



Fiscal Year 2019 Budget
for
Cleburne County, Alabama

Version 3.0

Prepared at the Direction
of the
Cleburne County Commission

Commissioner Laura Cobb
Commissioner Emmett Owen
Commissioner Terry Hendrix
Commissioner Jake Durham
Ex. Officio Chairman Ryan Robertson

All County Departments Shall Abide
by this Fiscal Policy Directive Adopted in a Formal Meeting
of the Cleburne County Commission
on September 10, 2018.

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Executive Summary for the Cleburne County FY-19 Budget is as follows:

Total Estimated Revenues & Carryovers (This Year): \$ 10,095,019.15

Total Estimated Expenditures (This Year): \$ 7,383,234.83

Expenditures are allocated towards the following public purposes:

General Government \$ 1,555,083.28

Public Safety \$ 1,974,731.75

Roads & Bridges \$ 3,254,765.00

Sanitation \$ 185,000.00

Welfare \$ 75,582.30

Culture & Recreation 25,600.00

Education \$ 93,540.00

Retirement of Debt \$ 218,932.50

Estimated Reserve at Years End: \$ 2,711,784.32

REVENUE ANALYSES

Fund 001 General Fund			
Acct #	ACCOUNT NAME	18 EST	19 EST
41110	Property Tax for General Purposes	580,000.00	600,000.00
41200	County Sales & Use Tax	780,000.00	840,000.00
41201	Simplified Seller's Use Tax	24,000.00	60,000.00
41230	County Beer Tax	45,000.00	25,000.00
41240	County Tobacco Tax	165,000.00	165,000.00
41250	Lodgings Tax	65,000.00	65,000.00
41270	County Table Wine Tax	2,400.00	3,500.00
41300	Cable Franchise Fees	200.00	200.00
41310	Mortgage & Deed Filing Tax	1,900.00	2,000.00
41700	Fireworks Tax	32,000.00	32,000.00
43800	Manufactured Home Registration, Fines, & Penalties	12,500.00	12,500.00
44111	ABC Store Profits	6,500.00	5,000.00
44112	ABC Store Licenses	5,000.00	5,000.00
44113	State Sales Tax on Alcohol	1,200.00	1,300.00
44120	State Beer Tax	120,000.00	115,000.00
44130	Financial Institution Excise Tax	35,000.00	30,000.00
44140	State Sales Tax	3,500.00	3,500.00
44150	Business & Priviledge Tax	25,500.00	25,500.00
44230	State Cost Sharing for Elections	35,000.00	17,800.00
44240	State Cost Sharing for Board of Registrars	27,000.00	34,100.00
44280	State Cost Sharing for Courts	450.00	250.00
44401	Regional Agency Cost Sharing for Section 18 Transportation	21,200.00	23,300.00
44610	State Cost Sharing for EMPG	1,400.00	1,500.00
44630	Click it or Ticket Grant	6,000.00	25,000.00
44640	Federal Cost Sharing for EMPG	40,000.00	40,000.00
44650	ADEM State Environmental Tire Grant	-	50,000.00
44800	Federal Payments in Lieu of Taxes	50,000.00	50,000.00
45110	Court Fees of the Circuit Clerk	84,000.00	75,000.00
45150	M&S Court Fees	32,000.00	23,000.00
45154	Housing & Maintenance Court Fees	55,000.00	45,000.00
45156	Revenue from Act 99-536 (Jail)	162,000.00	137,000.00
45157	Traffic Fines	160,000.00	125,000.00
45158	Childrens Center Court Fees	2,300.00	2,200.00
45210	Judge of Probte Fees	150,000.00	155,000.00
45212	Probate Court Fees	5,000.00	8,500.00
45213	Children's Center Fee - Probate	2,400.00	500.00
45220	Tax Assessor Fees and Commissions	18,500.00	17,500.00
45230	Tax Collector Fees and Commissions	18,500.00	17,500.00
45235	Revenue Commissioner Fees and Commissions	175,000.00	175,000.00
45682	Pay Telephone Commissions	11,000.00	2,000.00
45690	SORNA Fees	1,200.00	1,300.00
45820	Charges for Housing non-County Prisoners	14,000.00	33,500.00
46000	Fines & Forfeits	200.00	200.00
47100	Interest Earned	6,000.00	6,500.00
47210	Rental of Buildings and Land	22,000.00	23,300.00
47900	Other Miscellaneous Revenues	-	4,500.00
47953	Cable Franchise Fees	170.00	170.00
47956	Section 5311 Fares	4,000.00	1,500.00
47957	Garbage Fee	-	40,000.00
	TOTAL REVENUES FOR YEAR	3,039,020.00	3,126,620.00

REVENUE ANALYSES

Fund 100 Sheriff's Department Fund

Acct #	ACCOUNT NAME	18 EST	19 EST
45110	Court Fees of the Circuit Clerk	8,000.00	7,300.00
45152	Other Court Fees-Drug Enforce Fee	150.00	200.00
45171	Sheriff's Fees	3,000.00	4,000.00
45174	Bail Bond - 3.5%	2,000.00	3,500.00
45175	Bail Bond Filing Fees	-	1,700.00
47100	Interest	15.00	20.00
	TOTAL REVENUES FOR YEAR	17,165.00	16,720.00

Fund 111 Gasoline Fund

Acct #	ACCOUNT NAME	18 EST	19 EST
44190	State Gasoline Tax	750,000.00	750,000.00
44221	St Cost Sharing for Co Engineer Sal	95,000.00	110,000.00
44530	U.S. Forest Receipts	93,000.00	75,000.00
47100	Interest Earned	500.00	550.00
47250	Rental of Construction Equipment	325,000.00	300,000.00
47351	Sale of Pipe	2,000.00	1,500.00
47900	Other Misc. Revenues	5,000.00	3,500.00
	TOTAL REVENUES FOR YEAR	1,309,950.00	1,240,550.00

Fund 112 Road & Bridge Fund

Acct #	ACCOUNT NAME	18 EST	19 EST
41122	Special Tax for Public Buildings, Bridges and Roads	283,694.00	334,413.00
44150	Business Privilege Tax Distribution	8,200.00	8,000.00
47100	Interest Earned	40.00	90.00
	TOTAL REVENUES FOR YEAR	291,934.00	342,503.00

Fund 113 Public Highway & Traffic Fund

Acct #	ACCOUNT NAME	18 EST	19 EST
43809	Local Use Mtr Vehicle Lic Co	50,000.00	54,000.00
44170	Mtr Veh Lic & Reg Fees State - Hwy & Traffic fund	40,000.00	40,000.00
47100	Interest	200.00	200.00
	TOTAL REVENUES FOR YEAR	90,200.00	94,200.00

