

Lowndes County Board of Commissioners FY 2015-2016 Public Hearings

Bill Slaughter, Chairman

Joyce E. Evans, District I

Scott Orenstein, District II

Mark Wisenbaker, District III

Demarcus Marshall, District IV

Clay Griner, District V



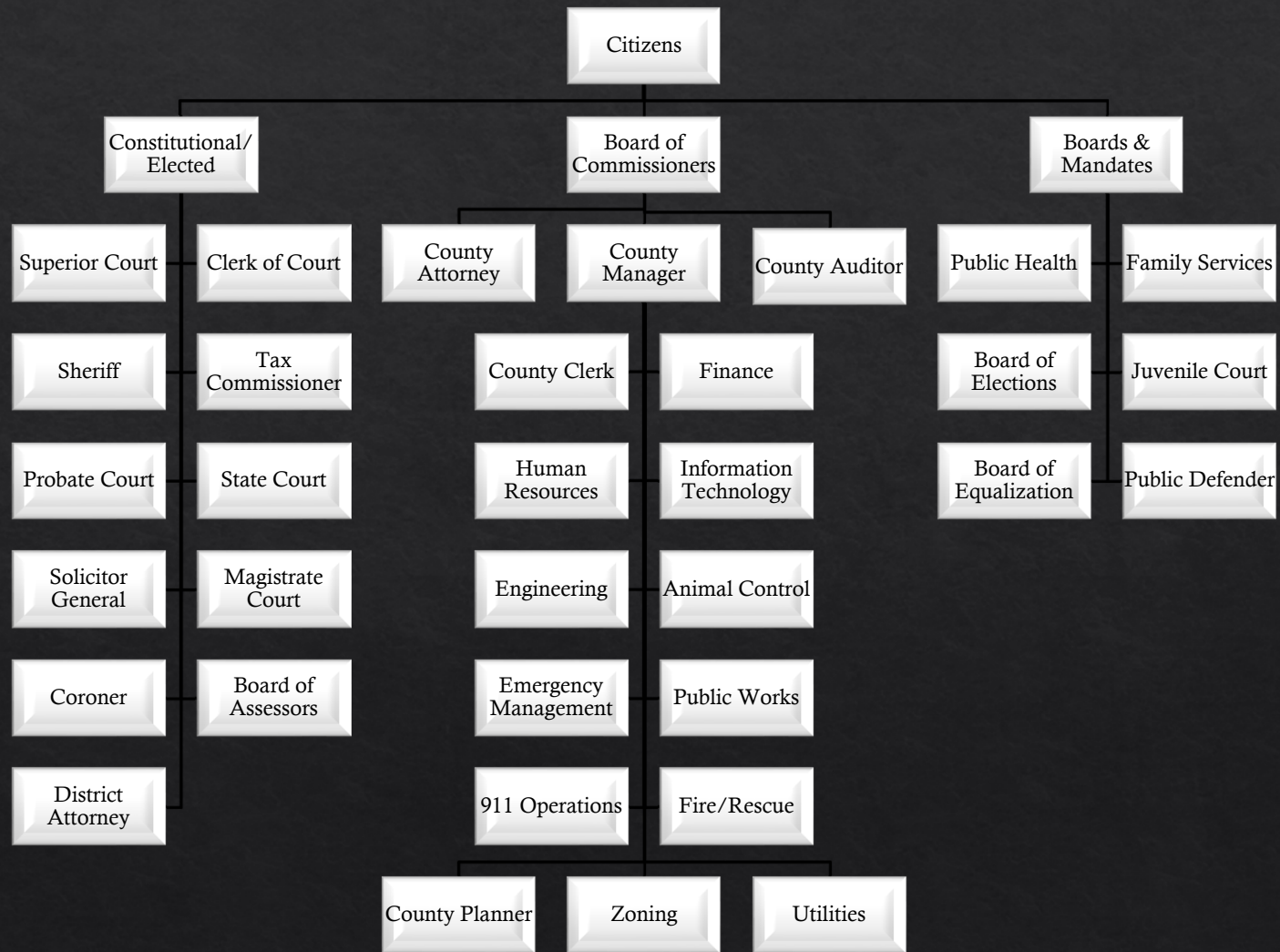
Joseph D. Pritchard, County Manager

Stephanie L. Black, Finance Director

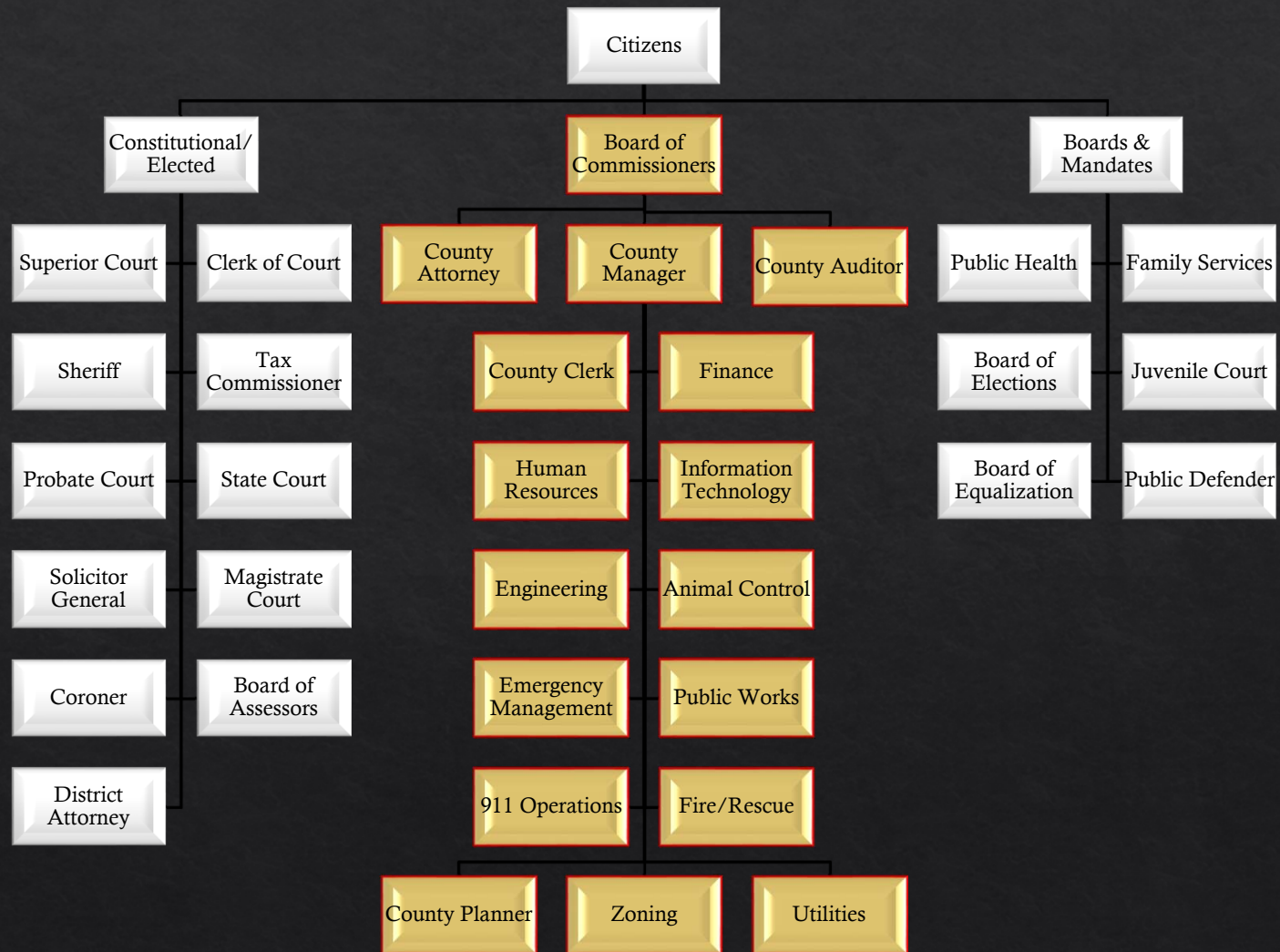
K. Paige Dukes, County Clerk

Kevin Beals, Human Resource Director

Organization



Organization



Millage History



Budget Comparison by Fund

	FY 2015	FY 2016	% Change
General Fund	\$51,011,181	\$51,458,538	0.88%
Special Revenue Funds			
Commissary	\$569,446	\$700,000	22.93%
Drug Seizures	\$1,000,000	\$1,000,000	0.00%
Law Library	\$100,000	\$100,000	0.00%
Accommodation Excise Tax	\$393,660	\$513,460	28.80%
Intergovernmental Grants	\$544,060	\$550,000	1.09%
Jail Operations	\$409,201	\$370,500	(9.46)%
Drug Abuse Treatment	\$160,000	\$170,000	6.25%
911 Communications	\$3,213,146	\$3,288,436	2.34%
Victim/Witness	\$225,688	\$231,181	2.43%

Budget Comparison by Fund

	FY 2015	FY 2016	% Change
Special Revenue Funds			
Special Services	\$3,500,724	\$3,590,178	2.56%
Capital Project Funds			
SPLOST V	\$1,800,000	\$1,000,000	(44.44)%
Judicial/Admin & Jail	\$800,000	\$-	(100.00)%
SPLOST VI	\$13,350,000	\$2,500,000	(81.27)%
SPLOST VII	\$21,000,000	\$21,000,000	0.00%
Enterprise Funds			
Water & Sewer	\$4,451,920	\$4,739,667	6.46%
Landfill	\$233,716	\$273,432	16.99%
Street Lighting	\$300,590	\$306,700	2.03%

Budget Comparison by Fund

	FY 2015	FY 2016	% Change
Internal Service Funds			
Equipment Maintenance	\$488,561	\$2,909,114	495.45%
Health Insurance	\$5,289,578	\$5,336,451	0.89%
Fleet Manager	\$3,432,062	\$-	(100.00)%
Workers Compensation	\$506,828	\$506,828	0.00%
All Funds	\$112,785,361	\$100,544,485	(10.85)%

General Fund Overview

	FY 2015	FY 2016	% Change
Revenues			
Taxes	\$44,469,661	\$44,870,500	0.90%
Licenses and Permits	\$5,000	\$5,000	0.00%
Intergovernmental	\$430,020	\$277,038	(35.58)%
Charges for Services	\$3,411,000	\$3,706,000	8.65%
Fines and Forfeitures	\$1,750,000	\$1,485,000	(15.14)%
Miscellaneous	\$29,500	\$30,000	1.69%
Total Revenues	\$50,095,181	\$50,373,538	0.56%

General Fund Overview

	FY 2015	FY 2016	% Change
Expenditures			
General Government	\$11,962,448	\$12,285,778	2.70%
Judicial	\$5,490,667	\$5,793,331	5.51%
Public Safety	\$19,341,202	\$19,284,550	(0.29)%
Public Works	\$4,859,539	\$4,776,198	(1.71)%
Health & Welfare	\$767,784	\$708,140	(7.77)%
Culture & Recreation	\$4,742,500	\$4,702,500	(0.84)%
Housing & Development	\$3,002,000	\$3,002,000	0.00%
Total Expenditures	\$50,166,140	\$50,552,497	7.70%

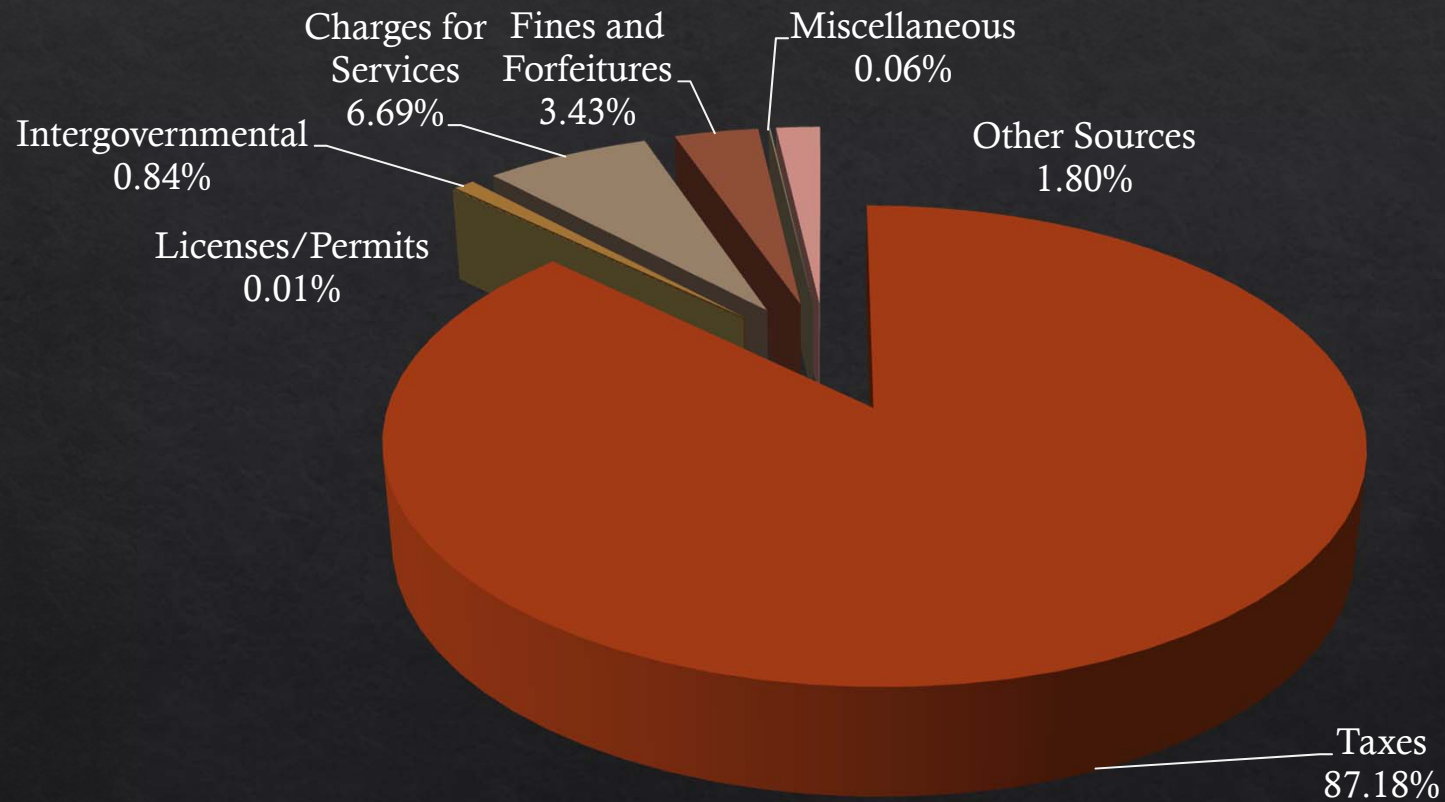
General Fund Overview

	FY 2015	FY 2016	% Change
Excess (Deficit)	\$(70,959)	\$(178,959)	152.20%
Other Sources	\$916,000	\$1,085,000	18.45%
Other Uses	\$(845,041)	\$(906,041)	7.22%
Net General Fund	\$-	\$-	

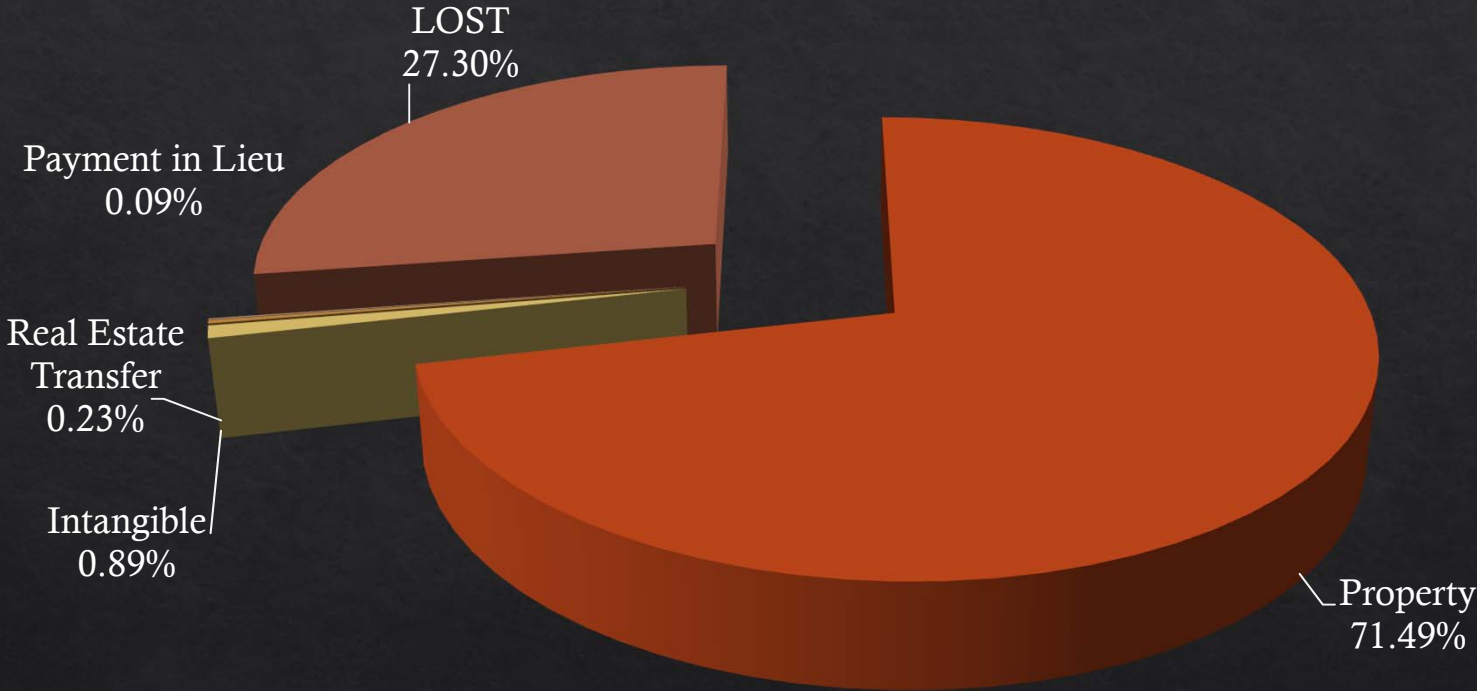
General Fund Highlights

- ◇ Virtually flat property tax revenues
- ◇ Small merit increase included
- ◇ No additional cost of living
- ◇ Increase for insurance contributions
- ◇ No personnel additions
- ◇ Limited new vehicles and computers
- ◇ Budget allows continuation of current levels of service

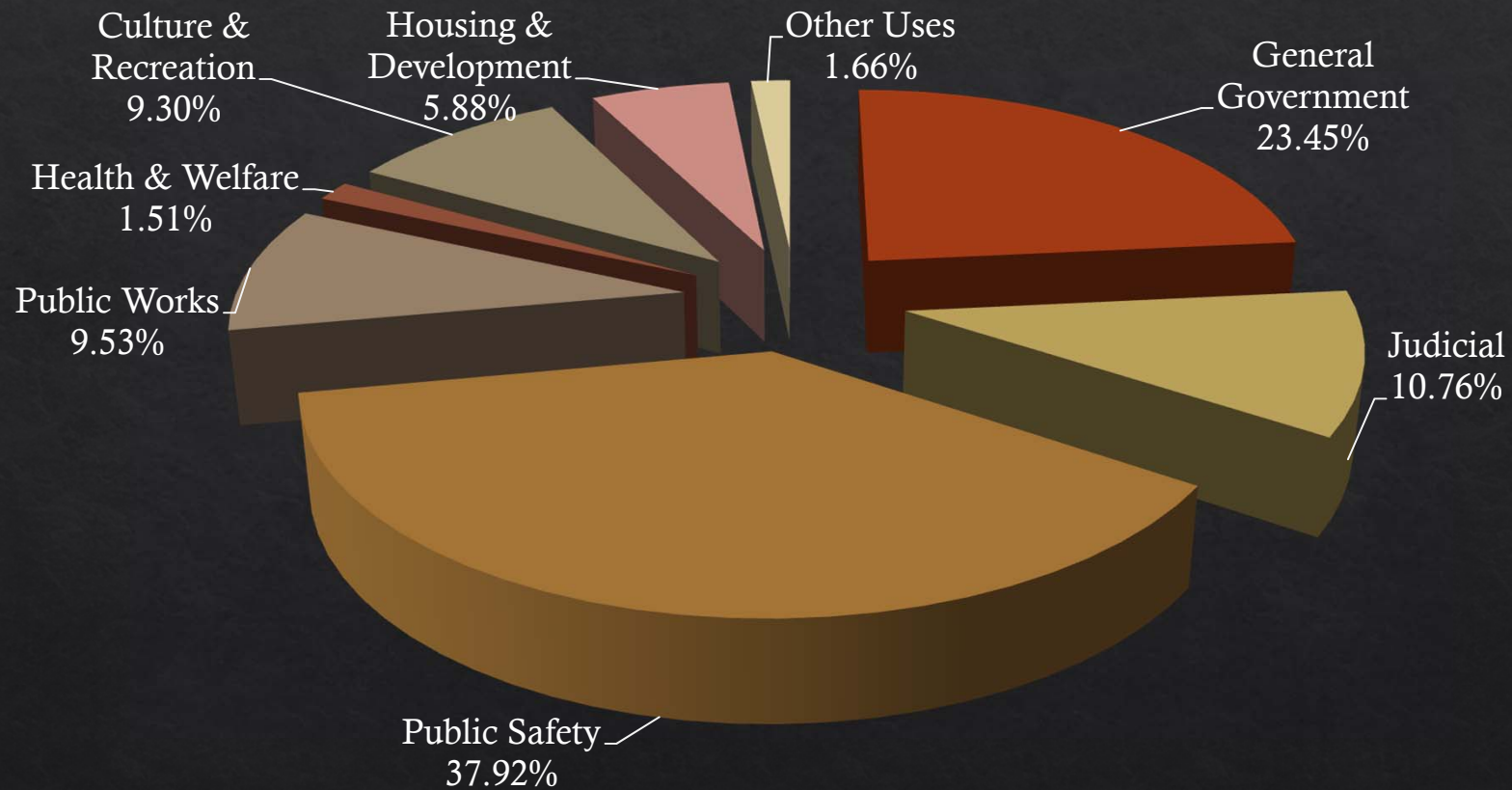
General Fund Revenues



General Fund Tax Revenues



General Fund Expenditures



Where does your money go?

