Marion County
Board of Commissioners

Operating Budget
2018

Monday, December 12, 2017

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) 2018 Proposed Budget and Five (5) Year Capital Improvement Plan. 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 2018 Proposed Operating Budget of $5.03 million covers the General Fund and Water Enterprise Fund. This is an overall decrease of over the 2017 Adopted Budget which was $5.05 million. The 2018 budget represents no anticipated increase in the county's millage rate for Maintenance and Operations for FY 2018.

Budget Process

The FY 2018 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. Additionally, the Capital Improvements Plan, which is the backbone of the Board's priorities and fiscal appropriations portion was presented to the Board during the August 8th Board meeting.

Administrative staff at all levels worked directly with 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.

General Fund Expenditures by Department

	2015 Actual	2016 Adopted Budget	2017 Actual	2017 Budget	2018 Budget	2017 Budget v. 2018 Budget
General Fund Expenses						
Tax Assessor	158,580	189,667	147,671	153,075	147,998	-3.3%
Commissioner's Office	499,620	568,500	983,273	597,700	606,807	1.5%
Tax Commissioner	128,312	130,706	146,437	144,350	146,757	1.7%
Elections	67,728	123,778	75,962	76,650	131,718	71.8%
District Attorney	17,500	17,500	17,500	17,500	17,500	0.0%
Public Defender	24,852	11,850	13,656	15,000	15,000	0.0%
Magistrate	33,439	40,126	32,698	36,175	38,995	7.8%
Probate	100,603	99,723	96,379	107,400	109,922	2.3%
Clerk of Superior Court	145,575	181,348	133,915	182,125	178,467	-2.0%
Fire Services	48,236	49,300	16,400	49,300	49,300	0.0%
Coroner	10,697	11,350	11,419	14,050	13,936	-0.8%
E-911 (Subsidy)	25,572	26,580	32,173	33,000	37,503	13.6%
Emergency Medical Services	527,340	537,557	456,798	573,600	518,117	-9.7%
Emergency Management	30,321	10,658	8,438	10,675	31,046	190.8%
Sheriff (Civil & Patrol)	415,877	485,533	454,990	431,450	444,282	3.0%
Sheriff (Detention)	273,199	516,991	402,478	335,750	350,962	4.5%
Solid Waste	316,045	298,650	279,768	312,000	305,479	-2.1%
Roads & Bridges	592,369	372,800	1,370,974	680,000	668,271	-1.7%
Health & Human Services	35,301	15,000	76,969	68,500	83,918	22.5%
Library	15,900	7,800	8,100	16,200	16,200	0.0%
Recreation & Parks	75,219	73,773	107,798	73,510	79,878	8.7%
Extension Office	48,844	53,955	38,005	52,600	46,554	-11.5%
Economic Development	10,554	10,300	10,539	10,900	10,900	0.0%
Facilities Management	24,012	31,050	18,322	29,000	26,128	-9.9%
Building/Zoning/Code Enforcement	55,066	60,986	54,303	65,000	54,355	-16.4%
Operating Contingency	-	-	-	16,245	24,308	49.6%
Total Expenses	**3,680,764**	**3,925,480**	**4,994,965**	**4,101,755**	**4,154,300**	**1.3%**

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 2018 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
- Pursue/maximize alternative revenues sources (grants, state programs, private sources of revenue)
- 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, department reorganization and public/private partnerships
- Review of fees and charges for service
- Review of existing contracts and purchasing protocols
- Pursue targeted investment in Capital improvements to reduce operating costs through SPLOST and TSPLOST projects. *(additional tables attached)*

- Reward higher performing employees via a merit based composition increase plan

Revenues/Tax Rate/Charges for Service

In 2018 the proposed millage rate is projected to remain consistent for the maintenance and operations of county functions. The FY 2018 proposed budget represents no recommended changes to the 2017 adopted millage rate. Total property tax revenues are projected to decrease slightly from 2017 to 2018. Only slight growth in predicted in sales tax revenues for 2018. The majority of general revenue sources are projected stay the same or decrease slightly. These trends are conservatively reflected in the FY 2018 revenue estimates.

Local Option Sales Tax (LOST), Special Local Option Sales Tax (SPLOST) and Transportation Local Option Sales Tax (TSPLOST) are all estimated to trend upward slightly from the previous budget year. Staff has estimated for FY 2018:

- LOST revenue to be $269,000, compared to $252,000 in the FY 2017 Budget.
- SPLOST revenue to be $412,000, compared to $375,00 in the FY 2017 Budget.
- TSPLOST revenue to be $350,000, compared to $340,000 in the FY 2017 Budget.

County Staff and Georgia rural water has completed a Business Plan and Rate Analysis be for the County Water System. With debt service is still roughly 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 continue to meet the needs of the system's customers. Staff will present a phase-in approach during FY 2018. Currently water system revenue estimates are based on the existing rate structure.

As was the case in the FY 2017 Budget, the FY 2018 budget will include a transfer of $100,000 from the 25% local discretionary portion of the TPLOST for the purposes of funding the procurement of fuel for the Road Department Operations. This transfer may not be necessary if the Board decides to move to contract operation during the 2018 Fiscal Year.

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
- Increase in funding for the County Airport for capital projects
- Award of Community Development Block Grant (CDBG) and Georgia Transportation Infrastructure Bank (GTIB) funds

All other revenue sources are estimated to remain stable or decrease slightly between the 2017 and 2018 fiscal years.

Expenditure Challenges

Fiscal Year 2018 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:

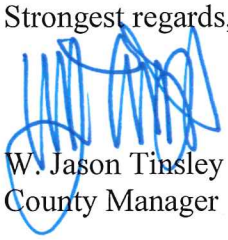
1. The continued provision of health insurance benefits for County employees. In FY 2015 and 2016 the County was fortunate to not have any substantial increases in the cost of employee's health benefits. 2017 required a slight increase along with a change to the plan dealing with prescription coverage. The 2018 proposed budget assumes a 5% 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. The FY 2018 Budget includes a contingency reserve of $24,308 and is is intended to provide the County with increased levels of cash reserves (if unused) at the end of FY 2018.
3. The FY 2018 proposed budget provides for merit increases up-to 2.5%. Each employee will be considered for an increase based on their annual performance evaluation.
4. No additional full-time positions or part-time are included in the 2018 proposed budget.

Conclusion

The 2018 Operating Budget and Five (5) Year Capital Improvement Plan is a document 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 2018 Proposed Budget and Five (5) Year Capital Improvement Plan 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,



