

**BOARD OF COUNTY COMMISSIONERS
 JASPER COUNTY, GEORGIA
 CALLED MEETING AGENDA
 LARGE COURTROOM, 2ND FLOOR
 MONTICELLO, GEORGIA
 JUNE 15, 2020
 6:00 p.m.**

***** The meeting will be live streamed Via Facebook on the Jasper County Georgia Facebook Page.
 ***See Revised Continued Precautions in Response to the Covid-19 at bottom of Page 2.
 *** Citizen Access will be available. *****

I. Call to Order (6:00 p.m.)				
NAME	PRESENT	ABSENT	LATE	ARRIVED
DISTRICT 1 – CARL PENNAMON	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 2 – BRUCE HENRY, CHAIR	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 3 – DON JERNIGAN	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
DISTRICT 4 – GERALD STUNKEL – 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 5

IV. Approval of Agenda

V. Consent Agenda – None

1. Approval of Minutes:

2. Check Register –

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

Business Items:

1. FY 2021 Budget Work

X. County Attorney Items

XI. County Manager Update

XII. Citizen Comments

Comments from citizens via the Jasper County Facebook Page.

XIII. Executive Session

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)

XIV. Adjournment

****Details for Meeting Attendance****

- All persons will be temperature checked at the door.
- Temperature readings of 100.4 or higher will not be allowed to enter the building.
 - Masks will be provided and recommended to be worn, but not required.
 - 3 persons per bench; every other bench unoccupied.
 - Limit of 25 persons on main floor. 12 Additional chairs in balcony

Agenda Request – Jasper County BOC

Department: Board of Commissioners

Date: June 15, 2020

Subject: FY 2021 Budget Work

Summary:

FY 2021 Budget Materials Included:

Final 2020 Digest Summary

Final 2020 Rollback Computation Summaries

Final FY 2021 Revenue Projection

FY 2021 General Fund Consolidated Budget Summary Options

FY 2021 COLA Considerations

Background:

The BOC tentatively approved a FY 2021 Budget at a June 8, 2020 budget meeting.

Additional budget work to be discussed.

Cost:

Based on Final Budget

Recommended Motion:

Approve FY 2021 General Fund Budget and 2020 Millage Rates for Required Advertising

2020 FINAL DIGEST TOTALS

COUNTY WIDE	2019	2020	Difference
Real Property	\$525,070,744	\$580,173,800	\$55,103,056
Personal Property	\$33,713,057	\$38,773,520	\$5,060,463
Motor Vehicle	\$9,140,320	\$7,859,280	-\$1,281,040
Mobile Homes	\$1,518,239	\$1,351,936	-\$166,303
Timber	\$4,487,762	\$5,529,380	\$1,041,618
Heavy Equipment	\$164,893	\$222,266	\$57,373
TOTAL DIGEST	\$574,095,015	\$633,910,182	\$59,815,167

Exemptions			
Regular Homestead	\$22,093,826	\$22,564,308	\$470,482
Senior Homestead	\$6,416,797	\$6,533,081	\$116,284
Disabled Veteran	\$2,839,995	\$3,243,581	\$403,586
Freeport	\$3,808,051	\$5,210,308	\$1,402,257
Preferential Ag	\$36,320	\$16,700	-\$19,620
Personal <7500	\$1,914,782	\$1,895,463	-\$19,319
Historic			\$0
Conservation Use	\$94,472,784	\$101,087,845	\$6,615,061
Forest Land	\$23,459,135	\$27,339,226	\$3,880,091
TOTAL	\$155,041,690	\$167,890,512	\$12,848,822

NET DIGEST	\$419,053,325	\$466,019,670	\$46,966,345
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INFLATIONARY GROWTH	\$12,959,913	\$25,099,960	
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PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2020

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

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2019 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2020 DIGEST
REAL	525,070,744	25,099,960	30,003,096	580,173,800
PERSONAL	33,713,057		5,060,463	38,773,520
MOTOR VEHICLES	9,140,320		(1,281,040)	7,859,280
MOBILE HOMES	1,518,239		(166,303)	1,351,936
TIMBER -100%	4,487,762		1,041,618	5,529,380
HEAVY DUTY EQUIP	164,893		57,373	222,266
GROSS DIGEST	574,095,015	25,099,960	34,715,207	633,910,182
EXEMPTIONS	155,041,690		12,848,822	167,890,512
NET DIGEST	419,053,325	25,099,960	21,866,385	466,019,670
	(PYD)	(RVA)	(NAG)	(CYD)
2019 MILLAGE RATE:	15.412		2020 MILLAGE RATE:	0.000

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2019 Net Digest	PYD	419,053,325	
Net Value Added-Reassessment of Existing Real Property	RVA	25,099,960	
Other Net Changes to Taxable Digest	NAG	21,866,385	
2020 Net Digest	CYD	466,019,670	(PYD+RVA+NAG)
2019 Millage Rate	PYM	15.412	PYM
Millage Equivalent of Reassessed Value Added	ME	0.830	(RVA/CYD) * PYM
Rollback Millage Rate for 2020	RR - ROLLBACK RATE	14.582	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2020 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate	Rollback Millage Rate	14.582
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. § 48-5-32.1(c) (2)	2020 Millage Rate	0.000
	Percentage Tax Increase	-100.00%

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. § 48-5-32.1 for the taxing jurisdiction for tax year 2019 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2019 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 2019 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and 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 2019 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party Title Date

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REVENUE PROJECTED - 2021 (Millage Rate = 14.582; 94%)

