GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 4210	**ROAD DEPARTMENT**				
51-1101	Salaries	1,047,000	1,080,900	33,900	3%
51-1500	Reimburse from SPLOST	(198,300)	(198,200)	100	0%
51-2200	FICA - County Contribution	80,100	82,741	2,641	3%
52-1250	Legal & Consulting Services	10,700	20,000	9,300	87%
52-1646	Damage Claims	4,000	6,000	2,000	50%
52-1700	Legal/Ads Newspaper	500	500	-	0%
52-2137	Prison Contract Expenses	60,000	55,000	(5,000)	-8%
52-2140	Chemical Mowing	80,000	80,000	-	0%
52-2200	Computer Maint. & Fees	2,500	1,500	(1,000)	-40%
52-2210	Radio: Maint & Fees	600	600	-	0%
52-2255	Vehicles: Tire Repair	15,000	15,000	-	0%
52-2258	Vehicle & Equipment Repairs	235,000	250,000	15,000	6%
52-2320	Hire of Equipment & Services	5,000	7,000	2,000	40%
		-	-	-	0%
52-2400	County Funded Project: Pavings, Stripping, Grassing, etc.	32,000	30,000	(2,000)	-6%
52-2430	County Funded Project: Resurfacing	-	-	-	0%
52-2440	County & State Contract Project: Paving, Grassing, Resurface, etc.	-	-	-	0%
24-2450	County & State Contract Project: Pipe	-	-	-	0%
24-2470	County & State Contract Project: Fencing, Utility Relocation, etc.	-	-	-	0%
52-3200	Telephone	4,000	4,500	500	13%
52-3705	Seminars & Training Expenses	2,000	2,000	-	0%
53-1105	Postage	600	600	-	0%
53-1100	Office Supplies, etc. (Medical)	3,000	2,500	(500)	-17%
53-1110	Misc. Expenses	1,000	500	(500)	-50%
53-1163	Safety Supplies	10,000	10,000	-	0%
53-1270	Vehicle: Gas & Oil	400,000	325,000	(75,000)	-19%
53-1615	Post: For Signs & Fences	1,500	-	(1,500)	-100%
53-1620	Road Materials: Signs	20,000	35,000	15,000	75%
53-1625	Road Materials: Pipe	-	-	-	0%
53-1630	Road Material: Soil	2,000	2,000	-	0%
53-1635	Road Material: All Rock	-	-	-	0%
53-1640	Bridge Material & Repairs:	-	-	-	0%
53-1645	Tools & Maint. Supplies	10,000	13,000	3,000	30%
53-1650	Purchase of Tires	55,000	60,000	5,000	9%
53-1655	Uniforms	9,000	6,000	(3,000)	-33%
53-1705	Janitorial Supplies	4,000	6,000	2,000	50%
54-2100	Vehicle & Equip., etc. - C.O.	-	-	-	0%
54-2300	Furniture & Office Equipment - C.O.	-	-	-	0%
54-2500	Non- C.O. Equipment	-	-	-	0%
	TOTALS	1,896,199	1,898,141	1,942	0.1%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 4330	**LANDFILL**				
51-1101	Salaries	176,000	112,000	(64,000)	-36%
51-2200	FICA - County Contribution	13,500	8,600	(4,900)	-36%
52-1250	Legal & Consulting Services	-	-	-	0%
52-1700	Legal/Ads Newspaper	-	-	-	0%
52-2110	Tire & Salvage Disposal (Leachate Disposal)	6,000	6,000	-	0%
52-2200	Computer Maint. & Fees	500	100	(400)	-80%
52-2225	Building Repairs (Scale House, etc.)	300	300	-	0%
52-2255	Tires Repairs	500	100	(400)	-80%
52-2258	Vehicle & Equipment Repairs	5,000	600	(4,400)	-88%
52-2268	Well & Other Testing Fees	96,000	96,000	-	0%
52-2270	Site Maint. & Scales (Dumpster Site-Lease & Maint)	9,000	2,200	(6,800)	-76%
52-2320	Hire of Equip (Grinding & Garbage Pickup)	440,000	480,000	40,000	9%
52-2459	Post Closure Fund & Exp.	70,000	2,200,000	2,130,000	3043%
52-3200	Telephone	1,500	400	(1,100)	-73%
52-3767	EPA Training Expenses	1,500	-	(1,500)	-100%
53-1163	Safety Supplies	400	100	(300)	-75%
53-1100	Office Supplies	500	100	(400)	-80%
53-1110	Misc. Expenses	200	100	(100)	-50%
53-1270	Vehicle: Gas & Oil	20,000	3,000	(17,000)	-85%
53-1645	Tools & Maint Supplies	100	100	-	0%
53-1650	Purchase of Tires	1,000	400	(600)	-60%
53-1239	Landfill: Utilities	4,600	2,300	(2,300)	-50%
53-1705	Janitorial Supplies & Services	400	100	(300)	-75%
54-1210	Constr. & Landfill Improvements	-	-	-	0%
54-2100	Vehicle & Equip., etc. - C.O.	154,784	-	(154,784)	-100%
54-2130	Purchase - Sanitary Boxes	22,000	22,000	-	0%
54-2300	Furniture & Office Equipment - C.O.	-	-	-	0%
57-2565	EPA (HSRA) Fund	10,000	4,000	(6,000)	-60%
	TOTALS	1,033,784	2,938,500	1,904,716	184%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 4800	**AIRPORT**				
51-2100	Insurance - Liablity & Causulty	5,800	5,900	100	2%
52-1318	Audit - Airport Authortiy	3,600	3,700	100	3%
52-2210	Radio Maint	3,540	3,600	60	2%
52-2225	Building Repairs (Scale House, etc.)	2,000	2,000	-	0%
52-2294	Airport Authority Supplement	2,500	1,500	(1,000)	-40%
52-3200	Telephone	-	-	-	0%
53-1110	Misc. Expenses	-	-	-	0%
53-1232	Utilities - Terminal	13,900	14,200	300	2%
53-1270	Gas & Oil	-	-	-	0%
54-2300	Furniture & Office Equipment (Radio, etc.) - C.O.	-	-	-	0%
	TOTALS	31,340	30,900	(440)	-1%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 5110	**BOARD OF HEALTH**				
52-2258	Vehicle & Equip. Repairs	300	200	(100)	-33%
53-1110	Misc. Expenses	-	-	-	0%
57-2375	Budget - Health Dept Service	42,000	50,800	8,800	21%
	TOTALS	42,300	51,000	8,700	21%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 5410	**DEPT of FAMILY & CHILDREN SERVICES**				
52-2910	Services & Travel	-	-	-	0%
53-1110	Misc. Expenses	-	-	-	0%
57-2250	DFACS Budget Payment	16,100	16,100	-	0%
53-1111	Burials	-	-	-	0%
57-2380	General Assistance	-	-	-	0%
57-2390	Staff Development	-	-	-	0%
57-2395	Eligibility - Cash/Match	-	-	-	0%
	TOTALS	16,100	16,100	-	0%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 6110	**RECREATION**				
51-1101	Salaries	320,800	362,300	41,500	13%
51-1025	Budget Payment - Rec Dept	66,500	71,500	5,000	8%
51-2200	FICA: County Contribution	24,700	27,815	3,115	13%
52-1700	Legal/Ads Newspaper	-	-	-	0%
52-2258	Vehicle & Equipment Repairs	2,500	2,500	-	0%
52-2259	Park & Multi-Purpose Building	15,350	23,314	7,964	52%
53-1270	Vehicle: Gas & Oil	7,000	6,000	(1,000)	-14%
53-1650	Purchase of Tires	500	1,100	600	120%
54-2200	Vehicle & Equip - C.O.	102,000	-	(102,000)	-100%
54-2300	Furniture & Office Equipment - C.O.	-	-	-	0%
57-2560	Senior Citizens Programs	45,000	40,000	(5,000)	-11%
	TOTALS	584,350	534,529	(49,821)	-8.5%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 6510	**LIBRARY**				
52-2225	Building Repairs	8,200	7,500	(700)	-9%
53-1110	Misc. Expenses	-	-	-	0%
57-2430	Waco Library - Budget Payment	37,400	37,400	-	0%
52-2221	Grounds Maint. & Janitorial	11,800	13,800	2,000	17%
	TOTALS	57,400	58,700	1,300	2%