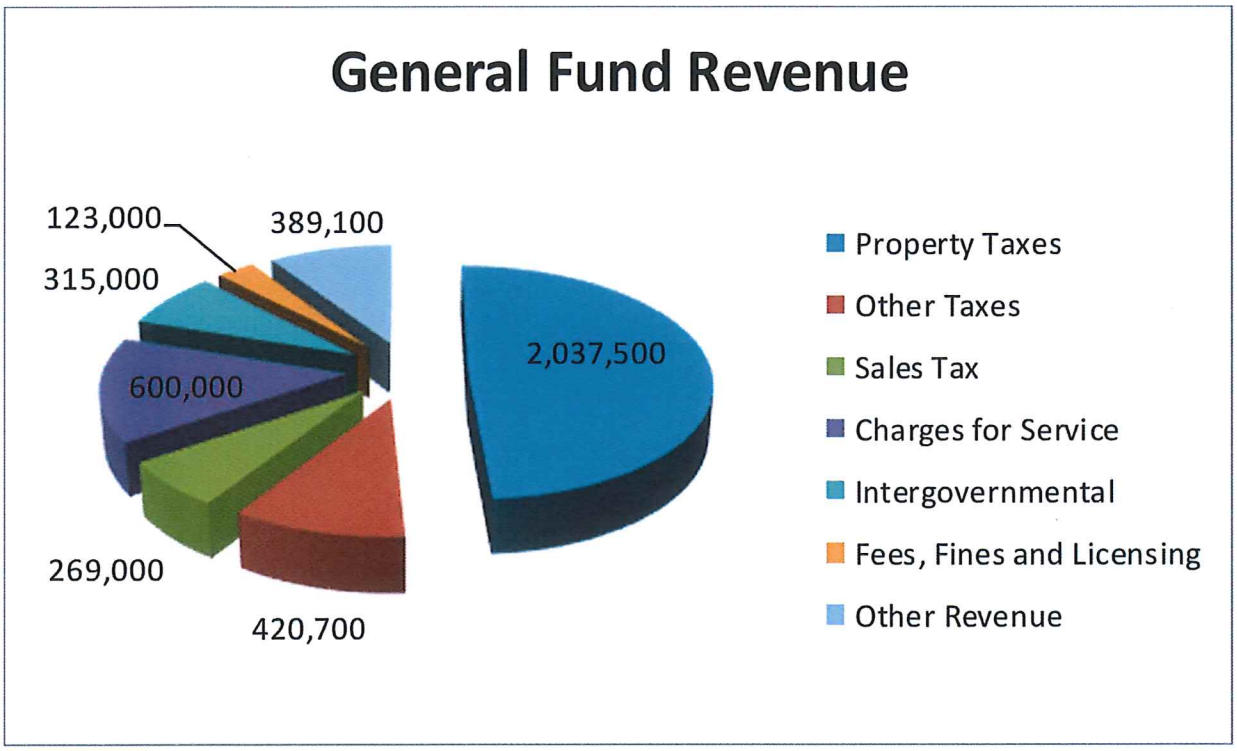
W. Jason Tinsley
County Manager

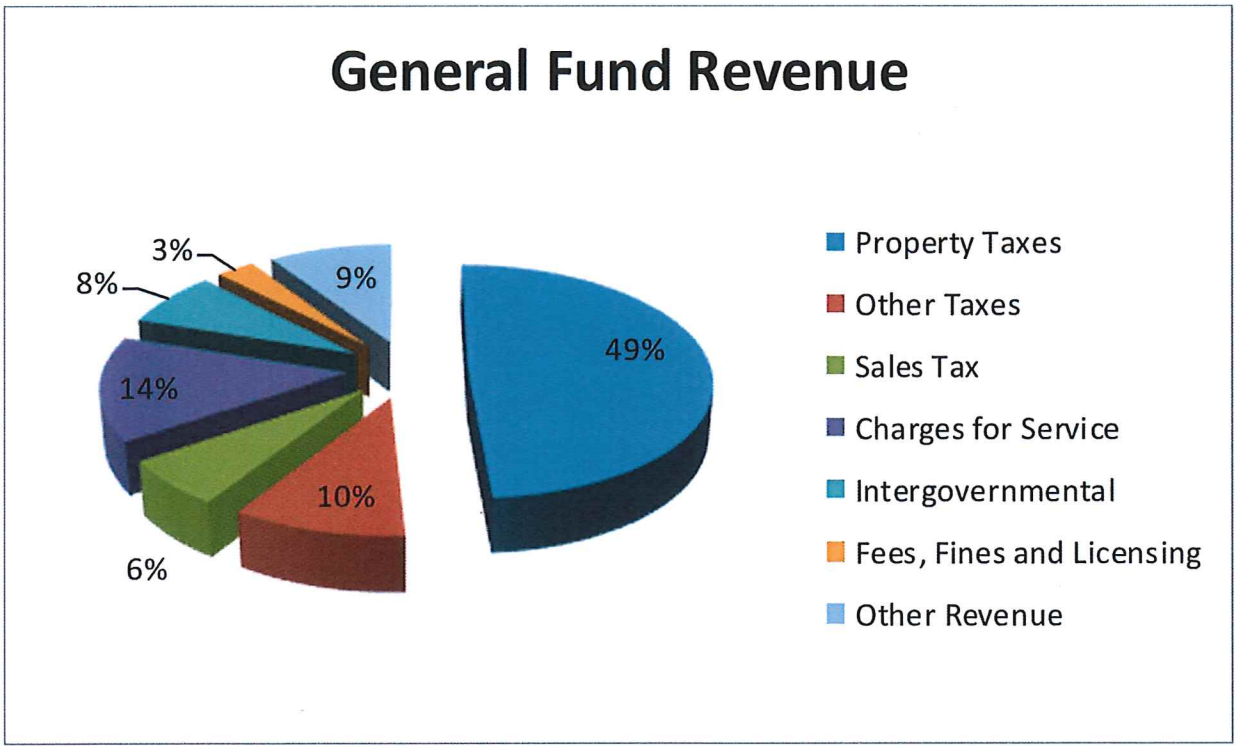


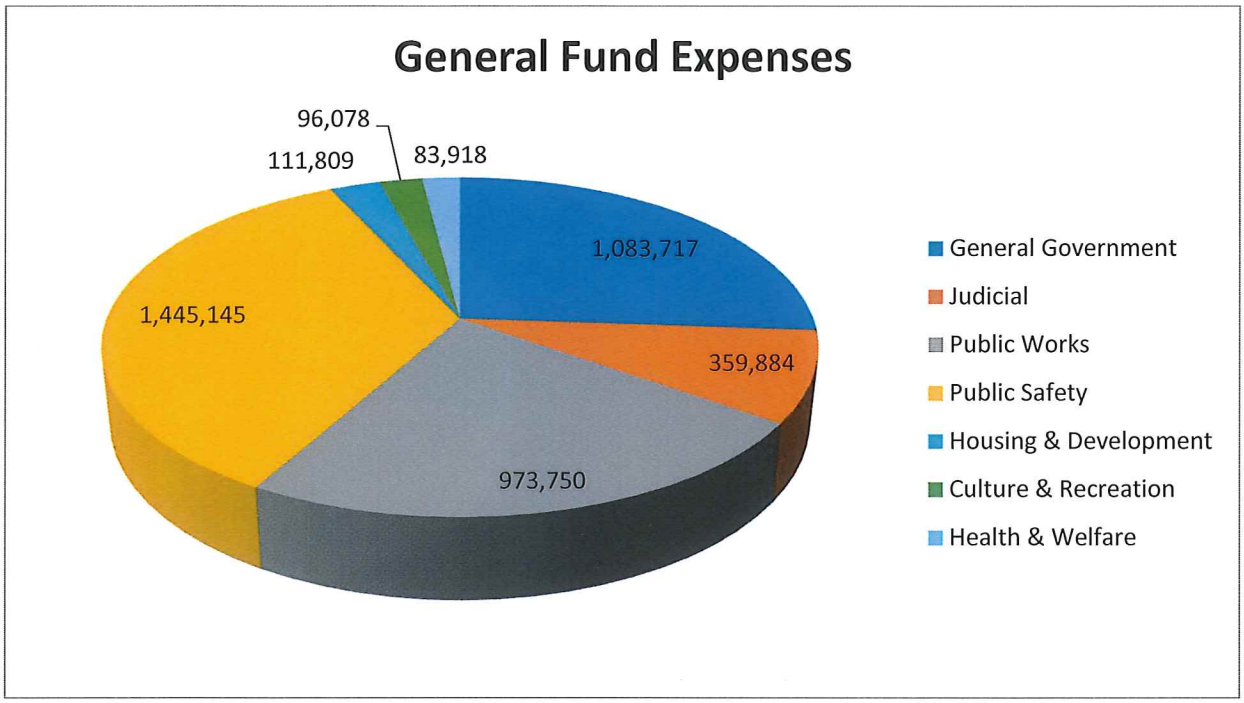
Marion County Board of Commissioners

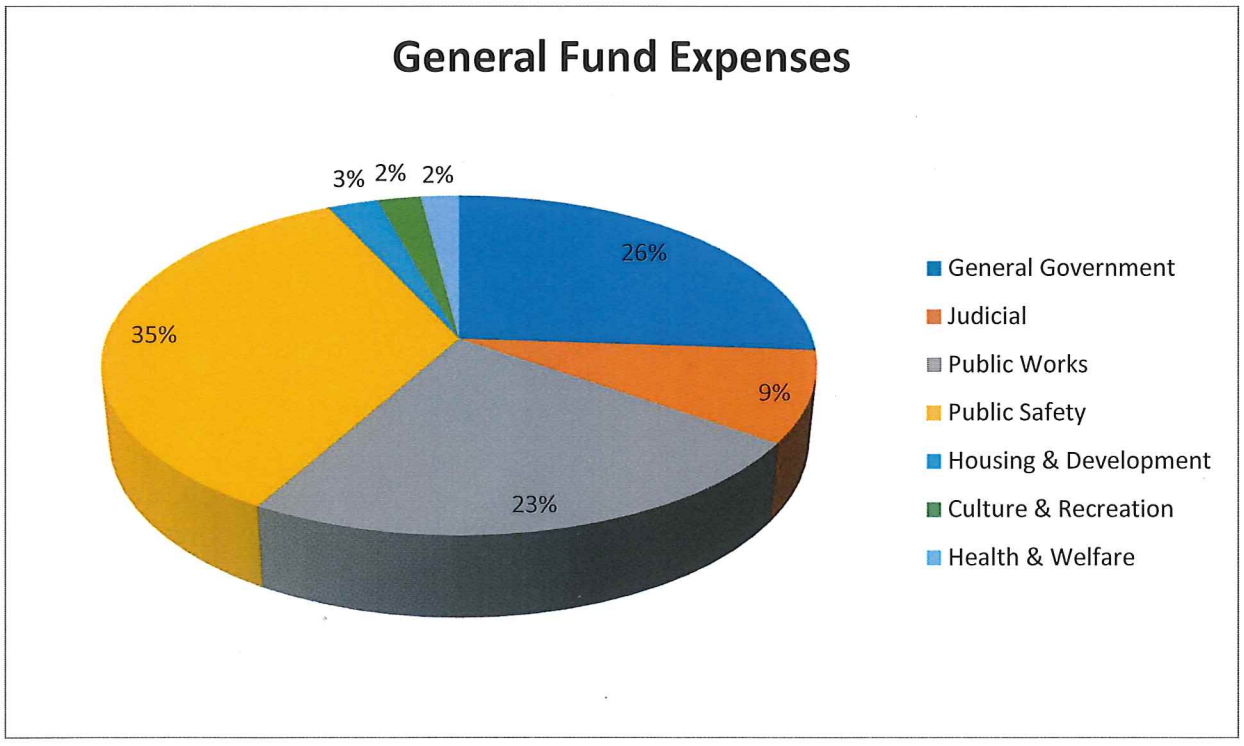
2018 Budget

General Fund Summary


General Fund Revenue
123,000
389,100
315,000
600,000
269,000
420,700
2,037,500
Property Taxes
Other Taxes
Sales Tax
Charges for Service
Intergovernmental
Fees, Fines and Licensing
Other Revenue


General Fund Revenue
3%
8%
9%
14%
10%
6%
49%
Property Taxes
Other Taxes
Sales Tax
Charges for Service
Intergovernmental
Fees, Fines and Licensing
Other Revenue


General Fund Expenses
96,078
111,809
83,918
1,083,717
1,445,145
359,884
973,750
General Government
Judicial
Public Works
Public Safety
Housing & Development
Culture & Recreation
Health & Welfare


General Fund Expenses
3%
2%
2%
26%
35%
9%
23%
General Government
Judicial
Public Works
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Health & Welfare

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Marion County Board of Commissioners

2018 Budget

General Fund

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
General Fund Revenues					
Property Tax	-	-	-	-	
Real Property Tax - Current Year	261,048	1,095,900	1,127,000	132,407	1,125,000
Real Property Tax - Prior Years	-	25,000	-	-	-
Property Tax Digest - Prior Years	1,148,330	430,000	333,000	198,927	345,000
Property Not on Digest	-	-	-	-	-
Public Utility	-	45,000	-	-	45,000
Penalty and Interest	38,334	-	35,000	25,801	35,000
Mobile Home	38,989	35,000	35,000	33,994	39,000
Mobile Home - Prior Year	28,252	10,000	30,000	37,460	37,500
Mobile Home Not on Digest	-	-	-	-	-
Timber Tax	30,675	34,000	31,000	23,109	25,000
Railroad Taxes	5,563	5,600	5,500	-	5,500
Franchise Tax	1,456	3,000	1,300	1,330	1,500
Forrest Land Protection Act Grant	472	175,000	192,000	209,807	209,000
Heavy Equipment	-	-	-	-	-
Motor Vehicle Taxes	190,390	195,000	180,000	127,254	170,000
Tag Fees and Penalties	25,925	30,000	25,000	18,719	25,000
State, School, City Commissions	87,503	30,000	80,000	32,222	32,000
State, School, City Commissions - Prior Years	-	53,000	-	-	54,000
Tax Commissioner - Other	19,675	103,500	10,000	8,207	10,000
Sales and Use Tax (LOST)	213,864	30,000	252,000	246,929	269,000
Insurance Premium Tax	343,191	315,000	375,000	-	375,000
Alcoholic Beverage Excise Tax	39,101	43,000	39,000	9,680	39,000
Business Licensing	1,005	1,000	1,005	689	1,000
Alcoholic Beverage Excise Licensing	-	-	-	900	-
Beer Licensing	900	1,000	1,000	-	1,000
Wine Licensing	1,050	750	1,000	-	1,000
Financial Institution Business License Tax	6,665	6,700	22,000	990	6,700
