Marion County
Board of Commissioners

Operating Budget
2020

Mr. Chairman and Members of the Board,

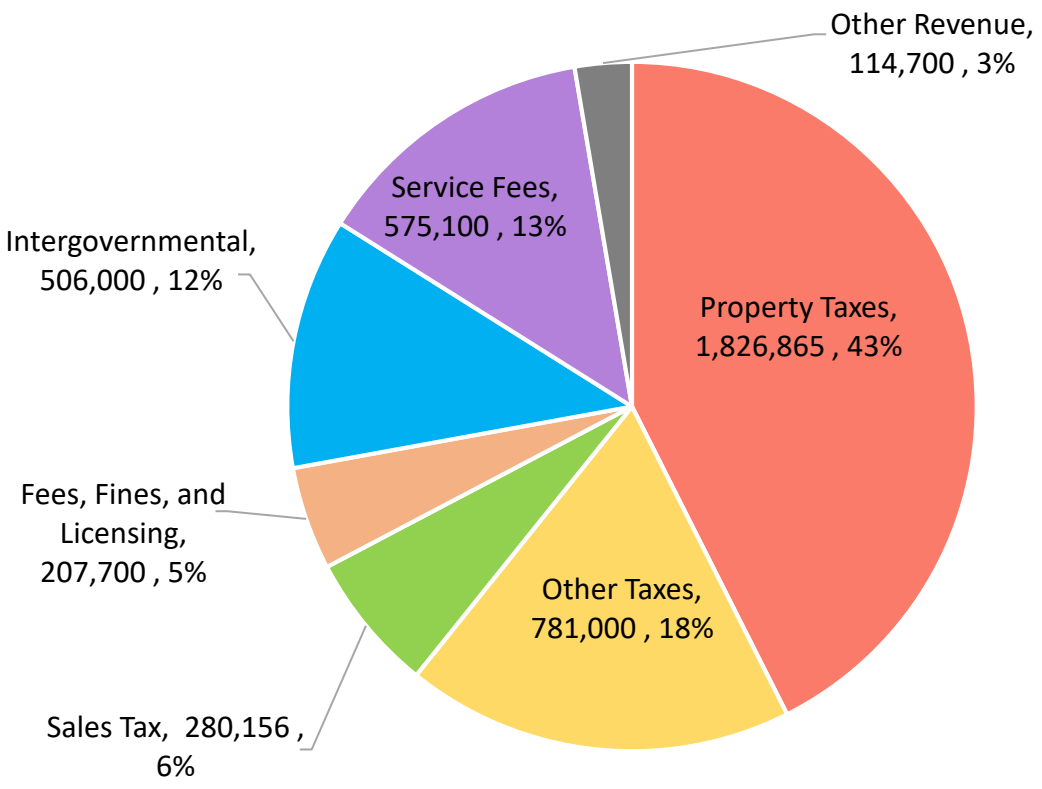
Pursuant to the duties and responsibilities set forth in the position of County Manager, it is my great pleasure to present the Board with the Fiscal Year (FY) 2020 Proposed Budget. This document is submitted to you on behalf of the elected officials and staff that worked together to prepare a financial 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 2020 Proposed Operating Budget of $5.24 million covers the General Fund and Water Enterprise Fund. This is a slight increase over the 2019 Adopted Budget which was $5.20 million. The 2020 budget represents no anticipated increase in the county's millage rate for Maintenance and Operations for FY 2020.

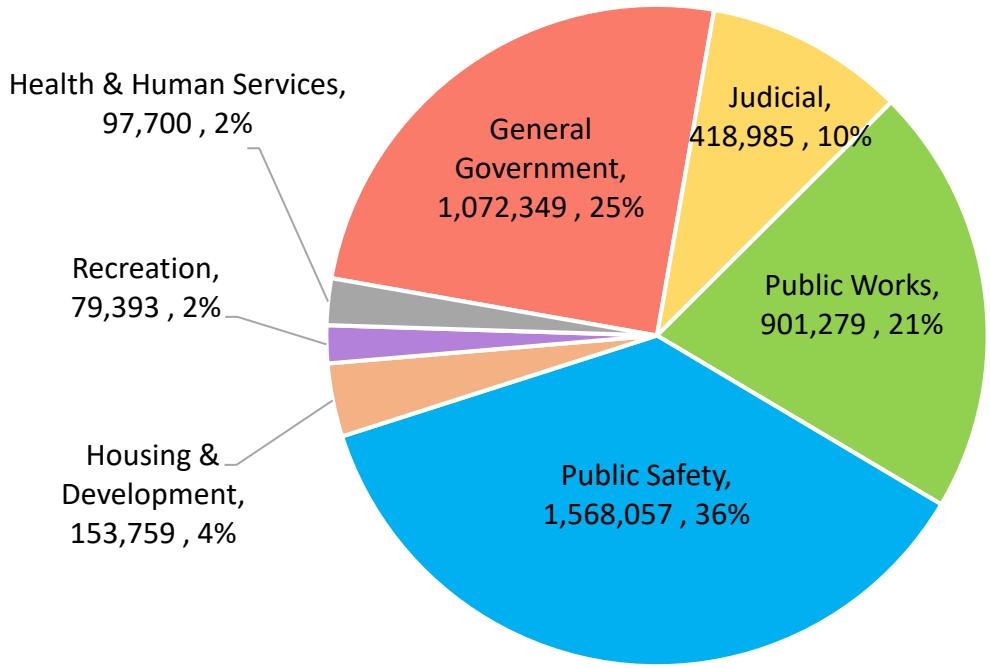
Budget Process

The FY 2020 proposed budget was a challenge, as the process did not begin on the budget until the FY 2019 budget had been approved by the County Commission in October 2019. Instructions to elected officials and department heads were given and all elected officials and department heads were able to analyze and request changes in their budgets. Collaboration was only taken as needed due to the time constraints. A more thorough process is being planned for the FY 2021 budget development process which will begin in the summer of 2020. I am pleased to present you a very conservative budget on time for your approval.

