WASHINGTON COUNTY
BOARD OF COMMISSIONERS
GEORGIA

July 1, 2015 – June 30, 2016

Annual Budget

2015 – 2016 FISCAL BUDGET

Washington County, Georgia

TABLE OF CONTENTS

Description	Page Number
Summary – Assumptions	
FY 2016 Changes in Revenue & Expenditures	1
Revenue/Expenditure Assumptions	2
Revenue Section	
Revenues Changes	3-4
Revenues	5-7
Expenditure Section	
Expenditures	8-37
Expenditure Changes	38
Past 5 Year Trends FY2012 – FY2016	
Past 5 Year Revenue Changes	39-41
Past 5 Year Expenditure Changes	42-43
Summary of Funds & Transfers	
Operating Funds	44
Other Funds	45
5 Year Plan FY2016 – FY 2020	
5 Year Assumption	46-47
5 Year Revenue	48
5 Year Expenditures	49-50

5 Year CapEx & Road Resurfacing Plan
FY 2016 – FY2020..... 51-54

Appendix
Employee Insurance Payments..... 55

REVENUE & EXPENDITURE PLAN - FY 2015 vs. FY 2016

GENERAL (100) + LANDFILL (215) +EMA (540) FUNDS

	FY2015 FINAL	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015	Without Landfill Closure	
REVENUE	12,298,665	12,278,154	(20,511)	-0.2%		
EXPENDITURES	12,530,897	14,478,153	1,947,256	15.5%	-2.0%	without Landfill post closure
Surplus/Deficit	**(232,233)**	**(2,200,000)**	**(1,967,767)**	**-15.7%**		**Surplus/(Deficit)**

FY 2016 Budget Assumptions

REVENUE

1. Property Taxes flat
2. Sales Taxes flat
3. Full year of rent for Shared Services at $16,187.50/month (3 mos only in FY2015)
4. 3% increase in TIA discretionary funds and 3% increase in Insurance Premium tax
5. Landfill Closure October 1, 2015 / Increased Sales of equipment /Decreased landfill usage fees
6. Increase by $10 in E911 fees and Development fees
7. Other Local Revenues based on last 4 year average

EXPENDITURES

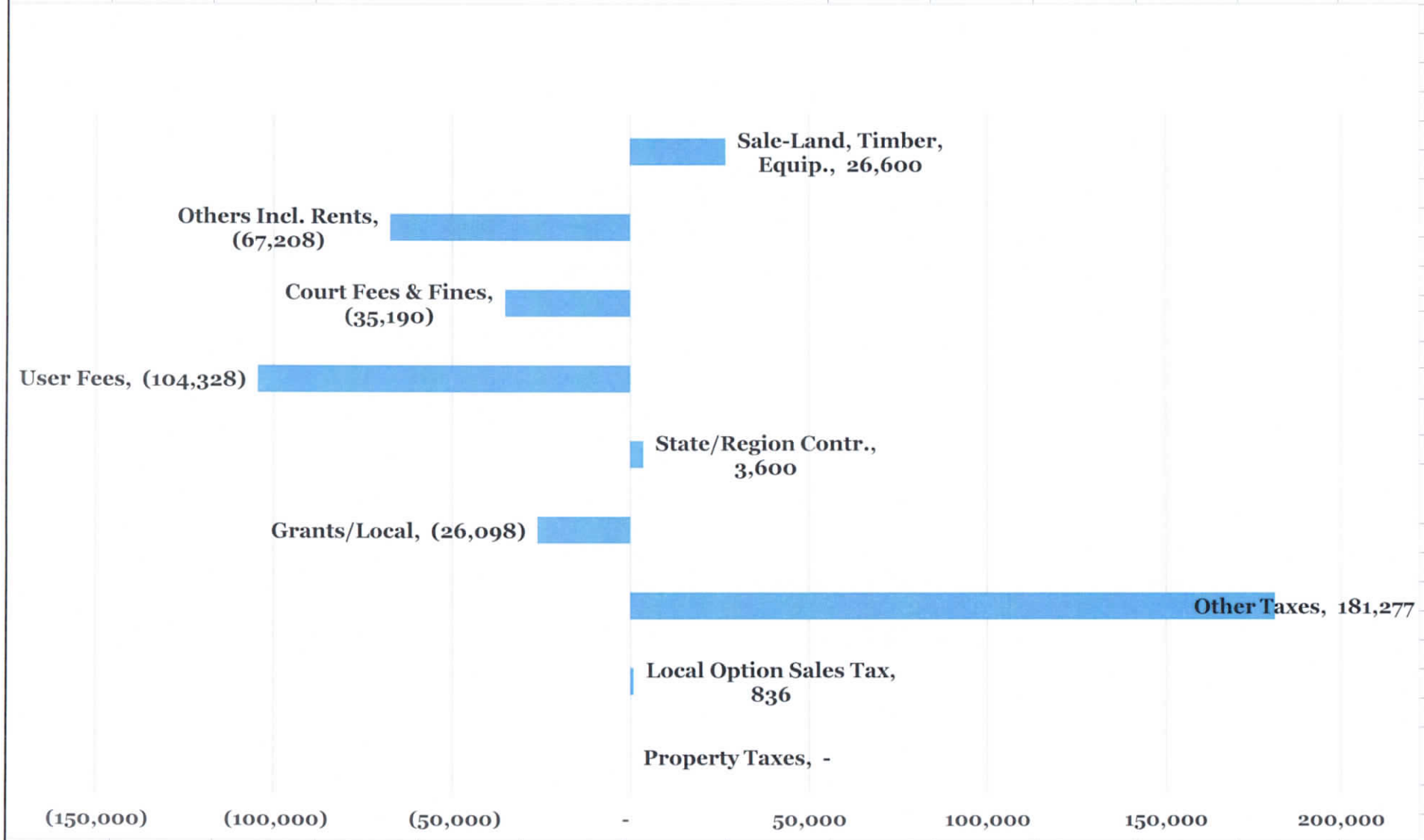
1. Close Landfill and initiate Post-Closure expenditure of $2,200,000/ Two less employees at Landfill / increase hours at Collection Center
2. Add six new Jailers to staff new jail.
3. Added 1 full time person to Rec. Dept & seasonal labor (Spash Pad/Disk Golf Park)
4. Combined Elections Board to be appointed by January 1, 2015 & Board of Registrars goes away
5. CapEx will decrease in Landfill (Political Pond); Recreation (Splash Pad); EMA/E911 (Davisboro Tower) and Board of Comm. (Computer System)
6. Outsourced Work in Tax Assessors' office (1 less full time employee)
7. Decrease in Defined Benefit funding to $480K/year from $560K/year
8. Standard Inflation Factors Used:
   - 2% for utilities
   - 1.5% for labor
   - -15% for fuel
   - +6% for employee health insurance