<u>Account Number</u>	<u>Description</u>	<u>Adopted 2020</u>	<u>FY 2020 Annuitized</u>	<u>Projected 2021</u>	<u>Inc/(Dec) Variance</u>	<u>FY 2021 Notes Revised</u>	<u>FY 2021 Notes</u>
100-031-31100-00031-311000	ADVALOREM TAXES- CURR YEAR	\$ 5,868,921	\$ 5,896,939	\$ 6,102,148	\$ 233,227	May19-\$21,068; June19-\$15,781; use 25% reduction for May-June 2020	April-June 2018 - \$79,649; April-June 2019 - \$99,413; use 50% discount off 2019 for April-June 2020
100-031-31100-00031-311010	ADVALOREM TAXES- PRIOR YEAR	\$ 205,000	\$ 244,976	\$ 200,000	\$ (5,000)	May19-\$15,647; June19-\$3280; May20week1-2-\$3477;	revised down to 20% off FY 20 Actual
100-031-31100-00031-311120	TIMBER TAX	\$ 74,250	\$ 59,678	\$ 60,000	\$ (14,250)	May19-\$7292; June19-\$288; May20 week 1-2-\$2240	Apr-Jun 18 \$15,962; Apr-Jun 19 \$27,505; use \$11k for FY20 remainder; Reduce FY21 19% from FY 20 Budget
100-031-31100-00031-311130	SALES TAX VEND COMP	\$ 200	\$ 264	\$ 250	\$ 50		
100-031-31100-00031-311190	MAIL FEE MOTOR VEHICLE	\$ 39,000	\$ 39,569	\$ 39,000	\$ -	April20-\$2955	Reduce FY 21 5% from FY 20 Budget
100-031-31100-00031-311310	VEHICLE TAXES	\$ 119,740	\$ 114,389	\$ 100,512	\$ (19,228)	April20-\$8253	Reduce FY 21 16% from FY 20 Budget
100-031-31100-00031-311315	MOTOR VEHICLE TAVT TAX	\$ 485,000	\$ 803,249	\$ 670,000	\$ 185,000	May19-\$49,810; June19-\$53,373; use 25% reduction for May-June 20 + \$60K	Reduce FY 21 16% from FY 20 Actual No Change
100-031-31100-00031-311320	MOBILE HOME TAXES	\$ 18,300	\$ 16,542	\$ 16,000	\$ (2,300)		
100-031-31100-00031-311330	MOBILE HOME PRIOR YEAR	\$ 3,000	\$ 1,865	\$ 2,000	\$ (1,000)		
100-031-31100-00031-311350	RAILROAD TAX	\$ 30,000	\$ 30,000	\$ 30,000	\$ -		7-26-18 \$32,090; 6-30-19 \$35,030; use \$32k
100-031-31100-00031-311400	VEHICLE TAX PRIOR YEARS	\$ 1,500	\$ 358	\$ 300	\$ (1,200)		
100-031-31100-00031-311410	TIMBER TAX PRIOR YEARS	\$ 300	\$ 6,912	\$ 2,000	\$ 1,700		
100-031-31100-00031-311430	MOBILE HOME PERMITS/TAX COM	\$ 600	\$ 566	\$ 500	\$ (100)		
100-031-31100-00031-311500	FLPA/PROPERTY TAX GRANTS	\$ 684,182	\$ 665,165	\$ 560,709	\$ (123,473)		Revised 2020 PT-77
100-031-31100-00031-311600	REAL ESTATE TRANS TAX	\$ 33,000	\$ 35,020	\$ 32,000	\$ (1,000)		revised down to 20% off FY20 actual
100-031-31100-00031-311610	INTANGIBLE RECORDING	\$ 77,000	\$ 106,658	\$ 88,000	\$ 11,000		revised down to 20% off FY 20actual
100-031-31100-00031-311710	HEAVY DUTY EQUIPMENT TAX	\$ 950	\$ 413	\$ 500	\$ (450)		
100-031-31100-00031-314900	ENERGY EXCISE TAX	\$ 25,000	\$ 5,921	\$ 5,500	\$ (19,500)		
100-031-31300-00031-313100	LOCAL OPTION SALES AND USE	\$ 647,054	\$ 731,388	\$ 694,818	\$ 47,764	2019 Ave - \$59,582; 2020 April - 61,909; use 5% off FY 20 Projection	revised down to 9% off FY 20 actual
100-031-31400-00031-314200	ALCOHOLIC BEVERAGE EXCISE TAX	\$ 68,000	\$ 58,203	\$ 60,000	\$ (8,000)		
100-031-31600-00031-316200	INSURANCE PREMIUM TAX	\$ 751,000	\$ 759,234	\$ 770,000	\$ 19,000		Growth -FY14-4%;FY15-5%;FY16-7%;FY17-6%;FY18 -7%;FY19-7%;use 6% for FY2020; use 2% for 20
100-031-31630-00031-316300	BUSINESS LICENSE TAX	\$ 18,500	\$ 20,378	\$ 20,000	\$ 1,500	\$ 31,031	
100-031-31800-00031-318001	FIRE DISTRICT - JCWSA	\$ 43,500	\$ 47,533	\$ 43,500	\$ -		
100-031-31900-00031-319000	PENALTIES AND INTEREST/DEL TAX	\$ 98,010	\$ 106,288	\$ 90,000	\$ (8,010)		revised down to 15% off FY 20 actual
100-031-31900-00031-319500	FI FA / ADVERTISING REIMBURSEMENT	\$ 2,500	\$ 1,914	\$ 1,500	\$ (1,000)		
100-032-32100-00032-321100	ALCOHOLIC BEVERAGE LICENSE	\$ 15,100	\$ 14,300	\$ 14,500	\$ (600)		
100-032-32100-00032-321400	GENERAL BUSINESS LICENSE	\$ 15,000	\$ 14,075	\$ 15,000	\$ -		
100-032-32200-00032-322100	BUILDING STRUCTURES & EQUIP	\$ 37,500	\$ 57,056	\$ 55,000	\$ 17,500		
100-032-32200-00032-322110	INSPECTION	\$ 7,000	\$ 6,476	\$ 5,000	\$ (2,000)		

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100-038-38910-00038-389140	CAPITAL LEASES		\$ -	\$ -	\$ -	\$ -	
100-039-39000-00039-322500	ANIMAL CONTROL FEES	\$ 5,500	\$ 3,418	\$ 4,500	\$ (1,000)		
100-039-39000-00039-389160	ANIMAL CONTROL DONATIONS	\$ 3,000	\$ 735	\$ 1,000	\$ (2,000)		
100-039-39200-00039-392200	INSURANCE CLAIMS		\$ 14,278		\$ -		
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		\$ -		\$ -		
	PROGRAM FEES COLLECTED (RECREATION)						FY 18 \$66,753; FY 19 \$63,080; Deduct \$20k for FY 21 Football Program - 33% of \$62k
100-600-06100-00034-347500		\$ 62,000	\$ 42,702	\$ 60,000	\$ (2,000)		
100-600-06200-00034-334100	Senior Center RDC	\$ 88,112	\$ 88,942	\$ 88,112	\$ -		Periods 1 - 8 collected \$65,942
100-600-06200-00034-334200	Senior Center Transportation	\$ 49,955	\$ 50,138	\$ 49,955	\$ -		Periods 1-7 collected \$31,008; removed June 19 received after fiscal close \$4,574
100-600-06200-00034-347500	Senior Center Program Fees	\$ 3,000	\$ 3,702	\$ 1,500	\$ (1,500)		
New Pending	LOSS FUND BALANCE REFUND - EMP INS	\$ 150,000	\$ -		\$ (150,000)		
General Fund Regular Digest Operating Revenue		\$ 10,718,834	\$ 11,181,412	\$ 10,823,804	\$ 104,970		
Special Digest - Stanton Springs		\$ 93,663	\$ 132,928	\$ 186,162	\$ 92,499		
Grand Total General Fund Revenue		\$ 10,812,497	\$ 11,314,340	\$ 11,009,966	\$ 197,469		