General Fund Revenue



General Fund Expenses



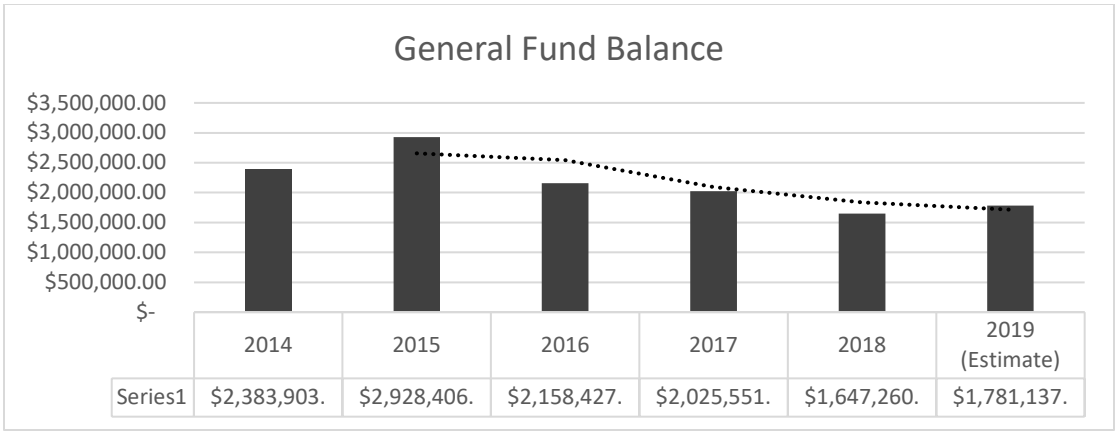
General Fund Expenditures by Department

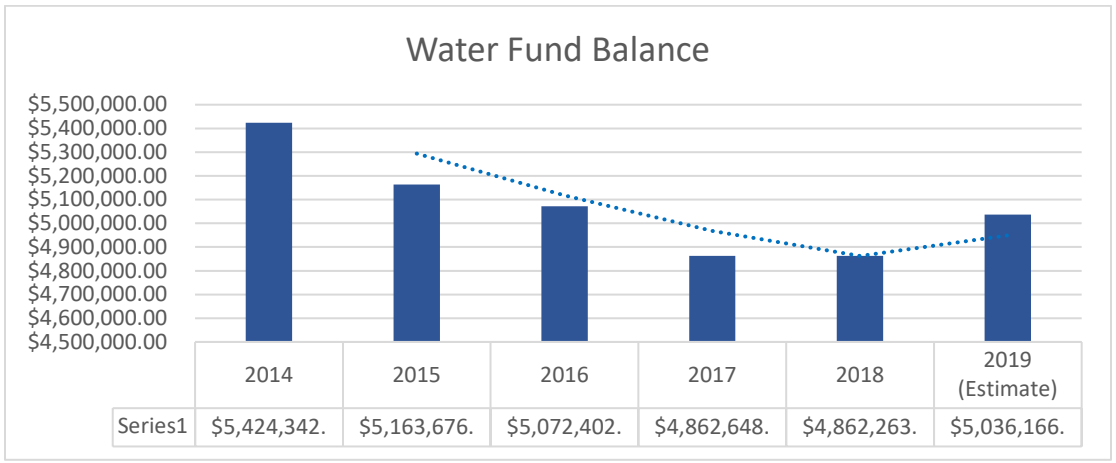
	2018 Actual	2018 Budget	2019 Projected	2019 Budget	2020 Budget	2019 Budget v. 2020 Budget
General Fund Expenses						
Tax Assessor	159,290	147,998	130,638	147,848	155,353	5.1%
Commissioner's Office	573,258	606,807	769,792	598,973	617,538	3.1%
Tax Commissioner	155,706	146,757	155,003	160,921	161,065	0.1%
Courthouse	16,803	19,069	30,273	22,657	38,104	68.2%
Elections	121,100	131,718	59,948	132,990	126,593	-4.8%
District Attorney	17,500	17,500	17,500	17,500	17,500	0.0%
Public Defender	560	15,000	667	10,000	10,000	0.0%
Magistrate	41,983	38,995	40,183	42,728	44,429	4.0%
Probate	113,075	109,922	115,681	119,963	125,750	4.8%
Clerk of Superior Court	191,013	178,467	167,087	177,670	183,202	3.1%
Fire Services	27,934	30,800	36,724	34,500	34,500	0.0%
Coroner	13,026	13,936	14,449	13,936	14,949	7.3%
E-911 (Subsidy)	39,815	37,503	41,989	42,000	42,000	0.0%
Emergency Medical Services	520,792	518,117	533,350	526,221	556,262	5.7%
Emergency Management	27,928	31,046	15,098	29,175	26,825	-8.1%
Sheriff (Civil & Patrol)	516,876	444,282	518,399	493,188	505,447	2.5%
Sheriff (Detention)	401,093	350,962	360,101	367,674	388,075	5.5%
Solid Waste	349,041	305,479	373,237	314,250	359,750	14.5%
Roads & Bridges	814,848	668,271	643,209	683,357	520,602	-23.8%
Health & Human Services	80,047	85,718	76,592	81,500	81,500	0.0%
Library	24,300	16,200	8,100	16,200	16,200	0.0%
Recreation & Parks	65,946	79,878	83,403	83,393	79,393	-4.8%
Extension Office	39,329	46,554	46,187	46,528	49,229	5.8%
Economic Development	8,594	9,100	9,100	9,100	9,100	0.0%
Facilities Management	10,821	7,059	9,247	8,900	8,900	0.0%
Georgia Forestry Commission	17,061	18,500	17,061	17,061	17,061	0.0%
Building/Zoning/Code Enforcement	61,670	54,355	53,214	54,059	71,269	31.8%
Airport	626	-	1,159	1,000	4,000	300.0%
GEFA Loan Payment	8,860	-	13,500	13,500	13,500	0.0%
Operating Contingency	-	24,308	-	10,000	13,427	34.3%
Total Expenses	**4,418,894**	**4,154,300**	**4,340,891**	**4,276,791**	**4,291,521**	**0.3%**

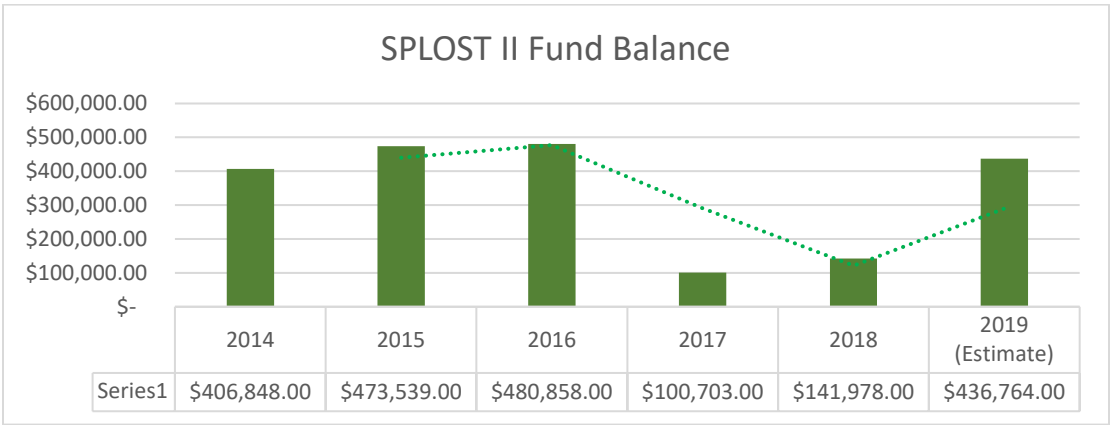
Commissioner's and Manger's Budget Priorities

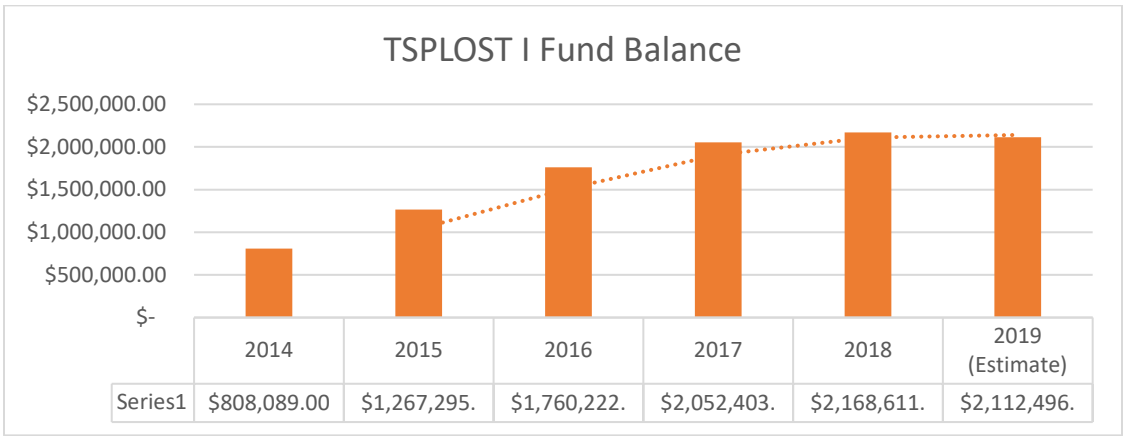
During the budget development process the Board of Commissioners communicated priorities to the County Manager, to be considered in the development of the FY 2020 budget. These priorities, along with priorities established by the County Manager were carefully documented and included in the draft you 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.


General Fund Balance
$3,500,000.00
$3,000,000.00
$2,500,000.00
$2,000,000.00
$1,500,000.00
$1,000,000.00
$500,000.00
$-
2014
2015
2016
2017
2018
2019 (Estimate)
Series1
$2,383,903.
$2,928,406.
$2,158,427.
$2,025,551.
$1,647,260.
$1,781,137.


Water Fund Balance
$5,500,000.00
$5,400,000.00
$5,300,000.00
$5,200,000.00
$5,100,000.00
$5,000,000.00
$4,900,000.00
$4,800,000.00
$4,700,000.00
$4,600,000.00
$4,500,000.00
2014
2015
2016
2017
2018
2019 (Estimate)
Series1
$5,424,342.
$5,163,676.
$5,072,402.
$4,862,648.
$4,862,263.
$5,036,166.


SPLOST II Fund Balance
$600,000.00
$500,000.00
$400,000.00
$300,000.00
$200,000.00
$100,000.00
$-
2014
2015
2016
2017
2018
2019 (Estimate)
Series1
$406,848.00
$473,539.00
$480,858.00
$100,703.00
$141,978.00
$436,764.00


TSPLOST I Fund Balance
$2,500,000.00
$2,000,000.00
$1,500,000.00
$1,000,000.00
$500,000.00
$-
2014
2015
2016
2017
2018
2019 (Estimate)
Series1
$808,089.00
$1,267,295.
$1,760,222.
$2,052,403.
$2,168,611.
$2,112,496.

