

**BOARD OF COUNTY COMMISSIONERS  
JASPER COUNTY, GEORGIA  
CALLED MEETING AGENDA**

**June 28, 2018**

**6:00 p.m.**

**Commissioner's Meeting Room – Ground Floor Ste. 16  
MONTICELLO, GEORGIA**

<b>I. Call to Order</b>				
NAME	PRESENT	ABSENT	LATE	ARRIVED
DISTRICT 1 – CARL PENNAMON, CHAIR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 2 – BRUCE HENRY	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 3 – DON JERNIGAN	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 4 – CRAIG SALMON, VICE-CHAIR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 5 - DOUG LUKE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**II. Pledge of Allegiance –**

**III. Invocation – District - 1**

**IV. Approval of Agenda**

**V. Consent Agenda –**

1. Approval of Minutes:
2. Check Register – Check #'s-

**VI. Public Hearing**

*Public Hearings are conducted to allow public comments on specific advertised issues such as rezoning, ordinances, policy development and other legislative actions to be considered by the County Commissioners. Following the public hearing, the Board of Commissioners will take action on each item presented below.*

**VII. County Commissioner Items**

**VIII. Presentations/Delegations**

*Presentation/Delegations allows scheduled speakers to address the Commission for not more than ten (10) minutes on specific topics or for recognition of citizens, county employees or other events by the Commissioners.*

**IX. Regular Agenda**

**New Business:**

1. Adopt Solid Waste Curbside Fee for 2018 Tax Billing

2. Adopt Fire Protection Special District Fee for 2018 Tax Billing
3. Adopt Tax Levy for 2018 Tax Billing
4. Adopt FY 2019 Budget

<b>X. County Attorney Items</b>
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<b>XI. County Manager Update</b>
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<b>XII. Citizen Comments</b>
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*The Citizens Comments section of the Agenda allows citizens who sign up to address the Commission for not more than three (3) minutes on specific topics. The County Attorney will keep time. Please be courteous of the 3 minute time limit.*

<b>XIII. Executive Session</b>
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Consultation with County attorney to discuss pending or potential litigation as provided by O.C.G.A. §50-14-2(1); Discussion of the future acquisition of real estate as provided by O.C.G.A. §50-14-3(4); and, Discussion on employment, compensation, or periodic evaluation of county employees as provided in O.C.G.A. § 50-14-3(6)

<b>XIV. Adjournment</b>
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**New Business – Item 1:**

**Agenda Request – Jasper County BOC**

**Department:**

**Date:** June 28, 2018

**Subject:** Adopt Solid Waste Curbside Fee for 2018 Tax Billing

**Summary:**

The Jasper County BOC needs to set the annual Solid Waste Curbside Fee for the 2018 Tax Billing.

The annual fee for the 2017 Tax Billing for parcels with a livable residential structure was \$150.00.

**Background:**

The Jasper County BOC provides solid waste curbside pickup and disposal for the unincorporated area of the County and the incorporated area of the City of Shady Dale.

**Cost:**

Annual Contract Cost per Cart -	\$145.46
Admin Support Cost Per Cart -	<u>\$ 3.95</u>
Total	\$ 149.41

**Recommended Motion:**

Board Discretion

**New Business – Item 2:**

**Agenda Request – Jasper County BOC**

**Department:**

**Date:** June 28, 2018

**Subject:** Adopt Fire Protection Special District Fee for 2018 Tax Billing

**Summary:**

The Jasper County BOC needs to set the annual Fire Protection Special District Fee for the 2018 Tax Billing.

The annual fee for the 2017 Tax Billing was \$28.63.

**Background:**

The Jasper County BOC collects a fire protection fee for all parcels located within the Fire Protection Special District being served fire protection by fire hydrants owned by the Jasper County Water and Sewer Authority. An annual payment to the Jasper County Water and Sewer Authority is funded by this fire protection special district fee.

**Cost:**

No cost to the County.

**Recommended Motion:**

Adopt the Fire Protection Special District Fee of \$28.63 for the 2018 Tax Billing for all parcels located within the Fire Protection Special District.

**New Business – Item 3:**

**Agenda Request – Jasper County BOC**

**Department:**

**Date:** June 28, 2018

**Subject:** Adopt Tax Levy for 2018 Tax Billing

**Summary:**

The BOC has tentatively approved the roll back millage rate of 15.904 for the Jasper County Wide M&O Millage Rate.

The BOC has tentatively approved the roll back millage rate of .884 for the Jasper County Wide Jasper Memorial Millage Rate.

The BOC needs to officially adopt the Millage Rates for the 2018 Tax Billing.

**Background:**

The BOC annually sets the millage rates used for the annual tax billing.

**Cost:**

No Cost

**Recommended Motion:**

Adopt Resolution # 2018.06.28 authorizing the Jasper County Tax Commissioner to levy a Jasper County Wide M&O Millage Rate at the roll back rate of 15.904 and a Jasper County Wide Jasper Memorial Hospital Millage Rate at the roll back rate of .884.

**PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2018**

COUNTY **JASPER** TAXING JURISDICTION **COUNTYWIDE**

**INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED**

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2017 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2018 DIGEST
REAL	471,565,783	14,753,528	9,660,910	495,980,221
PERSONAL	31,960,609		4,194,644	36,155,253
MOTOR VEHICLES	11,537,660		-1,124,360	10,413,300
MOBILE HOMES	1,387,604		101,456	1,489,060
TIMBER -100%	3,125,897		2,811,012	5,936,909
HEAVY DUTY EQUIP	81,282		360,211	441,493
GROSS DIGEST	519,658,835	14,753,528	16,003,873	550,416,236
EXEMPTIONS	149,292,203	0	4,653,649	153,945,852
NET DIGEST	370,366,632	14,753,528	11,350,224	396,470,384
FLPA Reimbursement Value	44,716,761		6,645,463	51,362,224
Adjusted NET DIGEST	415,083,393	14,753,528	17,995,687	447,832,608
	<b>(PYD)</b>	<b>(RVA)</b>	<b>(NAG)</b>	<b>(CYD)</b>
2017 MILLAGE RATE >>>	16.446	2018 PROPOSED MILLAGE RATE >>>	15.904	

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2017 Net Digest	PYD	415,083,393	
Net Value Added-Reassessment of Existing Real Property	RVA	14,753,528	
Other Net Changes to Taxable Digest	NAG	17,995,687	
2018 Net Digest	CYD	447,832,608	(PYD+RVA+NAG)
2017 Millage Rate	PYM	16.446	
Millage Equivalent of Reassessed Value Added	ME	0.542	(RVA/CYD) * PYM
Rollback Millage Rate for 2018	RR	15.904	PYM - ME

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2018 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)	Rollback Millage Rate	15.904
	2018 Millage Rate	15.904
	Percentage Increase	0.00%

**CERTIFICATIONS**

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

\_\_\_\_\_  
Chairman, Board of Tax Assessors

\_\_\_\_\_  
Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

\_\_\_\_\_  
Tax Collector or Tax Commissioner

\_\_\_\_\_  
Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. Section 48-5-32.1 for the taxing jurisdiction for tax year 2018 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2018 is \_\_\_\_\_

**CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION**

\_\_\_\_ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2018 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

\_\_\_\_ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2018 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

\_\_\_\_\_  
Signature of Responsible Party

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2018**

COUNTY

**JASPER**

TAXING JURISDICTION

**HOSPITAL**

**INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED**

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2017 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2018 DIGEST
REAL	471,565,783	14,753,528	9,660,910	495,980,221
PERSONAL	31,960,609		4,194,644	36,155,253
MOTOR VEHICLES	11,537,660		-1,124,360	10,413,300
MOBILE HOMES	1,387,604		101,456	1,489,060
TIMBER -100%	3,125,897		2,811,012	5,936,909
HEAVY DUTY EQUIP	81,282		360,212	441,494
GROSS DIGEST	519,658,835	14,753,528	16,003,874	550,416,237
EXEMPTIONS	149,292,203	0	4,653,649	153,945,852
NET DIGEST	370,366,632	14,753,528	11,350,225	396,470,385
FLPA Reimbursement Value	0		0	0
Adjusted NET DIGEST	370,366,632	14,753,528	11,350,225	396,470,385
	(PYD)	(RVA)	(NAG)	(CYD)
2017 MILLAGE RATE >>>	0.918	2018 PROPOSED MILLAGE RATE		0.884

**THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE**

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2017 Net Digest	PYD	370,366,632	
Net Value Added-Reassessment of Existing Real Property	RVA	14,753,528	
Other Net Changes to Taxable Digest	NAG	11,350,225	
2018 Net Digest	CYD	396,470,385	(PYD+RVA+NAG)
2017 Millage Rate	PYM	0.918	
Millage Equivalent of Reassessed Value Added	ME	0.034	(RVA/CYD) * PYM
Rollback Millage Rate for 2018	RR	0.884	PYM - ME

**COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES**

If the 2018 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)	Rollback Millage Rate	0.884
	2018 Millage Rate	0.884
	Percentage Increase	0.00%

**CERTIFICATIONS**

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

\_\_\_\_\_  
Chairman, Board of Tax Assessors

\_\_\_\_\_  
Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

\_\_\_\_\_  
Tax Collector or Tax Commissioner

\_\_\_\_\_  
Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. Section 48-5-32.1 for the taxing jurisdiction for tax year 2018 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2018 is \_\_\_\_\_

**CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION**

\_\_\_\_ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2018 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

\_\_\_\_ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2018 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

\_\_\_\_\_  
Signature of Responsible Party

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**RESOLUTION # - 2018.06.28**

**TAX LEVY 2018**

WHEREAS, by the Jasper County Board of Commissioners, Jasper County, Georgia, held on June 28th, 2018, there being all members present, the following order passed.

Now, THEREFORE, BE IT RESOLVED, it is ordered by the said Board of Commissioners of Jasper County, on the 28<sup>th</sup> day of June, 2018, for the following levies:

<u>Jurisdiction</u>	<u>Rollback Rate</u>	<u>Levied Rate</u>
Jasper County Wide M&O (Unicorp/Incorp)	15.904	15.904
Jasper Memorial Hospital	.884	.884

BE IT FURTHER RESOLVED that the taxable property of Jasper County, Georgia as per the digest for the levy year of 2018 be the same rate as the levied rate from above The same levied rate from above shall be collected by the Tax Commissioner of Jasper County, Georgia.

BE IT FURTHER RESOLVED, that this resolution takes effect from and after its passage, the public requiring it. This resolution shall be spread upon the minutes of the Board of Commissioners of Jasper County. The same be published in The Monticello News once a week for four (4) weeks, that a copy hereof be posted at the Courthouse door for thirty (30) days and a copy be furnished to the Tax Commissioner of Jasper County, Georgia, as required by law.

\_\_\_\_\_  
Carl Pennamon, Chairman

\_\_\_\_\_  
Craig Salmon, Vice Chairman

\_\_\_\_\_  
Bruce Henry, Commissioner

\_\_\_\_\_  
Don Jernigan , Commissioner

\_\_\_\_\_  
Doug Luke, Commissioner

ATTEST:

\_\_\_\_\_  
Sharon S. Robinson, Clerk



**New Business – Item 4:**

**Agenda Request – Jasper County BOC**

**Department:**

**Date:** June 28, 2018

**Subject:** Adopt FY 2019 Budget

**Summary:**

The Jasper County BOC has tentatively approved the FY 2019 Budget with Total Expenditures in the amount of \$10,429,900.

The BOC needs to officially adopt the FY 2019 Budget as presented.

**Background:**

The Jasper County BOC operates on a fiscal year beginning each July 1 and ending each June 30 of each year.

**Cost:**

FY 2019 Budget - \$10,429,900

**Recommended Motion:**

Adopt Resolution # 2018.06.28A calling for a FY 2019 Budget with Expenditures of \$10,429,900.

**RESOLUTION NO. – 2018.06.28A**

**BUDGET RESOLUTION**

A RESOLUTION ADOPTING A BUDGET FOR FISCAL YEAR 2019, FOR THE PERIOD OF JULY 1, 2018 TO JUNE 30, 2019, FOR THE GENERAL FUND; APPROPRIATING AMOUNTS SHOWN AS EXPENDITURES, ADOPTING SEVERAL ITEMS OF ANTICIPATED REVENUE PROJECTIONS; PROHIBITING EXPENDITURES TO EXCEED ACTUAL BUDGETED APPROPRIATIONS FOR SAID EXPENDITURES; CERTAIN RECOMMENDED MAINTENANCE AND OPERATION COSTS, TRANSPORTATION AND ROAD IMPROVEMENTS, CHANGES IN THE JASPER COUNTY BOARD OF COMMISSIONERS PERSONNEL POLICY, PERSONNEL CHANGES, AND RESTRUCTURING OF COUNTY DEPARTMENTS WHICH WILL BECOME THE ADOPTED NUMBER OF POSITIONS STARTING FISCAL YEAR 2019 FOR ALL COUNTY DEPARTMENTS.

WHEREAS, the Board of Commissioners of Jasper County has received a proposed Fiscal Year 2019 Budget; and

WHEREAS, this budget lists proposed expenditures for the Fiscal Year 2019, July 1, 2018 to June 30, 2019, proposes certain levies, and charges to finance these expenditures, and lists the anticipated revenues and fund balance to be derived there from; and

WHEREAS, the tax millage to support this budget are set and incorporated in the revenue estimates; and

WHEREAS, this budget is a balanced budget, so that projected revenues and fund balance where stated for each fund equal proposed expenditure appropriations of \$10,429,900 for a full Fiscal Year 2019 July 1, 2018 to June 30, 2019; and

WHEREAS, there are certain recommended maintenance and operating costs, transportation and road improvements, changes in the Jasper County Board of Commissioners Personnel Policy, personnel changes, and restructuring of county departments which will become the adopted number of positions starting Fiscal Year 2019 for all county departments, for which is included in the budget presented herewith, together with exhibits; now

NOW, THEREFORE, BE IT RESOLVED, that this budget be and is hereby approved and the several items of revenues projected in this budget in the amounts anticipated are adopted and that the several amounts recommended in the budget for each fund as proposed expenditures are hereby appropriated to the departments, function or purposed named; and

BE IT FURTHER RESOLVED, that the various maintenance and operating costs, personnel changes, transportation and road improvements, and other capital expenditures for all county departments which are a part of this budget are hereby adopted; and

BE IT FURTHER RESOLVED, that the expenditures shall not exceed the appropriations authorized by this budget or any subsequent amendments thereto and that expenditure for the fiscal year shall not exceed funding available.

ADOPTED by the Jasper County Board of Commissioners, this 28<sup>th</sup> day of June 2018.

