	-
Interest	2,539	2,000	3,528	6,000
Garbage Fees	375,345	275,400	236,303	350,000
Sale of Scrap Items	-	-	-	-
Sale of County Maps	-	-	-	-
Other Income	18,060	-	(797)	10,000
Water Department Reimbursement	-	36,000	(24,342)	-
Sale of Fixed Assets	-	-	-	10,000
Sale of Confiscated Property	-	-	-	-
Total Revenues	3,818,725	3,630,956	2,532,848	4,101,755

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
General Fund Expenses				
TAX ASSESSORS				
TA SALARIES	79,063	83,739	66,000	81,040
TA PAYROLL TAX	2,911	6,406	1,515	2,900
TA RETIREMENT	-	-	-	-
TA BOARD SALARY	3,048	3,000	2,330	3,200
TA BOARD TRAINING	975	2,000	3,074	1,000
TA EMPLOYEE INSURANCE	16,117	12,888	10,258	16,400
TA WORKERS COMPENSATION	-	-	-	-
BOE Training	-	-	-	-
TA ADVERTISING	87	500	128	400
TA COMMUNICATION	1,592	1,500	1,407	1,450
TA DUES & FEES	-	150	100	150
TA--EQUIPMENT RENTAL	3,982	2,774	2,486	2,800
TA INTERNET	-	-	-	-
TA FUEL	208	1,400	81	1,000
TA OFFICE EXPENSE	2,009	8,560	1,665	6,000
TA PEST CONTROL	-	-	-	-
TA POSTAGE	110	2,000	171	2,000
TA PROFESSIONAL SERVICES	40,920	56,000	4,952	25,000
TA REPAIRS/PARTS/LABOR	454	1,000	94	1,000
TA SUPPLIES	752	750	3,546	735
TA TRAINING	1,670	2,750	995	4,000
TA TRAVEL	4,213	4,000	3,291	4,000
TA UTILITIES	-	-	-	-
TA Misc	-	250	-	-
TA CAPITAL OUTLAY (VEHICLE)	-	-	-	-
TA BOARD TRAVEL/MEALS/LODGIN	-	-	-	-
TAX ASSESSOR--GIS MAP	-	-	715	-
TA -Equipment	469	-	378	-

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
COMMISSIONERS OFFICE				
AUDIT & ACCOUNTING	32,050	27,000	25,450	32,000
LAW-LEGAL SERVICE	600	13,000	500	13,000
GENERAL GOV- COMMISSION OFFICE	-	-	-	-
PAYROLL ADJUSTMENT	-	-	-	-
SUTA TAX	-	-	-	-
COMM SALARIES	146,165	142,157	122,824	175,000
COMM PAYROLL TAX	3,087	10,875	706,188	13,200
ACCG RETIREMENT	39,156	31,930	46,041	61,000
COMM 401K	-	-	-	-
COMM EMPLOYEE INSURANCE	10,780	12,888	10,382	13,000
WORKMAN'S COMP	126,557	73,000	84,959	113,000
COMMISSIONERS BONDS	1,512	900	1,512	1,500
INSURANCE PREMIUM	50,506	86,000	32,217	53,000
Insurance Deductible--Law Enf	-	-	-	-
COMM ADVERTISING	656	800	420	800
COMM COMMUNICATION	8,397	6,300	6,820	6,300
COMM DUES & FEES	2,028	2,500	2,082	2,500
COMM INTERNET	-	-	173	-
COMM RENTAL EQUIPMENT	-	2,000	1,390	2,000
COMM FUEL	2,468	3,400	89	3,400
COMM OFFICE-EXPENSES	2,881	3,000	4,097	3,000
COMM POSTAGE	1,002	1,750	2,201	2,000
COMM PROFESSIONAL SERVICES	23,781	20,000	239,293	24,000
COMM REPAIR	1,510	2,500	2,195	2,500
COMM SUPPLIES	3,410	2,000	3,839	2,000
COMM TRAINING	1,825	4,500	2,870	4,500
COMM TRAVEL/MEALS/LODGING	2,514	6,000	5,036	6,000
COMM UTILITIES	19,659	18,000	16,355	13,000
COMM JANITORIAL	18,858	17,000	16,184	17,000
COMM CAPITAL OUTLAYS	43	79,000	-	33,000
Goodwill	-	1,000	-	-
COMM MISC	177	1,000	2,071	1,000