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GENERAL FUND		FY 2020 APPROVED BUDGET	FY 2021 PROPOSED BUDGET	FY 2021 INC/DEC	% VARIANCE	2% COLA COST PAID AS % INCREASE	FY 2021 PROPOSED BUDGET W/2% COLA	FY 2021 INC/DEC	% VAR	2% COLA COST PAID AS FLAT INCREASE	FY 2021 PROPOSED BUDGET W/FLAT	FY 2021 INC/DEC	% VAR
1110 BOC		236,535	235,991	(544)	-0.2%		235,991	(544)	-0.2%		235,991	(544)	-0.2%
1300 EXECUTIVE		200,520	200,508	(12)	0.0%	3,271	203,779	3,259	1.6%	1,570	202,078	1,558	0.8%
1400 ELECTIONS		28,942	28,962	20	0.1%		28,962	20	0.1%		28,962	20	0.1%
1401 REGISTRAR		64,678	64,588	(90)	-0.1%	1,169	65,757	1,079	1.7%	1,901	66,489	1,811	2.8%
1510 FINANCIAL ADMINISTRATION		127,961	127,678	(283)	-0.2%	1,911	129,589	1,628	1.3%	1,550	129,228	1,267	1.0%
1540 HR		105,272	104,969	(303)	-0.3%	694	105,663	391	0.4%	744	105,713	441	0.4%
1545 TAX COMMISSIONER		217,282	250,622	33,340	15.3%	1,693	252,315	35,033	16.1%	2,129	252,751	35,469	16.3%
1550 TAX ASSESSOR		324,298	313,191	(11,107)	-3.4%	3,446	316,637	(7,661)	-2.4%	2,355	315,546	(8,752)	-2.7%
1565 GOVERNMENT BUILDINGS		164,800	165,266	466	0.3%		165,266	466	0.3%		165,266	466	0.3%
2150 SUPERIOR COURT		371,644	371,607	(37)	0.0%	3,317	374,924	3,280	0.9%	3,141	374,748	3,104	0.8%
2200 DISTRICT ATTORNEY		52,132	52,250	118	0.2%	655	52,905	773	1.5%	785	53,035	903	1.7%
2400 MAGISTRATE COURT		115,843	126,741	10,898	9.4%	684	127,425	11,582	10.0%	785	127,526	11,683	10.1%
2450 PROBATE COURT		189,859	189,833	(26)	0.0%	1,427	191,260	1,401	0.7%	1,663	191,496	1,637	0.9%
2600 JUVENILE COURT		5,000	5,000	0	0.0%		5,000	0	0.0%		5,000	0	0.0%
3100 COURTS OTHER COSTS		105,246	106,958	1,712	1.6%		106,958	1,712	1.6%		106,958	1,712	1.6%
3300 SHERIFF		2,398,768	2,444,645	45,877	1.9%		2,444,645	45,877	1.9%		2,444,645	45,877	1.9%
3326 JAIL		987,782	1,000,343	12,561	1.3%		1,000,343	12,561	1.3%		1,000,343	12,561	1.3%
3360 COURTHOUSE SECURITY		113,120	115,611	2,491	2.2%		115,611	2,491	2.2%		115,611	2,491	2.2%
3550 FIRE RESCUE		1,138,770	1,202,595	63,825	5.6%	11,702	1,214,297	75,527	6.6%	11,262	1,213,857	75,087	6.6%
3700 CORONER		25,688	25,895	207	0.8%		25,895	207	0.8%		25,895	207	0.8%
3900 ANIMAL CONTROL		153,057	153,044	(13)	0.0%	1,715	154,759	1,702	1.1%	2,335	155,379	2,322	1.5%
3920 EMERGENCY MANAGEMENT		15,466	15,466	0	0.0%		15,466	0	0.0%		15,466	0	0.0%
4200 ROADS AND BRIDGES		1,935,215	1,936,312	1,097	0.1%	15,644	1,951,956	16,741	0.9%	16,222	1,952,534	17,319	0.9%
6100 RECREATION		258,805	258,500	(305)	-0.1%	2,409	260,909	2,104	0.8%	2,607	261,107	2,302	0.9%
6200 SENIOR CENTER		236,074	236,878	804	0.3%	2,228	239,106	3,032	1.3%	3,244	240,122	4,048	1.7%
7100 COUNTY EXTENSION		48,840	107,460	58,620	120.0%		107,460	58,620	120.0%		107,460	58,620	120.0%
7410 PLANNING AND ZONING		197,987	235,416	37,429	18.9%	1,923	237,339	39,352	19.9%	1,550	236,966	38,979	19.7%
SUBTOTAL - DEPARTMENTS		9,819,584	10,076,328	256,745	2.6%	53,888	10,130,216	310,633	3.2%	53,843	10,130,171	310,588	3.2%
AGENCIES/COMPONENT UNITS		932,952	938,552	5,600	0.6%	0	938,552	5,600	0.6%	0	938,552	5,600	0.6%
DEBT SERVICE		293,922	336,804	42,882	14.6%	0	336,804	42,882	14.6%	0	336,804	42,882	14.6%
SUBTOTAL - AGENCIES & DEBT SERVICE		1,226,874	1,275,356	48,482	4.0%	-	1,275,356	48,482	4.0%	-	1,275,356	48,482	4.0%
SUBTOTAL - OPERATING EXPENDITURES		11,046,458	11,351,685	305,227	2.8%	53,888	11,405,573	359,115	3.3%	53,843	11,405,528	359,070	3.3%
GENERAL FUND CAPITAL EXPENDITURES		44,314	0	(44,314)	-100.0%	0	0	(44,314)	-100.0%	0	0	(44,314)	-100.0%
SUBTOTAL - OPERATING & CAPITAL EXPENDI		11,090,772	11,351,685	260,913	2.4%	53,888	11,405,573	314,801	2.8%	53,843	11,405,528	314,756	2.8%
CAPITAL FUND TRANSFER		93,663	0	(93,663)	-100.0%	0	0	(93,663)	-100.0%	0	0	(93,663)	-100.0%
GRAND TOTAL GENERAL FUND		11,184,435	11,351,685	167,250	1.5%	53,888	11,405,573	221,138	2.0%	53,843	11,405,528	221,093	2.0%

2% EMPLOYEE PAY INCREASE \$691

2% COLA For All Departments Except for Sheriff's Office, Jail and Courthouse Security