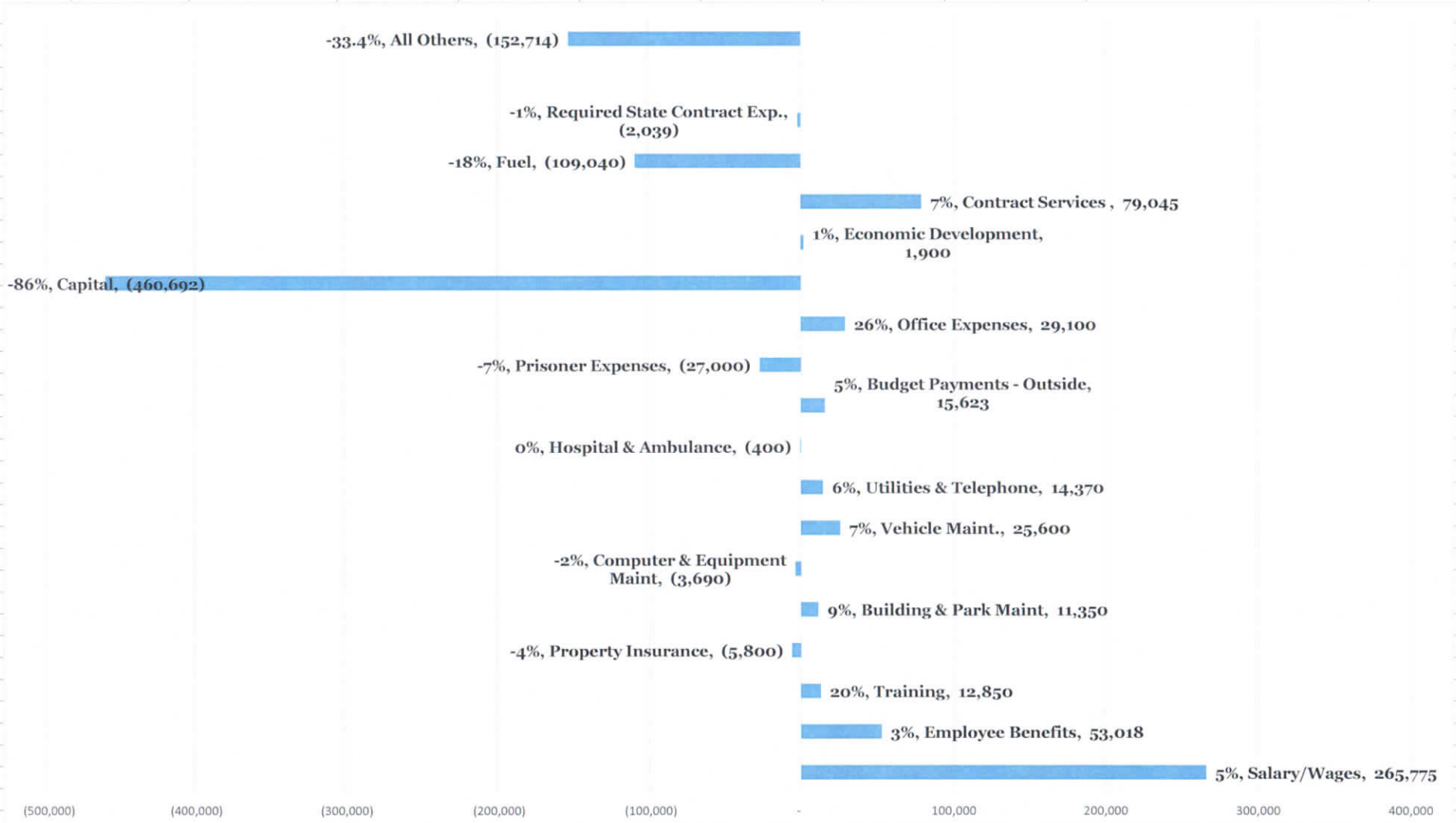
GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct #	Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
# 7110	COUNTY EXTENSION				
51-1101	Salaries	27,111	25,400	(1,711)	-6%
51-1103	UGA-Staff Cost & Benefits	21,955	22,300	345	2%
51-2456	Teacher Retirement, Other (FICA)	5,900	6,000	100	2%
52-2258	Repairs - Vehicle and Equip	600	600	-	0%
52-3200	Telephone	1,500	1,500	-	0%
52-3500	Travel	500	500	-	0%
53-1110	Office Supplies	2,400	2,900	500	21%
53-1110	Misc. Expenses (Peach Net Marketing Comp. Sys)	-	-	-	0%
53-1270	Vehicle: Gas & Oil	2,500	2,100	(400)	-16%
53-1703	County Agent Expense Acct.	-	400	400	0%
54-2300	Furniture & Office Equipment - C.O.	-	-	-	0%
57-2425	4-H Club	-	-	-	0%
57-2426	Archway Partnership Project	8,000	8,000	-	0%
	TOTALS	70,466	69,700	(766)	-1.1%

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct Name	FINAL FY2015	FY 2016 Budget	Increase (Decrease) FY2016/FY2015	FY 2016/FY 2015
COSTS BY CATEGORY CHANGES				
FROM FY 2015 to FY 2016				
Salary/Wages	4,950,125	5,215,900	265,775	5%
Employee Benefits	1,862,494	1,915,513	53,018	3%
Training	65,050	77,900	12,850	20%
Property Insurance	135,300	129,500	(5,800)	-4%
Building & Park Maint	132,965	144,314	11,350	9%
Computer & Equipment Maint	160,290	156,600	(3,690)	-2%
Vehicle Maint.	354,900	380,500	25,600	7%
Utilities & Telephone	258,630	273,000	14,370	6%
Hospital & Ambulance	431,340	430,940	(400)	0%
Budget Payments - Outside	327,900	343,523	15,623	5%
Prisoner Expenses	411,000	384,000	(27,000)	-7%
Office Expenses	110,600	139,700	29,100	26%
Capital	533,784	73,092	(460,692)	-86%
Economic Development	224,000	225,900	1,900	1%
Contract Services	1,151,855	1,230,900	79,045	7%
Fuel	596,440	487,400	(109,040)	-18%
Required State Contract Exp.	307,042	305,004	(2,039)	-1%
		-	-	
All Others	517,182	2,564,468	2,047,286	447.8%
TOTALS	12,530,897	14,478,153	1,947,256	15.5%
	12,530,897	12,278,153	(252,744)	-2.0%