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
TAX COMMISSIONER				
TC SALARY	86,984	90,263	73,862	98,500
TC PAYROLL TAX	5,887	6,905	5,011	6,700
TC RETIREMENT	-	-	-	-
TC EMPLOYEE INSURANCE	11,825	12,888	9,884	13,200
TC INSURANCE & BONDS	122	150	122	150
TC ADVERTISING	1,791	1,500	750	1,500
TC COMMUNICATION	747	800	711	1,000
TC DUES & FEES	200	300	-	300
TC INTERNET	-	-	-	-
TC EQUIPMENT	1,071	350	-	-
TC OFFICE EXPENSE	594	900	1,589	1,000
TC POSTAGE	3,237	4,200	1,269	4,000
TC PROFESSIONAL SERVICES	12,184	8,000	9,905	13,000
TC Repair	-	400	-	-
TC SUPPLIES	2,391	1,750	3,089	3,000
TC TRAINING	330	800	620	800
TC TRAVEL/LODGE/MEAL	949	1,500	983	1,200
TC UTILITIES	-	-	-	-
TC CAPITAL OUTLAYS	-	-	-	-
TC OTHER	-	-	-	-

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
COURTHOUSE				
CH SALARIES	-	-	-	-
CH PAYROLL TAXES	-	-	-	-
CH PEST CONTROL	-	250	-	500
CH REPAIRS AND MAINTENANCE	7,767	5,000	1,531	5,000
CH SUPPLIES	957	1,500	759	1,500
CH UTILITIES	9,009	11,000	7,306	11,000
CH JANITORIAL	631	600	400	600
CH CAPITAL OUTLAYS	-	-	-	-
CH OTHER	-	-	44	-
CH SECURITY	-	-	-	-

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
BOARD OF ELECTIONS				
ELECTIONS	-	-	-	-
ELECTIONS SALARY	36,592	41,097	43,472	42,000
BD OF ELECTIONS SALARY	2,498	4,500	3,107	4,500
ELECTIONS PAYROLL TAX	2,581	3,488	2,434	3,550
ELECTIONS RETIREMENT	-	-	-	-
ELECTION EMPLOYEE INSURANCE	6,636	6,444	4,942	6,600
ELECTION POLL WORKERS	-	12,000	8,326	-
ELECTION---ELECTION EXPENSE	-	3,799	-	-
ELECTIONS ADVERTISING	140	400	649	200
ELECTIONS COMMUNICATIONS	4,092	3,700	3,398	4,000
ELECTIONS DUES & FEES	150	250	-	250
ELECTIONS INTERNET	-	-	-	-
ELEC FUEL	241	300	382	250
ELECTION OFFICE EXPENSE	802	1,000	2,929	1,000
ELECTIONS POSTAGE	1,195	2,000	645	1,300
ELECTIONS PROFESSIONAL	5,728	35,000	24,543	6,000
ELECTIONS REPAIRS	170	500	8,895	500
ELECTION SUPPLIES	593	1,500	1,287	1,500
ELECTIONS TRAINING	3,000	2,000	-	2,000
ELECTIONS TRAVEL/MEALS/LODGE	3,310	2,300	356	2,000
ELECTIONS UTILITIES	-	500	644	1,000
ELECTIONS-CAPITAL OUTLAY	-	-	-	-
ELECTIONS RENT	-	-	-	-
ELECTIONS EQUIPMENT MAINT	-	3,000	-	-

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
JUDICAL				
DIST. ATTORNEY	17,500	17,500	17,500	17,500
Public Defender	24,852	11,850	12,853	15,000
PROFESSIONAL SERVICES	-	-	-	-
SUPPLIES	-	-	-	-