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GENERAL FUND	FY 2020 APPROVED BUDGET	FY 2021 PROPOSED BUDGET	FY 2021 INC/DEC	% VARIANCE	2.5% COLA COST PAID AS % INCREASE	FY 2021 PROPOSED BUDGET W/2.5% COLA	FY 2021 INC/DEC	% VAR	2.5% COLA COST PAID AS FLAT INCREASE	FY 2021 PROPOSED BUDGET W/FLAT INC	FY 2021 INC/DEC	% VAR	
1110 BOC	236,535	235,991	(544)	-0.2%		235,991	(544)	-0.2%		235,991	(544)	-0.2%	
1300 EXECUTIVE	200,520	200,508	(12)	0.0%	4,090	204,598	4,078	2.0%	1,963	202,471	1,951	1.0%	
1400 ELECTIONS	28,942	28,962	20	0.1%		28,962	20	0.1%		28,962	20	0.1%	
1401 REGISTRAR	64,678	64,588	(90)	-0.1%	1,461	66,049	1,371	2.1%	2,377	66,965	2,287	3.5%	
1510 FINANCIAL ADMINISTRATION	127,961	127,678	(283)	-0.2%	2,389	130,067	2,106	1.6%	1,938	129,616	1,655	1.3%	
1540 HR	105,272	104,969	(303)	-0.3%	868	105,837	565	0.5%	930	105,899	627	0.6%	
1545 TAX COMMISSIONER	217,282	250,622	33,340	15.3%	2,116	252,738	35,456	16.3%	2,661	253,283	36,001	16.6%	
1550 TAX ASSESSOR	324,298	313,191	(11,107)	-3.4%	4,307	317,498	(6,800)	-2.1%	2,946	316,137	(8,161)	-2.5%	
1565 GOVERNMENT BUILDINGS	164,800	165,266	466	0.3%		165,266	466	0.3%		165,266	466	0.3%	
2150 SUPERIOR COURT	371,644	371,607	(37)	0.0%	4,146	375,753	4,109	1.1%	3,928	375,535	3,891	1.0%	
2200 DISTRICT ATTORNEY	52,132	52,250	118	0.2%	818	53,068	936	1.8%	982	53,232	1,100	2.1%	
2400 MAGISTRATE COURT	115,843	126,741	10,898	9.4%	855	127,596	11,753	10.1%	982	127,723	11,880	10.3%	
2450 PROBATE COURT	189,859	189,833	(26)	0.0%	1,784	191,617	1,758	0.9%	2,080	191,913	2,054	1.1%	
2600 JUVENILE COURT	5,000	5,000	0	0.0%		5,000	0	0.0%		5,000	0	0.0%	
3100 COURTS OTHER COSTS	105,246	106,958	1,712	1.6%		106,958	1,712	1.6%		106,958	1,712	1.6%	
3300 SHERIFF	2,398,768	2,444,645	45,877	1.9%		2,444,645	45,877	1.9%		2,444,645	45,877	1.9%	
3326 JAIL	987,782	1,000,343	12,561	1.3%		1,000,343	12,561	1.3%		1,000,343	12,561	1.3%	
3360 COURTHOUSE SECURITY	113,120	115,611	2,491	2.2%		115,611	2,491	2.2%		115,611	2,491	2.2%	
3550 FIRE RESCUE	1,138,770	1,202,595	63,825	5.6%	14,627	1,217,222	78,452	6.9%	14,082	1,216,677	77,907	6.8%	
3700 CORONER	25,688	25,895	207	0.8%		25,895	207	0.8%		25,895	207	0.8%	
3900 ANIMAL CONTROL	153,057	153,044	(13)	0.0%	2,144	155,188	2,131	1.4%	2,920	155,964	2,907	1.9%	
3920 EMERGENCY MANAGEMENT	15,466	15,466	0	0.0%		15,466	0	0.0%		15,466	0	0.0%	
4200 ROADS AND BRIDGES	1,935,215	1,936,312	1,097	0.1%	19,555	1,955,867	20,652	1.1%	20,284	1,956,596	21,381	1.1%	
6100 RECREATION	258,805	258,500	(305)	-0.1%	3,012	261,512	2,707	1.0%	3,261	261,761	2,956	1.1%	
6200 SENIOR CENTER	236,074	236,878	804	0.3%	2,784	239,662	3,588	1.5%	4,057	240,935	4,861	2.1%	
7100 COUNTY EXTENSION	48,840	107,460	58,620	120.0%		107,460	58,620	120.0%		107,460	58,620	120.0%	
7410 PLANNING AND ZONING	197,987	235,416	37,429	18.9%	2,404	237,820	39,833	20.1%	1,938	237,354	39,367	19.9%	
SUBTOTAL - DEPARTMENTS	9,819,584	10,076,328	256,745	2.6%	67,360	10,143,688	324,105	3.3%	67,329	10,143,657	324,074	3.3%	
AGENCIES/COMPONENT UNITS	932,952	938,552	5,600	0.6%	0	938,552	5,600	0.6%	0	938,552	5,600	0.6%	
DEBT SERVICE	293,922	336,804	42,882	14.6%	0	336,804	42,882	14.6%	0	336,804	42,882	14.6%	
SUBTOTAL - AGENCIES & DEBT SERVICE	1,226,874	1,275,356	48,482	4.0%	-	1,275,356	48,482	4.0%	-	1,275,356	48,482	4.0%	
SUBTOTAL - OPERATING EXPENDITURES	11,046,458	11,351,685	305,227	2.8%	67,360	11,419,045	372,587	3.4%	67,329	11,419,014	372,556	3.4%	
GENERAL FUND CAPITAL EXPENDITURES	44,314	0	(44,314)	-100.0%	0	0	(44,314)	-100.0%	0	0	(44,314)	-100.0%	
SUBTOTAL - OPERATING & CAPITAL EXPENDI	11,090,772	11,351,685	260,913	2.4%	67,360	11,419,045	328,273	3.0%	67,329	11,419,014	328,242	3.0%	
CAPITAL FUND TRANSFER	93,663	0	(93,663)	-100.0%	0	0	(93,663)	-100.0%	0	0	(93,663)	-100.0%	
GRAND TOTAL GENERAL FUND	11,184,435	11,351,685	167,250	1.5%	67,360	11,419,045	234,610	2.1%	67,329	11,419,014	234,579	2.1%	

2.5% EMPLOYEE PAY INCREASE \$864

2.5% COLA For All Departments Except for Sheriff's Office, Jail and Courthouse Security