Revenues/Tax Rate/Charges for Service

In FY 2020 the proposed millage rate is projected to remain consistent for the maintenance and operations of county functions. Total property tax revenues are projected to remain flat from FY 2019 to FY 2020. Only slight growth is predicted in sales tax revenues for FY 2020. The majority of general revenue sources are projected to stay the same. These trends are conservatively reflected in the FY 2020 revenue estimates. The only considerable adjusted decrease was the Franchise Tax budget line. It was discovered that the LMIG monies were being journaled in the Franchise Tax budget line for previous years. This has been corrected.

Local Option Sales Tax (LOST), Special Local Option Sales Tax (SPLOST) and Transportation Local Option Sales Tax (TSPLOST) are all estimated to trend upward from the previous budget year, with TSPLOST trending up significantly. Staff has estimated for FY 2019:

- LOST revenue to be $280,156, compared to $275,000 in the FY 2019 Budget.
- SPLOST revenue to be $432,000, compared to $425,000 in the FY 2019 Budget.
- TSPLOST revenue to be $540,000, compared to $450,000 in the FY 2019 Budget.

Water Fund Revenue is expected to trend upward as well. Debt service is 35.23% of all expenses in the Water Enterprise Fund.

Other anticipated enhancements to county revenues include:

- Increases in the Local Maintenance and Improvement Grant (LMIG)
- Funding for the County Airport Phase II (GDOT)

All other revenue sources are estimated to remain stable between FY 2019 and FY 2020.

Expenditure Comments

Some changes in operating expenditures are expected for FY 2020. A COLA increase of 2.00% for all elected officials has been accounted for, as well as raises for employees in the Tax Assessor's Office, Sheriff's Office, Jail, EMS, County Extension Office, Building Inspector Office, and Court Support employees. Also, the lease for the DK52 Caterpillar Bulldozer is schedules to be paid off in FY 2020 in the amount of $68,301.66. This has been budgeted to be offset by the sale of the 2013 Case Motor Grader for $75,000.00.

Significant changes have been made within the General Fund and TSPLOST budgets. These changes are the result of the General Fund running a significant deficit over the past few fiscal years. The General Fund Balance is projected to increase slightly at the end of FY 2019 over FY 2018, however that is because 2019 LMIG's expenditures will not be dispersed until FY 2020. The reason for the year-to-year deficit seems to be the result of continuous underbudgeting for General Fund expenditures. The deficit has been offset by moving almost all maintenance and operations costs for the Road Department to TSPLOST. Maintenance and Operation expenses associated with transportation can be funded through TSPLOST in accordance with OCGA § 48-8-42(10). This solution will be evaluated over the course of FY 2020 and tweaked with budget amendments if necessary.

For capital expenditures, Phase II of the Airport Rehabilitation will be completed for approximately $1,351,667.00, which will be paid out of TSPLOST. The county will be reimbursed for 75% of the project by the Georgia Department of Transportation. I am also recommending setting aside $350,000.00 for Dirt Road Remediation Projects which is rolling over from the FY 2019 budget. SPLOST is expected to fund an ambulance purchase, as well as the Marion County's portion of the 2020 LMIG project and water system replacements.

Please reference the 2020-2024 Capital Improvements Plan for planned projects after FY 2020. Keep in mind that the Capital Improvements Plan is a general guide and can be changed from year-to-year.

Conclusion

The FY 2020 Operating Budget 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 2020 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 to 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,



Justin Strickland
County Manager



Marion County Board of Commissioners

2020 Budget

General Fund

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
GENERAL FUND REVENUES					
Property Tax	-	-	-	-	-
Real Property Tax - Current Year	1,125,000	-	1,105,000	1,105,000	1,064,865
Real Property Tax - Prior Years	-	-	-	-	-
Property Tax Digest - Prior Years	345,000	1,442,802	430,000	520,000	430,000
Property Not on Digest	-	-	-	-	-
Public Utility	-	-	-	-	-
Penalty and Interest	35,000	40,043	35,000	36,837	35,000
Mobile Home	39,000	37,571	39,000	36,138	39,000
Mobile Home - Prior Year	37,500	40,637	37,500	32,692	37,500
Mobile Home Not on Digest	-	714	-	-	-
Timber Tax	25,000	29,931	25,000	36,585	33,000
Railroad Taxes	5,500	7,356	5,500	10,558	6,000
Franchise Tax	1,500	422,390	160,941	1,211	1,500
Forrest Land Protection Act Grant	209,000	422,672	180,000	204,986	180,000
Heavy Equipment	-	-	-	-	-
Motor Vehicle Taxes	170,000	197,489	170,000	225,811	180,000
Tag Fees and Penalties	25,000	23,103	25,000	28,710	25,000
State, School, City Commissions	32,000	-	32,000	-	32,000
State, School, City Commissions - Prior Years	54,000	89,124	54,000	55,795	54,000
Tax Commissioner - Other	10,000	9,529	10,000	5,865	10,000
Sales and Use Tax (LOST)	269,000	277,656	275,000	285,527	280,156
Insurance Premium Tax	375,000	-	400,000	451,987	425,000
Alcoholic Beverage Excise Tax	39,000	26,843	39,000	30,661	30,000
Business Licensing	1,000	3,743	1,000	900	1,000
Alcoholic Beverage Excise Licensing	-	300	-	-	-
Beer Licensing	1,000	-	1,000	1,200	1,000
Wine Licensing	1,000	600	1,000	1,000	1,000
Financial Institution Business License Tax	6,700	10,952	6,700	7,825	7,000
Pawn Shop Licensing	250	-	250	250	250
Building Permits	13,000	14,764	16,000	18,340	16,000
Inspection Fees	1,000	-	1,000	633	1,000
Mobile Home Permits	2,200	2,975	2,400	2,547	2,400
Zoning Fees	1,000	600	1,000	-	500
Outdoor Permits	4,000	3,550	4,000	2,667	3,500
Electric permits	2,200	2,652	2,200	4,300	3,000
Grants	-	39,919	-	-	-
Federal Grants	-	-	-	7,752	-
Local Maintenance and Improvement Grants (LMIG)	315,000	402,665	409,000	409,455	449,000
Emergency Management Grant	5,500	7,160	-	-	-
Criminal Justice Grant	-	21,733	-	-	-
Other Revenue	-	1,666	-	8,944	-
Election Fees	-	40	-	-	-
Qualifying Fees	3,300	1,088	2,200	-	2,200
Tax Assessor Copies	50	14	-	250	50
Sale of Maps	50	-	50	-	50
Contract Work - Roads	6,000	4,234	6,000	5,029	6,000
Other Charges For Services	-	-	-	-	-
Intergovernmental Payments	-	-	-	19,500	39,000
FEMA	-	94,584	-	27,737	-
Juvenile Court Fees	750	785	750	446	750
Superior Court Fees	25,000	19,576	25,000	25,031	25,000
Zoning /Ordinance Violations	500	300	500	-	500
Real Estate Transfer Tax	3,300	11,247	5,000	7,767	6,000
Intangible Recording Tax	11,000	9,992	11,000	12,677	12,000