	2014	2015	2016
Board of Commissioners and Administration	\$0.08	\$0.08	\$0.08
Election Services	\$0.01	\$0.01	\$0.01
Tax Commissioner	\$0.03	\$0.02	\$0.02
Board of Assessors	\$0.03	\$0.03	\$0.03
Engineering Services	\$0.01	\$0.02	\$0.01
Contingency	\$0.01	\$0.01	\$0.02
Court Services	\$0.11	\$0.11	\$0.11
Sheriff's Office	\$0.34	\$0.34	\$0.34
Animal Control Services	\$0.01	\$0.01	\$0.01
Ambulance Service	\$0.02	\$0.02	\$0.01
Other Emergency Services (EMA, Coroner, 911 Communications)	\$0.02	\$0.02	\$0.02
Public Works (Facilities, Road Maintenance, Road Construction)	\$0.16	\$0.16	\$0.16
Industrial Authority	\$0.06	\$0.06	\$0.06
Parks and Recreation Authority	\$0.07	\$0.07	\$0.07
Other – Includes outside agency support	\$0.04	\$0.04	\$0.04

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
GENERAL FUND							
Taxes							
41110 Property Taxes	23,168,794	23,860,599	26,612,161	20,330,839	26,500,000	20,600,000	-22.59%
41111 Prior Year	512,543	551,488	515,000	513,319	550,000	550,000	6.80%
41114 Not on Digest	14,658	8,713	12,000	6,941	12,000	12,000	0.00%
41116 Intangible	503,831	412,764	435,000	272,515	400,000	400,000	-8.05%
41118 Motor Vehicles	2,273,566	1,685,339	2,000,000	772,897	1,375,000	995,000	-50.25%
41119 Real Estate Transfer	102,859	105,949	100,000	76,961	100,000	103,000	3.00%
41120 Mobile Homes	187,838	184,770	175,000	66,819	185,000	145,000	-17.14%
41121 Payment in Lieu of Tax	40,979	46,178	40,000	-	40,000	40,000	0.00%
41123 Property Tax - Industrial Authority	-	-	-	-	-	2,900,000	#DIV/0!
41124 Property Tax - Parks & Rec Authority	-	-	-	-	-	3,600,000	#DIV/0!
41125 Timber Tax	89,604	184,556	80,000	132,317	100,000	65,000	-18.75%
41126 Heavy Duty Tax	618	953	500	381	500	500	0.00%
41127 Public Utility Tax	659,404	565,454	600,000	654,305	565,000	625,000	4.17%
41130 Title Ad Valorem Tax	431,831	1,623,444	1,250,000	1,572,336	2,100,000	1,950,000	56.00%
41210 Local Option Sales Tax	12,387,903	11,991,187	12,000,000	9,207,955	12,250,000	12,250,000	2.08%
41701 Penalties & Interest - Property Tax	679,052	666,602	650,000	483,112	650,000	635,000	-2.31%
41601 Special Assessment Tax	2,202	306	-	-	-	-	#DIV/0!
Total Taxes	41,055,684	41,888,302	44,469,661	34,090,697	44,827,500	44,870,500	0.90%
Licenses & Permits							
42210 NPDES - Stormwater	1,776	4,229	5,000	7,481	5,000	5,000	0.00%
Total Licenses & Permits	1,776	4,229	5,000	7,481	5,000	5,000	0.00%
Intergovernmental							
43205 Georgia - Indigent Defense	27,084	20,117	25,000	42,835	3,000	55,000	120.00%
43206 Georgia - Probation	83,282	129,488	85,000	62,535	115,000	85,000	0.00%
43209 Juvenile Judge Compensation	42,835	34,268	34,250	25,701	34,268	34,268	0.05%
43211 GEMA	32,770	32,770	32,770	32,770	32,770	32,770	0.00%
43216 Law Clerk	17,928	14,834	17,000	9,716	15,000	15,000	-11.76%
43503 Tax Commissioner - FICA	54,385	53,956	55,000	44,867	55,000	55,000	0.00%
43504 Georgia - DOT Mowing	-	180,925	181,000	90,462	-	-	-100.00%
Total Intergovernmental	258,284	466,359	430,020	308,887	255,038	277,038	-35.58%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Charges for Service							
43219 Brooks County - Ankle Monitoring	-	3,045	-	2,844	3,500	1,000	#DIV/0!
43301 Valdosta - Prisoner Housing	497,385	563,700	450,000	366,560	450,000	485,000	7.78%
43331 Dasher - Sheriff's Patrol	10,000	10,000	10,000	7,500	10,000	10,000	0.00%
43401 Other Gov. - Prisoner Housing	230,025	174,056	210,000	172,480	210,000	220,000	4.76%
43501 Tax Commissioner Fees	212,827	246,845	210,000	191,890	210,000	250,000	19.05%
43502 FIFAs	117,784	107,479	110,000	78,211	105,000	105,000	-4.55%
44120 Board of Elections	8,107	15,197	5,000	20,504	55,000	55,000	1000.00%
44135 LCSO - Vehicle Usage	1,593	100	100	-	-	-	-100.00%
44141 Clerk of Court	547,588	423,216	420,000	329,028	420,000	430,000	2.38%
44142 Probate Court	287,573	165,690	155,000	118,253	150,000	155,000	0.00%
44143 Magistrate Court	425,972	406,419	400,000	300,867	400,000	400,000	0.00%
44150 Board of Assessors	715	150	150	358	150	500	233.33%
44160 Animal Shelter Fees	151,922	150,130	155,000	107,388	150,000	150,000	-3.23%
44182 Dasher - Fire Services	15,000	-	-	-	-	-	#DIV/0!
44190 Feed the Elderly	12,839	11,342	-	7,539	-	-	#DIV/0!
44195 Bird Supper	5,500	3,768	-	-	-	-	#DIV/0!
44202 LCSO - Jail Inmate Medical	3,941	3,255	3,000	2,011	3,000	3,000	0.00%
44205 LCSO - Bond Fees	88,700	73,460	72,000	53,300	70,000	70,000	-2.78%
44206 LCSO - Investigation	58,142	70,284	70,000	35,668	50,000	50,000	-28.57%
44207 LCSO - Sheriff Fees	42,353	40,140	37,000	32,070	40,000	40,000	8.11%
44209 LCSO - Work Detail	500	-	-	-	-	-	#DIV/0!
44210 LCSO - Credit Card Fees	875	1,992	1,500	369	500	500	-66.67%
44211 LCSO - Fingerprint Fees	34,118	19,305	24,000	238	250	250	-98.96%
44212 LCSO - Other	3,659	3,723	3,500	3,782	3,500	4,500	28.57%
44220 BOC - Credit Card Fees	17,996	27,800	30,000	24,752	30,000	30,000	0.00%
44301 Public Works - Administration	-	1,083	-	1,789	-	-	#DIV/0!
44302 Public Works - Culvert Installations	33,078	37,594	30,000	38,569	35,000	35,000	16.67%
44997 Evidence Tapes	100	25	-	100	-	-	#DIV/0!
44998 Bad Check Fees	2,051	1,585	1,750	1,100	1,750	1,750	0.00%
44999 Other	5,088	27,944	5,000	2,939	3,500	3,500	-30.00%
47101 Contributions - Animal Shelter	3,745	3,230	-	774	-	-	#DIV/0!
44208 LCSO - Resource Officer	343,169	387,233	388,000	517,949	515,000	518,000	33.51%
48201 Rent - 4H Camp	36,046	39,172	35,000	14,681	35,000	37,500	7.14%
48202 Rent - Civic Center	4,200	2,575	4,000	4,800	2,500	2,500	-37.50%
48204 Rent - Other	545,318	560,738	581,000	460,342	648,000	648,000	11.53%
Total Charges for Service	3,747,909	3,582,276	3,411,000	2,898,655	3,601,650	3,706,000	8.65%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Fines & Forfeitures							
45101 Fines - Superior Court	1,603,199	1,567,606	1,600,000	928,848	1,400,000	1,300,000	-18.75%
45102 Fines - State Court	189,878	189,846	150,000	123,612	175,000	185,000	23.33%
Total Fines & Forfeitures	1,793,077	1,757,452	1,750,000	1,052,460	1,575,000	1,485,000	-15.14%
Investment Income							
46010 Interest Income	8,126	16,522	15,000	17,470	15,000	20,000	33.33%
Total Investment Income	8,126	16,522	15,000	17,470	15,000	20,000	33.33%
Miscellaneous							
48101 Misc. - Vendor Commission	2,147	3,344	2,000	2,429	2,000	2,500	25.00%
48103 Misc. - Other	3,234	1,027	2,500	77,265	2,500	2,500	0.00%
48105 Insurance Reimbursement	68,416	59,343	-	8,420	-	-	#DIV/0!
49101 General Surplus Sale	4,732	18,033	10,000	6,520	5,000	5,000	-50.00%
Total Miscellaneous	78,530	81,747	14,500	94,633	9,500	10,000	-31.03%
Operating Transfers							
49202 Transfers In - 911 Communications	160,000	160,000	160,000	120,000	160,000	160,000	0.00%
49206 Transfers In - Special Services	220,000	275,000	275,000	206,250	275,000	325,000	18.18%
49216 Transfers In - Water/Sewer	265,000	350,000	377,000	282,750	377,000	450,000	19.36%
49217 Transfers In - Sanitation	65,000	-	-	-	-	-	#DIV/0!
49218 Transfers In - Landfill	4,000	104,000	104,000	78,000	104,000	150,000	44.23%
Total Operating Transfers	714,000	889,000	916,000	687,000	916,000	1,085,000	18.45%
TOTAL REVENUES	47,657,385	48,685,886	51,011,181	39,157,283	51,204,688	51,458,538	0.88%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Expenditures							
Board of Commissioners							
51000 Salaries - Regular	86,526	112,034	120,099	101,448	116,861	116,861	-2.70%
51130 Health Insurance	24,850	10,915	3,250	3,250	-	-	-100.00%
51135 Life Insurance	372	385	331	347	475	475	43.50%
51140 Workers Compensation	621	1,379	1,477	2,088	4,055	2,636	78.47%
51145 Retirement	8,529	13,700	12,614	11,160	14,608	14,608	15.81%
51150 Social Security	6,263	8,259	8,771	7,552	8,940	8,940	1.93%
52200 Advertising	-	-	-	406	-	-	#DIV/0!
52240 Contractual Services - Other	547	253	350	266	350	375	7.14%
53303 Dues - Professional Organizations	9,365	10,283	10,299	10,222	10,322	10,322	0.22%
53306 Education & Training - Seminar	8,524	6,460	10,000	7,740	10,000	10,000	0.00%
53309 Education & Training - Travel	7,410	6,605	9,000	5,526	9,800	9,000	0.00%
53325 Commission Projects	1,006	5,326	3,000	2,214	1,225	3,000	0.00%
53345 Office Supplies	422	338	500	173	500	250	-50.00%
53348 Postage & Shipping	9	45	-	-	50	-	#DIV/0!
53349 Bird Supper	12,758	11,007	10,000	10,000	10,000	10,000	0.00%
53350 Commission Retreat	640	619	2,000	2,105	2,000	2,000	0.00%
53351 Printing	649	-	375	598	200	200	-46.67%
53352 Commission Supplies	1,669	903	516	1,506	558	1,208	134.11%
53369 Small Tools & Equipment	480	381	-	-	-	-	#DIV/0!
53375 Travel	1,552	4,164	1,000	182	1,000	250	-75.00%
53381 Utilities - Cell Phones & Pagers	468	-	-	-	-	-	#DIV/0!
53393 Utilities - Telephone	50	54	55	46	55	55	0.00%
Total Board of Commissioners	172,708	193,111	193,637	166,828	190,999	190,180	-1.79%
County Attorney							
52280 Professional Services - Non-capital	563,899	416,198	400,000	311,792	400,000	400,000	0.00%
Total County Attorney	563,899	416,198	400,000	311,792	400,000	400,000	0.00%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
County Clerk							
51000 Salaries - Regular	133,374	133,016	187,510	160,204	183,246	148,983	-20.55%
51130 Health Insurance	16,800	15,953	26,000	22,250	32,000	24,336	-6.40%
51135 Life Insurance	229	233	276	288	396	317	14.86%
51140 Workers Compensation	504	844	1,163	1,254	1,869	976	-16.08%
51145 Retirement	14,921	14,325	21,546	16,520	22,906	18,409	-14.56%
51150 Social Security	9,991	9,756	13,371	11,545	12,995	10,669	-20.21%
52200 Advertising	-	-	-	10	-	-	#DIV/0!
52240 Contractual Services - Other	847	1,809	882	779	-	900	2.04%
53303 Dues - Professional Organizations	213	213	239	213	239	214	-10.46%
53306 Education & Training - Seminar	1,000	1,429	1,400	1,660	1,400	1,400	0.00%
53309 Education & Training - Travel	1,262	857	1,600	1,357	1,600	1,600	0.00%
53345 Office Supplies	216	362	400	410	600	500	25.00%
53359 Clerks Supplies	375	-	300	-	600	400	33.33%
53369 Small Tools & Equipment	2,451	-	100	427	100	100	0.00%
53372 Subscriptions	140	162	160	192	160	192	20.00%
53375 Travel	-	505	-	-	-	-	#DIV/0!
53381 Utilities - Cell Phones & Pagers	838	1,005	480	639	1,050	1,050	118.75%
53393 Utilities - Telephone	12	12	13	12	13	13	0.00%
58770 Other Capital Equipment	-	-	28,114	28,113	28,114	28,114	0.00%
Total County Clerk	183,173	180,482	283,554	245,874	287,288	238,173	-16.00%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
County Manager							
51000 Salaries - Regular	273,515	238,664	236,602	213,025	248,031	248,923	5.21%
51130 Health Insurance	22,950	22,251	13,000	11,500	16,000	16,224	24.80%
51135 Life Insurance	422	290	248	251	317	317	27.82%
51140 Workers Compensation	980	1,435	1,418	1,546	2,378	1,546	9.03%
51145 Retirement	36,280	34,664	29,472	26,303	31,004	31,004	5.20%
51150 Social Security	15,977	12,951	17,326	11,300	18,264	18,264	5.41%
52240 Contractual Services - Other	961	987	700	537	800	700	0.00%
53303 Dues - Professional Organizations	375	383	340	338	340	340	0.00%
53306 Education & Training - Seminar	560	-	1,025	60	1,025	1,025	0.00%
53309 Education & Training - Travel	231	-	810	-	810	810	0.00%
53345 Office Supplies	107	52	250	172	250	250	0.00%
53364 Fleet Rental	4,394	4,000	3,490	2,618	3,490	8,715	149.71%
53369 Small Tools & Equipment	3,860	64	-	35	100	100	#DIV/0!
53372 Subscriptions	35	-	50	-	50	-	-100.00%
53375 Travel	70	1,767	-	199	250	250	#DIV/0!
53381 Utilities - Cell Phones & Pagers	1,771	1,340	960	941	1,180	1,180	22.92%
53393 Utilities - Telephone	83	86	90	74	86	86	-4.44%
Total County Manager	362,569	318,933	305,781	268,898	324,375	329,734	7.83%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Board of Elections							
51000 Salaries - Regular	318,980	253,032	236,101	237,816	510,540	279,702	18.47%
51130 Health Insurance	34,650	43,661	32,500	28,000	40,000	40,560	24.80%
51135 Life Insurance	459	425	386	419	554	554	43.52%
51140 Workers Compensation	1,190	1,655	1,367	1,851	2,222	1,444	5.63%
51145 Retirement	21,398	24,650	22,997	21,679	23,117	23,117	0.52%
51150 Social Security	21,179	17,524	15,193	16,150	15,891	15,891	4.59%
52200 Advertising	4,426	2,319	1,200	3,489	4,500	4,000	233.33%
52240 Contractual Services - Other	4,225	4,193	3,300	8,607	9,380	8,650	162.12%
52280 Professional Services - Non-capital	-	4,256	2,000	190	2,000	1,000	-50.00%
53303 Dues - Professional Organizations	175	190	300	445	1,920	160	-46.67%
53306 Education & Training - Seminar	1,400	1,350	1,800	-	11,200	1,400	-22.22%
53309 Education & Training - Travel	2,761	2,129	2,500	1,033	12,900	2,000	-20.00%
53312 Election Supplies	5,864	9,191	4,500	5,610	46,286	7,500	66.67%
53319 Poll Worker Meals	1,725	-	-	-	-	-	#DIV/0!
53345 Office Supplies	3,616	3,381	3,500	1,102	6,000	4,000	14.29%
53348 Postage & Shipping	2,167	928	1,000	712	2,000	1,000	0.00%
53351 Printing	24,940	19,827	3,000	9,754	25,100	15,000	400.00%
53363 Rent - Lease	5,051	2,837	2,025	5,460	7,200	5,225	158.02%
53364 Fleet Rental	989	900	3,094	2,321	3,094	1,890	-38.91%
53369 Small Tools & Equipment	18,426	3,005	2,880	309	24,375	3,400	18.06%
53372 Subscriptions	392	91	167	104	156	156	-6.59%
53381 Utilities - Cell Phones & Pagers	340	-	-	-	-	-	#DIV/0!
53393 Utilities - Telephone	2,896	943	936	667	940	940	0.43%
54405 Other Equipment Repair/Maintenance	36,926	20,430	22,000	26,970	27,000	27,000	22.73%
54410 Vehicle/Equipment Repair/Maint.	-	10	-	-	-	-	#DIV/0!
Total Board of Elections	514,174	416,928	362,746	372,688	776,375	444,589	22.56%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Finance							
51000 Salaries - Regular	260,010	279,435	335,530	244,794	347,609	352,720	5.12%
51130 Health Insurance	40,249	60,874	42,250	34,000	56,000	56,784	34.40%
51135 Life Insurance	539	558	524	437	792	792	51.15%
51140 Workers Compensation	982	1,782	2,117	1,885	3,546	2,305	8.88%
51145 Retirement	33,652	39,391	40,404	29,655	42,509	42,509	5.21%
51150 Social Security	19,024	20,278	24,307	17,847	25,600	25,600	5.32%
52200 Advertising	1,124	775	1,000	590	1,000	800	-20.00%
52240 Contractual Services - Other	3,946	4,445	2,912	2,318	2,700	2,800	-3.85%
52280 Professional Services - Non-capital	152,491	134,020	155,000	88,910	155,000	130,000	-16.13%
53303 Dues - Professional Organizations	493	313	644	313	644	644	0.00%
53306 Education & Training - Seminar	-	-	1,000	-	1,000	1,000	0.00%
53309 Education & Training - Travel	-	-	1,000	-	1,000	1,000	0.00%
53318 Fees - Organizations	1,005	1,005	1,000	1,130	1,000	1,130	13.00%
53345 Office Supplies	1,866	2,551	2,200	1,975	2,200	2,000	-9.09%
53351 Printing	1,063	644	1,000	769	1,000	1,000	0.00%
53369 Small Tools & Equipment	866	1,548	1,600	1,937	5,300	3,400	112.50%
53372 Subscriptions	162	192	165	192	192	192	16.36%
53381 Utilities - Cell Phones & Pagers	777	767	480	361	600	600	25.00%
53393 Utilities - Telephone	70	73	75	63	75	75	0.00%
54405 Other Equipment Repair/Maintenance	194	165	-	75	-	-	#DIV/0!
Total Finance	518,515	548,816	613,208	427,251	647,767	625,351	1.98%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Human Resources							
51000 Salaries - Regular	143,234	173,133	194,892	173,271	190,728	193,782	-0.57%
51130 Health Insurance	24,750	38,624	26,000	22,250	32,000	32,448	24.80%
51135 Life Insurance	391	411	331	361	475	475	43.50%
51140 Workers Compensation	569	1,106	1,227	1,332	1,945	1,264	3.02%
51145 Retirement	18,876	25,014	23,963	21,277	23,841	23,841	-0.51%
51150 Social Security	11,179	12,806	14,354	12,980	14,279	14,279	-0.52%
51165 Other Employee Benefits	12,107	5,988	11,000	12,178	12,000	12,000	9.09%
52240 Contractual Services - Other	1,273	3,096	2,685	2,155	2,765	2,585	-3.72%
52280 Professional Services - Non-capital	758	880	1,000	200	1,200	500	-50.00%
52310 Property & Casualty Premium	537,260	557,479	557,479	616,588	616,026	616,026	10.50%
53303 Dues - Professional Organizations	495	800	965	940	910	910	-5.70%
53306 Education & Training - Seminar	145	255	1,600	-	1,000	1,000	-37.50%
53309 Education & Training - Travel	238	-	1,550	-	1,200	1,200	-22.58%
53315 Employee Testing	11,087	11,923	11,000	10,870	11,000	11,000	0.00%
53336 Judgments & Damages	46,461	25,748	24,000	16,133	24,000	24,000	0.00%
53338 Unemployment Benefits Paid	18,702	18,603	18,000	27,482	30,000	30,000	66.67%
53345 Office Supplies	1,392	1,497	1,800	1,229	3,400	3,100	72.22%
53348 Postage & Shipping	29	18	100	19	100	50	-50.00%
53351 Printing	2,168	2,522	3,500	3,807	3,840	3,500	0.00%
53369 Small Tools & Equipment	3,214	1,845	-	995	-	-	#DIV/0!
53372 Subscriptions	379	-	-	-	1,250	1,250	#DIV/0!
53381 Utilities - Cell Phones & Pagers	-	-	480	361	600	600	25.00%
53393 Utilities - Telephone	227	255	258	212	255	255	-1.16%
54405 Other Equipment Repair/Maintenance	-	76	100	38	750	100	0.00%
Total Human Resources	834,933	882,079	896,284	924,678	973,564	974,165	8.69%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Information Technology Services							
51000 Salaries - Regular	372,972	349,154	404,734	353,328	531,767	406,036	0.32%
51130 Health Insurance	47,999	65,492	45,500	39,500	80,000	56,784	24.80%
51135 Life Insurance	967	792	718	757	1,426	1,030	43.45%
51140 Workers Compensation	1,409	2,238	2,551	2,729	5,424	2,649	3.84%
51145 Retirement	48,852	50,269	49,827	43,349	66,471	49,937	0.22%
51150 Social Security	27,646	25,847	29,588	26,106	39,727	29,608	0.07%
52220 Contractual Services - SGRC	5,400	-	-	-	-	-	#DIV/0!
52240 Contractual Services - Other	414,043	460,051	450,000	388,871	254,350	154,400	-65.69%
53303 Dues - Professional Organizations	225	125	150	150	450	300	100.00%
53306 Education & Training - Seminar	2,123	1,661	6,000	2,075	64,895	5,000	-16.67%
53309 Education & Training - Travel	3,126	1,523	5,500	2,659	20,400	4,000	-27.27%
53341 Program Supplies	-	116	-	-	-	-	#DIV/0!
53345 Office Supplies	605	1,915	2,500	783	1,845	1,200	-52.00%
53348 Postage & Shipping	133	24	150	37	150	75	-50.00%
53351 Printing	-	-	-	90	-	-	#DIV/0!
53364 Fleet Rental	6,042	5,500	2,055	1,541	2,055	4,200	104.38%
53369 Small Tools & Equipment	34,312	16,688	50,000	15,796	75,400	20,000	-60.00%
53372 Subscriptions	631	4	91	-	55	55	-39.56%
53375 Travel	47	-	250	-	-	-	-100.00%
53381 Utilities - Cell Phones & Pagers	8,016	8,088	3,840	3,325	5,525	5,525	43.88%
53387 Utilities - L.P. Fuel	757	-	-	-	-	-	#DIV/0!
53393 Utilities - Telephone	2,397	2,181	2,592	1,316	2,015	2,015	-22.26%
54405 Other Equipment Repair/Maintenance	2,819	13,623	6,000	297	11,500	5,000	-16.67%
56600 Appropriations	888	891	928	696	1,008	962	3.66%
58710 Building Fixtures & Furnishings	-	-	-	-	8,750	-	#DIV/0!
58720 Computer Equipment	138,359	335,912	400,000	45,641	1,095,000	200,000	-50.00%
58770 Other Capital Equipment	-	-	-	92,409	-	-	#DIV/0!
Total Information Technology Services	1,119,769	1,342,093	1,462,974	1,021,456	2,268,213	948,776	-35.15%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
General Facilities							
52200 Advertising	186	-	-	-	-	-	#DIV/0!
52240 Contractual Services - Other	-	-	-	-	433,850	360,850	#DIV/0!
53302 Credit Card Fees	15,448	21,843	20,000	21,387	20,000	30,000	50.00%
53345 Office Supplies	2,147	2,367	3,000	2,342	3,000	1,500	-50.00%
53348 Postage & Shipping	95,514	84,016	85,000	73,320	85,000	85,000	0.00%
53351 Printing	4,691	1,406	3,000	1,361	3,000	2,000	-33.33%
53393 Utilities - Telephone	21,319	22,541	24,000	15,957	19,500	19,500	-18.75%
Total General Facilities	139,305	132,172	135,000	114,368	564,350	498,850	269.52%
Tax Commissioner							
51000 Salaries - Regular	762,120	762,242	796,126	699,629	818,859	803,736	0.96%
51130 Health Insurance	134,598	223,058	130,000	111,250	168,000	162,240	24.80%
51135 Life Insurance	1,823	1,523	1,270	1,375	1,901	1,822	43.46%
51140 Workers Compensation	2,867	4,830	4,999	5,373	8,316	5,222	4.46%
51145 Retirement	79,188	87,004	77,712	70,667	85,079	81,629	5.04%
51150 Social Security	54,386	53,621	55,122	49,343	58,227	56,116	1.80%
52000 Advertising	10,743	4,843	9,500	2,861	10,150	6,500	-31.58%
52240 Contractual Services - Other	57,650	84,328	88,359	86,536	108,138	85,075	-3.72%
52280 Professional Services - Non-capital	1,308	2,549	2,000	1,273	2,250	2,000	0.00%
53303 Dues - Professional Organizations	862	862	900	750	1,000	750	-16.67%
53306 Education & Training - Seminar	2,354	1,870	2,000	594	2,250	2,000	0.00%
53309 Education & Training - Travel	4,632	1,935	4,000	1,121	4,200	3,000	-25.00%
53345 Office Supplies	20,195	17,757	18,000	19,237	18,900	18,000	0.00%
53348 Postage & Shipping	31,158	30,064	35,000	24,619	36,750	31,000	-11.43%
53351 Printing	3,414	2,757	3,500	1,545	3,675	2,500	-28.57%
53363 Rent - Lease	6,607	5,593	4,264	3,212	4,487	4,190	-1.74%
53369 Small Tools & Equipment	3,468	2,164	-	5,725	6,853	-	#DIV/0!
53372 Subscriptions	485	617	500	489	603	603	20.60%
53375 Travel	63	56	500	-	525	250	-50.00%
53381 Utilities - Cell Phones & Pagers	1,491	1,648	960	722	1,180	1,180	22.92%
53393 Utilities - Telephone	1,811	2,118	2,100	2,135	2,605	2,605	24.05%
54400 Facility Repair/Maintenance	640	-	750	80	1,000	500	-33.33%
54405 Other Equipment Repair/Maintenance	1,054	665	500	-	525	500	0.00%
Total Tax Commissioner	1,182,917	1,292,104	1,238,062	1,088,536	1,345,473	1,271,418	2.69%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Board of Assessors							
51000 Salaries - Regular	831,265	827,089	877,475	747,727	922,791	872,641	-0.55%
51130 Health Insurance	170,098	186,268	156,000	130,500	200,000	194,688	24.80%
51135 Life Insurance	1,953	1,736	1,380	1,458	2,059	1,980	43.48%
51140 Workers Compensation	4,338	7,232	7,408	9,368	18,422	10,790	45.65%
51145 Retirement	109,822	120,176	107,985	92,544	115,349	107,251	-0.68%
51150 Social Security	60,325	59,797	62,815	54,332	67,289	62,333	-0.77%
52220 Contractual Services - SGRC	718	-	-	-	-	-	#DIV/0!
52240 Contractual Services - Other	67,753	84,318	108,650	54,290	275,750	77,850	-28.35%
52280 Professional Services - Non-capital	24,879	118,900	75,000	116,395	125,000	100,000	33.33%
53303 Dues - Professional Organizations	2,095	2,165	2,095	2,025	2,095	2,095	0.00%
53306 Education & Training - Seminar	4,381	5,618	5,000	2,513	8,065	5,000	0.00%
53309 Education & Training - Travel	11,662	5,932	8,500	8,859	24,170	8,500	0.00%
53345 Office Supplies	3,779	3,055	4,000	2,013	5,800	3,000	-25.00%
53348 Postage & Shipping	140	166	140	-	170	140	0.00%
53351 Printing	708	749	1,000	672	1,805	750	-25.00%
53364 Fleet Rental	29,662	27,000	31,637	23,728	31,637	22,365	-29.31%
53369 Small Tools & Equipment	133	15,564	13,790	8,161	110,700	15,000	8.77%
53372 Subscriptions	1,815	2,590	2,250	1,513	6,586	2,332	3.64%
53381 Utilities - Cell Phones & Pagers	4,921	4,901	7,464	4,251	6,210	6,210	-16.80%
53393 Utilities - Telephone	357	364	360	307	365	365	1.39%
54405 Other Equipment Repair/Maintenance	172	-	300	-	1,000	200	-33.33%
58730 Rolling Stock	-	-	-	-	30,000	-	#DIV/0!
Total Board of Assessors	1,330,974	1,473,621	1,473,249	1,260,655	1,955,263	1,493,490	1.37%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Facilities Maintenance - Administration							
51100 Salaries - Regular	583,533	648,218	711,717	595,506	700,358	700,358	-1.60%
51130 Health Insurance	162,798	237,619	165,250	137,750	200,000	202,800	22.72%
51135 Life Insurance	1,841	1,901	1,490	1,593	2,138	2,138	43.49%
51140 Workers Compensation	8,136	15,714	15,569	17,689	30,948	20,116	29.21%
51145 Retirement	76,119	93,559	87,476	73,279	87,545	87,545	0.08%
51150 Social Security	42,217	45,807	49,118	42,368	50,709	50,709	3.24%
52240 Contractual Services - Other	11,044	11,851	10,000	9,663	10,000	3,500	-65.00%
53309 Education & Training - Travel	389	-	-	-	-	-	#DIV/0!
53333 Janitorial Supplies	-	18	-	-	-	-	#DIV/0!
53363 Rent - Lease	318	-	-	-	-	-	#DIV/0!
53364 Fleet Rental	57,566	52,400	75,428	56,571	75,428	61,215	-18.84%
53366 Safety Items	516	329	450	320	625	550	22.22%
53369 Small Tools & Equipment	4,254	700	1,200	2,062	1,500	1,500	25.00%
53375 Travel	-	-	-	46	200	-	#DIV/0!
53378 Uniforms	3,000	2,850	2,850	2,850	3,000	3,750	31.58%
53381 Utilities - Cell Phones & Pagers	4,045	4,077	4,056	2,315	2,300	2,300	-43.29%
53384 Utilities - Electricity	824	-	-	-	-	-	#DIV/0!
53393 Utilities - Telephone	2,187	2,437	2,370	2,393	2,915	2,915	23.00%
54400 Facility Repair/Maintenance	1,094	-	-	46	-	-	#DIV/0!
54405 Other Equipment Repair/Maintenance	120	-	-	16	-	-	#DIV/0!
58770 Other Capital Equipment	-	-	-	-	12,500	-	#DIV/0!
Total Facilities Maintenance - Administration	960,002	1,117,481	1,126,974	944,466	1,180,166	1,139,396	1.10%
Facilities Maintenance - Emergency Operations							
52240 Contractual Services - Other	-	6,457	7,072	2,141	6,982	5,412	-23.47%
53333 Janitorial Supplies	-	-	250	577	250	-	-100.00%
53384 Utilities - Electricity	-	35,539	35,500	25,727	32,300	32,300	-9.01%
53393 Utilities - Telephone	-	1,456	1,360	1,174	1,390	1,390	2.21%
53396 Utilities - Water	-	1,002	1,100	1,391	1,195	1,195	8.64%
54400 Facility Repair/Maintenance	-	4,606	900	2,377	900	900	0.00%