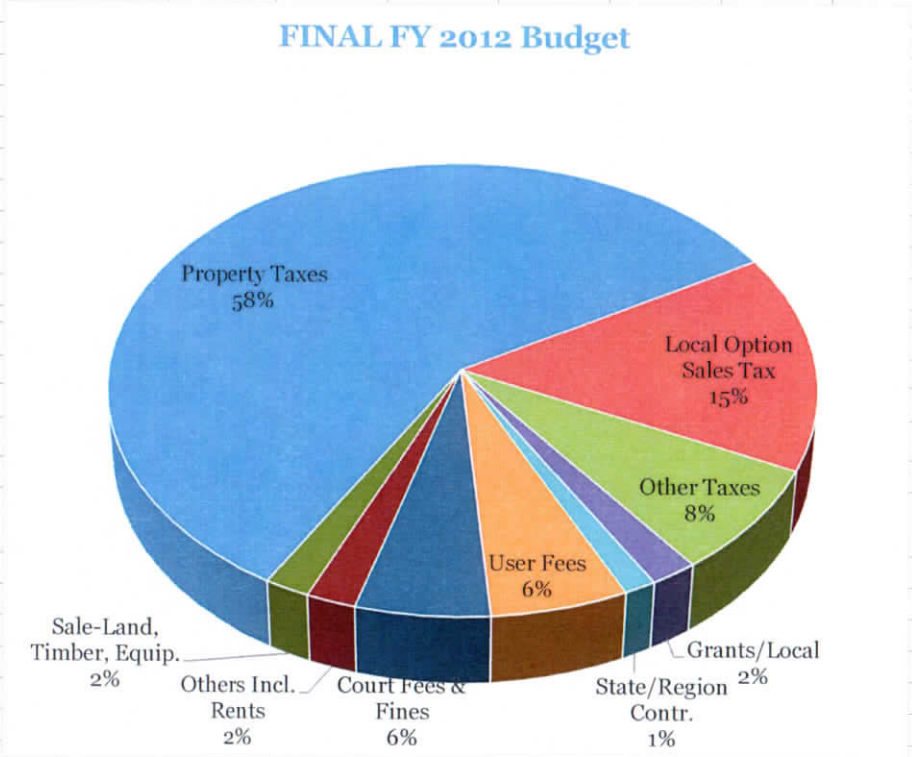
Expenditure Change FY2015 - FY2016

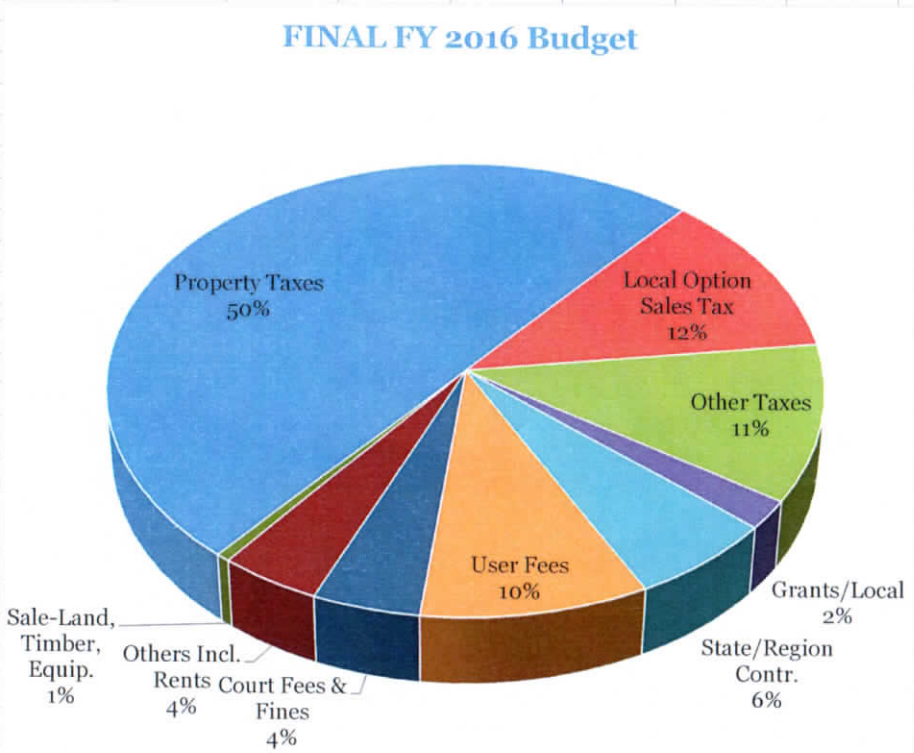


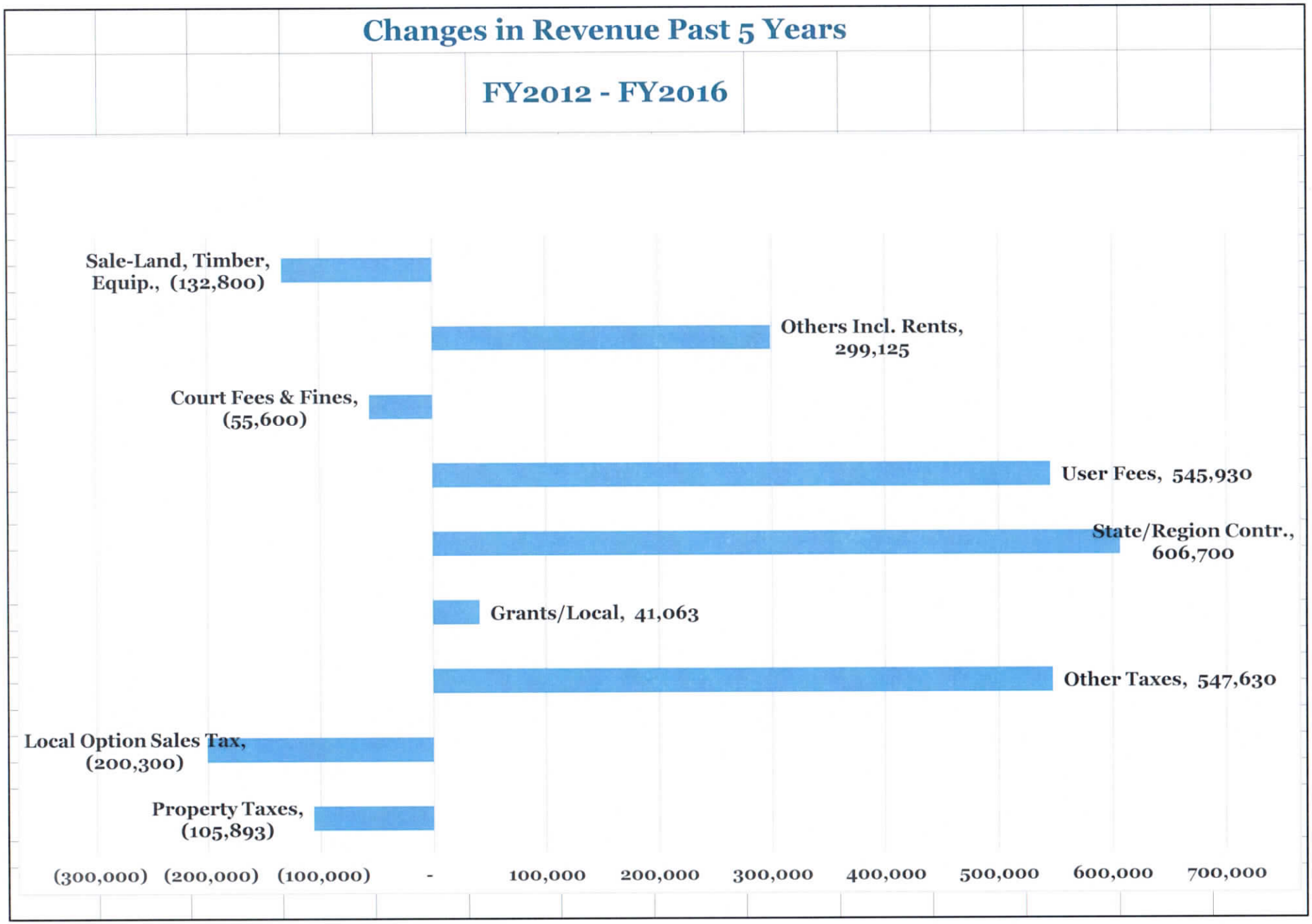
FIVE YEAR CHANGES IN REVENUE

Acct Name	FINAL FY 2012 Budget	FY 2016 Budget	Increase (Decrease) FY2016/FY2012	FY 2016/FY 2012	FY 2016/FY 2012 CAGR%	Comments
GENERAL+EMA+LF FUND REVENUES						
Property Taxes	6,241,744	6,135,851	(105,893)	-2%	0%	
Local Option Sales Tax	1,661,000	1,460,700	(200,300)	-12%	-3%	
Other Taxes	825,070	1,372,700	547,630	66%	11%	TAVT
Grants/Local Contributions	211,565	252,628	41,063	19%	5%	
State/Region Contributions	144,500	751,200	606,700	420%	104%	TIA (TSPLOST)
User Fees	617,620	1,163,550	545,930	88%	26%	Garbage Fee
Court Fees & Fines	603,500	547,900	(55,600)	-9%	-1%	