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
Clerk of Court Fines	16,000	8,679	11,000	7,213	8,000
Clerk of Court Copies	4,500	3,865	4,500	6,433	5,000
Magistrate Fines	7,000	3,924	4,700	4,962	4,700
Traffic Fines	45,000	72,637	55,000	79,003	62,000
Probate Fees	10,000	2,816	10,000	11,147	10,000
Sheriff's Fees	38,000	47,140	38,000	39,037	38,000
Detention Housing Fees	5,500	2,990	4,000	3,287	3,500
Other Court Fees	-	-	-	-	-
Ambulance Fees	270,000	198,273	220,000	274,755	235,000
Transfer from Hospital Authority	18,000	18,000	18,000	18,000	18,000
Transfer from TSPLOST	100,000	-	-	-	-
EMS Grants	-	14,701	-	-	-
EMS Mutual Aid	-	-	-	-	-
Emergency Management Grants Other	-	-	-	-	-
Recreation Track Registration Fees	-	-	-	-	1,000
Recreation Baseball Registration Fees	12,500	6,697	12,500	8,195	9,000
Recreation Sponsorships	6,600	5,300	6,700	4,475	6,700
Recreation T-Shirt Sales	2,700	2,371	4,000	2,985	4,000
Recreation Rental Fees	500	-	500	-	500
Recreation Tournament Fees	-	-	-	-	-
Recreation Grants	5,000	-	-	-	-
Recreation Adult Softball Registration Fees	-	1,200	1,200	2,725	1,200
Recreation Other	1,000	-	1,000	-	-
Family Connection	-	16,472	-	-	-
MISC	-	3,933	-	981	-
Rent - Department of Family & Children Services	22,000	27,402	22,000	23,442	22,000
Rent - Middle Flint Behavioral	-	-	-	-	-
Rent - USDA	6,700	6,722	6,700	6,722	6,700
Rent - County Airport	-	-	-	-	-
Interest	7,000	14,717	7,000	13,002	10,000
Garbage Fees	330,000	326,249	330,000	317,440	330,000
Sale of Scrap Items	-	-	-	-	-
Sale of County Maps	-	-	-	-	-
Other Income	1,000	1,280	1,000	27,387	1,000
Water Department Reimbursement	-	-	-	3,212	-
Sale of Fixed Assets	-	-	-	-	75,000
Sale of Confiscated Property	-	-	-	-	-
Total Revenues	**4,109,300**	**4,508,365**	**4,276,791**	**4,487,014**	**4,291,521**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
GENERAL FUND EXPENSES					
TAX ASSESSORS					
TA SALARIES	83,621	82,351	83,621	80,471	85,000
TA PAYROLL TAX	6,397	7,293	6,397	5,658	6,503
TA RETIREMENT	-	-	-	-	-
TA BOARD SALARY	3,000	2,390	3,000	2,000	3,000
TA BOARD TRAINING	750	3,328	750	4,819	-
TA EMPLOYEE INSURANCE	13,380	8,916	13,380	6,179	9,500
TA WORKERS COMPENSATION	-	-	-	-	-
BOE Training	-	-	-	-	-
TA ADVERTISING	300	400	300	100	300
TA COMMUNICATION	1,450	1,402	1,450	1,556	1,450
TA DUES & FEES	150	1,500	150	-	150
TA--EQUIPMENT RENTAL	2,800	2,800	2,800	3,534	2,800
TA INTERNET	-	-	-	-	
TA FUEL	800	233	800	453	800
TA OFFICE EXPENSE	2,000	190	2,000	2,728	2,000
TA PEST CONTROL	-	-	-	-	-
TA POSTAGE	400	302	400	160	400
TA PROFESSIONAL SERVICES	15,000	23,863	15,000	7,504	15,000
TA REPAIRS/PARTS/LABOR	1,000	2,209	1,000	809	1,000
TA SUPPLIES	5,000	3,725	5,000	4,389	5,000
TA TRAINING	2,750	1,047	2,500	2,013	3,250
TA TRAVEL	4,200	3,653	4,200	4,770	4,200
TA UTILITIES	-	-	-	-	-
TA Misc	-	51	100	204	10,000
TA CAPITAL OUTLAY (VEHICLE)	-	-	-	-	-
TA BOARD TRAVEL/MEALS/LODGIN	-	-	-	-	-
TAX ASSESSOR--GIS MAP	-	1,377	-	-	-
TA -Equipment	5,000	12,261	5,000	3,290	5,000
TAX ASSESSORS TOTAL	**147,998**	**159,290**	**147,849**	**130,638**	**155,353**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
COMMISSIONERS OFFICE					
AUDIT & ACCOUNTING	35,000	25,200	30,000	36,082	30,000
LAW-LEGAL SERVICE	13,000	25,102	13,000	600	13,000
GENERAL GOV- COMMISSION OFFICE	-	-	-	-	-
PAYROLL ADJUSTMENT	-	-	-		-
SUTA TAX	-	-	-	21,902	
COMM SALARIES	208,313	183,220	180,000	146,877	165,000
COMM PAYROLL TAX	15,936	11,700	13,770	85,446	13,770
ACCG RETIREMENT	41,500	14,766	41,500	81,961	66,198
COMM 401K	-	-	-	19,030	-
COMM EMPLOYEE INSURANCE	14,630	11,177	14,593	8,036	14,593
WORKMAN'S COMP	100,000	86,095	100,000	109,980	100,000
COMMISSIONERS BONDS	1,500	882	1,500	-	1,500
INSURANCE PREMIUM	83,000	86,573	87,000	115,344	100,000
Insurance Deductible--Law Enf	-	-	-	-	-
COMM ADVERTISING	500	422	500	605	500
COMM COMMUNICATION	7,797	7,706	7,797	7,700	7,800
COMM DUES & FEES	2,500	5,336	2,500	2,258	2,500
COMM INTERNET	-	2,257	-	-	-
COMM RENTAL EQUIPMENT	2,922	2,974	2,922	2,461	2,922
COMM FUEL	3,500	5,396	3,500	3,377	3,500
COMM OFFICE-EXPENSES	3,000	3,407	3,000	7,797	3,000
COMM RENT	-	6,056	6,000	6,000	6,000
COMM POSTAGE	1,800	1,471	1,800	441	1,000
COMM PROFESSIONAL SERVICES	15,000	12,862	10,000	4,771	10,000
COMM REPAIR	2,000	4,716	3,500	4,399	3,500
COMM SUPPLIES	2,500	3,289	4,000	5,397	4,000
COMM TRAINING	4,000	4,308	4,000	5,127	4,000
COMM TRAVEL/MEALS/LODGING	6,000	3,964	6,000	5,939	6,000
COMM UTILITIES	21,579	25,058	27,336	24,907	25,000
COMM JANITORIAL	20,329	22,692	24,755	31,273	24,755
COMM CAPITAL OUTLAYS	-	-	-	17,800	-
COMM EMPLOYEE APPRECIATION	-	5,249	5,000	4,000	4,000
COMM MISC	500	11,382	5,000	10,281	5,000
COMMISSIONERS TOTAL	**606,807**	**573,258**	**598,973**	**769,792**	**617,538**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
TAX COMMISSIONER					
TC SALARY	100,027	100,347	110,000	102,239	110,000
TC PAYROLL TAX	7,652	7,724	8,415	7,884	8,415
TC RETIREMENT	-	-	-	-	-
TC EMPLOYEE INSURANCE	13,178	12,243	13,356	15,257	13,500
TC INSURANCE & BONDS	150	122	150	324	150
TC ADVERTISING	1,500	3,985	1,500	1,620	1,500
TC COMMUNICATION	1,000	1,920	2,000	2,255	2,000
TC DUES & FEES	300	500	300	200	300
TC INTERNET	-	-	-	-	-
TC EQUIPMENT	4,000	2,787	2,500	-	2,500
TC OFFICE EXPENSE	1,200	1,483	1,200	526	1,200
TC POSTAGE	3,000	5,921	3,500	5,134	4,000
TC PROFESSIONAL SERVICES	8,000	9,792	11,000	13,997	11,000
TC REPAIRS	1,000	2,828	1,000	41	500
TC SUPPLIES	3,000	3,728	3,000	3,034	3,000
TC TRAINING	750	1,989	1,000	487	1,000
TC TRAVEL/LODGE/MEAL	2,000	336	1,500	810	1,500
TC UTILITIES	-	-	-	-	-
TC CAPITAL OUTLAYS	-	-	-	-	
TC OTHER	-	-	500	1,195	500
TAX COMMISSIONER TOTAL	**146,757**	**155,706**	**160,921**	**155,003**	**161,065**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
COURTHOUSE					
CH SALARIES		-	-	-	
CH PAYROLL TAXES		-	-	-	
CH PEST CONTROL	500	-	500	-	-
CH REPAIRS AND MAINTENANCE	10,000	5,580	10,000	19,227	25,947
CH SUPPLIES	1,000	983	1,000	791	1,000
CH UTILITIES	6,919	9,173	10,507	9,834	10,507
CH JANITORIAL	650	1,068	650	422	650
CH CAPITAL OUTLAYS	-	-	-	-	-
CH OTHER	-	-	-	-	-
CH SECURITY	-	-	-	-	-
COURTHOUSE TOTAL	**19,069**	**16,803**	**22,657**	**30,273**	**38,104**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
BOARD OF ELECTIONS					
ELECTIONS SALARY	42,793	43,276	42,793	33,375	42,793
BD OF ELECTIONS SALARY	3,000	3,617	3,000	2,123	3,274
ELECTIONS PAYROLL TAX	3,434	3,205	3,435	2,673	3,434
ELECTIONS RETIREMENT	-	-	-	-	-
ELECTION EMPLOYEE INSURANCE	5,991	6,657	7,262	7,195	7,262
ELECTIONS POLL WORKERS	15,000	13,357	15,000	2,500	15,000
ELECTIONS---ELECTION EXPENSE	5,000	-	5,000	-	-
ELECTIONS ADVERTISING	1,000	413	1,000	60	600
ELECTIONS COMMUNICATIONS	3,700	4,849	3,700	2,878	3,700
ELECTIONS DUES & FEES	150	45	150	240	180
ELECTIONS INTERNET	-	-	-	-	-
ELECTIONS FUEL	-	138	-	-	200
ELECTIONS OFFICE EXPENSE	3,000	1,474	3,000	342	2,500
ELECTIONS POSTAGE	2,000	667	2,000	516	3,000
ELECTIONS PROFESSIONAL SERVICES	35,000	35,918	35,000	-	35,000
ELECTIONS REPAIRS	2,500	2,391	2,500	-	2,500
ELECTION SUPPLIES	2,500	1,655	2,500	1,601	2,500
ELECTIONS TRAINING	1,350	925	1,350	2,200	1,350
ELECTIONS TRAVEL/MEALS/LODGE	1,800	2,320	1,800	4,246	1,800
ELECTIONS UTILITIES	500	194	500	-	500
ELECTIONS-CAPITAL OUTLAY	-	-	-	-	-
ELECTIONS RENT	-	-	-	-	-