Total Facilities Maintenance - Emergency Ops	-	49,061	46,182	33,386	43,017	41,197	-10.79%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Facilities Maintenance - Courthouse							
52230 Contractual Services - State of Georgia	-	-	150	-	150	-	-100.00%
52240 Contractual Services - Other	8,274	5,487	4,902	4,064	9,340	4,635	-5.45%
53333 Janitorial Supplies	12	15	150	-	150	100	-33.33%
53363 Rent - Lease	848	277	-	-	-	-	#DIV/0!
53365 Christmas Decorations/Programs	2,954	3,198	4,000	4,926	4,000	4,000	0.00%
53369 Small Tools & Equipment	-	55	-	-	2,300	2,300	#DIV/0!
53384 Utilities - Electricity	26,116	16,902	22,000	24,446	33,200	33,200	50.91%
53393 Utilities - Telephone	586	593	594	504	605	605	1.85%
53396 Utilities - Water	1,649	1,768	1,900	2,757	2,095	2,095	10.26%
54400 Facility Repair/Maintenance	6,067	8,996	5,800	1,373	2,000	2,000	-65.52%
Total Facilities Maintenance - Courthouse	46,507	37,290	39,496	38,070	53,840	48,935	23.90%
Facilities Maintenance - Animal Shelter							
52240 Contractual Services - Other	-	14,501	14,152	9,249	14,712	13,632	-3.67%
53333 Janitorial Supplies	-	831	500	-	1,500	500	0.00%
53384 Utilities - Electricity	-	13,046	14,000	11,002	14,300	14,300	2.14%
53390 Utilities - Natural Gas	-	2,440	1,980	1,924	2,500	2,500	26.26%
53393 Utilities - Telephone	-	488	504	418	502	502	-0.40%
53396 Utilities - Water	-	9,114	10,500	6,578	8,455	8,455	-19.48%
54400 Facility Repair/Maintenance	-	2,619	1,500	2,627	2,000	2,000	33.33%
Total Facilities Maintenance - Animal Shelter	-	43,038	43,136	31,798	43,969	41,889	-2.89%
Facilities Maintenance - Health Centers							
52240 Contractual Services - Other	7,857	5,271	8,114	2,729	8,124	3,182	-60.78%
53384 Utilities - Electricity	10,148	10,631	10,600	8,694	11,900	11,900	12.26%
53396 Utilities - Water	1,357	1,017	1,250	824	940	940	-24.80%
54400 Facility Repair/Maintenance	1,505	2,549	1,000	805	1,200	1,000	0.00%
Total Facilities Maintenance - Health Centers	20,867	19,468	20,964	13,051	22,164	17,022	-18.80%
Facilities Maintenance - Auxiliary							
52240 Contractual Services - Other	9,424	11,662	9,583	3,664	14,569	18,537	93.44%
53333 Janitorial Supplies	195	-	200	-	-	-	-100.00%
53384 Utilities - Electricity	10,095	10,368	10,440	12,701	12,700	21,000	101.15%
53393 Utilities - Telephone	-	(169)	-	(8)	-	-	#DIV/0!
53396 Utilities - Water	769	948	950	1,390	4,480	4,480	371.58%
54400 Facility Repair/Maintenance	17,138	11,414	14,000	21,999	16,000	15,500	10.71%
58740 New Construction	-	-	30,000	-	-	-	-100.00%
Total Facilities Maintenance - Auxiliary	37,622	34,222	65,173	39,746	47,749	59,517	-8.68%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Facilities Maintenance - Public Works							
52240 Contractual Services - Other	5,943	4,431	6,196	4,826	6,196	3,977	-35.81%
53333 Janitorial Supplies	3,066	2,055	2,500	3,204	3,500	3,000	20.00%
53345 Office Supplies	245	-	-	-	-	-	#DIV/0!
53369 Small Tools & Equipment	361	33	750	-	500	500	-33.33%
53384 Utilities - Electricity	19,391	19,532	23,000	16,523	20,100	20,100	-12.61%
53390 Utilities - Natural Gas	9,544	12,790	10,000	9,725	12,750	12,750	27.50%
53396 Utilities - Water	360	498	552	624	775	775	40.40%
54400 Facility Repair/Maintenance	14,339	3,262	2,000	6,222	2,000	4,000	100.00%
54405 Other Equipment Repair/Maintenance	203	295	2,500	-	2,500	2,500	0.00%
Total Facilities Maintenance - Public Works	53,452	42,897	47,498	41,123	48,321	47,602	0.22%
Facilities Maintenance - Leila Ellis							
52240 Contractual Services - Other	2,757	3,215	2,697	2,432	2,798	1,806	-33.04%
53333 Janitorial Supplies	2,920	2,156	2,500	2,292	3,000	2,500	0.00%
53363 Rent - Lease	-	44	-	-	-	-	#DIV/0!
53369 Small Tools & Equipment	-	5	500	1,693	10,500	5,500	1000.00%
53384 Utilities - Electricity	22,803	24,919	24,000	19,099	25,400	25,400	5.83%
53393 Utilities - Telephone	196	198	200	168	202	202	1.00%
53396 Utilities - Water	6,775	6,176	6,200	4,904	6,050	6,050	-2.42%
54400 Facility Repair/Maintenance	12,323	4,659	1,800	7,883	5,300	3,000	66.67%
Total Facilities Maintenance - Leila Ellis	47,774	41,371	37,897	38,471	53,250	44,458	17.31%
Facilities Maintenance - Human Resource							
52230 Contractual Services - State of Georgia	340	-	150	360	360	360	140.00%
52240 Contractual Services - Other	98,464	84,993	84,631	64,288	85,677	87,165	2.99%
53333 Janitorial Supplies	12,715	12,053	11,080	10,679	13,080	11,080	0.00%
53363 Rent - Lease	921	482	-	-	-	-	#DIV/0!
53369 Small Tools & Equipment	264	113	650	423	2,350	2,350	261.54%
53384 Utilities - Electricity	137,601	138,506	138,500	111,410	145,800	145,800	5.27%
53393 Utilities - Telephone	2,315	2,623	2,556	2,561	3,127	3,127	22.34%
53396 Utilities - Water	10,288	10,036	11,500	10,728	13,335	13,335	15.96%
54400 Facility Repair/Maintenance	18,909	25,061	5,680	20,484	18,680	18,680	228.87%
54405 Other Equipment Repair/Maintenance	-	29	-	28	8,000	8,000	#DIV/0!
58740 New Construction	5,031	-	12,500	-	-	-	-100.00%
58770 Other Capital Equipment	2,806	8,431	-	-	-	-	#DIV/0!
Total Facilities Maintenance - Human Resources	289,655	282,326	267,247	220,962	290,409	289,897	8.48%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Facilities Maintenance - Old Admin.							
52240 Contractual Services - Other	3,547	3,611	3,144	2,040	3,144	2,975	-5.38%
53333 Janitorial Supplies	222	-	-	-	-	-	#DIV/0!
53363 Rent - Lease	-	120	-	-	-	-	#DIV/0!
53390 Utilities - Natural Gas	418	-	-	-	-	-	#DIV/0!
54400 Facility Repair/Maintenance	5,985	2,464	2,500	3,422	3,350	2,500	0.00%
58740 New Construction	-	-	10,000	-	160,000	-	-100.00%
58770 Other Capital Equipment	-	-	28,000	-	-	-	-100.00%
Total Facilities Maintenance - Old Admin.	10,172	6,194	43,644	5,462	166,494	5,475	-87.46%
Facilities Maintenance - 4H Camp							
52240 Contractual Services - Other	4,034	4,791	5,332	3,391	4,449	4,132	-22.51%
53333 Janitorial Supplies	717	563	1,000	818	1,000	1,000	0.00%
53369 Small Tools & Equipment	3,078	80	-	-	-	-	#DIV/0!
53384 Utilities - Electricity	12,465	14,446	16,500	12,429	15,100	15,100	-8.48%
53393 Utilities - Telephone	1,844	1,967	2,073	2,140	2,616	2,616	26.19%
53396 Utilities - Water	5,419	4,613	5,400	2,462	4,250	4,250	-21.30%
54400 Facility Repair/Maintenance	5,422	5,418	4,000	2,742	6,600	3,600	-10.00%
54405 Other Equipment Repair/Maintenance	-	110	-	-	-	-	#DIV/0!
58710 Building Fixtures & Furnishings	4,526	691	8,500	-	12,000	-	-100.00%
Total Facilities Maintenance - 4H Camp	37,504	32,679	42,805	23,981	46,015	30,698	-28.28%
Facilities Maintenance - Elections							
52240 Contractual Services - Other	4,211	3,942	4,836	1,852	4,576	2,507	-48.16%
53333 Janitorial Supplies	767	1,020	1,000	1,109	1,000	1,000	0.00%
53384 Utilities - Electricity	20,964	19,587	20,000	16,008	22,500	22,500	12.50%
53396 Utilities - Water	1,240	1,288	1,560	849	1,080	1,080	-30.77%
54400 Facility Repair/Maintenance	1,698	2,551	1,500	1,321	1,500	1,500	0.00%
58770 Other Capital Equipment	-	-	10,000	-	-	-	-100.00%
Total Facilities Maintenance - Elections	28,880	28,387	38,896	21,138	30,656	28,587	-26.50%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Facilities Maintenance - Civic Center							
52240 Contractual Services - Other	6,538	6,768	6,778	4,894	6,400	8,090	19.36%
53333 Janitorial Supplies	1,253	979	1,000	1,772	1,500	1,500	50.00%
53341 Program Supplies	12	-	-	-	-	-	#DIV/0!
53363 Rent - Lease	53	241	-	-	-	-	#DIV/0!
53369 Small Tools & Equipment	178	-	-	-	-	-	#DIV/0!
53384 Utilities - Electricity	19,533	23,281	25,500	20,566	25,000	25,000	-1.96%
53387 Utilities - L.P. Fuel	579	606	500	470	500	500	0.00%
53390 Utilities - Natural Gas	1,576	1,764	1,800	1,821	1,875	1,875	4.17%
53396 Utilities - Water	8,740	4,444	4,800	5,707	5,215	5,215	8.65%
54400 Facility Repair/Maintenance	2,684	4,666	3,000	8,048	3,000	3,000	0.00%
Total Facilities Maintenance - Civic Center	41,146	42,750	43,378	43,278	43,490	45,180	4.15%
Facilities Maintenance - Governmental Bldg.							
52230 Contractual Services - State of Georgia	-	145	150	-	200	-	-100.00%
52240 Contractual Services - Other	10,201	8,007	9,246	6,156	9,946	8,197	-11.35%
53333 Janitorial Supplies	3,208	3,037	3,000	3,159	3,000	3,000	0.00%
53369 Small Tools & Equipment	-	-	-	508	-	-	#DIV/0!
53384 Utilities - Electricity	40,966	43,000	42,800	34,336	45,500	45,500	6.31%
53390 Utilities - Natural Gas	1,774	1,657	1,500	1,382	1,700	1,700	13.33%
53396 Utilities - Water	2,712	2,880	3,200	2,953	3,300	3,300	3.13%
54400 Facility Repair/Maintenance	11,906	14,565	5,000	3,749	5,000	5,000	0.00%
58770 Other Capital Equipment	5,160	-	7,500	-	43,000	-	-100.00%
Total Facilities Maintenance - Governmental	75,928	73,291	72,396	52,243	111,646	66,697	-7.87%
Facilities Maintenance - Judicial Complex							
52230 Contractual Services - State of Georgia	1,020	870	870	-	870	870	0.00%
52240 Contractual Services - Other	48,386	47,916	53,956	26,947	55,506	49,183	-8.85%
53333 Janitorial Supplies	9,431	8,886	9,500	8,271	9,500	9,500	0.00%
53363 Rent - Lease	232	-	250	-	-	-	-100.00%
53369 Small Tools & Equipment	348	192	3,750	837	3,750	3,750	0.00%
53384 Utilities - Electricity	293,939	325,343	295,000	187,346	292,400	292,400	-0.88%
53393 Utilities - Telephone	5,122	6,030	5,800	6,131	7,505	7,505	29.40%
53396 Utilities - Water	12,748	15,989	15,000	13,578	16,570	16,570	10.47%
54400 Facility Repair/Maintenance	28,826	31,890	25,000	55,209	15,000	38,000	52.00%
54405 Other Equipment Repair/Maintenance	-	19	-	-	23,000	-	#DIV/0!
59800 Bond Interest	186,053	242,013	213,400	106,700	213,400	196,600	-7.87%
59810 Bond Principal	700,000	810,000	840,000	-	840,000	850,000	1.19%
59830 Bond - Insurance & Fees	-	350	-	385	-	-	#DIV/0!
Total Facilities Maintenance - Judicial Complex	1,286,104	1,489,497	1,462,526	405,404	1,477,501	1,464,378	0.13%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
County Engineer							
51000 Salaries - Regular	385,339	377,705	395,339	345,548	418,679	395,635	0.07%
51130 Health Insurance	48,949	60,034	39,000	33,750	56,000	48,672	24.80%
51130 Life Insurance	893	730	607	649	950	871	43.49%
51140 Workers Compensation	2,727	4,633	4,776	7,064	13,782	8,756	83.33%
51145 Retirement	50,959	54,721	48,535	42,597	52,335	48,527	-0.02%
51150 Social Security	28,796	28,102	29,045	25,868	31,411	29,080	0.12%
52200 Advertising	319	270	250	261	250	250	0.00%
52230 Contractual Services - State of Georgia	39,875	27,778	40,500	22,550	40,500	40,500	0.00%
52240 Contractual Services - Other	1,743	1,701	1,700	1,194	1,700	1,565	-7.94%
52280 Professional Services - Non-capital	400	438	500	429	500	500	0.00%
53303 Dues - Professional Organizations	476	150	200	150	200	200	0.00%
53306 Education & Training - Seminar	1,845	-	1,400	430	1,700	1,700	21.43%
53309 Education & Training - Travel	149	1,217	1,500	834	1,800	1,800	20.00%
53318 Fees - Organizations	65	-	-	-	-	-	#DIV/0!
53345 Office Supplies	134	87	500	298	500	500	0.00%
53348 Postage & Shipping	-	50	-	(6)	-	-	#DIV/0!
53351 Printing	-	-	-	90	-	-	#DIV/0!
53364 Fleet Rental	22,521	20,500	18,771	14,078	18,771	17,955	-4.35%
53369 Small Tools & Equipment	2,371	8,862	5,769	1,701	3,500	3,500	-39.33%
53375 Travel	425	286	300	234	300	300	0.00%
53378 Uniforms	205	375	125	60	150	175	40.00%
53381 Utilities - Cell Phones & Pagers	4,601	4,363	4,020	3,023	4,910	4,910	22.14%
53393 Utilities - Telephone	45	46	48	38	47	47	-2.08%
56600 Appropriations	1,777	1,781	1,856	1,392	2,017	1,924	3.66%
Total County Engineer	594,612	593,830	594,741	502,233	650,002	607,367	2.12%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
NPDES - Stormwater							
52200 Advertising	1,079	473	1,000	-	1,000	1,000	0.00%
52240 Contractual Services - Other	4	10	16	1	16	10	-37.50%
53303 Dues - Professional Organizations	-	125	220	-	220	220	0.00%
53306 Education & Training - Seminar	-	498	750	270	750	750	0.00%
53309 Education & Training - Travel	-	937	900	-	600	600	-33.33%
53345 Office Supplies	79	103	-	3	-	-	#DIV/0!
53348 Postage & Shipping	14	48	-	27	-	-	#DIV/0!
53351 Printing	-	-	750	-	1,000	750	0.00%
53369 Small Tools & Equipment	132	1,514	500	-	500	500	0.00%
53375 Travel	87	-	-	60	-	-	#DIV/0!
53378 Uniforms	-	-	-	100	75	-	#DIV/0!
53381 Utilities - Cell Phones & Pagers	380	522	864	628	840	840	-2.78%
Total NPDES - Stormwater	1,776	4,229	5,000	1,089	5,001	4,670	-6.60%
Contingency							
56600 Appropriations	316	110,698	975,000	343,021	700,000	888,087	-8.91%
Total Contingency	316	110,698	975,000	343,021	700,000	888,087	-8.91%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Superior Court							
51000 Salaries - Regular	278,796	282,905	297,938	233,815	316,636	316,636	6.28%
51130 Health Insurance	36,100	53,317	32,500	27,250	40,000	40,560	24.80%
51135 Life Insurance	298	266	221	241	475	475	114.93%
51140 Workers Compensation	1,051	1,823	1,907	1,773	3,230	2,099	10.07%
51145 Retirement	-	-	-	133	6,000	6,000	#DIV/0!
51150 Social Security	20,607	21,074	22,187	17,298	23,712	23,712	6.87%
52200 Advertising	11	-	-	-	50	-	#DIV/0!
52220 Contractual Services - SGRC	293	-	-	-	200	-	#DIV/0!
53300 Court Costs	30,024	28,802	33,667	43,028	68,620	58,620	74.12%
53303 Dues - Professional Organizations	200	1,746	1,370	335	1,270	1,270	-7.30%
53306 Education & Training - Seminar	125	-	1,500	-	-	-	-100.00%
53309 Education & Training - Travel	-	803	2,200	1,023	4,000	2,000	-9.09%
53345 Office Supplies	269	420	800	321	1,700	1,700	112.50%
53348 Postage & Shipping	88	-	120	92	340	112	-6.67%
53351 Printing	-	166	300	660	1,000	500	66.67%
53369 Small Tools & Equipment	-	78	1,000	-	2,800	2,800	180.00%
53372 Subscriptions	162	192	162	192	165	192	18.52%
53375 Travel	-	166	-	-	-	-	#DIV/0!
53381 Utilities - Cell Phones & Pagers	733	767	480	365	600	600	25.00%
53393 Utilities - Telephone	3,037	2,941	3,000	2,529	2,810	2,810	-6.33%
Total Superior Court	371,791	395,467	399,352	329,054	473,608	460,086	15.21%
Community Service							
51000 Salaries - Regular	47,359	47,541	50,550	44,594	91,769	51,765	2.40%
51130 Health Insurance	5,400	5,458	6,500	5,000	16,000	8,112	24.80%
51135 Life Insurance	149	133	110	117	317	158	43.64%
51140 Workers Compensation	803	1,359	1,451	1,671	4,873	1,753	20.81%
51145 Retirement	6,312	6,961	6,319	3,387	5,122	-	-100.00%
51150 Social Security	3,623	3,623	3,867	3,411	7,020	3,886	0.49%
52240 Contractual Services - Other	80,591	63,938	70,000	41,937	89,425	60,000	-14.29%
53345 Office Supplies	503	-	250	157	250	250	0.00%
53364 Fleet Rental	2,142	2,600	4,035	3,026	4,035	1,260	-68.77%
53366 Safety Items	889	225	250	-	425	125	-50.00%
53369 Small Tools & Equipment	265	99	-	-	125	-	#DIV/0!
53378 Uniforms	1,335	430	150	360	280	150	0.00%
53381 Utilities - Cell Phones & Pagers	743	936	480	361	600	600	25.00%
Total Community Service	150,113	133,303	143,962	104,021	220,241	128,059	-11.05%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Clerk of Court							
51000 Salaries - Regular	647,657	679,279	734,474	638,980	751,358	733,074	-0.19%
51130 Health Insurance	123,898	212,850	143,000	124,250	184,000	178,464	24.80%
51135 Life Insurance	1,507	1,521	1,270	1,403	1,901	1,822	43.46%
51140 Workers Compensation	2,450	4,315	4,653	4,934	7,665	4,808	3.33%
51145 Retirement	69,374	85,069	79,549	69,117	82,514	79,230	-0.40%
51150 Social Security	47,532	48,854	52,247	45,911	54,363	52,353	0.20%
52200 Advertising	1,311	1,804	1,000	956	2,000	1,600	60.00%
52220 Contractual Services - SGRC	48,379	36,646	20,000	28,273	40,000	40,000	100.00%
52240 Contractual Services - Other	92,017	92,834	50,000	66,776	50,000	90,300	80.60%
52280 Professional Services - Non-capital	3,028	2,634	3,000	8,355	3,000	3,000	0.00%
53303 Dues - Professional Organizations	900	900	900	900	900	900	0.00%
53306 Education & Training - Seminar	1,050	550	600	550	600	600	0.00%
53309 Education & Training - Travel	2,765	1,928	2,000	1,682	2,000	2,000	0.00%
53339 Jury Witness	99,762	110,495	80,000	66,204	80,000	80,000	0.00%
53340 Statutory Allowance	3,600	3,600	3,600	3,000	3,600	3,600	0.00%
53345 Office Supplies	17,161	11,592	9,000	10,791	9,000	12,000	33.33%
53348 Postage & Shipping	-	238	-	297	-	-	#DIV/0!
53351 Printing	8,052	13,009	7,000	5,309	7,000	7,000	0.00%
53363 Rent - Lease	16,193	17,348	12,000	11,300	12,000	16,000	33.33%
53369 Small Tools & Equipment	4,334	-	-	7,900	3,000	3,000	#DIV/0!
53372 Subscriptions	-	550	125	-	125	125	0.00%
53375 Travel	889	1,085	750	1,028	600	1,000	33.33%
53381 Utilities - Cell Phones & Pagers	599	805	480	386	600	600	25.00%
53393 Utilities - Telephone	660	676	684	561	650	650	-4.97%
54405 Other Equipment Repair/Maintenance	310	1,079	500	329	500	500	0.00%
58720 Computer Equipment	-	6,438	-	-	-	-	#DIV/0!
Total Clerk of Court	1,193,429	1,336,098	1,206,832	1,099,192	1,297,376	1,312,626	8.77%
District Attorney							
53393 Utilities - Telephone	707	(455)	-	(21)	-	-	#DIV/0!
56600 Appropriations	657,437	723,132	755,687	694,258	813,240	813,240	7.62%
Total District Attorney	658,144	722,677	755,687	694,237	813,240	813,240	7.62%
District Court Administrator							
52240 Contractual Services - Other	4,800	4,800	4,800	4,800	4,800	4,800	0.00%
Total District Court Administrator	4,800	4,800	4,800	4,800	4,800	4,800	0.00%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
State Court							
51000 Salaries - Regular	226,408	222,749	359,935	282,356	434,014	359,421	-0.14%
51130 Health Insurance	28,350	43,661	32,500	29,000	56,000	40,560	24.80%
51135 Life Insurance	298	272	276	288	554	396	43.48%
51140 Workers Compensation	856	1,420	2,295	2,223	4,427	2,373	3.40%
51145 Retirement	19,205	17,578	14,077	18,745	33,069	23,553	67.32%
51150 Social Security	16,089	16,038	26,724	20,849	32,213	26,390	-1.25%
52220 Contractual Services - SGRC	1,692	3,829	1,800	1,735	2,000	2,450	36.11%
52240 Contractual Services - Other	2,097	2,013	2,130	1,453	2,430	1,980	-7.04%
52280 Professional Services - Non-capital	8,864	14,477	7,500	6,755	9,340	7,500	0.00%
53300 Court Costs	4,008	7,756	7,500	16,891	22,800	23,100	208.00%
53303 Dues - Professional Organizations	768	1,011	1,600	635	2,200	1,915	19.69%
53306 Education & Training - Seminar	785	890	1,540	1,286	2,200	2,000	29.87%
53309 Education & Training - Travel	867	2,621	3,500	2,520	5,100	3,500	0.00%
53321 Indigent - Legal	61,622	37,743	60,000	23,588	150,000	40,000	-33.33%
53345 Office Supplies	2,573	2,795	3,000	3,094	4,000	3,000	0.00%
53348 Postage & Shipping	88	92	100	-	200	92	-8.00%
53351 Printing	818	1,804	1,500	1,094	3,000	1,500	0.00%
53369 Small Tools & Equipment	3,685	4,080	3,475	3,571	17,400	3,400	-2.16%
53372 Subscriptions	644	-	750	-	2,000	750	0.00%
53381 Utilities - Cell Phones & Pagers	728	1,057	960	628	1,050	1,050	9.38%
53393 Utilities - Telephone	54	57	60	48	58	58	-3.33%
54405 Other Equipment Repair/Maintenance	-	-	-	325	1,000	-	#DIV/0!
58710 Building Fixtures & Furnishings	-	-	9,000	8,131	-	-	-100.00%
Total State Court	380,498	381,943	540,222	425,215	785,055	544,988	0.88%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Solicitor General							
51000 Salaries - Regular	292,773	305,271	314,072	274,822	398,126	313,463	-0.19%
51130 Health Insurance	38,800	55,416	39,000	33,000	64,000	48,672	24.80%
51135 Life Insurance	515	479	386	424	792	554	43.52%
51140 Workers Compensation	1,111	1,947	1,994	2,123	4,061	2,065	3.56%
51145 Retirement	29,690	30,971	24,439	21,449	35,274	24,431	-0.03%
51150 Social Security	21,999	22,489	22,753	20,069	29,382	22,746	-0.03%
52220 Contractual Services - SGRC	171	218	50	56	120	50	0.00%
52240 Contractual Services - Other	29	1,527	390	397	2,430	950	143.59%
53300 Court Costs	43	-	300	64	300	-	-100.00%
53303 Dues - Professional Organizations	619	373	385	-	375	250	-35.06%
53306 Education & Training - Seminar	275	319	485	380	425	425	-12.37%
53309 Education & Training - Travel	-	835	1,190	425	1,535	1,200	0.84%
53345 Office Supplies	1,742	1,646	1,500	1,859	2,000	1,700	13.33%
53348 Postage & Shipping	-	-	-	20	-	-	#DIV/0!
53351 Printing	617	378	500	790	1,794	750	50.00%
53369 Small Tools & Equipment	150	505	2,608	96	5,718	1,700	-34.82%
53372 Subscriptions	583	946	634	770	1,220	1,150	81.39%
53393 Utilities - Telephone	80	83	84	97	85	85	1.19%
54405 Other Equipment Repair/Maintenance	259	-	-	-	200	-	#DIV/0!
Total Solicitor General	389,457	423,404	410,770	356,841	547,837	420,191	2.29%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Magistrate Court							
51000 Salaries - Regular	456,878	464,762	482,881	427,759	479,346	484,365	0.31%
51130 Health Insurance	78,799	103,696	71,500	61,000	88,000	89,232	24.80%
51135 Life Insurance	998	918	737	799	1,030	1,030	39.76%
51140 Workers Compensation	2,419	4,193	4,504	4,987	7,663	4,981	10.59%
51145 Retirement	60,185	66,944	59,671	52,485	59,918	59,918	0.41%
51150 Social Security	33,557	34,018	35,050	31,408	35,077	35,077	0.08%
52220 Contractual Services - SGRC	448	570	500	375	570	570	14.00%
52240 Contractual Services - Other	5,914	7,234	13,092	4,708	24,061	22,977	75.50%
52280 Professional Services - Non-capital	1,400	6,718	4,000	3,503	4,500	4,500	12.50%
53300 Court Costs	2,246	2,040	2,500	1,200	2,500	2,000	-20.00%
53303 Dues - Professional Organizations	798	898	913	553	913	913	0.00%
53306 Education & Training - Seminar	530	710	1,480	630	1,855	1,380	-6.76%
53309 Education & Training - Travel	1,366	1,197	1,500	556	1,500	1,500	0.00%
53345 Office Supplies	4,613	6,296	4,400	5,732	6,271	5,500	25.00%
53348 Postage & Shipping	1,722	1,870	2,000	392	2,000	1,800	-10.00%
53351 Printing	2,519	2,414	2,500	2,429	2,500	2,500	0.00%
53364 Fleet Rental	12,744	11,600	16,908	12,681	16,908	13,860	-18.03%
53369 Small Tools & Equipment	3,925	9,876	1,060	3,189	10,680	9,400	786.79%
53372 Subscriptions	470	857	959	406	1,046	916	-4.48%
53375 Travel	21	-	-	-	500	-	#DIV/0!
53378 Uniforms	555	414	500	248	500	500	0.00%
53381 Utilities - Cell Phones & Pagers	1,273	1,788	2,048	1,536	1,990	1,990	-2.83%
53393 Utilities - Telephone	142	135	138	116	138	138	0.00%
54405 Other Equipment Repair/Maintenance	-	219	400	214	500	250	-37.50%
56600 Appropriations	-	-	928	696	1,008	1,008	8.62%
58770 Other Capital Equipment	-	-	-	-	43,000	-	#DIV/0!
Total Magistrate Court	673,521	729,366	710,169	617,599	793,974	746,305	5.09%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Probate Court							
51000 Salaries - Regular	234,756	251,857	259,201	225,942	257,739	260,557	0.52%
51130 Health Insurance	37,000	54,577	39,000	33,000	48,000	48,672	24.80%
51135 Life Insurance	484	477	386	419	554	554	43.52%
51140 Workers Compensation	872	1,576	1,593	1,721	2,593	1,685	5.78%
51145 Retirement	28,292	24,576	21,367	18,978	21,942	21,942	2.69%
51150 Social Security	17,077	18,190	18,377	16,564	18,899	18,899	2.84%
52200 Advertising	14,030	-	-	-	-	-	#DIV/0!
52240 Contractual Services - Other	5,047	1,836	1,625	1,573	1,625	2,925	80.00%
52280 Professional Services - Non-capital	610	3,465	2,500	440	2,500	2,000	-20.00%
53300 Court Costs	39,354	4,044	3,250	3,250	3,250	3,250	0.00%
53301 GBI Fees	66,308	-	-	-	-	-	#DIV/0!
53303 Dues - Professional Organizations	500	300	600	700	500	500	-16.67%
53306 Education & Training - Seminar	720	820	1,020	610	1,020	1,020	0.00%
53309 Education & Training - Travel	1,513	1,570	1,200	398	1,200	1,200	0.00%
53321 Indigent - Legal	2,800	2,103	3,500	390	3,500	2,500	-28.57%
53345 Office Supplies	3,845	2,875	3,500	1,965	3,500	3,500	0.00%
53351 Printing	903	1,198	1,000	834	1,500	1,200	20.00%
53369 Small Tools & Equipment	237	1,118	300	251	-	-	-100.00%
53372 Subscriptions	800	509	600	442	600	600	0.00%
53375 Travel	22	25	-	-	-	-	#DIV/0!
53381 Utilities - Cell Phones & Pagers	147	384	-	685	1,180	1,180	#DIV/0!
53393 Utilities - Telephone	303	97	99	80	95	95	-4.04%
54405 Other Equipment Repair/Maintenance	-	1,044	200	-	200	-	-100.00%
Total Probate Court	455,620	372,641	359,318	308,243	370,397	372,279	3.61%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Juvenile Court							
51000 Salaries - Regular	76,759	77,054	77,910	67,902	77,655	77,655	-0.33%
51130 Health Insurance	15,500	21,831	6,500	6,500	8,000	8,112	24.80%
51135 Life Insurance	149	133	110	117	158	158	43.64%
51140 Workers Compensation	290	491	499	525	792	515	3.21%
51145 Retirement	1,869	1,428	-	-	-	-	#DIV/0!
51150 Social Security	5,631	5,492	5,436	4,731	5,417	5,417	-0.35%
52240 Contractual Services - Other	1,695	1,469	1,600	970	2,951	1,400	-12.50%
53300 Court Costs	12,392	19,497	20,000	15,647	65,000	20,000	0.00%
53351 Printing	-	-	-	-	600	-	#DIV/0!
Total Juvenile Court	<u>114,286</u>	<u>127,395</u>	<u>112,055</u>	<u>96,392</u>	<u>160,573</u>	<u>113,257</u>	<u>1.07%</u>
Probation							
56600 Appropriations	8,439	10,688	3,772	2,829	4,098	9,137	142.23%
Total Probation	<u>8,439</u>	<u>10,688</u>	<u>3,772</u>	<u>2,829</u>	<u>4,098</u>	<u>9,137</u>	<u>142.23%</u>
Public Defender							
56600 Appropriations	811,369	813,478	847,500	713,540	872,015	877,500	3.54%
Total Public Defender	<u>811,369</u>	<u>813,478</u>	<u>847,500</u>	<u>713,540</u>	<u>872,015</u>	<u>877,500</u>	<u>3.54%</u>