Others Including Rents	223,700	522,825	299,125	134%	13%	Shared Service Rent
Sale of Land, Timber, Equipment	203,600	70,800	(132,800)	-65%	-20%	Timber Sales in 2012
TOTALS	**10,732,299**	**12,278,154**	**1,545,855**	**13.63%**	**1.48%**	

REVENUE BY SOURCE: CHANGE FROM 2012 to 2016

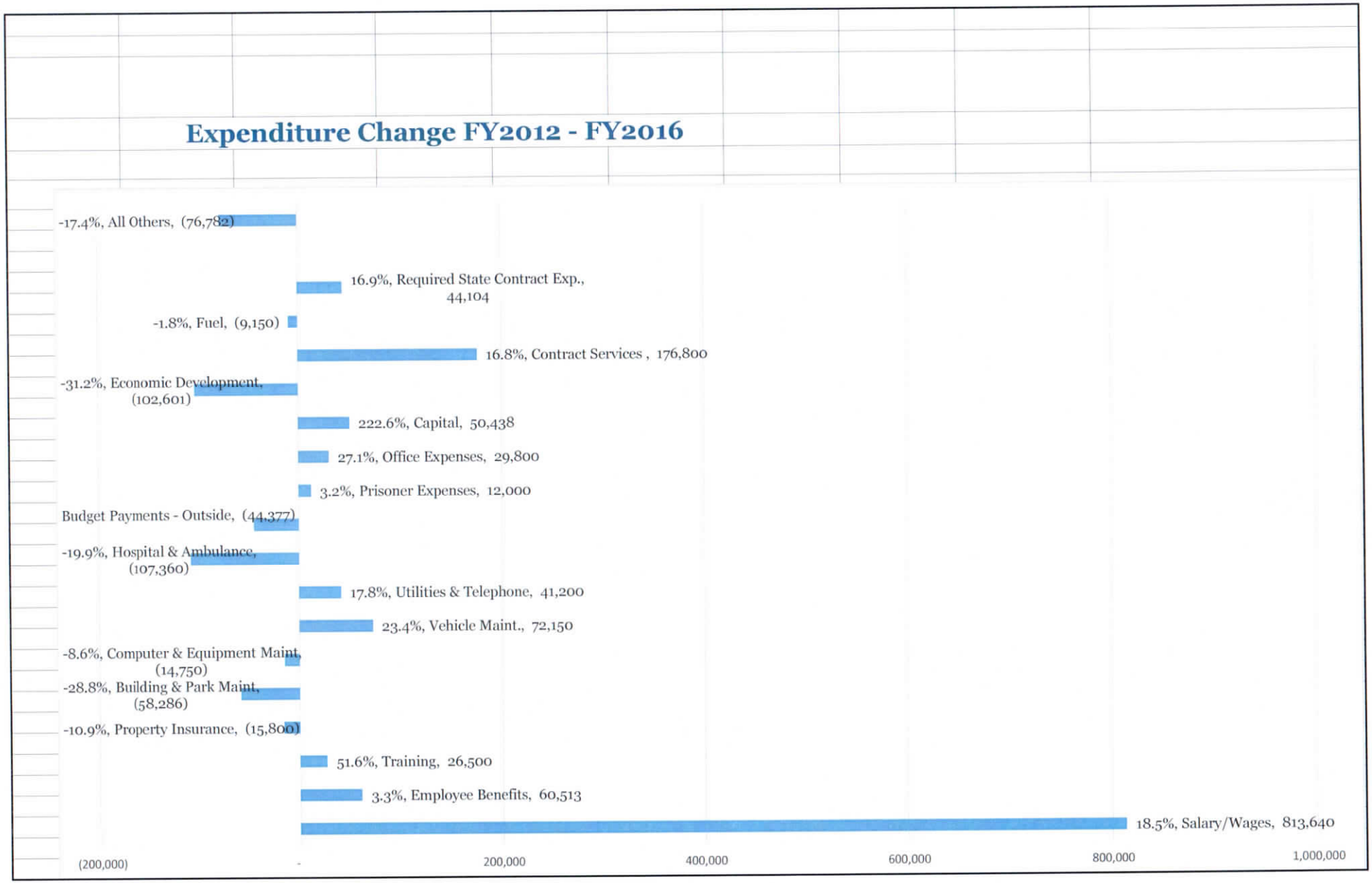





Changes in Revenue Past 5 Years
FY2012 - FY2016
Sale-Land, Timber, Equip., (132,800)
Others Incl. Rents, 299,125
Court Fees & Fines, (55,600)
User Fees, 545,930
State/Region Contr., 606,700
Grants/Local, 41,063
Other Taxes, 547,630
Local Option Sales Tax, (200,300)
Property Taxes, (105,893)
(300,000)
(200,000)
(100,000)
-
100,000
200,000
300,000
400,000
500,000
600,000
700,000