REVENUE ANALYSES

Fund 116 Governmental Capital Improvement Fund

Acct #	ACCOUNT NAME	18 EST	19 EST
44197	Governmental Capital Improvement (Off shore drill monies)	220,000.00	220,000.00
47100	Interest Earned	70.00	70.00
	TOTAL REVENUES FOR YEAR	220,070.00	220,070.00

Fund 117 RRR Gasoline Tax

Acct #	ACCOUNT NAME	18 EST	19 EST
44191	State Additional Excise Tax	420,000.00	435,000.00
44193	Petroleum Products Permit and Inspection Fee	31,000.00	32,500.00
44196	5 Cent Gasoline Tax	210,000.00	215,000.00
47100	Interest Earned	250.00	600.00
	TOTAL REVENUES FOR YEAR	661,250.00	683,100.00

Fund 118 Secondary Road Fund

Acct #	ACCOUNT NAME	18 EST	19 EST
44171	Mtr Veh Lic Tax & Reg Fee	97,000.00	72,000.00
44192	Petroleum Permit/Insp Fee	120,000.00	120,000.00
47100	Interest Earned	150.00	300.00
	TOTAL REVENUES FOR YEAR	217,150.00	192,300.00

Fund 119 Revenue Commissioner's Reappraisal Fund

Acct #	ACCOUNT NAME	18 EST	19 EST
41115	General Property Tax / Appraisal Update	240,000.00	279,863.00
47100	Interest Earned	100.00	150.00
47330	Sale of Maps & Publication	15.00	15.00
	TOTAL REVENUES FOR YEAR	240,115.00	280,028.00

REVENUE ANALYSES

Fund 121 Revenue Commissioner's Operational Fund

Acct #	ACCOUNT NAME	18 EST	19 EST
41115	General Property Tax / Appraisal Update	77,500.00	88,275.40
41116	General Property Tax Salary of Rev	23,620.00	23,620.00
47100	Interest Earned	50.00	65.00
	TOTAL REVENUES FOR YEAR	101,170.00	111,960.40

Fund 122 Revenue Commissioner's Salary Fund

Acct #	ACCOUNT NAME	18 EST	19 EST
41115	General Property Tax for Appraisal Update	-	-
41118	General Property Tax Salary of Rev/Lic Commissioner	97,200.00	90,328.98
47100	Interest Earned	50.00	50.00
	TOTAL REVENUES FOR YEAR	97,250.00	90,378.98

Fund 195 Federal Forest Proceeds

Acct #	ACCOUNT NAME	18 EST	18 EST
44530	National Forest Receipts	50,000.00	75,000.00
	TOTAL REVENUES FOR YEAR	50,000.00	75,000.00

Fund 776 Sheriff's Work Release Fund

Acct #	ACCOUNT NAME	18 EST	19 EST
45285	Work Release Program Revenue	25,000.00	29,000.00
47100	Interest Earned	10.00	30.00
	TOTAL REVENUES FOR YEAR	25,010.00	29,030.00

BUDGET ANALYSES

Department: County Administration
GENERAL FUND 001-51100

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
111	Officials Salary	45,773.40	45,773.40	46,789.00
113	County Employee's Salaries & Wages	108,144.40	133,124.16	124,936.00
121	Retirement Contributions	7,143.33	8,997.46	8,402.00
122	Health Insurance	9,912.00	9,384.00	8,478.00
123	Life Insurance	587.52	485.04	464.40
124	Social Security Tax- Employer's Share	11,771.24	13,685.67	13,104.00
125	Workmen's compensation Insurance	1,573.93	1,084.75	-
126	Unemployment Insurance	360.00	432.00	400.00
127	Flexible Benefits	13,746.00	16,560.00	16,956.00
128	Leave Accrual	19,095.61	23,820.34	22,635.00
153	Pest Control	220.00	250.00	250.00
160	Printing/Bookbinding	900.00	250.00	250.00
162	Dispatching	14,704.00	14,704.00	14,704.00
163	Data Processing Services	1,000.00		
164	Accounting and Auditing Service	17,500.00		
167	Contract Services	20,335.00	20,300.00	20,300.00
170	Training/Education Services	3,800.00	3,000.00	3,000.00
171	Organization/Association Membership fees & due	13,325.00	13,500.00	13,500.00
199	Miscellaneous Services Provided	72,000.00	62,000.00	59,500.00
201	Data Processing Supplies	2,000.00		
208	Groundskeeping Supplies	400.00	250.00	250.00
211	Office Supplies and Minor Office Equipment	2,700.00	2,700.00	2,700.00
212	Fuel and Lubricants	650.00	1,200.00	1,200.00
216	Cleaning/Janitorial Supplies	1,900.00	1,500.00	1,500.00
231	Repair/Maint. Bldgs, Land & Improvement	3,600.00	3,000.00	2,200.00
233	Repair/Maint. Office Equip	1,150.00	1,150.00	1,150.00
234	Repair/Maint Mv	500.00	250.00	250.00
235	Repairs & Maintenance of Data Processing Equip.	17,210.00	17,000.00	17,000.00
240	Utilities	600.00	600.00	600.00
241	Electricity	6,250.00	8,500.00	8,500.00
243	Water & Sewer Bill	235.00	235.00	235.00
251	Telephone Services	6,450.00	6,800.00	6,800.00
252	Postage & Postal Service	1,280.00	1,280.00	1,280.00
253	Advertising	1,100.00	350.00	350.00
255	Cellular Service	6,800.00	5,900.00	5,900.00
258	Mailing Services	7,500.00	7,500.00	6,500.00
262	Mileage for use of Personal Vehicles	1,950.00	1,950.00	1,950.00
264	Lodging & Meals	11,050.00	10,000.00	10,000.00
265	Meeting & Conference Fees	4,000.00	3,000.00	3,000.00
271	Insurance on Building and their contents	2,500.00	2,800.00	2,800.00
273	Surety Bonds	1,050.00	1,500.00	1,500.00
274	General Liability Insurance	5,125.65	11,000.00	14,449.53
499	Misc Other Current Exp (<\$5000)	3,000.00		
542	Communication Equipment		4,663.00	4,663.00
580	Data Processing Equipment		15,000.00	13,000.00
	TOTAL	450,892.08	455,815.82	461,445.93