GENERAL FUND, EMA FUND and LANDFILL FUND REVENUES

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY2016/FY 2015
	GENERAL+EMA+LF FUND REVENUES				
	Property Taxes	6,135,851	6,135,851	-	0%
	Local Option Sales Tax	1,459,864	1,460,700	836	0%
	Other Taxes	1,191,423	1,372,700	181,277	15%
	Grants/Local Contributions	278,726	252,628	(26,098)	-9%
	State/Region Contributions	747,600	751,200	3,600	0%
	User Fees	1,267,878	1,163,550	(104,328)	-8%
	Court Fees & Fines	583,090	547,900	(35,190)	-6%
	Others Including Rents	590,033	522,825	(67,208)	-11%
	Sale of Land, Timber, Equipment	44,200	70,800	26,600	60%
	TOTALS	**12,298,665**	**12,278,154**	**(20,511)**	**-0.17%**

Changes in Revenue

FY 2015 to FY 2016



Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY2016/FY 2015	Comments
31-1100	Property Tax - Current	6,135,851	6,135,851	-	0%	
31-1105	Forest Land Protection Grant	121,000	154,300	33,300	28%	Based in Exempt property
31-1120	Timber Tax	67,800	82,600	14,800	22%	Collections up
31-1320	Mobile Home Tax	88,000	88,500	500	1%	
31-1600	Real Estate Transfer Tax	11,100	10,600	(500)	-5%	
31-1750	Franchise Tax: Cable TV	17,400	17,300	(100)	-1%	
31-3100	1% Local Option Sales Tax	1,459,864	1,460,700	836	0%	
31-4200	Beer Tax	44,900	42,200	(2,700)	-6%	
31-4900	Railroad Car Tax	28,300	28,100	(200)	-1%	
31-6200	Insurance Premium Tax	522,923	541,200	18,277	3%	Added 3% for statewide growth
31-9500	Tax Levy Cost	55,800	61,600	5,800	10%	
31-1315	Title Ad Valorem Tax	179,000	297,600	118,600	66%	replaces sales & ad valorem tax on autos
32-1110	Beer License Fee	6,600	6,600	-	0%	
32-1400	Banks Business License Fee	48,900	48,900	1	0%	
32-2200	Auto Tax & Title Fee	32,200	32,300	100	0%	
32-2100	Fees - Construction Permit	1,200	1,600	400	33%	Increase from $50 to $60
32-2140	Fees - E911 Addressing	300	1,000	700	233%	Increase from $20 to $30
32-2600	Mobile Home Decal Fee	46,000	44,300	(1,700)	-4%	
TBD	Reimburse from TIA (TSPLOST)	661,000	684,100	23,100	3%	TSPLOST (1/2 year proceeds x 50% to reimburse GF expenditures) plus 3% regional growth.
33-4225	State Reim: Housing Prisoners& Training Law Enforcement	80,000	60,000	(20,000)	-25%	Fewer state inmates due to State prison reform.
33-4230	State Reimbursement - EMA	6,600	7,100	500	8%	Annual Training Grant ($500) and EMA Grant ($6,600)
33-4250	GEMA Reimbursement	237,724	-	(237,724)	-100%	Ice Storm Reimbursement in FY2015
33-4300	D.O.T. - County & State Contracts	-	-	-	0%	
33-5000	Gazebo Rennovation Fund	-	-	-	0%	