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
MAGISTRATE				
MAGISTRATE SALARY	29,097	27,759	28,504	31,000
MAGISTRATE PAYROLL TAX	889	2,124	680	1,000
MAGISTRATE RETIREMENT	-	-	-	-
MAGISTRATE EMPLOYEE INSURANCE	-	6,444	-	-
MAGISTRATE WORKMAN'S COMP	-	-	-	-
MAGISTRATE ADVERTISING	-	-	-	-
MAGISTRATE COMMUNICATION	-	-	-	-
MAGISTRATE DUES & FEES	30	250	215	250
MAGISTRATE INTERNET	-	-	-	-
MAGISTRATE EQUIPMENT	225	-	225	225
MAGISTRATE OFFICE EXPENSE	225	400	79	200
MAGISTRATE POSTAGE	243	350	363	400
MAGISTRATE PROFESSIONAL SERVIC	-	-	-	-
MAGISTRATE SUPPLIES	758	400	587	600
MAGISTRATE TRAINING	1,587	1,400	440	1,500
MAGISTRATE TRAVEL	385	1,000	992	1,000
MAGISTRATE UTILITIES	-	-	-	-
MAGISTRATE CAPITAL OUTLAYS	-	-	-	-

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
PROBATE				
PROBATE SALARY	78,758	82,418	66,344	84,400
PROBATE PAYROLL TAX	7,546	6,305	6,666	6,700
PROBATE RETIREMENT	-	-	-	-
PROBATE EMPLOYEE INSURANCE	6,736	-	4,942	6,700
PROBATE WORKERS COMPENSATION	-	-	-	-
Wages in Lieu of Insurance	-	-	-	-
PROBATE ADVERTISING	192	-	-	-
PROBATE COMMUNICATIONS	2,302	2,000	1,993	2,000
PROBATE DUES & FEES	200	500	300	500
PROBATE INTERNET	-	-	-	-
PROBATE EQUIPMENT	-	2,000	527	-
PROBATE OFFICE EXPENSE	602	1,000	139	1,000
PROBATE POSTAGE	362	650	457	700
PROBATE PROFESSIONAL SERVICES	205	-	125	-
PROBATE REPAIRS	-	200	-	-
PROBATE SUPPLIES	1,556	2,300	2,887	3,000
PROBATE TRAINING	350	900	825	1,000
PROBATE TRAVEL	1,795	1,450	531	1,400
PROBATE UTILITIES	-	-	-	-
PROBATE CAPITAL OUTLAYS	-	-	-	-

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
CLERK OF SUPERIOR COURT				
CSC SALARIES	87,878	95,864	74,928	99,000
CSC PAYROLL TAX	6,770	7,334	5,776	7,700
CSC RETIREMENET	-	-	-	-
CSC EMPLOYEE INSURANCE	-	-	549	900
BOE SALARY	800	400	50	400
BOE TRAINING	1,075	250	500	500
BOE TRAVEL/LODGE/MEAL	695	800	392	800
CSC BONDS	-	525	525	525
CSC ADVERTISING	163	275	158	300
CSC COMMUNICATIONS	1,121	1,400	771	1,400
CSC DUES AND FEES	100	600	250	600
CSC INTERNET	-	-	-	-
CSC EQUIPMENT RENTAL	153	-	-	-
CSC OFFICE EXPENSE	120	1,000	209	1,000
CSC POSTAGE	947	1,000	826	1,000
CSC PROFESSIONAL SERVICES	3,414	5,500	194	3,500
CSC SUPPLIES	5,029	3,900	2,776	4,000
CSC TRAINING	800	600	1,010	1,000
CSC TRAVEL	2,044	1,900	1,025	1,500
CSC UTILITIES	-	-	-	-
CSC CAPITAL OUTLAYS	-	-	-	-
CSC DISTRICT ATTORNEY	-	18,000	-	18,000
CSC COURT REPORTER	11,896	10,000	8,970	10,000
CSC INDIGENT DEFENSE	-	3,000	-	3,000
CSC JUDGES	15,000	14,000	13,750	15,000
CSC JUVENILE COURT	1,752	3,000	8,235	3,000
CSC COURT & JURY SALARY	5,780	7,000	780	6,000
CSC COURT COST	40	5,000	100	3,000

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
PUBLIC SAFETY				
VFD CALL BASED COMPENSATION	-	-	-	14,400
OAKLAND	4,815	4,800	4,400	2,400
TAZEWELL	4,800	4,800	4,400	2,400
DRANEVILLE	4,800	4,800	4,400	2,400
DOYLE	4,800	4,800	4,400	2,400
BROWN SPRINGS	4,800	4,800	4,400	2,400
FT. PERRY	4,800	4,800	4,400	2,400
Buena Vista VFD	2,000	2,000	2,200	2,000
CORONER	-	-	-	-
CORONER SALARY	5,778	1,818	5,209	6,000
CORONER SPECIAL INVESTIGTION	-	2,650	-	2,000
CORONER PAYROLL TAX	221	342	138	400
CORONER RETIREMENT	-	-	-	-
CONONER COMMUNICATIONS	236	540	210	500
CORONER DUES	225	450	225	450
CORONER PROFESSIONAL SERVICES	1,100	1,200	900	1,200
CORONER SUPPLIES	53	750	117	500
CORONER TRAINING	2,810	2,000	1,239	2,000
CORONER TRAVEL	274	1,600	-	1,000
E-911	25,572	26,580	27,080	33,000