Department: Judges
GENERAL FUND 001-51210

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
153	Pest Control	450.00	400.00	400.00
167	Contract Services	120.00		
199	Miscellaneous	200.00		
241	Electricity	10,000.00	11,200.00	11,200.00
242	Natural Gas	150.00	150.00	150.00
243	Water & Sewer Bill	500.00	720.00	720.00
251	Telephone Services	1,200.00	1,200.00	1,200.00
271	Insurance on Building and their contents	3,800.00	2,800.00	2,800.00
	TOTAL	16,420.00	16,470.00	16,470.00

Department: Circuit Clerk
GENERAL FUND 001-51220

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
153	Pest Control	110.00	110.00	110.00
167	Contract Services	40.00		
199	Miscellaneous	50.00		
241	Electricity	2,600.00	3,000.00	3,000.00
242	Natural Gas	40.00	40.00	40.00
243	Water & Sewer Bill	120.00	200.00	200.00
251	Telephone Services	3,000.00	2,800.00	2,800.00
271	Insurance on Building and their contents	1,000.00	750.00	750.00
	TOTAL	6,960.00	6,900.00	6,900.00

Department: District Attorney/Solicitor
GENERAL FUND 001-51260

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
101	DA Employees Salaries & Wages	2,500.00	2,500.00	2,500.00
121	Retirement Contributions	125.00	125.00	125.00
124	Social Security Tax - Employer	200.00	200.00	200.00
	TOTAL	2,825.00	2,825.00	2,825.00

Department: Court Reporter
GENERAL FUND 001-51280

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
102	Court Reporter Salaries & Wages	1,650.00	1,650.00	1,650.00
124	Social Security Tax - Employer	130.00	130.00	130.00
	TOTAL	1,780.00	1,780.00	1,780.00

BUDGET ANALYSES

Department: Probate Judge's Office
GENERAL FUND 001-51300

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
111	County Official's Salaries	103,378.68	103,378.68	103,898.70
113	County Employee's Salaries & Wages	116,812.80	115,211.70	117,392.00
121	Retirement Contributions	4,144.05	4,769.88	4,647.00
122	Health Insurance	11,400.00	16,560.00	11,304.00
123	Life Insurance	691.20	516.00	517.00
124	Social Security Tax- Employer's Share	16,844.65	16,722.17	16,930.00
125	Workmen's compensation Insurance	2,045.44	2,045.44	-
126	Unemployment Insurance	800.00	800.00	800.00
127	Flexible Benefits	10,896.00	11,040.00	16,956.00
128	Leave Accrual	19,175.96	21,274.80	21,667.00
153	Pest Control	130.00	130.00	130.00
160	Book Binding	500.00	500.00	300.00
167	Contract Services	175.00	175.00	150.00
170	Training/Educational Service	-	550.00	550.00
171	Organization/Association Membership fees & due	1,500.00	1,500.00	1,500.00
198	Bank Service Charges	600.00	600.00	150.00
199	Miscellaneous Service Provided	-	60.00	60.00
211	Office Supplies and Minor Office Equipment	5,500.00	4,000.00	4,000.00
216	Cleaning/Janitorial Supplies		250.00	100.00
231	Repair/Maint - Bldgs, Land & Improvements	500.00	500.00	-
233	Repair/Maint - Office Equip, Copy Machines		3,100.00	2,100.00
235	Repairs & Maintenance of Data Processing Equip.	16,500.00	44,385.00	44,385.00
241	Electricity	4,000.00	4,000.00	3,800.00
242	Natural Gas	40.00	45.00	45.00
243	Water & Sewer Bill	180.00	235.00	235.00
251	Telephone Services	2,580.00	2,580.00	2,500.00
252	Postage & Postal Service	2,000.00	2,000.00	2,000.00
253	Advertising	500.00	500.00	300.00
254	Internet Service	1,000.00	1,080.00	1,050.00
258	Mailing Services	14,500.00	14,500.00	14,500.00
262	Mileage for use of Personal Vehicles	1,500.00	1,500.00	1,000.00
264	Lodging & Meals	3,300.00	1,700.00	1,500.00
265	Meeting & Conference Fees	2,500.00	2,500.00	1,500.00
271	Insurance on Building and their contents	1,700.00	1,700.00	1,300.00
273	Surety Bonds	600.00	600.00	500.00
274	General Liability Insurance	2,500.00	3,400.00	4,066.63
409	Subscriptions	50.00	50.00	50.00
499	Misc Other Current Exp (<\$5000)	4,000.00	4,000.00	4,000.00
	TOTAL	352,543.78	388,458.67	385,883.33

BUDGET ANALYSES

Department: Elections
GENERAL FUND 001-51910

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
113	County Employees Salaries & Wages	450.00	1,231.84	1,200.00
116	Overtime Allowance	1,800.00	516.51	500.00
121	Retirement Contributions	180.00	21.91	20.00
122	Health Insurance	465.00	331.73	300.00
123	Life Insurance	20.00	8.33	8.00
124	Social Security Taxes	1,575.00	563.98	500.00
125	Worker's Compensation	75.00	15.12	15.00
126	Unemployment	20.00	0.15	2.00
127	Flexible Benefits	150.00	50.48	50.00
128	Leave Accrual	500.00	69.33	65.00
175	Election Workers	22,000.00	7,200.00	7,200.00
199	Misc. Service Provided by Others	1,325.00	1,300.00	1,300.00
211	Office Supplies & Minor Equipment	350.00	50.00	50.00
212	Fuel and Lubricants	400.00	100.00	100.00
214	Small Tools and Minor Equipment	125.00	125.00	125.00
231	Repair/Maint Bldg, land, impvmt	200.00	50.00	50.00
241	Electricity	500.00	150.00	150.00
252	Postage	425.00	230.00	230.00
253	Advertising	12,600.00	1,350.00	1,350.00
262	Mileage	300.00	110.00	110.00
264	Lodging & Meals	50.00	25.00	25.00
414	Voting Machine Expense	64,000.00	16,500.00	16,500.00
416	Absentee Voting	16,750.00	5,750.00	5,750.00
540	Equipment	15,000.00		
	TOTAL	139,260.00	35,749.38	35,600.00

