



TECHNICAL MEMORANDUM

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DATE: October 21, 2015

TO: Nassau County Board of County Commissioners

FROM: Michael Burton, President – Burton & Associates

RE: RESULTS OF THE FY 2015/16 INTEGRATED FINANCIAL SUSTAINABILITY ANALYSIS

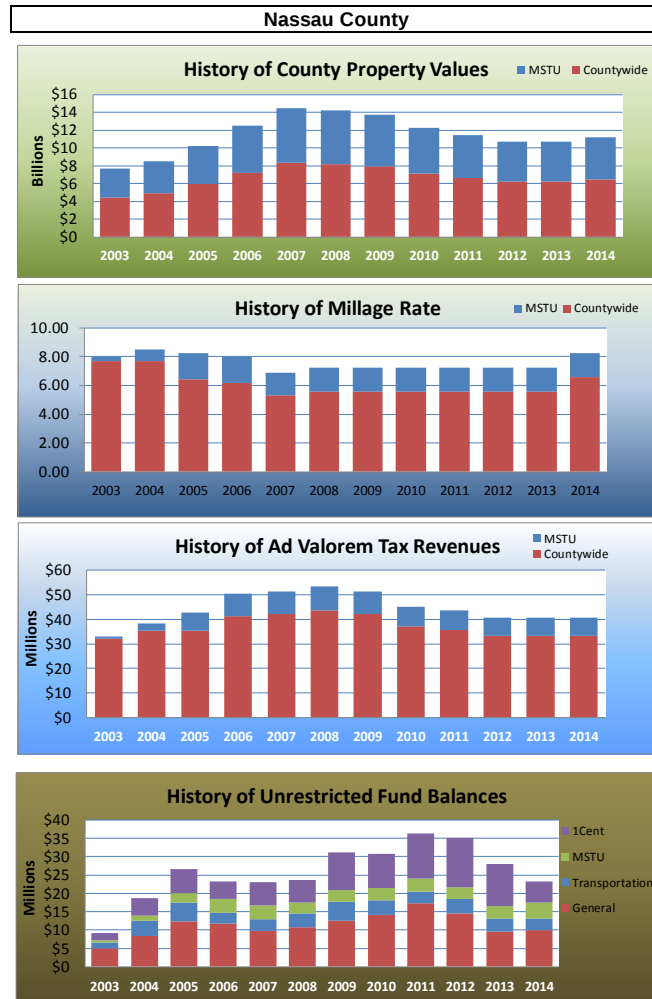
INTRODUCTION: Burton & Associates has completed an analysis for Nassau County, Florida (the County) in which we evaluated the current and projected financial condition of the County's General, Transportation, MSTU and One-Cent Sales Tax funds. In addition to the individual fund evaluations, we also analyzed the funds on a combined basis to evaluate the sustainability of the cash flows of each fund individually and combined. We facilitated the decision support process by use of our proprietary FAMS-GF© model in live interactive work sessions with County staff and the County Commission.

A. BACKGROUND

The national economic and real estate market collapse that began in 2008 started a precipitous drop in property values throughout the Nation and the State, causing a parallel precipitous drop in ad valorem tax revenue to most local governments. Therefore, many local governments in Florida were faced with a fiscal crisis in the years following the recession.

Since 2008 this continuing fiscal crisis has caused many local governments to fund annual budget shortfalls with either cash reserves that were built up prior to 2008 or by delaying needed capital projects that would otherwise adequately maintain infrastructure such as roads, parks, etc. Now, many fiscal managers are realizing that those reserves will be exhausted in a few years. During this same time, costs have continued to increase and revenues have continued to decline and are just now showing signs of improvement.

The crisis is real and unprecedented and is demonstrated in the following graphs that show the history of property values, millage rates, ad valorem revenues and unrestricted fund balances in Nassau County from 2003 through 2014.



The above graphs reveal that from 2008 through 2013, ad valorem revenues declined significantly in response to the precipitous decline in property values. The County has reacted to this decline by raising the millage in FY 2014/2015. However, the unrestricted reserves continue to be used to fund deficit spending and corrective actions must be taken to maintain a healthy reserve balance.

B. ANALYSIS

This section presents a summary of the analysis conducted during the Study. Detailed schedules of the data, assumptions and projections are shown in the Appendices.

Funds Evaluated

The basis of the analysis was the projection of the four primary taxing funds within the County:

1. General Fund – The General Fund receives the majority of revenues from Ad Valorem taxes generated by property values and the General County Millage. The General Fund contains the costs for Constitutional Officers, Libraries, Rescue, all Administrative Departments, Parks & Recreation, and Facilities Maintenance.