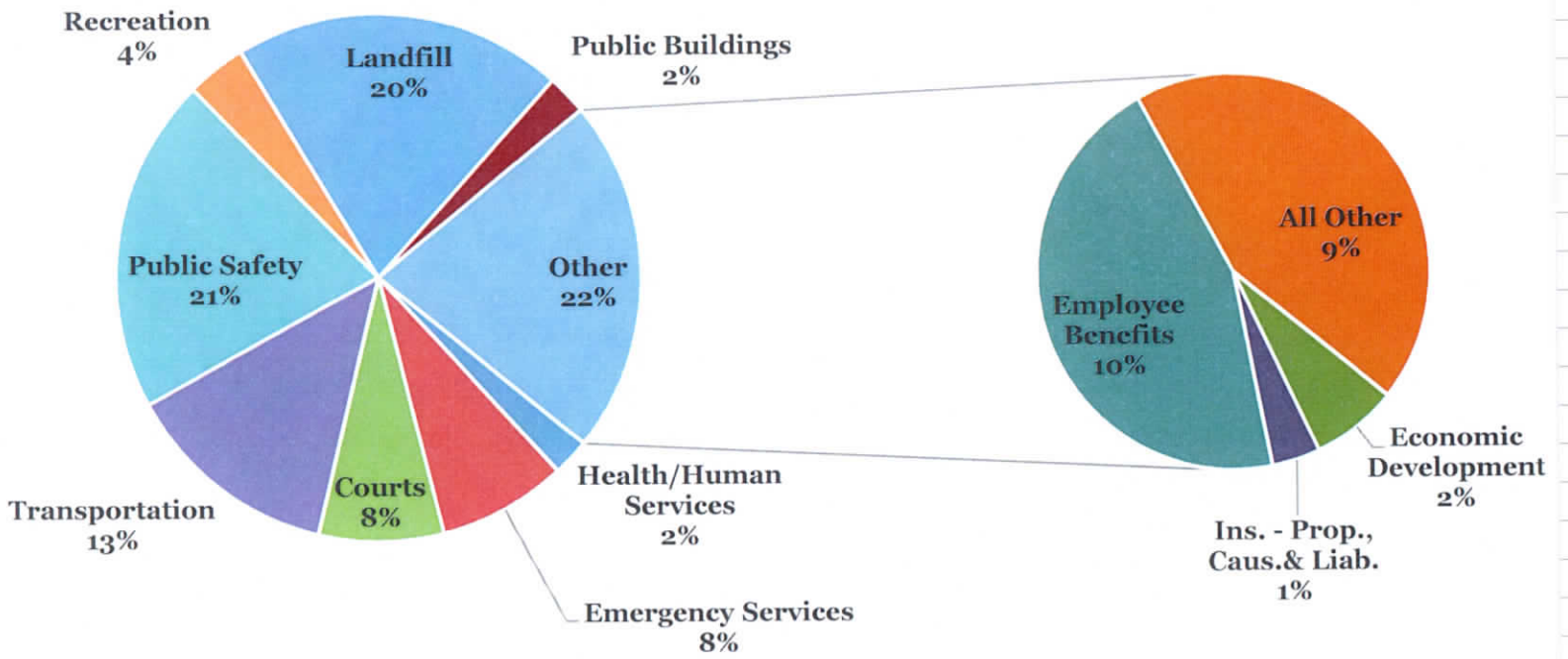
Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY2016/FY 2015	Comments
33-6000	Recreation: City Payments	72,260	47,462	(24,798)	-34%	City of Sandersville payment of $25K in FY2015 for Splash Pad; 20% increase for cities
33-6010	Airport: City Payment	1,900	1,900	-	0%	
33-6120	Housing Prisoners - County/City	14,000	12,700	(1,300)	-9%	
33-6228	EMA - City Payments	164,256	164,256	-	0%	
34-1100	Clerk of Court Fees	147,700	135,800	(11,900)	-8%	
34-1120	Probate Court Fees	29,200	31,700	2,501	9%	
34-1200	Intangible Recording Tax	55,200	48,700	(6,500)	-12%	
34-1902	Superior Court Filings/Deed fees	-	-	-	0%	
34-1910	Qualifying Entrance Fees	-	11,250	11,250	0%	Local elections qualifying
34-1930	Tax Assessors: Fees & Maps Sales	2,470	2,300	(170)	-7%	
34-2500	E-911 Fees - Landlines	391,700	368,700	(23,000)	-6%	
34-4150	E-911 Fees - Wireless	-	-	-	0%	
34-2922	Jail: Inmate Telephone Fees	16,300	16,600	300	2%	
		-	-	-	0%	
34-3900	Pipe - Sale	6,900	5,200	(1,700)	-25%	
34-4200	Garbage Fee	581,300	591,200	9,900	2%	
34-4250	Reduced Garbage Fee	-	-	-	0%	
34-4150	Landfill - City Dumping Fee	80,520	21,500	(59,020)	-73%	Closing Landfill Oct 1
34-4151	Landfill - Business Dumping Fee	60,390	17,300	(43,090)	-71%	Closing Landfill Oct 1
34-4153	Dumpster Fee: Cities	26,310	26,310	-	0%	
35-1110	Superior Court Fines & Fees	27,000	25,300	(1,700)	-6%	
35-1111	Superior Court Fines - Jail Fee	4,600	4,800	200	4%	
35-1112	Superior Court Fines - Drug Fee	3,892	3,300	(592)	-15%	
35-1118	Muni Court- Drug Fine	4,400	4,100	(300)	-7%	
35-1120	State Court Fines & Fees	93,500	89,100	(4,400)	-5%	
35-1121	State Court Fines - Jail Fee	23,400	22,200	(1,200)	-5%	
35-1122	State Court Fines - Drug Fee	5,200	6,500	1,301	25%	
35-1130	Magistrate Court Fines & Fees	129,300	114,400	(14,900)	-12%	
35-1131	Magistrate Court Fines - Jail Fee	1,100	1,000	(100)	-9%	
35-1153	Juvenile Court Grant Reimb.	-	-	-	0%	Reimbursement of costs
35-1960	Sheriff Fees	103,700	101,500	(2,200)	-2%	
35-1962	Sheriff Fees - Bonding	10,100	8,200	(1,900)	-19%	

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY2016/FY 2015	Comments
36-1010	Interest Earned	98,800	127,100	28,300	29%	Optimized investments with BOA
36-1010	Landfill: Interest Earned	20,000	18,900	(1,100)	-6%	
37-1010	D.A.R.E. - Grants & Contributions	-	-	-	0%	
38-2200	Rent: Property & Buildings	214,209	361,865	147,656	69%	12 mos. Rent on Shared Services Building; DuraLine is $12,180/mo.+ Service Center rent
38-9070	Real Estate - Sale of Timber	-	-	-	0%	
38-9050	Miscellaneous Revenue	17,400	13,200	(4,200)	-24%	
38-9150	State Reimbursement: GA Forestry Salary	-	-	-	0%	
39-2100	Equipment: Sales & Rent & Signs	31,800	55,000	23,200	73%	Landfill closure/ sell D6
39-2200	Landfill: Equipment Sales & Parts	5,500	10,600	5,100	93%	Landfill closure/ sell other items
39-2300	Road Dept: Maint. Request	1,900	1,760	(140)	-7%	
TOTALS		**12,298,665**	**12,278,154**	**(20,511)**	**-0.17%**	