Department: Board of Registrars
GENERAL FUND 001-51920

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
113	County Employees Salaries & Wages	35,130.29	35,130.29	35,131.00
124	Social Security	2,688.00	2,688.00	2,688.00
125	Worker's Compensation	83.07	83.07	83.00
153	Pest Control	20.00	20.00	20.00
167	Contract Services	10.00		
171	Membership Fees & Dues	291.00	150.00	-
199	Miscellaneous	100.00	30.16	-
211	Office Supplies & Small Office Equipment	200.00	500.00	250.00
231	Repair & Maint - Land, Bldgs		100.00	-
241	Electricity	650.00	650.00	600.00
242	Natural Gas	40.00	60.00	40.00
243	Water & Sewer Bill	36.00	36.00	36.00
251	Telephone	730.00	750.00	1,000.00
252	Postage and Postal Service	1,200.00	1,200.00	1,000.00
262	Mileage for use of Personal vehicles	250.00	500.00	350.00
264	Lodging & Meals	180.00	250.00	250.00
265	Meeting & Conference Fees	150.00	150.00	-
271	Insurance on Building and their contents	200.00	200.00	120.00
409	Subscriptions	35.00	35.00	35.00
	TOTAL	41,993.36	42,532.52	41,603.00

Department: Veteran's Service Office
GENERAL FUND 001-51940

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
153	Pest Control	20.00	20.00	20.00
167	Contract Services	10.00		
241	Electricity	400.00	450.00	450.00
242	Natural Gas	10.00	10.00	10.00
243	Water & Sewer Bill	20.00	30.00	30.00
251	Telephone Services	950.00	950.00	950.00
254	Internet Service	175.00	150.00	150.00
271	Insurance on Building and their contents	175.00	125.00	125.00
	TOTAL	1,760.00	1,735.00	1,735.00

Department: County Attorney
GENERAL FUND 001-51975

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
154	Legal Services Retainer		9,000.00	9,000.00
157	Legal Services Billable Hours		12,500.00	12,500.00
	TOTAL	-	21,500.00	21,500.00

Department: Maintenance of County Buildings
GENERAL FUND 001-51995

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
113	County Employee's Salaries & Wages	35,027.20	35,027.20	35,034.50
121	Retirement Contributions	1,709.33	1,898.47	1,875.00
122	Health Insurance	5,700.00	5,520.00	5,652.00
123	Life Insurance	138.24	103.20	103.00
124	Social Security Tax- Employer's Share	2,679.58	2,679.58	2,680.00
125	Workmen's compensation Insurance	1,593.74	1,593.74	-
126	Unemployment Insurance	160.00	160.00	160.00
128	Leave Accrual	3,400.27	3,772.43	3,828.00
153	Pest Control		1,620.00	100.00
160	Printing/Bookbinding		50.00	50.00
170	Training / Education	2,200.00	1,000.00	-
171	Membership Dues		65.00	65.00
199	Miscellaneous Service Provided by Others	500.00	500.00	300.00
203	Uniforms	600.00	600.00	300.00
207	Safety Supplies	500.00	2,500.00	250.00
208	Groundskeeping Supplies	1,000.00	3,000.00	3,500.00
211	Office Supplies	100.00	100.00	100.00
212	Fuel and oils	1,500.00	2,000.00	2,000.00
213	Road Construction/Maintenance Supplies	2,500.00	2,500.00	2,000.00
214	Small Tools and Minor Equipment	500.00	1,500.00	-
215	Tires & Tubes	750.00	900.00	205.00
216	Cleaning Supplies	2,000.00	2,000.00	1,500.00
217	Vehicle Repairs		500.00	500.00
219	Other Misc Supplies	1,450.00		
225	Lease of Construction Eqpmt		1,500.00	500.00
231	Repair/Maint - Bldgs, Land & Improvements	12,000.00	12,000.00	5,000.00
234	Repair/Maint - Motor Vehicle	750.00	1,000.00	750.00
240	Utilities	1,250.00	1,250.00	-
241	Electricity	2,000.00	2,000.00	2,000.00
243	Water & Sewer		430.00	-
255	Cell Phone	1,500.00	1,500.00	1,000.00
264	Lodging & Meals		500.00	-
267	Work Release Stipend	9,500.00	9,500.00	6,000.00
271	Insurance - Bldg & Contents	20.00	20.00	20.00
274	General Liability Insurance	500.00	800.00	1,080.70
499	Misc <\$5000	300.00	300.00	
529	Misc Bldg / Construcion costs		18,700.00	18,700.00
	TOTAL	91,828.36	119,089.62	95,253.20

BUDGET ANALYSES

Department: Sheriff's Office
GENERAL FUND 001-52100

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
111	County Officials Salaries	55,295.60	56,335.00	65,816.00
113	County Employees Salaries & Wages	420,513.60	434,907.20	429,761.00
116	Overtime Allowance	25,000.00	25,000.00	25,000.00
119	Salaries Paid to Supernumerary	7,842.80	8,750.00	7,843.00
121	Retirement Contributions	25,978.26	19,853.97	20,650.00
122	Health Insurance	79,548.00	71,760.00	79,126.00
123	Life Insurance	1,935.36	1,341.60	1,446.00
124	Social Security Tax - Employer	37,164.40	33,270.40	37,912.00
125	Workmen's Comp	16,363.39	13,149.98	-
126	Unemployment Insurance	2,080.00	416.00	2,080.00
128	Leave Accrual	54,412.00	58,084.77	66,614.00
540	Equipment & Furniture		7,700.00	-
550	Motor Vehicles		38,000.00	38,000.00
700	Appropriation	205,000.00	207,062.59	186,116.71
	TOTAL	931,133.41	975,631.51	960,364.71

Department: Jail
GENERAL FUND 001-52200

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
113	County Employees Salaries & Wages	389,979.20	406,432.00	392,678.00
116	Overtime Allowance	34,000.00	43,000.00	43,000.00
121	Retirement Contributions	21,136.87	17,031.62	15,822.00
122	Health Insurance	79,800.00	77,280.00	79,128.00
123	Life Insurance	2,211.84	1,651.20	1,651.00
124	Social Security Tax - Employer	29,833.41	31,092.05	30,040.00
125	Workmen's Comp	14,715.96	17,110.79	-
126	Unemployment Insurance	2,560.00	512.00	2,560.00
127	Flexible Benefits		11,040.00	11,304.00
128	Leave Accrual	60,299.79	60,299.83	71,063.00
540	Equipment & Furniture		8,000.00	-
700	Appropriation	165,725.81	247,750.00	232,425.00
	TOTAL	800,262.88	921,199.49	879,671.00