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Carl Pennamon, Chairman

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Craig Salmon, Vice Chairman

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Bruce Henry, Commissioner

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Don Jernigan, Commissioner

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Doug Luke, Commissioner

ATTEST:

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Sharon S. Robinson, Clerk

**REVENUE PROJECTED - 2019 (Millage Rate = 15.904)**

Account Number	Description	Adopted		July - March (9 Months)		9 MONTHS COLLECTED		Projected		Inc/Dec		FY 2019 Notes
		2018	2018	2018	2018	%	2019	Variance				
100-031-31100-00031-311000	ADVALOREM TAXES- CURR YEAR	\$ 5,476,100	\$ 5,503,720		100.5%	\$ 5,653,000	\$ 176,900	94% at 15.904, MB, AW				
100-031-31100-00031-311010	ADVALOREM TAXES- PRIOR YEAR	\$ 210,000	\$ 216,222		103.0%	\$ 235,000	\$ 25,000	MB, AW				
100-031-31100-00031-311120	TIMBER TAX	\$ 50,000	\$ 45,646		91.3%	\$ 55,000	\$ 5,000	94% at 15.904, MB, AW				
100-031-31100-00031-311130	SALES TAX VEND COMP	\$ 150	\$ 487		324.7%	\$ 400	\$ 250	MB, AW				
100-031-31100-00031-311190	MAIL FEE MOTOR VEHICLE	\$ 36,900	\$ 34,504		93.5%	\$ 38,000	\$ 1,100	MB, AW				
100-031-31100-00031-311310	VEHICLE TAXES	\$ 123,000	\$ 128,664		104.6%	\$ 132,000	\$ 9,000	15.904, digest reduced by 20%, MB, AW				
100-031-31100-00031-311315	MOTOR VEHICLE TAX V TAX											
100-031-31100-00031-311320	MOBILE HOME TAXES	\$ 390,000	\$ 288,169		73.9%	\$ 400,000	\$ 10,000	MB, AW				
100-031-31100-00031-311330	MOBILE HOME PRIOR YEAR	\$ 21,400	\$ 11,569		54.1%	\$ 19,000	\$ (2,400)	94% at 15.904, MB, AW				
100-031-31100-00031-311350	RAILROAD TAX	\$ 5,000	\$ 3,149		63.0%	\$ 4,000	\$ (1,000)	MB, AW				
100-031-31100-00031-311400	VEHICLE TAX PRIOR YEARS	\$ 27,000	\$ -		0.0%	\$ 27,800	\$ 800					
100-031-31100-00031-311410	TIMBER TAX PRIOR YEARS	\$ 2,500	\$ 2,194		87.8%	\$ 2,500	\$ -	MB, AW				
100-031-31100-00031-311430	MOBILE HOME PERMITS/TAX COM	\$ 300	\$ 183		61.0%	\$ 300	\$ -	MB, AW				
100-031-31100-00031-311500	FLPA/PROPERTY TAX GRANTS	\$ 500	\$ 426		85.2%	\$ 600	\$ 100	MB, AW				
100-031-31100-00031-311600	REAL ESTATE TRANS TAX	\$ 730,436	\$ 735,412		100.7%	\$ 816,865	\$ 86,429	FLPA Value \$51,362,224				
100-031-31100-00031-311610	INTANGIBLE RECORDING	\$ 22,000	\$ 17,317		78.7%	\$ 23,000	\$ 1,000					
100-031-31100-00031-311710	HEAVY DUTY EQUIPMENT TAX	\$ 65,000	\$ 60,516		93.1%	\$ 69,000	\$ 4,000					
100-031-31100-00031-314900	ENERGY EXCISE TAX	\$ 1,200	\$ 347		28.9%	\$ 1,500	\$ 300	94% at 15.904				
100-031-31300-00031-313100	LOCAL OPTION SALES AND USE	\$ 31,000	\$ 25,704		82.9%	\$ 34,000	\$ 3,000					
100-031-31400-00031-314200	ALCOHOLIC BEVERAGE EXCISE TAX	\$ 560,000	\$ 408,714		73.0%	\$ 595,000	\$ 35,000	Act \$408,714/8 mths x 12 mths less 4%				
100-031-31600-00031-316200	INSURANCE PREMIUM TAX	\$ 55,000	\$ 50,303		91.5%	\$ 65,000	\$ 10,000	use 4% growth - FY18-657,301 FY17-613,746; FY16 - \$576,742; FY15 - \$538,587, FY14 \$510,582; FY 13 - \$491,257				
100-031-31630-00031-316300	BUSINESS LICENSE TAX	\$ 638,000	\$ 657,301		103.0%	\$ 684,000	\$ 46,000					
100-031-31800-00031-318001	FIRE DISTRICT - JCWSA	\$ 15,000	\$ 16,956		113.0%	\$ 17,000	\$ 2,000	FY18-16,956; FY17-15,472				
100-031-31900-00031-319000	PENALTIES AND INTEREST/DEL TAX	\$ 43,000			0.0%	\$ 43,500	\$ 500	MB, AW				
100-031-31900-00031-319500	FI FA / ADVERTISING REIMBURSEMENT	\$ 135,000	\$ 72,672		53.8%	\$ 80,000	\$ (55,000)	MB, AW				
100-032-32100-00032-321100	ALCOHOLIC BEVERAGE LICENSE	\$ 2,000	\$ 1,185		59.3%	\$ 1,900	\$ (100)	MB, AW				
100-032-32100-00032-321400	GENERAL BUSINESS LICENSE	\$ 15,000	\$ 15,050		100.3%	\$ 15,100	\$ 100					
100-032-32200-00032-322100	BUILDING STRUCTURES & EQUIP	\$ 15,000	\$ 12,170		81.1%	\$ 15,000	\$ -					
100-032-32200-00032-322110	INSPECTION	\$ 28,000	\$ 18,030		64.4%	\$ 30,000	\$ 2,000					
100-032-32200-00032-322120	ZONING AND LAND USE	\$ 6,000	\$ 4,878		81.3%	\$ 7,000	\$ 1,000					
100-032-32200-00032-322130	REMODEL, AD-ON, ETC	\$ 2,000	\$ 1,970		98.5%	\$ 2,000	\$ -					
100-032-32200-00032-322150	COMMERCIAL BUILDING LIC/PER	\$ 22,000	\$ 16,283		74.0%	\$ 26,000	\$ 4,000					
		\$ -			0.0%	\$ -	\$ -					

<u>Account Number</u>	<u>Description</u>	<u>Adopted</u> <u>2018</u>	<u>July - March</u> <u>2018</u> <u>Months</u>	<u>%</u> <u>Collected</u>	<u>Projected</u> <u>2019</u>	<u>Inc/(Dec)</u> <u>Variance</u>	<u>FY 2019 Notes</u>
100-032-32200-00032-322160	MOBILE HOME PERMITS			0.0%	\$	\$	
100-032-32200-00032-322170	MISCELLANEOUS SALES			0.0%	\$	\$	
100-032-32200-00032-322180	CELL TOWER						
100-032-32200-00032-322500	ANIMAL CONTROL FEES			0.0%	\$	\$	
100-033-33100-00033-331000	FEDERAL GOVT GRANTS			0.0%	\$	\$	
100-033-33400-00033-334000	STATE GOVERNMENT GRANTS			0.0%	\$	\$	
100-033-33400-00033-334002	WELLNESS GRANT			0.0%	\$	\$	
100-033-33400-00033-334010	LOCAL GOVT SHARED REVENUES			0.0%	\$	\$	
100-033-33400-00033-335000	GEMA SALARY REIMBURSEMENT	\$ 5,000		0.0%	\$ 5,000	\$	
100-033-33400-00033-344210	MISCELLANEOUS REVENUES					\$	
100-033-33700-00033-337000	FOREST/WILDLIFE (SRS & RRSA)	\$ 40,000	10,292	25.7%	\$ 12,000	\$ (28,000)	
100-034-34100-00034-341140	INDIGENT DEFENSE	\$					
100-034-34100-00034-341940	TAX COMMISSIONER COMMISSION	\$ 205,000	195,969	95.6%	\$ 215,000	\$ 10,000	MB, AW
100-034-34200-00034-342600	EMS COLLECTIONS	\$ 300,000	190,090	63.4%	\$ 323,000	\$ 23,000	contract
100-034-34200-00034-342910	SHERIFF DEPT YEARLY REVENUE	\$ 40,000		0.0%	\$ 40,000	\$	
100-034-34200-00034-342920	TELEPHONE COMMISSION	\$ 12,000	8,872	73.9%	\$ 13,000	\$ 1,000	aver \$1100 month
100-034-34750-00034-347500	PROGRAM FEES COLLECTED (RECREATION)	\$ 60,000	54,760	91.3%	\$ 62,000	\$ 2,000	
100-035-35110-00035-351110	CLERK OF COURT FEES	\$ 125,000	92,657	74.1%	\$ 125,000	\$	
100-035-35110-00035-351140	PROBATE COURT FEES	\$ 160,000	106,201	66.4%	\$ 145,000	\$ (15,000)	
100-036-36100-00036-361010	INTEREST EARNED	\$ 10,000	8,678	86.8%	\$ 11,000	\$ 1,000	
100-038-38900-00038-389000	OTHER REVENUE	\$ 18,962		0.0%	\$	\$ (18,962)	splot project paid off
100-038-38900-00038-389010	INS WELLNESS PROGRAM REV					\$	
100-038-38900-00038-389150	MISCELLANEOUS REIMBURSEMENTS			0.0%	\$	\$	
100-038-38910-00038-389120	MISC REVENUES/(EXPENDITURES)			0.0%	\$	\$	
100-038-38910-00038-389130	PROCEEDS OF CAPITAL LEASES			0.0%	\$	\$	
100-038-38910-00038-389140	CAPITAL LEASES			0.0%	\$	\$	
100-039-39000-00039-322500	ANIMAL CONTROL FEES	\$ 6,000	5,728	100.0%	\$ 7,000	\$ 1,000	
100-039-39000-00039-389160	ANIMAL CONTROL DONATIONS	\$ 1,000	1,550	155.0%	\$ 1,500	\$ 500	
100-039-39200-00039-392200	INSURANCE CLAIMS					\$	
100-300-03300-00038-389120	PUBLIC SAFETY MISC REVENUE					\$	
100-300-03300-00039-392200	PUBLIC SAFETY INSURANCE CLAIMS	\$				\$	
100-900-09000-00033-334001	STATE GRANT - FAMILY CONNECTION					\$	
Senior Center	Senior Center RDC	\$ 73,359	41,138		\$ 85,303	\$ 11,944	Per SC Director
Senior Center	Senior Center Transportation	\$ 35,167	25,368		\$ 27,986	\$ (7,181)	Per SC Director
Senior Center	Senior Center Donations	\$ 1,800	3,272		\$ 2,000	\$ 200	Per SC Director
PROJECTED REVENUE 2019		\$ 9,821,774	9,094,316	92.6%	\$10,168,254	\$ 346,480	
Millage Rate	15.904						

GENERAL FUND	2018 Adopted Budget	FY 2019 Requested Budget	FY 2019 Approved Budget	FY 2019 Approved Budget Inc/Dec	FY 2019 Approved % Variance	FY 2019 Budget Comments
1 1110 BOC	173,735	219,995	219,561	45,826	26%	Remove COLA's, Add Longevity, Add Cert, Corr. Life Ins
2 1300 EXECUTIVE	187,869	192,297	192,297	4,428	2%	
3 1400 ELECTIONS	28,918	32,418	28,942	24	0%	
4 1401 REGISTRAR	56,523	57,930	58,339	1,816	3%	
5 1510 FINANCIAL ADMINISTRATION	119,258	117,864	123,145	3,887	3%	
6 1540 HR	81,800	103,296	102,027	20,227	25%	Admin Assistant
7 1545 TAX COMMISSIONER	203,276	204,151	211,153	7,877	4%	Remove COLA, Adl FICA and Pension
8 1550 TAX ASSESSOR	269,018	269,811	279,026	10,008	4%	
9 1565 GOVERNMENT BUILDINGS	177,429	176,900	177,800	371	0%	
10 2150 SUPERIOR COURT	348,684	355,258	356,022	7,338	2%	Remove COLA, Adl FICA and Pension
11 2200 DISTRICT ATTORNEY	43,345	53,054	49,211	5,866	14%	
12 2400 MAGISTRATE COURT	101,691	114,390	108,763	7,072	7%	Remove COLA, Adl FICA and Pension
13 2450 PROBATE COURT	182,859	201,979	193,742	10,883	6%	Remove COLA, Adl FICA and Pension
14 2600 JUVENILE COURT	4,000	5,000	5,000	1,000	25%	
15 3100 COURTS OTHER COSTS	119,124	123,124	123,124	4,000	3%	
16 3300 SHERIFF	2,169,241	2,496,919	2,250,215	80,974	4%	Remove COLA, Adl FICA and Pension
17 3326 JAIL	800,487	918,309	833,808	33,321	4%	
18 3360 COURTHOUSE SECURITY	52,006	127,721	117,579	65,573	126%	
19 3500 FIRE RESCUE	1,133,948	1,296,052	1,088,542	(45,406)	-4%	Cut \$25,000 Capital Outlay
20 3700 CORONER	25,371	27,416	25,460	89	0%	Remove COLA, Adl FICA and Pension
21 3900 ANIMAL CONTROL	126,738	133,862	130,825	4,087	3%	
22 3920 EMERGENCY MANAGEMENT	12,524	11,150	12,566	42	0%	
23 4200 ROADS AND BRIDGES	1,745,947	1,745,689	1,771,821	25,874	1%	Cut \$25,000 Capital Outlay
24 6100 RECREATION	235,096	251,190	245,548	10,452	4%	Reduced \$7500 6-11-18
26 6200 SENIOR CENTER	193,025	245,589	193,759	734	0%	
27 7100 COUNTY EXTENSION	41,745	46,764	46,877	5,132	12%	
28 7410 PLANNING AND ZONING	171,386	176,714	179,797	8,411	5%	
29 TOTAL PER DEPARTMENTS	8,805,043	9,704,842	9,124,949	319,906	4%	
30 AGENCIES/COMPONENT UNITS	1,079,826	1,109,843	1,063,802	(16,024)	-1%	
31 DEBT SERVICE	156,378	270,398	241,149	84,771	54%	Cut 2 Months SO vehicles Lease; Reduced PW \$529,250
32 SUBTOTAL	1,236,204	1,380,241	1,304,951	68,747	6%	
Total	10,041,247	11,085,083	10,429,900	388,653	4%	

Millage Rate  
 FY 2019 Projected Revenue  
 FY 2019 Tentative Budget  
 FY 2019 Projected Difference  
 Difference Funded by Fund Balance

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15.904  
 10,168,254  
 10,429,900  
 (261,646)

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Inc.	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
0.11.10	BOARD OF COMMISSIONERS										
51	PERSONAL SERVICES AND EMP BEN.										
1	5111100 SALARIES & WAGES	54,300	53,349	38,364	51,151	55,774	57,681	56,661	887	2%	
2	512100 INSURANCE- CO PORTION	7,663	3,201	10,014	13,352	8,083	11,586	8,504	421	5%	
3	512120 INS-HRA CLAIMS	-	-	-	-	-	-	-	-	-	
4	512150 LIFE INSURANCE	329	400	243	324	400	2,356	5,380	4,980	1245%	
5	512200 FICA	4,020	4,081	2,872	3,829	4,267	4,412	4,335	68	2%	calculated
6	512400 RETIREMENT	2,328	3,201	1,375	1,833	3,346	1,967	1,967	(1,379)	-41%	
7	512600 UNEMPLOYMENT INSURANCE	-	-	-	-	27	27	-	(27)	-100%	
8	512700 WORKER'S COMP	412	450	208	277	450	450	450	-	0%	
9	SUBTOTAL: PERSONAL SERVICES AND EMP BEN.	69,052	64,682	53,075	70,764	72,347	78,479	77,297	4,950	7%	
10											
11	00052 CONTRACTED SERVICES										
12	521200 PROFESSIONAL SERVICES										
13	521210 ATTORNEY FEES	20,101	6,500	18,831	25,108	6,500	21,500	23,700	17,200	265%	Comp plan-7500,email svs-12,000, website-480/facebook-2120
14	521220 AUDIT FEES	27,063	18,000	15,169	20,225	18,000	18,000	18,000	-	0%	
NEW	EMS BILLING SERVICES	29,133	32,000	29,885	39,847	32,000	32,000	32,000	-	0%	EMS BILLING CONTRACT; \$323,000 x 7%
15	523140 GENERAL LIABILITY	718	750	475	633	795	22,610	22,610	22,610	0%	
16	523160 PROPERTY LIABILITY	287	300	165	219	318	60	855	795	0%	
17	523200 COMMUNICATION	8,300	9,000	5,414	7,219	9,000	24	318	-	0%	
18	523300 ADVERTISING	4,964	7,000	2,909	3,879	7,000	9,000	8,500	(500)	-6%	
19	523510 COMMISSIONERS EXPENSE	117	500	-	-	500	7,000	5,000	(2,000)	-29%	
20	523600 DUES & FEES	17,503	19,000	16,887	22,516	500	500	500	-	0%	
21	523700 EDUCATION AND TRAINING	2,282	6,000	9,945	13,260	6,000	19,000	19,000	-	0%	
22	SUBTOTAL: CONTRACTED SERVICES	110,547	99,050	99,679	132,903	99,113	138,807	140,423	41,310	42%	
23											
24	00053 SUPPLIES										
25	531100 GENERAL SUPPLIES	1,117	1,150	926	1,235	1,150	1,150	1,150	-	0%	
26	531400 BOOKS AND PERIODICALS	-	-	-	-	-	-	-	-	-	
27	531690 OFFICE EXPENSE	-	-	-	-	-	-	-	-	-	
28	531710 OFFICE SUPPLIES	1,686	1,000	1,237	1,649	1,000	1,000	1,000	-	0%	
29	SUBTOTAL: SUPPLIES	2,804	2,150	2,163	2,884	2,150	2,150	2,150	-	0%	
30											
31	00054 CAPITAL OUTLAY										
32	540000 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	
33	SUBTOTAL: CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	
34											
35	00057 OTHER COSTS										
36	572090 BANK CHARGES	96	125	-	-	125	125	125	-	0%	
37	SUBTOTAL: OTHER COSTS	96	125	-	-	125	125	125	-	0%	
38											
39											
40	SUBTOTAL: BOARD OF COMMISSIONERS	182,499	166,007	154,917	206,551	173,735	219,561	219,995	46,260	27%	
41											