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
EMS				
EMS SALARY	387,370	403,245	314,609	413,000
EMS PAYROLL TAX	23,882	30,848	19,815	32,000
EMS RETIREMENT	-	-	-	-
EMS EMPLOYEE INSURANCE	36,405	38,664	27,795	39,000
EMS WORKER'S COMPENSATION INS.	-	-	-	-
EMS COMMUNICATIONS	1,809	2,000	1,192	2,000
EMS LICENSE/ FEES/DUES	6,700	7,000	5,300	7,000
EMS INTERNET	-	-	-	-
EMS FUEL (DIESEL)	4,077	20,000	9,669	14,000
EMS OFFICE EXPENSE	555	1,100	1,183	2,000
EMS POSTAGE	68	100	66	100
EMS PROFESSIONAL SERVICES	34,252	22,500	22,903	32,000
EMS REPAIR	12,357	10,000	7,291	9,000
EMS SUPPLIES	17,826	-	24,160	20,000
EMS TRAINING	-	500	-	1,000
EMS TRAVEL/LODGING/MEALS	45	400	97	1,000
EMS UTILITIES	-	-	-	-
EMS CAPITAL OUTLAYS	-	-	2,412	-
EMS UNIFORMS	1,468	1,200	1,096	1,500
EMS REFUNDS	526	-	-	-
EMS MUTUAL AID	-	-	-	-
EMA TRAINING	225	500	225	500
EMA SALARY	5,000	5,000	4,843	5,000
EMA PAYROLL TAXES	387	383	362	400
EMA COMMUNICATIONS	270	550	360	550
EMA DUES	25	25	25	25
EMA FUEL	449	1,000	246	1,000
EMA PROFESSIONAL SERVICES	21,330	-	-	-
EMA REPAIRS	1,037	600	1,583	600
EMA SUPPLIES	93	2,000	290	2,000
EMA TRAVEL/LODGE	1,506	600	1,626	600

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
SHERIFF				
SUTA	483	-	632	-
SHERIFF SALARIES	253,006	278,100	253,395	292,000
SHERIFF PAYROLL TAX	7,460	21,275	4,269	21,900
SHERIFF RETIREMENT	-	-	-	-
SHERIFF EMPLOYEE INSURANCE	28,445	45,108	24,763	33,000
SHERIFF WORKERS COMPENSATION	-	-	-	-
SHERIFF LIABILITY INSURANCE	-	-	-	-
SHERIFF ADVERTISING	502	300	80	300
SHERIFF COMMUNICATIONS	18,218	18,000	19,683	18,000
SHERIFF DUES & FEES	1,720	600	525	600
SHERIFF INTERNET	-	-	-	-
SHERIFF SMALL EQUIPMENT	163	700	-	700
SHERIFF FUEL (GASOLINE)	33,910	35,000	17,823	33,000
SHERIFF OFFICE EXPENSE	57	750	299	750
SHERIFF PEST CONTROL	-	-	-	-
SHERIFF POSTAGE	509	600	452	600
SHERIFF PROFESSIONAL SERVICES	4,511	2,400	1,759	2,400
SHERIFF REPAIR/PARTS/LABOR	25,043	22,000	6,627	15,000
SHERIFF SUPPLIES	13,052	3,500	4,771	5,000
SHERIFF TRAINING	200	1,500	-	1,500
SHERIFF TRAVEL	385	1,700	1,649	1,700
SHERIFF UTILITIES	-	-	145	-
SHERIFF CAPITAL OUTLAYS	23,615	52,000	-	-
SHERIFF OTHER	36	-	4,959	-
SHERIFF UNIFORMS	5,230	2,000	3,166	5,000
SHERIFF VEHICLE	(668)	-	17,070	-
SHERIFF UNDERCOVER	-	-	-	-
SHERIFF VEHICLE	-	-	-	-