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
	Non-Divisional - Hospital Bond Interest/Ind. Care	134,080	134,080	-	0%
	Non-Divisional - IRMA (Ins. - Prop, Causulty, Liab.)	129,500	123,600	(5,900)	-5%
	Non-Divisional - Rural Fire Departments	238,000	238,000	-	0%
	Non-Divisional - Retirement	588,400	556,405	(31,995)	-5%
	Non- Divisonal - Workers' Comp	101,700	106,900	5,200	5%
	Non- Divisonal - Employee Insurance	714,000	754,000	40,000	6%
#1001	Non Divisional - All Others	354,100	338,800	(15,300)	-4%
#1001	Total Non-Divisional	2,259,780	2,251,785	(7,995)	0%
#1330	BOARD of COMMISSIONERS	389,500	364,100	(25,400)	-7%
# 1100	CODE ENFORCEMENT	45,000	46,900	1,900	4%
#1200	ECONOMIC DEVELOPMENT	224,000	225,900	1,900	1%
#1400	ELECTIONS	55,200	42,900	(12,300)	-22%
#1450	BOARD of REGISTRARS	58,134	59,800	1,666	3%
#1545	TAX COMMISSIONERS	242,900	256,000	13,100	5%
#1550	TAX ASSESSORS	246,800	313,800	67,000	27%
#1565	PUBLIC BUILDINGS & PROPERTY	351,815	357,000	5,186	1%
# 2150	CLERK of SUPERIOR COURT	629,225	645,286	16,061	3%
# 2160	BOARD OF EQUALIZATON	8,000	8,400	400	5%
# 2300	STATE COURT	90,800	91,700	901	1%
# 2400	MAGISTRATE	253,570	229,100	(24,471)	-10%
# 2450	PROBATE COURT	135,150	136,900	1,750	1%
# 3310	SHERIFF DEPARTMENT	1,654,946	1,714,000	59,054	4%
# 3350	JAIL	1,004,300	1,185,000	180,700	18%
#3600	AMBULANCE SERVICE	297,260	296,860	(400)	0%
# 3700	CORONER	31,030	33,353	2,323	7%
#3920	EMA/E911	821,550	621,800	(199,750)	-24%
# 4210	ROAD DEPARTMENT	1,896,199	1,898,141	1,942	0%
# 4330	LANDFILL	1,033,784	2,938,500	1,904,716	184%
# 4800	AIRPORT	31,340	30,900	(440)	-1%
# 5110	BOARD OF HEALTH	42,300	51,000	8,700	21%
# 5410	DEPT of FAMILY & CHILDREN SERVICES	16,100	16,100	-	0%
# 5440	FOOD STAMPS	-	-	-	0%
# 6110	RECREATION	584,350	534,529	(49,821)	-9%
# 6510	LIBRARY	57,400	58,700	1,300	2%
# 7110	COUNTY EXTENSION	70,466	69,700	(766)	-1%
	TOTAL EXPENDITURE	12,530,897	14,478,153	1,947,256	15.5%