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
01300	EXECUTIVE											
00051	PERSONAL SERVICES AND EMP BEN.											
1	SALARIES & WAGES	136,021	136,663	97,626	133,594	136,677		136,677	136,677	-	0%	
2	INSURANCE- CO PORTION	13,001	13,022	12,399	16,533	13,741	6,789	20,530	20,530	6,789	49%	
3	LIFE INSURANCE	158	160	117	156	160		160	160	-	0%	
4	FICA	9,894	10,454	6,907	9,451	10,456		10,456	10,456	(0)	0%	calculated
5	RETIREMENT	5,802	3,399	5,858	6,016	8,201		8,201	8,201	-	0%	
6	UNEMPLOYMENT INSURANCE				0							
7	WORKER'S COMP	970	1,050	559	745	1,113		1,113	1,000	(113)	-10%	
8	REIMBURSEMENT FROM CURBSIDE				0							
8	PERSONAL SERVICES AND EMP BEN.	165,846	164,748	123,466	168,494	170,348	6,789	177,137	177,024	6,676	4%	
9	CONTRACTED SERVICES											
10	ATTORNEY FEES				0							
11	VEHICLE & EQUIP REP & MAINT	1,023	1,500			1,500		1,500	1,500	-	0%	
12	COPIER LEASE	4,347	3,000	3,259	4,346	3,000		3,000	4,000	1,000	33%	
13	GENERAL LIABILITY	1,695	1,750	1,189	1,586	1,855	139	1,994	1,994	139	8%	
14	VEHICLE LIABILITY	771	800	521	695	848	64	912	912	64	8%	
15	PROPERTY LIABILITY	289	300	165	220	318	24	342	342	24	8%	
16	COMMUNICATION (T/C/P)	1,586	1,450	1,101	1,469	1,450		1,450	1,475	25	2%	
17	POSTAGE	523	3,000	775	1,034	3,000		3,000	1,500	(1,500)	-50%	
18	ADVERTISING				0							
19	DUES & FEES	62	50	20	27	50		50	50	-	0%	
20	EDUCATION & TRAINING	1,184	1,000	650	867	1,000		1,000	1,000	-	0%	
22	RELOCATION ALLOWANCE				0							
23	CONTRACTED SERVICES	11,479	12,850	7,682	10,242	13,021	227	13,248	12,773	(248)	-2%	
24	SUPPLIES											
25	VEHICLES- GAS	1,538	1,500	1,203	1,604	1,500		1,500	1,500	-	0%	
26	BOOKS AND PERIODICALS				0							
27	OFFICE SUPPLIES	1,717	2,000	219	292	2,000		2,000	500	(1,500)	-75%	
28	COMPUTER SUPPLIES		1,000		0	1,000		1,000	500	(500)	-50%	
28	SUPPLIES	3,255	4,500	1,422	1,896	4,500		4,500	2,500	(2,000)	-44%	
29	CAPITAL OUTLAYS											
30	COMPUTER, SOFTWARE & RELATED				0							
31	CAPITAL OUTLAYS				0							
32	EXECUTIVE	180,580	182,098	132,569	180,632	187,869	7,016	194,885	192,297	4,428	2%	
33												



		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
01400	ELECTIONS											
1	00051 PERSONAL SERVICES AND EMP BEN.											
2	511100 SALARIES & WAGES				0							
3	511160 PART TIME HELP				0							
4	511600 POLL WORKERS	9,697	18,000	7,483	10,240	15,000		15,000	19,000	3,000	20%	July Runoff, November General, Possible Runoffs, and Possible special; Use Contingency if Needed
5	512100 INSURANCE- CO PORTION				0							
6	512150 LIFE INSURANCE				0							
7	512200 FICA				0							
8	512400 RETIREMENT				0							
9	512600 UNEMPLOYMENT INSURANCE				0							
10	SUBTOTAL: PERSONAL SERVICES AND EMP BEN.	9,697	18,000	7,483	10,240	15,000		15,000	18,000	3,000	20%	
11	00052 CONTRACTED SERVICES											
12	521200 PROFESSIONAL SERVICES				0							
13	521210 ATTORNEY FEES				0							
14	521230 MAPPING FEES				0							
15	522200 REPAIR & MAINTENANCE	6,250	5,500	5,200	6,933	5,500		5,500	5,500			
16	523140 GENERAL LIABILITY				0							
17	523150 VEHICLE LIABILITY				0							
18	523160 PROPERTY LIABILITY	285	300	163	217	318	24	342	318		0%	To be provided by Finance Department
19	523200 COMMUNICATION (T/C/P)				0							
20	523210 POSTAGE				0							
21	523300 ADVERTISING	263	200	564	751	500		500	500		0%	
22	523600 DUES & FEES	50	100	100	100	100		100	100		0%	
23	523700 EDUCATION AND TRAINING	2,445	2,500	1,114	1,486	3,000		3,000	3,000		0%	
24	523900 CONTRACT LABOR				0							
25	SUBTOTAL: CONTRACTED SERVICES	9,293	8,600	7,041	9,388	9,418	24	9,442	9,418		0%	
26	00053 SUPPLIES											
27	531100 GENERAL SUPPLIES	9,099	7,500	2,520	3,360	4,000		4,000	5,000	1,000	25%	Includes ballots
28	531710 OFFICE SUPPLIES	569	500	0	0	500		500	(500)	(500)	-100%	
29	SUBTOTAL: SUPPLIES	9,668	8,000	2,520	3,360	4,500		4,500	5,000	500	11%	
30	00054 CAPITAL OUTLAYS											
31	540000 CAPITAL OUTLAY				0							
32	540004 MACHINERY & EQUIPMENT				0							
33	SUBTOTAL: CAPITAL OUTLAYS				0							
34	SUBTOTAL: ELECTIONS	28,658	34,600	17,044	22,988	28,918	24	28,942	32,418	3,500	12%	
35												

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc.	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
01-401	REGISTRAR											
1	00051											
	PERSONAL SERVICES AND EMP BEN.											
	511100											
	SALARIES & WAGES											
2	511100	29,314	23,646	19,107	26,146	23,646		23,646	27,539	3,893		CN-42.00
3	511160	5,141	9,000	2,183	2,987	9,000		9,000	7,000	(2,000)		
4	511190	1,441	2,150	481	658	2,150		2,150	2,150	-		
5	512100	3,805	3,830	3,530	4,706	4,041	1,752	5,793	4,252	211		
6	512150	79	80	59	78	80		80	80	-		
7	512200	2,695	2,465	1,628	2,228	2,465		2,465	2,807	342		calculated
8	512400	1,514	1,383	1,036	1,418	1,403		1,403	1,652	249		18%
9	512600											
10	512700	253	250	140	187	265		265	300	35		13%
11	512700	44,242	42,804	28,162	38,407	43,050	1,752	44,802	45,780	2,730		To be provided by Finance Department
	PERSONAL SERVICES AND EMP BEN.											
12	00052											
	CONTRACTED SERVICES											
13	521000		600			600		600	600	-		0%
14	521240		200			200		200	200	-		0%
15	523140	448	450	314	419	477	36	513	625	148		To be provided by Finance Department
16	523150											
17	523160	328	350	188	250	371		399	375	4		1%
18	523200	1,467	2,200	882	1,175	2,200		2,200	2,200	-		0%
19	523210	1,000	1,300	616	821	1,300		1,300	1,300	-		0%
20	523300	25	100			100		100	100	-		0%
21	523600	60	125	60	80	125		125	150	25		20%
22	523700	2,591	4,100	3,447	4,596	6,800		6,800	4,800	(2,000)		-29%
23	523700	5,920	9,425	5,506	7,341	12,173	64	12,237	10,350	(1,823)		-15%
24	523700											
	CONTRACTED SERVICES											
25	00053											
	SUPPLIES											
26	531100	165	200	140	186	200		200	200	-		0%
27	531710	670	700	993	1,324	700		700	1,000	300		43%
28	531720		400			400		400	600	200		50%
29	531720	836	1,300	1,133	1,510	1,300		1,300	1,800	500		38%
30	531720											
	SUPPLIES											
31	00054											
	CAPITAL OUTLAYS											
32	540001											
33	540006											
34	540006											
	COMPUTER, SOFTWARE & RELATED											
	OTHER CAPITAL PURCHASES											
	CAPITAL OUTLAYS											
35	540006											
36	540006	50,998	53,529	34,800	47,258	56,523	1,816	58,339	57,930	1,407		2%
	REGISTRAR											

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
1	1510 FINANCIAL ADMINISTRATION PERSONAL SERVICES AND EMP BEN.											
	2 511100 SALARIES & WAGES	112,722	117,853	80,593	110,286	117,853	(34,150)	83,703	83,703	(34,150)	-29%	Admin Sal to HR.
	3 511160 PART TIME HELP	-	-	-	-	-	-	-	-	-	-	-
	4 511190 OVERTIME PAY	245	1,500	141	193	1,500	1,259	1,500	2,000	500	33%	
	5 512100 INSURANCE- CO PORTION	11,114	11,490	10,845	14,460	12,124	1,259	13,383	9,823	(2,301)	-19%	Admin Sal to HR
	6 512150 LIFE INSURANCE	223	240	169	225	240	(80)	160	160	(80)	-33%	
	7 512200 FICA	8,497	9,016	6,068	8,303	9,016	(2,460)	6,555	6,556	(2,460)	-27%	calculated, Admin to HR
	8 512400 RETIREMENT	-	-	1,079	1,476	2,705	(833)	1,872	1,872	(833)	-31%	
	9 512600 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	-	-	-
	10 512700 WORKER'S COMP	835	900	468	623	900	40,000	900	850	(50)	-6%	
	11 512800 REIMBURSEMENT FROM CURBSIDE	(40,000)	(40,000)	(23,333)	(31,111)	(40,000)	40,000	-	-	40,000	-100%	
	12 SUBTOTAL:	93,636	100,999	76,030	104,456	104,338	3,736	108,073	104,964	626	1%	
	13 00052 CONTRACTED SERVICES											
	14 521200 PROFESSIONAL SERVICES	33	-	529	705	-	-	-	-	-	-	-
	15 521210 ATTORNEY FEES	-	-	-	-	-	-	-	-	-	-	-
	16 522250 SOFTWARE MAINTENANCE - ANNUAL	2,992	3,000	2,401	3,201	3,000	120	3,000	3,600	600	20%	
	17 523140 GENERAL LIABILITY	1,501	1,500	988	1,317	1,590	120	1,710	1,500	(90)	-6%	
	18 523150 VEHICLE LIABILITY	-	-	-	-	-	-	-	-	-	-	-
	19 523160 PROPERTY LIABILITY	384	400	220	293	424	32	456	400	(24)	-6%	
	20 523200 COMMUNICATION (T/C/P)	966	1,056	762	1,016	1,056	32	1,056	1,050	(6)	-1%	
	21 523210 POSTAGE	876	1,200	1,058	1,411	1,200	120	1,200	1,200	-	0%	
	22 523600 DUES & FEES	315	150	486	648	150	150	150	150	-	0%	
	23 523700 EDUCATION AND TRAINING	1,741	2,500	1,415	1,887	2,500	151	2,500	2,000	(500)	-20%	
	24 SUBTOTAL:	8,809	9,805	7,859	10,479	9,920	151	10,071	9,900	(20)	0%	
	25 00053 SUPPLIES											
	26 531710 OFFICE SUPPLIES	2,247	2,000	1,108	1,477	2,000	-	2,000	2,000	-	0%	
	27 531720 COMPUTER SUPPLIES	2,356	3,000	1,559	2,079	3,000	-	3,000	1,000	(2,000)	-67%	
	28 SUBTOTAL:	4,603	5,000	2,667	3,555	5,000	-	5,000	3,000	(2,000)	-40%	
	29 00054 CAPITAL OUTLAYS											
	30 540001 COMPUTER, SOFTWARE & RELATED											
	31 SUBTOTAL:											
	32 SUBTOTAL:	107,049	115,805	86,555	118,491	119,258	3,888	123,145	117,864	(1,394)	-1%	
33												

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
1	01540 HUMAN RESOURCES											
2	00051 PERSONAL SERVICES AND EMP BEN.											
	PERSONAL SERVICES AND WAGES											
3	511100 SALARIES & WAGES											
	Overtime											
3	512100 INSURANCE- CO PORTION											
4	512120 INSURANCE-HRA CLAIMS											
5	512150 LIFE INSURANCE											
6	512200 FICA											
7	512400 RETIREMENT											
8	512600 UNEMPLOYMENT INSURANCE											
9	512700 WORKER'S COMP											
10	512800 REIMBURSEMENT FROM CURBSIDE											
11	512800 EMPLOYEE RELATIONS											
11	SUBTOTAL: PERSONAL SERVICES AND EMP BEN.	63,304	60,000	36,537	63,716	60,000	20,227	80,227	79,996	19,996	33%	
12	00052 CONTRACTED SERVICES											
	GENERAL LIABILITY											
13	523200 COMMUNICATION (T/C/P)											
	POSTAGE											
14	523300 ADVERTISING											
15	523400 PAYROLL SERVICES											
16	523410 DRUG TESTING											
17	523600 DUFS & FEES											
18	523700 EDUCATION AND TRAINING											
19	SUBTOTAL: CONTRACTED SERVICES	16,591	19,100	11,551	15,401	19,100	-	19,100	20,400	1,300	7%	
20	00053 SUPPLIES											
21	531400 BOOKS AND PERIODICALS											
22	531710 OFFICE SUPPLIES											
23	531720 COMPUTER SUPPLIES											
24	SUBTOTAL: SUPPLIES	2,113	2,700	1,102	1,469	2,700	-	2,700	2,900	200	7%	
25	00054 CAPITAL OUTLAYS											
26	540001 COMPUTER, SOFTWARE & RELATED											
27	SUBTOTAL:											
28	SUBTOTAL: HUMAN RESOURCES	82,008	81,800	49,189	80,586	81,800	20,227	102,927	103,296	21,496	26%	
29												