GENERAL + EMA + LANDFILL FUNDS
BUDGETED EXPENDITURES SUMMARY

Acct Name	FINAL Budget FY 2012	FY 2016 Budget	Increase (Decrease) FY2016/FY2012	FY 2016/FY 2012	FY 2016/FY 2012 CAGR%	Comments
COSTS BY CATEGORY CHANGES						
FIVE YEARS FROM FY 2012 to FY 2016						
Salary/Wages	4,402,260	5,215,900	813,640	18.5%	4.6%	
Employee Benefits	1,855,000	1,915,513	60,513	3.3%	0.8%	
Training	51,400	77,900	26,500	51.6%	12.9%	
Property Insurance	145,300	129,500	(15,800)	-10.9%	-2.7%	
Building & Park Maint	202,600	144,314	(58,286)	-28.8%	-7.2%	
Computer & Equipment Maint	171,350	156,600	(14,750)	-8.6%	-2.2%	
Vehicle Maint.	308,350	380,500	72,150	23.4%	5.8%	
Utilities & Telephone	231,800	273,000	41,200	17.8%	4.4%	
Hospital & Ambulance	538,300	430,940	(107,360)	-19.9%	-5.0%	
Budget Payments - Outside	387,900	343,523	(44,377)	-11.4%	-2.9%	
Prisoner Expenses	372,000	384,000	12,000	3.2%	0.8%	
Office Expenses	109,900	139,700	29,800	27.1%	6.8%	
Capital	22,654	73,092	50,438	222.6%	55.7%	
Economic Development	328,500	225,900	(102,601)	-31.2%	-7.8%	
Contract Services	1,054,100	1,230,900	176,800	16.8%	4.2%	
Fuel	496,550	487,400	(9,150)	-1.8%	-0.5%	
Required State Contract Exp.	260,900	305,004	44,104	16.9%	4.2%	
		-				
All Others	441,250	2,564,468	2,123,218	481.2%	120.3%	Includes $2.2 million LF Closure
TOTALS	11,380,114	14,478,153	3,098,039	27.2%	6.8%	
	11,380,114	12,278,153	898,039	7.9%	2.0%	without Landfill Closure Costs


Expenditure Change FY2012 - FY2016
-17.4%, All Others, (76,782)
16.9%, Required State Contract Exp., 44,104
-1.8%, Fuel, (9,150)
16.8%, Contract Services , 176,800
-31.2%, Economic Development, (102,601)
222.6%, Capital, 50,438
27.1%, Office Expenses, 29,800
3.2%, Prisoner Expenses, 12,000
Budget Payments - Outside, (44,377)
-19.9%, Hospital & Ambulance, (107,360)
17.8%, Utilities & Telephone, 41,200
23.4%, Vehicle Maint., 72,150
-8.6%, Computer & Equipment Maint, (14,750)
-28.8%, Building & Park Maint, (58,286)
-10.9%, Property Insurance, (15,800)
51.6%, Training, 26,500
3.3%, Employee Benefits, 60,513
18.5%, Salary/Wages, 813,640
(200,000)
-
200,000
400,000
600,000
800,000
1,000,000

Operating Funds - Summary of Costs

FY 2016

	General	EMA/E911	Landfill	Total
Revenues by Fund	$ 10,369,916	$ 538,328	$ 685,810	$ 11,594,054
Less: Expenditures	$ (8,717,853)	$ (621,800)	$ (2,938,500)	$ (12,278,153)
Net Surplus (Deficit) before Transfers	$ 1,652,063	$ (83,472)	$ (2,252,690)	$ (684,100)
Transfers from TIA to GF	$ 684,100			$ 684,100
Transfers to LF from GF	$ (1,352,690)		$ 1,352,690	$ -
Transfers to E911 from GF	$ (83,472)	$ 83,472		$ -
Use of LF Post Closure Account			$ 900,000	$ 900,000
Use of GF Reserves to Fund LF Closure	$ 1,300,000			$ 1,300,000
				$ -
Net Surplus (Deficit) after Transfers	**$ 2,200,000**	**$ -**	**$ -**	**$ 2,200,000**

Check -

Notes:

Economic Development fund will be funded by 1/2 mill of property tax.

E911 and Landfill Funds run deficits and will have to be subsidized from General Fund reserves.

General Fund will be subsidized by TIA discretionary Funds (50% of reciepts).

Other Funds - Summary of Costs

FY 2016

FUNDED BY:	Law Library Court Fines	CDBG (Health Dept) CDBG Grant	Development Authority 1/2 Mill P. Tax	Transportation - LMIG (Gas tax)	Transportation - TIA TSPLOST
Revenues	$ 15,000	$ 400,000	$ 347,000	$ 750,000	1,368,200
Transfer to Gen. Fund				$ -	684,100
Expenditures	$ 15,000	$ 400,000	$ 347,000	$ 750,000	$ 684,100
Net Surplus (Deficit)	$ -	$ -	$ -	$ -	$ -

Notes:

CDBG Grant is $490,000 with an additional $10,000 coming from General Fund for matching.

Development Authority is directly allocated for Economic Development.

LMIG Expenditures will be for Road resurfacing and other projects.

TIA expenditures are 50% for routine Road Maintenance (transfer made to General Fund) and 50% for Road Improvements (resurfacing)

FIVE YEAR PROJECTION ASSUMPTIONS

REVENUE

1. Property Taxes flat
2. 2%/Annum Sales Taxes growth and other local taxes
3. 3%/Annum growth in State and Regional taxes.
4. Rental Income flat.
5. 2%/Annum growth in fees and fines.