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Sheriff - Administration							
51000 Salaries - Regular	663,234	631,905	668,347	592,949	667,169	678,293	1.49%
51130 Health Insurance	116,799	152,815	110,500	92,750	136,000	137,904	24.80%
51135 Life Insurance	1,556	1,402	1,104	1,216	1,584	1,584	43.48%
51140 Workers Compensation	5,219	8,789	9,141	10,644	16,561	10,764	17.76%
51145 Retirement	74,517	78,359	70,305	62,931	71,332	71,332	1.46%
51150 Social Security	48,551	46,775	48,193	43,865	49,014	49,014	1.70%
51165 Other Employee Benefits	-	2,400	2,400	2,400	2,400	2,400	0.00%
52200 Advertising	2,190	1,748	1,800	1,380	1,800	1,800	0.00%
52220 Contractual Services - SGRC	7,558	8,537	6,500	6,230	31,000	8,000	23.08%
52240 Contractual Services - Other	5,986	6,921	5,000	18,019	273,100	274,200	5384.00%
52280 Professional Services - Non-capital	39,228	69,305	20,000	42,913	20,000	45,000	125.00%
53301 GBI Fees	4,122	2,794	4,000	404	4,000	1,000	-75.00%
53303 Dues - Professional Organizations	6,395	3,005	3,000	4,920	3,000	3,000	0.00%
53306 Education & Training - Travel	484	-	-	-	-	-	#DIV/0!
53318 Fees - Organizations	100	-	-	165	-	-	#DIV/0!
53341 Program Supplies	20,659	11,392	7,500	7,433	20,000	2,100	-72.00%
53345 Office Supplies	57,925	42,301	45,000	32,876	50,000	36,000	-20.00%
53348 Postage & Shipping	10,388	12,404	12,000	11,681	12,000	12,000	0.00%
53351 Printing	11,110	3,119	5,500	4,842	5,500	5,500	0.00%
53363 Rent - Lease	15,633	19,078	18,000	15,770	18,000	19,844	10.24%
53364 Fleet Rental	19,006	17,300	51,168	38,376	51,168	43,575	-14.84%
53369 Small Tools & Equipment	10,183	6,926	10,000	4,699	10,000	7,500	-25.00%
53372 Subscriptions	2,566	2,407	2,000	1,915	2,000	2,000	0.00%
53375 Travel	511	12	500	54	500	250	-50.00%
53378 Uniforms	1,885	156	-	108	1,000	-	#DIV/0!
53381 Utilities - Cell Phones & Pagers	125,756	122,256	125,544	93,207	107,930	107,930	-14.03%
53384 Utilities - Electricity	253	-	-	-	-	-	#DIV/0!
53393 Utilities - Telephone	25,850	17,482	18,840	15,208	17,500	17,500	-7.11%
53396 Utilities - Water	1,751	2,023	1,900	2,369	2,645	2,645	39.21%
54400 Facility Repair/Maintenance	160	-	-	-	-	-	#DIV/0!
54404 Tag & Title	18	-	-	-	-	-	#DIV/0!
54405 Other Equipment Repair/Maintenance	7,902	14,110	5,000	255	5,000	1,000	-80.00%
54410 Vehicle/Equipment Repair/Maint.	1,265	298	1,200	1,555	2,000	1,500	25.00%
54415 Gasoline & Diesel Fuel	80	-	-	-	-	-	#DIV/0!
56600 Appropriations	176,451	175,124	179,957	134,968	195,516	191,041	6.16%
Total Sheriff - Administration	1,465,289	1,461,141	1,434,399	1,246,104	1,777,719	1,734,676	20.93%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Sheriff - Enforcement							
51000 Salaries - Regular	5,041,609	4,950,929	5,032,796	4,457,502	5,076,150	5,026,696	-0.12%
51130 Health Insurance	892,189	1,004,415	786,500	677,250	1,008,000	989,664	25.83%
51135 Life Insurance	10,583	9,175	7,342	8,005	11,009	10,692	45.63%
51140 Workers Compensation	86,353	142,956	141,243	168,120	268,053	170,560	20.76%
51145 Retirement	667,539	721,988	618,513	556,256	634,523	617,707	-0.13%
51150 Social Security	369,244	356,537	349,692	321,976	361,754	351,462	0.51%
51165 Other Employee Benefits	-	22,400	23,200	24,000	24,000	24,000	3.45%
52240 Contractual Services - Other	2,963	1,811	1,500	2,740	5,000	2,100	40.00%
52245 Contractual Services - K9 Services	5,901	8,191	5,000	10,618	10,000	8,000	60.00%
53306 Education & Training - Seminar	12,122	18,285	12,000	10,221	20,000	15,000	25.00%
53306 Education & Training - Travel	43,191	40,168	30,000	41,193	40,000	40,000	33.33%
53330 Informant Buys	-	5,000	5,000	4,000	5,000	5,000	0.00%
53341 Program Supplies	7,864	3,666	3,500	4,160	5,000	3,500	0.00%
53345 Office Supplies	2,232	164	-	-	-	-	#DIV/0!
53346 DARE Supplies	1,385	10,216	10,000	9,999	10,000	10,000	0.00%
53363 Rent - Lease	-	-	-	-	40,000	-	#DIV/0!
53364 Fleet Rental	1,035,965	943,865	1,256,225	942,169	1,256,225	844,515	-32.77%
53369 Small Tools & Equipment	58,832	16,004	15,000	50,696	120,000	40,500	170.00%
53375 Travel	5,675	1,583	1,200	3,533	1,500	1,500	25.00%
53377 Dry Cleaning	-	8,123	-	-	-	-	#DIV/0!
53378 Uniforms	51,753	23,917	25,000	31,732	50,000	32,500	30.00%
53384 Utilities - Electricity	93	261	252	205	285	285	13.10%
53390 Utilities - Natural Gas	2,744	2,846	2,400	2,589	3,000	3,000	25.00%
54404 Tag & Title	86	49	-	311	-	-	#DIV/0!
54405 Other Equipment Repair/Maintenance	2,295	1,481	3,000	3,796	3,000	2,000	-33.33%
54410 Vehicle/Equipment Repair/Maint.	22,010	19,058	15,000	10,141	40,000	12,000	-20.00%
58730 Rolling Stock	-	-	-	-	710,000	-	#DIV/0!
58770 Other Capital Equipment	-	-	-	18,040	217,750	-	#DIV/0!
Total Sheriff - Enforcement	8,322,629	8,313,089	8,344,363	7,359,254	9,920,249	8,210,681	-1.60%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Sheriff - Jail							
51000 Salaries - Regular	3,695,220	3,618,859	3,418,142	3,232,141	3,711,849	3,422,088	0.12%
51130 Health Insurance	686,441	1,004,012	637,000	537,500	864,000	794,976	24.80%
51135 Life Insurance	8,283	6,750	5,595	5,816	8,791	4,999	-10.65%
51140 Workers Compensation	57,731	95,419	88,694	110,908	179,719	107,618	21.34%
51145 Retirement	456,650	523,771	422,771	401,037	463,988	423,446	0.16%
51150 Social Security	270,461	261,150	241,157	232,006	266,228	241,417	0.11%
52240 Contractual Services - Other	250	-	-	-	-	-	#DIV/0!
53300 Court Costs	17,988	22,379	15,000	18,370	20,000	20,000	33.33%
53341 Program Supplies	1,712	-	-	-	-	-	#DIV/0!
53351 Printing	873	-	-	860	1,000	860	#DIV/0!
53354 Prisoner - Feeding	702,480	721,534	700,000	552,780	700,000	695,000	-0.71%
53357 Prisoner - Medical	1,104,801	1,246,785	1,200,000	1,163,866	1,200,000	1,400,000	16.67%
53360 Prisoner - Other	-	-	1,000	2,700	1,000	1,000	0.00%
53364 Fleet Rental	98,763	89,900	57,530	43,148	57,530	49,140	-14.58%
53369 Small Tools & Equipment	13,430	4,587	5,000	1,064	5,000	1,500	-70.00%
53375 Travel	45	-	-	-	-	-	#DIV/0!
53378 Uniforms	13,107	16,798	14,000	7,421	15,000	10,000	-28.57%
53384 Utilities - Electricity	178,045	231,000	192,000	-	259,500	185,849	-3.20%
53396 Utilities - Water	134,200	160,177	175,000	127,985	154,000	154,000	-12.00%
54400 Facility Repair/Maintenance	90,000	1,470	-	-	-	-	#DIV/0!
54405 Other Equipment Repair/Maintenance	4,253	3,937	6,000	4,774	6,000	6,000	0.00%
54410 Vehicle/Equipment Repair/Maint.	312	-	250	-	250	-	-100.00%
58770 Other Capital Equipment	-	191,828	-	-	55,000	-	#DIV/0!
Total Sheriff - Jail	<u>7,535,047</u>	<u>8,200,357</u>	<u>7,179,139</u>	<u>6,442,374</u>	<u>7,968,855</u>	<u>7,517,893</u>	<u>4.72%</u>