ELECTIONS EQUIPMENT MAINT	3,000	-	3,000	-	1,000
BOARD OF ELECTIONS TOTAL	**131,718**	**121,100**	**132,990**	**59,948**	**126,593**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
JUDICAL					
DIST. ATTORNEY	17,500	17,500	17,500	17,500	17,500
Public Defender	15,000	560	10,000	667	10,000
PROFESSIONAL SERVICES	-	-	-	-	-
SUPPLIES	-	-	-	-	-
JUDICAL TOTAL	**32,500**	**18,060**	**27,500**	**18,167**	**27,500**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
MAGISTRATE					
MAGISTRATE SALARY	29,749	28,496	29,749	28,396	31,236
MAGISTRATE PAYROLL TAX	2,276	792	2,276	797	2,390
MAGISTRATE RETIREMENT	2,995	-	-	-	-
MAGISTRATE EMPLOYEE INSURANCE	-	6,121	6,678	6,933	6,678
MAGISTRATE WORKMAN'S COMP	-	-	-	-	-
MAGISTRATE ADVERTISING	-	-	-	-	-
MAGISTRATE COMMUNICATION	-	-	-	-	-
MAGISTRATE DUES & FEES	250	15	250	415	250
MAGISTRATE INTERNET	-	-	-	-	-
MAGISTRATE EQUIPMENT	225	225	225	300	225
MAGISTRATE OFFICE EXPENSE	200	3,289	250	307	250
MAGISTRATE POSTAGE	400	600	400	330	500
MAGISTRATE PROFESSIONAL SERVICES	-	-	-	-	-
MAGISTRATE SUPPLIES	600	1,005	600	414	600
MAGISTRATE TRAINING	1,300	755	1,300	1,460	1,300
MAGISTRATE TRAVEL	1,000	685	1,000	830	1,000
MAGISTRATE UTILITIES	-	-	-	-	-
MAGISTRATE CAPITAL OUTLAYS	-	-	-	-	-
MAGISTRATE TOTAL	**38,995**	**41,983**	**42,728**	**40,183**	**44,429**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
PROBATE					
PROBATE SALARY	85,394	93,035	95,000	92,257	100,000
PROBATE PAYROLL TAX	6,533	8,576	7,268	8,525	7,650
PROBATE RETIREMENT	-	-	-	-	-
PROBATE EMPLOYEE INSURANCE	2,995	-	2,995	4,672	3,500
PROBATE WORKERS COMPENSATION	-	-	-	-	-
Wages in Lieu of Insurance	-	-	-	-	-
PROBATE ADVERTISING	100	35	100	-	100
PROBATE COMMUNICATIONS	2,100	2,567	2,100	2,994	2,500
PROBATE DUES & FEES	500	300	300	267	300
PROBATE INTERNET	-	-	-	-	-
PROBATE EQUIPMENT	-	-	-	-	-
PROBATE OFFICE EXPENSE	6,000	3,548	6,000	1,404	6,000
PROBATE POSTAGE	500	672	500	330	500
PROBATE PROFESSIONAL SERVICES	300	-	200	-	200
PROBATE REPAIRS	500	-	500	-	-
PROBATE SUPPLIES	2,500	2,783	2,500	2,634	2,500
PROBATE TRAINING	1,000	710	1,000	947	1,000
PROBATE TRAVEL	1,500	850	1,500	1,652	1,500
PROBATE UTILITIES	-	-	-	-	-
PROBATE CAPITAL OUTLAYS	-	-	-	-	-
PROBATE TOTAL	**109,922**	**113,075**	**119,963**	**115,681**	**125,750**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
CLERK OF SUPERIOR COURT					
CSC SALARIES	93,052	95,771	95,000	95,184	100,000
CSC PAYROLL TAX	7,118	5,376	7,268	4,869	7,650
CSC RETIREMENET	-	-	-	-	-
CSC EMPLOYEE INSURANCE	5,372	6,121	6,677	6,933	6,677
BOE SALARY	400	700	500	600	500
BOE TRAINING	500	170	500	626	500
BOE TRAVEL/LODGE/MEAL	1,000	1,260	1,000	936	1,000
CSC BONDS	525	525	525	525	525
CSC ADVERTISING	300	440	300	243	300
CSC COMMUNICATIONS	1,200	977	1,000	820	1,000
CSC DUES AND FEES	500	100	200	350	350
CSC INTERNET	-	-	-	-	-
CSC EQUIPMENT RENTAL	-	-	-	77	-
CSC OFFICE EXPENSE	1,000	137	1,000	782	1,000
CSC POSTAGE	1,000	1,847	1,200	541	1,200
CSC PROFESSIONAL SERVICES	2,500	3,806	2,500	433	2,500
CSC SUPPLIES	5,000	5,288	5,000	6,429	5,000
CSC TRAINING	1,000	725	1,000	400	1,000
CSC TRAVEL	2,000	2,157	2,000	2,056	2,000
CSC UTILITIES	-	-	-	-	-
CSC CAPITAL OUTLAYS	-	-	-	-	-
CSC DISTRICT ATTORNEY	18,000	5,493	9,000	-	9,000
CSC COURT REPORTER	10,000	30,484	15,000	15,454	15,000
CSC INDIGENT DEFENSE	3,000	-	1,000	-	1,000
CSC JUDGES	15,000	16,180	15,000	16,680	15,000
CSC JUVENILE COURT	3,000	1,607	5,000	5,919	5,000
CSC COURT & JURY SALARY	5,000	10,635	5,000	4,653	5,000
CSC COURT COST	2,000	1,215	2,000	2,574	2,000
CLERK OF SUPERIOR COURT TOTAL	**178,467**	**191,013**	**177,670**	**167,087**	**183,202**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
PUBLIC SAFETY - FIRE DEPARTMENT					
VFD CALL BASED COMPENSATION	8,200	-	-	-	-
FIREFIGHTER CANCER INSURANCE	6,200	5,779	7,500	9,615	7,500
OAKLAND	2,400	4,882	4,200	4,200	4,200
TAZEWELL	2,400	3,446	4,200	4,200	4,200
DRANEVILLE	2,400	3,435	4,200	4,200	4,200
DOYLE	2,400	4,343	4,200	4,200	4,200
BROWN SPRINGS	2,400	2,803	4,200	4,200	4,200
FT. PERRY	2,400	3,247	4,200	4,200	4,200
BUENA VISTA VFD	2,000	-	1,800	1,800	1,800
PUBLIC SAFETY - FIRE DEPARTMENT TOTAL	**30,800**	**27,934**	**34,500**	**36,615**	**34,500**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
CORONER		225			
CORONER SALARY	7,000	6,907	7,000	8,221	7,500
CORONER SPECIAL INVESTIGTION	1,000	-	1,000	-	250
CORONER PAYROLL TAX	536	527	536	546	574
CORONER RETIREMENT	-	-	-	-	-
CONONER COMMUNICATIONS	500	180	500	480	500
CORONER DUES	450	-	450	225	225
CORONER PROFESSIONAL SERVICES	1,200	3,425	1,200	1,450	1,200
CORONER FUEL	-	-	-	-	1,000
CORONER SUPPLIES	400	150	400	19	400
CORONER TRAINING	2,100	879	2,100	2,716	2,500
CORONER TRAVEL	750	733	750	791	800
CORONER TOTAL	**13,936**	**13,026**	**13,936**	**14,449**	**14,949**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
E-911	**37,503**	**39,815**	**42,000**	**41,989**	**42,000**
EMS					
EMS SALARY	363,724	355,479	363,724	351,786	381,200
EMS PAYROLL TAX	27,825	23,287	27,825	19,837	29,162
EMS RETIREMENT	-	-	-	-	-
EMS EMPLOYEE INSURANCE	43,731	41,958	45,772	54,695	55,000
EMS WORKER'S COMPENSATION INS.	-	-	-	-	-
EMS COMMUNICATIONS	2,000	9,960	5,500	3,913	5,500
EMS LICENSE/ FEES/DUES	6,700	6,950	6,700	6,700	6,700
EMS INTERNET	-	-	-	-	-
EMS FUEL (DIESEL)	12,000	16,028	18,000	31,836	20,000
EMS OFFICE EXPENSE	2,000	794	2,000	750	1,000
EMS POSTAGE	200	172	200	116	200
EMS PROFESSIONAL SERVICES	32,437	24,653	25,000	22,429	25,000
EMS REPAIR	5,000	8,040	9,000	17,991	10,000
EMS SUPPLIES	19,000	20,301	19,000	19,487	19,000
EMS TRAINING	1,000	-	1,000	-	1,000
EMS TRAVEL/LODGING/MEALS	1,500	1,709	1,500	708	1,500
EMS UTILITIES	-	-	-	-	-
EMS CAPITAL OUTLAYS	-	9,452	-	-	-
EMS UNIFORMS	1,000	2,011	1,000	1,397	1,000
EMS REFUNDS	-	-	-	1,705	-
EMS MUTUAL AID	-	-	-	-	-
EMS TOTAL	**518,117**	**520,792**	**526,221**	**533,350**	**556,262**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
EMA					
EMA TRAINING	500	250	500	250	500
EMA SALARY	5,500	6,288	5,500	6,977	6,000
EMA PAYROLL TAXES	421	793	550	787	700
EMA COMMUNICATIONS	600	3,292	600	267	600
EMA DUES	25	25	25	25	25
EMA FUEL	1,000	2,011	1,000	2,640	1,500
EMA PROFESSIONAL SERVICES	15,000	12,870	15,000	-	6,000
EMA REPAIRS	6,000	289	4,000	3,161	4,000
EMA SUPPLIES	500	12	500	11	6,000
EMA TRAVEL/LODGE	1,500	2,098	1,500	981	1,500
EMA TOTAL	**31,046**	**27,928**	**29,175**	**15,098**	**26,825**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
SHERIFF					
SUTA	900	844	1,000	1,252	1,000
SHERIFF SALARIES	299,300	326,875	306,783	349,925	323,000
SHERIFF PAYROLL TAX	22,896	21,365	23,469	18,585	24,710
SHERIFF RETIREMENT	-	-	-	-	-
SHERIFF EMPLOYEE INSURANCE	39,786	37,159	40,537	40,712	40,537
SHERIFF WORKERS COMPENSATION	-	-	-	-	-
SHERIFF LIABILITY INSURANCE	-	-	-	-	-
SHERIFF ADVERTISING	300	195	300	279	300
SHERIFF COMMUNICATIONS	18,000	11,538	18,000	18,642	18,000
SHERIFF DUES & FEES	600	-	600	-	600
SHERIFF INTERNET	-	-	-	-	-
SHERIFF SMALL EQUIPMENT	-	-	-	-	-
SHERIFF FUEL (GASOLINE)	33,000	34,646	33,000	24,313	28,000
SHERIFF OFFICE EXPENSE	700	399	700	49	500
SHERIFF PEST CONTROL	-	-	-	-	-
SHERIFF POSTAGE	600	1,572	600	624	600
SHERIFF PROFESSIONAL SERVICES	2,000	1,353	2,000	2,515	2,000
SHERIFF REPAIR/PARTS/LABOR	15,000	11,549	15,000	12,689	15,000