EXPENDITURES

1. Headcount stays flat
2. 2.5%/annum increase in labor costs.
3. CapEx flat to FY2016
4. Standard Inflation Factors used
   - 2% for utilities
   - 2% for supplies, materials
   - -11% for Retirement Plan
   - +7.5% for employee health insurance
   - 2% for fuel

FIVE YEAR REVENUE & EXPENDITURE PLAN

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

		1	2	3	4	
	FY 2016 Budget	FY2017	FY2018	FY2019	FY2020	CAGR%
REVENUE	12,278,154	12,343,912	12,481,153	12,621,655	12,765,498	1.1%
EXPENDITURES	14,478,153	12,476,955	12,714,172	12,967,830	13,237,493	2.0%
Surplus/Deficit	(2,200,000)	(133,043)	(233,019)	(346,175)	(471,995)	
	2,200,000					
	0					

FIVE YEAR REVENUE PLAN

		1	2	3	4	
Acct Name	**FY 2016 Budget**	**FY2017**	**FY2018**	**FY2019**	**FY2020**	**5 YR CAGR%**
GENERAL+EMA+LF FUND REVENUES						
Property Taxes	6,135,851	6,135,851	6,135,851	6,135,851	6,135,851	0.0%
Local Option Sales Tax	1,460,700	1,489,914	1,519,712	1,550,107	1,581,109	2.0%
Other Taxes	1,372,700	1,404,107	1,436,350	1,469,454	1,503,441	2.4%
Grants/Local Contributions	252,628	258,336	264,207	270,246	276,459	2.3%
State/Region Contributions	751,200	772,923	795,286	818,307	842,007	3.0%
User Fees	1,163,550	1,147,245	1,170,190	1,193,594	1,217,466	2.0%
Court Fees & Fines	547,900	558,858	570,035	581,436	593,065	2.0%
Others Including Rents	522,825	515,274	526,889	538,775	550,940	2.3%
Sale of Land, Timber, Equipment	70,800	61,404	62,632	63,885	65,162	2.0%
TOTALS	**12,278,154**	**12,343,912**	**12,481,153**	**12,621,655**	**12,765,498**	**1.1%**

			GENERAL + EMA + LANDFILL FUNDS				
GENERAL + EMA + LANDFILL FUNDS BUDGETED EXPENDITURES SUMMARY			FIVE YEAR EXPENDITURE PLAN				
			1	2	3	4	
Acct #	Acct Name	FY 2016 Budget	FY2017	FY2018	FY2019	FY2020	5 YR CAGR%
	Non-Divisional - Hospital Bond Interest/Ind. Care	134,080	134,080	134,080	134,080	134,080	
	Non-Divisional - IRMA (Ins. - Prop, Causulty, Liab.)	123,600	126,072	128,593	131,165	133,789	2.0%
	Non-Divisional - Rural Fire Departments	238,000	242,760	247,615	252,568	257,619	2.0%
	Non-Divisional - Retirement	556,405	489,636	430,880	379,174	333,674	-10.6%
	Non- Divisonal - Workers' Comp	106,900	109,038	111,219	113,443	115,712	2.0%
	Non- Divisonal - Employee Insurance	754,000	806,780	863,255	923,682	988,340	7.5%
#1001	Non Divisional - All Others	338,800	347,636	356,821	366,374	376,315	2.7%
#1001	Total Non-Divisional	2,251,785	2,256,002	2,272,463	2,300,487	2,339,528	1.2%
#1330	BOARD of COMMISSIONERS	364,100	373,045	382,211	391,602	401,225	2.5%
# 1100	CODE ENFORCEMENT	46,900	47,990	49,106	50,248	51,416	2.4%
#1200	ECONOMIC DEVELOPMENT	225,900	230,417	235,026	239,726	244,521	2.0%
#1400	ELECTIONS	42,900	43,758	44,633	45,526	46,436	2.0%
#1450	BOARD of REGISTRARS	59,800	60,996	62,216	63,460	64,729	2.0%
#1545	TAX COMMISSIONERS	256,000	261,120	266,342	271,669	277,103	2.0%
#1550	TAX ASSESSORS	313,800	320,076	326,478	333,007	339,667	2.0%
#1565	PUBLIC BUILDINGS & PROPERTY	357,000	364,140	371,423	378,851	386,428	2.0%
# 2150	CLERK of SUPERIOR COURT	645,286	658,192	671,355	684,783	698,478	2.0%
# 2160	BOARD OF EQUALIZATON	8,400	8,568	8,739	8,914	9,092	2.0%
# 2300	STATE COURT	91,700	93,534	95,405	97,313	99,259	2.0%
# 2400	MAGISTRATE	229,100	233,682	238,355	243,123	247,985	2.0%
# 2450	PROBATE COURT	136,900	140,301	143,787	147,360	151,022	2.5%
# 3310	SHERIFF DEPARTMENT	1,714,000	1,752,913	1,792,769	1,833,591	1,875,402	2.3%
# 3350	JAIL	1,185,000	1,212,558	1,240,763	1,269,632	1,299,179	2.4%
#3600	AMBULANCE SERVICE	296,860	302,797	308,853	315,030	321,331	2.0%
# 3700	CORONER	33,353	34,020	34,701	35,395	36,102	2.0%
#3920	EMA/E911	621,800	626,280	638,806	651,582	664,613	2.0%
# 4210	ROAD DEPARTMENT	1,898,141	1,940,931	1,984,697	2,029,463	2,075,251	2.3%
# 4330	LANDFILL	2,938,500	739,398	754,186	769,270	784,655	2.0%
# 4800	AIRPORT	30,900	31,488	32,088	32,700	33,324	1.9%
# 5110	BOARD OF HEALTH	51,000	52,020	53,061	54,122	55,204	2.0%
# 5410	DEPT of FAMILY & CHILDREN SERVICES	16,100	16,422	16,750	17,085	17,427	2.0%
# 5440	FOOD STAMPS	-	-	-	-	-	
# 6110	RECREATION	534,529	545,498	556,694	568,123	579,790	2.1%
# 6510	LIBRARY	58,700	59,874	61,071	62,293	63,539	2.0%
# 7110	COUNTY EXTENSION	69,700	70,934	72,192	73,476	74,786	1.8%
	TOTAL EXPENDITURE	14,478,153	12,476,955	12,714,172	12,967,830	13,237,493	2.0%

GENERAL + EMA + LANDFILL FUNDS		FIVE YEAR EXPENDITURE PLAN			
BUDGETED EXPENDITURES SUMMARY		1	2	3	4	
Acct Name	FY 2016 Budget	FY2017	FY2018	FY2019	FY2020	5 YR CAGR%
Salary/Wages	5,215,900	5,336,622	5,460,169	5,586,606	5,716,004	2.4%
Employee Benefits	1,915,513	1,917,817	1,932,370	1,958,494	1,995,645	1.4%
Training	77,900	79,458	81,047	82,668	84,321	2.0%
Property Insurance	129,500	132,090	134,732	137,426	140,175	2.0%
Building & Park Maint	144,314	147,200	150,144	153,147	156,210	2.0%
Computer & Equipment Maint	156,600	159,630	162,823	166,079	169,401	2.0%
Vehicle Maint.	380,500	386,988	394,728	402,622	410,675	2.0%
Utilities & Telephone	273,000	254,286	259,372	264,559	269,850	2.0%
Hospital & Ambulance	430,940	436,877	442,933	449,110	455,411	1.4%
Budget Payments - Outside	343,523	342,224	348,879	355,666	362,590	2.0%
Prisoner Expenses	384,000	391,680	399,514	407,504	415,654	2.0%
Office Expenses	139,700	142,392	145,240	148,145	151,108	2.0%
Capital	73,092	65,000	65,000	65,000	65,000	0.0%
Economic Development	225,900	230,417	235,026	239,726	244,521	2.0%
Contract Services	1,230,900	1,232,266	1,256,711	1,281,646	1,307,078	2.0%
Fuel	487,400	492,762	502,617	512,670	522,923	2.0%
Required State Contract Exp.	305,004	311,104	317,326	323,672	330,146	2.0%
	-					
All Others	2,564,468	418,141	425,542	433,088	440,782	1.8%
TOTALS	14,478,153	12,476,955	12,714,172	12,967,830	13,237,493	