SPENDING BY CATEGORY
FY 2016 BUDGET



GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
#1001	**NON-DIVISIONAL**				
51-1101	Salaries: GA Forestry/County Atty, etc.	-		-	0%
51-2100	Insurance - IRMA (All Coverage)	129,500	123,600	(5,900)	-5%
51-2110	Other Insurance & Bonds	-	-	-	0%
51-2120	Insurance - Medical, Life, Disab.	714,000	754,000	40,000	6%
51-2130	Insurance-Retiree Medical	31,000	49,200	18,200	59%
51-2200	FICA - County Contribution	-	-	-	0%
51-2400	Retirement - County Contribution	588,400	556,405	(31,995)	-5%
51-2410	Christmas Savings - County Contribution	-	-	-	0%
51-2600	Unemployment Insurance	-	-	-	0%
51-2700	Workers Comp' Expenses	101,700	106,900	5,200	5%
51-2978	Physicians Services - Employees (Drug & Alcohol Test)	7,400	7,300	(100)	-1%
51-2980	Background checks	800	800	-	0%
52-1250	Legal & Consulting Service	121,000	84,000	(37,000)	-31%
52-1251	Animal Control Fees & Expenses	85,000	87,000	2,000	2%
52-1318	Audit: Dev & Airport Authority & PFA	2,800	2,900	100	4%
52-1320	General Audit Expenses, Etc.	34,200	34,900	700	2%
52-2210	Radio Maint & Fees, Etc. (Tower Rent, etc.)	-	-	-	0%
52-3200	Telephone: Extra Office	-	-	-	0%
52-3628	RDC Dues & Expenses	11,000	11,000	-	0%
53-1109	(Hosp) Indigent & Misc Expense (Bond Int)	134,080	134,080	-	0%
53-1110	Miscellaneous Expenses	7,900	8,700	800	10%
53-1850	Contingency Fund	10,000	10,000	-	0%
57-2435	GA Forestry Commission	31,100	31,100	-	0%
57-2510	Industrial Contract & Dev. Authority	-	-	-	0%
57-2530	Rural Fire Support - Radio Maintenance	-	-	-	0%
57-2540	Rural Fire Expenses	1,000	1,000	-	0%
57-2550	Rural Fire - Budget Payment	238,000	238,000	-	0%
57-3000	CDBG Grant Expenses	10,000	10,000	-	0%
57-3100	Children's Advocacy Center - Sunshine House	-	-	-	0%
57-3105	State Probation: Alch. & Drug Rehab	900	900	-	0%
	TOTALS	2,259,780	2,251,785	(7,995)	0%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 1100	**CODE ENFORCEMENT**				
51-1101	Salaries	25,500	28,200	2,700	11%
51-2200	FICA - County Contribution	2,000	2,200	200	10%
52-1250	Legal & Consulting	4,300	4,300	-	0%
52-1700	Legal Ads/Newspaper	400	400	-	0%
52-2258	Repairs - Vehicle and Equip	1,000	1,000	-	0%
53-1270	Vehicle - Gas & Oil	9,000	8,000	(1,000)	-11%
52-3705	Seminars & Training Expenses	1,500	1,500	-	0%
53-1100	Office Supplies	1,000	1,000	-	0%
53-1655	Uniforms	300	300	-	0%
	TOTALS	45,000	46,900	1,900	4%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 1200	**ECONOMIC DEVELOPMENT**				
51-1101	Salaries	75,000	75,000	-	0%
51-1500	Reimburse for Salary & Benefits	(91,800)	(92,700)	(900)	1%
51-2200	FICA - County Contribution	5,800	5,800	-	0%
52-1250	Legal & Consulting	-	-	-	0%
52-2223	Lawn Care - Shared Services Building	3,300	3,400	100	3%
52-2248	Janitorial - Shared Services Building	8,000	9,600	1,600	20%
53-1245	Utilities - Shared Services Building	33,900	34,700	800	2%
53-1800	Bond Payment - Shared Services Building	150,300	150,300	-	0%
52-1330	Contract Services - Econ Dev. (Chamber)	30,000	30,000	-	0%
53-1110	Economic Development - Other	9,500	9,800	300	3%
	TOTALS	224,000	225,900	1,900	1%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
#1330	**BOARD of COMMISSIONERS**				
51-1101	Salaries	295,500	308,800	13,300	5%
51-2200	FICA - County Contribution	22,800	23,800	1,000	4%
52-1700	Legals/Ads Newspaper	400	400	-	0%
52-2200	Computer: Maint & Fees	2,600	1,800	(800)	-31%
52-3200	Telephone	1,200	1,000	(200)	-17%
52-3500	Travel - Mileage Reimbursement	900	1,000	100	11%
52-3600	Government Assoc. Dues - ACCG	4,000	3,800	(200)	-5%
52-3700	Association Meeting Expense	12,300	12,700	400	3%
52-3705	Seminars & Training Expenses	2,000	2,100	100	5%
53-1100	Office Supplies	4,600	4,200	(400)	-9%
53-1105	Postage	3,900	3,300	(600)	-15%
53-1110	Miscellaneous Expenses	-	-	-	0%
53-1163	Safety Supplies	300	300	-	0%
53-1270	Fuel: Gas & Oil	900	900	-	0%
53-1700	Petty Cash	-	-	-	0%
54-2300	Furniture & Office Equip. - C. O.	38,100	-	(38,100)	-100%
	TOTALS	389,500	364,100	(25,400)	-7%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
#1400	**ELECTIONS**				
51-1101	Salaries -- Elections	36,000	36,000	-	0%
51-2200	FICA - County Contribution	2,800	2,800	-	0%
52-1700	Legal/Ads Newspaper	1,400	4,000	2,600	186%
52-2252	Voting Machine: Repairs & Etc.	11,300	11,500	200	2%
52-2253	Reimburse for Election Costs	-	(15,300)	(15,300)	0%
52-3705	Seminars & Training -- Elections	2,000	2,000	-	0%
53-1100	Office Supplies -- Elections	1,000	1,200	200	20%
53-1110	Miscellaneous Expense & Election Meals	400	400	-	0%