SHERIFF SUPPLIES	5,000	5,079	5,000	5,157	5,000
SHERIFF TRAINING	1,000	318	1,000	1,097	1,000
SHERIFF TRAVEL	1,200	897	1,200	284	1,200
SHERIFF UTILITIES	-	-	-	-	-
SHERIFF CAPITAL OUTLAYS	-	15,617	-	-	-
SHERIFF OTHER	-	-	-	-	-
SHERIFF UNIFORMS	4,000	8,597	4,000	3,026	4,000
SHERIFF VEHICLE	-	38,875	40,000	39,249	40,000
SHERIFF UNDERCOVER	-	-	-	-	-
SHERIFF VEHICLE	-	-	-	-	-
SHERIFF TOTAL	**444,282**	**516,876**	**493,188**	**518,399**	**505,447**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
JAIL					
JAIL SALARIES	194,238	236,091	199,093	206,364	220,000
JAIL PAYROLL TAX	14,859	18,598	15,231	16,630	16,830
JAIL RETIREMENT	-	-	-	-	-
JAIL EMPLOYEE INSURANCE	44,446	40,214	43,870	41,637	43,870
JAIL WORKERS COMPENSATION	-	-	-	-	-
JAIL COMMUNICATIONS	-	5,738	5,000	11,215	5,000
JAIL INTERNET	-	-	-	-	-
JAIL EQUIPMENT	1,000	-	1,000	-	1,000
JAIL PEST CONTROL	500	-	500	-	500
JAIL POSTAGE	200	-	200	10	200
JAIL PROFESSIONAL SERVICES	2,000	2,541	2,000	427	2,000
JAIL REPAIR	10,000	14,681	15,000	14,468	15,000
JAIL SUPPLIES	8,000	6,417	8,000	3,616	6,500
JAIL TRAINING	-	-	100	120	100
JAIL TRAVEL	1,000	1,523	1,000	78	1,000
JAIL UTILITIES	18,105	16,986	18,105	17,435	17,500
JAIL GCIC	3,500	4,575	4,575	6,100	4,575
JAIL OTHER	-	-	-	-	-
JAIL INMATE MEDICAL CARE	20,000	16,067	20,000	8,256	20,000
JAIL FOOD FOR INMATES	33,114	37,663	34,000	33,745	34,000
JAIL TOTAL	**350,962**	**401,093**	**367,674**	**360,101**	**388,075**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
SOLID WASTE					
SOLID WASTE POSTAGE	3,000	2,565	3,000	2,183	3,000
SOLID WASTE SUPPLIES	750	55	750	723	750
SOLID WASTE EXPENSES	2,000	1,825	2,000	3,747	2,000
LANDFILL MONITORING FEE	3,500	1,652	3,500	6,536	4,000
SOLID WASTE DISPOSAL	296,229	342,944	305,000	373,303	350,000
SOLID WASTE MISC	-	-	-	-	-
SOLID WASTE TOTAL	**305,479**	**349,041**	**314,250**	**386,493**	**359,750**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
ROADS					
ROADS SALARY	224,526	68,429	-	-	-
ROADS PAYROLL TAX	17,176	5,332	-	-	-
ROADS RETIREMENT	-	21	-	-	-
ROADS EMPLOYEE INSURANCE	50,876	26,416	-	-	-
ROADS WORKERS COMPENSATION	-	-	-	-	-
ROADS ADVERTISING	100	310	1,000	960	500
ROADS COMMUNICATIONS	1,429	1,016	1,200	432	500
ROADS INTERNET	-	-	-	-	-
ROADS EQUIPMENT	-	250	-	-	-
ROADS FUEL (GASOLINE)	-	14,638	50,000	26,824	-
ROADS FUEL (DIESEL)	-	43,745	50,000	28,348	-
ROAD OFFICE SUPPLIES	-	5	-	-	-
ROADS POSTAGE	-	-	-	-	-
ROADS PROFESSIONAL SERVICES	15,000	357,967	547,230	547,230	-
ROADS REPAIR/PARTS/LABOR	12,000	34,475	-	-	-
ROADS SUPPLIES	10,000	5,523	-	299	300
ROADS TRAINING	800	-	-	333	-
ROADS TRAVEL	800	-	-	-	-
ROADS UTILITIES	3,636	1,510	2,000	300	2,000
ROADS INFRASTRUCTURE	315,000	-	15,000	17,271	449,000
ROADS Accident	-	-	-	-	-
ROADS BRIDGES	-	-	-	-	-
ROADS UNIFORMS	-	1,635	-	-	-
ROADS CAPITAL OUTLAYS	-	267,600	-	4,285	-
CATERPILLAR LEASE	16,927	(14,023)	16,927	16,927	68,302
ROADS TOTAL	668,271	814,848	**683,357**	**643,209**	**520,602**
GEFA LOAN PAYMENT	**-**	**8,860**	**13,500**	**13,500**	**13,500**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
HUMAN SERVICES					
MIDDLE FLINT, HR,MR &SA	6,700	6,700	6,700	6,700	6,700
AGENCY ON AGING	-	-	-	-	-
MIDDLE FLINT PLAN & DEV.	11,680	6,469	6,500	6,500	6,500
SENIOR CITIZENS CENTER OP	-	-	-	-	-
LIBRARY	16,200	24,300	16,200	8,100	16,200
CHAMBER OF COMMERCE	1,800	4,000	1,800	1,800	1,800
HEALTH DEPARTMENT					
HD PEST CONTROL	-	-	-	-	-
HD REPAIRS	2,000	1,487	2,000	-	1,000
HD SUPPLIES	500	381	500	340	500
HD UTILITIES	3,769	3,242	3,500	3,418	3,500
HD OPERATING FUNDS	50,000	50,000	50,000	50,000	50,000
DFCS					
DFCS SALARIES	-	-	-	-	-
DFCS PAYROLL TAX	-	-	-	-	-
DFCS PEST CONTROL	-	-	-	-	-
DFCS REPAIRS	-	498	3,000	1,314	3,000
DFCS SUPPLIES	500	1,035	750	1,052	750
DFCS REPAIR	2,000	350	-	1,253	1,000
DFCS UTILITIES	3,769	3,136	3,750	3,348	3,750
DFCS CAPITAL OUTLAY	-	-	-	-	-
DFCS RENT	-	-	-	-	-
DFCS FOOD STAMPS	-	-	-	-	-
DFCS EBT	-	-	-	-	-
DFCS OPERATING FUNDS	3,000	2,750	3,000	2,667	3,000
HEALTH HUMAN SERVICES TOTAL	**101,918**	**104,347**	**97,700**	**86,492**	**97,700**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
RECREATION					
REC SALARY	29,555	22,501	29,555	29,555	29,555
REC PAYROLL TAX	2,261	1,745	2,261	798	2,261
REC RETIREMENT	-	-	-	-	-
REC EMPLOYEE INSURANCE	5,991	4,425	4,827	4,672	4,827
REC WORKERS COMPENSATION	-	-	-	-	-
REC ADVERTISING	1,000	112	1,000	-	500
REC COMMUNICATION	500	812	500	799	750
REC DUES & FEES	-	1,535	1,500	1,864	1,500
REC EQUIPMENT	4,000	533	4,000	1,500	3,000
REC FUEL	750	1,858	750	1,051	1,000
REC PEST CONTROL	-	-	1,400	1,400	1,400
REC DEPT POSTAGE	100	80	100	-	100
REC REPAIR	1,500	3,272	5,000	5,025	2,500
REC SUPPLIES	12,000	8,706	12,000	9,145	12,000
REC TRAINING	2,000	-	1,000	73	500
REC TRAVEL/MEALS/LODGING	1,250	-	500	-	500
REC UTILITIES	4,972	4,183	5,000	5,007	5,000
REC PROGRAMS	-	-	-	-	-
REC JANITORIAL	-	76	-	-	-
REC CAPITAL OUTLAY	-	-	-	101	-
REC OTHER	1,000	5,012	1,000	2,058	1,000
REC UNIFORMS & TROPHY	13,000	11,097	13,000	17,656	13,000
RECREATION TOTAL	**79,878**	**65,946**	**83,393**	**80,703**	**79,393**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
DNR UTILITIES	**-**	**1,820**	**1,800**	**1,848**	**1,800**
COUNTY EXTENSION					
COUNTY EXTENSION SALARIES	34,652	27,619	34,652	34,861	36,604
COUNTY EXTENSION PAYROLL TAX	2,651	2,027	2,651	1,749	2,800
COUNTY EXTENSION COMMUNICATION	2,528	3,271	2,500	2,481	2,500
EXTENSION PEST CONTROL	-	-	-	-	-
COUNTY EXTENSION REPAIR	500	60	500	-	500
COUNTY EXTENSION SUPPLIES	1,500	1,094	1,500	1,429	1,500
COUNTY EXTENSION TRAVEL	3,000	3,650	3,000	3,650	3,600
COUNTY EXTENSION UTILITIES	1,723	1,608	1,725	2,017	1,725
COUNTY EXTENSION RETIREMENT	-	-	-	-	-
COUNTY EXTENSION TOTAL	**46,554**	**39,329**	**46,528**	**46,187**	**49,229**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
FACILITES MANAGEMENT					
OFFICE BLDG REPAIR	1,500	3,490	1,500	1,257	1,500
OFFICE BLDG SUPPLIES	1,000	894	1,000	1,008	1,000
OFFICE BLDG UTILITIES	-	27	-	-	-
Office BLDG Pest Control	-	-	-	-	-
ASC PEST CONTROL	-	-	-	-	-
ASCS REPAIR	-	68	-	-	-
ASCS UTILITES	4,559	4,524	4,600	5,134	4,600
FACILITES MANAGEMENT TOTAL	**7,059**	**9,001**	**7,100**	**7,399**	**7,100**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
GA. FORESTRY COMMISSION	**18,500**	**17,061**	**17,061**	**17,061**	**17,061**
ECONOMIC DEVELOPMENT					
VALLEY PARTNERSHIP JOINT DEV	9,100	8,594	9,100	9,100	9,100
ECONOMIC DEVELOPMENT TOTAL	**9,100**	**8,594**	**9,100**	**9,100**	**9,100**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
BUILDING INSPECTION/ZONING					
BI SALARY	33,456	38,144	33,456	28,228	50,000
BI PAYROLL TAX	2,559	2,715	2,559	1,667	3,825
BI RETIREMENT	-	-	-	-	-
BI EMPLOYEE INSURANCE	6,589	6,121	6,677	3,769	6,677
BI ADVERTISING	1,000	395	667	586	667
BI COMMUNICATION	1,000	1,048	1,000	1,211	1,000
BI DUES	300	135	200	220	200
BI FUEL (GAS)	1,900	2,779	1,900	1,116	1,900
BI POSTAGE	100	90	150	152	150
BI PROFESSIONAL SERVICES	3,000	7,155	3,500	11,535	3,500
BI REPAIR/PARTS	500	322	500	927	500
BI OFFICE SUPPLIES	1,750	2,767	1,750	2,314	1,750
BI TRAINING	500	-	500	473	500
BI TRAVEL/MEAL	1,500	-	1,000	1,015	500
BI Miscellaneous	200	-	200	-	100
BI CAPITAL OUTLAY	-	-	-	-	-
BUILDING INSPECTION/ZONING TOTAL	**54,355**	**61,670**	**54,059**	**53,214**	**71,269**