FIVE YEAR CAPEX & ROAD RE-SURFACING PLAN

FY 2016 - FY 2020

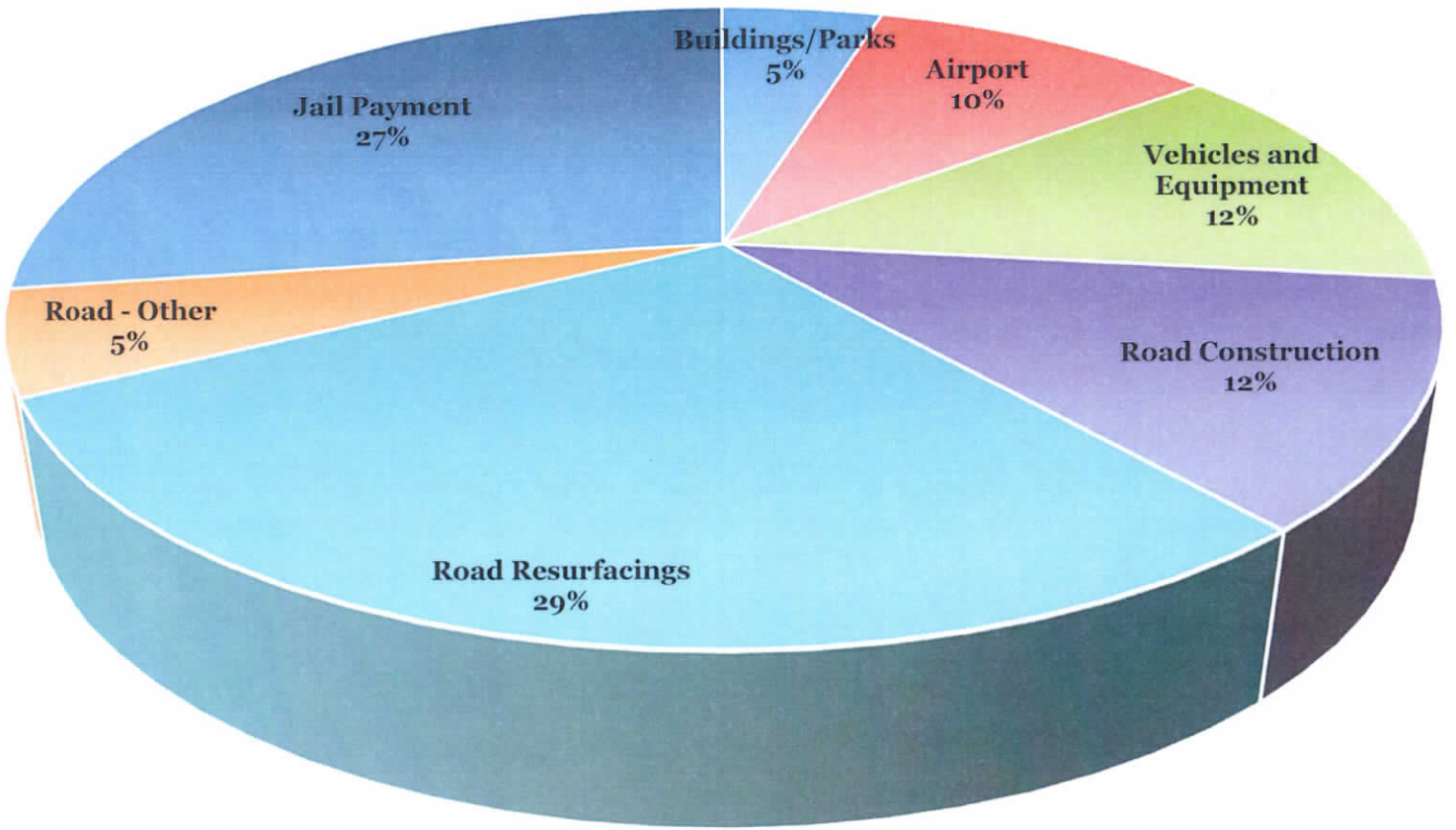
Type	Comments	Funding	Budget FY 2016	1 FY2017	2 FY2018	3 FY2019	4 FY2020	5 YR TOTAL
Buildings & Parks								
Health Dept. Renovation	Started in FY2015	CDBG	400,000					400,000
Health Dept. Renovation		GF	10,000					10,000
Courthouse/Grounds Renovation	Sidewalk, Park, Rennovation	SPLOST 6	30,000	20,000				50,000
Old LEC (Current E911 Building)	Renovate for MVR, EOC, Training, other	SPLOST 5	100,000	100,000	100,000	100,000	100,000	500,000
Economic Development - Misc.	Misc	SPLOST 7	16,667	16,667	16,667	16,667	16,667	83,335
Airport Improvements	Per Airport Plan	Federal/State	233,333	388,000	243,833	950,000	443,333	2,258,499
Airport Improvements	Per Airport Plan	TIA	3,333	17,000	7,833	45,000	18,334	91,500
Airport Improvements	Per Airport Plan	SPLOST 7	5,000	5,000	5,000	5,000	5,000	25,000
Recreation Dept.	Pavillion, Playground in FY2016, Trail in FY2017	SPLOST 6	45,000	15,000	5,000	-	5,000	70,000
Vehicles & Equipment								
Road Department/Landfill	Replacement	SPLOST 7	276,533	276,533	276,533	276,533	276,533	1,382,665
Sheriff Vehicles, Equip.	Replacement	SPLOST 7	88,333	88,333	88,333	88,333	88,333	441,665
Sheriff Vehicles, Equip.	Replacement	GF	65,000	65,000	65,000	65,000	65,000	325,000
Voting Machines	Replacement	GF		25,000				
EMA Radio System	Purchase Radio Sys.	SPLOST 7	547,000					547,000
EMA	Hurst E-draulic & Z struts for Rescue Dept	SPLOST 6	30,000				35,000	65,000
E911	Computer Aided Dispatch Replacement	GF			180,000			180,000
								-
Road Construction								
Kaolin Road (2.42 miles)	Remainder Paving	SPLOST 6	250,000					250,000
Lamar's Creek (2.35 miles)	Paving Road	SPLOST 6	300,000	700,000	91,361			1,091,361
Mary Lane (0.35 miles)	Paving Road	SPLOST 6			167,419	-		167,419
Kittrell Creek (2.8 miles)	Paving Road	SPLOST 6			200,000	600,000	500,000	1,300,000
Kittrell Creek (2.8 miles)	Paving Road	TIA					79,536	79,536
Other Major Road/Bridge projects:								
Other (major capital-non-designated)	Contingency Projects	TIA	100,000	100,000	100,000	100,000	100,000	500,000
Other (major capital-non-designated)	Contingency Projects	SPLOST7	150,000	150,000	150,000	150,000	150,000	750,000
Resurfacing Roads (Non Capital)		TIA	557,667	587,623	617,929	602,535	572,090	2,937,844
Resurfacing Roads (Non Capital)	2% State growth	LMIG	750,000	765,000	780,300	795,906	811,824	3,903,030
Public Facilities Authority (JAIL PMT)								
Annual Payment to PFA	Jail Payment	SPLOST 7	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	6,500,000
								-
								-
TOTALS			**5,257,866**	**4,619,156**	**4,395,208**	**5,094,974**	**4,566,651**	**23,933,855**