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Animal Shelter							
51000 Salaries - Regular	325,067	327,310	359,096	317,448	388,173	392,396	9.27%
51130 Health Insurance	72,049	103,276	68,250	57,000	80,000	81,120	18.86%
51135 Life Insurance	936	774	634	596	871	871	37.38%
51140 Workers Compensation	2,569	4,245	4,634	4,917	7,775	5,374	15.97%
51145 Retirement	42,821	46,672	42,290	36,659	43,322	43,322	2.44%
51150 Social Security	23,395	23,082	25,157	22,539	27,425	27,425	9.02%
52200 Advertising	-	20	-	313	626	626	#DIV/0!
52240 Contractual Services - Other	15,604	2,820	2,753	1,923	2,753	2,594	-5.78%
52247 Contractual Services - Animal Care	90,152	98,664	100,000	62,462	193,750	100,000	0.00%
52280 Professional Services - Non-capital	30,000	30,000	30,000	27,500	30,000	30,000	0.00%
53303 Dues - Professional Organizations	525	525	525	400	525	525	0.00%
53306 Education & Training - Seminar	-	50	1,550	-	2,100	2,100	35.48%
53309 Education & Training - Travel	-	-	1,340	-	3,200	2,400	79.10%
53333 Janitorial Supplies	3,968	2,089	3,500	1,889	6,812	2,500	-28.57%
53341 Program Supplies	28,920	30,833	30,000	19,335	46,119	30,000	0.00%
53345 Office Supplies	558	835	750	147	1,302	700	-6.67%
53348 Postage & Shipping	3	18	-	10	30	-	#DIV/0!
53351 Printing	3,057	3,159	3,250	1,006	4,522	2,500	-23.08%
53364 Fleet Rental	37,901	34,500	53,693	40,270	53,693	36,225	-32.53%
53366 Safety Items	-	819	750	250	1,842	750	0.00%
53369 Small Tools & Equipment	4,265	3,001	2,767	520	2,387	2,087	-24.58%
53375 Travel	-	21	-	-	50	-	#DIV/0!
53378 Uniforms	544	799	1,000	-	4,250	2,000	100.00%
53381 Utilities - Cell Phones & Pagers	2,283	2,435	2,280	1,660	2,300	2,300	0.88%
53384 Utilities - Electricity	12,899	-	-	-	-	-	#DIV/0!
53390 Utilities - Natural Gas	1,786	5	-	-	-	-	#DIV/0!
53393 Utilities - Telephone	483	-	-	-	-	-	#DIV/0!
53396 Utilities - Water	6,380	-	-	-	-	-	#DIV/0!
54400 Facility Repair/Maintenance	1,532	-	-	-	-	-	#DIV/0!
54405 Other Equipment Repair/Maintenance	19	165	300	22	300	-	-100.00%
56600 Appropriations	2,665	2,672	2,779	2,084	3,019	2,885	3.81%
58730 Rolling Stock	-	62,240	21,000	-	39,000	-	-100.00%
Total Animal Shelter	710,382	781,028	758,298	598,950	946,146	770,700	1.64%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Emergency Management							
51000 Salaries - Regular	61,790	62,023	63,526	56,297	63,049	64,248	1.14%
51130 Health Insurance	8,050	10,915	6,500	5,750	8,000	8,112	24.80%
51135 Life Insurance	149	133	110	117	158	158	43.64%
51140 Workers Compensation	449	760	767	1,147	2,188	1,422	85.40%
51145 Retirement	8,082	8,911	7,795	6,887	7,881	7,881	1.10%
51150 Social Security	4,691	4,693	4,738	4,278	4,791	4,791	1.12%
52200 Advertising	-	-	-	10	-	-	#DIV/0!
52240 Contractual Services - Other	53,617	41,701	42,435	41,270	51,785	46,715	10.09%
53303 Dues - Professional Organizations	-	-	25	-	-	-	-100.00%
53306 Education & Training - Seminar	-	-	225	225	450	450	100.00%
53309 Education & Training - Travel	282	42	600	60	950	950	58.33%
53341 Program Supplies	-	-	-	-	350	350	#DIV/0!
53345 Office Supplies	303	103	250	158	200	200	-20.00%
53348 Postage & Shipping	-	2	-	9	-	-	#DIV/0!
53351 Printing	-	420	-	-	-	-	#DIV/0!
53364 Fleet Rental	2,307	2,100	5,471	4,103	5,471	4,935	-9.80%
53366 Safety Items	-	-	-	-	1,000	1,000	#DIV/0!
53369 Small Tools & Equipment	201	5,493	2,000	202	1,850	1,850	-7.50%
53375 Travel	324	-	300	103	200	200	-33.33%
53381 Utilities - Cell Phones & Pagers	922	777	960	443	600	600	-37.50%
53384 Utilities - Electricity	30,397	-	-	-	-	-	#DIV/0!
53393 Utilities - Telephone	1,175	-	-	-	-	-	#DIV/0!
53396 Utilities - Water	939	-	-	-	-	-	#DIV/0!
53399 Utilities - Cable TV	1,148	1,049	1,152	927	1,080	1,080	-6.25%
54400 Facility Repair/Maintenance	3,693	-	-	-	-	-	#DIV/0!
54404 Tag & Title	52	-	-	-	-	-	#DIV/0!
54405 Other Equipment Repair/Maintenance	6,152	22,433	-	782	-	-	#DIV/0!
58730 Rolling Stock	-	-	-	-	28,750	28,750	#DIV/0!
Total Emergency Management	184,721	161,555	136,854	122,769	178,753	173,692	26.92%
Emergency Medical Services							
56600 Appropriations	575,683	878,623	907,292	831,684	899,901	599,901	-33.88%
58730 Rolling Stock	200,000	-	100,000	91,667	300,000	150,000	50.00%
Total Emergency Medical Services	775,683	878,623	1,007,292	923,351	1,199,901	749,901	-25.55%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Coroner							
51000 Salaries - Regular	67,100	66,868	67,750	69,075	71,000	71,000	4.80%
51130 Health Insurance	5,100	-	-	-	-	-	#DIV/0!
51135 Life Insurance	68	60	55	54	79	79	43.64%
51140 Workers Compensation	474	805	833	1,314	2,464	1,601	92.20%
51145 Retirement	6,862	6,641	6,344	5,463	5,625	5,625	-11.33%
51150 Social Security	5,077	4,953	5,061	5,233	5,310	5,310	4.92%
52240 Contractual Services - Other	258	-	-	-	-	-	#DIV/0!
52280 Professional Services - Non-capital	28,007	28,846	23,000	29,119	23,000	27,000	17.39%
53303 Dues - Professional Organizations	225	150	200	150	200	150	-25.00%
53306 Education & Training - Seminar	500	1,080	500	360	500	500	0.00%
53309 Education & Training - Travel	609	720	600	632	600	600	0.00%
53341 Program Supplies	-	1,747	1,600	-	1,600	1,000	-37.50%
53345 Office Supplies	585	306	400	930	400	400	0.00%
53348 Postage & Shipping	89	88	100	74	100	100	0.00%
53351 Printing	158	-	-	-	-	-	#DIV/0!
53366 Safety Items	2,971	1,042	250	-	250	250	0.00%
53369 Small Tools & Equipment	(46)	389	1,600	1,925	1,600	-	-100.00%
53381 Utilities - Cell Phones & Pagers	773	628	414	255	385	385	-7.00%
53393 Utilities - Telephone	2,168	2,536	2,450	2,408	2,908	2,908	18.69%
56600 Appropriations	888	891	928	696	1,008	962	3.66%
Total Coroner	121,867	117,750	112,085	117,686	117,029	117,870	5.16%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Public Works - Administration							
51000 Salaries - Regular	246,469	238,240	270,242	211,866	291,673	264,738	-2.04%
51130 Health Insurance	42,999	49,119	39,000	33,000	56,000	48,672	24.80%
51135 Life Insurance	552	483	386	392	634	554	43.52%
51140 Workers Compensation	1,466	2,169	2,249	3,080	7,013	4,351	93.46%
51145 Retirement	32,237	34,330	33,219	25,942	36,459	32,551	-2.01%
51150 Social Security	18,170	17,509	19,639	15,572	21,622	19,230	-2.08%
52200 Advertising	30	30	50	351	300	100	100.00%
52240 Contractual Services - Other	2,074	2,187	1,930	1,668	15,115	15,560	706.22%
53303 Dues - Professional Organizations	1,051	926	700	50	700	700	0.00%
53306 Education & Training - Seminar	50	375	375	-	375	375	0.00%
53309 Education & Training - Travel	-	70	500	-	500	500	0.00%
53345 Office Supplies	4,174	3,441	3,000	3,851	3,000	3,000	0.00%
53348 Postage & Shipping	-	-	-	27	-	-	#DIV/0!
53351 Printing	44	190	200	52	200	200	0.00%
53361 Public Works Week	92	-	500	17	500	250	-50.00%
53364 Fleet Rental	7,361	6,700	9,234	6,926	9,234	4,410	-52.24%
53366 Safety Items	-	136	75	280	200	275	266.67%
53369 Small Tools & Equipment	40	1,515	-	707	6,200	3,000	#DIV/0!
53372 Subscriptions	143	143	143	156	156	156	9.09%
53375 Travel	-	30	-	234	-	-	#DIV/0!
53378 Uniforms	-	33	-	-	-	-	#DIV/0!
53381 Utilities - Cell Phones & Pagers	1,779	1,650	1,368	728	975	975	-28.73%
53393 Utilities - Telephone	2,552	1,806	1,800	1,709	2,075	2,075	15.28%
54405 Other Equipment Repair/Maintenance	-	244	-	-	-	-	#DIV/0!
56600 Appropriations	29,316	29,391	30,562	22,922	33,206	31,740	3.85%
Total Public Works - Administration	390,599	390,718	415,172	329,530	486,137	433,412	4.39%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Public Works - Grading							
51000 Salaries - Regular	296,515	274,148	253,404	235,597	239,608	242,031	-4.49%
51130 Health Insurance	56,049	71,370	45,500	40,250	56,000	56,784	24.80%
51135 Life Insurance	558	544	442	487	634	634	43.44%
51140 Workers Compensation	12,708	17,940	15,571	18,336	24,048	16,928	8.71%
51145 Retirement	38,709	39,575	31,100	28,931	29,951	29,685	-4.55%
51150 Social Security	21,121	19,394	17,351	16,645	16,959	16,796	-3.20%
53364 Fleet Rental	295,959	269,400	375,358	281,519	375,358	470,190	25.26%
53366 Safety Items	368	132	722	-	580	500	-30.75%
53369 Small Tools & Equipment	-	-	-	200	-	-	#DIV/0!
53378 Uniforms	-	1,050	1,050	1,050	1,050	1,050	0.00%
53381 Utilities - Cell Phones & Pagers	-	-	-	338	385	385	#DIV/0!
58770 Other Capital Equipment	-	-	-	-	260,000	-	#DIV/0!
Total Public Works - Grading	721,987	693,553	740,498	623,353	1,004,573	834,983	12.76%
Public Works - Patching							
51000 Salaries - Regular	70,251	65,264	86,596	65,036	85,149	85,812	-0.91%
51130 Health Insurance	23,550	30,647	19,500	15,750	24,000	24,336	24.80%
51135 Life Insurance	229	178	166	167	238	238	43.37%
51140 Workers Compensation	3,215	4,141	5,187	6,105	10,712	6,963	34.24%
51145 Retirement	9,817	9,564	10,640	8,047	10,644	10,644	0.04%
51150 Social Security	5,230	4,411	5,843	4,589	6,160	6,160	5.43%
53333 Janitorial Supplies	5,236	-	2,000	-	2,000	1,000	-50.00%
53363 Rent - Lease	820	715	300	320	300	300	0.00%
53364 Fleet Rental	32,958	30,000	22,180	16,635	22,180	22,155	-0.11%
53366 Safety Items	(53)	160	75	20	250	225	200.00%
53369 Small Tools & Equipment	525	1,489	750	357	8,194	750	0.00%
53378 Uniforms	-	450	450	450	450	450	0.00%
53387 Utilities - L.P. Fuel	1,122	1,086	1,200	649	1,000	1,000	-16.67%
54405 Other Equipment Repair/Maintenance	975	430	-	-	-	-	#DIV/0!
54435 Road Maintenance - Asphalt	35,881	31,411	25,000	18,462	150,000	35,000	40.00%
Total Public Works - Patching	189,755	179,945	179,887	136,585	321,277	195,033	8.42%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Public Works - Signs							
51000 Salaries - Regular	68,596	68,022	69,040	61,309	68,560	69,864	1.19%
51130 Health Insurance	13,450	11,335	13,000	10,000	16,000	16,224	24.80%
51135 Life Insurance	161	145	110	126	158	158	43.64%
51140 Workers Compensation	2,946	4,934	4,935	5,600	8,625	5,606	13.60%
51145 Retirement	8,980	9,777	8,473	7,501	8,570	8,570	1.14%
51150 Social Security	4,843	4,801	4,853	4,371	4,849	4,849	-0.08%
53306 Education & Training - Seminar	230	350	350	-	650	350	0.00%
53309 Education & Training - Travel	128	430	500	-	700	200	-60.00%
53333 Janitorial Supplies	29	-	-	163	-	-	#DIV/0!
53341 Program Supplies	25	-	-	-	-	-	#DIV/0!
53364 Fleet Rental	29,112	26,500	18,319	13,739	18,319	11,445	-37.52%
53366 Safety Items	73	101	75	-	100	75	0.00%
53369 Small Tools & Equipment	2,707	439	1,482	62	1,482	750	-49.39%
53375 Travel	64	65	75	-	-	-	-100.00%
53378 Uniforms	-	450	300	300	450	300	0.00%
53381 Utilities - Cell Phones & Pagers	-	-	-	96	385	385	#DIV/0!
54405 Other Equipment Repair/Maintenance	49	33	-	-	-	-	#DIV/0!
54440 Road Maintenance - Other	21	56	-	-	-	-	#DIV/0!
54445 Road Maintenance - Signs	14,602	18,247	10,000	13,844	20,000	15,000	50.00%
Total Public Works - Signs	146,017	145,685	131,512	117,111	148,848	133,776	1.72%
Public Works - Traffic Control							
53384 Utilities - Electricity	9,398	7,991	9,500	5,537	7,350	7,350	-22.63%
Total Public Works - Traffic Control	9,398	7,991	9,500	5,537	7,350	7,350	-22.63%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Public Works - Road Maintenance							
51000 Salaries - Regular	814,795	891,781	925,260	751,451	905,771	927,814	0.28%
51130 Health Insurance	180,848	278,342	175,500	152,250	216,000	219,024	24.80%
51135 Life Insurance	1,910	1,967	1,565	1,546	2,218	2,218	41.73%
51140 Workers Compensation	33,639	61,860	64,909	66,232	109,920	74,679	15.05%
51145 Retirement	106,245	128,694	113,684	92,434	113,222	114,159	0.42%
51150 Social Security	59,016	63,510	63,657	53,129	65,127	65,700	3.21%
52230 Contractual Services - State of Georgia	77,228	52,667	78,996	55,705	78,996	78,996	0.00%
52240 Contractual Services - Other	210,319	258,476	235,030	207,955	245,030	183,288	-22.02%
53306 Education & Training - Seminar	48	359	160	56	-	-	-100.00%
53309 Education & Training - Travel	(15)	152	-	-	-	-	#DIV/0!
53318 Fees - Organizations	137	-	-	-	-	-	#DIV/0!
53333 Janitorial Supplies	43	153	-	-	-	-	#DIV/0!
53341 Program Supplies	280	4,843	5,000	10,186	9,348	9,348	86.96%
53347 Chemical Supplies	-	-	-	540	800	800	#DIV/0!
53363 Rent - Lease	3,837	4,062	2,500	4,251	3,000	3,000	20.00%
53364 Fleet Rental	342,868	312,100	502,103	376,577	502,103	409,080	-18.53%
53366 Safety Items	1,977	2,142	1,400	2,180	1,700	1,400	0.00%
53368 Tire Disposal	2,685	-	-	-	2,000	-	#DIV/0!
53369 Small Tools & Equipment	4,468	5,812	3,720	7,923	3,720	3,720	0.00%
53375 Travel	29	-	-	-	-	-	#DIV/0!
53378 Uniforms	6,692	2,682	4,050	3,522	3,750	4,050	0.00%
53381 Utilities - Cell Phones & Pagers	124	108	132	-	-	-	-100.00%
53396 Utilities - Water	396	239	420	1,985	418	418	-0.48%
54400 Facility Repair/Maintenance	2,049	710	-	-	3,000	-	#DIV/0!
54405 Other Equipment Repair/Maintenance	2,013	3,401	3,000	2,003	3,000	3,000	0.00%
54410 Vehicle/Equipment Repair/Maint.	188	-	-	-	-	-	#DIV/0!
54430 Road Maintenance - Culverts	65,917	92,501	45,000	68,538	50,000	50,000	11.11%
54435 Road Maintenance - Asphalt	158	1,630	300	-	300	300	0.00%
54440 Road Maintenance - Other	86,621	138,056	69,970	46,752	69,970	69,970	0.00%
58730 Rolling Stock	12,100	12,048	-	10,028	-	-	#DIV/0!
58770 Other Capital Equipment	-	-	-	-	30,000	-	#DIV/0!
Total Public Works - Road Maintenance	2,016,612	2,318,295	2,296,356	1,915,243	2,419,393	2,220,964	-3.28%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Public Works - Road Construction							
51000 Salaries - Regular	305,627	294,691	326,069	265,335	295,747	294,414	-9.71%
51130 Health Insurance	68,949	96,139	58,500	50,500	72,000	73,008	24.80%
51135 Life Insurance	781	686	607	591	792	792	30.48%
51140 Workers Compensation	13,142	21,329	23,420	23,961	37,205	23,708	1.23%
51145 Retirement	40,205	42,407	40,212	32,666	36,969	36,242	-9.87%
51150 Social Security	22,136	21,010	23,039	19,096	21,551	21,106	-8.39%
52240 Contractual Services - Other	877	365	990	-	990	270	-72.73%
53306 Education & Training - Seminar	-	500	120	-	-	-	-100.00%
53341 Program Supplies	1,896	1,618	600	673	600	600	0.00%
53364 Fleet Rental	365,499	322,700	437,963	328,472	437,963	343,140	-21.65%
53366 Safety Items	752	339	800	259	800	600	-25.00%
53369 Small Tools & Equipment	492	70	-	384	-	-	#DIV/0!
53378 Uniforms	142	2,298	1,950	1,950	2,250	1,350	-30.77%
53381 Utilities - Cell Phones & Pagers	380	384	384	628	765	765	99.22%
54415 Gasoline & Diesel Fuel	200	-	-	-	-	-	#DIV/0!
Total Public Works - Road Construction	821,077	804,536	914,654	724,516	907,632	795,995	-12.97%
Street Lighting							
52240 Contractual Services - Other	47,004	9,573	14,100	16,893	5,500	5,500	-60.99%
53384 Utilities - Cell Phones & Pagers	151,351	153,648	155,160	112,327	145,500	145,500	-6.23%
53393 Utilities - Telephone	2,517	2,853	2,700	3,011	3,685	3,685	36.48%
Total Street Lighting	200,871	166,074	171,960	132,230	154,685	154,685	-10.05%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Feed the Elderly							
52240 Contractual Services - Other	23,900	22,714	-	19,781	-	-	#DIV/0!
53393 Utilities - Telephone	963	1,109	-	1,109	-	-	#DIV/0!
Total Feed the Elderly	24,863	23,823	-	20,890	-	-	#DIV/0!
Mental Health							
56600 Appropriations	75,000	75,000	87,500	80,208	87,500	87,500	0.00%
Total Mental Health	75,000	75,000	87,500	80,208	87,500	87,500	0.00%
Public Health							
52240 Contractual Services - Other	5,548	5,634	5,000	4,550	5,000	5,000	0.00%
52280 Professional Services - Non-capital	-	-	5,000	-	5,000	-	-100.00%
56600 Appropriations	325,000	325,000	342,500	313,958	360,000	360,000	5.11%
Total Public Health	330,548	330,634	352,500	318,508	370,000	365,000	3.55%
Extension Service							
52200 Advertising	297	97	200	130	200	100	-50.00%
52230 Contractual Services - State of Georgia	69,635	81,382	113,148	64,926	141,803	105,000	-7.20%
52240 Contractual Services - Other	29,866	32,442	29,770	19,974	4,077	2,700	-90.93%
52280 Professional Services - Non-capital	1,029	500	500	-	500	500	0.00%
53303 Dues - Professional Organizations	890	925	980	240	1,065	1,065	8.67%
53306 Education & Training - Seminar	150	354	350	133	989	350	0.00%
53309 Education & Training - Travel	359	498	500	549	500	500	0.00%
53318 Fees - Organizations	300	300	300	750	300	300	0.00%
53333 Janitorial Supplies	4	-	-	-	-	-	#DIV/0!
53345 Office Supplies	2,141	2,203	2,000	944	2,800	1,600	-20.00%
53348 post	568	515	500	-	500	500	0.00%
53364 Fleet Rental	12,634	11,500	18,541	13,906	18,541	18,165	-2.03%
53369 Small Tools & Equipment	2,355	626	2,500	1,335	2,600	800	-68.00%
53375 Travel	779	371	500	47	500	500	0.00%
53381 Utilities - Cell Phones & Pagers	1,542	1,536	960	722	1,180	1,180	22.92%
53384 Utilities - Electricity	78	-	85	78	80	80	-5.88%
53393 Utilities - Telephone	2,123	3,047	2,200	1,524	7,550	7,550	243.18%
54400 Facility Repair/Maintenance	3	-	-	438	-	-	#DIV/0!
54405 Other Equipment Repair/Maintenance	258	75	250	75	250	250	0.00%
58730 Rolling Stock	-	-	30,000	-	28,000	-	-100.00%
Total Extension Service	125,012	136,371	203,284	105,771	211,435	141,140	-30.57%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Family Services							
56600 Appropriations	124,500	124,500	114,500	104,958	114,500	114,500	0.00%
Total Family Services	124,500	124,500	114,500	104,958	114,500	114,500	0.00%
Library							
52280 Professional Services - Non-capital	-	55,461	2,500	4,748	2,500	2,500	0.00%
56600 Appropriations	1,000,000	1,000,000	1,140,000	1,045,000	1,140,000	1,100,000	-3.51%
Total Library	1,000,000	1,055,461	1,142,500	1,049,748	1,142,500	1,102,500	-3.50%
Moody Support Group							
53309 Education & Training - Travel	4,124	2,195	-	-	-	-	#DIV/0!
53375 Travel	1,967	1,347	14,000	-	14,000	14,000	0.00%
56600 Appropriations	20,828	14,819	70,000	7,163	70,000	70,000	0.00%
Total Moody Support Group	26,920	18,360	84,000	7,163	84,000	84,000	0.00%
Industrial Authority							
56600 Appropriations	2,861,894	2,902,315	2,900,000	-	2,900,000	2,900,000	0.00%
Total Industrial Authority	2,861,894	2,902,315	2,900,000	-	2,900,000	2,900,000	0.00%
Recreation Authority							
56600 Appropriations	3,577,105	3,625,616	3,600,000	-	3,600,000	3,600,000	0.00%
Total Recreation Authority	3,577,105	3,625,616	3,600,000	-	3,600,000	3,600,000	0.00%
Board of Equalization							
56600 Appropriations	21,986	26,652	18,000	17,365	20,000	18,000	0.00%
Total Board of Equalization	21,986	26,652	18,000	17,365	20,000	18,000	0.00%
Operating Transfers							
61902 Transfers Out - Radio Communications	11,210	8,210	-	-	-	8,300	#DIV/0!
61913 Transfers Out - 911 Operations	867,817	821,669	845,041	633,781	1,097,377	897,741	6.24%
Total Operating Transfers	879,027	829,879	845,041	633,781	1,097,377	906,041	7.22%
TOTAL EXPENDITURES	48,325,509	50,465,459	51,011,181	36,886,893	58,276,430	51,458,538	0.88%
NET GENERAL FUND	(668,124)	(1,779,573)	-	2,270,390	(7,071,742)	-	#DIV/0!

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
COMMISSARY FUND							
Revenues							
Charges for Service							
44204 LCSO - Commissary	296,506	214,161	325,000	246,603	325,000	325,000	0.00%
Total Charges for Service	296,506	214,161	325,000	246,603	325,000	325,000	0.00%
Fines & Forfeitures							
45001 Forfeited Inmate Funds	1,405	2,423	1,500	532	-	-	-100.00%
Total Fines & Forfeitures	1,405	2,423	1,500	532	-	-	-100.00%
Miscellaneous							
48101 Misc. - Vendor Commission	374,138	495,079	300,000	305,917	375,000	375,000	25.00%
Total Miscellaneous	374,138	495,079	300,000	305,917	375,000	375,000	25.00%
TOTAL REVENUES	672,049	711,664	626,500	553,052	700,000	700,000	11.73%
Expenditures							
Sheriff - Commissary							
51000 Salaries - Regular	66,405	66,769	67,857	61,389	41,708	78,201	15.24%
51130 Health Insurance	16,100	21,831	13,000	10,750	8,000	16,224	24.80%
51135 Life Insurance	161	145	110	120	79	158	43.64%
51140 Workers Compensation	1,125	1,909	1,912	2,287	2,215	2,649	38.55%
51145 Retirement	8,686	9,593	8,325	7,513	5,214	9,595	15.26%
51150 Social Security	4,652	4,548	4,442	4,235	2,897	5,578	25.57%
52240 Contractual Services - Other	363,561	367,734	348,500	298,752	350,000	313,500	-10.04%
53333 Janitorial Supplies	39,023	19,808	20,000	25,893	30,000	30,000	50.00%
53341 Program Supplies	88,308	97,958	50,000	60,747	70,000	67,250	34.50%
53345 Office Supplies	766	581	500	3,352	2,000	2,000	300.00%
53348 Postage & Shipping	10,014	9,007	10,000	9,981	10,000	10,000	0.00%
53351 Printing	1,900	1,135	1,000	783	1,000	1,000	0.00%
53369 Small Tools & Equipment	8,055	5,027	5,000	958	5,000	2,500	-50.00%
53372 Subscriptions	32,446	36,679	28,000	21,884	30,000	30,500	8.93%
53384 Utilities - Electricity	-	-	-	-	-	119,959	#DIV/0!
53399 Utilities - Cable TV	8,238	7,879	8,300	6,615	8,386	8,386	1.04%
54400 Facility Repair/Maintenance	2,049	-	-	-	-	-	#DIV/0!
54405 Other Equipment Repair/Maintenance	4,796	1,876	2,500	1,146	2,500	2,500	0.00%
Total Sheriff - Commissary	656,284	652,480	569,446	516,405	568,999	700,000	22.93%
TOTAL EXPENDITURES	656,284	652,480	569,446	516,405	568,999	700,000	22.93%
NET COMMISSARY FUND	15,765	59,184	57,054	36,648	131,001	-	-100.00%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
DRUG SEIZURE FUND							
Revenues							
Fines & Forfeitures							
Forfeitures - Sheriff - Federal	669,269	586,902	1,000,000	-	1,000,000	1,000,000	0.00%
Total Fines & Forfeitures	669,269	586,902	1,000,000	-	1,000,000	1,000,000	0.00%
Investment Income							
Interest Income	2,149	1,694	-	-	-	-	#DIV/0!
Total Investment Income	2,149	1,694	-	-	-	-	#DIV/0!
TOTAL REVENUES	671,418	588,596	1,000,000	-	1,000,000	1,000,000	0.00%
Expenditures							
Sheriff - Seized Funds - Federal							
Appropriations	643,202	607,486	1,000,000	-	1,000,000	1,000,000	0.00%
Total Sheriff - Seized Funds - Federal	643,202	607,486	1,000,000	-	1,000,000	1,000,000	0.00%
TOTAL EXPENDITURES	643,202	607,486	1,000,000	-	1,000,000	1,000,000	0.00%
NET DRUG SEIZURE FUND	28,216	(18,890)	-	-	-	-	#DIV/0!
LAW LIBRARY FUND							
Revenues							
Charges for Service							
Law Library	43,635	44,544	100,000	-	100,000	100,000	0.00%
Total Charges for Service	43,635	44,544	100,000	-	100,000	100,000	0.00%
Investment Income							
Interest Income	4,018	13,040	-	-	-	-	#DIV/0!
Total Investment Income	4,018	13,040	-	-	-	-	#DIV/0!
TOTAL REVENUES	47,653	57,584	100,000	-	100,000	100,000	0.00%
Expenditures							
Law Library							
Law Library	71,062	65,206	100,000	-	100,000	100,000	0.00%
Total Law Library	71,062	65,206	100,000	-	100,000	100,000	0.00%
TOTAL EXPENDITURES	71,062	65,206	100,000	-	100,000	100,000	0.00%
NET LAW LIBRARY FUND	(23,409)	(7,622)	-	-	-	-	#DIV/0!