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
JAIL				
JAIL SALARIES	157,856	180,611	145,747	189,500
JAIL PAYROLL TAX	7,710	13,817	6,383	14,200
JAIL RETIREMENT	-	-	-	-
JAIL EMPLOYEE INSURANCE	28,777	38,664	27,216	33,000
JAIL WORKERS COMPENSATION	-	-	-	-
JAIL COMMUNICATIONS	-	-	-	-
JAIL INTERNET	-	-	-	-
JAIL EQUIPMENT	-	750	12,320	1,000
JAIL PEST CONTROL	-	500	-	500
JAIL POSTAGE	-	350	-	300
JAIL PROFESSIONAL SERVICES	1,893	750	7,346	1,000
JAIL REPAIR	3,955	200,000	24,027	10,000
JAIL SUPPLIES	4,708	6,500	5,158	6,500
JAIL TRAINING	-	-	-	-
JAIL TRAVEL	609	800	573	1,000
JAIL UTILITIES	17,910	19,000	14,567	19,000
JAIL GCIC	-	3,750	-	3,750
JAIL OTHER	-	-	-	-
JAIL INMATE MEDICAL CARE	14,365	20,000	10,373	20,000
JAIL FOOD FOR INMATES	35,416	31,500	28,317	36,000

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
SOLID WASTE				
SOLID WASTE POSTAGE	2,741	2,000	1,281	2,500
SOLID WASTE SUPPLIES	343	1,150	580	1,000
SOLID WASTE EXPENSES	6,614	4,000	7	-
LANDFILL MONITORING FEE	3,512	11,500	2,429	3,500
SOLID WASTE DISPOSAL	302,836	280,000	275,339	305,000
SOLID WASTE MISC	-	-	54	-

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
ROADS				
ROADS SALARY	185,868	252,505	151,355	258,000
ROADS PAYROLL TAX	16,663	19,317	13,690	19,400
ROADS RETIREMENT	-	-	-	-
ROADS EMPLOYEE INSURANCE	46,550	51,552	33,695	51,000
ROADS WORKERS COMPENSATION	-	-	-	-
ROADS ADVERTISING	795	100	137	200
ROADS COMMUNICATIONS	1,252	1,300	974	1,300
ROADS INTERNET	-	-	-	-
ROADS EQUIPMENT	-	-	33	-
ROADS FUEL (GASOLINE)	-	-	-	-
ROADS FUEL (DIESEL)	-	-	-	-
ROAD OFFICE SUPPLIES	10	850	-	-
ROADS POSTAGE	-	50	-	-
ROADS PROFESSIONAL SERVICES	16,651	15,000	26,140	15,000
ROADS REPAIR/PARTS/LABOR	-	-	11,705	12,000
ROADS SUPPLIES	639	-	1,110	1,000
ROADS TRAINING	-	800	150	800
ROADS TRAVEL	-	800	-	800
ROADS UTILITIES	3,654	3,600	3,246	3,500
ROADS CAPITAL OUTLAYS	311,820	-	8,569	300,000
ROADS Accident	4	-	-	-
ROADS BRIDGES	-	10,000	-	-
ROADS CAPITAL OUTLAYS	-	-	14,201	-
CATERPILLAR LEASE	8,464	16,927	14,106	17,000

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
HEALTH HUMAN SERVICES				
MIDDLE FLINT, HR,MR &SA	6,700	8,000	5,025	8,000
AGENCY ON AGING	-	-	-	-
MIDDLE FLINT PLAN & DEV.	11,680	7,000	4,871	-
SENIOR CITIZENS CENTER OP	-	-	-	-
LIBRARY	15,900	7,800	16,200	16,200
CHAMBER OF COMMERCE	1,800	1,800	21,800	1,800
HEALTH DEPARTMENT	-	-	12,500	-
HD PEST CONTROL	-	-	-	-
HD REPAIRS	2,746	-	5,335	-
HD SUPPLIES	212	-	258	-
HD UTILITIES	3,657	-	2,845	4,000
HD OPERATING FUNDS	50,000	-	37,500	50,000
DFCS	-	-	-	-
DFCS SALARIES	-	-	-	-
DFCS PAYROLL TAX	-	-	-	-
DFCS PEST CONTROL	-	-	-	-
DFCS REPAIRS	2,903	-	58	-
DFCS SUPPLIES	853	-	13	-
DFCS REPAIR	-	-	-	-
DFCS UTILITIES	3,551	-	2,925	3,500
DFCS CAPITAL OUTLAY	-	-	-	-
DFCS RENT	-	-	-	-
DFCS FOOD STAMPS	-	-	-	-
DFCS EBT	-	-	-	-
DFCS OPERATING FUNDS	3,000	-	2,500	3,000