	1	2	3	4	5	6	7	8	9	10	11	12	13
GENERAL FUND		FY 2020 APPROVED BUDGET	FY 2021 PROPOSED BUDGET	FY 2021 INC/DEC	% VARIANCE	3.0% COLA COST PAID AS % INCREASE	FY 2021 PROPOSED BUDGET W/3% COLA	FY 2021 INC/DEC	% VAR	3.0% COLA COST PAID AS FLAT INCREASE	FY 2021 PROPOSED BUDGET W/FLAT INC	FY 2021 INC/DEC	% VAR
1110 BOC		236,535	235,991	(544)	-0.2%		235,991	(544)	-0.2%		235,991	(544)	-0.2%
1300 EXECUTIVE		200,520	200,508	(12)	0.0%	4,907	205,415	4,895	2.4%	2,357	202,865	2,345	1.2%
1400 ELECTIONS		28,942	28,962	20	0.1%		28,962	20	0.1%		28,962	20	0.1%
1401 REGISTRAR		64,678	64,588	(90)	-0.1%	1,753	66,341	1,663	2.6%	2,853	67,441	2,763	4.3%
1510 FINANCIAL ADMINISTRATION		127,961	127,678	(283)	-0.2%	2,867	130,545	2,584	2.0%	2,326	130,004	2,043	1.6%
1540 HR		105,272	104,969	(303)	-0.3%	1,041	106,010	738	0.7%	1,116	106,085	813	0.8%
1545 TAX COMMISSIONER		217,282	250,622	33,340	15.3%	2,539	253,161	35,879	16.5%	3,194	253,816	36,534	16.8%
1550 TAX ASSESSOR		324,298	313,191	(11,107)	-3.4%	5,168	318,359	(5,939)	-1.8%	3,535	316,726	(7,572)	-2.3%
1565 GOVERNMENT BUILDINGS		164,800	165,266	466	0.3%		165,266	466	0.3%		165,266	466	0.3%
2150 SUPERIOR COURT		371,644	371,607	(37)	0.0%	4,975	376,582	4,938	1.3%	4,714	376,321	4,677	1.3%
2200 DISTRICT ATTORNEY		52,132	52,250	118	0.2%	982	53,232	1,100	2.1%	1,178	53,428	1,296	2.5%
2400 MAGISTRATE COURT		115,843	126,741	10,898	9.4%	1,026	127,767	11,924	10.3%	1,179	127,920	12,077	10.4%
2450 PROBATE COURT		189,859	189,833	(26)	0.0%	2,141	191,974	2,115	1.1%	2,497	192,330	2,471	1.3%
2600 JUVENILE COURT		5,000	5,000	0	0.0%		5,000	0	0.0%		5,000	0	0.0%
3100 COURTS OTHER COSTS		105,246	106,958	1,712	1.6%		106,958	1,712	1.6%		106,958	1,712	1.6%
3300 SHERIFF		2,398,768	2,444,645	45,877	1.9%		2,444,645	45,877	1.9%		2,444,645	45,877	1.9%
3326 JAIL		987,782	1,000,343	12,561	1.3%		1,000,343	12,561	1.3%		1,000,343	12,561	1.3%
3360 COURTHOUSE SECURITY		113,120	115,611	2,491	2.2%		115,611	2,491	2.2%		115,611	2,491	2.2%
3550 FIRE RESCUE		1,138,770	1,202,595	63,825	5.6%	17,552	1,220,147	81,377	7.1%	16,901	1,219,496	80,726	7.1%
3700 CORONER		25,688	25,895	207	0.8%		25,895	207	0.8%		25,895	207	0.8%
3900 ANIMAL CONTROL		153,057	153,044	(13)	0.0%	2,573	155,617	2,560	1.7%	3,505	156,549	3,492	2.3%
3920 EMERGENCY MANAGEMENT		15,466	15,466	0	0.0%		15,466	0	0.0%		15,466	0	0.0%
4200 ROADS AND BRIDGES		1,935,215	1,936,312	1,097	0.1%	23,466	1,959,778	24,563	1.3%	24,345	1,960,657	25,442	1.3%
6100 RECREATION		258,805	258,500	(305)	-0.1%	3,614	262,114	3,309	1.3%	3,914	262,414	3,609	1.4%
6200 SENIOR CENTER		236,074	236,878	804	0.3%	3,341	240,219	4,145	1.8%	4,869	241,747	5,673	2.4%
7100 COUNTY EXTENSION		48,840	107,460	58,620	120.0%		107,460	58,620	120.0%		107,460	58,620	120.0%
7410 PLANNING AND ZONING		197,987	235,416	37,429	18.9%	2,885	238,301	40,314	20.4%	2,326	237,742	39,755	20.1%
SUBTOTAL - DEPARTMENTS		9,819,584	10,076,328	256,745	2.6%	80,830	10,157,158	337,575	3.4%	80,809	10,157,137	337,554	3.4%
AGENCIES/COMPONENT UNITS		932,952	938,552	5,600	0.6%	0	938,552	5,600	0.6%	0	938,552	5,600	0.6%
DEBT SERVICE		293,922	336,804	42,882	14.6%	0	336,804	42,882	14.6%	0	336,804	42,882	14.6%
SUBTOTAL - AGENCIES & DEBT SERVICE		1,226,874	1,275,356	48,482	4.0%	-	1,275,356	48,482	4.0%	-	1,275,356	48,482	4.0%
SUBTOTAL - OPERATING EXPENDITURES		11,046,458	11,351,685	305,227	2.8%	80,830	11,432,515	386,057	3.5%	80,809	11,432,494	386,036	3.5%
GENERAL FUND CAPITAL EXPENDITURES		44,314	0	(44,314)	-100.0%	0	0	(44,314)	-100.0%	0	0	(44,314)	-100.0%
SUBTOTAL - OPERATING & CAPITAL EXPENDI		11,090,772	11,351,685	260,913	2.4%	80,830	11,432,515	341,743	3.1%	80,809	11,432,494	341,722	3.1%
CAPITAL FUND TRANSFER		93,663	0	(93,663)	-100.0%	0	0	(93,663)	-100.0%	0	0	(93,663)	-100.0%
GRAND TOTAL GENERAL FUND		11,184,435	11,351,685	167,250	1.5%	80,830	11,432,515	248,080	2.2%	80,809	11,432,494	248,059	2.2%

3.0% EMPLOYEE PAY INCREASE \$1,037

3.0% COLA For All Departments Except for Sheriff's Office, Jail and Courthouse Security

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GENERAL FUND	FY 2020 APPROVED BUDGET	FY 2021 PROPOSED BUDGET	FY 2021 INC/DEC	% VARIANCE	2% COLA COST PAID AS % INCREASE	FY 2021 PROPOSED BUDGET W/2% COLA	FY 2021 INC/DEC	% VAR	2% COLA COST PAID AS FLAT INCREASE	FY 2021 PROPOSED BUDGET W/FLAT	FY 2021 INC/DEC	% VAR	
1110 BOC	236,535	235,991	(544)	-0.2%		235,991	(544)	-0.2%		235,991	(544)	-0.2%	
1300 EXECUTIVE	200,520	200,508	(12)	0.0%	3,271	203,779	3,259	1.6%	1,575	202,083	1,563	0.8%	
1400 ELECTIONS	28,942	28,962	20	0.1%		28,962	20	0.1%		28,962	20	0.1%	
1401 REGISTRAR	64,678	64,588	(90)	-0.1%	1,169	65,757	1,079	1.7%	1,907	66,495	1,817	2.8%	
1510 FINANCIAL ADMINISTRATION	127,961	127,678	(283)	-0.2%	1,911	129,589	1,628	1.3%	1,554	129,232	1,271	1.0%	
1540 HR	105,272	104,969	(303)	-0.3%	694	105,663	391	0.4%	746	105,715	443	0.4%	
1545 TAX COMMISSIONER	217,282	250,622	33,340	15.3%	1,693	252,315	35,033	16.1%	2,135	252,757	35,475	16.3%	
1550 TAX ASSESSOR	324,298	313,191	(11,107)	-3.4%	3,446	316,637	(7,661)	-2.4%	2,362	315,553	(8,745)	-2.7%	
1565 GOVERNMENT BUILDINGS	164,800	165,266	466	0.3%		165,266	466	0.3%		165,266	466	0.3%	
2150 SUPERIOR COURT	371,644	371,607	(37)	0.0%	3,317	374,924	3,280	0.9%	3,150	374,757	3,113	0.8%	
2200 DISTRICT ATTORNEY	52,132	52,250	118	0.2%	655	52,905	773	1.5%	787	53,037	905	1.7%	
2400 MAGISTRATE COURT	115,843	126,741	10,898	9.4%	684	127,425	11,582	10.0%	787	127,528	11,685	10.1%	
2450 PROBATE COURT	189,859	189,833	(26)	0.0%	1,427	191,260	1,401	0.7%	1,668	191,501	1,642	0.9%	
2600 JUVENILE COURT	5,000	5,000	0	0.0%		5,000	0	0.0%		5,000	0	0.0%	
3100 COURTS OTHER COSTS	105,246	106,958	1,712	1.6%		106,958	1,712	1.6%		106,958	1,712	1.6%	
3300 SHERIFF	2,398,768	2,444,645	45,877	1.9%		2,444,645	45,877	1.9%		2,444,645	45,877	1.9%	
3326 JAIL	987,782	1,000,343	12,561	1.3%		1,000,343	12,561	1.3%		1,000,343	12,561	1.3%	
3360 COURTHOUSE SECURITY	113,120	115,611	2,491	2.2%		115,611	2,491	2.2%		115,611	2,491	2.2%	
3550 FIRE RESCUE	1,138,770	1,202,595	63,825	5.6%	2,147	1,204,742	65,972	5.8%	1,575	1,204,170	65,400	5.7%	
3700 CORONER	25,688	25,895	207	0.8%		25,895	207	0.8%		25,895	207	0.8%	
3900 ANIMAL CONTROL	153,057	153,044	(13)	0.0%	1,715	154,759	1,702	1.1%	2,342	155,386	2,329	1.5%	
3920 EMERGENCY MANAGEMENT	15,466	15,466	0	0.0%		15,466	0	0.0%		15,466	0	0.0%	
4200 ROADS AND BRIDGES	1,935,215	1,936,312	1,097	0.1%	15,644	1,951,956	16,741	0.9%	16,269	1,952,581	17,366	0.9%	
6100 RECREATION	258,805	258,500	(305)	-0.1%	2,409	260,909	2,104	0.8%	2,615	261,115	2,310	0.9%	
6200 SENIOR CENTER	236,074	236,878	804	0.3%	2,228	239,106	3,032	1.3%	3,254	240,132	4,058	1.7%	
7100 COUNTY EXTENSION	48,840	107,460	58,620	120.0%		107,460	58,620	120.0%		107,460	58,620	120.0%	
7410 PLANNING AND ZONING	197,987	235,416	37,429	18.9%	1,923	237,339	39,352	19.9%	1,554	236,970	38,983	19.7%	
SUBTOTAL - DEPARTMENTS	9,819,584	10,076,328	256,745	2.6%	44,333	10,120,661	301,078	3.1%	44,280	10,120,608	301,025	3.1%	
AGENCIES/COMPONENT UNITS	932,952	938,552	5,600	0.6%	0	938,552	5,600	0.6%	0	938,552	5,600	0.6%	
DEBT SERVICE	293,922	336,804	42,882	14.6%	0	336,804	42,882	14.6%	0	336,804	42,882	14.6%	
SUBTOTAL - AGENCIES & DEBT SERVICE	1,226,874	1,275,356	48,482	4.0%	-	1,275,356	48,482	4.0%	-	1,275,356	48,482	4.0%	
SUBTOTAL - OPERATING EXPENDITURES	11,046,458	11,351,685	305,227	2.8%	44,333	11,396,018	349,560	3.2%	44,280	11,395,965	349,507	3.2%	
GENERAL FUND CAPITAL EXPENDITURES	44,314	0	(44,314)	-100.0%	0	0	(44,314)	-100.0%	0	0	(44,314)	-100.0%	
SUBTOTAL - OPERATING & CAPITAL EXPENDI	11,090,772	11,351,685	260,913	2.4%	44,333	11,396,018	305,246	2.8%	44,280	11,395,965	305,193	2.8%	
CAPITAL FUND TRANSFER	93,663	0	(93,663)	-100.0%	0	0	(93,663)	-100.0%	0	0	(93,663)	-100.0%	
GRAND TOTAL GENERAL FUND	11,184,435	11,351,685	167,250	1.5%	44,333	11,396,018	211,583	1.9%	44,280	11,395,965	211,530	1.9%	