Pawn Shop Licensing	250	250	250	-	250
Building Permits	12,587	15,000	13,000	10,554	13,000
Inspection Fees	-	-	1,000	-	1,000
Mobile Home Permits	2,700	3,000	3,000	1,300	2,200
Zoning Fees	-	1,500	-	-	1,000
Outdoor Permits	6,000	10,625	4,000	2,200	4,000
Electric permits	2,825	2,500	3,000	1,350	2,200
Grants	8,490	-	-	-	-
Federal Grants	-	-	-	-	-
Local Maintenance and Improvement Grants (LMIG)	288,773	-	300,000	-	315,000
Emergency Management Grant	-	5,000	5,000	5,500	5,500
Other Revenue	63,363	-	-	523,425	-

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
Election Fees	-	-	-	-	-
Qualifying Fees	-	10,000	-	-	3,300
Tax Assessor Copies	3	150	100	-	50
Sale of Maps	-	502	100	-	50
Contract Work - Roads	5,913	8,500	5,000	11,703	6,000
Other Charges For Services	-	-	-	-	-
Juvenile Court Fees	528	1,500	1,000	643	750
Superior Court Fees	26,694	35,000	28,000	17,709	25,000
Zoning /Ordinance Violations	-	2,656	450	300	500
Real Estate Transfer Tax	3,036	6,000	3,000	3,025	3,300
Intangible Recording Tax	14,482	15,500	15,000	9,478	11,000
Clerk of Court Fines	18,013	20,000	6,000	3,221	16,000
Clerk of Court Copies	4,834	4,700	8,000	4,081	4,500
Magistrate Fines	12,105	7,500	8,000	4,844	7,000
Traffic Fines	50,364	58,000	50,000	38,568	45,000
Probate Fees	11,456	11,000	10,000	9,772	10,000
Sheriff's Fees	43,169	40,000	42,000	23,431	38,000
Detention Housing Fees	7,358	10,000	7,000	4,725	5,500
Other Court Fees	4,550	-	-	-	-
Ambulance Fees	265,877	310,000	295,000	201,945	270,000
Transfer from Hospital Authority	18,000	18,000	82,000	13,500	18,000
Transfer from TSPLOST	-	-	-	-	100,000
EMS Grants	-	-	-	1,762	-
EMS Mutual Aid	-	-	-	-	-
Emergency Management Grants Other	11,000	-	-	-	-
Recreation Registration Fees	10,139	11,000	15,000	12,709	12,500
Recreation Sponsorships	6,600	7,000	6,600	7,191	6,600
Recreation T-Shirt Sales	3,125	3,500	3,200	2,847	2,700
Recreation Rental Fees	570	600	500	-	500
Recreation Tournament Fees	-	-	-	-	-
Recreation Grants	5,000	-	5,000	5,000	5,000
Recreation Other	4,190	1,000	1,500	600	1,000
Rent - Department of Family & Children Services	22,240	23,402	22,000	17,551	22,000
Rent - Middle Flint Behavioral	-	-	-	-	-
Rent - USDA	6,162	6,722	6,700	3,921	6,700
Rent - County Airport	-	-	-	-	-
Interest	2,539	2,000	6,000	7,182	7,000
Garbage Fees	375,345	275,400	350,000	246,404	330,000
Sale of Scrap Items	-	-	-	-	-
Sale of County Maps	-	-	-	-	-
Other Income	18,060	-	10,000	4,275	1,000

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
Water Department Reimbursement	-	36,000	-	-	-
Sale of Fixed Assets	-	-	10,000	-	-
Sale of Confiscated Property	-	-	-	-	-
Total Revenues	3,818,725	3,630,956	4,102,205	2,309,141	4,154,300