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
ACCOMMODATION EXCISE TAX FUND							
Revenues							
Taxes							
41401 Hotel/Motel Tax	272,613	281,051	263,000	220,185	275,000	385,000	46.39%
Total Taxes	272,613	281,051	263,000	220,185	275,000	385,000	46.39%
Operating Transfers							
49206 Transfers In - Special Services	125,000	168,237	135,660	101,745	233,656	128,460	-5.31%
Total Operating Transfers	125,000	168,237	135,660	101,745	233,656	128,460	-5.31%
TOTAL REVENUES	397,613	449,288	398,660	321,930	508,656	513,460	28.80%
Expenditures							
Tourism Authority							
56600 Appropriations	109,045	112,420	105,200	75,875	105,200	220,000	109.13%
Total Tourism Authority	109,045	112,420	105,200	75,875	105,200	220,000	109.13%
Airport Authority							
56600 Appropriations	289,237	289,237	293,460	269,005	403,456	293,460	0.00%
Total Airport Authority	289,237	289,237	293,460	269,005	403,456	293,460	0.00%
TOTAL EXPENDITURES	398,282	401,657	398,660	344,880	508,656	513,460	28.80%
NET ACCOMMODATION TAX FUND	(669)	47,631	-	(22,949)	-	-	#DIV/0!

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
INTERGOVERNMENTAL GRANTS FUND							
Revenues							
Intergovernmental							
43408 Other Gov. - ADR	94,389	97,990	94,060	67,847	107,343	115,258	22.54%
43430 Local Government Grants	-	-	450,000	-	412,974	394,565	-12.32%
43436 Juvenile Justice Incentive Grant	-	170,813	-	155,683	-	-	#DIV/0!
43468 Federal - VOCA - District Attorney	62,445	39,545	-	24,902	-	-	#DIV/0!
43476 LCSO - SCAAP Grant	5,041	-	-	-	-	-	#DIV/0!
43477 LCSO - Walmart Grant	1,114	386	-	-	-	-	#DIV/0!
43479 ARRA Public Transportation Grant	43,235	4,223	-	-	-	-	#DIV/0!
43480 EMPG Planning and Preparedness	2,338	-	-	-	-	-	#DIV/0!
43482 Response and Recovery Grant	25,006	23,619	-	24,175	-	-	#DIV/0!
43483 LCSO - GTIP Grant	300	-	-	-	-	-	#DIV/0!
43484 LCSO - JAG Grant 2011	-	1,500	-	-	-	-	#DIV/0!
43485 Walmart Local Fire Grant	3,678	-	-	-	-	-	#DIV/0!
43487 LCSO - SPEED Grant	48,227	728	-	-	-	-	#DIV/0!
43488 LCSO - SRTEN Grant	14,919	16,133	-	9,538	-	-	#DIV/0!
43491 LCSO - GEMA LiveScan Grant	2,140	-	-	-	-	-	#DIV/0!
43492 LCSO - CBRENE Team Maintenance	9,912	-	-	26,593	-	-	#DIV/0!
43493 Federal - Davidson Road	1,052,866	-	-	-	-	-	#DIV/0!
43494 DOT Transportation - MIDS	149,701	213,957	-	136,748	-	-	#DIV/0!
43495 GTIP/CBRENE Grant - LCSO	-	-	-	12,991	-	-	#DIV/0!
43498 Transit Capital Improvement Grant	2,665	-	-	-	-	-	#DIV/0!
43499 LCSO - Georgia Power Grant	2,000	-	-	-	-	-	#DIV/0!
43505 LCSO - JAG Grant 2012	13,067	11,000	-	-	-	-	#DIV/0!
43506 LCSO - CJCC Grant	-	8,993	-	-	-	-	#DIV/0!
43507 LCSO - GEMA Grant - 2011	9,709	-	-	-	-	-	#DIV/0!
43508 LCSO - GEMA Grant - 2010	-	25,969	-	-	-	-	#DIV/0!
43509 GEMA Training Grant	-	594	-	500	-	-	#DIV/0!
43510 VOCA - Solicitor	-	8,645	-	26,713	40,159	40,177	#DIV/0!
Total Intergovernmental	1,542,752	624,093	544,060	485,691	560,476	550,000	1.09%
TOTAL REVENUES	1,542,752	624,093	544,060	485,691	560,476	550,000	1.09%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Expenditures							
Alternative Dispute Resolution							
51000 Salaries - Regular	76,458	76,752	76,458	72,251	86,458	86,458	13.08%
51130 Health Insurance	6,500	9,313	6,500	5,750	8,000	16,224	149.60%
51140 Workers Compensation	489	489	489	564	882	573	17.18%
51145 Retirement	5,199	5,733	4,875	4,601	5,500	5,500	12.82%
51150 Social Security	5,735	5,737	5,738	5,429	6,503	6,503	13.33%
53393 Utilities - Telephone	7	(34)	-	11	-	-	#DIV/0!
Total Alternative Dispute Resolution	94,389	97,990	94,060	88,607	107,343	115,258	22.54%
Intergovernmental Grants							
56600 Appropriations	-	-	412,974	-	412,974	394,565	-4.46%
56667 FEMA - Skipper Bridge/McMillian Bridge	-	-	-	144,579	-	-	#DIV/0!
56668 Federal - VOCA - District Attorney	62,445	39,545	-	24,046	-	-	#DIV/0!
56676 ARRA Public Transportation Grant	43,235	4,223	-	-	-	-	#DIV/0!
56677 Fed/GEMA - Homeland Security - LCSO	-	-	-	34,513	-	-	#DIV/0!
56679 EMPG Planning and Preparedness	2,338	-	-	-	-	-	#DIV/0!
56680 LCSO - SCAAP Grant	5,041	-	-	-	-	-	#DIV/0!
56682 Response and Recovery Grant	25,006	23,619	-	8,500	-	-	#DIV/0!
56683 LCSO - JAG Grant - 2011	13,067	11,000	-	4,559	-	-	#DIV/0!
56684 LCSO - GTIP Grant	300	-	-	-	-	-	#DIV/0!
56686 Walmart Local Fire Grant	3,678	-	-	-	-	-	#DIV/0!
56687 LCSO - CBRENE Team Maintenance	9,912	-	-	4,976	-	-	#DIV/0!
56689 LCSO - SRTEN Grant	14,919	16,133	-	18,090	-	-	#DIV/0!
56690 LCSO - SPEED Grant	48,227	728	-	-	-	-	#DIV/0!
56691 LCSO - GEMA LiveScan Grant	2,140	-	-	5,614	-	-	#DIV/0!
56693 Federal - Davidson Road	1,052,866	-	-	-	-	-	#DIV/0!
56694 DOT Transportation - MIDS	149,701	213,957	-	152,477	-	-	#DIV/0!
56695 GTIP/CBRENE Grant - LCSO	-	-	-	2,424	-	-	#DIV/0!
56697 Transit Capital Improvement Grant	2,665	-	-	-	-	-	#DIV/0!
56698 LCSO - Georgia Power Grant	2,000	-	-	-	-	-	#DIV/0!
56699 LCSO - Walmart Grant	1,114	386	-	-	-	-	#DIV/0!
56700 GEMA - Crisis Communications System	-	25,969	-	-	-	-	#DIV/0!
56701 LCSO - Donations	-	1,500	-	-	-	-	#DIV/0!
56702 Juvenile Justice Incentive Grant	-	170,813	-	190,733	-	-	#DIV/0!
56703 LCSO - CJCC Grant	-	8,993	-	-	-	-	#DIV/0!

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
56704 LCSO - GEMA Grant - 2011	9,709	-	-	-	-	-	#DIV/0!
56706 GEMA Training Grant	-	594	-	500	-	-	#DIV/0!
56708 Homeland Security CERT Grant	-	-	-	14,965	-	-	#DIV/0!
56709 Juvenile Justice Delinquency Program	-	-	-	6,122	-	-	#DIV/0!
Total Intergovernmental Grants	1,448,363	517,458	412,974	612,099	412,974	394,565	-4.46%
Solicitor's VOCA Grant							
51000 Salaries - Regular	-	5,753	25,350	23,055	26,520	26,520	4.62%
51130 Health Insurance	-	1,791	6,500	5,750	8,000	8,112	24.80%
51135 Life Insurance	-	9	55	59	79	79	43.64%
51140 Workers Compensation	-	31	162	179	270	176	8.64%
51145 Retirement	-	717	3,169	2,882	3,315	3,315	4.61%
51150 Social Security	-	344	1,790	1,669	1,975	1,975	10.34%
Total Solicitor's VOCA Grant	-	8,645	37,026	33,593	40,159	40,177	8.51%
TOTAL EXPENDITURES	1,542,752	624,093	544,060	734,298	560,476	550,000	1.09%
NET INTERGOVERNMENTAL GRANTS	-	-	-	(248,607)	-	-	#DIV/0!

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
JAIL OPERATIONS FUND							
Revenues							
Fines & Forfeitures							
45100 Fines - Magistrate Court	460	501	-	302	500	500	#DIV/0!
45101 Fines - State Court	221,428	210,582	210,000	130,539	185,000	185,000	-11.90%
45102 Fines - Superior Court	69,052	64,106	50,000	41,447	55,000	55,000	10.00%
45104 Fines - Municipal Court	169,645	149,166	150,000	87,135	130,000	130,000	-13.33%
Total Fines & Forfeitures	460,585	424,355	410,000	259,423	370,500	370,500	-9.63%
TOTAL REVENUES	460,585	424,355	410,000	259,423	370,500	370,500	-9.63%
Expenditures							
Sheriff - Jail Operations							
51000 Salaries - Regular	35,210	32,832	33,460	29,908	33,178	33,810	1.05%
51130 Health Insurance	8,050	10,915	6,500	5,750	8,000	8,112	24.80%
51135 Life Insurance	81	73	55	63	79	79	43.64%
51140 Workers Compensation	605	940	943	1,118	1,762	1,145	21.42%
51145 Retirement	4,667	4,723	4,106	3,659	4,147	4,147	1.00%
51150 Social Security	2,543	2,226	2,137	1,955	2,160	2,160	1.08%
52240 Contractual Services - Other	71,144	80,376	80,000	71,281	80,000	76,605	-4.24%
53333 Janitorial Supplies	43,845	38,951	30,000	29,216	30,000	29,750	-0.83%
53363 Rent - Lease	423	-	500	515	500	500	0.00%
53369 Small Tools & Equipment	3,852	1,543	3,000	8,044	10,000	10,000	233.33%
53384 Utilities - Electricity	174,567	114,525	148,000	266,930	148,000	101,692	-31.29%
53390 Utilities - Natural Gas	64,122	64,374	60,500	38,478	57,500	57,500	-4.96%
54400 Facility Repair/Maintenance	36,965	65,990	30,000	36,264	30,000	30,000	0.00%
54405 Other Equipment Repair/Maintenance	13,992	14,080	10,000	13,693	15,000	15,000	50.00%
Total Sheriff - Jail Operations	460,066	431,548	409,201	506,875	420,326	370,500	-9.46%
TOTAL EXPENDITURES	460,066	431,548	409,201	506,875	420,326	370,500	-9.46%
NET JAIL OPERATIONS FUND	520	(7,193)	799	(247,452)	(49,826)	-	-100.00%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
DRUG ABUSE TREATMENT FUND							
Revenues							
Intergovernmental							
44111 Remerton - Drug Abuse Treatment	-	47,159	-	30,032	40,000	40,000	#DIV/0!
44112 Hahira - Drug Abuse Treatment	-	53	-	1,030	250	250	#DIV/0!
44113 Lake Park - Drug Abuse Treatment	-	2,686	-	545	1,000	1,000	#DIV/0!
Total Intergovernmental	-	49,897	-	31,607	41,250	41,250	#DIV/0!
Fines & Forfeitures							
45101 Fines - State Court	26,349	42,084	35,000	28,000	35,000	35,000	0.00%
45102 Fines - Superior Court	147,136	126,371	125,000	83,442	100,000	100,000	-20.00%
Total Fines & Forfeitures	173,485	168,455	160,000	111,442	135,000	135,000	-15.63%
TOTAL REVENUES	173,485	218,352	160,000	143,049	176,250	176,250	10.16%
Expenditures							
LODAC							
56600 Appropriations	180,000	180,000	160,000	155,835	170,000	170,000	6.25%
Total LODAC	180,000	180,000	160,000	155,835	170,000	170,000	6.25%
TOTAL EXPENDITURES	180,000	180,000	160,000	155,835	170,000	170,000	6.25%
NET DRUG ABUSE TREATMENT FUND	(6,515)	38,352	-	(12,786)	6,250	6,250	#DIV/0!

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
EMERGENCY COMMUNICATIONS FUND							
Revenues							
Intergovernmental							
43308 Valdosta - Public Safety Radio	117,042	117,009	118,542	88,287	128,791	126,719	6.90%
43321 Hahira - Public Safety Radio	10,660	10,242	10,661	7,728	11,583	11,542	8.26%
43341 Lake Park - Public Safety Radio	6,996	7,905	7,300	5,964	7,931	7,574	3.75%
43354 Lowndes 911 - Public Safety Radio	3,998	715	4,171	3,128	4,532	4,328	3.76%
43356 Sheriff - Public Safety Radio	176,451	175,124	179,957	134,968	195,516	191,041	6.16%
43357 Coroner - Public Safety Radio	888	891	928	696	1,008	962	3.66%
43358 Lowndes Fire - Public Safety Radio	87,504	90,401	92,702	69,527	100,717	94,739	2.20%
43359 Lowndes Other - Public Safety Radio	78,620	84,342	77,869	58,402	84,602	85,121	9.31%
43361 Remerton - Public Safety Radio	8,884	8,461	9,270	6,384	10,072	9,618	3.75%
43370 SGMC - Public Safety Radio	22,653	20,262	23,407	15,288	25,431	24,526	4.78%
43380 Other Gov. - Public Safety Radio	31,981	32,731	32,098	24,696	34,873	34,625	7.87%
43402 Other Gov. - 911 Charges	35,300	35,000	35,000	26,250	35,000	35,000	0.00%
Total Intergovernmental	580,976	583,083	591,905	441,317	640,056	625,795	5.73%
Charges for Service							
44232 Other - Emergency 911 Charges	673,693	572,814	600,000	403,027	550,000	550,000	-8.33%
44235 Wireless 911 - Operations	941,256	1,000,045	950,000	738,733	985,000	985,000	3.68%
44236 Wireless 911 - Distribution	-	204,012	200,000	193,801	195,000	195,000	-2.50%
Total Charges for Service	1,614,949	1,776,871	1,750,000	1,335,562	1,730,000	1,730,000	-1.14%
Miscellaneous							
48204 Rent - Other	27,833	26,189	26,200	19,937	26,600	26,600	1.53%
Total Miscellaneous	27,833	26,189	26,200	19,937	26,600	26,600	1.53%
Operating Transfers							
49203 Transfers In - General Fund	879,027	829,879	845,041	633,781	1,097,377	906,041	7.22%
Total Operating Transfers	879,027	829,879	845,041	633,781	1,097,377	906,041	7.22%
TOTAL REVENUES	3,102,786	3,216,023	3,213,146	2,430,596	3,494,033	3,288,436	2.34%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Expenditures							
Facilities Maintenance - 911 Center							
52240 Contractual Services - Other	-	3,113	8,896	1,999	8,896	4,257	-52.15%
53363 Rent - Lease	-	80	-	-	-	-	#DIV/0!
53384 Utilities - Electricity	-	23,433	23,500	18,027	23,800	23,800	1.28%
53387 Utilities - L.P. Fuel	-	61	100	47	50	50	-50.00%
53390 Utilities - Natural Gas	-	815	852	449	700	700	-17.84%
53393 Utilities - Telephone	-	4,330	5,200	2,109	462	462	-91.12%
53396 Utilities - Water	-	1,660	1,800	1,588	1,885	1,885	4.72%
54400 Facility Repair/Maintenance	-	3,260	3,500	1,746	4,850	1,850	-47.14%
54405 Other Equipment Repair/Maintenance	-	-	-	795	-	-	#DIV/0!
Total Facilities Maintenance - 911 Center	-	36,752	43,848	26,762	40,643	33,004	-24.73%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
911 Operations							
51000 Salaries - Regular	1,367,086	1,464,143	1,476,507	1,293,777	1,550,412	1,466,860	-0.65%
51130 Health Insurance	252,747	331,659	234,000	199,750	312,000	292,032	24.80%
51135 Life Insurance	3,181	2,819	2,319	2,179	3,698	3,481	50.11%
51140 Workers Compensation	5,207	9,317	9,608	10,024	15,814	9,612	0.04%
51145 Retirement	180,896	207,384	181,147	158,718	193,680	181,090	-0.03%
51150 Social Security	100,639	106,360	105,789	94,151	113,418	105,713	-0.07%
52200 Advertising	40	-	-	-	300	150	#DIV/0!
52220 Contractual Services - SGRC	2,323	1,923	1,800	1,730	1,900	2,000	11.11%
52240 Contractual Services - Other	212,260	262,833	263,140	218,466	271,560	264,973	0.70%
53303 Dues - Professional Organizations	586	539	631	416	725	725	14.90%
53306 Education & Training - Seminar	2,155	3,182	5,000	3,236	10,204	5,000	0.00%
53309 Education & Training - Travel	855	659	7,500	2,240	14,500	7,500	0.00%
53333 Janitorial Supplies	2,609	2,758	2,750	2,254	3,500	2,750	0.00%
53341 Program Supplies	156	258	250	263	2,500	1,500	500.00%
53345 Office Supplies	6,956	5,449	5,500	4,300	7,075	5,500	0.00%
53348 Postage & Shipping	-	241	250	817	150	150	-40.00%
53351 Printing	-	40	1,000	-	1,500	1,000	0.00%
53363 Rent - Lease	57,326	66,254	55,391	46,228	55,440	55,391	0.00%
53364 Fleet Rental	1,428	1,300	3,614	2,711	3,614	525	-85.47%
53366 Safety Items	-	-	-	-	250	-	#DIV/0!
53369 Small Tools & Equipment	3,540	2,361	15,000	15,699	27,532	15,000	0.00%
53372 Subscriptions	162	1,392	790	192	879	790	0.00%
53375 Travel	(55)	-	500	-	2,500	500	0.00%
53378 Uniforms	-	-	-	15	3,500	-	#DIV/0!
53381 Utilities - Cell Phones & Pagers	3,834	3,844	3,240	2,728	3,680	3,680	13.58%
53384 Utilities - Electricity	24,772	-	-	-	-	-	#DIV/0!
53387 Utilities - L.P. Fuel	61	-	-	-	-	-	#DIV/0!
53390 Utilities - Natural Gas	919	-	-	-	-	-	#DIV/0!
53393 Utilities - Telephone	23,597	21,774	21,400	19,689	22,430	22,430	4.81%
53396 Utilities - Water	1,916	-	-	-	-	-	#DIV/0!
54400 Facility Repair/Maintenance	13,630	150	-	22	5,000	-	#DIV/0!
54405 Other Equipment Repair/Maintenance	2,293	533	8,715	492	1,500	500	-94.26%
56600 Appropriations	3,998	4,008	4,171	3,128	4,532	4,328	3.76%
58720 Computer Equipment	7,964	-	47,886	15,342	43,157	43,157	-9.88%
Total 911 Operations	2,283,079	2,501,178	2,457,898	2,098,564	2,676,950	2,496,337	1.56%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Radio Communications							
58770 Other Capital Equipment	7,406	-	-	-	8,300	8,300	#DIV/0!
Total Radio Communications	7,406	-	-	-	8,300	8,300	#DIV/0!
Public Safety Radio System							
52240 Contractual Services - Other	370,985	386,243	385,400	337,912	399,640	383,480	-0.50%
53333 Janitorial Supplies	15	-	-	-	100	-	#DIV/0!
53363 Rent - Lease	159,022	148,000	150,000	111,479	156,000	156,000	4.00%
53369 Small Tools & Equipment	-	-	-	4	1,315	1,315	#DIV/0!
53384 Utilities - Electricity	14,275	12,056	16,000	13,265	18,000	18,000	12.50%
54405 Other Equipment Repair/Maintenance	1,383	1,784	-	631	32,000	32,000	#DIV/0!
Total Public Safety Radio System	545,680	548,083	551,400	463,291	607,055	590,795	7.14%
Operating Transfers							
61917 Transfers In - General Fund	160,000	160,000	160,000	120,000	160,000	160,000	0.00%
Total Operating Transfers	160,000	160,000	160,000	120,000	160,000	160,000	0.00%
TOTAL EXPENDITURES	2,996,164	3,246,013	3,213,146	2,708,616	3,492,948	3,288,436	2.34%
NET EMERGENCY COMMUNICATIONS	106,621	(29,990)	-	(278,020)	1,085	-	#DIV/0!