		FY 2017 Actual	FY 2017 Budget	FY 2018 Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
01545	TAX COMMISSIONER										
1	00051 PERSONAL SERVICES AND EMP BEN.	124,865	120,430	82,153	112,420	119,457	118,522	118,413	(1,044)	-1%	Remove COLA
2	511100 SALARIES & WAGES	8,190	8,190	6,994	9,571	8,190	8,190	12,220	4,030	49%	
3	511160 PART TIME HELP	-	-	6,994	19,727	18,456	25,145	17,114	(1,342)	-7%	
4	512100 INSURANCE-CO PORTION	14,863	15,925	14,795	217	253	240	240	(13)	-5%	
5	512150 LIFE INSURANCE	230	240	163	217	253	240	240	(13)	-5%	
6	512200 FICA	8,738	9,839	6,372	8,720	9,765	9,766	9,993	228	2%	
7	512400 RETIREMENT	4,844	5,544	2,637	3,608	3,725	4,640	4,640	915	25%	
8	512600 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	-	
9	512700 WORKER'S COMP	916	975	527	702	1,034	1,034	1,000	(34)	-3%	To be provided by Finance Department
10	SUBTOTAL: PERSONAL SERVICES AND EMP BEN.	154,476	161,143	113,640	154,964	160,880	167,537	163,620	2,740	2%	
11	00052 CONTRACTED SERVICES										
12	521200 PROFESSIONAL SERVICES	3,394	-	-	-	-	-	-	-	# DIV/0!	
13	521201 LEGAL FEES - FICA	2,657	750	802	1,069	1,100	1,100	750	(350)	-32%	
14	522320 COPIER LEASE	2,078	2,100	1,563	2,094	2,100	2,100	2,070	(30)	-1%	
15	522350 PRINT/MAIL TAX BILLS	15,093	15,500	12,468	16,624	15,500	15,500	15,000	(500)	-3%	Annualized 6 months exceeds budget-per Finance
16	522400 ANNUAL SUPPORT TBS	2,668	2,350	2,621	3,495	2,350	2,350	2,621	271	12%	Annualized 6 months exceeds budget-per Finance
17	522410 IBM MAINTENANCE	1,830	2,225	1,677	2,236	2,200	3,240	3,240	1,040	47%	
18	523140 GENERAL LIABILITY	1,593	1,611	1,092	1,456	1,708	1,836	1,700	(136)	9%	To be provided by Finance Department
19	523150 VEHICLE LIABILITY	-	-	-	-	-	-	-	(0)	0%	
20	523160 PROPERTY LIABILITY	621	650	355	473	689	741	650	(91)	-14%	To be provided by Finance Department
21	523200 COMMUNICATION (T/C/P)	2,282	3,400	1,422	1,896	3,400	3,400	2,500	(900)	-26%	
22	523210 POSTAGE	2,731	2,100	1,522	2,030	2,750	2,750	2,500	(250)	-9%	
23	523300 ADVERTISING	557	200	190	253	300	300	300	0	0%	
24	523500 TRAVEL & EMP REIMBURSEMENT	-	100	100	-	100	100	100	0	0%	
25	523600 DUES & FEES	518	300	300	400	300	300	300	0	0%	
26	523700 EDUCATION AND TRAINING	1,463	2,600	2,403	3,204	2,500	2,500	2,400	(100)	-4%	
27	SUBTOTAL: CONTRACTED SERVICES	37,584	33,086	26,415	35,220	34,997	36,217	34,131	(866)	-2%	
28	00053 SUPPLIES										
29	531690 OFFICE EXPENSE	585	500	453	604	600	600	600	-	0%	
30	531710 OFFICE SUPPLIES	2,233	2,500	1,413	1,885	2,500	2,500	2,400	(100)	-4%	
31	531720 COMPUTER SUPPLIES	75	1,400	745	923	1,299	1,299	1,000	(299)	-23%	
32	SUBTOTAL: SUPPLIES	2,892	4,400	2,611	3,482	4,399	4,399	4,000	(399)	-9%	
33	00054 CAPITAL OUTLAY										
34	540000 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	
35	540001 COMPUTER, SOFTWARE & RELATED	2,400	3,000	2,400	3,200	3,000	3,000	2,400	(600)	-20%	
36	SUBTOTAL: CAPITAL OUTLAYS	2,400	3,000	2,400	3,200	3,000	3,000	2,400	(600)	-20%	
37	SUBTOTAL: TAX COMMISSIONER	197,352	202,429	145,066	196,866	203,276	211,153	204,151	875	0%	
38											
39											

\*\*This does not include the state mandated equipment for the new Motor Vehicle System. Hopefully it can be paid for out of unspent 2018 budget money\*\*

	FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
01550 TAX ASSESSOR											
00051 PERSONAL SERVICES AND EMP BEN.											
511100 SALARIES & WAGES	141,745	141,544	101,088	138,331	141,544		141,544	141,544	-	0%	
511180 SALARIES - ASSESSOR BOARD	4,725	6,500	2,400	3,284	6,500		6,500	5,800	(700)	-11%	
511190 OVERTIME PAY	18,209	18,522	17,366	23,155	19,545	9,709	29,254	19,545	-	0%	
512100 INSURANCE- CO PORTION	237	240	176	234	240		240	240	-	0%	
512150 LIFE INSURANCE	9,385	10,828	6,680	9,141	10,828		10,828	10,828	-	0%	
512200 FICA	8,504	8,493	6,065	8,300	8,493		8,493	8,493	-	0%	
512400 RETIREMENT	1,173	1,400	578	771	1,484		1,484	1,100	(384)	-26%	
512600 UNEMPLOYMENT INSURANCE	183,979	187,527	134,353	183,216	188,634	9,709	198,343	187,550	(1,084)	-1%	
512700 WORKER'S COMP											
SUBTOTAL:											
00052 CONTRACTED SERVICES											
521000 CONTRACTED SERVICES	43,118	44,500	38,031	50,709	44,500		44,500	44,500	-	0%	
521200 PROFESSIONAL SERVICES											
521210 ATTORNEY FEES											
521230 MAPPING FEES	5,075	6,580	7,087	9,449	6,580		6,580	6,580	-	0%	
521240 MAPPING SUPPORT/ EXHIBITS											
521250 APPRAISALS											
521260 TIMBER APPRAISALS	5,870	5,420	3,645	4,860	5,420		5,420	5,420	-	0%	
522210 VEHICLE & EQUIP REP & MAINT	166	250	47	63	250		250	250	-	0%	
522320 COPIER LEASE	1,838	2,400	1,402	1,869	2,400		2,400	2,400	-	0%	
523140 GENERAL LIABILITY	2,327	2,350	1,239	1,652	2,491	187	2,678	2,491	-	0%	
523150 VEHICLE LIABILITY	772	800	521	695	848	64	912	825	(23)	-3%	
523160 PROPERTY LIABILITY	617	471	353	471	636	48	684	625	(11)	-2%	
523200 COMMUNICATION (T/C/P)	2,788	3,000	1,663	2,217	3,000		3,000	3,000	-	0%	
523210 POSTAGE	365	400	126	169	400		400	400	-	0%	
523300 ADVERTISING	360	450	400	534	450		450	450	-	0%	
523600 DUES & FEES	2,833	2,800	348	463	3,109		3,109	3,320	211	7%	
523700 EDUCATION AND TRAINING	4,003	6,000	2,778	3,704	6,000		6,000	6,000	-	0%	
SUBTOTAL:	70,131	75,550	57,640	76,854	76,084	299	76,383	76,261	177	0%	
00053 SUPPLIES											
530010 RE-EVALUATION											
531270 VEHICLES- GAS	354	800	126	167	800		800	500	(300)	-38%	
531710 OFFICE SUPPLIES	1,527	2,000	804	1,072	2,000		2,000	2,000	-	0%	
531720 COMPUTER SUPPLIES	582	1,500	2,333	3,111	1,500		1,500	3,500	2,000	133%	
SUBTOTAL:	2,463	4,300	3,263	4,350	4,300	-	4,300	6,000	1,700	40%	
00054 CAPITAL OUTLAYS											
540000 CAPITAL OUTLAY											
SUBTOTAL:											
SUBTOTAL:	256,573	267,377	195,256	264,420	269,018	10,008	279,026	269,811	793	0%	

	FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
01565											
1 00051											
2 51100											
3 51110											
4 51210											
5 51215											
6 51220											
7 51240											
8 51245											
9 51260											
10 51270											
11 SUBTOTAL:											
12 00052											
13 521000											
14 521200	42,636	45,000	37,299	49,732	45,000		45,000	50,000	5,000	11%	
15 521311											
16 522210											
17 523140											
18 523150											
19 523160											
20 523200											
21 SUBTOTAL:	83,842	96,250	73,173	97,564	91,429	371	91,800	90,900	(529)	-1%	
22 00053											
23 531230											
24 531240											
25 531270											
26 531730											
27 SUBTOTAL:	71,487	68,500	57,090	76,120	71,000	-	71,000	71,000	-	0%	
28 00054											
29 540000											
540006	4,400	15,000	-	15,000	15,000		15,000	15,000	-	0%	
SUBTOTAL:	10,300	15,000	-	15,000	15,000	-	15,000	15,000	-	0%	
SUBTOTAL:	165,630	179,750	130,263	188,684	177,429	371	177,800	176,900	(529)	0%	

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2019 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
02150	SUPERIOR COURT											
1 00051	PERSONAL SERVICES AND EMP BEN.	209,294	209,126	140,627	192,436	200,670	2,733	203,403	204,428	3,758	2%	\$1025 Cola
2 511100	SALARIES & WAGES	-	-	-	-	-	-	-	-	-	-	-
3 511190	OVERTIME PAY	-	-	-	-	-	-	-	-	-	-	-
4 512100	INSURANCE- CO PORTION	16,686	17,167	16,515	22,021	18,115	8,064	26,179	23,573	5,458	30%	New Hire Ins subject to change
5 512150	LIFE INSURANCE	366	400	272	363	400	-	400	400	-	0%	
6 512400	FICA	15,657	15,998	10,479	14,340	15,351	209	15,560	15,639	288	2%	
7 512600	RETIREMENT	8,972	12,547	4,343	5,944	12,040	(1,583)	10,457	10,518	(1,522)	-13%	
8 512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	-	-	-
9 512700	WORKER'S COMP	1,505	1,600	860	1,147	1,696	(400)	1,696	1,400	(296)	-17%	To be provided by Finance Department
10 SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	252,481	256,838	173,097	236,250	248,772	9,423	257,695	255,958	7,686	3%	
11 00052	CONTRACTED SERVICES											
12 521200	PROFESSIONAL SERVICES	25,678	20,000	22,835	30,446	23,000	-	23,000	26,000	3,000	13%	
13 521210	ATTORNEY FEES	-	-	-	-	-	-	-	-	-	-	-
14 521270	BOARD OF EQUALIZATION	2,221	5,500	3,341	4,455	5,000	(500)	4,500	4,000	(1,000)	-20%	
15 521320	COURT REPORTERS	29,108	25,000	17,605	23,473	25,000	-	25,000	25,000	-	0%	
16 522320	COPIER LEASE	1,524	3,500	1,195	1,593	3,000	(1,400)	1,600	1,600	(1,400)	-47%	
17 523140	GENERAL LIABILITY	2,634	2,700	1,830	2,440	2,862	215	3,077	2,850	(12)	0%	To be provided by Finance Department
18 523160	PROPERTY LIABILITY	-	-	-	-	-	-	-	-	-	-	-
19 523200	COMMUNICATION (T/C/P)	8,136	8,800	5,150	6,866	8,800	(400)	8,400	8,400	(400)	-5%	To be provided by Finance Department
20 523210	POSTAGE	4,658	3,500	2,788	3,718	4,000	-	4,000	4,000	-	0%	
21 523300	ADVERTISING	601	500	786	1,048	750	-	750	750	-	0%	
22 523600	DUES & FEES	625	750	575	767	750	-	750	700	(50)	-7%	
23 523620	JURY SCRIPT/BAILIFFS	14,000	14,000	16,000	21,333	20,000	-	20,000	18,000	(2,000)	-10%	
24 523680	WITNESSES	-	-	-	-	-	-	-	-	-	-	-
25 523700	EDUCATION AND TRAINING	1,930	2,250	1,428	1,904	2,250	-	2,250	2,000	(250)	-11%	
26 SUBTOTAL:	CONTRACTED SERVICES	91,115	86,500	73,532	98,043	95,412	(2,085)	93,327	93,300	(2,112)	-2%	
27 00053	SUPPLIES											
28 531400	BOOKS AND PERIODICALS	-	-	-	-	-	-	-	-	-	-	-
29 531450	INTERPRETER FEES	-	-	-	-	-	-	-	-	-	-	-
30 531710	OFFICE SUPPLIES	5,655	5,000	4,229	5,638	5,000	-	5,000	6,000	1,000	20%	
31 531720	COMPUTER SUPPLIES	-	-	-	-	-	-	-	-	-	-	-
32 SUBTOTAL:	SUPPLIES	5,655	5,000	4,229	5,638	5,000	-	5,000	6,000	1,000	20%	
33 SUBTOTAL:	SUPERIOR COURT	349,251	348,338	250,858	339,931	348,684	7,338	356,022	355,258	6,574	2%	
34												



		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
02200	DISTRICT ATTORNEY PERSONAL SERVICES AND EMP BEN.											
1 00051												
511100	SALARIES & WAGES	26,964	26,887	19,210	26,288	26,887	4,652	31,539	35,930	9,043	34%	FY18 request=Gay Mooney-15%and Brent Cochran-\$5000;FY19 Tentative approved= Brent \$4645+fca
3 512100	INSURANCE- CO PORTION	16	-	-	-	-	-	-	80	-	0%	
4 512150	LIFE INSURANCE	79	80	58	77	80	355	2,412	2,749	692	34%	
5 512200	FICA	2,063	2,057	1,470	2,011	2,057	807	807	-	-		
6 512400	RETIREMENT	-	-	-	-	-	-	-	-	-		
7 512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	-		
8 512700	WORKER'S COMP	193	200	110	146	212	-	212	200	(12)	-6%	To be provided by Finance Department
9 512800	REIMBURSEMENT FROM JUVENILE SVCS GRANT	(9,800)	(9,800)	(5,716)	(9,800)	(9,800)	-	(9,800)	(9,800)	-	0%	
10 SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	19,514	19,424	15,132	18,723	19,436	5,814	25,250	29,159	9,723	50%	eligible for Jan thru Dec
11 00052	CONTRACTED SERVICES											
12 522320	COPIER LEASE	2,084	2,100	1,514	2,019	2,100	-	2,100	2,100	-	0%	
13 523140	GENERAL LIABILITY	340	350	236	315	371	28	399	375	4	1%	To be provided by Finance Department
14 523150	VEHICLE LIABILITY	-	-	-	-	-	-	-	-	-		
15 523160	PROPERTY LIABILITY	276	300	158	210	318	24	342	300	(18)	-6%	To be provided by Finance Department
16 523200	COMMUNICATION (T/C/P)	1,287	1,450	776	1,035	1,450	-	1,450	1,450	-	0%	
17 523640	DA'S OFFICE SUPPLEMENT	5,858	5,858	4,393	5,857	5,858	-	5,858	5,858	-	0%	
18 SUBTOTAL:	CONTRACTED SERVICES	9,844	10,058	7,077	9,436	10,097	52	10,149	10,083	(14)	0%	
19 00053	SUPPLIES											
20 531710	OFFICE SUPPLIES	-	100	-	-	100	-	100	100	-	0%	
21 SUBTOTAL:	OFFICE SUPPLIES	-	100	-	-	100	-	100	100	-	0%	
22 00057	OTHER COSTS											
23 572240	DISTRICT ATTORNEY	12,669	13,712	10,284	13,712	13,712	-	13,712	13,712	-	0%	
24 SUBTOTAL:	OTHER COSTS	12,669	13,712	10,284	13,712	13,712	-	13,712	13,712	-	0%	
25 SUBTOTAL:	DISTRICT ATTORNEY	42,027	43,294	32,493	41,871	43,345	5,866	49,211	53,054	9,709	22%	
26												

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
02400	MAGISTRATE COURT											
1 00051	PERSONAL SERVICES AND EMP BEN.											
511100	SALARIES & WAGES	83,293	90,190	58,750	80,394	74,523	198	74,721	81,535	7,012	9%	REMOVE COLA; (Change Assoc. Judge from monthly \$592 to 50 hrs/month - increase of \$6221/annual; plus COLA Magistrate)
511160	PART TIME WAGES	-	-	6,113	8,151	11,793	5,731	17,524	12,862	1,069	9%	
512100	INSURANCE- CO PORTION	131	200	117	156	160	0%	160	160	-	0%	
512150	LIFE INSURANCE	5,999	6,900	3,595	4,919	5,701	15	5,716	6,237	536	9%	
512200	FICA	2,190	3,537	389	532	2,111	131	2,242	2,446	335	16%	
512400	RETIREMENT	-	-	-	-	-	-	-	-	-	-	
512600	UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	-	-	
512700	WORKER'S COMP	566	700	277	369	742	-	742	650	(92)	-12%	To be provided by Finance Department
10 SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	98,556	109,187	69,240	94,522	95,030	6,075	101,105	103,890	8,860	9%	
11 00052	CONTRACTED SERVICES											
12 521200	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	
13 523140	GENERAL LIABILITY	1,161	1,200	728	1,248	1,272	96	1,368	1,100	(172)	-14%	To be provided by Finance Department
14 523160	PROPERTY LIABILITY	613	650	351	602	689	52	741	600	(89)	-13%	To be provided by Finance Department
15 523200	COMMUNICATION (T/C/P)	1,770	2,100	916	1,221	1,900	52	1,900	2,500	600	32%	
16 523210	POSTAGE	-	-	-	-	250	-	250	-	(250)	-100%	
17 523600	DUES & FEES	200	300	200	267	300	-	300	300	0%		
18 523700	EDUCATION AND TRAINING	2,164	2,000	2,118	2,824	2,000	850	2,850	3,500	1,500	75%	Increase due to new Judges Certifications
19 523900	CONTRACT LABOR	-	-	-	-	-	-	-	-	-	-	
20 SUBTOTAL:	CONTRACTED SERVICES	5,908	6,250	4,313	6,162	6,411	997	7,408	8,000	1,589	25%	
21 00053	SUPPLIES											
22 531710	OFFICE SUPPLIES	320	-	322	429	250	-	250	2,500	2,250	900%	would like to have our own budget for office supplies
23 SUBTOTAL:	SUPPLIES	320	-	322	429	250	-	250	2,500	2,250	900%	
24 00055	INTERFUND/INTERDEPART. CHARGES											
25 551100	DEPT. CHARGES / (CREDITS)	-	-	-	-	-	-	-	-	-	-	
26 SUBTOTAL:	INTERFUND/INTERDEPART. CHARGES	-	-	-	-	-	-	-	-	-	-	
27 SUBTOTAL:	MAGISTRATE COURT	104,784	115,437	73,875	101,113	101,691	7,072	108,763	114,390	12,699	12%	
28												