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
General Fund Expenses					
TAX ASSESSORS					
TA SALARIES	79,063	83,739	81,040	73,002	83,621
TA PAYROLL TAX	2,911	6,406	2,900	3,628	6,397
TA RETIREMENT	-	-	-	-	-
TA BOARD SALARY	3,048	3,000	3,200	3,048	3,000
TA BOARD TRAINING	975	2,000	1,000	506	750
TA EMPLOYEE INSURANCE	16,117	12,888	16,400	12,265	13,380
TA WORKERS COMPENSATION	-	-	-	-	-
BOE Training	-	-	-	-	-
TA ADVERTISING	87	500	400	40	300
TA COMMUNICATION	1,592	1,500	1,450	1,361	1,450
TA DUES & FEES	-	150	150	-	150
TA--EQUIPMENT RENTAL	3,982	2,774	2,800	2,709	2,800
TA INTERNET	-	-	-	-	-
TA FUEL	208	1,400	1,000	29	800
TA OFFICE EXPENSE	2,009	8,560	6,000	1,726	2,000
TA PEST CONTROL	-	-	-	-	-
TA POSTAGE	110	2,000	2,000	335	400
TA PROFESSIONAL SERVICES	40,920	56,000	25,000	38,939	15,000
TA REPAIRS/PARTS/LABOR	454	1,000	1,000	1,169	1,000
TA SUPPLIES	752	750	735	3,432	5,000
TA TRAINING	1,670	2,750	4,000	1,145	2,750
TA TRAVEL	4,213	4,000	4,000	4,150	4,200
TA UTILITIES	-	-	-	-	-
TA Misc	-	250	-	-	-
TA CAPITAL OUTLAY (VEHICLE)	-	-	-	-	-
TA BOARD TRAVEL/MEALS/LODGIN	-	-	-	-	-
TAX ASSESSOR--GIS MAP	-	-	-	-	-
TA -Equipment	469	-	-	188	5,000

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
COMMISSIONERS OFFICE					
AUDIT & ACCOUNTING	32,050	27,000	32,000	34,942	35,000
LAW-LEGAL SERVICE	600	13,000	13,000	12,744	13,000
GENERAL GOV- COMMISSION OFFICE	-	-	-	-	-
PAYROLL ADJUSTMENT	-	-	-	-	-
SUTA TAX	-	-	-	-	-
COMM SALARIES	146,165	142,157	175,000	181,861	208,313
COMM PAYROLL TAX	3,087	10,875	13,200	354,358	15,936
ACCG RETIREMENT	39,156	31,930	61,000	106,729	41,500
COMM 401K	-	-	-	-	-
COMM EMPLOYEE INSURANCE	10,780	12,888	13,000	11,211	14,630
WORKMAN'S COMP	126,557	73,000	113,000	89,250	100,000
COMMISSIONERS BONDS	1,512	900	1,500	882	1,500
INSURANCE PREMIUM	50,506	86,000	53,000	82,086	83,000
Insurance Deductible--Law Enf	-	-	-	-	-
COMM ADVERTISING	656	800	800	226	500
COMM COMMUNICATION	8,397	6,300	6,300	7,147	7,797
COMM DUES & FEES	2,028	2,500	2,500	28,821	2,500
COMM INTERNET	-	-	-	171	-
COMM RENTAL EQUIPMENT	-	2,000	2,000	2,678	2,922
COMM FUEL	2,468	3,400	3,400	627	3,500
COMM OFFICE-EXPENSES	2,881	3,000	3,000	5,060	3,000
COMM POSTAGE	1,002	1,750	2,000	971	1,800
COMM PROFESSIONAL SERVICES	23,781	20,000	24,000	10,803	15,000
COMM REPAIR	1,510	2,500	2,500	1,192	2,000
COMM SUPPLIES	3,410	2,000	2,000	3,838	2,500
COMM TRAINING	1,825	4,500	4,500	3,030	4,000
COMM TRAVEL/MEALS/LODGING	2,514	6,000	6,000	5,447	6,000
COMM UTILITIES	19,659	18,000	13,000	19,781	21,579
COMM JANITORIAL	18,858	17,000	17,000	18,635	20,329
COMM CAPITAL OUTLAYS	43	79,000	33,000	60	-
Goodwill	-	1,000	-	-	-
COMM MISC	177	1,000	1,000	723	500

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
TAX COMMISSIONER					
TC SALARY	86,984	90,263	98,500	87,325	100,027
TC PAYROLL TAX	5,887	6,905	6,700	6,046	7,652
TC RETIREMENT	-	-	-	-	-
TC EMPLOYEE INSURANCE	11,825	12,888	13,200	12,080	13,178
TC INSURANCE & BONDS	122	150	150	122	150
TC ADVERTISING	1,791	1,500	1,500	4,243	1,500
TC COMMUNICATION	747	800	1,000	817	1,000
TC DUES & FEES	200	300	300	-	300
TC INTERNET	-	-	-	-	-
TC EQUIPMENT	1,071	350	-	-	4,000
TC OFFICE EXPENSE	594	900	1,000	3,895	1,200
TC POSTAGE	3,237	4,200	4,000	2,002	3,000
TC PROFESSIONAL SERVICES	12,184	8,000	13,000	11,448	8,000
TC Repair	-	400	-	11,883	1,000
TC SUPPLIES	2,391	1,750	3,000	3,185	3,000
TC TRAINING	330	800	800	505	750
TC TRAVEL/LODGE/MEAL	949	1,500	1,200	1,598	2,000
TC UTILITIES	-	-	-	778	-
TC CAPITAL OUTLAYS	-	-	-	-	-
TC OTHER	-	-	-	510	-

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
COURTHOUSE				-	
CH SALARIES	-	-	-	-	
CH PAYROLL TAXES	-	-	-	-	
CH PEST CONTROL	-	250	500	-	500
CH REPAIRS AND MAINTENANCE	7,767	5,000	5,000	5,228	10,000
CH SUPPLIES	957	1,500	1,500	740	1,000
CH UTILITIES	9,009	11,000	11,000	6,041	6,919
CH JANITORIAL	631	600	600	651	650
CH CAPITAL OUTLAYS	-	-	-	-	-
CH OTHER	-	-	-	-	-
CH SECURITY	-	-	-	-	-

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
BOARD OF ELECTIONS					
ELECTIONS	-	-	-	-	
ELECTIONS SALARY	36,592	41,097	42,000	37,359	42,793
BD OF ELECTIONS SALARY	2,498	4,500	4,500	2,489	3,000
ELECTIONS PAYROLL TAX	2,581	3,488	3,550	2,198	3,434
ELECTIONS RETIREMENT	-	-	-	-	-
ELECTION EMPLOYEE INSURANCE	6,636	6,444	6,600	5,491	5,991
ELECTION POLL WORKERS	-	12,000	-	3,089	15,000
ELECTION---ELECTION EXPENSE	-	3,799	-	-	5,000
ELECTIONS ADVERTISING	140	400	200	368	1,000
ELECTIONS COMMUNICATIONS	4,092	3,700	4,000	5,338	3,700
ELECTIONS DUES & FEES	150	250	250	60	150
ELECTIONS INTERNET	-	-	-	-	-
ELEC FUEL	241	300	250	-	-
ELECTION OFFICE EXPENSE	802	1,000	1,000	5,245	3,000
ELECTIONS POSTAGE	1,195	2,000	1,300	564	2,000
ELECTIONS PROFESSIONAL	5,728	35,000	6,000	6,649	35,000
ELECTIONS REPAIRS	170	500	500	1,708	2,500
ELECTION SUPPLIES	593	1,500	1,500	768	2,500
ELECTIONS TRAINING	3,000	2,000	2,000	1,750	1,350
ELECTIONS TRAVEL/MEALS/LODGE	3,310	2,300	2,000	2,734	1,800
ELECTIONS UTILITIES	-	500	1,000	153	500
ELECTIONS-CAPITAL OUTLAY	-	-	-	-	-
ELECTIONS RENT	-	-	-	-	-
ELECTIONS EQUIPMENT MAINT	-	3,000	-	-	3,000

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
JUDICAL					
DIST. ATTORNEY	17,500	17,500	17,500	17,500	17,500
Public Defender	24,852	11,850	15,000	13,656	15,000
PROFESSIONAL SERVICES	-	-	-	-	-
SUPPLIES	-	-	-	-	-