53-1270	Vehicle - Oil & Gas	300	300	-	0%
54-2110	C. O. Voting Machine Purchase	-	-	-	0%
	TOTALS	55,200	42,900	(12,300)	-22%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
#1450	**BOARD of REGISTRARS**				
51-1101	Salaries	47,734	51,800	4,066	9%
51-1110	Salaries: Board of Registrars	-	-	-	0%
51-2200	FICA - County Contribution	3,700	4,000	300	8%
52-1700	Legal/Ads Newspaper	-	-	-	0%
52-2200	Computer: Maint & Fees	-	-	-	0%
52-3200	Telephone	300	-	(300)	-100%
52-3500	Travel	-	-	-	0%
52-3705	Seminars & Training Expenses	4,000	-	(4,000)	-100%
53-1100	Office Supplies	400	1,500	1,100	275%
53-1105	Postage	2,000	2,500	500	25%
53-1110	Miscellaneous Expenses	-	-	-	0%
54-2300	Furniture & Office Equip.	-	-	-	0%
	TOTALS	58,134	59,800	1,666	3%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
#1545	**TAX COMMISSIONERS**				
51-1101	Salaries	185,300	182,000	(3,300)	-2%
51-2200	FICA - County Contribution	14,200	14,000	(200)	-1%
52-1700	Legal/Ads Newspaper	-	-	-	0%
52-2200	Computer: Maint & Fees	25,000	15,000	(10,000)	-40%
52-3200	Telephone	900	-	(900)	-100%
52-3500	Travel	-	-	-	0%
52-3700	Association Meeting Expenses	500	500	-	0%
52-3705	Seminars & Training Expenses	4,500	4,500	-	0%
			-	-	0%
53-1100	Office Supplies	5,500	5,000	(500)	-9%
53-1105	Postage	1,500	9,500	8,000	533%
53-1108	Tax Levys	5,000	25,000	20,000	400%
53-1110	Miscellaneous Expenses	500	500	-	0%
54-2300	Furniture & Office Equip. - C.O.	-	-	-	0%
	TOTALS	242,900	256,000	13,100	5%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
#1550	**TAX ASSESSORS**				
51-1101	Salaries	187,100	178,000	(9,100)	-5%
51-1104	Salaries: Tax Assessors Board	-	-	-	0%
51-1105	Salaries: Tax Equalization Board	-	-	-	0%
51-2200	FICA - County Contribution	14,400	13,700	(700)	-5%
52-1329	Tax Appraisal Service	7,000	80,700	73,700	1053%
52-1333	Mapping Services	12,000	15,000	3,000	25%
52-2200	Computer: Maint & Fees (website)	1,500	1,500	-	0%
52-2258	Vehicle Repairs	-	200	200	0%
52-3200	Telephone	-	-	-	0%
52-1700	Legal/Ads Newspaper	-	-	-	0%
52-3500	Travel	-	-	-	0%
52-3700	Association Meeting Expenses	2,000	2,000	-	0%
52-3705	Seminars & Training Expenses	5,000	5,000	-	0%
53-1100	Office Supplies	5,000	5,200	200	4%
53-1105	Postage	11,000	11,000	-	0%
53-1107	Maps: Printing, etc. (Aerial Flight)	-	-	-	0%
53-1110	Miscellaneous Expenses	-	-	-	0%
53-1270	Vehicle - Gas & Oil	1,800	1,500	(300)	-17%
54-2200	Auto & Radio - C. O.	-	-	-	0%
54-2300	Furniture & Office Equip.	-	-	-	0%
	TOTALS	246,800	313,800	67,000	27%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
#1565	**PUBLIC BUILDINGS & PROPERTY**				
52-2130	Janitorial Services (Pest Control)	3,300	2,600	(700)	-21%
52-2200	Computer Maint & Fees	13,000	16,100	3,100	24%
52-2220	Maintenance - Courthouse Grounds & Other	23,800	22,300	(1,500)	-6%
52-2224	Maintenance - County Buildings	7,415	9,400	1,985	27%
52-2230	Repairs - Courthouse	18,000	16,200	(1,800)	-10%
52-2240	Repairs - WACO Service Center	900	1,000	100	11%
52-2250	Repairs - Senior Citizens Building	3,500	3,100	(400)	-11%
52-2273	Repairs - NEW JAIL		5,000	5,000	0%
52-2274	Repairs - Health Department Building	300	1,800	1,500	500%
52-2276	Repairs - Historical Museum	5,100	3,800	(1,300)	-25%
52-2278	Repairs - Wall Building - Tax Assessor	2,000	2,400	400	20%
52-2280	Repair - Wall Building - B.O.C.	2,500	2,200	(300)	-12%
52-2282	Repair - Road Dept. Building	3,200	3,000	(200)	-6%
52-2283	Road Dept. - Traffic Lights	-	-	-	0%
52-2286	WACO LEC - Repairs	22,600	20,700	(1,900)	-8%
52-2287	Kaolin Park Building Repairs	1,400	1,800	400	29%
52-2288	EMA Building Repairs	200	-	(200)	-100%
52-2291	Wall Building - Tax Commissioner Repairs	2,800	2,700	(100)	-4%
52-2292	County Ext. Building Repairs	1,600	2,000	400	25%
53-1230	Utilities - Courthouse	33,600	34,300	700	2%
53-1231	Utilities - Historical Museum	-	4,300	4,300	0%
53-1234	Utilities - Wall Building - T.A.	5,100	5,200	100	2%
53-1235	Utilities - Wall Building - B.O.C.	5,100	5,200	100	2%
53-1236	Utilities - Road Department	14,300	14,600	300	2%
53-1237	Utilities - WACO LEC	60,200	57,400	(2,800)	-5%
53-1238	Utilities - Kaolin Park Building	31,400	31,900	500	2%
53-1240	Utilities - Irwin Building - T.C.	15,800	16,100	300	2%
53-1241	Utilities - Government Building - Co. Ext:	7,300	7,500	200	3%
53-1242	Utilities - Gov't Building (Hosp. Rd) Sr. Center	13,800	7,300	(6,500)	-47%
53-1243	Utilities - Traffic Lights	2,000	2,100	100	5%
53-1244	Utilities - NEW JAIL		21,000	21,000	0%