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
02-450	PROBATE COURT											
1	00051											
	PERSONAL SERVICES AND EMP BEN.											
2	511100	127,697	119,981	93,186	127,517	121,040	2,990	124,030	133,431	12,391	10%	remove COLA, correct budget
3	511160	-	4,160	-	-	4,160	-	4,160	6,240	2,080	50%	
4	512100	12,200	12,400	9,832	13,109	13,094	2,301	15,395	14,076	982	7%	
5	512150	237	240	176	234	240	-	240	240	-	0%	
6	512200	9,038	9,498	6,678	9,138	9,579	228	9,807	10,685	1,106	12%	
7	512400	5,848	5,942	4,292	5,874	6,569	186	6,755	7,257	688	10%	
8	512600	-	-	-	-	-	-	-	-	-	-	
9	512700	892	816	552	735	911	-	911	900	(11)	-1%	To be provided by Finance Department
10	SUBTOTAL:	155,911	153,046	114,715	156,608	155,593	5,705	161,298	172,829	17,236	11%	
11	00052											
	CONTRACTED SERVICES											
12	521200	6,730	6,000	5,641	7,521	6,000	3,500	9,500	9,500	3,500	58%	Solicitor; Reduces Indigent Rep Costs
13	522250	2,575	2,600	2,575	3,433	5,200	-	5,200	2,600	(2,600)	-50%	
14	522320	2,426	3,000	2,190	2,970	3,000	-	3,000	3,000	-	0%	
15	523140	1,436	1,415	1,116	1,488	1,522	114	1,636	1,600	78	5%	To be provided by Finance Department
16	523150	-	-	-	-	-	-	-	-	-	-	
17	523160	796	609	455	607	844	63	907	500	(344)	-41%	To be provided by Finance Department
18	523200	2,188	2,500	1,425	1,900	2,500	-	2,500	900	(1,600)	-64%	
19	523210	569	650	608	811	650	-	650	900	250	38%	
20	523590	-	500	-	-	500	-	500	500	-	0%	
21	523600	300	300	100	133	300	-	300	300	-	0%	
22	523700	2,707	3,000	5,129	6,838	4,000	1,500	5,500	5,500	1,500	38%	Increase in mandated training hours for Linda, Andrea & Clerks
23	523900	-	-	75	100	-	-	-	-	-	-	
24	SUBTOTAL:	19,727	20,574	19,314	25,752	24,516	5,178	29,694	25,300	784	3%	Subpoenae, translators, computer repair
25	00053											
	SUPPLIES											
26	531400	704	350	299	399	350	-	350	350	-	0%	
27	531710	2,627	2,400	1,893	2,524	2,400	-	2,400	3,500	1,100	46%	
28	SUBTOTAL:	3,331	2,750	2,192	2,922	2,750	-	2,750	3,850	1,100	40%	
29	00054											
	PROBATE COURT											
30	SUBTOTAL:	178,969	176,370	136,221	185,282	182,859	10,883	193,742	201,979	19,120	10%	

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
02600	JUVENILE COURT											
1	00052											
2	521010											
3	521320	3,963	4,000	4,211	5,615	4,000	1,000	5,000	5,000	1,000	25%	
4	523160											
5	SUBTOTAL:	3,963	4,000	4,211	5,615	4,000	1,000	5,000	5,000	1,000	25%	
6	00062											
7	572220											
8	620000											
9	SUBTOTAL:											
10	SUBTOTAL:	3,963	4,000	4,211	5,615	4,000	1,000	5,000	5,000	1,000	25%	

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
03100	COURTS, OTHER COSTS											
1	00051 PERSONAL SERVICES AND EMP BEN.											
2	511100 SALARIES & WAGES											
3	511490 JUDGES SUPPLEMENT											
4	SUBTOTAL: PERSONAL SERVICES AND EMP BEN.											
5	00052 CONTRACTED SERVICES											
6	523740 JUDGE PARROTT'S PHONE											
7	523740 PROBATION OFFICE PHONE											
8	SUBTOTAL: CONTRACTED SERVICES											
9	00057 OTHER COSTS											
10	572220 OCMULGEE JUDICIAL CIRCUIT	28,448	28,448	24,843	33,124	33,124		33,124	33,124	-	0%	no change from FY18
11	572230 INDIGENT LEGAL DEFENSE	90,454	90,000	80,275	107,033	86,000	4,000	90,000	90,000	4,000	5%	
12	SUBTOTAL: OTHER COSTS	118,902	118,448	105,118	140,157	119,124	4,000	123,124	123,124	4,000	3%	
13	SUBTOTAL: COURTS, OTHER COSTS	118,902	118,448	105,118	140,157	119,124	4,000	123,124	123,124	4,000	3%	
14												

3300		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2019 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
00051	SHERIFF PERSONAL SERVICES AND EMP BEN.											
511100	SALARIES & WAGES	1,083,508	1,222,714	701,703	985,225	1,223,727	(1,033)	1,222,694	1,376,413	152,686	12%	remove 3% cola
511160	PART TIME WAGES	64,066	132,816	32,287	64,182	117,816		117,816	92,000	(25,816)	-22%	
511190	OVERTIME PAY	134,417	85,000	86,460	128,314	85,000		85,000	95,000	10,000	12%	
512100	INSURANCE- CO PORTION	115,586	163,305	120,453	160,604	159,222	73,164	232,386	166,210	6,988	4%	from staffing estimate
512150	LIFE INSURANCE	2,331	2,720	1,673	2,230	2,720		2,720	2,720	-	0%	from staffing estimate
512200	FICA	93,634	112,745	59,308	86,158	112,823	(79)	112,746	119,601	6,778	6%	calculated
512400	RETIREMENT	48,858	50,119	36,542	50,004	52,208	(61)	52,147	56,375	4,167	8%	from staffing estimate
512700	WORKER'S COMP	49,698	48,750	29,990	39,987	51,675		51,675	50,000	(1,675)	-3%	To be provided by Finance Department
	<b>SUBTOTAL: PERSONAL SERVICES AND EMP BEN.</b>	<b>1,592,158</b>	<b>1,818,169</b>	<b>1,068,416</b>	<b>1,516,706</b>	<b>1,805,191</b>	<b>71,991</b>	<b>1,877,184</b>	<b>1,958,319</b>	<b>153,128</b>	<b>8%</b>	
00052	CONTRACTED SERVICES											
521200	PROFESSIONAL SERVICES	980	1,000	269	359	1,000		1,000	1,000	-	0%	
521210	ATTORNEY FEES	1,650	2,800	1,080	1,440	2,000		2,000	2,000	-	0%	
521360	TECH EXPENSES	10,760	7,800	4,100	5,467	7,800		7,800	9,000	1,200	15%	
522210	VEHICLE & EQUIP REP & MAINT	75,262	65,000	45,568	60,744	8,000		8,000	10,000	2,000	25%	
522250	SOFTWARE MAINTENANCE - ANNUAL	5,850	12,000	10,075	13,433	12,000		12,000	65,000	53,000	433%	
522320	COPIER LEASE	4,271	4,800	3,622	4,830	4,800		4,800	11,000	(1,000)	-8%	
523140	GENERAL LIABILITY	15,402	15,550	11,208	19,214	16,483	1,239	17,722	17,000	517	3%	To be provided by Finance Department
523150	VEHICLE LIABILITY	46,319	46,700	30,747	52,709	49,502	3,722	53,224	49,000	(502)	-1%	To be provided by Finance Department
523160	PROPERTY LIABILITY	247	250	141	188	265	20	285	300	35	13%	To be provided by Finance Department
523200	COMMUNICATION (T/C/P)	39,379	35,000	27,773	37,031	35,000	4,000	39,000	39,000	4,000	11%	
523210	POSTAGE	606	2,000	196	261	2,000		2,000	2,000	-	0%	
523300	ADVERTISING		500	185	247	500		500	500	-	0%	
523600	DUES & FEES	1,551	2,200	944	1,259	2,200		2,200	2,500	300	14%	
523700	EDUCATION AND TRAINING	8,462	16,000	11,308	15,077	16,000		16,000	16,000	-	0%	
	<b>SUBTOTAL: CONTRACTED SERVICES</b>	<b>219,160</b>	<b>218,800</b>	<b>154,050</b>	<b>221,382</b>	<b>222,550</b>	<b>8,981</b>	<b>231,531</b>	<b>229,100</b>	<b>6,550</b>	<b>3%</b>	
00053	SUPPLIES											
531100	GENERAL SUPPLIES	2,086	3,000	1,749	2,332	3,000		3,000	3,000	-	0%	
531230	ELECTRICITY	230		1,012	1,349	-		-	-	-	-	
531270	VEHICLES- GAS	103,236	108,000	70,186	103,581	108,000		108,000	108,000	-	0%	
531710	OFFICE SUPPLIES	5,356	6,000	5,015	6,687	6,000		6,000	6,000	-	0%	
531720	COMPUTER SUPPLIES	6,988	6,500	3,776	5,035	6,500		6,500	6,500	-	0%	
531750	UNIFORMS	17,294	18,000	27,798	37,064	18,000		18,000	18,000	-	0%	
	<b>SUBTOTAL: TOTAL SUPPLIES</b>	<b>135,191</b>	<b>141,500</b>	<b>109,537</b>	<b>156,049</b>	<b>141,500</b>	<b>-</b>	<b>141,500</b>	<b>141,500</b>	<b>-</b>	<b>0%</b>	
00054	CAPITAL OUTLAYS											
540000	BUILDING RENOVATIONS	-	-	-	-	-		-	-	-		
540000	EQUIPMENT	-	-	-	-	-		-	-	-		
540000	VEHICLES	-	-	-	-	-		-	168,000	168,000		4 patrol vehicles
540000	OTHER CAPITAL OUTLAY	-	-	-	-	-		-	-	-		
	<b>SUBTOTAL: CAPITAL OUTLAYS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>168,000</b>	<b>168,000</b>	<b>-</b>	
00062	GRANTS											
620000	GRANT MATCH FUNDS	-	-	-	-	-		-	-	-		
	<b>SUBTOTAL: GRANTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>SUBTOTAL: SHERIFF</b>	<b>1,946,509</b>	<b>2,178,469</b>	<b>1,332,003</b>	<b>1,894,137</b>	<b>2,169,241</b>	<b>80,972</b>	<b>2,250,215</b>	<b>2,496,919</b>	<b>327,678</b>	<b>15%</b>	

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
03326	JAIL											
1	00051 PERSONAL SERVICES AND EMP BEN.	424,027	395,952	349,734	470,584	395,952		395,952	487,564	91,712	23%	
2	511100 SALARIES & WAGES											
3	511160 PART TIME HELP											
4	511190 OVERTIME PAY	12,188	13,000	22,140	27,296	13,000		13,000	13,000		0%	
5	512100 INSURANCE- CO PORTION	40,918	50,708	50,726	67,635	53,507	19,392	72,899	65,263	11,756	22%	from staffing estimate
6	512150 LIFE INSURANCE	920	1,040	923	1,231	1,040		1,040	1,360	320	31%	from staffing estimate
7	512200 FICA	31,545	30,290	27,080	37,058	30,290		30,290	38,301	8,011	26%	calculated
8	512400 RETIREMENT	10,063	14,906	8,233	11,266	20,116		20,116	14,121	(5,995)	-30%	from staffing estimate
9	512600 UNEMPLOYMENT INSURANCE											
10	512700 WORKER'S COMP	15,108	15,500	9,238	12,317	16,430		16,430	15,000	(1,430)	-9%	To be provided by Finance Department
11	SUBTOTAL: PERSONAL SERVICES AND EMP BEN.	534,768	521,396	469,075	627,367	530,335	19,392	549,727	634,709	104,374	20%	
12	00052 CONTRACTED SERVICES											
13	521300 PHYSICIANS, HOSP, DRUGS	42,751	30,000	48,722	64,963	30,000	13,000	43,000	43,000	13,000	43%	
14	521311 BUILDING MAINTENANCE	29,253	25,000	13,923	18,564	25,000		25,000	25,000		0%	
15	522210 Vehicle & Equip Rep & Maint.											
15	522250 SOFTWARE MAINTENANCE - ANNUAL	575	7,000	4,425	5,900	7,000		7,000	7,000		0%	
16	523140 GENERAL LIABILITY	5,458	5,503	3,814	6,538	5,833	439	6,272	5,800	(33)	-1%	To be provided by Finance Department
17	523150 VEHICLE LIABILITY											
18	523160 PROPERTY LIABILITY	6,087	6,150	3,484	4,645	6,519	490	7,009	6,000	(519)	-8%	To be provided by Finance Department
19	SUBTOTAL: CONTRACTED SERVICES	84,125	73,653	74,368	100,610	74,352	13,929	88,281	86,800	12,448	17%	
20	00053 SUPPLIES											
21	531100 GENERAL SUPPLIES	13,799	9,000	7,308	9,743	9,000		9,000	10,000	1,000	11%	
22	531230 ELECTRICITY	49,380	47,000	31,771	42,362	47,000		47,000	47,000		0%	
23	531300 FOOD	131,441	132,000	96,156	128,208	132,000		132,000	132,000		0%	
24	531750 UNIFORMS	1,510	5,000	2,615	3,486	5,000		5,000	5,000		0%	
25	531760 INMATE CLOTHING	483	1,800	553	737	1,800		1,800	1,800		0%	
26	531770 BEDDING/SUPP/TOWELS/WASH	301	1,000	553	737	1,000		1,000	1,000		0%	
27	531780 MISC JAIL ACCT	198	1,000	440	587	1,000		1,000	1,000		0%	
28	SUBTOTAL: SUPPLIES	197,112	195,800	138,843	185,124	195,800		195,800	196,800	1,000	1%	
29	00054 CAPITAL OUTLAYS											
30	540000 EQUIPMENT											
31	SUBTOTAL: CAPITAL OUTLAYS											
32	SUBTOTAL: JAIL	816,005	790,849	693,736	925,571	800,487	33,321	833,808	918,309	117,822	15%	
33												