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
MAGISTRATE					
MAGISTRATE SALARY	29,097	27,759	31,000	25,971	29,749
MAGISTRATE PAYROLL TAX	889	2,124	1,000	728	2,276
MAGISTRATE RETIREMENT	-	-	-	2,746	2,995
MAGISTRATE EMPLOYEE INSURANCE	-	6,444	-	-	-
MAGISTRATE WORKMAN'S COMP	-	-	-	-	-
MAGISTRATE ADVERTISING	-	-	-	-	-
MAGISTRATE COMMUNICATION	-	-	-	211	-
MAGISTRATE DUES & FEES	30	250	250	230	250
MAGISTRATE INTERNET	-	-	-	-	-
MAGISTRATE EQUIPMENT	225	-	225	225	225
MAGISTRATE OFFICE EXPENSE	225	400	200	137	200
MAGISTRATE POSTAGE	243	350	400	294	400
MAGISTRATE PROFESSIONAL SERVIC	-	-	-	31	-
MAGISTRATE SUPPLIES	758	400	600	567	600
MAGISTRATE TRAINING	1,587	1,400	1,500	755	1,300
MAGISTRATE TRAVEL	385	1,000	1,000	803	1,000
MAGISTRATE UTILITIES	-	-	-	-	-
MAGISTRATE CAPITAL OUTLAYS	-	-	-	-	-

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
PROBATE					
PROBATE SALARY	78,758	82,418	84,400	78,278	85,394
PROBATE PAYROLL TAX	7,546	6,305	6,700	7,663	6,533
PROBATE RETIREMENT	-	-	-	-	-
PROBATE EMPLOYEE INSURANCE	6,736	-	6,700	2,746	2,995
PROBATE WORKERS COMPENSATION	-	-	-	-	-
Wages in Lieu of Insurance	-	-	-	-	-
PROBATE ADVERTISING	192	-	-	35	100
PROBATE COMMUNICATIONS	2,302	2,000	2,000	2,047	2,100
PROBATE DUES & FEES	200	500	500	300	500
PROBATE INTERNET	-	-	-	-	-
PROBATE EQUIPMENT	-	2,000	-	-	-
PROBATE OFFICE EXPENSE	602	1,000	1,000	73	6,000
PROBATE POSTAGE	362	650	700	294	500
PROBATE PROFESSIONAL SERVICES	205	-	-	299	300
PROBATE REPAIRS	-	200	-	138	500
PROBATE SUPPLIES	1,556	2,300	3,000	1,587	2,500
PROBATE TRAINING	350	900	1,000	510	1,000
PROBATE TRAVEL	1,795	1,450	1,400	2,411	1,500
PROBATE UTILITIES	-	-	-	-	-
PROBATE CAPITAL OUTLAYS	-	-	-	-	-

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
CLERK OF SUPERIOR COURT					
CSC SALARIES	87,878	95,864	99,000	81,236	93,052
CSC PAYROLL TAX	6,770	7,334	7,700	5,430	7,118
CSC RETIREMENET	-	-	-	-	-
CSC EMPLOYEE INSURANCE	-	-	900	4,924	5,372
BOE SALARY	800	400	400	300	400
BOE TRAINING	1,075	250	500	-	500
BOE TRAVEL/LODGE/MEAL	695	800	800	1,332	1,000
CSC BONDS	-	525	525	525	525
CSC ADVERTISING	163	275	300	453	300
CSC COMMUNICATIONS	1,121	1,400	1,400	799	1,200
CSC DUES AND FEES	100	600	600	150	500
CSC INTERNET	-	-	-	-	-
CSC EQUIPMENT RENTAL	153	-	-	-	-
CSC OFFICE EXPENSE	120	1,000	1,000	73	1,000
CSC POSTAGE	947	1,000	1,000	952	1,000
CSC PROFESSIONAL SERVICES	3,414	5,500	3,500	193	2,500
CSC SUPPLIES	5,029	3,900	4,000	5,100	5,000
CSC TRAINING	800	600	1,000	950	1,000
CSC TRAVEL	2,044	1,900	1,500	2,055	2,000
CSC UTILITIES	-	-	-	-	-
CSC CAPITAL OUTLAYS	-	-	-	-	-
CSC DISTRICT ATTORNEY	-	18,000	18,000	-	18,000
CSC COURT REPORTER	11,896	10,000	10,000	10,097	10,000
CSC INDIGENT DEFENSE	-	3,000	3,000	-	3,000
CSC JUDGES	15,000	14,000	15,000	13,750	15,000
CSC JUVENILE COURT	1,752	3,000	3,000	5,272	3,000
CSC COURT & JURY SALARY	5,780	7,000	6,000	252	5,000
CSC COURT COST	40	5,000	3,000	75	2,000

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
PUBLIC SAFETY					
VFD CALL BASED COMPENSATION	-	-	14,400	-	8,200
FIREFIGHTER CANCER INSURANCE	-	-	-	-	6,200
OAKLAND	4,815	4,800	2,400	2,400	2,400
TAZEWELL	4,800	4,800	2,400	2,400	2,400
DRANEVILLE	4,800	4,800	2,400	2,400	2,400
DOYLE	4,800	4,800	2,400	2,400	2,400
BROWN SPRINGS	4,800	4,800	2,400	2,400	2,400
FT. PERRY	4,800	4,800	2,400	2,400	2,400
Buena Vista VFD	2,000	2,000	2,000	2,000	2,000
CORONER	-	-	-	-	-
CORONER SALARY	5,778	1,818	6,000	7,098	7,000
CORONER SPECIAL INVESTIGTION	-	2,650	2,000	-	1,000
CORONER PAYROLL TAX	221	342	400	366	536
CORONER RETIREMENT	-	-	-	-	-
CONONER COMMUNICATIONS	236	540	500	300	500
CORONER DUES	225	450	450	-	450
CORONER PROFESSIONAL SERVICES	1,100	1,200	1,200	750	1,200
CORONER SUPPLIES	53	750	500	245	400
CORONER TRAINING	2,810	2,000	2,000	2,118	2,100
CORONER TRAVEL	274	1,600	1,000	542	750
E-911	25,572	26,580	33,000	32,173	37,503

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
EMS					
EMS SALARY	387,370	403,245	413,000	317,537	363,724
EMS PAYROLL TAX	23,882	30,848	32,000	19,887	27,825
EMS RETIREMENT	-	-	-	-	-
EMS EMPLOYEE INSURANCE	36,405	38,664	39,000	40,086	43,731
EMS WORKER'S COMPENSATION INS.	-	-	-	-	-
EMS COMMUNICATIONS	1,809	2,000	2,000	4,835	2,000
EMS LICENSE/ FEES/DUES	6,700	7,000	7,000	6,700	6,700
EMS INTERNET	-	-	-	-	-
EMS FUEL (DIESEL)	4,077	20,000	14,000	1,987	12,000
EMS OFFICE EXPENSE	555	1,100	2,000	1,815	2,000
EMS POSTAGE	68	100	100	148	200
EMS PROFESSIONAL SERVICES	34,252	22,500	32,000	27,447	32,437
EMS REPAIR	12,357	10,000	9,000	8,681	5,000
EMS SUPPLIES	17,826	-	20,000	21,389	19,000
EMS TRAINING	-	500	1,000	725	1,000
EMS TRAVEL/LODGING/MEALS	45	400	1,000	2,186	1,500
EMS UTILITIES	-	-	-	-	-
EMS CAPITAL OUTLAYS	-	-	-	2,551	-
EMS UNIFORMS	1,468	1,200	1,500	112	1,000
EMS REFUNDS	526	-	-	711	-
EMS MUTUAL AID	-	-	-	-	-
EMA TRAINING	225	500	500	225	500
EMA SALARY	5,000	5,000	5,000	4,999	5,500
EMA PAYROLL TAXES	387	383	400	599	421
EMA COMMUNICATIONS	270	550	550	541	600
EMA DUES	25	25	25	25	25
EMA FUEL	449	1,000	1,000	-	1,000
EMA PROFESSIONAL SERVICES	21,330	-	-	610	15,000
EMA REPAIRS	1,037	600	600	331	6,000
EMA SUPPLIES	93	2,000	2,000	49	500
EMA TRAVEL/LODGE	1,506	600	600	1,058	1,500