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
RECREATION				
REC SALARY	25,567	28,583	16,383	23,500
REC PAYROLL TAX	2,043	2,187	1,341	1,800
REC RETIREMENT	-	-	-	-
REC EMPLOYEE INSURANCE	6,736	6,444	2,746	6,500
REC WORKERS COMPENSATION	-	-	-	-
REC ADVERTISING	25	50	222	250
REC COMMUNICATION	-	360	154	360
REC EQUIPMENT	6,635	4,000	3,517	4,000
REC FUEL	390	300	354	500
REC PEST CONTROL	-	150	-	-
REC DEPT POSTAGE	39	200	3	100
REC REPAIR	368	3,000	4,745	1,000
REC SUPPLIES	1,880	15,000	9,319	13,000
REC TRAINING	-	500	475	500
REC TRAVEL/MEALS/LODGING	-	500	43	500
REC UTILITIES	4,372	4,000	3,821	4,500
REC PROGRAMS	-	2,000	-	2,000
REC CAPITAL OUTLAY	14,207	3,500	1,200	5,000
REC OTHER	305	3,000	546	2,000
REC UNIFORMS & TROPHY	12,651	-	11,003	8,000

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
COUNTY EXTENSION				
COUNTY EXTENSION SALARIES	32,152	33,400	22,830	33,400
COUNTY EXTENSION PAYROLL TAX	1,978	2,555	1,630	2,600
COUNTY EXTENSION COMMUNICATION	2,176	2,000	1,897	2,000
EXTENSION PEST CONTROL	-	-	-	-
COUNTY EXTENSION REPAIR	26	1,500	53	1,000
COUNTY EXTENSION SUPPLIES	912	1,800	2,470	2,000
COUNTY EXTENSION TRAVEL	3,412	3,950	1,477	3,000
COUNTY EXTENSION UTILITIES	2,499	3,950	1,773	3,000
COUNTY EXTENSION RETIREMENT	5,689	4,800	2,584	5,600
OFFICE BLDG REPAIR	505	2,500	445	2,000
OFFICE BLDG SUPPLIES	1,465	1,200	1,022	1,000
OFFICE BLDG UTILITIES	-	7,000	27	2,600
Office BLDG Pest Control	-	-	-	-
ASC PEST CONTROL	-	-	-	-
ASCS REPAIR	26	1,000	645	1,000
ASCS UTILITES	3,652	1,000	3,065	3,800
GA. FORESTRY COMMISSION	17,421	18,500	17,421	18,500
ECONOMIC DEVELOPMENT				
VALLEY PARTNERSHIP JOINT DEV	8,754	8,500	8,797	9,100

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
BUILDING INSPECTION/ZONING	1,190	-	1,190	-
BI SALARY	16,267	31,879	25,462	43,000
BI PAYROLL TAX	2,451	2,439	2,063	3,300
BI RETIREMENT	-	-	-	-
BI EMPLOYEE INSURANCE	6,736	6,444	4,942	6,700
BI ADVERTISING	100	700	-	700
BI COMMUNICATION	431	400	334	400
BI DUES	125	375	135	300
BI FUEL (GAS)	1,784	2,100	540	2,000
BI POSTAGE	10	100	57	100
BI PROFESSIONAL SERVICES	1,900	12,000	820	5,000
BI REPAIR/PARTS	1,317	700	368	500
BI OFFICE SUPPLIES	2,288	700	823	1,000
BI TRAINING	30	500	820	1,000
BI TRAVEL/MEAL	-	1,050	82	1,000
BI Miscellaneous	-	1,450	-	-
BI CAPITAL OUTLAY	21,627	150	-	-
OTHER				
Airport Improvements	228	10,000	-	-
Operating Contingency	-	-	-	16,245
Total Expenses	3,732,182	3,935,480	3,917,399	4,101,755