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
03360	COURTHOUSE SECURITY											
1	00051											
	PERSONAL SERVICES AND EMP BEN.											
2	511100	37,928	34,999	26,596	36,395	34,999	34,999	69,998	77,236	42,237	121%	curr employee-11%; add employee-\$38k; add person for increased courthouse security and added 1 deputy to obligated
3	511160	-	1,791	-	-	1,791	-	1,791	1,791	-	0%	
4	511190	3,025	3,000	1,445	1,978	3,000	-	3,000	3,000	-	0%	
5	512100	3,401	3,830	4,302	5,735	4,041	7,545	11,586	14,181	10,140	251%	add employee
6	512150	79	80	58	77	80	80	160	160	80	100%	add employee
7	512200	2,801	2,815	1,857	2,541	2,815	2,906	5,720	6,275	3,460	123%	add employee
8	512400	2,334	2,097	1,612	2,206	2,097	-	2,097	2,098	1	0%	from staffing estimate
9	512600	-	-	-	-	-	-	-	-	-	-	-
10	512700	1,524	1,600	883	1,177	1,600	-	1,600	1,400	(200)	-13%	To be provided by Finance Department
11	SUBTOTAL:	51,092	50,212	36,754	50,111	50,423	45,530	95,952	106,141	55,718	111%	
12	00052											
	CONTRACTED SERVICES											
13	521200	-	-	-	-	-	-	-	-	-	-	-
14	523140	471	500	358	477	530	40	570	530	-	0%	To be provided by Finance Department
15	523150	-	-	-	-	-	-	-	-	-	-	-
16	523160	33	50	19	25	53	4	57	50	(3)	-6%	To be provided by Finance Department
17	523200	123	200	73	97	200	-	200	200	-	0%	
18	523310	-	-	-	-	-	-	-	-	-	-	-
19	SUBTOTAL:	628	750	450	600	783	44	827	780	(3)	0%	
20	00053											
	SUPPLIES											
21	531750	50	300	112	149	300	-	300	300	-	0%	
22	534000	236	500	19	25	500	-	500	500	-	0%	
23	SUBTOTAL:	286	800	131	175	800	-	800	800	-	0%	
#	00054											
	CAPITAL OUTLAYS											
#	540000	-	-	-	-	-	20,000	20,000	20,000	20,000		Metal detectors, cameras, locks
#	540000	-	-	-	-	-	-	-	-	-		
#	SUBTOTAL:	-	-	-	-	-	20,000	20,000	20,000	20,000		
24	SUBTOTAL:	52,005	51,762	37,335	50,885	52,006	65,574	117,579	127,721	75,715	146%	
25												



	FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
03550											
1	00051	FIRE RESCUE									
		PERSONAL SERVICES AND EMP BEN.									
		SALARIES & WAGES	463,611	481,457	488,844		488,844	606,100	117,256	24%	Includes \$2.00 Raise
		PART TIME WAGES	18,601	7,937	20,583		20,583		(20,583)	-100%	Move parttime to fulltime
		OVERTIME PAY	78,289	64,163	87,801		90,000	103,249	13,249	15%	
		INSURANCE - CO PORTION	32,868	28,022	50,116	18,557	68,673	61,421	11,305	23%	
		LIFE INSURANCE	644	624	1,120		1,120			0%	
		FIREFIGHTERS CANCER AND DISABILITY		4,165	8,329	8,329	8,329	8,329		0%	
		FICA	41,825	31,030	42,447		42,447	54,265	11,818	28%	51 firefighters, \$2082/yr calculated
		RETIREMENT	12,508	13,155	17,401	1,696	19,097	27,567	10,166	58%	
		UNEMPLOYMENT INSURANCE									
		WORKER'S COMP	30,105	18,622	29,700		29,700		(1,700)	-6%	To be provided by Finance Department
		PERSONAL SERVICES AND EMP BEN.	678,451	513,249	742,931	28,582	768,793	890,051	149,840	20%	
		CONTRACTED SERVICES									
		CONTRACTED SERVICES	11,787	7,239	14,500		14,500	14,500		0%	
		ATTORNEY FEES			500		500	500		0%	
		VEHICLE & EQUIP REP & MAINT	45,789	25,314	28,000		28,000	30,000	2,000	7%	To be provided by Finance Department
		GENERAL LIABILITY	18,098	16,642	19,836	1,491	21,327	17,000	(2,836)	-14%	To be provided by Finance Department
		VEHICLE LIABILITY	28,804	16,625	27,900	2,098	29,998	26,000	(1,900)	-7%	To be provided by Finance Department
		PROPERTY LIABILITY	14,648	8,568	14,300	1,075	15,375	14,000	(300)	-2%	
		COMMUNICATION (T/C/P)	10,477	10,825	13,000		13,000	14,300	1,300	10%	
		POSTAGE	1,222	904	1,025		1,025	1,025		0%	
		DUES & FEES	575	71	450		450	450		0%	
		LICENSE FEE	6,700	6,700	7,000		7,000	7,000		0%	
		EDUCATION AND TRAINING	2,725	2,167	2,889		2,500	2,500		0%	
		CANCER AND LT DISABILITY INS		657							
		SUBTOTAL:	140,825	125,644	129,011	4,664	133,675	127,275	(1,736)	-1%	
		CONTRACTED SERVICES									
		SUPPLIES									
		GENERAL SUPPLIES	16,162	8,540	9,500		9,500	10,000	500	5%	
		ELECTRICITY	12,146	13,568	13,000		13,000	13,000		0%	
		NATURAL GAS	684	1,103	5,000		5,000	5,000		0%	
		VEHICLES - GAS	25,963	33,399	34,000		34,000	36,000	2,000	6%	
		OTHER SUPPLIES	498	670	500		500	500		0%	
		OFFICE SUPPLIES	1,431	3,132	3,500		3,500	4,000	500	14%	
		OPERATING SUPPLIES	18,506	13,914	21,000		21,000	21,000		0%	
		UNIFORMS	6,879	5,340	4,500		4,500	6,000	1,500	33%	
		RADIO MAINTENANCE	1,766	350	1,500		1,500	1,500		0%	
		EQUIPMENT MAINTENANCE	15,754	13,548	16,000		16,000	25,000	9,000	56%	
		TIRES	3,288	5,241	4,500		4,500	5,000	500	11%	
		FIRE CALLS	24,335	38,220	33,000		33,000	33,000		0%	Includes IRMA Storm Damage-Per Finance
		TRAINING	1,005	2,976	3,000		3,000	3,000		0%	
		AIR SYSTEM									
		OTHER INSURANCE COST/FEES									
		SUBTOTAL:	128,416	152,062	149,000		149,000	163,000	14,000	9%	
		CAPITAL OUTLAYS									
		CAPITAL OUTLAY									
		EQUIPMENT									
		VEHICLE PURCHASE									
		BUILDING RENOVATIONS									
		CAPITAL OUTLAY	118,163	115,726	115,726	(78,652)	37,074	115,726		0%	Cut \$53,652 SCBA's annual lease pmt; cut additional \$25,000 6-17-18
		SUBTOTAL:	118,163	115,726	115,726	(78,652)	37,074	115,726		0%	
		GRANTS									
		GRANT MATCH FUNDS									
		GRANTS									
		SUBTOTAL:									
		FIRE	1,065,854	1,109,698	1,133,948	(45,406)	1,088,542	1,296,052	162,104	14%	
		SUBTOTAL:	1,065,854	1,109,698	1,133,948	(45,406)	1,088,542	1,296,052	162,104	14%	

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated	FY 2019 Request	Inc/(Dec)	% Variance	FY 2019 Comments
03700	CORONER											
1	00051 PERSONAL SERVICES AND EMP BEN.											
2	511100 SALARIES & WAGES	3,263	3,112	2,267	3,023	3,435	21	3,456	3,508	73	2%	remove COLA
3	512100 INSURANCE- CO PORTION	2										
4	512150 LIFE INSURANCE	79	80	59	78	80		80	80		0%	
5	512200 FICA	250	238	173	231	263	1	264	268	5	2%	calculated
6	512400 RETIREMENT		187			206	1	207	210	4	2%	
7	512700 WORKER'S COMP	135	150	81	108	159		159	150	(9)	-6%	To be provided by Finance Department
8	SUBTOTAL: PERSONAL SERVICES AND EMP BEN.	3,728	3,767	2,580	3,440	4,143	23	4,166	4,216	73	2%	
9	00052 CONTRACTED SERVICES											
10	521200 PROFESSIONAL SERVICES	8,925	10,000	5,085	6,780	10,000		10,000	12,000	2,000	20%	
11	521350 TRANSPORT OF VICTIMS	525	1,400			1,400		1,400	1,400		0%	
12	522210 VEHICLE & EQUIP REP & MAINT		600			600		600		(600)	-100%	To be provided by Finance Department
13	523140 GENERAL LIABILITY	41	50	29	39	53	4	57	50	(3)	-6%	To be provided by Finance Department
14	523150 VEHICLE LIABILITY	772	778	521	695	825	62	887	800	(25)	-3%	To be provided by Finance Department
15	523200 COMMUNICATION (T/C/P)	506	800	432	576	800		800	800		0%	
16	523600 DUES & FEES	150	150	150	200	150		150	150		0%	
17	523700 EDUCATION AND TRAINING	2,554	3,000	1,419	1,892	4,200		4,200	4,200		0%	
18	SUBTOTAL: CONTRACTED SERVICES	13,473	16,778	7,636	10,181	18,028	66	18,094	19,400	1,372	8%	
19	00053 SUPPLIES											
20	531100 GENERAL SUPPLIES	675	1,200	303	404	1,200		1,200	1,400	200	17%	
21	531270 VEHICLES- GAS	172	1,000	160	213	1,000		1,000	1,200	200	20%	
22	531740 OPERATING SUPPLIES		1,000			1,000		1,000	1,200	200	20%	
23	531750 UNIFORMS											
24	SUBTOTAL: SUPPLIES	847	3,200	463	617	3,200	-	3,200	3,800	600	19%	
25	SUBTOTAL: CORONER	18,048	23,745	10,679	14,239	25,371	89	25,460	27,416	2,045	8%	
26												

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
03900	ANIMAL CONTROL											
1	00051											
	PERSONAL SERVICES AND EMP. BEN.											
2	511100	54,879	49,650	39,342	53,836	49,650	3,889	53,539	57,699	8,049	16%	\$1.00-KT, \$1.00BP, add 10hrs/payperiod -
3	511160	13,684	16,640	9,439	12,917	16,640	(4,160)	12,480	14,560	(2,080)	-13%	Parttime
4	511190	3,627	3,000	3,959	3,418	3,000	3,000	3,000	3,000	-	0%	
5	512100	7,611	7,660	7,059	9,412	8,083	3,503	11,586	8,504	421	5%	
6	512150	158	160	117	156	160	160	160	160	-	0%	
7	512200	5,408	5,134	3,951	5,407	5,134	(20)	5,114	5,757	623	12%	calculated
8	512400	2,772	2,551	2,998	3,555	2,551	661	3,212	3,462	911	36%	
9	512600											
10	512700	1,077	1,100	639	852	1,100		1,100	1,000	(100)	-9%	To be provided by Finance Department
11	SUBTOTAL:	89,215	85,895	67,104	91,552	86,318	3,873	90,191	94,142	7,824	9%	
12	00052											
	CONTRACTED SERVICES											
13	521000	447	500	154	205	500		500	300	(200)	-40%	
14	521311	3,837	1,700	728	971	1,700		1,700	1,700	-	0%	
15	522210	790	2,400	1,352	1,803	2,400		2,400	2,400	-	0%	
16	523150	860	900	631	1,082	900	68	968	950	50	6%	To be provided by Finance Department
17	523160	1,544	1,550	1,042	1,787	1,550	117	1,667	1,550	117	0%	To be provided by Finance Department
18	523200	412	400	236	314	400	30	430	400	-	0%	To be provided by Finance Department
19	523300	7,017	5,700	4,068	5,424	5,700		5,700	5,900	200	4%	
20	523600		200	69	92							
21	523700		750	200	267	200		200	200	-	0%	
22	SUBTOTAL:	14,908	14,100	8,481	11,945	14,100	214	14,314	13,400	(700)	-5%	
23	00053											
	SUPPLIES											
24	531100	4,009	5,750	3,773	5,031	5,750		5,750	5,750	-	0%	
25	531120	56	120			120		120	120	-	0%	
26	531130	4,506	6,800	3,925	5,233	6,800		6,800	6,800	-	0%	
27	531230	5,827	7,100	5,457	7,276	7,100		7,100	7,100	-	0%	
28	531240	2,714	1,850	1,039	1,385	1,850		1,850	1,850	-	0%	
29	531270	1,376	3,600	915	1,221	3,600		3,600	3,600	-	0%	
30	531710	462	500	397	529	500		500	500	-	0%	
31	531720		150			150		150	150	-	0%	
32	531740			42	56							
33	531750	275	450	340	453	450		450	450	-	0%	
34	SUBTOTAL:	19,225	26,320	15,888	21,184	26,320	-	26,320	26,320	-	0%	
35	SUBTOTAL:	123,347	126,315	91,473	124,681	126,738	4,087	130,825	133,862	7,124	6%	
36	ANIMAL CONTROL											

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2019 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
03920	EMERGENCY MANAGEMENT											
1	00051 PERSONAL SERVICES AND EMP BEN.											
2	511100 SALARIES & WAGES											
3	512100 INSURANCE- CO PORTION											
4	512150 LIFE INSURANCE											
5	512200 FICA											
6	512400 RETIREMENT											
7	512600 UNEMPLOYMENT INSURANCE											
8	512700 WORKER'S COMP											
9	SUBTOTAL: PERSONAL SERVICES AND EMP BEN.											
10	00052 CONTRACTED SERVICES											
11	521210 ATTORNEY FEES											
12	522210 VEHICLE & EQUIP REP & MAINT		1,000			500		500		(500)	-100%	
13	523140 GENERAL LIABILITY		561			561	42	603		(561)	-100%	To be provided by Finance Department
14	523150 VEHICLE LIABILITY											
15	523160 PROPERTY LIABILITY											
16	523200 COMMUNICATION (T/C/P)	2,205	3,600	1,115	1,486	3,600		3,600	3,000	(600)	-17%	
17	523600 DUES & FEES	25	150			150		150	150		0%	
18	523700 EDUCATION AND TRAINING	1,509	1,200	65	87	1,200		1,200	1,500	300	25%	
19	SUBTOTAL: CONTRACTED SERVICES	3,739	6,511	1,180	1,573	6,011	42	6,053	4,650	(1,361)	-23%	
20	00053 SUPPLIES											
21	531100 GENERAL SUPPLIES	485	500	220	293	500		500	500		0%	
23	531230 ELECTRICITY											
24	531270 VEHICLES- GAS	221	900	63	84	900		900	900		0%	
25	531740 OPERATING SUPPLIES	4,513	4,513	50,514	50,514	4,513		4,513	4,500	(13)	0%	includes IRMA storm damage, waiting on reimbursement
26	533340 EQUIPMENT MAINTENANCE	32	600			600		600	600		0%	
27	533360 TIRES											
28	SUBTOTAL: SUPPLIES	5,251	6,513	50,297	50,891	6,513		6,513	6,500	(13)	0%	
29	00054 CAPITAL OUTLAYS											
30	540000 CAPITAL OUTLAYS											
31	SUBTOTAL: CAPITAL OUTLAYS											
29	00062 GRANTS											
30	621000 GRANT EXPENSES											
31	SUBTOTAL: GRANTS											
32	SUBTOTAL: EMERGENCY MANAGEMENT	8,991	13,024	51,977	52,464	12,524	42	12,566	11,150	(1,374)	-11%	
33												