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
SHERIFF					
SUTA	483	-	-	851	900
SHERIFF SALARIES	253,006	278,100	292,000	333,770	299,300
SHERIFF PAYROLL TAX	7,460	21,275	21,900	9,558	22,896
SHERIFF RETIREMENT	-	-	-	-	-
SHERIFF EMPLOYEE INSURANCE	28,445	45,108	33,000	36,470	39,786
SHERIFF WORKERS COMPENSATION	-	-	-	42	-
SHERIFF LIABILITY INSURANCE	-	-	-	-	-
SHERIFF ADVERTISING	502	300	300	42	300
SHERIFF COMMUNICATIONS	18,218	18,000	18,000	17,143	18,000
SHERIFF DUES & FEES	1,720	600	600	425	600
SHERIFF INTERNET	-	-	-	-	-
SHERIFF SMALL EQUIPMENT	163	700	700	-	-
SHERIFF FUEL (GASOLINE)	33,910	35,000	33,000	11,735	33,000
SHERIFF OFFICE EXPENSE	57	750	750	390	700
SHERIFF PEST CONTROL	-	-	-	-	-
SHERIFF POSTAGE	509	600	600	500	600
SHERIFF PROFESSIONAL SERVICES	4,511	2,400	2,400	1,423	2,000
SHERIFF REPAIR/PARTS/LABOR	25,043	22,000	15,000	15,025	15,000
SHERIFF SUPPLIES	13,052	3,500	5,000	4,825	5,000
SHERIFF TRAINING	200	1,500	1,500	359	1,000
SHERIFF TRAVEL	385	1,700	1,700	251	1,200
SHERIFF UTILITIES	-	-	-	77	-
SHERIFF CAPITAL OUTLAYS	23,615	52,000	-	-	-
SHERIFF OTHER	36	-	-	54	-
SHERIFF UNIFORMS	5,230	2,000	5,000	3,541	4,000
SHERIFF VEHICLE	(668)	-	-	18,509	-
SHERIFF UNDERCOVER	-	-	-	-	-
SHERIFF VEHICLE	-	-	-	-	-

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
JAIL					
JAIL SALARIES	157,856	180,611	189,500	222,133	194,238
JAIL PAYROLL TAX	7,710	13,817	14,200	10,649	14,859
JAIL RETIREMENT	-	-	-	-	-
JAIL EMPLOYEE INSURANCE	28,777	38,664	33,000	40,742	44,446
JAIL WORKERS COMPENSATION	-	-	-	-	-
JAIL COMMUNICATIONS	-	-	-	2,267	-
JAIL INTERNET	-	-	-	-	-
JAIL EQUIPMENT	-	750	1,000	-	1,000
JAIL PEST CONTROL	-	500	500	-	500
JAIL POSTAGE	-	350	300	-	200
JAIL PROFESSIONAL SERVICES	1,893	750	1,000	2,606	2,000
JAIL REPAIR	3,955	200,000	10,000	29,219	10,000
JAIL SUPPLIES	4,708	6,500	6,500	7,193	8,000
JAIL TRAINING	-	-	-	69	-
JAIL TRAVEL	609	800	1,000	872	1,000
JAIL UTILITIES	17,910	19,000	19,000	16,596	18,105
JAIL GCIC	-	3,750	3,750	575	3,500
JAIL OTHER	-	-	-	6,704	-
JAIL INMATE MEDICAL CARE	14,365	20,000	20,000	32,499	20,000
JAIL FOOD FOR INMATES	35,416	31,500	36,000	30,354	33,114

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
SOLID WASTE					
SOLID WASTE POSTAGE	2,741	2,000	2,500	3,120	3,000
SOLID WASTE SUPPLIES	343	1,150	1,000	298	750
SOLID WASTE EXPENSES	6,614	4,000	-	1,009	2,000
LANDFILL MONITORING FEE	3,512	11,500	3,500	3,797	3,500
SOLID WASTE DISPOSAL	302,836	280,000	305,000	271,543	296,229
SOLID WASTE MISC	-	-	-	-	-

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
ROADS					
ROADS SALARY	185,868	252,505	258,000	200,795	224,526
ROADS PAYROLL TAX	16,663	19,317	19,400	12,612	17,176
ROADS RETIREMENT	-	-	-	-	-
ROADS EMPLOYEE INSURANCE	46,550	51,552	51,000	46,637	50,876
ROADS WORKERS COMPENSATION	-	-	-	-	-
ROADS ADVERTISING	795	100	200	256	100
ROADS COMMUNICATIONS	1,252	1,300	1,300	1,310	1,429
ROADS INTERNET	-	-	-	-	-
ROADS EQUIPMENT	-	-	-	544	-
ROADS FUEL (GASOLINE)	-	-	-	20,840	-
ROADS FUEL (DIESEL)	-	-	-	14,082	-
ROAD OFFICE SUPPLIES	10	850	-	196	-
ROADS POSTAGE	-	50	-	-	-
ROADS PROFESSIONAL SERVICES	16,651	15,000	15,000	14,253	15,000
ROADS REPAIR/PARTS/LABOR	-	-	12,000	12,398	12,000
ROADS SUPPLIES	639	-	1,000	8,083	10,000
ROADS TRAINING	-	800	800	-	800
ROADS TRAVEL	-	800	800	-	800
ROADS UTILITIES	3,654	3,600	3,500	3,333	3,636
ROADS INFRASTRUCTURE	311,820	-	300,000	743,365	315,000
ROADS Accident	4	-	-	1,750	-
ROADS BRIDGES	-	10,000	-	-	-
ROADS CAPITAL OUTLAYS	-	-	-	273,593	-
CATERPILLAR LEASE	8,464	16,927	17,000	16,927	16,927

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
HEALTH HUMAN SERVICES					
MIDDLE FLINT, HR,MR &SA	6,700	8,000	8,000	6,700	6,700
AGENCY ON AGING	-	-	-	-	-
MIDDLE FLINT PLAN & DEV.	11,680	7,000	-	8,963	11,680
SENIOR CITIZENS CENTER OP	-	-	-	-	-
LIBRARY	15,900	7,800	16,200	8,100	16,200
CHAMBER OF COMMERCE	1,800	1,800	1,800	1,800	1,800
HEALTH DEPARTMENT	-	-	50,000	50,000	50,000
HD PEST CONTROL	-	-	-	-	-
HD REPAIRS	2,746	-	-	194	2,000
HD SUPPLIES	212	-	-	372	500
HD UTILITIES	3,657	-	4,000	3,455	3,769
HD OPERATING FUNDS	-	-	-	-	-
DFCS	-	-	-	-	-
DFCS SALARIES	-	-	-	-	-
DFCS PAYROLL TAX	-	-	-	-	-
DFCS PEST CONTROL	-	-	-	-	-
DFCS REPAIRS	2,903	-	-	20	-
DFCS SUPPLIES	853	-	-	670	500
DFCS REPAIR	-	-	-	140	2,000
DFCS UTILITIES	3,551	-	3,500	3,455	3,769
DFCS CAPITAL OUTLAY	-	-	-	-	-
DFCS RENT	-	-	-	-	-
DFCS FOOD STAMPS	-	-	-	-	-
DFCS EBT	-	-	-	-	-
DFCS OPERATING FUNDS	3,000	-	3,000	3,000	3,000

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
RECREATION				-	
REC SALARY	25,567	28,583	23,500	25,802	29,555
REC PAYROLL TAX	2,043	2,187	1,800	1,907	2,261
REC RETIREMENT	-	-	-	-	-
REC EMPLOYEE INSURANCE	6,736	6,444	6,500	5,491	5,991
REC WORKERS COMPENSATION	-	-	-	-	-
REC ADVERTISING	25	50	250	2,833	1,000
REC COMMUNICATION	-	360	360	901	500
REC EQUIPMENT	6,635	4,000	4,000	1,754	4,000
REC FUEL	390	300	500	658	750
REC PEST CONTROL	-	150	-	-	-
REC DEPT POSTAGE	39	200	100	49	100
REC REPAIR	368	3,000	1,000	15,871	1,500
REC SUPPLIES	1,880	15,000	13,000	13,867	12,000
REC TRAINING	-	500	500	1,664	2,000
REC TRAVEL/MEALS/LODGING	-	500	500	746	1,250
REC UTILITIES	4,372	4,000	4,500	4,557	4,972
REC PROGRAMS	-	2,000	2,000	-	-
REC CAPITAL OUTLAY	14,207	3,500	5,000	8,669	-
REC OTHER	305	3,000	2,000	9,104	1,000
REC UNIFORMS & TROPHY	12,651	-	8,000	13,925	13,000

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
COUNTY EXTENSION					
COUNTY EXTENSION SALARIES	32,152	33,400	33,400	30,252	34,652
COUNTY EXTENSION PAYROLL TAX	1,978	2,555	2,600	162	2,651
COUNTY EXTENSION COMMUNICATION	2,176	2,000	2,000	2,317	2,528
EXTENSION PEST CONTROL	-	-	-	-	-
COUNTY EXTENSION REPAIR	26	1,500	1,000	175	500
COUNTY EXTENSION SUPPLIES	912	1,800	2,000	926	1,500
COUNTY EXTENSION TRAVEL	3,412	3,950	3,000	2,738	3,000
COUNTY EXTENSION UTILITIES	2,499	3,950	3,000	1,436	1,723
COUNTY EXTENSION RETIREMENT	5,689	4,800	5,600	-	-
OFFICE BLDG REPAIR	505	2,500	2,000	434	1,500
OFFICE BLDG SUPPLIES	1,465	1,200	1,000	1,049	1,000
OFFICE BLDG UTILITIES	-	7,000	2,600	-	-
Office BLDG Pest Control	-	-	-	-	-
ASC PEST CONTROL	-	-	-	-	-
ASCS REPAIR	26	1,000	1,000	-	-
ASCS UTILITES	3,652	1,000	3,800	4,179	4,559
GA. FORESTRY COMMISSION	17,421	18,500	18,500	-	18,500