2% EMPLOYEE PAY INCREASE \$693

2% COLA For All Departments Except for Sheriff's Office, Jail , Courthouse Security and Hourly Paid EMT's and Paramedics

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GENERAL FUND		FY 2020 APPROVED BUDGET	FY 2021 PROPOSED BUDGET	FY 2021 INC/DEC	% VARIANCE	2.5% COLA COST PAID AS % INCREASE	FY 2021 PROPOSED BUDGET W/2.5% COLA	FY 2021 INC/DEC	% VAR	2.5% COLA COST PAID AS FLAT INCREASE	FY 2021 PROPOSED BUDGET W/FLAT	FY 2021 INC/DEC	% VAR
1110 BOC		236,535	235,991	(544)	-0.2%		235,991	(544)	-0.2%		235,991	(544)	-0.2%
1300 EXECUTIVE		200,520	200,508	(12)	0.0%	4,090	204,598	4,078	2.0%	1,971	202,479	1,959	1.0%
1400 ELECTIONS		28,942	28,962	20	0.1%		28,962	20	0.1%		28,962	20	0.1%
1401 REGISTRAR		64,678	64,588	(90)	-0.1%	1,461	66,049	1,371	2.1%	2,385	66,973	2,295	3.5%
1510 FINANCIAL ADMINISTRATION		127,961	127,678	(283)	-0.2%	2,389	130,067	2,106	1.6%	1,945	129,623	1,662	1.3%
1540 HR		105,272	104,969	(303)	-0.3%	868	105,837	565	0.5%	933	105,902	630	0.6%
1545 TAX COMMISSIONER		217,282	250,622	33,340	15.3%	2,116	252,738	35,456	16.3%	2,670	253,292	36,010	16.6%
1550 TAX ASSESSOR		324,298	313,191	(11,107)	-3.4%	4,307	317,498	(6,800)	-2.1%	2,956	316,147	(8,151)	-2.5%
1565 GOVERNMENT BUILDINGS		164,800	165,266	466	0.3%		165,266	466	0.3%		165,266	466	0.3%
2150 SUPERIOR COURT		371,644	371,607	(37)	0.0%	4,146	375,753	4,109	1.1%	3,941	375,548	3,904	1.1%
2200 DISTRICT ATTORNEY		52,132	52,250	118	0.2%	819	53,069	937	1.8%	985	53,235	1,103	2.1%
2400 MAGISTRATE COURT		115,843	126,741	10,898	9.4%	855	127,596	11,753	10.1%	985	127,726	11,883	10.3%
2450 PROBATE COURT		189,859	189,833	(26)	0.0%	1,784	191,617	1,758	0.9%	2,087	191,920	2,061	1.1%
2600 JUVENILE COURT		5,000	5,000	0	0.0%		5,000	0	0.0%		5,000	0	0.0%
3100 COURTS OTHER COSTS		105,246	106,958	1,712	1.6%		106,958	1,712	1.6%		106,958	1,712	1.6%
3300 SHERIFF		2,398,768	2,444,645	45,877	1.9%		2,444,645	45,877	1.9%		2,444,645	45,877	1.9%
3326 JAIL		987,782	1,000,343	12,561	1.3%		1,000,343	12,561	1.3%		1,000,343	12,561	1.3%
3360 COURTHOUSE SECURITY		113,120	115,611	2,491	2.2%		115,611	2,491	2.2%		115,611	2,491	2.2%
3550 FIRE RESCUE		1,138,770	1,202,595	63,825	5.6%	2,684	1,205,279	66,509	5.8%	1,971	1,204,566	65,796	5.8%
3700 CORONER		25,688	25,895	207	0.8%		25,895	207	0.8%		25,895	207	0.8%
3900 ANIMAL CONTROL		153,057	153,044	(13)	0.0%	2,144	155,188	2,131	1.4%	2,930	155,974	2,917	1.9%
3920 EMERGENCY MANAGEMENT		15,466	15,466	0	0.0%		15,466	0	0.0%		15,466	0	0.0%
4200 ROADS AND BRIDGES		1,935,215	1,936,312	1,097	0.1%	19,555	1,955,867	20,652	1.1%	20,354	1,956,666	21,451	1.1%
6100 RECREATION		258,805	258,500	(305)	-0.1%	3,012	261,512	2,707	1.0%	3,272	261,772	2,967	1.1%
6200 SENIOR CENTER		236,074	236,878	804	0.3%	2,784	239,662	3,588	1.5%	4,071	240,949	4,875	2.1%
7100 COUNTY EXTENSION		48,840	107,460	58,620	120.0%		107,460	58,620	120.0%		107,460	58,620	120.0%
7410 PLANNING AND ZONING		197,987	235,416	37,429	18.9%	2,404	237,820	39,833	20.1%	1,945	237,361	39,374	19.9%
SUBTOTAL - DEPARTMENTS		9,819,584	10,076,328	256,745	2.6%	55,418	10,131,746	312,163	3.2%	55,401	10,131,729	312,146	3.2%
AGENCIES/COMPONENT UNITS		932,952	938,552	5,600	0.6%	0	938,552	5,600	0.6%	0	938,552	5,600	0.6%
DEBT SERVICE		293,922	336,804	42,882	14.6%	0	336,804	42,882	14.6%	0	336,804	42,882	14.6%
SUBTOTAL - AGENCIES & DEBT SERVICE		1,226,874	1,275,356	48,482	4.0%	-	1,275,356	48,482	4.0%	-	1,275,356	48,482	4.0%
SUBTOTAL - OPERATING EXPENDITURES		11,046,458	11,351,685	305,227	2.8%	55,418	11,407,103	360,645	3.3%	55,401	11,407,086	360,628	3.3%
GENERAL FUND CAPITAL EXPENDITURES		44,314	0	(44,314)	-100.0%	0	0	(44,314)	-100.0%	0	0	(44,314)	-100.0%
SUBTOTAL - OPERATING & CAPITAL EXPENDI		11,090,772	11,351,685	260,913	2.4%	55,418	11,407,103	316,331	2.9%	55,401	11,407,086	316,314	2.9%
CAPITAL FUND TRANSFER		93,663	0	(93,663)	-100.0%	0	0	(93,663)	-100.0%	0	0	(93,663)	-100.0%
GRAND TOTAL GENERAL FUND		11,184,435	11,351,685	167,250	1.5%	55,418	11,407,103	222,668	2.0%	55,401	11,407,086	222,651	2.0%