2. County Transportation Fund – The primary revenue sources for this fund is Ad Valorem tax revenue generated by an allocated Transportation Millage rate, as well as intergovernmental revenues, transfers and other miscellaneous revenues. This fund is restricted to Transportation related expenditures only.
3. Municipal Service Fund (MSTU) – This fund receives additional ad valorem tax revenue from the unincorporated area generated by the MSTU millage rate, as well as intergovernmental revenues, transfers and other miscellaneous revenues. The MSTU funds Animal Services, Planning & Economic Opportunity, Fire Department, Code Enforcement and a portion of Sheriff Patrol.
4. One-Cent Sales Tax Fund – The primary revenue source for this fund is the one-cent sales tax within the County. This fund may provide funds for any governmental purpose except to pay debt.

In accordance with Governmental Accounting Standards Board (GASB), each fund is accounted for separately; however, many financial decisions are made based upon the combined financial performance and available reserves of all funds together. Therefore, while each fund was evaluated individually in order to analyze the sustainability of the cash flows of each fund on a structurally balanced basis, we also evaluated all four funds on a consolidated cash flow basis.

Base Data & Assumptions

The analysis was performed using the most current historical and projected information available for the County. The primary data sources and assumptions for the analysis are as follows:

Beginning Fund Balances –The FY 2013/2014 Consolidated Annual Financial Report (CAFR) was used to establish the beginning FY 2014/2015 balances for each fund.

Reserve for Minimum Fund Balance – Pursuant to the County’s adopted financial policies, a minimum reserve balance target of 2 months Operations & Maintenance (O&M) expenditures and required transfers has been established for each fund with the exception of the One-Cent fund.

Revenues – The revenues for each fund consist of taxes, intergovernmental sources, charges for services, licenses and permits, fines and forfeits, inter-fund transfers and other miscellaneous revenues. The FY 2015/2016 ad valorem tax revenue is based upon the preliminary 2015 property valuations from the County Property Appraiser, and adjusted annually to reflect existing property value adjustments as well as new construction. All other revenues were based upon the FY 2015/2016 Proposed Budget and escalated annually based upon discussions with County staff.

Inter-fund Transfers – The General, Transportation and MSTU funds all currently rely on subsidy from the One-Cent Sales Tax fund to provide funding for ongoing operations, renewal & replacement and capital improvements. To the extent that funds are available from the One-

Cent fund, transfers were made to each fund to maintain the reserve for minimum fund balance after all expenditures are accounted for in the individual funds.

Taxable Property Value Projections – County-wide projected growth in taxable property valuations were estimated to grow 5% annually from their current level. An analysis of property valuations in the MSTU service area was conducted to correlate the County-wide property adjustment to the MSTU values. Property valuation estimates from State sources were evaluated, however, during discussions with the County Commission it was determined that a more conservative yet reasonable estimate of 5% average annual adjustment would be used as the baseline projection. It should be noted that the analysis was set up to evaluate recessionary and higher growth scenarios.

Population Growth – Certain revenues such as one-cent sales tax revenues were projected based upon the projection of population within the County. The projection of population growth was obtained from the Florida Office of Economic Development and Research.

Operating Expenditures – The operating expenditures are based upon the FY 2014/2015 year-end estimates and the FY 2015/2016 Proposed Budget, and include all operating and maintenance expenditures, debt service requirements, inter-fund transfers, and operating capital. After FY 2015/2016, expenditures were projected based upon assumed cost escalation factors for individual expense categories, with the exception of debt service expenses, which reflect the required repayment schedules for each respective financing. In addition, inter-fund transfers from the One-Cent Fund were calculated in each year to provide necessary support for operations and required fund balances.

Full Time Equivalent Hiring – County staff and Constitutional Officers had provided projections of requested FTE hiring by each individual County office. However, based upon discussions with County staff and consensus by the Commission, projected FTE hiring has been limited in the analysis to correlate with the projection of population growth within the County. This would in effect serve to maintain the existing level of service the County provides to their constituents on a per capita basis.

Cost Escalation – Annual cost escalation factors for the various types of operating and maintenance expenditures were provided by County staff and applied in each year of the projection period beginning in FY 2016.

Capital Improvements –The County has identified four individual groups of Capital Improvements:

- CIP - the Capital Improvement Plan (CIP) that was agreed to by the County Commission on June 9, 2015 and has been identified to be funded by available cash flows and reserves in the system. The CIP contains specific timing and costs for individual projects throughout the projection period. It should be noted that the County wishes to evaluate the CIP on a cash funded basis; therefore, no assumptions were made for the issuance of debt to fund the CIP.