Department: E.M.A. Operations & Maintenance
 GENERAL FUND 001-52300

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
113	County Employees Salaries & Wages	71,312.80	53,200.00	53,102.00
121	Retirement Contributions	3,480.06	2,700.00	2,841.00
122	Health Insurance	2,724.00	5,450.00	5,652.00
123	Life Insurance	69.12	140.00	104.00
124	Social Security Tax - Employer	5,455.43	3,950.00	4,063.00
125	Workmen's Comp	1,233.71	165.00	-
126	Unemployment Insurance	80.00	65.00	160.00
128	Leave Accrual	16,188.44	7,400.00	10,294.00
153	Pest Control Service	200.00	200.00	150.00
167	Contract Services	200.00		
170	Training & Education		1,000.00	1,000.00
171	Membership Fees & Dues	100.00	100.00	100.00
207	Safety Supplies		1,000.00	1,000.00
208	Groundskeeping Supplies	400.00	200.00	100.00
211	Office Supplies/Minor Office	1,000.00	650.00	500.00
212	Fuel & Lubricants	1,500.00	1,000.00	1,000.00
215	Tires & Tubes	800.00		
216	Cleaning/Janitorial Supplies	300.00	500.00	300.00
217	Vehicle Repairs and Maintenance Supplies		200.00	
222	Operating Lease - Data Processing		2,500.00	2,500.00
231	Repair/Maint. Bldgs & Land	2,000.00	250.00	250.00
233	Repairs & Maintenance - Office Equip, Copy Mact	50.00	250.00	150.00
234	Repair & Maintenance - Vehicle	500.00	250.00	250.00
235	Repairs & Maintenance of Data Processing Equip.	750.00	1,580.00	1,580.00
236	Repair/Maint. - Communication Equip	500.00	1,000.00	1,000.00
240	Utilities	500.00	1,000.00	260.00
241	Electricity	4,000.00	5,250.00	5,250.00
243	Water & Sewage	100.00	100.00	100.00
251	Telephone Services	4,000.00	2,800.00	4,000.00
252	Postage & Postal Service	100.00	100.00	50.00
253	Advertising		150.00	
254	Internet Services	300.00		275.00
255	Cellular Service		900.00	900.00
264	Lodging & Meals	2,000.00	1,000.00	1,000.00
265	Meeting & Conference Fees	350.00	450.00	450.00
270	Insurance	550.00	102.47	105.00
271	Insurance on Buildings	2,000.00	1,592.47	1,600.00
272	Insurance - Vehicles	550.00	250.85	250.00
274	General Liability Insurance	1,200.00	917.43	1,080.70
409	Subscriptions	250.00		200.00
	TOTAL	124,743.56	98,363.22	101,616.70

Department: Coroner's Office
GENERAL FUND 001-52400

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
111	County Officials Salaries	12,000.00		12,000.00
124	Social Security Tax - Employer	918.00		918.00
110	Coroner's Fees	400.00		-
160	Printing/Bookbinding	35.00		-
170	Training/Educational Services	750.00		
171	Membership Fees & Dues	150.00		100.00
199	Miscellaneous	1,500.00		1,500.00
203	Uniforms and Footwear	300.00		
255	Cellular Service	900.00		900.00
262	Mileage	1,250.00		1,250.00
264	Lodging & Meals	1,500.00		-
265	Meetings/Conference Fees	250.00		-
273	Surety Bonds			500.00
274	General Liability Insurance	25.00		605.67
	TOTAL	20,053.00	-	17,773.67

Department: Juvenile Probation Officer
GENERAL FUND 001-52500

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
251	Telephone	400.00	400.00	400.00
274	General Liability	200.00	400.00	605.67
404	Housing and Maintenance of Juveniles	4,000.00	4,000.00	4,000.00
471	Juvenile Services	300.00	300.00	300.00
	TOTAL	4,900.00	5,100.00	5,305.67

Department: Environmental Services
GENERAL FUND 001-54000

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
700	Appropriation	40,000.00		50,000.00
	TOTAL	40,000.00	-	50,000.00

Department: Transportation Section 5311
GENERAL FUND 001-56201

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
113	County Employee's Salaries & Wages	31,803.80	31,804.00	31,895.00
121	Retirement Contributions	1,746.58	1,719.00	1,677.30
122	Health Insurance	5,700.00	5,520.00	5,652.00
123	Life Insurance	138.24	104.00	104.00
124	Social Security Tax- Employer's Share	2,465.20	2,433.00	2,440.00
125	Workmen's compensation Insurance	1,701.47	1,680.00	-
126	Unemployment Insurance	320.00	320.00	320.00
128	Leave Accrual	6,000.94	6,658.00	6,882.00
700	Appropriation	20,996.77	21,056.00	20,312.00
	TOTAL	70,873.00	71,294.00	69,282.30

Department: Soil Conservation
 TOBACCO TAX FUND 001-51945

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
700	Appropriation	2,000.00	2,000.00	2,000.00
	TOTAL	2,000.00	2,000.00	2,000.00

Department: Landfill Maintenance & Monitoring
 TOBACCO TAX FUND 001-54300

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
700	Appropriation	33,000.00	100,000.00	100,000.00
	TOTAL	33,000.00	100,000.00	100,000.00

Department: Services for the Indigent
 TOBACCO TAX FUND 001-56300

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
177	Burial of Indigents	1,500.00	1,500.00	1,500.00
199	Miscellaneous Services	4,800.00	4,800.00	4,800.00
	TOTAL	6,300.00	6,300.00	6,300.00

Department: Compliance
 LODGINGS TAX 001-54100

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
700	Appropriation	45,000.00	45,000.00	35,000.00
	TOTAL	45,000.00	45,000.00	35,000.00

Department: Libraries
 LODGINGS TAX FUND 001-57100

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
700	Appropriation	25,600.00	25,600.00	25,600.00
	TOTAL	25,600.00	25,600.00	25,600.00

**Department: Extension Service
LODGINGS TAX FUND 001-58200**

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
153	Pest Control Services		540.00	540.00
216	Cleaning and Janitorial Supplies	300.00	300.00	250.00
231	Repair/Maint. Bldgs	500.00	500.00	500.00
241	Electricity	5,000.00	6,200.00	6,200.00
243	Water & Sewer	350.00	350.00	350.00
271	Insurance - Bldgs & Contents	950.00	950.00	700.00
700	Appropriation	10,000.00	10,000.00	10,000.00
	TOTAL	17,100.00	18,840.00	18,540.00

**Department: Sheriff's Department
SHERIFF'S DEPT FUND 100-52100**

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
111	County Officials Salaries	10,000.00	10,000.00	10,000.00
113	County Employee's Salaries & Wages	39,686.40	-	-
116	Overtime Allowance	5,500.00	-	-
121	Retirement Contributions	2,151.00	-	-
122	Health Insurance	5,700.00	-	-
123	Life Insurance	138.24	-	-
124	Social Security Tax - Employer	3,036.01	-	-
125	Workmen's Comp	1,670.80	-	-
126	Unemployment Insurance	40.00	-	-
128	Leave Accrual	6,164.09	-	-
	TOTAL	10,000.00	10,000.00	10,000.00