	2018 Budget	2018 Actual	2019 Budget	2019 Projection	2020 Budget
OTHER					
AIRPORT EXPENSES	-	626	**1,000**	**1,159**	**4,000**
VISION - P/R DEDUCTIBLE	-	1,825	-	1,853	-
EMPLOYEE INSURANCE - WATER DEPT	-	7,427	-	-	-
TRANSFERS - WATER FUND	-	8,089	-	32	-
OPERATING CONTINGENCY	**24,308**	**-**	**10,000**	-	**13,427**
Total Expenses	**4,154,300**	**4,418,894**	**4,276,791**	**4,353,137**	**4,291,521**



Marion County Board of Commissioners

2020 Budget

Water Enterprise Fund

	2018 Actual	2018 Budget	2019 Projected	2019 Budget	2020 Budget
Water Enterprise Fund Revenues					
Water Utility Fees	951,471	814,721	1,061,249	927,759	950,000
Other Utility Fees	-	57,367	-	-	-
Transfer From General Fund	-	-	-	-	-
Miscellaneous Fees	-	-	-	-	-
Total Revenues	**951,471**	**872,088**	**1,061,249**	**927,759**	**950,000**

	2018 Actual	2018 Budget	2019 Projected	2019 Budget	2020 Budget
Water Enterprise Fund Expenses					
Auditing and Accounting	4,500	4,000	3,600	4,000	4,000
Legal Services	-	2,000	-	2,000	2,000
Salary	66,708	183,670	-	-	-
Payroll Tax	5,626	14,051	-	-	-
Retirement	-	36,000	-	-	-
Employee Health insurance	10,932	37,844	-	-	-
Workers Compensation	-	8,360	-	-	-
Unemployment Insurance	-	14,250	-	-	-
Liability Insurance	-	23,750	-	-	-
Advertising	-	950	-	-	-
Communications	3,898	4,750	3,000	5,000	5,000
Dues and Fees	2,692	4,750	-	-	-
Internet	-	-	-	-	-
Office Expense	6,510	7,000	-	-	-
Postage	6,028	5,000	-	-	-
Professional Services	258,992	5,000	396,270	396,270	404,195
Leak Insurance	32,350	14,420	32,671	32,686	32,686
Uniforms	-	-	-	-	-
Software Maintenance	-	3,800	-	-	-
Repair	3,719	19,000	-	-	-
Fuel	16,721	13,000	15,000	15,000	15,000
Supplies	50,724	23,750	10,068	15,000	15,000
Training	-	2,850	-	-	-
Travel	-	8,550	-	-	-
Utilities	125,704	75,000	91,026	100,000	100,000
Bank Charges/Returned Checks	1,309	1,500	1,007	1,500	1,500
Refunds	-	-	-	-	-
Miscellaneous Expenses	-	2,500	-	-	-