53-1705	Courthouse Janitorial Supplies	6,100	6,300	200	3%
53-1710	Administrative Supplies/Tel Maint. Courthouse	23,500	27,700	4,200	18%
54-1100	Purchase of Property	-	-	-	0%
54-1120	Purchase of R.W.	-	-	-	0%
54-1300	C. O. - Expense	14,000	-	(14,000)	-100%
54-1325	Buildings & Property Renovation	-	-	-	0%
54-2500	C. O. - Equipment	8,000	-	(8,000)	-100%
	TOTALS	351,815	357,000	5,186	1%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 2150	**CLERK of SUPERIOR COURT**				
51-1101	Salaries	212,900	226,900	14,000	7%
51-2200	FICA - County Contribution	16,300	17,400	1,100	7%
52-1172	Court Costs: Jury Script, Boarding Witness Expenses, Jury List Revisions, Baliff, Juv. Court Cost	25,000	25,000	-	0%
52-1176	Juvenile Court Expenses	3,000	3,000	-	0%
52-1200	District Attorney Budget	175,672	170,556	(5,116)	-3%
52-1205	Public Defender Budget	86,370	89,448	3,077	4%
52-1250	Legal & Consulting Service	1,500	1,500	-	0%
52-1700	Legal/Ads Newspaper	200	200	-	0%
52-2200	Computer: Maintenance & Fees (Indexing)	10,000	10,000	-	0%
52-2205	Book Repairs	-	-	-	0%
52-3200	Telephone	1,000	1,000	-	0%
52-3605	Law Library	-	-	-	0%
52-3700	Association Meeting Expenses	1,000	1,000	-	0%
52-3705	Seminars & Training Expenses	1,200	1,200	-	0%
53-1100	Office Supplies	9,000	12,000	3,000	33%
53-1105	Postage	2,000	2,000	-	0%
53-1110	Miscellaneous Expenses	-	-	-	0%
54-2300	Furniture & Office Equip.	-	-	-	0%
57-2100	Middle Judicial Circuit Budget & Juvenile Court	84,082	84,082	-	0%
	TOTALS	629,225	645,286	16,061	3%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 2160	**BOARD OF EQUALIZATON**				
51-1101	Salaries	-	-	-	0%
52-1105	Salaries: Tax Equalization Board	4,500	4,500	-	0%
51-2200	FICA - County Contribution	400	400	-	0%
52-1700	Legal/Ads Newspaper	-	-	-	0%
52-3500	Travel- Mileage Reimb	-	-	-	0%
52-3705	Expenses - Seminars & Training	2,600	3,000	400	15%
52-3710	Board of Equalization Expenses	500	500	-	0%
		-	-	-	0%
	TOTALS	8,000	8,400	400	5%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 2300	**STATE COURT**				
51-1101	Salaries	67,000	67,900	900	1%
51-2200	FICA - County Contribution	5,200	5,200	1	0%
52-1170	Jury Script (Per Diem)	200	200	-	0%
52-1175	Witness Expenses	200	200	-	0%
52-1180	Boarding Jurors	200	200	-	0%
52-1185	Baliffs	-	-	-	0%
52-1250	Legal & Consulting Service	9,100	9,100	-	0%
52-1282	State Court: Sec. Supp.	3,600	3,600	-	0%
52-1300	Court Reporter Fees	3,300	3,300	-	0%
52-1700	Legal/Ads Newspaper	-	-	-	0%
52-3705	Seminars & Training Expenses	2,000	2,000	-	0%
53-1100	Office Supplies	-	-	-	0%
53-1110	Miscellaneous Expenses	-	-	-	0%
	TOTALS	90,800	91,700	901	1%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 2400	**MAGISTRATE**				
51-1101	Salaries	220,700	200,900	(19,800)	-9%
51-2200	FICA - County Contribution	17,000	15,400	(1,601)	-9%
52-1700	Legal/Ads Newspaper	-	100	100	0%
52-2258	Vehicle & Equipment Repairs	500	500	-	0%
52-3200	Telephone	1,130	1,200	70	6%
52-3500	Travel	840	900	60	7%
52-3705	Seminars & Training Expenses	3,000	3,000	-	0%
53-1100	Office Supplies	5,500	2,500	(3,000)	-55%
53-1105	Postage	1,400	1,600	200	14%
53-1110	Miscellaneous	-	-	-	0%
53-1270	Fuel: Gas & Oil	3,500	3,000	(500)	-14%
54-2200	Vehicle, Equip. Radio - C.O.	-	-	-	0%
54-2300	Furniture & Office Equip - C.O.	-	-	-	0%
	TOTALS	253,570	229,100	(24,471)	-10%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 2450	**PROBATE COURT**				
51-1101	Salaries -- Probate	122,000	123,200	1,200	1%
51-2200	FICA - County Contribution	9,400	9,500	100	1%
52-1190	Mental Health Trials	-	-	-	0%
52-1700	Legal/Ads Newspaper	250	200	(50)	-20%
52-3200	Telephone	200	200	-	0%
52-3705	Seminars & Training -- Probate	700	700	-	0%
53-1100	Office Supplies -- Probate	1,800	2,300	500	28%
53-1105	Postage	800	800	-	0%
54-2300	Furniture & Office Equip - C.O.	-	-	-	0%
54-2500	Non C.O. - Furniture, Equip., Etc.	-	-	-	0%
	TOTALS	135,150	136,900	1,750	1%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 3310	**SHERIFF DEPARTMENT**				
51-1101	Salaries	1,182,100	1,221,200	39,100	3%
51-2200	FICA - County Contribution	90,496	93,500	3,004	3%
51-2905	Physicians & Medical Costs	1,000	-	(1,000)	-100%
52-1700	Legal/Ads Newspaper	-	-	-	0%
52-2200	Computer: Maint & Fees	25,000	30,000	5,000	20%
52-2210	Radio: Maint & Fees	-	8,000	8,000	0%
52-2255	Vehicles: Tire Repair	3,000	3,000	-	0%
52-2258	Vehicle & Equip. Repairs	25,000	35,000	10,000	40%
52-2320	Hire - Equipment & Services	23,500	1,000	(22,500)	-96%
52-3200	Telephone	20,000	20,000	-	0%
52-3700	Association Meeting Exp (Assoc. Dues)	1,800	1,500	(300)	-17%