**Department: County Administration
GASOLINE FUNDS 111-53100**

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
111	Officials Salary	45,773.40	45,773.40	46,789.00
113	County Employee's Salaries & Wages	108,144.40	42,032.64	49,682.00
121	Retirement Contributions	7,143.33	4,060.30	4,399.00
122	Health Insurance	9,660.00	7,176.00	8,478.00
123	Life Insurance	587.52	340.56	361.00
124	Social Security Tax- Employer's Share	11,771.24	6,717.17	7,381.00
125	Workmen's compensation Insurance	1,573.93	884.35	-
126	Unemployment Insurance	360.00	208.00	240.00
127	Flexible Benefits	16,620.00	11,040.00	11,304.00
128	Leave Accrual	19,116.82	6,488.58	7,921.00
	TOTAL	220,750.64	124,721.00	136,555.00

BUDGET ANALYSES

Department: County Engineer's Office
 GASOLINE FUND 111-53600

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
113	County Employees Salaries & Wages	437,352.80	580,000.00	455,460.00
116	Overtime Allowance	1,500.00	4,000.00	4,000.00
121	Retirement Contribution	36,963.70	26,000.00	35,039.00
122	Health Insurance	125,400.00	80,500.00	118,692.00
123	Life Insurance	3,179.52	1,500.00	2,270.00
124	Social Security Tax - Employer	57,945.14	44,500.00	59,330.00
125	Workmen's Comp	31,583.36	25,500.00	-
126	Unemployment Insurance	3,680.00	500.00	3,520.00
127	Flexible Benefits	5,448.00	4,500.00	5,652.00
128	Leave Accrual	123,055.82	91,000.00	143,227.00
153	Pest Control Services	360.00	360.00	360.00
154	Legal Services	450.00		
156	Medical and Dental services for County employee:	1,500.00	1,000.00	1,000.00
157	Legal Service - Hourly		500.00	500.00
160	Printing/Bookbinding	200.00	200.00	200.00
161	Wrecker/Towing Services	500.00	500.00	500.00
163	Data Processing Services	5,000.00	5,000.00	7,800.00
170	Training/Educational Services	3,000.00	2,500.00	2,500.00
171	Membership Fees & Dues	500.00	750.00	750.00
199	Miscellaneous Services Provided	50,000.00	50,000.00	9,000.00
202	Road Signs & Other Road Markers	4,000.00	4,000.00	4,000.00
203	Uniforms	5,500.00	5,500.00	5,500.00
205	Film & Other Photography Supplies	60.00	50.00	50.00
207	Safety Supplies	500.00	1,500.00	1,500.00
208	Ground keeping Supplies	85.00	500.00	500.00
211	Office Supplies	2,000.00	2,500.00	2,500.00
212	Fuels & Lubricants	150,000.00	250,000.00	150,000.00
213	Road Construction and Maintenance	100,000.00	130,000.00	120,000.00
214	Small Tools & Minor Equipment	5,000.00	15,000.00	3,000.00
215	Tires & Tubes	12,000.00	12,000.00	12,000.00
216	Cleaning & Janitorial Supplies	800.00	800.00	800.00
217	Vehicle Repair & Maintenance	10,000.00	20,000.00	13,000.00
219	Other Miscellaneous Supplies	3,000.00	4,000.00	4,000.00
220	Operating Leases/Rentals	1,000.00	1,000.00	1,000.00
231	Repairs & Maintenance of Buildings	1,000.00	5,000.00	5,000.00
232	Repairs & Maintenance of Construction Equipmen	35,000.00	35,000.00	30,000.00
233	Repairs & Maintenance of Office Equipment	500.00	500.00	500.00
234	Repair/Maint. Motor Vehicles	20,000.00	10,000.00	10,000.00
235	Repair/Maint. Data Processing Equip	2,000.00	2,000.00	2,000.00
236	Repairs & Maintenance of Communications Eq.	2,500.00	2,000.00	2,000.00
238	Contractual Road & Bridge Repairs	100,000.00	100,000.00	75,000.00
240	Utilities	1,200.00	1,200.00	1,200.00
241	Electricity	11,000.00	11,500.00	11,000.00
242	Natural Gas	2,000.00	4,000.00	4,000.00
243	Water & Sewage	1,200.00	1,600.00	1,600.00
251	Telephone Services	3,000.00	2,500.00	2,500.00
252	Postage & Postal Services	250.00	100.00	100.00
253	Advertising	1,000.00	1,000.00	1,000.00
254	Internet Services	1,100.00	1,100.00	1,100.00
255	Cell Phone	5,000.00	5,000.00	5,000.00
262	Mileage for Use of Personal Vehicle	1,000.00	750.00	750.00
264	Lodging & Meals	6,000.00	6,000.00	6,000.00
265	Meeting & Conference Fees	1,250.00	2,000.00	2,000.00
270	Insurance		5,100.00	5,100.00
271	Insurance on Buildings		3,700.00	3,700.00
272	Insurance on Motor Vehicles		7,000.00	7,000.00
273	Surety Bonds		130.00	130.00
274	General Liability Insurance		18,000.00	17,000.00
407	Vehicles License Plates	30.00	30.00	30.00
409	Subscriptions	85.00	50.00	50.00
499	Miscellaneous Expense. Less than \$5000	10,000.00	10,000.00	10,000.00
510	Land	20,000.00	20,000.00	20,000.00
520	Building	15,000.00	15,000.00	15,000.00
540	Equipment and Furniture	7,500.00	7,500.00	7,500.00
560	Construction Equipment	155,521.02	200,000.00	200,000.00
700	Appropriations	7,500.00		
	TOTAL	1,592,199.36	1,843,420.00	1,613,910.00

**Department: County Engineer's Office
PUBLIC HIGHWAY & TRAFFIC FUND 113-53600**

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
113	County Employees Salaries & Wages	60,000.00	60,200.00	50,000.00
560	Construction Equipment	162,200.00	261,308.00	44,200.00
	TOTAL	222,200.00	321,508.00	94,200.00

**Department: County Administration
GOVERNMENTAL CAPITAL IMPROVEMENT FUND 116-59100**

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
623	Fiscal Agents & Bank Fees	3,500.00	3,500.00	2,500.00
	TOTAL	3,500.00	3,500.00	2,500.00