FIVE YEAR CAPEX & ROAD RE-SURFACING PLAN

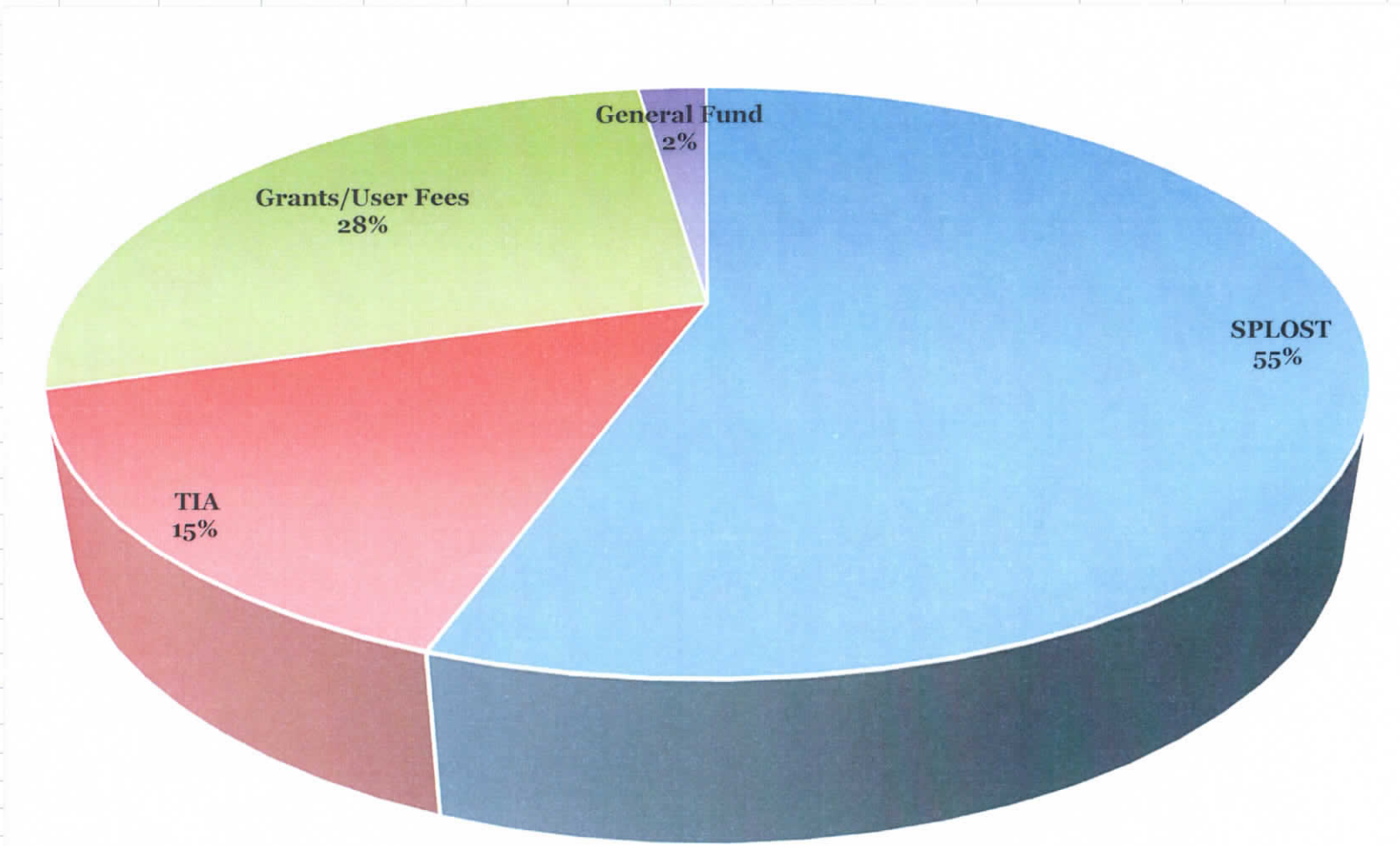
FY 2016 - FY 2020

Type	Budget FY 2016	1 FY2017	2 FY2018	3 FY2019	4 FY2020	5 YR TOTAL
Type Expenditure						
Buildings/Parks	601,667	151,667	121,667	116,667	121,667	1,113,335
Airport	241,666	410,000	256,666	1,000,000	466,667	2,374,999
Vehicles and Equipment	1,006,866	454,866	609,866	429,866	464,866	2,941,330
Road Construction	550,000	700,000	458,781	600,000	579,536	2,888,317
Road Resurfacings	1,307,667	1,352,623	1,398,229	1,398,441	1,383,915	6,840,874
Road - Other	250,000	250,000	250,000	250,000	250,000	1,250,000
Jail Payment	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	6,500,000
Total	**5,257,866**	**4,619,156**	**4,395,208**	**5,094,974**	**4,566,651**	**23,908,855**
Funding						
SPLOST	3,138,533	2,671,533	2,400,314	2,536,533	2,476,533	13,223,446
TIA	661,000	704,623	725,762	747,535	769,961	3,608,880
Grants/User Fees	1,383,333	1,153,000	1,024,133	1,745,906	1,255,157	6,561,529
General Fund	75,000	90,000	245,000	65,000	65,000	515,000
Total	**5,257,866**	**4,619,156**	**4,395,208**	**5,094,974**	**4,566,651**	**23,908,855**

CAPITAL & ROAD RESURFACING EXPENDITURES
FY 2016 to FY 2020



CAPITAL & ROAD RESURFACING FUNDING SOURCES
FY 2016 to FY 2020



EMPLOYEE INSURANCE PAYMENTS

	EE Only	EE&Spouse	EE&Children	Family
PPO with HRA ($1,000 deductible)				
PPO-EE Currently Pays (bi-weekly)	$ 82.00	$ 198.00	$ 198.00	$ 224.00
Effective January 1, 2016	$ 91.00	$ 221.00	$ 221.00	$ 251.00
POS with HRA ($1,000 deductible)				
POS- EE Currently Pays (bi-weekly)	$ 58.00	$ 162.00	$ 162.00	$ 179.00
Effective January 1, 2016	$ 62.00	$ 172.00	$ 172.00	$ 195.00

In addition, Singles get $200/year on FSA Card. Families get $400/year on FSA Card.