52-3705	Seminars & Training Expenses	10,500	20,000	9,500	90%
53-1100	Office Supplies	10,300	10,300	-	0%
53-1105	Postage	1,200	1,000	(200)	-17%
53-1110	Misc. Expenses - Grants	2,000	1,000	(1,000)	-50%
53-1270	Vehicle: Gas & Oil	150,000	135,000	(15,000)	-10%
53-1610	Clothing-Ammo--Firearm:Allotment	25,000	32,000	7,000	28%
53-1645	Tools & Maint Supplies	2,500	2,500	-	0%
53-1650	Vehicle Purchase of Tires	8,000	8,000	-	0%
53-1700	Petty Cash	400	400	-	0%
53-1705	Janitorial Supplies	1,500	3,000	1,500	100%
53-1717	CHAMPS Expenses	5,550	5,500	(50)	-1%
54-2200	Auto & Radio & Vehicle Equip. - C.O.	49,000	65,000	16,000	33%
54-2300	Furniture & Office Equip. - C.O.	-	-	-	0%
54-2500	Non. C.O. - Equip. Etc.	-	-	-	0%
57-2200	Drug Task Unit /(Informant & Buy Money)	17,100	17,100	-	0%
	TOTALS	1,654,946	1,714,000	59,054	3.6%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 3350	JAIL				
51-1101	Salaries	521,500	716,700	195,200	37%
51-2200	FICA - County Contribution	39,900	54,900	15,000	38%
51-2905	Physicians & Medical Cost	150,000	150,000	-	0%
52-3200	Telephone	1,200	900	(300)	-25%
52-3705	Seminars & Training Expenses	4,000	10,000	6,000	150%
53-1100	Office Supplies	4,000	1,000	(3,000)	-75%
53-1105	Postage	700	-	(700)	-100%
53-1110	Misc. Expenses	7,000	2,500	(4,500)	-64%
53-1303	Feeding Prisoners	220,000	220,000	-	0%
53-1655	Uniforms (Prisoners)	1,000	4,000	3,000	300%
53-1705	Janitorial Supplies	15,000	15,000	-	0%
53-1727	Boarding Prisoners (Outside Housing/Prisoner Pickup & Transfers)	40,000	10,000	(30,000)	-75%
54-2300	Furniture & Office Equip. - C.O.	-	-	-	0%
	TOTALS	1,004,300	1,185,000	180,700	18.0%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
#3600	**AMBULANCE SERVICE**				
52-2258	Vehicle & Equipment Repairs	1,100	900	(200)	-18%
53-1110	Misc. Expenses	-	-	-	0%
53-1650	Vehicle: Tires	1,600	1,400	(200)	-13%
57-2440	Ambulance Budget Payment	294,560	294,560	-	0%
	TOTALS	297,260	296,860	(400)	0%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 3700	**CORONER**				
51-1101	Salaries	21,580	23,700	2,120	10%
51-2200	FICA - County Contribution	1,700	1,953	253	15%
52-1287	Fees to MD's	600	600	-	0%
52-1288	Medical Examiner & Disposition Fees	2,800	2,800	-	0%
52-1310	Coroner Jury & Witnesses	300	300	-	0%
52-1315	Deputy Coroner	-	-	-	0%
52-2200	Computer: Maint & Fees	-	-	-	0%
52-2210	Radio Maint & fees	-	-	-	0%
52-3500	Travel	2,000	-	(2,000)	-100%
52-3600	Association & Other Dues	300	300	-	0%
52-3705	Seminars & Training Expenses	1,750	3,700	1,950	111%
53-1100	Office Supplies	-	-	-	0%
54-2200	Auto & Radio - C.O.	-	-	-	0%
	TOTALS	31,030	33,353	2,323	7%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
#3920	**EMA/E911**				
51-1101	Salaries	448,100	463,700	15,600	3%
51-2200	FICA - County Contribution	34,300	35,500	1,200	3%
52-1700	Legal/Ads Newspaper	-	200	200	0%
52-2200	Computer: Maint & Fees - EMA	-	-	-	0%
	Computer: Maint & Fees - E911	85,000	80,000	(5,000)	-6%
52-2210	Radio: Maint & Fees - EMA	350	2,600	2,250	643%
	Radio: Maint & Fees - E911	3,000	1,000	(2,000)	-67%
52-2285	Tire Repairs - EMA	-	-	-	0%
	Tire Repairs - E911	-	-	-	0%
52-2258	Vehicle & Equipment Repairs - EMA	3,000	3,500	500	17%
	Vehicle & Equipment Repairs - E911	-	-	-	0%
52-3200	Telephone - EMA	-	-	-	0%
52-3200	Telephone - E911	10,500	10,500	-	0%
52-3207	Code Red	5,000	5,000	-	0%
52-3300	Utilities	2,600	3,300	700	27%
52-3705	Seminars & Training Expenses - EMA	1,000	1,000	-	0%
	Seminars & Training Expenses - E911	1,500	1,500	-	0%
53-1100	Office Supplies - EMA	100	100	-	0%
	Office Supplies - E911	1,500	1,500	-	0%
53-1105	Postage	100	100	-	0%
53-1110	Miscellaneous Expenses - EMA	300	300	-	0%
	Miscellaneous Expenses - E911	1,000	1,000	-	0%
		-	-	-	0%
53-1270	Vehicle: Gas & Oil - EMA	900	700	(200)	-22%
	Vehicle: Gas & Oil - E911	-	-	-	0%
53-1645	Tools & Maint. Supplies - EMA	500	500	-	0%
	Tools & Maint. Supplies - E911	-	-	-	0%
53-1650	Tire Purchase - EMA	-	-	-	0%
	Tire Purchase - E911	-	-	-	0%
53-1655	Uniforms - EMA	-	-	-	0%
	Uniforms - E911	1,400	1,400	-	0%
53-1705	Janitorial Supplies - EMA	-	-	-	0%
	Janitorial Supplies - E911	400	600	200	50%
52-2205	FINANCE CHARGE - NEW RADIO SYSTEM	7,000	2,800	(4,200)	-60%
54-2120	C.O. - Equipment, Veh, Radio, Comp, etc. - EMA	214,000	5,000	(209,000)	-98%
	C.O. - Equipment, Veh, Radio, Comp, etc. - E911	-	-	-	0%
54-2300	C.O. - Furniture & Office Equip. - EMA	-	-	-	0%
	C.O. - Furniture & Office Equip. - E911	-	-	-	0%
	TOTALS	821,550	621,800	(199,750)	-24%