**Department: County Engineer's Office
RRR GASOLINE TAX FUND 117-53600**

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
113	County Employee's Salaries & Wages	200,000.00	200,000.00	270,100.00
167	Contract Services	60,000.00	60,000.00	50,000.00
202	Road Signs & Other Marking Supplies	5,000.00	5,000.00	5,000.00
213	Road Construction and Maintenance	70,000.00	70,000.00	70,000.00
225	Leases of Construction Equipment	250,000.00	250,000.00	250,000.00
238	Contractual Road & Bridge Repairs	50,000.00	50,000.00	50,000.00
523	Architects and Engineers	150,000.00	150,000.00	150,000.00
530	Improvements Other than bldg	50,000.00	50,000.00	50,000.00
573	Bridges - Construction Costs	221,250.00	265,000.00	265,000.00
	TOTAL	1,056,250.00	1,100,000.00	1,160,100.00

**Department: County Engineer's Office
SECONDARY ROAD FUND 118-53600**

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
213	Road Construction/ Maintenance Supplies	100,000.00		10,000.00
225	Leases of Construction Equipment	75,000.00	5,762.40	25,000.00
238	Contractual Road & Bridge Repairs	232,150.00	187,234.50	215,000.00
	TOTAL	407,150.00	192,996.90	250,000.00

Department: Property Appraisal & Mapping
REVENUE COMMISSIONER'S REAPPRAISAL FUND 119-51800

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
113	County Employees Salaries & Wages	112,040.24	114,281.04	115,328.00
121	Retirement Contribution	5,467.56	5,576.91	4,226.00
122	Health Insurance	17,100.00	17,442.00	16,956.00
123	Life Insurance	518.40	528.76	336.00
124	Social Security Tax - Employer	8,571.08	8,742.50	8,823.00
125	Workmen's Comp	246.49	251.41	-
126	Unemployment Insurance	600.00	612.00	600.00
127	Flexible Benefits	1,425.00	1,453.50	1,413.00
128	Leave Accrual	18,334.28	18,700.96	21,181.00
154	Legal Service	5,000.00	2,500.00	2,500.00
160	Printing & Bookbinding	1,000.00	250.00	250.00
170	Training/Educational Services	1,750.00	750.00	750.00
171	Membership Fees	850.00	1,200.00	1,200.00
199	Miscellaneous	3,000.00	2,500.00	
201	Data Processing Supplies	250.00	250.00	
211	Office Supplies	1,500.00	1,500.00	1,200.00
217	Vehicle Repair & Maintenance Supplies		1,500.00	
223	Operating Leases - Copy	2,000.00		
233	Repairs & Maintenance of Office Equipment	1,000.00	1,000.00	1,000.00
234	Vehicle Repair & Maintenance	1,500.00	500.00	
235	Repairs & Maintenance of Data Equipment	71,082.00	63,526.00	66,000.00
252	Postage & Postal Services	4,000.00	3,000.00	3,000.00
253	Advertising	300.00		
254	Internet Services	1,000.00	1,000.00	
255	Cellular Service	750.00	750.00	
260	Travel	500.00		
262	Mileage for Use of Personal Vehicle	1,000.00	1,000.00	1,000.00
264	Lodging & Meals	6,500.00	4,000.00	4,000.00
265	Meeting & Conference Fees	500.00	800.00	800.00
266	Gasoline for County Vehicle	750.00	1,200.00	1,000.00
272	Insurance for County Vehicle	250.00	500.00	500.00
273	Surety Bonds	700.00	750.00	750.00
409	Subscriptions	50.00	50.00	50.00
410	Books, Pamphlets	200.00	200.00	
541	Office Equipment and Furniture	2,500.00	500.00	
550	Motor Vehicles		32,000.00	27,000.00
	TOTAL	272,235.05	288,815.08	279,863.00

Department: Operations of the Revenue Commissioner's Office
 REVENUE COMMISSIONER'S OPERATING FUND 121-51801

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
113	County Employees Salaries & Wages	28,289.04	28,854.82	28,510.00
119	Salaries Paid to Supernumerary	23,620.44	23,620.44	23,620.44
121	Retirement Contribution	1,380.51	1,408.12	1,331.00
123	Life Insurance	172.80	176.25	77.40
124	Social Security Tax - Employer	2,164.11	2,207.39	2,181.00
125	Workmen's Comp	62.24	63.48	-
126	Unemployment	200.00	204.00	200.00
127	Flexible Benefits	4,275.00	4,360.50	4,239.00
128	Leave Accrual	3,868.00	3,945.36	4,367.00
153	Pest Control Services	150.00	150.00	120.00
154	Legal Services	500.00		
160	Printing & Bookbinding	500.00		
167	Contract Services	30.00	30.00	
170	Training / Educational Services		1,075.00	1,075.00
171	Organization/Association Membership Fees	80.00	80.00	80.00
198	Bank Service Charges	150.00		100.00
199	Miscellaneous Services Provided	100.00	250.00	160.00
211	Office Supplies	4,000.00	4,000.00	3,000.00
212	Fuel and Lubricants		100.00	
223	Operating Lease Copy Machine		350.00	350.00
231	Repair and Maintenance of Buildings	500.00	250.00	
233	Repairs & Maintenance of Office Equipment	1,000.00	1,600.00	1,600.00
235	Repairs & Maintenance of Data Equipment	6,300.00	7,647.68	7,650.00
241	Electricity	3,500.00	3,500.00	3,500.00
242	Natural Gas	100.00	100.00	100.00
243	Water & Sewage	200.00	200.00	200.00
251	Telephone Services	2,500.00	2,500.00	2,200.00
252	Postage & Postal Services	5,000.00	3,762.51	3,760.00
253	Advertising	450.00	250.00	250.00
254	Internet Services	5,680.00	1,500.00	1,800.00
255	Cellular Service	2,000.00	1,500.00	1,500.00
261	Per Diem	1,286.00	1,300.00	1,300.00
262	Mileage	250.00	250.00	250.00
264	Lodging and Meals	4,500.00	4,400.00	4,400.00
265	Meeting/Conference Fees	1,000.00	1,000.00	1,000.00
271	Insurance on Buildings	1,250.00	1,400.00	1,400.00
274	General Liability Insurance	5,000.00	7,632.26	10,000.00
410	Books and Pamphlets		125.00	125.00
499	Misc other current		600.00	1,450.00
	TOTAL	110,058.14	110,392.81	111,895.84

Department: Salary & Fringes of the Revenue Commissioner's Office
REVENUE COMMISSIONER'S SALARY 122-51802