	2018 Actual	2018 Budget	2019 Projected	2019 Budget	2020 Budget
Reserve Funds	18,624	21,599	-	21,599	35,915
Debt Service	-	-	-	-	-
Debt Service - FHA Bonds 1	27,528	27,528	27,528	27,528	27,528
Debt Service - FHA Bonds 2	2,892	2,892	2,892	2,892	2,892
Debt Service - FHA Watertank	31,056	31,056	31,056	31,056	31,056
Debt Service - FHA Phase 2	67,368	67,368	67,368	67,368	67,368
Debt Service - FHA Phase 3	118,740	118,740	118,740	118,740	118,740
Debt Service - GEFA Blueville Well	35,033	35,052	35,052	35,052	35,052
Debt Service - GEFA 2	-	-	-	-	-
Debt Service - AMERIS	52,068	52,068	52,068	52,068	52,068
Capital Outlay	-	-	-	-	-
Operating Contingency	-	-	-	-	-
Total Expenses	**949,722**	**872,048**	**887,346**	**927,759**	**950,000**



Marion County Board of Commissioners

2020 Budget

Special Local Option Sales Tax & Transportation Special Local Option Sales Tax

	2018 Budget	2019 Budget	2020 Budget
SPLOST Revenues			
SPLOST Fund Balance Forward	127,000	141,978	328,072
SPLOST Revenues	412,000	425,000	432,000
Total Revenues	**539,000**	**566,978**	**760,072**
SPLOST Expenses			
City of Buena Vista (33.3%)	125,000	144,000	143,856
EMS - Ambulance	-	-	160,000
EMS - Medical Supplies	-	-	-
Reserve for Fund Balance	-	351,978	361,216
Road Department - Fuel	281,000	-	-
Road Department - Repairs & Maintenance	-	-	-
Road Department - Supplies	-	-	-
Road Department - Tractor & Mower	-	-	-
Road Department - Vehicle	-	-	-
Dirt Road Reconstruction	-	-	-
LMIG Match	-	-	45,000
Sheriff - Jail Renovation	-	-	-
Sheriff - Vehicle	-	-	-
Water Department - Meter Replacement	40,000	-	40,000
Water Department - Valve Replaceemnts	15,000	10,000	10,000
Water Department - Trackhoe Replacement	55,000	-	-
Water Department - Tank Maintenance & Rehab	-	-	-
Water Department - Vehicle	23,000	61,000	-
Total Expenses	**539,000**	**566,978**	**760,072**

	2018 Budget	2019 Budget	2020 Budget
TSPLOST Revenues			
TSPLOST Fund Balance Forward	1,941,000	2,068,611	1,739,215
TSPLOST Revenues	350,000	450,000	540,000
GDOT Airport Reimbursement	-	1,165,000	1,013,750
Total Revenues	**2,291,000**	**3,683,611**	**3,292,965**
TSPLOST Expenses			
Reserve for Fund Balance	1,301,000	1,257,665	448,123
Transfer to General Fund	100,000	-	-
Road Department - Fuel	40,000	-	60,000
Road Department - ClearWater	40,000	-	558,175
Road Department - Repairs & Maintenance	40,000	-	-
Road Department - Supplies	-	-	-
Road Department - Tractor & Mower	-	35,000	-
Road Department - Tractor & Slope Mower	120,000	-	-
Road Department - Vehicles	-	-	-
CDBG Match - JP Hudson Rd	525,000	-	525,000
Dirt Road Reconstruction	130,000	750,000	350,000
LMIG Match	34,999	40,946	-
Airport	-	1,600,000	1,351,667
Total Expenses	**2,330,999**	**3,683,611**	**3,292,965**

Marion County
Board of Commissioners

Capital Improvements Plan
2020 - 2024

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	2020	2021	2022	2023	2024
EQUIPMENT							
Replace Semi/Tractor	TSPLOST	**$ 75,000**	$ -	$ 75,000		$ -	$ -
New 320 E LPR Excavator	TSPLOST	**$ 200,000**	$ -	$ -	$ 200,000	$ -	$ -
Replace 80 hp Tractor	TSPLOST	**$ 55,000**	$ -	$ 55,000	$ -	$ -	$ -
Replace (2) Dump Trucks	TSPLOST	**$ 240,000**	$ -	$ 115,000	$ 125,000	$ -	$ -
VEHICLES							
Replace Ford Pickup Truck	TSPLOST	**$ 52,000**	$ -	$ 26,000	$ -	$ -	$ 26,000
ROADS							
Paving							
J P Hudson Rd	*CDBG/TSPLOST*	**$ 2,000,000**	$ 2,000,000	$ -	$ -	$ -	$ -
Resurfacing							
Fire Tower Rd (2.9 miles)	*LMIG*	**$ 450,000**	$ 450,000	$ -	$ -	$ -	$ -
Jim Allen Rd (2.0 miles)	*LMIG*	**$ 326,666**	$ 326,666	$ -	$ -	$ -	$ -
Tower Point Rd (1.14 miles)	*LMIG*	**$ 186,200**	$ 186,200	$ -	$ -	$ -	$ -
Johnny Miller Rd (2.84)	*LMIG*	**$ 450,000**	$ -	$ 450,000	$ -	$ -	$ -
Flem Smith Rd (1.9 miles)	*LMIG*	**$ 300,000**	$ -	$ -	$ 300,000	$ -	$ -
Buffalo Rd (2.8 miles)	*LMIG*	**$ 450,000**	$ -	$ -	$ -	$ 450,000	$ -
Fouche Rd (3.96 miles)	*LMIG*	**$ 650,000**	$ -	$ -	$ -	$ -	$ 650,000
Dirt Road Reconstruction (TSPLOST)							
Harbuck Pond Rd	*TSPLOST*	**$ 175,000**	$ 175,000	$ -	$ -	$ -	$ -
Palmer Cemetery Rd	*TSPLOST*	**$ 175,000**	$ 175,000	$ -	$ -	$ -	$ -
Other Dirt Roads	*TSPLOST*	**$ 1,200,000**	$ -	$ 300,000	$ 300,000	$ 300,000	$ 300,000
BRIDGES							
	TSPLOST	**$ -**	$ -	$ -	$ -	$ -	$ -
	Total	**$ 6,984,866**	**$ 3,312,866**	**$ 1,021,000**	**$ 925,000**	**$ 750,000**	**$ 976,000**

Water Department Project Title	Funding Source	5 YR Projected Cost	2020	2021	2022	2023	2024
EQUIPMENT							
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	**$ 52,000**	$ -	$ -	$ -	$ 26,000	$ 26,000
	Total	**$ 327,000**	**$ 55,000**	**$ 55,000**	**$ 55,000**	**$ 81,000**	**$ 81,000**

EMS Project Title	Funding Source	5 YR Projected Cost	2020	2021	2022	2023	2024
EQUIPMENT							
Power Load Stretcher	SPLOST	**$ 44,000**	$ -	$ 44,000	$ -	$ -	$ -
VEHICLES							
Replace Ambulance	SPLOST/Hosp. Auth	**$ 480,000**	$ 160,000	$ -	$ 160,000	$ -	$ 160,000
	Total	**$ 524,000**	**$ 160,000**	**$ 44,000**	**$ 160,000**	**$ -**	**$ 160,000**

Sheriff Project Title	Funding Source	5 YR Projected Cost	2020	2021	2022	2023	2024
EQUIPMENT							
Replace Body Armor	General Fund	**$ -**	$ -	$ -	$ -	$ -	$ -
Body Cameras	General Fund	**$ -**	$ -	$ -	$ -	$ -	$ -
VEHICLES							
Replace Patrol Vehicle	General Fund	**$ 200,000**	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000
	Total	**$ 200,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**

Facilities Project Title	Funding Source	5 YR Projected Cost	2020	2021	2022	2023	2024
Construction							
Construct New Detention Facility	Debt/SPLOST	**$ 9,000,000**	$ -	$ 9,000,000	$ -	$ -	$ -
Construct New Courthouse Annex	Debt	**$ -**	$ -	$ -	$ -	$ -	$ -
Total		**$ 9,000,000**	**$ -**	**$ 9,000,000**	**$ -**	**$ -**	**$ -**