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
ECONOMIC DEVELOPMENT					
VALLEY PARTNERSHIP JOINT DEV	8,754	8,500	9,100	8,739	9,100
BUILDING INSPECTION/ZONING					
BI SALARY	16,267	31,879	43,000	29,208	33,456
BI PAYROLL TAX	2,451	2,439	3,300	2,258	2,559
BI RETIREMENT	-	-	-	-	-
BI EMPLOYEE INSURANCE	6,736	6,444	6,700	6,040	6,589
BI ADVERTISING	100	700	700	1,100	1,000
BI COMMUNICATION	431	400	400	836	1,000
BI DUES	125	375	300	165	300
BI FUEL (GAS)	1,784	2,100	2,000	789	1,900
BI POSTAGE	10	100	100	78	100
BI PROFESSIONAL SERVICES	1,900	12,000	5,000	1,835	3,000
BI REPAIR/PARTS	1,317	700	500	7,843	500
BI OFFICE SUPPLIES	2,288	700	1,000	3,980	1,750
BI TRAINING	30	500	1,000	-	500
BI TRAVEL/MEAL	-	1,050	1,000	20	1,500
BI Miscellaneous	-	1,450	-	150	200
BI CAPITAL OUTLAY	21,627	150	-	-	-
OTHER					
Airport Improvements	228	10,000	-	-	-
Operating Contingency	-	-	16,245	-	24,308
Total Expenses	3,680,992	3,935,480	4,101,755	4,994,965	4,154,300



Marion County Board of Commissioners

2018 Budget

Water Enterprise Fund

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
Water Enterprise Fund Revenues					
Water Utility Fees	938,392	707,291	930,000	746,827	814,721
Other Utility Fees	56,745	25,000	15,000	52,587	57,367
Transfer From General Fund	-	-	5,308	-	-
Miscellaneous Fees	-	1,500	-	-	-
				-	
Total Revenues	**995,137**	**733,791**	**950,308**	**799,414**	**872,088**
				-	

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
Water Enterprise Fund Expenses					
Auditing and Accounting	-	4,000	3,800	-	4,000
Legal Services	4,600	1,800	1,710	3,550	2,000
Salary	163,318	181,000	185,525	182,603	183,670
Payroll Tax	13,064	13,000	13,914	14,737	14,051
Retirement	-	185,000	175,750	-	36,000
Employee Health insurance	36,193	33,400	31,730	34,727	37,884
Workers Compensation	-	8,800	8,360	-	8,360
Unemployment Insurance	-	15,000	14,250	-	14,250
Liability Insurance	-	25,000	23,750	-	23,750
Advertising	-	1,000	950	-	950
Communications	4,755	5,000	4,750	465	4,750
Dues and Fees	15,577	5,000	4,750	3,087	4,750
Internet	-	-	-	-	-
Office Expense	2,938	7,000	6,650	15,801	7,000
Postage	11,324	3,000	2,850	9,207	5,000
Professional Services	353,055	10,000	9,500	363	5,000
Leak Insurance	-	-	-	13,219	14,420
Uniforms	-	-	-	-	-
Software Maintenance	2,087	4,000	3,800	-	3,800
Repair	15,844	25,000	23,750	13,474	19,000
Fuel	12,843	-	-	13,798	13,000
Supplies	116,317	25,000	23,750	127,115	23,750
Training	-	3,000	2,850	-	2,850
Travel	6,110	9,000	8,550	285	8,550
Utilities	107,272	-	45,000	141,923	75,000
Bank Charges/Returned Checks	-	-	-	1,506	1,500
Refunds	-	-	-	-	-
Miscellaneous Expenses	4,284	1,700	1,615	2,467	2,500

	2015 Actual	2016 Budget	2017 Budget	2017 Actual	2018 Budget
Reserve Funds	-	19,000	18,050	-	21,599
Debt Service	-	337,104	-	156,800	-
Debt Service - USDA 1	-	-	27,528	-	27,528
Debt Service - USDA 2	-	-	2,892	-	2,892
Debt Service - USDA 3	-	-	31,056	-	31,056
Debt Service - USDA 4	-	-	67,368	-	67,368
Debt Service - USDA 5	-	-	118,740	-	118,740
Debt Service - GEFA 1	-	-	35,052	-	35,052
Debt Service - GEFA 2	-	-	-	-	-
Debt Service - AMERIS	-	-	52,068	-	52,068
Capital Outlay	-	400	-	-	-
Operating Contingency	-	-	-	-	-
Total Expenses	**869,581**	**922,204**	**950,308**	**735,127**	**872,088**



Marion County Board of Commissioners

2018 Budget

Special Local Option Sales Tax &

Transportation Special Option Sales Tax

	2016 Budget	2017 Budget	2018 Budget
SPLOST Revenues			
SPLOST Fund Balance Forward	300,000	619,889	127,000
SPLOST Revenues	456,000	375,000	412,000
Total Revenues	**756,000**	**994,889**	**539,000**
SPLOST Expenses			
City of Buena Vista (33.3%)	151,848	125,000	125,000
EMS - Ambulance	-	127,000	-
EMS - Medical Supplies	19,000	45,000	-
Reserve for Fund Balance	-	270,139	-
Road Department - Fuel	50,000	-	281,000
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 - Meter Replacement	45,000	-	40,000
Water Department - Valve Replaceemnts	-	-	15,000
Water Department - Trackhoe Replacement	-	-	55,000
Water Department - Tank Maintenance & Rehab	23,000	360,000	-
Water Department - Vehicle	25,000	23,750	23,000
Total Expenses	**426,848**	**994,889**	**539,000**

	2016 Budget	2017 Budget	2018 Budget
TSPLOST Revenues			
TSPLOST Fund Balance Forward	-	1,790,977	1,941,000
TSPLOST Revenues	-	340,000	350,000
Total Revenues	-	**2,130,977**	**2,291,000**
TSPLOST Expenses			
Reserve for Fund Balance	-	1,530,977	1,301,000
Transfer to General Fund	-	-	100,000
Road Department - Fuel	-	40,000	40,000
Road Department - Repairs & Maintenance	-	40,000	40,000
Road Department - Supplies	-	-	-
Road Department - Tractor & Mower	-	65,000	-
Road Department - Tractor & Slope Mower	-	-	120,000
Road Department - Vehicles	-	55,000	-
CDBG Match - JP Hudson Rd	-	300,000	525,000
Dirt Road Reconstruction	-	-	130,000
LMIG Match	-	100,000	35,000
Total Expenses	-	**2,130,977**	**2,291,000**

Marion County
Board of Commissioners

Capital Improvements Plan
2018 - 2022

The Capital Improvements Plan is part of the Marion County annual budget process and serves as a guide for efficiently and effectively undertaking capital projects for the construction and improvement of infrastructure and public facilities, and for the orderly replacement of existing assets.

As part of the Annual Budget process, Marion County prepares a Capital Improvement Program (CIP) Plan. The CIP plan is a five-year schedule of major capital projects. It includes the funds required for the completion of the projects, the sources for funding these projects, and the impact of these projects on future operating budgets. The Capital Improvement Program (CIP) was adopted to assist the county in complying with the Georgia Code. Georgia Code 36- 81-3 (b) (2) states that:

> *Each unit of local government shall adopt and operate under a project-length balanced budget for each capital projects fund in use by the government. The project-length balanced budget shall be adopted by ordinance or resolution in the year that the project initially begins and shall be administered in accordance with this article. The project- length balanced budget shall appropriate total expenditures for the duration of the capital project.*

The first year of the Capital Improvement Program (CIP) is part of the Capital Budget. Once the Capital Budget is adopted, the approved appropriation for each capital project is retained, from fiscal year to fiscal year, until the appropriation is expended, the project is completed, or the Board of Commissioners amends the appropriation and approves to transfer the funding to another project(s) or to fund balance.