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
SPECIAL PURPOSE LOST IV							
Revenues							
Investment Income							
46111 Interest - SPLOST - Lowndes	-	-	-	-	-	-	#DIV/0!
Total Investment Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Expenditures							
SPLOST Projects							
56600 Appropriations	7,186	-	-	-	-	-	#DIV/0!
Total SPLOST Projects	<u>7,186</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
TOTAL EXPENDITURES	<u>7,186</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
NET SPECIAL PURPOSE LOST IV	<u>(7,186)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
SPECIAL PURPOSE LOST V							
Revenues							
Investment Income							
46010 Interest Income	3,281	3,522	2,500	1,391	2,500	2,500	0.00%
Total Investment Income	<u>3,281</u>	<u>3,522</u>	<u>2,500</u>	<u>1,391</u>	<u>2,500</u>	<u>2,500</u>	<u>0.00%</u>
TOTAL REVENUES	<u>3,281</u>	<u>3,522</u>	<u>2,500</u>	<u>1,391</u>	<u>2,500</u>	<u>2,500</u>	<u>0.00%</u>
Expenditures							
SPLOST Projects							
52240 Contractual Services - Other	395,003	-	-	-	-	-	#DIV/0!
56600 Appropriations	512,807	753,768	1,800,000	942,170	1,800,000	1,000,000	-44.44%
58740 New Construction	3,185	2,290	-	13,415	-	-	#DIV/0!
Total SPLOST Projects	<u>910,994</u>	<u>756,058</u>	<u>1,800,000</u>	<u>955,585</u>	<u>1,800,000</u>	<u>1,000,000</u>	<u>-44.44%</u>
TOTAL EXPENDITURES	<u>910,994</u>	<u>756,058</u>	<u>1,800,000</u>	<u>955,585</u>	<u>1,800,000</u>	<u>1,000,000</u>	<u>-44.44%</u>
NET SPECIAL PURPOSE LOST V	<u>(907,713)</u>	<u>(752,535)</u>	<u>(1,797,500)</u>	<u>(954,194)</u>	<u>(1,797,500)</u>	<u>(997,500)</u>	<u>-44.51%</u>

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
VICTIM/WITNESS							
Revenues							
Intergovernmental							
43300 Valdosta - Victim/Witness	85,122	69,688	80,000	51,720	65,000	65,000	-18.75%
43320 Hahira - Victim/Witness	10,824	11,715	7,500	15,831	8,500	8,500	13.33%
43340 Lake Park - Victim/Witness	1,285	12,000	2,500	2,495	2,500	2,500	0.00%
43360 Remerton - Victim/Witness	19,409	8,913	20,000	8,746	7,500	7,500	-62.50%
Total Intergovernmental	116,640	102,317	110,000	78,792	83,500	83,500	-24.09%
Fines & Forfeitures							
45100 Fines - Magistrate Court	222	251	-	151	250	250	#DIV/0!
45101 Fines - State Court	104,849	95,626	100,000	60,636	85,000	85,000	-15.00%
45102 Fines - Superior Court	23,629	22,010	24,000	13,404	20,000	20,000	-16.67%
Total Fines & Forfeitures	128,699	117,887	124,000	74,191	105,250	105,250	-15.12%
TOTAL REVENUES	245,339	220,203	234,000	152,983	188,750	188,750	-19.34%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Expenditures							
District Attorney							
56600 Appropriations	148,200	148,200	148,200	135,850	148,200	148,200	0.00%
Total District Attorney	148,200	148,200	148,200	135,850	148,200	148,200	0.00%
Solicitor - Victim/Witness							
51000 Salaries - Regular	61,454	58,050	54,804	51,364	56,312	57,204	4.38%
51130 Health Insurance	8,050	10,915	6,500	5,750	8,000	8,112	24.80%
51135 Life Insurance	149	133	110	117	158	158	43.64%
51140 Workers Compensation	233	371	345	396	575	373	8.12%
51145 Retirement	6,009	6,626	5,800	5,124	5,861	5,861	1.05%
51150 Social Security	4,413	4,114	3,783	3,647	4,021	4,021	6.29%
52240 Contractual Services - Other	490	3,208	2,450	2,202	2,450	1,992	-18.69%
53303 Dues - Professional Organizations	281	398	260	125	560	385	48.08%
53306 Education & Training - Seminar	280	220	660	-	1,090	810	22.73%
53309 Education & Training - Travel	579	2,543	1,200	1,076	1,750	1,200	0.00%
53341 Program Supplies	-	-	-	-	500	200	#DIV/0!
53345 Office Supplies	574	1,084	500	571	2,480	500	0.00%
53348 Postage & Shipping	-	18	-	-	-	-	#DIV/0!
53351 Printing	622	379	500	756	1,069	400	-20.00%
53363 Rent - Lease	1,450	-	-	-	-	-	#DIV/0!
53369 Small Tools & Equipment	80	677	127	501	7,800	1,700	1238.58%
53372 Subscriptions	57	190	65	-	65	65	0.00%
53381 Utilities - Cell Phones & Pagers	380	381	384	286	-	-	-100.00%
Total Solicitor - Victim/Witness	85,101	89,309	77,488	71,914	92,691	82,981	7.09%
TOTAL EXPENDITURES	233,301	237,509	225,688	207,764	240,891	231,181	2.43%
NET VICTIM/WITNESS FUND	12,038	(17,306)	8,312	(54,781)	(52,141)	(42,431)	-610.48%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
SPECIAL SERVICES FUND							
Revenues							
Taxes							
41401 Hotel/Motel Tax	-	(839)	-	-	-	-	#DIV/0!
41402 Alcoholic Beverage Excise Tax	486,800	511,272	485,000	382,230	500,000	500,000	3.09%
41501 Business & Occupational Tax	326,594	382,767	350,000	149,478	350,000	350,000	0.00%
41502 Cable Television Franchise Tax	116,773	114,398	150,000	87,880	115,000	115,000	-23.33%
41503 Business - Insurance Premium Tax	2,198,903	2,285,406	2,200,000	2,399,798	2,400,000	2,400,000	9.09%
41504 Business - Financial Institution Tax	222,114	226,922	225,000	203,763	225,000	225,000	0.00%
41505 Refund on Occupational Tax	(3,725)	(6,611)	-	(255)	-	-	#DIV/0!
Total Taxes	<u>3,347,460</u>	<u>3,513,315</u>	<u>3,410,000</u>	<u>3,222,895</u>	<u>3,590,000</u>	<u>3,590,000</u>	<u>5.28%</u>
Licenses & Permits							
42100 Licenses/Permits - Alcoholic Beverage	97,155	111,578	100,000	113,661	110,000	110,000	10.00%
42200 Business Permits - Soil Control	410	-	500	-	-	-	-100.00%
Total Licenses & Permits	<u>97,565</u>	<u>111,578</u>	<u>100,500</u>	<u>113,661</u>	<u>110,000</u>	<u>110,000</u>	<u>9.45%</u>
Charges for Service							
44182 Dasher - Fire Services	-	15,000	10,000	11,250	15,000	15,000	50.00%
44601 Zoning Fees	26,360	25,615	27,000	25,483	25,000	25,000	-7.41%
Total Charges for Service	<u>26,360</u>	<u>40,615</u>	<u>37,000</u>	<u>36,733</u>	<u>40,000</u>	<u>40,000</u>	<u>8.11%</u>
Investment Income							
46010 Interest Income	49	34	-	-	-	-	#DIV/0!
Total Investment Income	<u>49</u>	<u>34</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Miscellaneous							
48105 Insurance Reimbursement	-	4,267	-	-	-	-	#DIV/0!
Total Miscellaneous	<u>-</u>	<u>4,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
TOTAL REVENUES	<u>3,471,434</u>	<u>3,669,809</u>	<u>3,547,500</u>	<u>3,373,289</u>	<u>3,740,000</u>	<u>3,740,000</u>	<u>5.43%</u>

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Expenditures							
Facilities Maintenance - Fire							
52240 Contractual Services - Other	-	11,874	12,344	9,538	12,519	10,870	-11.94%
53363 Rent - Lease	-	135	-	-	-	-	#DIV/0!
53384 Utilities - Electricity	-	54,898	57,000	44,762	55,500	55,500	-2.63%
53387 Utilities - L.P. Fuel	-	15,206	18,000	19,028	18,000	18,000	0.00%
53393 Utilities - Telephone	-	18,772	17,000	17,991	21,437	21,437	26.10%
53396 Utilities - Water	-	1,916	2,100	1,443	1,900	1,900	-9.52%
54400 Facility Repair/Maintenance	-	17,754	10,500	12,819	11,500	10,000	-4.76%
54405 Other Equipment Repair/Maintenance	-	445	6,000	2,687	10,500	2,500	-58.33%
58710 Building Fixtures & Furnishings	-	8,985	-	-	-	-	#DIV/0!
Total Facilities Maintenance - Fire	-	129,985	122,944	108,267	131,356	120,207	-2.23%
Contingency							
56600 Appropriations	457,562	2,764	300,000	1,442	300,000	300,000	0.00%
Total Contingency	457,562	2,764	300,000	1,442	300,000	300,000	0.00%
SGRC Dues							
52220 Contractual Services - SGRC	67,616	69,228	70,836	62,553	69,940	69,940	-1.26%
Total SGRC Dues	67,616	69,228	70,836	62,553	69,940	69,940	-1.26%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Fire/Rescue							
51000 Salaries - Regular	703,692	742,242	789,072	709,496	1,011,871	804,097	1.90%
51050 Salaries - Volunteers	149,205	150,825	175,000	145,490	175,000	175,000	0.00%
51130 Health Insurance	141,748	183,042	130,000	110,750	208,000	162,240	24.80%
51135 Life Insurance	1,699	1,651	1,270	1,323	2,218	1,742	37.17%
51140 Workers Compensation	10,364	18,366	19,973	21,694	44,738	22,314	11.72%
51145 Retirement	91,938	105,323	102,983	86,861	126,484	98,977	-3.89%
51150 Social Security	62,754	65,358	59,955	62,913	74,826	57,992	-3.27%
51165 Other Employee Benefits	10,737	11,857	12,000	11,857	12,000	12,000	0.00%
52200 Advertising	30	10	-	-	-	-	#DIV/0!
52220 Contractual Services - SGRC	595	833	750	748	500	750	0.00%
52240 Contractual Services - Other	58,650	49,712	61,653	32,763	57,353	50,400	-18.25%
53303 Dues - Professional Organizations	1,089	569	1,170	540	1,365	1,000	-14.53%
53306 Education & Training - Seminar	1,404	2,150	2,500	875	4,450	2,500	0.00%
53309 Education & Training - Travel	3,154	1,628	3,500	1,005	6,950	3,500	0.00%
53318 Fees - Organizations	150	-	-	165	-	-	#DIV/0!
53333 Janitorial Supplies	2,095	2,359	2,500	1,487	2,500	2,500	0.00%
53341 Program Supplies	10,382	10,733	12,800	11,349	12,800	12,800	0.00%
53345 Office Supplies	2,053	1,518	2,000	1,007	2,000	1,500	-25.00%
53347 Chemical Supplies	691	1,332	3,000	2,224	4,000	3,000	0.00%
53348 Postage & Shipping	131	185	-	524	-	-	#DIV/0!
53351 Printing	398	-	500	263	500	500	0.00%
53362 Firefighter Banquet	2,448	1,768	2,500	2,364	3,000	2,500	0.00%
53363 Rent - Lease	658	-	-	-	-	-	#DIV/0!
53364 Fleet Rental	278,052	253,100	258,268	193,701	258,268	233,310	-9.66%
53366 Safety Items	29,033	28,752	46,790	40,004	56,120	46,790	0.00%
53369 Small Tools & Equipment	61,311	40,934	44,200	39,007	49,300	45,000	1.81%
53372 Subscriptions	1,017	1,366	1,500	1,166	1,500	1,500	0.00%
53378 Uniforms	6,996	7,763	8,650	8,848	14,275	8,650	0.00%
53381 Utilities - Cell Phones & Pagers	7,295	9,068	4,692	9,752	7,510	5,590	19.14%
53384 Utilities - Electricity	52,741	-	-	-	-	-	#DIV/0!
53387 Utilities - L.P. Fuel	10,576	-	-	-	-	-	#DIV/0!
53393 Utilities - Telephone	15,792	7	-	-	-	-	#DIV/0!
53396 Utilities - Water	1,700	-	-	-	-	-	#DIV/0!

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
53399 Utilities - Cable TV	957	2,104	2,000	1,900	2,208	2,208	10.40%
54400 Facility Repair/Maintenance	17,774	83	-	239	-	-	#DIV/0!
54405 Other Equipment Repair/Maintenance	9,238	7,324	7,500	3,706	7,500	7,500	0.00%
54410 Vehicle/Equipment Repair/Maint.	4,665	2,786	5,000	1,138	5,000	3,000	-40.00%
54415 Gasoline & Diesel Fuel	791	309	1,000	99	1,000	500	-50.00%
56600 Appropriations	87,504	90,401	92,702	69,527	100,717	94,739	2.20%
58720 Computer Equipment	-	12,327	-	-	-	-	#DIV/0!
58740 New Construction	-	3,250	-	-	-	-	#DIV/0!
58770 Other Capital Equipment	-	24,732	-	(24,732)	-	-	#DIV/0!
Total Fire/Rescue	<u>1,841,504</u>	<u>1,835,765</u>	<u>1,855,428</u>	<u>1,550,053</u>	<u>2,253,953</u>	<u>1,864,099</u>	<u>0.47%</u>

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Mosquito Control							
51000 Salaries - Regular	34,671	35,054	33,440	31,725	33,063	33,694	0.76%
51130 Health Insurance	8,050	10,915	6,500	5,750	8,000	8,112	24.80%
51135 Life Insurance	81	73	55	63	79	79	43.64%
51140 Workers Compensation	1,493	2,543	2,390	2,886	4,159	2,704	13.14%
51145 Retirement	4,556	5,044	4,103	3,887	4,133	4,133	0.73%
51150 Social Security	2,535	2,449	2,223	2,247	2,436	2,436	9.58%
52240 Contractual Services - Other	41,273	44,290	44,290	22,145	44,290	44,290	0.00%
53341 Program Supplies	440	73	-	27	100	100	#DIV/0!
53364 Fleet Rental	5,823	5,300	8,144	6,108	8,144	8,505	4.43%
53366 Safety Items	-	13	75	20	75	-	-100.00%
53369 Small Tools & Equipment	101	228	100	-	100	100	0.00%
53378 Uniforms	-	150	150	-	150	150	0.00%
53381 Utilities - Cell Phones & Pagers	-	-	-	96	385	385	#DIV/0!
54440 Road Maintenance - Other	13,246	7,699	10,000	3,936	10,000	7,500	-25.00%
Total Mosquito Control	112,267	113,831	111,470	78,889	115,114	112,188	0.64%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
County Planner							
51000 Salaries - Regular	96,813	97,182	107,099	92,031	154,764	108,028	0.87%
51130 Health Insurance	15,800	21,831	13,000	11,500	24,000	16,224	24.80%
51135 Life Insurance	298	266	221	234	475	317	43.44%
51140 Workers Compensation	535	906	1,007	1,326	4,162	1,605	59.38%
51145 Retirement	12,785	14,096	13,157	11,387	19,345	13,250	0.71%
51150 Social Security	7,096	7,119	7,785	6,789	11,533	7,803	0.23%
52200 Advertising	228	-	-	248	564	564	#DIV/0!
52240 Contractual Services - Other	1,082	1,273	1,151	778	19,118	18,539	1510.69%
52280 Professional Services - Non-capital	895	945	945	-	945	945	0.00%
52310 Property & Casualty Premium	-	-	-	-	3,500	-	#DIV/0!
53303 Dues - Professional Organizations	215	215	215	255	255	215	0.00%
53306 Education & Training - Seminar	-	194	655	549	655	655	0.00%
53309 Education & Training - Travel	291	-	500	271	605	500	0.00%
53341 Program Supplies	227	17	250	-	750	200	-20.00%
53345 Office Supplies	182	162	500	523	1,010	750	50.00%
53348 Postage & Shipping	-	1	-	-	50	-	#DIV/0!
53351 Printing	891	1,137	1,000	627	1,345	1,000	0.00%
53364 Fleet Rental	824	1,000	1,114	836	1,114	630	-43.45%
53366 Safety Items	2	-	-	-	-	-	#DIV/0!
53369 Small Tools & Equipment	2,098	4,895	250	110	1,950	1,600	540.00%
53381 Utilities - Cell Phones & Pagers	380	381	384	286	385	385	0.26%
53393 Utilities - Telephone	3	3	3	3	3	3	0.00%
Total County Planner	140,644	151,621	149,236	127,751	246,528	173,213	16.07%
Planning Commission/MPO							
53306 Education & Training - Seminar	-	-	1,060	176	1,060	1,060	0.00%
53309 Education & Training - Travel	-	-	1,500	-	2,420	-	-100.00%
53369 Small Tools & Equipment	-	-	-	74	-	-	#DIV/0!
56600 Appropriations	16,753	17,290	15,000	12,374	38,971	15,000	0.00%
58720 Computer Equipment	-	-	-	-	8,500	8,500	
Total Planning Commission/MPO	16,753	17,290	17,560	12,623	50,951	24,560	39.86%
VALOR/GIS							
56600 Appropriations	242,659	249,783	257,205	235,771	260,927	260,927	1.45%
Total VALOR/GIS	242,659	249,783	257,205	235,771	260,927	260,927	1.45%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Zoning Administration							
51000 Salaries - Regular	132,009	132,508	142,315	125,983	140,926	143,615	0.91%
51130 Health Insurance	24,150	32,746	19,500	17,250	24,000	24,336	24.80%
51135 Life Insurance	310	278	221	244	317	317	43.44%
51140 Workers Compensation	499	845	895	971	1,438	934	4.36%
51145 Retirement	17,266	19,038	17,478	15,412	17,616	17,616	0.79%
51150 Social Security	9,449	9,288	9,753	8,874	10,021	10,021	2.75%
52200 Advertising	12,249	9,955	9,000	5,252	9,000	8,000	-11.11%
52240 Contractual Services - Other	3,381	1,640	1,660	1,485	3,420	2,650	59.64%
53303 Dues - Professional Organizations	50	50	50	50	50	50	0.00%
53306 Education & Training - Seminar	-	-	470	300	470	470	0.00%
53309 Education & Training - Travel	-	-	100	-	100	100	0.00%
53341 Program Supplies	-	-	-	-	300	-	#DIV/0!
53345 Office Supplies	840	372	500	382	900	500	0.00%
53351 Printing	873	830	830	-	830	-	-100.00%
53364 Fleet Rental	-	-	-	-	-	1,890	#DIV/0!
53369 Small Tools & Equipment	1,637	1,871	1,835	255	220	100	-94.55%
53381 Utilities - Cell Phones & Pagers	762	796	768	677	975	975	26.95%
53393 Utilities - Telephone	13	10	10	8	10	10	0.00%
Total Zoning Administration	203,487	210,227	205,385	177,143	210,593	211,584	3.02%
Operating Transfers							
61901 Transfers Out - Accommodation Tax	125,000	168,237	135,660	101,745	233,656	128,460	-5.31%
61917 Transfers Out - General Fund	220,000	275,000	275,000	206,250	275,000	325,000	18.18%
61920 Transfers Out - Tax Lighting Districts	-	-	-	-	-	-	#DIV/0!
Total Operating Transfers	345,000	443,237	410,660	307,995	508,656	453,460	10.42%
TOTAL EXPENDITURES	3,427,493	3,223,731	3,500,724	2,662,488	4,148,018	3,590,178	2.56%
NET SPECIAL SERVICES FUND	43,942	446,078	46,776	710,802	(408,018)	149,822	220.30%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
CAPITAL PROJECTS - JUDICIAL/ADMIN/JAIL							
Revenues							
Intergovernmental							
43150 GUST Fund Reimbursement	40,582	-	-	-	-	-	#DIV/0!
Total Intergovernmental	40,582	-	-	-	-	-	#DIV/0!
Investment Income							
46010 Interest Income	675	-	-	-	-	-	#DIV/0!
Total Investment Income	675	-	-	-	-	-	#DIV/0!
TOTAL REVENUES	41,257	-	-	-	-	-	#DIV/0!
Expenditures							
Facilities Maintenance - Judicial/Admin & Jail							
52200 Advertising	-	-	-	950	-	-	#DIV/0!
52240 Contractual Services - Other	55,290	127,674	-	47,551	-	-	#DIV/0!
53318 Fees - Organizations	59,909	-	-	-	-	-	#DIV/0!
53390 Utilities - Natural Gas	26,107	1,869	-	-	-	-	#DIV/0!
53396 Utilities - Water	1,328	-	-	-	-	-	#DIV/0!
58740 New Construction	113,486	66,734	-	-	-	-	#DIV/0!
58750 Professional Services	13,250	-	800,000	-	-	-	-100.00%
Total Facilities Maintenance - Judicial/Admin/Jail	269,370	196,277	800,000	48,501	-	-	-100.00%
TOTAL EXPENDITURES	269,370	196,277	800,000	48,501	-	-	-100.00%
NET CAPITAL PROJ - JUDICIAL/JAIL	(228,114)	(196,277)	(800,000)	(48,501)	-	-	-100.00%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
SPECIAL PURPOSE LOST VI							
Revenues							
Taxes							
41220 Special Purpose LOST	21,359,925	10,451,573	-	-	-	-	#DIV/0!
Total Taxes	21,359,925	10,451,573	-	-	-	-	#DIV/0!
Investment Income							
46010 Interest Income	12,406	13,089	10,000	6,735	10,000	10,000	0.00%
Total Investment Income	12,406	13,089	10,000	6,735	10,000	10,000	0.00%
TOTAL REVENUES	21,372,332	10,464,662	10,000	6,735	10,000	10,000	0.00%
Expenditures							
SPLOST Projects							
56600 Appropriations	-	40	5,250,000	-	5,250,000	2,500,000	-52.38%
58786 Parks & Recreation Projects	-	96,514	8,100,000	-	8,100,000	-	-100.00%
58791 Courthouse Renovation/Equipment	250	-	-	-	-	-	#DIV/0!
58792 Hospital Authority Parking Deck	-	700,000	-	-	-	-	#DIV/0!
59800 Bond Interest	705,775	365,125	-	-	-	-	#DIV/0!
59810 Bond Principal	7,590,000	7,900,000	-	-	-	-	#DIV/0!
59830 Bond - Insurance & Fees	604	-	-	-	-	-	#DIV/0!
Total SPLOST Projects	8,296,629	9,061,679	13,350,000	-	13,350,000	2,500,000	-81.27%
Intergovernmental							
59860 City of Dasher	128,170	62,709	-	-	-	-	#DIV/0!
59861 City of Hahira	465,683	227,844	-	-	-	-	#DIV/0!
59862 City of Lake Park	87,583	42,851	-	-	-	-	#DIV/0!
59863 City of Remerton	232,842	113,922	-	-	-	-	#DIV/0!
59864 City of Valdosta	8,469,878	4,144,049	-	-	-	-	#DIV/0!
Total Intergovernmental	9,384,155	4,591,376	-	-	-	-	#DIV/0!
TOTAL EXPENDITURES	17,680,783	13,653,055	13,350,000	-	13,350,000	2,500,000	-81.27%
NET SPECIAL PURPOSE LOST VI	3,691,548	(3,188,393)	(13,340,000)	6,735	(13,340,000)	(2,490,000)	-81.33%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
SPECIAL PURPOSE LOST VII							
Revenues							
Taxes							
41220 Special Purpose LOST	-	10,232,346	21,000,000	17,641,354	21,000,000	21,000,000	0.00%
Total Taxes	<u>-</u>	<u>10,232,346</u>	<u>21,000,000</u>	<u>17,641,354</u>	<u>21,000,000</u>	<u>21,000,000</u>	<u>0.00%</u>
Investment Income							
46010 Interest Income	-	288	-	1,565	-	-	#DIV/0!
Total Investment Income	<u>-</u>	<u>288</u>	<u>-</u>	<u>1,565</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Miscellaneous							
47100 Contributions - Miscellaneous	-	-	-	910	-	-	#DIV/0!
Total Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>910</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
TOTAL REVENUES	<u>-</u>	<u>10,232,634</u>	<u>21,000,000</u>	<u>17,643,829</u>	<u>21,000,000</u>	<u>21,000,000</u>	<u>0.00%</u>
Expenditures							
SPLOST Projects							
56600 Appropriations	-	110	21,000,000	-	21,000,000	21,000,000	0.00%
58784 Road, Street & Bridge Projects	-	1,453,348	-	1,826,903	-	-	#DIV/0!
58785 Water & Sewer Projects	-	-	-	-	-	-	#DIV/0!
58794 Airport Authority Equipment/Facilities	-	64,851	-	-	-	-	#DIV/0!
Total SPLOST Projects	<u>-</u>	<u>1,518,309</u>	<u>21,000,000</u>	<u>1,826,903</u>	<u>21,000,000</u>	<u>21,000,000</u>	<u>0.00%</u>
Intergovernmental							
59860 City of Dasher	-	84,928	-	131,856	-	-	#DIV/0!
59861 City of Hahira	-	256,832	-	398,746	-	-	#DIV/0!
59862 City of Lake Park	-	68,557	-	106,438	-	-	#DIV/0!
59863 City of Remerton	-	105,393	-	163,629	-	-	#DIV/0!
59864 City of Valdosta	-	5,458,957	-	8,475,342	-	-	#DIV/0!
Total Intergovernmental	<u>-</u>	<u>5,974,667</u>	<u>-</u>	<u>9,276,011</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Operating Transfers							
61911 Transfers Out - Water & Sewer	-	81,390	-	529,644	-	-	#DIV/0!
Total Operating Transfers	<u>-</u>	<u>81,390</u>	<u>-</u>	<u>529,644</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
TOTAL EXPENDITURES	<u>-</u>	<u>7,574,366</u>	<u>21,000,000</u>	<u>11,632,558</u>	<u>21,000,000</u>	<u>21,000,000</u>	<u>0.00%</u>
NET SPECIAL PURPOSE LOST VII	<u>-</u>	<u>2,658,268</u>	<u>-</u>	<u>6,011,270</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
PUBLIC ROADS - LMIG							
Revenues							
Intergovernmental							
43489 SAP Projects	-	122,301	-	-	-	-	#DIV/0!
43497 Georgia - DOT - LMIG	746,985	809,752	-	803,489	-	-	#DIV/0!
Total Intergovernmental	746,985	932,053	-	803,489	-	-	#DIV/0!
TOTAL REVENUES	746,985	932,053	-	803,489	-	-	#DIV/0!
Expenditures							
Road Projects							
58784 Road, Street & Bridge Projects	76,738	964,236	-	385,241	-	-	#DIV/0!
58795 SAP Projects	-	122,301	-	-	-	-	#DIV/0!
Total Road Projects	76,738	1,086,537	-	385,241	-	-	#DIV/0!
TOTAL EXPENDITURES	76,738	1,086,537	-	385,241	-	-	#DIV/0!
NET PUBLIC ROADS - LMIG	670,247	(154,484)	-	418,248	-	-	#DIV/0!

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
CDBG HAVEN CONSTRUCTION GRANT							
Revenues							
Intergovernmental							
43500 Federal Grants	495,000	-	-	-	-	-	#DIV/0!
Total Intergovernmental	495,000	-	-	-	-	-	#DIV/0!
TOTAL REVENUES	495,000	-	-	-	-	-	#DIV/0!
Expenditures							
Capital Projects							
52280 Professional Services - Non-capital	25,000	-	-	-	-	-	#DIV/0!
58740 New Construction	470,000	-	-	-	-	-	#DIV/0!
Total Capital Projects	495,000	-	-	-	-	-	#DIV/0!
TOTAL EXPENDITURES	495,000	-	-	-	-	-	#DIV/0!
NET CDBG HAVEN CONSTRUCTION	-	-	-	-	-	-	#DIV/0!
CDBG 2ND HARVEST CONSTRUCTION GRANT							
Revenues							
Intergovernmental							
43500 Federal Grants	-	-	-	7,500	-	-	#DIV/0!
Total Intergovernmental	-	-	-	7,500	-	-	#DIV/0!
TOTAL REVENUES	-	-	-	7,500	-	-	#DIV/0!
Expenditures							
Capital Projects							
52200 Advertising	-	-	-	-	-	-	#DIV/0!
52280 Professional Services - Non-capital	-	-	-	7,500	-	-	#DIV/0!
Total Capital Projects	-	-	-	7,500	-	-	#DIV/0!
TOTAL EXPENDITURES	-	-	-	7,500	-	-	#DIV/0!
NET CDBG 2ND HARVEST CONSTRUCT.	-	-	-	-	-	-	#DIV/0!