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
04-200	ROADS AND BRIDGES											
1	00051 PERSONAL SERVICES AND EMP BEN.		669,066	430,838	589,568	639,072	5,898	644,970	647,670	8,598	1%	
2	511100 SALARIES & WAGES	604,383										
3	511160 PART-TIME WAGES			8,734	11,952	40,000		40,000	40,000		0%	
4	512100 OVERTIME PAY	5,817	50,000	80,600	107,467	100,407	38,374	138,781	101,863	1,456	1%	
5	512150 INSURANCE- CO.PORTION	82,002	102,500	1,189	1,586	1,760		1,760	1,760		0%	
6	512200 LIFE INSURANCE	1,498	1,840	31,047	42,485	48,888	451	49,338	52,607	3,719	8%	calculated
7	512400 FICA	44,688	51,183	18,670	25,549	28,094	4,295	32,389	32,389		15%	
8	512600 RETIREMENT	23,954	25,305									
9	512700 UNEMPLOYMENT INSURANCE			30,947	41,263	60,000		60,000	55,000	(5,000)	-8%	To be provided by Finance Department
10	512700 WORKER'S COMP	55,809	60,600	602,026	819,869	918,221	49,018	967,238	931,289	13,068	1%	
	PERSONAL SERVICES AND EMP BEN.	818,150	960,494									
11	00052 CONTRACTED SERVICES		3,000	4,750	6,334	5,000		5,000	5,000		0%	
12	521000 CONTRACTED SERVICES	6,640										
13	521210 ATTORNEY FEES											
14	522210 VEHICLE & EQUIP REP & MAINT	123,359	117,000	109,491	145,988	120,000		120,000	135,000	15,000	13%	
15	523140 GENERAL LIABILITY	7,534	7,600	5,335	9,145	7,600	571	8,171	8,000	400	5%	To be provided by Finance Department
16	523150 VEHICLE LIABILITY	15,440	15,600	10,423	17,867	15,600	1,173	16,773	16,000	400	3%	To be provided by Finance Department
17	523160 PROPERTY LIABILITY	1,469	1,500	840	1,440	1,500	113	1,613	1,400	(100)	-7%	To be provided by Finance Department
18	523200 COMMUNICATION (T/C/P)	9,986	14,000	11,498	15,330	12,000		12,000	16,000	4,000	33%	look at Verizon bill--doubled
19	523700 EDUCATION AND TRAINING		2,000	2,056	2,741	2,000		2,000	4,000	2,000	100%	
20	523700 CONTRACTED SERVICES	164,428	160,700	144,392	198,846	163,700	1,857	165,557	185,400	21,700	13%	
21	00053 SUPPLIES											
22	531100 GENERAL SUPPLIES	2,012	1,000	(184)	(245)	1,000		1,000		(1,000)	-100%	
23	531230 ELECTRICITY	9,693	11,000	7,885	10,513	11,000		11,000	11,000		0%	
24	531270 VEHICLES- GAS	110,721	100,000	87,705	116,940	100,000		100,000	100,000		0%	
25	531271 FUEL PURCHASES		2,000			2,000		2,000		(2,000)	-100%	
26	531710 OFFICE SUPPLIES	1,220	2,000	767	1,023	2,000		2,000	2,000		0%	
27	531720 COMPUTER SUPPLIES	2,261	500	261	348	500		500	500		0%	
28	531740 OPERATING SUPPLIES	12,257	11,000	14,566	19,421	15,000		15,000	16,000	1,000	7%	
29	531750 UNIFORMS	8,709	6,500	6,899	9,199	8,500		8,500	8,500		0%	
30	531790 ROAD SIGNS	3,774	10,000	11,813	15,751	10,000		10,000	15,000	5,000	50%	
31	533300 CULVERTS, LUMBER, SAND	18,688	58,000	15,109	20,145	40,000		40,000	40,000		0%	
32	533310 HARDWARE/TOOLS	769	500	85	113	1,000		1,000	1,000		0%	
33	533320 ASPHALT, GRAVEL, ETC	419,956	395,000	235,141	413,521	400,000		400,000	385,000	(15,000)	-4%	
34	533360 TIRES	16,643	16,000	20,331	27,108	20,000		20,000	20,000		0%	
35	533370 BLADES	6,093	6,000	6,866	9,155	7,000		7,000	8,000	1,000	14%	
36	533370 SUPPLIES	612,795	619,500	407,244	642,992	618,000		618,000	607,000	(11,000)	-2%	
37	00054 CAPITAL OUTLAYS											
38	540000 CAPITAL OUTLAY					46,026	(25,000)	21,026	22,000	(24,026)	-52%	cut \$25k 6-17-18
39	540000 CAPITAL OUTLAYS					46,026	(25,000)	21,026	22,000	(24,026)	-52%	
40	00057 OTHER COSTS											
41	571010 ROAD CONTRACTS			5,521	7,361							
42	571010 ROAD CONTRACTS			5,521	7,361							
43	00062 GRANTS											
44	620000 GRANT MATCH FUNDS											
45	620000 GRANTS											
46	620000 GRANTS											
47	620000 GRANTS											
	ROADS AND BRIDGES	1,595,373	1,740,694	1,159,183	1,669,068	1,745,947	25,875	1,771,821	1,745,689	(258)	0%	

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019	
06100	RECREATION												
1	00051 PERSONAL SERVICES AND EMP BEN.	91,155	90,664	65,758	92,108	94,286	874	95,160	100,715	6,429	7%	Director 3% increase; Asst. Director \$2/hour increase	
2	511100 SALARIES & WAGES	-	5,655	-	-	5,850	-	5,850	5,850	-	0%		
3	511160 OVERTIME PAY	3,615	2,000	2,322	3,928	2,000	-	2,000	3,500	1,500	75%	Additional OT required during Spring & Fall seasons	
4	511190 INSURANCE- CO PORTION	8,618	15,006	12,118	16,157	15,834	9,280	25,114	17,114	1,280	8%	Director Family coverage	
5	512100 LIFE INSURANCE	171	240	149	199	240	-	240	240	-	0%		
6	512200 FICA	7,082	7,369	4,795	7,346	7,660	67	7,727	8,420	760	10%	Calculated	
7	512400 RETIREMENT	2,935	3,333	1,323	1,811	1,671	-	1,671	1,921	250	15%		
8	512600 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	-	-	-	
9	512600 WORKER'S COMP	4,134	4,600	1,997	2,662	4,876	-	4,876	3,500	(1,376)	-28%	To be provided by Finance Department	
10	512700 PERSONAL SERVICES AND EMP BEN.	117,710	128,867	88,462	124,210	132,417	10,221	142,638	141,260	8,843	7%		
11	SUBTOTAL:												
12	00052 CONTRACTED SERVICES												
13	521210 ATTORNEY FEES	-	-	-	-	-	-	-	-	-	-	-	
14	521311 BUILDING/GROUNDS MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	
15	522210 VEHICLE & EQUIP REP & MAINT	-	500	84	111	500	-	500	500	-	0%		
16	523220 COPIER LEASE	2,464	2,500	1,415	1,887	2,500	-	2,500	2,200	(300)	-12%		
17	523140 GENERAL LIABILITY	1,207	1,200	829	1,105	1,272	96	1,368	1,275	3	0%	To be provided by Finance Department	
18	523150 VEHICLE LIABILITY	772	800	521	695	848	64	912	850	(62)	0%	To be provided by Finance Department	
19	523160 PROPERTY LIABILITY	853	900	488	651	954	72	1,026	900	(126)	-6%	To be provided by Finance Department	
20	523200 COMMUNICATION (T/C/P)	2,478	2,850	1,549	2,066	2,450	-	2,450	2,450	-	0%		
21	523300 ADVERTISING	928	1,200	1,263	1,684	1,200	-	1,200	1,300	100	8%		
22	523600 DUES & FEES	2,205	2,000	1,955	3,955	3,955	-	3,955	3,955	-	0%		
23	SUBTOTAL:	10,905	11,950	6,149	8,199	13,679	231	13,910	13,430	(249)	-2%		
24	00053 SUPPLIES												
25	531100 GENERAL SUPPLIES	95,860	80,000	46,667	80,755	75,000	-	75,000	37,000	(38,000)	-51%	Allocated \$80K to separate expenditures to provide greater detail; FY 2018 Rev Budget - \$60,000 FY 2018 Rev Actual YTD thru May14 - \$89,233; Removed \$7500 - 6-11-18	
	to be added								10,000	10,000			
	to be added								2,000	2,000			
	to be added								3,000	3,000			
	to be added								2,000	2,000			
	to be added								14,000	14,000			
	to be added								10,000	10,000			
	to be added								2,000	2,000			
26	531230 ELECTRICITY	14,803	12,000	10,889	14,519	12,500	-	12,500	15,000	2,500	20%		
27	531270 VEHICLES- GAS	1,699	1,500	1,136	1,514	1,500	-	1,500	1,500	-	0%		
30	SUBTOTAL:	112,263	93,500	58,692	96,788	89,000	-	89,000	96,500	7,500	8%		
31	00054 CAPITAL OUTLAYS												
32	540000 CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	
33	SUBTOTAL:												
34	00057 OTHER COSTS												
35	572090 BANK CHARGES	66	-	20	27	-	-	-	-	-	-	-	
36	SUBTOTAL:	66	-	20	27	-	-	-	-	-	-	-	
37	00061 OTHER SOURCES/(USES)												
38	611110 INDIENT FEE FOR CHILDREN												
39	SUBTOTAL:												
40	SUBTOTAL:	241,044	234,317	153,323	229,224	235,096	10,452	245,548	251,190	16,094	7%		
41	RECREATION												

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
06200	SENIOR CENTER											
1	00051 PERSONAL SERVICES AND EMP BEN.	84,782	37,641	57,570	78,780	37,641	20,245	57,886	59,622	21,981	58%	Dir-\$50; Assistant-\$33, Drivers-\$50
2	511100 SALARIES & WAGES	-	45,760	-	-	45,760	(22,880)	22,880	26,520	(19,240)	-42%	
3	511160 PART TIME	4,530	-	3,530	4,706	4,041	1,752	5,793	4,252	211	5%	
4	512100 INSURANCE - CO PORTION	113	160	117	156	150	(202)	160	160	-	0%	
5	512150 LIFE INSURANCE	6,435	6,380	4,362	5,969	6,380	(1,066)	6,178	6,590	210	3%	calculated
6	512400 FICA	1,377	3,479	981	1,342	3,479	(1,066)	2,423	2,495	(984)	-28%	
7	512400 RETIREMENT	-	-	-	-	-	-	-	-	-	-	
8	512600 UNEMPLOYMENT INSURANCE	818	1,100	577	769	1,100	-	1,100	1,000	(100)	-9%	To be provided by Finance Department
9	512700 WORKER'S COMP	98,053	94,520	67,136	91,722	98,561	(2,141)	96,420	100,639	2,078	2%	
10	TOTAL PERSONAL SERVICES AND EMP BEN.											
11	00052 CONTRACTED SERVICES	1,440	1,000	1,044	1,392	1,000		1,000	2,000	1,000	100%	uncertain of appliance maintenance costs
12	521311 BUILDING MAINTENANCE	4,785	1,500	1,538	2,050	1,500		1,500	1,500	-	0%	
13	522210 VEHICLE & EQUIP REP & MAINT	1,500	1,600	1,379	1,839	1,600		1,600	1,800	200	13%	
14	522320 COPIER LEASE	1,500	1,000	1,379	1,839	1,600		1,600	1,800	200	13%	
15	523140 GENERAL LIABILITY	967	1,000	741	988	1,060	80	1,140	1,100	40	4%	To be provided by Finance Department
16	523150 VEHICLE LIABILITY	2,316	2,360	1,563	2,680	2,491	187	2,678	2,400	(91)	-4%	To be provided by Finance Department
17	523160 PROPERTY LIABILITY	763	750	437	749	809	61	870	700	(109)	-13%	To be provided by Finance Department
18	523200 COMMUNICATION (T/C/P)	2,407	2,600	1,810	2,413	2,600		2,600	2,600	-	0%	
19	523210 POSTAGE	65	100	61	81	100		100	100	-	0%	
20	523500 TRAVEL & EMP REIMBURSEMENT	94	250	24	32	250		250	250	-	0%	
21	523600 DUES & FEES	223	300	25	33	300		300	300	-	0%	
22	523700 EDUCATION AND TRAINING	279	700	914	1,219	700		700	700	-	0%	
23	TOTAL CONTRACTED SERVICES	14,838	12,160	9,537	19,478	12,410	328	12,738	13,450	1,040	8%	
24	00053 SUPPLIES											
25	531100 GENERAL SUPPLIES	3,035	3,000	4,126	5,502	3,001		3,001	4,000	999	33%	
26	531200 ELECTRICITY	5,819	5,000	4,022	5,363	5,000		5,000	5,000	-	0%	
27	531230 VEHICLE-GAS	6,332	5,900	5,124	6,932	5,900		5,900	6,400	900	16%	Increase in #s = more gas costs
28	531690 OFFICE EXPENSE	-	100	37	49	100		100	100	-	0%	
29	531710 OFFICE SUPPLIES	374	1,000	536	715	1,000		1,000	1,000	-	0%	
30	531720 COMPUTER SUPPLIES	-	1,000	85	113	1,000		1,000	1,000	-	0%	
31	531720 COMPUTER SUPPLIES	-	1,000	85	113	1,000		1,000	1,000	-	0%	
32	534000 PROGRAM EXPENDITURES	70,995	66,453	52,394	69,859	66,453	2,547	69,000	69,000	2,547	4%	Increase in #s = more food costs
535000 CDBG EXPENDITURES	-	-	750	1,000	89,433	-		-	-	-		
TOTAL SUPPLIES	86,555	82,053	67,075	89,433	82,054	2,547	84,601	86,500	86,500	4,446	5%	
00054 CAPITAL OUTLAYS												
540000 Equipment				7,940	7,940	-		-	-	-		
new	Vehicles								20,000	20,000		
new	Parking Lot								25,000	25,000		
TOTAL CAPITAL OUTLAY				7,940	7,940	-		-	45,000	45,000		
TOTAL 06200 SENIOR CENTER		199,447	188,723	151,688	202,674	193,025	734	193,759	245,589	52,564	27%	Uncertain of GDOT 5311 purchasing of vehicles, types, styles, etc. so cost is an estimate Parking Lot paved is not included in the CDB Grant (estimate is \$50,000 but will attempt to find a partial donor)

		FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated	FY 2019 Request	Int/(Dec)	% Variance	Comments FY 2019
07100	COUNTY EXTENSION SERVICE											
1 00051	PERSONAL SERVICES AND EMP BEN.											
2 511100	SALARIES & WAGES	20,190	20,190	10,810	16,515	20,190	2,640	22,830	22,830	2,640	13%	UGA required supplement increases for Ag Ager
3 511160	PART TIME HELP	-	-	-	-	-	-	-	-	-	-	
4 512100	INSURANCE- CO PORTION	12	-	-	-	-	-	-	-	-	-	
5 512150	LIFE INSURANCE	-	-	-	-	-	-	-	-	-	-	
6 512200	FICA	1,544	1,545	827	1,102	1,545	202	1,747	1,746	201	13%	
7 512400	RETIREMENT											
8 512600	UNEMPLOYMENT INSURANCE	3,343	3,289	2,279	3,539	3,864	1,378	5,242	5,242	1,378	36%	UGA rate increase of \$934.00; need to check on Todd's retirement start date
9 512700	WORKER'S COMP	145	147	82	109	147	147	147	147	-	0%	To be provided by Finance Department
10 SUBTOTAL:	PERSONAL SERVICES AND EMP BEN.	25,234	25,171	13,998	21,266	25,746	4,220	29,966	29,965	4,219	16%	
11 00052	CONTRACTED SERVICES											
12 521000	CONTRACTED SERVICES	300	-	-	-	-	-	-	-	-	-	
13 522210	VEHICLE & EQUIP REP & MAINT	809	500	1,669	2,225	500	500	500	500	-	0%	
14 522300	RENT	-	-	-	-	-	-	-	-	-	-	
15 522320	COPIER LEASE	1,576	1,700	1,143	1,524	1,700	24	1,700	1,700	-	0%	New lease required in October
16 523140	GENERAL LIABILITY	255	300	176	235	318	64	342	318	-	0%	To be provided by Finance Department
17 523150	VEHICLE LIABILITY	772	800	521	695	848	24	912	848	-	0%	To be provided by Finance Department
18 523160	PROPERTY LIABILITY	267	300	153	204	318	24	342	318	-	0%	To be provided by Finance Department
19 523200	COMMUNICATION (T/C/P)	1,670	1,560	1,151	1,534	1,860	600	3,000	3,000	600	25%	
20 523500	TRAVEL & EMP REIMBURSEMENT	3,326	2,400	1,619	2,158	2,400	505	3,000	3,000	505	0%	
21 523600	DUES & FEES	353	505	155	207	505	750	750	750	-	0%	
22 523700	EDUCATION AND TRAINING	649	750	183	244	750	712	9,911	9,799	600	7%	
23 SUBTOTAL:	CONTRACTED SERVICES	9,977	8,815	6,769	9,025	9,199	712	9,911	9,799	600	7%	
24 00053	SUPPLIES											
25 531230	ELECTRICITY	3,224	3,000	2,474	3,299	3,000	200	3,200	3,200	200	7%	
26 531270	VEHICLES- GAS	831	800	380	507	800	800	800	800	-	0%	
27 531740	OPERATING SUPPLIES	3,038	3,000	438	584	3,000	3,000	3,000	3,000	-	0%	
28 SUBTOTAL:	SUPPLIES	7,093	6,800	3,293	4,390	6,800	200	7,000	7,000	200	3%	
29 00054	CAPITAL OUTLAYS											
30 540000	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	
31 SUBTOTAL:	CAPITAL OUTLAYS	-	-	-	-	-	-	-	-	-	-	
29 SUBTOTAL:	COUNTY EXTENSION SERVICE	42,304	40,786	24,060	34,681	41,745	5,132	46,877	46,764	5,019	12%	
30												



	FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	Comments FY 2019
07410											
1 00051											
2 511100											
3 511190											
4 512100											
5 512150											
6 512200											
7 512400											
8 512600											
9 512700											
10 SUBTOTAL:											
11 00052											
12 521110											
13 521120											
14 521200											
15 521210											
16 522210											
17 522320											
18 523010											
19 523140											
20 523150											
21 523160											
22 523200											
23 523210											
24 523300											
25 523600											
26 523700											
27 523800											
28 SUBTOTAL:											
29 00053											
30 531100											
31 531270											
32 531400											
33 531720											
34 531750											
35 532100											
36 SUBTOTAL:											
37 SUBTOTAL:											
38											

		FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Request	FY 2019 Tentative Approved Budget	FY 2019 Tentative Approved Budget Inc/(Dec)	FY 2019 Tentative Approved Budget % Variance	Comments FY 2019
1	09000 OTHER SOURCES/(USES)								
	1 00057 OTHER COSTS								
2	572010 JASPER MEMORIAL HOSPITAL	.918 mills		Rollback - .884	1.000 mill	Rollback - .884			1 mil would constitute a tax increase; rollback = no tax increase
	<i>FUNDED BY SEPARATE MILLAGE RATE - NOT INCLUDED IN TOTALS BELOW</i>								
3	572030 JASPER COUNTY DFCS	10,375		10,375	10,375	10,375	-		
4	572060 CONSERVATION SALARY	3,000		3,000	3,000	3,000	-		
5	572070 JASPER CO BOARD OF EDUCATION	27,460	5,040	32,500	32,500	32,500	5,040	23%	50% of FY19 projected alcohol excise tax rev requesting additional funding, did not request a specific amount of increase
6	572080 PUTNAM/JASPER SUPPORT SERVICES	5,760		5,760	5,760	5,760	-	0%	
7	572100 UNCLE REMUS LIBRARY	99,044	2,041	101,085	103,400	101,085	2,041	2%	total request-\$115,300; 2% Lost=\$11,900;\$115,300 less \$11,900= \$103,400. FY19 Tentative approved increase - Retirem-\$900, Utilities -\$461, Telephone-\$1380
8	572101 UNCLE REMUS LIBRARY - 2% LOST	11,200	700	11,900	11,900	11,900	700	6%	2% x LOST \$595,000
9	572180 GA FORESTRY ON FAMILY CONNECTION	16,003	(127)	15,876	15,876	15,876	(127)	-1%	
10	572190 CHAMBER OF COMMERCE	8,500		8,500	8,500	8,500	-	0%	
		38,400		38,400	39,000	38,400	-	0%	
11	572200 FOUR COUNTY DEV. AUTH.	66,100	(66,100)	-		-	(66,100)	-100%	
14	579000 JASPER COUNTY WATER SEWER AUTH	42,900		42,900	42,900	42,900	-	0%	
	57910 CONTINGENCY	150,000		150,000	150,000	-	(150,000)	-100%	Remove all contingency
						133,828	133,828		
	NEW					9,270	9,270		
15	09500 OTHER SOURCES/(USES)	478,742	(58,446)	420,296	423,211	413,394	(65,348)	-14%	
16	00061 COMPONENT UNITS								
17	00061 OTHER SOURCES/(USES)								
18	611200 JASPER COUNTY HEALTH DEPT.	54,967		54,967	64,967	54,967	-	0%	
19	611300 ECONOMIC DEVELOPMENT AUTHORITY	107,513		107,513	117,802	107,513	-	0%	
20	611400 E911 JOINT COUNTY AUTHORITY	348,395	5,050	353,445	369,380	353,445	5,050	1%	Obligated-Retirem-\$1672, Health Ins-\$3378
	612540 TNSR TO/(FR) LANDFILL	149,164	(579)	148,585	148,585	148,585	(579)	0%	
	618000 TNSR TO/(FR) CURBSIDE FUND TO GF	(58,955)	44,853	(14,102)	(14,102)	(14,102)	44,853	-76%	
	SUBTOTAL: COMPONENT UNITS	601,084	49,324	650,408	686,632	650,408	49,324	8%	
	SUBTOTAL: COMPONENT UNIT TRANSFERS	1,079,826	(9,122)	1,070,704	1,109,843	1,063,802	(16,024)	-1%	

80000	DEBT SERVICE	FY 2017 Actual	FY 2017 Budget	FY 2018 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus Obligated & Mandated Inc	FY 2019 Request	Inc/(Dec)	% Variance	FY 2019 Comments
00058	DEBT SERVICE	15,885	15,927	10,875	16,313	16,400	(10,818)	5,582	5,582	(10,818)	-66%	FY19 - 4 Months at \$2441
580111	CATERPILLAR(3) MTR GRADERS	56,013	56,013	18,873	18,873	18,892	(18,892)	61,375	61,375	61,375	-100%	FY19 - 8 Months at \$9559
580115	BBAT ED111 COMMUNICATIONS-Additional	23,897	23,897	16,240	24,360	24,455	619	25,074	25,074	619	3%	FY19 - 0 Months
581600	DEBT SERVICE - SHERIFF VEHICLES-FY16	3,657	16,321	9,863	14,795	14,856	375	15,231	15,231	375	3%	
581601	DEBT SERVICE-SHERIFF VEHICLES-FY17	-	-	-	4,822	7,489	21,798	29,287	29,287	21,798	291%	FY19 - Additional 9 Months at \$2890
581602	DEBT SERVICE-SHERIFF VEHICLES-FY18	10,713	10,713	17,308	25,962	26,039	(6,113)	19,926	19,926	(6,113)	-23%	cut to 1 month 6-17-18
581700	BBAT EMS Ambulance-Additional	-	-	-	-	-	2,534	2,534	2,534	2,534	0%	Last Pmt - 3-5-2019
581800	FIRE RESCUE SCBA'S	-	29,250	-	-	29,250	41,700	41,700	41,700	41,700	0%	FY19 - New 12 Months at \$6073
582000	DEBT SERVICE - COUNTY VEHICLES	18,304	17,786	13,244	19,866	18,957	21,443	40,440	40,440	21,443	113%	Remove 6-11-18
SUBTOTAL:	DEBT SERVICE	128,468	169,907	86,403	124,990	156,378	84,771	241,149	270,398	114,021	73%	
SUBTOTAL:	DEBT SERVICE	128,468	169,907	86,403	124,990	156,378	84,771	241,149	270,398	114,021	73%	

Annual Debt Service Recap

FY 2019 Total Summary

Acc #	Vendor and Loan #	Original Loan Amount	Monthly Pmt	# of Pmts	Annual Debt Service	Amortization Months	Notes	Beginning Date of Lease	Ending Date of Lease	Balloon Amount
580111	CATERPILLAR(3) MTR GRADERS	466,328	2,441	4	9,766	60		10/1/2013	10/1/2018	388,500
	CATERPILLAR(3) MTR GRADERS	388,500	9,559	8	76,472	60		Pending	Pending	Pending
	DEBT SERVICE - SHERIFF VEHICLES-FY16	15,139	2,250	12	27,000	72	60 Months x 5.05% \$1 Option	3/21/2016	3/21/2022	0
	DEBT SERVICE-SHERIFF VEHICLES-FY17	77,635	1,377	12	16,530	60		3/1/2017	3/1/2022	0
	BBAT EMS Ambulance-Additional	127,930	2,231	9	20,075	60		4/5/2014	3/5/2019	0
	DEBT SERVICE-SHERIFF VEHICLES-FY18	158,011	2,880	12	34,560	60		6/4/2018	5/4/2023	0
	Fire Rescue SCBA'S	332,021	4,471	12	53,652	85		6/4/2018	6/4/2025	0
	DEBT SERVICE-SHERIFF VEHICLES-FY19	168,000	3,094	1	3,094	60	4 x \$42,000 x 4% for 1 Month	Pending	Pending	Pending
					241,149					

FY 2019 Total Detail

Acc #	Vendor and Loan #	Annual Principal	Annual Interest	Annual Debt Service	FY 2019 Pmts	FY 2019 #
580111	CATERPILLAR(3) MTR GRADERS	5,582	4,184	9,766	4	4
	CATERPILLAR(3) MTR GRADERS	61,375	15,097	76,472	8	8
	DEBT SERVICE - SHERIFF VEHICLES-FY16	25,074	1,926	27,000	12	12
	DEBT SERVICE-SHERIFF VEHICLES-FY17	15,231	1,299	16,530	12	12
	BBAT EMS Ambulance-Additional	19,926	149	20,075	9	9
	DEBT SERVICE-SHERIFF VEHICLES-FY18	29,287	5,273	34,560	12	12
	FIRE RESCUE SCBA'S	41,700	11,952	53,652	12	12
	DEBT SERVICE-SHERIFF VEHICLES-FY19	2,534	560	3,094	1	1
		200,708	40,440	241,149		

Notes:

FY 18 to FY 19 Budget Changes  
 Existing Motor Grader Lease for 4 Months  
 Includes Motor Graders New Lease \$388,500 for 60 Months \$1 Option for 8 months  
 911 Communications Project  
 Ambulance leased on 4-5-14 ends on 3-5-19  
 4 Sheriff Office Vehicles leased on 6-4-2018 full twelve months in FY 2019  
 4 New Sheriff Office Vehicles leased in FY 2019 for 1 month  
 SCBA'S leased on 6-4-2018 full twelve months in FY 2019  
 Total

	FY 2017 Actual	FY 2017 Budget	FY 2018 Months Actual	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Proposed	Inc/(Dec)	% Variance
LANDFILL											
PERSONAL SERVICES AND EMP BEN.											
SALARIES & WAGES	27,753	39,000	29,316	40,117	33,354	36,000	2,646	8%			
COMPENSATED ABSENCES											
INSURANCE- CO PORTION			(147)	-197							
LIFE INSURANCE											
FICA	1,343		2,225	3,045	2,552	2,754	202				
RETIREMENT	447		1,142	1,563	2,001	1,500	(501)				
UNEMPLOYMENT INSURANCE											
WORKER'S COMP											
PERSONAL SERVICES AND EMP BEN.	29,543	39,000	32,536	44,528	37,907	40,254	2,347	6%			
CONTRACTED SERVICES											
PROFESSIONAL SERVICES	92,565	90,000	77,202	102,937	90,000	100,000	10,000	11%			
ATTORNEY FEES				0							
ENGINEERING				0							
TIPPING FEE	38,782	45,000	9,767	13,023	45,000	18,000	(27,000)	-60%			
VEHICLE & EQUIP REP & MAINT	23,900	4,000	27,943	37,258	10,000	20,000	10,000	100%			
GENERAL LIABILITY			243	324	400	400					
VEHICLE LIABILITY				0							
PROPERTY LIABILITY	124	125	71	95	133	107	(26)	-20%			
POST CLOSURE	43,350	23,000		0	24,000	43,350	19,350	81%			
SOFTWARE MAINT - ANNUAL		250		0	250		(250)	-100%			
SUPERFUND				0							
COMMUNICATION (T/C/P)	1,592	1,800	946	1,261	1,600	1,400	(200)	-13%			
POSTAGE				0							
TRAVEL				0							
ADVERTISING				0							
DUES & FEES				0							
EDUCATION AND TRAINING	1,637	1,000	257	343	1,700	500	(1,200)	-71%			
TIRE DISPOSAL COST				0							
CONTRACTED SERVICES	201,950	165,175	116,430	155,240	173,083	183,757	10,674	6%			
SUPPLIES											
GENERAL SUPPLIES	442	200	1,193	1,590	200	400	200	100%			
ELECTRICITY	1,486	2,100	1,870	2,493	1,800	2,500	700	39%			
VEHICLE-GAS		1,000	423	564	500	650	150	30%			
OFFICE SUPPLIES	87	100	426	567	100	500	400	400%			
COMPUTER SUPPLIES	148	50		0	50		(50)	-100%			
SUPPLIES	2,163	3,450	3,911	5,215	2,650	4,050	1,400	53%			
CAPITAL OUTLAYS											
CAPITAL OUTLAY	2,059		9,500	9,500							
LANDFILL PROJECT - FIBER											
CAPITAL OUTLAY	2,059		9,500	9,500							
DEPRECIATION & BANK CHARGES											
DEPRECIATION EXPENSE	15,595	14,300		15,595	15,595	15,595		0%			
BANK CHARGES	66			0							
INTEREST	2,488	2,488	1,500	2,000	1,929	1,929					
TOTAL DEPRECIATION & BANK CHARGES	18,149	16,788	1,500	17,595	17,524	17,524		0%			
04530 LANDFILL	253,864	224,413	163,877	232,078	231,164	245,585	14,421	6%			

FY 2018 Request  
FY 2018 Projected Revenue  
General Fund Appropriation

231,164  
82,000  
149,164

FY 2019 Request  
FY 2019 Projected Revenue  
General Fund Appropriation

245,585  
97,000  
148,585

	FY 2017 Actual	FY 2017 Budget	FY 2018 9 Months Actual	FY 2018 12 Months Annualized	FY 2018 Budget	FY 2019 Obligated & Mandated Increases	FY 2018 Plus FY 2019 Obligated & Mandated Inc	FY 2019 Proposed	Inc/(Dec)	% Variance	FY 2019 Comments
04520 CURBSIDE											
00051 PERSONAL SERVICE AND EMP BEN.											
511100 SALARIES & WAGES			847	847							
511140 COMPENSATED ABSENCES											
511190 OVERTIME PAY											
512400 RETIREMENT											
512100 INSURANCE-CO PORTION											
512200 FICA											
512600 UNEMPLOYMENT											
512700 WORKERS' COMPENSATION											
512800 REIMBURSEMENT FROM ADMINISTRATIVE	40,000	40,000	23,333	40,000	40,000			20,000	(20,000)	-50%	reduce by 50%
TOTAL PERSONAL SERVICE AND EMP BEN.	40,000	40,000	24,180	40,847	40,000	-		20,000	(20,000)	-50%	
00052 CONTRACTED SERVICES											
521200 PROFESSIONAL SERVICES											
522210 VEHICLE & EQUIP REP & MAINT	735,925	736,000	551,945	735,926	736,000			736,000	-	-	contact ends 12-31-2018
522400 ANNUAL SUPPORT TBS											
523140 GENERAL LIABILITY											
523150 VEHICLE LIABILITY											
523160 PROPERTY LIABILITY	50	45	28	37	48			48	-	-	
523210 POSTAGE											
523600 DUES & FEES											
523700 EDUCATION AND TRAINING											
527050 BANK CHARGES	45										
TOTAL CONTRACTED SERVICES	736,021	736,045	551,973	735,964	736,048	-		736,048	-	0%	
00053 SUPPLIES											
531270 VEHICLES-GAS											
531710 OFFICE SUPPLIES											
531720 COMPUTER SUPPLIES											
539999 GENERAL EXPENSES											
TOTAL SUPPLIES											
00054 CAPITAL OUTLAYS											
540000 CAPITAL OUTLAY											
540001 COMPUTER SOFTWARE & REL											
TOTAL CAPITAL OUTLAY											
00057 Other Costs											
574100 Bad Debt	23,915										
Total	23,915										
00061 OTHER SOURCES(USES)											
611000 TNSR TO(IFR) GENERAL FUND	58,955	58,955	34,390	58,955	58,952			14,102	(44,850)	0%	
TOTAL OTHER SOURCES(USES)	58,955	58,955	34,390	58,955	58,952	-		14,102	(44,850)	0%	
TOTAL 04520 CURBSIDE	858,891	835,000	610,543	835,766	835,000	-		770,150	(64,850)	-8%	

Total Revenues Projected  
Operating Cost

770,150  
756,048

5054 x \$150 = \$758,150 + Inter