2.5% EMPLOYEE PAY INCREASE \$867

2.5% COLA For All Departments Except for Sheriff's Office, Jail , Courthouse Security and Hourly Paid EMT's and Paramedics

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	1	2	3	4	5	6	7	8	9	10	11	12	13
GENERAL FUND	FY 2020 APPROVED BUDGET	FY 2021 PROPOSED BUDGET	FY 2021 INC/DEC	% VARIANCE	3.0% COLA COST PAID AS % INCREASE	FY 2021 PROPOSED BUDGET W/3.0% COLA	FY 2021 INC/DEC	% VAR	3.0% COLA COST PAID AS FLAT INCREASE	FY 2021 PROPOSED BUDGET W/FLAT	FY 2021 INC/DEC	% VAR	
1110 BOC	236,535	235,991	(544)	-0.2%		235,991	(544)	-0.2%		235,991	(544)	-0.2%	
1300 EXECUTIVE	200,520	200,508	(12)	0.0%	4,907	205,415	4,895	2.4%	2,364	202,872	2,352	1.2%	
1400 ELECTIONS	28,942	28,962	20	0.1%		28,962	20	0.1%		28,962	20	0.1%	
1401 REGISTRAR	64,678	64,588	(90)	-0.1%	1,754	66,342	1,664	2.6%	2,861	67,449	2,771	4.3%	
1510 FINANCIAL ADMINISTRATION	127,961	127,678	(283)	-0.2%	2,867	130,545	2,584	2.0%	2,333	130,011	2,050	1.6%	
1540 HR	105,272	104,969	(303)	-0.3%	1,041	106,010	738	0.7%	1,120	106,089	817	0.8%	
1545 TAX COMMISSIONER	217,282	250,622	33,340	15.3%	2,539	253,161	35,879	16.5%	3,204	253,826	36,544	16.8%	
1550 TAX ASSESSOR	324,298	313,191	(11,107)	-3.4%	5,168	318,359	(5,939)	-1.8%	3,546	316,737	(7,561)	-2.3%	
1565 GOVERNMENT BUILDINGS	164,800	165,266	466	0.3%		165,266	466	0.3%		165,266	466	0.3%	
2150 SUPERIOR COURT	371,644	371,607	(37)	0.0%	4,975	376,582	4,938	1.3%	4,728	376,335	4,691	1.3%	
2200 DISTRICT ATTORNEY	52,132	52,250	118	0.2%	982	53,232	1,100	2.1%	1,182	53,432	1,300	2.5%	
2400 MAGISTRATE COURT	115,843	126,741	10,898	9.4%	1,026	127,767	11,924	10.3%	1,182	127,923	12,080	10.4%	
2450 PROBATE COURT	189,859	189,833	(26)	0.0%	2,141	191,974	2,115	1.1%	2,504	192,337	2,478	1.3%	
2600 JUVENILE COURT	5,000	5,000	0	0.0%		5,000	0	0.0%		5,000	0	0.0%	
3100 COURTS OTHER COSTS	105,246	106,958	1,712	1.6%		106,958	1,712	1.6%		106,958	1,712	1.6%	
3300 SHERIFF	2,398,768	2,444,645	45,877	1.9%		2,444,645	45,877	1.9%		2,444,645	45,877	1.9%	
3326 JAIL	987,782	1,000,343	12,561	1.3%		1,000,343	12,561	1.3%		1,000,343	12,561	1.3%	
3360 COURTHOUSE SECURITY	113,120	115,611	2,491	2.2%		115,611	2,491	2.2%		115,611	2,491	2.2%	
3550 FIRE RESCUE	1,138,770	1,202,595	63,825	5.6%	3,220	1,205,815	67,045	5.9%	2,364	1,204,959	66,189	5.8%	
3700 CORONER	25,688	25,895	207	0.8%		25,895	207	0.8%		25,895	207	0.8%	
3900 ANIMAL CONTROL	153,057	153,044	(13)	0.0%	2,573	155,617	2,560	1.7%	3,515	156,559	3,502	2.3%	
3920 EMERGENCY MANAGEMENT	15,466	15,466	0	0.0%		15,466	0	0.0%		15,466	0	0.0%	
4200 ROADS AND BRIDGES	1,935,215	1,936,312	1,097	0.1%	23,466	1,959,778	24,563	1.3%	24,416	1,960,728	25,513	1.3%	
6100 RECREATION	258,805	258,500	(305)	-0.1%	3,614	262,114	3,309	1.3%	3,925	262,425	3,620	1.4%	
6200 SENIOR CENTER	236,074	236,878	804	0.3%	3,341	240,219	4,145	1.8%	4,883	241,761	5,687	2.4%	
7100 COUNTY EXTENSION	48,840	107,460	58,620	120.0%		107,460	58,620	120.0%		107,460	58,620	120.0%	
7410 PLANNING AND ZONING	197,987	235,416	37,429	18.9%	2,885	238,301	40,314	20.4%	2,333	237,749	39,762	20.1%	
SUBTOTAL - DEPARTMENTS	9,819,584	10,076,328	256,745	2.6%	66,499	10,142,827	323,244	3.3%	66,460	10,142,788	323,205	3.3%	
AGENCIES/COMPONENT UNITS	932,952	938,552	5,600	0.6%	0	938,552	5,600	0.6%	0	938,552	5,600	0.6%	
DEBT SERVICE	293,922	336,804	42,882	14.6%	0	336,804	42,882	14.6%	0	336,804	42,882	14.6%	
SUBTOTAL - AGENCIES & DEBT SERVICE	1,226,874	1,275,356	48,482	4.0%	-	1,275,356	48,482	4.0%	-	1,275,356	48,482	4.0%	
SUBTOTAL - OPERATING EXPENDITURES	11,046,458	11,351,685	305,227	2.8%	66,499	11,418,184	371,726	3.4%	66,460	11,418,145	371,687	3.4%	
GENERAL FUND CAPITAL EXPENDITURES	44,314	0	(44,314)	-100.0%	0	0	(44,314)	-100.0%	0	0	(44,314)	-100.0%	
SUBTOTAL - OPERATING & CAPITAL EXPENDI	11,090,772	11,351,685	260,913	2.4%	66,499	11,418,184	327,412	3.0%	66,460	11,418,145	327,373	3.0%	
CAPITAL FUND TRANSFER	93,663	0	(93,663)	-100.0%	0	0	(93,663)	-100.0%	0	0	(93,663)	-100.0%	
GRAND TOTAL GENERAL FUND	11,184,435	11,351,685	167,250	1.5%	66,499	11,418,184	233,749	2.1%	66,460	11,418,145	233,710	2.1%	