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
WATER & SEWER FUND							
Revenues							
Charges for Service							
44401 Water Usage	2,260,992	2,297,248	2,400,000	2,162,154	2,400,000	2,400,000	0.00%
44402 Sewer Usage	2,151,329	2,317,716	2,200,000	1,810,928	2,300,000	2,300,000	4.55%
44403 Service Fees	20,990	125,136	20,000	12,630	20,000	20,000	0.00%
Total Charges for Service	<u>4,433,311</u>	<u>4,740,100</u>	<u>4,620,000</u>	<u>3,985,712</u>	<u>4,720,000</u>	<u>4,720,000</u>	<u>2.16%</u>
Miscellaneous							
48105 Insurance Reimbursement	141,166	43,013	-	-	-	-	#DIV/0!
48205 Hay Contract	7,255	230	10,000	-	-	-	-100.00%
Total Miscellaneous	<u>148,421</u>	<u>43,243</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-100.00%</u>
Non-Operating Revenue							
41232 Penalties	119,494	103,632	120,000	76,052	100,000	100,000	-16.67%
44404 Non-Operating Connection Fees	160,613	406,572	200,000	671,567	350,000	350,000	75.00%
46010 Interest Income	154	76	100	12	-	-	-100.00%
46012 Utility Tax District Interest Income	9,639	94	10,000	-	10,000	10,000	0.00%
46090 Premiums on Bonds Sold	7,313	19,408	10,000	-	10,000	10,000	0.00%
48103 Miscellaneous - Other	69,564	60,305	75,000	17,539	50,000	50,000	-33.33%
49214 Transfers In - SPLOST	-	81,390	-	529,644	-	-	#DIV/0!
Total Non-Operating Revenue	<u>366,777</u>	<u>671,478</u>	<u>415,100</u>	<u>1,294,813</u>	<u>520,000</u>	<u>520,000</u>	<u>25.27%</u>
TOTAL REVENUES	<u>4,948,509</u>	<u>5,454,820</u>	<u>5,045,100</u>	<u>5,280,526</u>	<u>5,240,000</u>	<u>5,240,000</u>	<u>3.86%</u>

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Expenses							
Facilities Maintenance - Water & Sewer							
52240 Contractual Services - Other	-	5,265	6,818	3,866	5,548	4,699	-31.08%
53384 Utilities - Electricity	-	525,583	475,000	395,514	520,500	520,500	9.58%
53387 Utilities - L.P. Fuel	-	462	500	1,157	400	400	-20.00%
53393 Utilities - Telephone	-	1,068	1,044	1,074	1,313	1,313	25.77%
53396 Utilities - Water	-	70,055	120,000	150,538	164,000	164,000	36.67%
54400 Facility Repair/Maintenance	-	772	2,500	2,426	2,500	2,500	0.00%
54405 Other Equipment Repair/Maintenance	-	-	5,000	-	-	-	-100.00%
Total Facilities Maintenance - Water & Sewer	-	603,205	610,862	554,575	694,261	693,412	13.51%
SPLOST Projects							
52240 Contractual Services - Other	-	-	-	184	-	-	#DIV/0!
58740 New Construction	-	-	-	518,967	-	-	#DIV/0!
58750 Professional Services	-	21,014	-	80,719	-	-	#DIV/0!
Total SPLOST Projects	-	21,014	-	599,870	-	-	#DIV/0!

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Water & Sewer Operations							
51000 Salaries - Regular	625,686	605,114	695,653	608,358	849,351	681,754	-2.00%
51130 Health Insurance	140,548	191,019	123,500	108,500	192,000	154,128	24.80%
51135 Life Insurance	1,662	1,423	1,214	1,275	2,218	1,742	43.49%
51140 Workers Compensation	9,118	14,900	17,498	20,575	43,063	21,118	20.69%
51145 Retirement	81,250	87,305	85,884	74,908	106,169	84,139	-2.03%
51150 Social Security	45,430	43,504	49,106	43,889	62,243	48,761	-0.70%
52200 Advertising	532	2,669	3,000	897	600	600	-80.00%
52230 Contractual Services - State of Georgia	17,960	22,150	22,150	21,490	28,500	21,490	-2.98%
52240 Contractual Services - Other	11,809	11,141	7,800	1,754	20,400	14,380	84.36%
52243 Answering Services	3,368	3,069	3,200	3,384	3,200	3,200	0.00%
52244 Collection Costs	1,028	754	1,000	730	1,000	1,000	0.00%
52280 Professional Services - Non-capital	27,421	12,180	10,500	1,320	20,000	2,000	-80.95%
53303 Dues - Professional Organizations	5,541	1,235	5,500	4,375	2,030	4,700	-14.55%
53306 Education & Training - Seminar	3,144	1,988	2,500	2,165	6,000	2,500	0.00%
53309 Education & Training - Travel	1,056	1,472	2,000	707	7,400	2,000	0.00%
53318 Fees - Organizations	25	-	-	-	-	-	#DIV/0!
53333 Janitorial Supplies	687	413	500	534	750	500	0.00%
53337 Bad Debt Expense	17,938	39,640	25,000	-	25,000	25,000	0.00%
53341 Program Supplies	-	306	250	77	800	250	0.00%
53344 Medical Supplies & Shots	199	98	500	196	-	500	0.00%
53345 Office Supplies	5,695	7,814	6,000	4,702	10,450	6,000	0.00%
53347 Chemical Supplies	134,008	171,399	155,000	118,987	208,000	150,000	-3.23%
53348 Postage & Shipping	2,713	36,173	4,000	3,131	4,000	3,600	-10.00%
53351 Printing	147	1,182	500	-	5,000	500	0.00%
53363 Rent - Lease	46,679	454	5,500	58	7,000	1,000	-81.82%
53364 Fleet Rental	123,041	112,000	172,517	129,388	172,517	118,650	-31.22%
53366 Safety Items	1,353	2,165	500	3,362	3,200	1,025	105.00%
53369 Small Tools & Equipment	261,273	357,079	300,000	449,474	533,815	350,000	16.67%
53375 Travel	285	215	400	160	650	250	-37.50%
53378 Uniforms	1,767	1,547	2,025	2,191	4,300	2,250	11.11%
53381 Utilities - Cell Phones & Pagers	10,310	10,946	7,452	7,503	3,895	3,895	-47.73%
53384 Utilities - Electricity	421,993	-	-	-	-	-	#DIV/0!
53387 Utilities - L.P. Fuel	1,467	-	-	-	-	-	#DIV/0!
53393 Utilities - Telephone	1,473	554	552	274	-	-	-100.00%
53396 Utilities - Water	191,778	-	-	-	-	-	#DIV/0!
54400 Facility Repair/Maintenance	74,094	1,264	-	-	-	-	#DIV/0!
54405 Other Equipment Repair/Maintenance	234,412	11,181	10,000	4,851	350	350	-96.50%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
54410 Vehicle/Equipment Repair/Maint.	218	-	-	127	15,800	-	#DIV/0!
54412 Utilities Testing	20,587	33,040	25,000	18,525	55,400	24,000	-4.00%
54450 Water & Sewer Repair/Maintenance	213,326	396,010	350,000	224,109	903,600	350,000	0.00%
56600 Appropriations	35,534	35,626	37,044	27,783	40,246	38,473	3.86%
57650 Depreciation Expense	1,333,647	1,356,001	1,100,000	-	1,100,000	1,300,000	18.18%
57660 Amortization - Bond Issuance Cost	-	28,452	13,000	-	13,000	13,000	0.00%
58700 Land Acquisition	-	-	-	1,140	5,000	-	#DIV/0!
58720 Computer Equipment	9,517	4,500	-	-	-	-	#DIV/0!
58740 New Construction	-	-	-	14,455	-	-	#DIV/0!
58770 Other Capital Equipment	18,192	-	155,000	222,511	349,000	275,000	77.42%
58780 Capital Outlay Distributed	-	-	(155,000)	-	(155,000)	(275,000)	77.42%
58781 Loss on Capital Assets	-	-	-	-	-	-	#DIV/0!
59800 Bond Interest	479,106	241,433	217,213	108,600	217,213	162,900	-25.00%
59810 Bond Principal	13,558	-	-	-	-	-	#DIV/0!
59830 Bond - Insurance & Fees	151,397	902	600	7,737	600	600	0.00%
Total Water & Sewer Operations	4,781,972	3,850,319	3,464,058	2,244,199	4,868,760	3,596,255	3.82%
Operating Transfers							
61917 Transfers Out - General Fund	265,000	350,000	377,000	282,750	377,000	450,000	19.36%
Total Operating Transfers	265,000	350,000	377,000	282,750	377,000	450,000	19.36%
TOTAL EXPENSES	5,046,972	4,824,538	4,451,920	3,681,395	5,940,021	4,739,667	6.46%
NET WATER & SEWER	(98,463)	630,283	593,180	1,599,131	(700,021)	500,333	-15.65%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
LANDFILL FUND							
Revenues							
Non-Operating Revenue							
44405 Solid Waste Host Fee	435,721	361,086	400,000	295,032	370,000	370,000	-7.50%
Total Non-Operating Revenue	435,721	361,086	400,000	295,032	370,000	370,000	-7.50%
TOTAL REVENUES	435,721	361,086	400,000	295,032	370,000	370,000	-7.50%
Expenses							
Landfill							
52280 Professional Services - Non-capital	-	120	-	-	-	-	#DIV/0!
53348 Postage & Shipping	-	63	-	-	-	-	#DIV/0!
53369 Small Tools & Equipment	-	142	-	577	500	500	#DIV/0!
53381 Utilities - Cell Phones & Pagers	-	141	480	342	765	765	59.38%
53384 Utilities - Electricity	-	791	800	513	700	700	-12.50%
53387 Utilities - L.P. Fuel	-	41	-	408	250	250	#DIV/0!
53393 Utilities - Telephone	400	979	936	711	1,217	1,217	30.02%
54440 Road Maintenance - Other	-	16,638	37,500	27,535	30,000	30,000	-20.00%
56600 Appropriations	50,000	50,000	60,000	55,000	60,000	60,000	0.00%
58750 Professional Services	(4,190)	-	30,000	15,821	30,000	30,000	0.00%
Total Landfill	46,210	68,913	129,716	100,907	123,432	123,432	-4.84%
Operating Transfers							
61903 Transfers Out - Sanitation Fund	424,523	-	-	-	-	-	#DIV/0!
61917 Transfers Out - General Fund	4,000	104,000	104,000	78,000	104,000	150,000	44.23%
Total Operating Transfers	428,523	104,000	104,000	78,000	104,000	150,000	44.23%
TOTAL EXPENSES	474,733	172,913	233,716	178,907	227,432	273,432	16.99%
NET LANDFILL FUND	(39,013)	188,173	166,284	116,126	142,568	96,568	-41.93%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
TAX LIGHTING DISTRICT FUND							
Revenues							
Charges for Service							
44131 Basic Lighting	62,699	56,903	72,000	52,729	55,000	55,000	-23.61%
44132 Decorative Lighting	180,344	196,643	212,000	208,024	210,000	210,000	-0.94%
Total Charges for Service	243,043	253,546	284,000	260,753	265,000	265,000	-6.69%
TOTAL REVENUES	243,043	253,546	284,000	260,753	265,000	265,000	-6.69%
Expenses							
Tax Lighting Districts							
52200 Advertising	-	80	100	80	140	100	0.00%
53351 Printing	-	-	490	-	490	-	-100.00%
53384 Utilities - Electricity	290,639	295,775	300,000	225,213	306,600	306,600	2.20%
Total Tax Lighting Districts	290,639	295,855	300,590	225,293	307,230	306,700	2.03%
TOTAL EXPENSES	290,639	295,855	300,590	225,293	307,230	306,700	2.03%
NET TAX LIGHTING DISTRICT FUND	(47,597)	(42,309)	(16,590)	35,459	(42,230)	(41,700)	151.36%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
SANITATION FUND							
Revenues							
Charges for Service							
44170 Recycling Sales	37,727	-	-	-	-	-	#DIV/0!
44175 Sanitation Fees	261,740	-	-	-	-	-	#DIV/0!
Total Charges for Service	299,467	-	-	-	-	-	#DIV/0!
Operating Transfers							
49205 Transfers In - Landfill	424,523	-	-	-	-	-	#DIV/0!
Total Operating Transfers	424,523	-	-	-	-	-	#DIV/0!
TOTAL REVENUES	723,990	-	-	-	-	-	#DIV/0!

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Expenses							
Recycling/Collection							
51000 Salaries - Regular	206,495	-	-	-	-	-	#DIV/0!
51130 Health Insurance	61,799	-	-	-	-	-	#DIV/0!
51135 Life Insurance	657	-	-	-	-	-	#DIV/0!
51140 Workers Compensation	11,116	-	-	-	-	-	#DIV/0!
51145 Retirement	27,583	-	-	-	-	-	#DIV/0!
51150 Social Security	17,594	-	-	-	-	-	#DIV/0!
52200 Advertising	20	-	-	-	-	-	#DIV/0!
52240 Contractual Services - Other	21,611	-	-	-	-	-	#DIV/0!
52280 Professional Services - Non-capital	240	-	-	-	-	-	#DIV/0!
53306 Education & Training - Seminar	395	-	-	-	-	-	#DIV/0!
53309 Education & Training - Travel	763	-	-	-	-	-	#DIV/0!
53318 Fees - Organizations	117,975	-	-	-	-	-	#DIV/0!
53333 Janitorial Supplies	92	-	-	-	-	-	#DIV/0!
53345 Office Supplies	1,142	-	-	-	-	-	#DIV/0!
53351 Printing	356	-	-	-	-	-	#DIV/0!
53364 Fleet Rental	178,300	-	-	-	-	-	#DIV/0!
53366 Safety Items	603	-	-	-	-	-	#DIV/0!
53369 Small Tools & Equipment	79	-	-	-	-	-	#DIV/0!
53378 Uniforms	1,364	-	-	-	-	-	#DIV/0!
53381 Utilities - Cell Phones & Pagers	349	-	-	-	-	-	#DIV/0!
53384 Utilities - Electricity	4,388	-	-	-	-	-	#DIV/0!
53393 Utilities - Telephone	4,247	-	-	-	-	-	#DIV/0!
53396 Utilities - Water	679	-	-	-	-	-	#DIV/0!
54400 Facility Repair/Maintenance	198	-	-	-	-	-	#DIV/0!
57650 Depreciation Expense	2,690	-	-	-	-	-	#DIV/0!
58770 Other Capital Equipment	2	-	-	-	-	-	#DIV/0!
Total Recycling/Collections	660,737	-	-	-	-	-	#DIV/0!
Operating Transfers							
61917 Transfers Out - General Fund	65,000	-	-	-	-	-	#DIV/0!
Total Operating Transfers	65,000	-	-	-	-	-	#DIV/0!
TOTAL EXPENSES	725,737	-	-	-	-	-	#DIV/0!
NET SANITATION FUND	(1,747)	-	-	-	-	-	#DIV/0!

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
EQUIPMENT MAINTENANCE FUND							
Revenues							
Charges for Service							
44170 Recycling Sales	1,341	2,365	-	2,967	2,500	2,500	#DIV/0!
44304 Public Works - Motor Services	188,606	198,251	190,000	112,333	195,000	195,000	2.63%
44310 Fleet Fund Overhead	297,000	315,000	298,561	236,955	335,525	-	-100.00%
Total Charges for Service	<u>486,947</u>	<u>515,616</u>	<u>488,561</u>	<u>352,255</u>	<u>533,025</u>	<u>197,500</u>	<u>-59.58%</u>
Miscellaneous							
48204 Rent - Other	-	-	-	-	-	2,751,945	#DIV/0!
Total Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,751,945</u>	<u>#DIV/0!</u>
TOTAL REVENUES	<u>486,947</u>	<u>515,616</u>	<u>488,561</u>	<u>352,255</u>	<u>533,025</u>	<u>2,949,445</u>	<u>503.70%</u>

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Expenses							
Maintenance Shop							
51000 Salaries - Regular	282,993	286,862	298,868	278,291	297,136	301,573	0.91%
51130 Health Insurance	67,699	57,135	58,500	50,250	72,000	73,008	24.80%
51135 Life Insurance	763	676	552	604	792	792	43.48%
51140 Workers Compensation	3,924	27,533	6,675	7,578	10,420	7,607	13.96%
51145 Retirement	36,823	41,242	36,904	34,388	37,142	37,142	0.64%
51150 Social Security	20,002	20,319	20,901	20,019	21,589	21,589	3.29%
52200 Advertising	15	-	-	-	-	-	#DIV/0!
52220 Contractual Services - SGRC	13	-	-	-	-	-	#DIV/0!
52240 Contractual Services - Other	125	284	-	-	-	-	#DIV/0!
52280 Professional Services - Non-capital	800	-	-	-	-	-	#DIV/0!
53306 Education & Training - Seminar	-	264	1,000	-	1,400	1,000	0.00%
53309 Education & Training - Travel	-	-	-	-	500	-	#DIV/0!
53333 Janitorial Supplies	572	1,000	950	280	950	950	0.00%
53341 Program Supplies	2,058	4,738	2,000	376	3,450	1,000	-50.00%
53351 Printing	696	98	300	-	300	100	-66.67%
53363 Rent - Lease	41	-	200	-	200	100	-50.00%
53364 Fleet Rental	38,341	34,900	25,202	18,902	25,202	24,465	-2.92%
53366 Safety Items	426	373	375	88	250	475	26.67%
53369 Small Tools & Equipment	6,155	5,782	7,000	4,651	26,110	10,000	42.86%
53378 Uniforms	1,408	1,645	1,350	1,350	1,350	1,500	11.11%
53381 Utilities - Cell Phones & Pagers	1,268	1,355	1,284	638	1,284	1,284	0.00%
54400 Facility Repair/Maintenance	2,733	157	1,000	279	2,500	500	-50.00%
54404 Tag & Title	63	-	-	-	-	-	#DIV/0!
54405 Other Equipment Repair/Maintenance	1,918	796	1,500	159	3,100	1,500	0.00%
54415 Gasoline & Diesel Fuel	-	-	-	-	-	1,250,000	#DIV/0!
54455 Parts, Tires & Lubricants	-	-	-	-	-	750,000	#DIV/0!
57650 Depreciation Expense	-	-	-	-	-	416,000	#DIV/0!
58770 Other Capital Equipment	-	8,197	-	-	-	-	#DIV/0!
Total Maintenance Shop	468,837	493,355	464,561	417,853	505,675	2,900,585	524.37%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
Fueling Center							
52240 Contractual Services - Other	15,460	4,728	-	644	16,350	644	#DIV/0!
53306 Education & Training - Seminar	375	-	-	-	-	-	#DIV/0!
53333 Janitorial Supplies	2,368	-	-	(550)	-	-	#DIV/0!
53341 Program Supplies	33	-	-	3,713	5,000	2,000	#DIV/0!
53345 Office Supplies	-	12	-	-	-	-	#DIV/0!
53369 Small Tools & Equipment	-	611	-	110	-	-	#DIV/0!
53384 Utilities - Electricity	3,345	2,860	3,000	2,422	2,885	2,885	-3.83%
54400 Facility Repair/Maintenance	3,321	5,220	2,500	824	2,500	2,500	0.00%
54405 Other Equipment Repair/Maintenance	-	664	500	228	500	500	0.00%
54410 Vehicle/Equipment Repair/Maint.	-	138	-	-	-	-	#DIV/0!
58770 Other Capital Equipment	-	-	18,000	-	-	-	-100.00%
Total Fueling Center	24,902	14,232	24,000	7,391	27,235	8,529	-64.46%
TOTAL EXPENSES	493,738	507,587	488,561	425,244	532,910	2,909,114	495.45%
NET EQUIPMENT MAINTENANCE FUND	(6,792)	8,029	-	(72,989)	115	40,331	#DIV/0!

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
HEALTH INSURANCE FUND							
Revenues							
Charges for Service							
44510 Employee Deductions	398,217	(1,018)	1,029,392	599,013	700,000	674,336	-34.49%
44512 Health Charges	4,075,172	5,888,550	4,000,000	2,791,750	4,800,000	4,542,720	13.57%
44520 Retiree Contributions	92,451	119,285	100,000	113,498	90,000	131,760	31.76%
44530 Rebates	-	-	-	-	-	-	#DIV/0!
44540 Self Insurance Reimbursement	695,609	362,970	500,000	-	-	-	-100.00%
Total Charges for Service	5,261,449	6,369,788	5,629,392	3,504,261	5,590,000	5,348,816	-4.98%
Investment Income							
46010 Interest Income	30	21	-	-	-	-	#DIV/0!
Total Investment Income	30	21	-	-	-	-	#DIV/0!
TOTAL REVENUES	5,261,479	6,369,809	5,629,392	3,504,261	5,590,000	5,348,816	-4.98%
Expenses							
Health Insurance							
52240 Contractual Services - Other	89,160	93,549	89,160	91,466	151,251	151,251	69.64%
52260 Annual Premiums	584,741	437,009	520,000	542,671	721,200	721,200	38.69%
52270 Insurance Health Claims	4,755,855	5,834,079	4,680,418	2,457,214	4,464,000	4,464,000	-4.62%
Total Health Insurance	5,429,756	6,364,637	5,289,578	3,091,351	5,336,451	5,336,451	0.89%
TOTAL EXPENSES	5,429,756	6,364,637	5,289,578	3,091,351	5,336,451	5,336,451	0.89%
NET HEALTH INSURANCE FUND	(168,278)	5,172	339,814	412,910	253,549	12,365	-96.36%

	FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 YTD	FY 2016 Request	FY 2016 Proposed	Percent Change
FLEET MANAGER FUND							
Revenues							
Miscellaneous							
48204 Rent - Other	3,042,200	2,597,800	3,432,062	2,574,047	3,432,062	-	-100.00%
Total Miscellaneous	3,042,200	2,597,800	3,432,062	2,574,047	3,432,062	-	-100.00%
TOTAL REVENUES	3,042,200	2,597,800	3,432,062	2,574,047	3,432,062	-	-100.00%
Expenses							
Fleet Manager							
54415 Gasoline & Diesel Fuel	1,726,225	1,551,578	1,600,000	783,688	1,600,000	-	-100.00%
54455 Parts, Tires & Lubricants	731,156	1,048,148	750,000	256,060	750,000	-	-100.00%
54456 Fleet Fund Overhead	297,000	315,000	298,561	236,955	335,525	-	-100.00%
57650 Depreciation Expense	763,569	416,290	783,501	-	783,501	-	-100.00%
59840 Other Interest	3,405	2,740	-	1,469	-	-	#DIV/0!
Total Fleet Manager	3,521,355	3,333,756	3,432,062	1,278,173	3,469,026	-	-100.00%
TOTAL EXPENSES	3,521,355	3,333,756	3,432,062	1,278,173	3,469,026	-	-100.00%
NET FLEET MANAGER FUND	(479,155)	(735,956)	-	1,295,874	(36,964)	-	#DIV/0!
WORKERS COMPENSATION FUND							
Revenues							
Charges for Service							
44513 Workers Compensation	298,794	482,370	525,000	471,351	525,000	578,367	10.17%
Total Charges for Service	298,794	482,370	525,000	471,351	525,000	578,367	10.17%
TOTAL REVENUES	298,794	482,370	525,000	471,351	525,000	578,367	10.17%
Expenses							
Workers Compensation							
52260 Annual Premiums	204,960	217,416	231,828	226,870	231,828	231,828	0.00%
52276 Workers Compensation Claims	(204,583)	265,873	275,000	201,243	275,000	275,000	0.00%
Total Workers Compensation	377	483,289	506,828	428,113	506,828	506,828	0.00%
TOTAL EXPENSES	377	483,289	506,828	428,113	506,828	506,828	0.00%
NET WORKERS COMPENSATION FUND	298,416	(919)	18,172	43,238	18,172	71,539	293.68%
TOTAL REVENUES	96,542,036	96,533,772	98,061,662	78,078,466	99,010,940	97,850,062	-0.22%
TOTAL EXPENDITURES/EXPENSES	94,357,497	99,384,049	112,785,361	67,061,914	121,956,642	100,544,485	-10.85%
NET ALL FUND	2,184,539	(2,850,278)	(14,723,699)	11,016,552	(22,945,702)	(2,694,423)	-81.70%