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
111	County Officials Salaries	74,322.96	74,322.96	74,842.98
121	Retirement	3,626.96	4,028.30	4,004.00
122	Health Insurance		5,520.00	5,652.00
123	Life Insurance	138.24	103.20	104.00
124	Social Security Tax - Employer	5,685.71	5,685.71	5,726.00
125	Worker's Comp	1,285.79	1,285.79	-
127	Flexible Benefits	5,448.00		
	TOTAL	90,507.66	90,945.96	90,328.98

Department: Board of Education
Federal Forest 195-58100

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
700	Appropriation	-	-	75,000.00
	TOTAL	-	-	75,000.00

Department: Transfers
2014 G/O Warrants Debt Service Fund 303-59100

Line	Description	Approved FY18	REQUESTED	RECOMMENDED
621	Repayment of Gen Long Term Debt Principle	185,000.00	190,000.00	190,000.00
622	Repayment of Gen Long Term Debt Interest	30,132.50	26,432.50	26,432.50
	TOTAL	215,132.50	216,432.50	216,432.50

001 General Fund

Anticipated Carryover	2,365,000.00
Anticipated Revenues	2,951,565.00
Anticipated Transfers In (RB)	360,000.00
Anticipated Transfers in (TTF)	9,500.00
Anticipated Transfers In (WR)	36,000.00
Anticipated Transfers In (FF)	33,569.96
Budgeted Expenses	3,155,009.51
County Administration	461,445.93
DJ, CC, DA, CR, JPO	33,280.67
Probate Judge	385,883.33
Elections	35,600.00
Board of Registrars	41,603.00
Veteran's Service	1,735.00
County Attorney	21,500.00
Maintenance	95,253.20
Sheriff Department General Fund	960,364.71
Jail	879,671.00
EMA	101,616.70
Coroner	17,773.67
Transportation Department	69,282.30
Environmental Services	50,000.00
Budgeted Transfers Out (GAF)	140,000.00
FY Surplus or Deficit	95,625.45
Expected Closeout	2,460,625.45

001-TT Tobacco Tax

Anticipated Carryover	14,265.00
Anticipated Revenues	110,055.00
Budgeted Expenses	108,300.00
Soil Conservation	2,000.00
Landfill Maintenance	100,000.00
Indigent Services	6,300.00
<u>Budgeted Transfers Out (Discretionary)</u>	<u>9,500.00</u>
<u>FY Surplus or Deficit</u>	<u>-7,745.00</u>
Expected Closeout	6,520.00

001-LT Lodgings Tax

Anticipated Carryover	14,650.00
Anticipated Revenues	65,000.00
Budgeted Expenses	79,140.00
Compliance	35,000.00
Library Fund	25,600.00
Extension Office	18,540.00
<u>FY Surplus or Deficit</u>	<u>-14,140.00</u>
Expected Closeout	510.00

100 Sheriff's Department Fund

Anticipated Carryover	23,805.00
Anticipated Revenues	16,720.00
Budgeted Expenses	10,000.00
<u>FY Surplus or Deficit</u>	<u>6,720.00</u>
Expected Closeout	30,525.00

111 Gasoline Fund

Anticipated Carryover	475,869.00
Anticipated Revenues	1,240,550.00
Anticipated Transfers In (GF)	140,000.00
Budgeted Expenses	1,750,465.00
Administrative Services	136,555.00
Engineer's Office	1,613,910.00
FY Surplus or Deficit	-369,915.00
Expected Closeout	105,954.00

112 Public Buildings, Roads & Bridges Fund

Anticipated Carryover	20,500.00
Anticipated Revenues	342,503.00
Budgeted Transfers Out (GF)	360,000.00
FY Surplus or Deficit	-17,497.00
Expected Closeout	3,003.00

113 Public Highway & Traffic Fund

Anticipated Carryover	9,053.00
Anticipated Revenues	94,200.00
Budgeted Expenses	94,200.00
FY Surplus or Deficit	0.00
Expected Closeout	9,053.00

116 Governmental Capital Improvement Fund

Anticipated Carryover	6,500.00
Anticipated Revenues	220,070.00
Budgeted Expenses	2,500.00
Budgeted Transfers Out (2014 DS)	216,832.48
FY Surplus or Deficit	737.52
Expected Closeout	7,237.52

117 RRR Gasoline Tax Fund

Anticipated Carryover	481,427.00
Anticipated Revenues	683,100.00
Budgeted Expenses	1,160,100.00
FY Surplus or Deficit	-477,000.00
Expected Closeout	4,427.00

118 Secondary Road Fund

Anticipated Carryover	67,588.00
Anticipated Revenues	192,300.00
Budgeted Expenses	250,000.00
FY Surplus or Deficit	-57,700.00
Expected Closeout	9,888.00

119 121 122 Revenue Commissioner Funds

Anticipated Carryover	37,000.00
Anticipated Revenues	445,367.38
Budgeted Expenses	482,087.82
Reappraisal	279,863.00
Operations	111,895.84
Salary	90,328.98
FY Surplus or Deficit	-36,720.44
Expected Closeout	279.56

195 - Federal Forest

Anticipated Carryover	33,569.96
Anticipated Revenues	75,000.00
Budgeted Expenses	75,000.00
Transfer to General Fund	33,569.96
FY Surplus or Deficit	-33,569.96
Expected Closeout	0.00

776 Sheriff's Work Release Fund

Anticipated Carryover	9,100.00
Anticipated Revenues	29,030.00
Budgeted Transfers Out (GF)	36,000.00
FY Surplus or Deficit	-6,970.00
Expected Closeout	2,130.00

2014 G/O Warrants Debt Service Fund

Anticipated Carryover	71,231.81
Anticipated Transfers In (CIF)	216,832.48
Budgeted Expenses	216,432.50
FY Surplus or Deficit	399.98
Expected Closeout	71,631.79

NOTES:

The salary and benefits reflect a \$.25 cost of living increase.

Workers Comp lines are not included this year due to surplus in the account

Title III funds will be used as defined under P.L. 115-141, section 302(a)(2).

The fixed asset lines include the following:

- Server for the Administration Budget
- Phone upgrade for the Courthouse
- Awning for the Courthouse
- Security Cameras for the Courthouse
- Vehicle for the Sheriff Department
- Software for the Probate Office
- Rubber tire roller, chipper, spray tank, software, & skid steer for Engineer's Department
- Vehicle for the Revenue Commission Office

Excess funds remaining after approved purchases may not be shifted or used for other purposes for the following line items:

Salary and Benefits

Insurance Lines

Fixed Asset Lines listed above (70500 codes)

PJ 70235 (software purchase) and 70499 (hardware)

EM 70222 (mapping & notification) 70207 (emergency supplies)