Projects in the remaining four years of the five-year CIP plan are for planning purposes only and are authorized, but not budgeted, until included in an adopted Capital Budget. The five-year Capital Improvement Program (CIP) plan is revised annually to include new projects and revisions to existing projects.

The Capital Budget is part of the annual balanced budget that is adopted by the Board of Commissioners by resolution and becomes effective with the start of the new fiscal year on January 1st.

Capital Expenditures - definition

Capital expenditures are defined as outlays of at least $5,000 that result in the acquisition of, construction of, or addition to a capital asset. Capital assets include different types of property that are owned and used in the operations of the County. Capital expenditures are assigned unique project numbers and/or accounted in a separate fund to insure accurate reporting of funding and expenditures for each individual capital outlay.

Classification of Projects

Capital project – the acquisition of any asset or construction project with an anticipated cost of $5,000 to $49,999 and an estimated useful life of three years or more. Capital projects usually do not require multi-year funding. If a construction project, construction is usually completed during the fiscal year when it was approved.

CIP project – is a major capital project with an anticipated cost of at least $50,000 and a long estimated useful life. Projects that require multi-year funding are classified as CIP projects. If a construction project, its completion usually takes more than one year.

Funding of Capital/CIP Projects

Marion County usually funds capital/CIP projects in three ways:

1) Pay-as-you-go philosophy that often results in transfers of monies from operating funds as needed on an annual basis
2) use of debt such as bonds, certificates of participation, or lease purchase agreements
3) use of a specific source of revenue other than general revenues such as grants, fees, donations, or the Special Purpose Local Option Sales Tax (S.P.L.O.S.T.)

Funds

Marion County utilizes many funds aside from the General Fund to account for capital/CIP projects. Many of these funds are multiyear funds where appropriations are approved for the length of each project. Operating transfers from the various operating funds are made annually, as needed, to these funds. The following are the funds used to account for capital projects in Marion County:

SPLOST Fund – used to fund capital projects approved by the voters of Marion County in a countywide referendum. The most recent referendum included funding for the following:

1) Roads, streets, brides,
2) water projects & sewage projects
3) public building repairs & replacement
4) Emergency Medical Services (EMS) capital expenditures.

TPLOST Fund – used to fund transportation projects and the purchase of capital equipment associated with improvements and maintenance of transportation infrastructure.

Water System Enterprise Fund – capital/CIP projects are accounted for in the Water SystemFund. The Water System Fund, an enterprise fund, generates its own revenues and funds its own projects.

Financial Impact on the Operating Budget

The potential operating impact of capital projects is carefully considered during the Capital Budget process. Requests for capital and CIP projects from the departments should include the estimated impact that these projects will have, if any, on current and future operating budgets.

The initial acquisition cost of the project plus any operating expenditures to be incurred over the lifetime of the facility or equipment are reviewed and taken into consideration during the process of budget recommendations, budget proposal, and final budget approval by the Board of Commissioners.

Capital projects that are intended for repairs and/or minor improvements of existing facilities or equipment usually do not carry significant operating impacts. Major capital and CIP projects that are intended for the construction of new facilities, major renovation projects, or the acquisition of expensive equipment, may require additional maintenance and operating expenses, the hiring of new personnel, or the issuance and repayment of debt.

The impact on annual operations (net of measurable savings) of approved capital and CIP projects is also a significant consideration when prioritizing CIP projects fir funding firing the annual budget process.

See next page

Road Department

Project Title	Funding Source	Total Projected Cost	2018	2019	2020	2021	2022
EQUIPMENT							
Replace Tractor w/ Slope Mower	TSPLOST	$ 120,000	$ 120,000	$ -	$ -	$ -	$ -
Replace Semi/Tractor	TSPLOST	$ 75,000	$ -	$ 75,000	$ -	$ -	$ -
New Lowboy Trailer	TSPLOST	$ 15,000	$ -	$ 15,000	$ -	$ -	$ -
New 320 E LPR Excavator	TSPLOST	$ 200,000	$ -	$ 200,000	$ -	$ -	$ -
Replace 80 hp Tractor	TSPLOST	$ 55,000	$ -	$ -	$ -	$ 55,000	$ -
Replace two (2) Dump Trucks	TSPLOST	$ 240,000	$ -	$ -	$ 115,000	$ -	$ 125,000
VEHICLES							
Replace Ford Pickup Truck	TSPLOST	$ 52,000	$ -	$ 26,000	$ -	$ 26,000	$ -
ROADS							
Paving							
Woody Stubbs Rd - Kirkland Store Rd-Zuber Anthony Rd	*CDBG/TSPLOST*	$ 400,000	$ -	$ -	$ 400,000	$ -	$ -
Woody Stubbs Rd - Sam Dr to Fort Perry Rd	*CDBG/TSPLOST*	$ 800,000	$ -	$ -	$ 800,000	$ -	$ -
J P Hudson Rd	*CDBG/TSPLOST*	$ 800,000	$ 800,000	$ -	$ -	$ -	$ -
Morgan Ford Rd	*SPLOST*	$ 1,000,000	$ -	$ 1,000,000	$ -	$ -	$ -
Resurfacing							
Fire Tower Rd (2.9 miles)	*LMIG*	$ 348,000	$ 348,000	$ -	$ -	$ -	$ -
Johnny Miller Rd (2.9 miles)	*LMIG*	$ 348,000	$ -	$ 348,000	$ -	$ -	$ -
Flem Smith Rd (1.9 miles)	*LMIG*	$ 228,000	$ -	$ -	$ 228,000	$ -	$ -
Blueville Rd (2.5)	*LMIG*	$ 300,000	$ -	$ -	$ -	$ 300,000	$ -
Pine Knot Rd (4.0 miles)	*LMIG*	$ 480,000	$ -	$ -	$ -	$ -	$ 480,000
Dirt Road Reconstruction (TSPLOST)							
Slaughter Rd	*TSPLOST*	$ 35,000	$ 35,000	$ -	$ -	$ -	$ -
Appaloosa Rd	*TSPLOST*	$ 45,000	$ 45,000	$ -	$ -	$ -	$ -
County Line Rd	*TSPLOST*	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -
BRIDGES							
Bob Savel Road @ Lanahassee Creek	GDOT	$ 1,000,000	$ -	$ 1,000,000	$ -	$ -	$ -
Walter Wells Road @ Shoal Creek	GDOT/TSPLOST	$ 1,800,000	$ 1,800,000	$ -	$ -	$ -	$ -

Water Department

Project Title	Funding Source	5 YR Projected Cost	2018	2019	2020	2021	2022
EQUIPMENT							
Tank/Clear Well Rehabilitation	SPLOST	$ 335,000	$ 335,000	$ -	$ -	$ -	$ -
Replace Trackhoe	SPLOST	$ 55,000	$ -	$ -	$ 55,000	$ -	$ -
Meter Replacement (400 per year)	SPLOST	$ 200,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
Valve Replacement (3 per year)	SPLOST	$ 75,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
VEHICLES							
Replace Ford Pickup Truck	SPLOST	$ 72,000	$ 23,000	$ -	$ 24,000	$ -	$ 25,000

Emergency Medical Services (EMS)

Project Title	Funding Source	5 YR Projected Cost	2018	2019	2020	2021	2022
EQUIPMENT							
Power Load Stretcher	SPLOST	$ 86,000	$ -	$ 42,000	$ -	$ 44,000	$ -
Life Pak 15 Cardiac Monitor	SPLOST	$ 77,000			$ 77,000		
VEHICLES							
Replace Ambulance	Hospital Auth	$ 277,000	$ -	$ 135,000	$ -	$ 142,000	$ -

Sheriff's Office

Project Title	Funding Source	5 YR Projected Cost	2018	2019	2020	2021	2022
EQUIPMENT							
Replace Body Armor	General Fund	$ 9,675	$ 4,500	$ -	$ -	$ -	$ 5,175
Body Cameras		$ 10,250	$ 5,000	$ -	$ -	$ -	$ 5,250
VEHICLES							
Replace Patrol Vehicle	General Fund	$ 157,000	$ 35,000	$ 29,000	$ 30,000	$ 31,000	$ 32,000

Facility Construction

Project Title	Funding Source	5 YR Projected Cost	2018	2019	2020	2021	2022
Construction							
Construct New Detention Facility	Debt	$ 9,000,000	$ -	$ 9,000,000	$ -	$ -	$ -
Construct New Courthouse Annex	Debt	$ 3,500,000	$ -	$ -	$ 3,500,000	$ -	$ -