Marion County Board of Commissioners

Fiscal Year 2017 Proposed Budget

Water Enterprise Fund

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
Water Enterprise Fund Revenues				
Water Utility Fees	938,392	707,291	811,022	930,000
Other Utility Fees	56,745	25,000	-	15,000
Transfer From General Fund	-	-	-	5,308
Miscellaneous Fees	-	1,500	12,412	-
Total Revenues	**995,137**	**733,791**	**823,434**	**950,308**

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
Water Enterprise Fund Expenses				
Auditing and Accounting	-	4,000	-	3,800
Legal Services	4,600	1,800	3,000	1,710
Salary	163,318	181,000	172,269	185,525
Payroll Tax	13,064	13,000	13,756	13,914
Retirement	-	185,000	-	175,750
Employee Health insurance	36,193	33,400	39,728	31,730
Workers Compensation	-	8,800	-	8,360
Unemployment Insurance	-	15,000	-	14,250
Liability Insurance	-	25,000	-	23,750
Advertising	-	1,000	-	950
Communications	4,755	5,000	4,590	4,750
Dues and Fees	15,577	5,000	815	4,750
Internet	-	-	-	-
Office Expense	2,938	7,000	7,372	6,650
Postage	11,324	3,000	7,765	2,850
Professional Services	353,055	10,000	97,831	9,500
Uniforms	-	-	2,136	-
Software Maintenance	2,087	4,000	-	3,800
Repair	15,844	25,000	14,599	23,750
Fuel	12,843	-	8,574	-
Supplies	116,317	25,000	105,212	23,750
Training	-	3,000		2,850
Travel	6,110	9,000	1,170	8,550
Utilities	107,272	-	104,960	45,000
Bank Charges/Returned Checks	-	-	2,064	-
Refunds	-	-	1,835	-
Miscellaneous Expenses	4,284	1,700	1,041	1,615

	2015 Actual	2016 Budget	2016 Actual	2017 Proposed Budget
Reserve Funds	-	19,000	-	18,050
Debt Service	-	337,104	-	-
Debt Service - USDA 1	-	-	-	27,528
Debt Service - USDA 2	-	-	-	2,892
Debt Service - USDA 3	-	-	-	31,056
Debt Service - USDA 4	-	-	-	67,368
Debt Service - USDA 5	-	-	-	118,740
Debt Service - GEFA 1	-	-	-	35,052
Debt Service - GEFA 2	-	-	-	-
Debt Service - AMERIS	-	-	-	52,068
Capital Outlay	-	400	-	-
Operating Contingency	-	-	-	-
Total Expenses	**869,581**	**922,204**	**588,716**	**950,308**



Marion County Board of Commissioners

Fiscal Year 2017 Proposed Budget

SPLOST & TSPLOST Funds

	2016 Budget	2017 Proposed Budget
TSPLOST Revenues		
TSPLOST Fund Balance Forward	-	1,790,977
TSPLOST Revenues	-	340,000
Total Revenues	-	**2,130,977**
TSPLOST Expenses		
Reserve for Fund Balance	-	1,530,977
Road Department - Fuel	-	40,000
Road Department - Repairs & Maintenance	-	40,000
Road Department - Supplies	-	-
Road Department - Tractor & Mower	-	65,000
Road Department - Vehicles	-	55,000
CDBG Match	-	300,000
LMIG Match	-	100,000
Total Expenses	-	**2,130,977**

	2016 Budget	2017 Proposed Budget
SPLOST Revenues		
SPLOST Fund Balance Forward	300,000	619,889
SPLOST Revenues	456,000	375,000
Total Revenues	**756,000**	**994,889**
SPLOST Expenses		
City of Buena Vista (33.3%)	151,848	125,000
EMS - Ambulance	-	127,000
EMS - Medical Supplies	19,000	45,000
Reserve for Fund Balance	-	270,139
Road Department - Fuel	50,000	-
Road Department - Repairs & Maintenance	65,000	-
Road Department - Supplies	28,000	-
Road Department - Tractor & Mower	-	-
Road Department - Vehicle	-	-
Sheriff - Jail Renovation	20,000	20,000
Sheriff - Vehicle	-	24,000
Water Department - Supplies	45,000	-
Water Department - Tank Maintenance & Rehab	23,000	360,000
Water Department - Vehicle	25,000	23,750
Total Expenses	**426,848**	**994,889**