3.0%

EMPLOYEE PAY INCREASE

\$1,040

3.0% COLA For All Departments Except for Sheriff's Office, Jail , Courthouse Security and Hourly Paid EMT's and Paramedics

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	Final Rollback			Final Rollback Less .049		
	14.582	AT 94.00%	Tax	14.533	AT 94.00%	Tax
ADVALOREM TAXES - CURRENT	\$6,491,647	\$6,102,148	\$6,102,148	\$6,469,833	\$6,081,643	\$6,081,643
ALL OTHER REVENUE			\$4,907,818			\$4,907,818
GRAND TOTAL GENERAL FUND REVENUE			<u>\$11,009,966</u>			<u>\$10,989,461</u>
FY 2021 PROPOSED BUDGET AT 6-8-20			\$11,351,685			\$11,351,685
DIFFERENCE FUNDED BY FUND BALANCE			<u>-\$341,719</u>			<u>-\$362,224</u>

2% COLA, 2.5% COLA AND 3.0% COLA BUDGETS EXCLUDE ADDITIONAL COMPENSATION FOR SHERIFF'S OFFICE, JAIL AND COURTHOUSE SECURITY

	Final Rollback			Final Rollback Less .049		
	14.582	AT 94.00%	Tax	14.533	AT 94.00%	Tax
ADVALOREM TAXES - CURRENT	\$6,491,647	\$6,102,148	\$6,102,148	\$6,469,833	\$6,081,643	\$6,081,643
ALL OTHER REVENUE			\$4,907,818			\$4,907,818
GRAND TOTAL GENERAL FUND REVENUE			<u>\$11,009,966</u>			<u>\$10,989,461</u>
FY 2021 PROPOSED BUDGET AT 6-8-20 PLUS 2% COLA			\$11,405,573			\$11,405,573
DIFFERENCE FUNDED BY FUND BALANCE			<u>-\$395,607</u>			<u>-\$416,112</u>

	Final Rollback			Final Rollback Less .049		
	14.582	AT 94.00%	Tax	14.533	AT 94.00%	Tax
ADVALOREM TAXES - CURRENT	\$6,491,647	\$6,102,148	\$6,102,148	\$6,469,833	\$6,081,643	\$6,081,643
ALL OTHER REVENUE			\$4,907,818			\$4,907,818
GRAND TOTAL GENERAL FUND REVENUE			<u>\$11,009,966</u>			<u>\$10,989,461</u>
FY 2021 PROPOSED BUDGET AT 6-8-20 PLUS 2.5% COLA			\$11,419,045			\$11,419,045
DIFFERENCE FUNDED BY FUND BALANCE			<u>-\$409,079</u>			<u>-\$429,584</u>

	Final Rollback			Final Rollback Less .049		
	14.582	AT 94.00%	Tax	14.533	AT 94.00%	Tax
ADVALOREM TAXES - CURRENT	\$6,491,647	\$6,102,148	\$6,102,148	\$6,469,833	\$6,081,643	\$6,081,643
ALL OTHER REVENUE			\$4,907,818			\$4,907,818
GRAND TOTAL GENERAL FUND REVENUE			<u>\$11,009,966</u>			<u>\$10,989,461</u>
FY 2021 PROPOSED BUDGET AT 6-8-20 PLUS 3.0% COLA			\$11,432,315			\$11,432,315
DIFFERENCE FUNDED BY FUND BALANCE			<u>-\$422,349</u>			<u>-\$442,854</u>

	Final Rollback AT			Final Rollback Less .049 AT		
	14.582	94.00%	Tax	14.533	94.00%	Tax
ADVALOREM TAXES - CURRENT	\$6,491,647	\$6,102,148	\$6,102,148	\$6,469,833	\$6,081,643	\$6,081,643
ALL OTHER REVENUE			\$4,907,818			\$4,907,818
GRAND TOTAL GENERAL FUND REVENUE			<u>\$11,009,966</u>			<u>\$10,989,461</u>
FY 2021 PROPOSED BUDGET AT 6-8-20			\$11,351,685			\$11,351,685
DIFFERENCE FUNDED BY FUND BALANCE			<u>-\$341,719</u>			<u>-\$362,224</u>

2% COLA, 2.5% COLA AND 3.0% COLA BUDGETS EXCLUDE ADDITIONAL COMPENSATION FOR SHERIFF'S OFFICE, JAIL, COURTHOUSE SECURITY AND HOURLY PAID EMT'S AND PARAMEDICS

	Final Rollback AT			Final Rollback Less .049 AT		
	14.582	94.00%	Tax	14.533	94.00%	Tax
ADVALOREM TAXES - CURRENT	\$6,491,647	\$6,102,148	\$6,102,148	\$6,469,833	\$6,081,643	\$6,081,643
ALL OTHER REVENUE			\$4,907,818			\$4,907,818
GRAND TOTAL GENERAL FUND REVENUE			<u>\$11,009,966</u>			<u>\$10,989,461</u>
FY 2021 PROPOSED BUDGET AT 6-8-20 PLUS 2% COLA			\$11,396,018			\$11,396,018
DIFFERENCE FUNDED BY FUND BALANCE			<u>-\$386,052</u>			<u>-\$406,557</u>

	Final Rollback AT			Final Rollback Less .049 AT		
	14.582	94.00%	Tax	14.533	94.00%	Tax
ADVALOREM TAXES - CURRENT	\$6,491,647	\$6,102,148	\$6,102,148	\$6,469,833	\$6,081,643	\$6,081,643
ALL OTHER REVENUE			\$4,907,818			\$4,907,818
GRAND TOTAL GENERAL FUND REVENUE			<u>\$11,009,966</u>			<u>\$10,989,461</u>
FY 2021 PROPOSED BUDGET AT 6-8-20 PLUS 2.5% COLA			\$11,407,103			\$11,407,103
DIFFERENCE FUNDED BY FUND BALANCE			<u>-\$397,137</u>			<u>-\$417,642</u>

	Final Rollback AT			Final Rollback Less .049 AT		
	14.582	94.00%	Tax	14.533	94.00%	Tax
ADVALOREM TAXES - CURRENT	\$6,491,647	\$6,102,148	\$6,102,148	\$6,469,833	\$6,081,643	\$6,081,643
ALL OTHER REVENUE			\$4,907,818			\$4,907,818
GRAND TOTAL GENERAL FUND REVENUE			<u>\$11,009,966</u>			<u>\$10,989,461</u>
FY 2021 PROPOSED BUDGET AT 6-8-20 PLUS 3.0% COLA			\$11,418,184			\$11,418,184
DIFFERENCE FUNDED BY FUND BALANCE			<u>-\$408,218</u>			<u>-\$428,723</u>

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