- Unfunded Capital Needs – due to lack of available funding sources, these projects have not received consensus or approval by the Commission, but have been identified with specific timing and costs by County departments and discussed in Commission meetings. Certain projects in the unfunded category have matching funds from State sources.
- Fleet Replacement Program - funds ongoing vehicle replacement throughout the projection period.
- Pavement Management Program - a plan to continually renew and maintain County roads in need of pavement improvements. Based on an engineering study conducted in 2011; \$7.5 million per year would be needed to bring County Roads up to a “satisfactory” standard. Given the lack of financial resources, the County has never been able to dedicate more than \$1.5 million annually. Therefore, our model used \$1.5 million beginning in FY 2015/2016 and then assumed an inflation rate of 5% per year for the remaining projection period.

The table below presents all capital projects as projected within the analysis. The project schedules are presented in the Appendices.

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	10-Year Total
CIP	\$8,958,168	\$3,641,080	\$266,614	\$424,400	\$123,348	\$0	\$0	\$0	\$0	\$0	\$13,413,610
Unfunded Capital Needs	\$8,079,840	\$12,709,394	\$6,479,866	\$4,926,966	\$8,384,202	\$9,218,952	\$11,614,690	\$8,387,700	\$8,555,600	\$9,141,750	\$87,498,959
Fleet Replacement Program	\$2,417,188	\$1,762,100	\$2,919,000	\$1,757,900	\$2,090,500	\$2,092,290	\$2,173,163	\$2,132,492	\$2,194,224	\$2,073,428	\$21,612,285
Pavement Management Program	\$1,500,000	\$1,575,000	\$1,653,800	\$1,736,500	\$1,823,400	\$1,914,570	\$2,010,299	\$2,110,813	\$2,216,354	\$2,327,172	\$18,867,908
Total Capital Improvements:	\$20,955,196	\$19,687,574	\$11,319,280	\$8,845,766	\$12,421,450	\$13,225,812	\$15,798,151	\$12,631,005	\$12,966,178	\$13,542,350	\$141,392,761

C. RESULTS

Current and Projected Financial Condition

The status-quo (current practices) projection of each fund reveals that the General, Transportation and MSTU funds are not structurally balanced (expenditures exceed revenues) and must continue to rely on significant transfers in from the One-Cent Fund to provide payment for ongoing operations and capital. Without the continued subsidy from the One-Cent fund, each individual fund would need reductions to recurring costs or additional revenues to be sustainable and structurally balanced.

The County has also requested that all four funds be evaluated as a whole. This is accomplished by consolidating each fund’s revenues, expenditures, and fund balance (combined fund). The combined fund analysis reveals that the County will be unable to sustain ongoing operations without reducing the reserve for minimum fund balance requirement, or achieve other solutions for sustainability. Additionally, the County will not be able to fund any capital improvements beyond the currently adopted CIP and the Fleet Replacement Program. Without systematic investment in capital projects, assets will deteriorate and costs will increase. Short of a change to the County’s current funding structure, the County will only be able to fund approximately 25% of the County’s identified capital needs over the 10-year projection period as depicted in the following table:

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	10-Year Total
CIP	\$8,958,168	\$3,641,080	\$266,614	\$424,400	\$123,348	\$0	\$0	\$0	\$0	\$0	\$13,413,610
Unfunded Capital Needs	\$8,079,840	\$12,709,394	\$6,479,866	\$4,926,966	\$8,384,202	\$9,218,952	\$11,614,690	\$8,387,700	\$8,555,600	\$9,141,750	\$87,498,959
Fleet Replacement Program	\$2,417,188	\$1,762,100	\$2,919,000	\$1,757,900	\$2,090,500	\$2,092,290	\$2,173,163	\$2,132,492	\$2,194,224	\$2,073,428	\$21,612,285
Pavement Management Program	\$1,500,000	\$1,575,000	\$1,653,800	\$1,736,500	\$1,823,400	\$1,914,570	\$2,010,299	\$2,110,813	\$2,216,354	\$2,327,172	\$18,867,908
Total Capital Improvements:	\$20,955,196	\$19,687,574	\$11,319,280	\$8,845,766	\$12,421,450	\$13,225,812	\$15,798,151	\$12,631,005	\$12,966,178	\$13,542,350	\$141,392,761
Total Available Funds for CIP	\$18,127,252	\$4,385,567	\$1,499,892	\$3,083,683	\$3,275,373	\$3,226,410	\$543,291	\$533,123	\$548,556	\$0	\$35,223,147
% of Total CIP	87%	22%	13%	35%	26%	24%	3%	4%	4%	0%	25%

The County's current financial model is not sustainable. Alternative financial strategies should be considered to ensure proper renewal and replacement of current assets, availability of cash reserves to mitigate against risk and strategic planning to ensure sufficient service levels can be provided for current residents and future development.

D. Potential Solutions

We recommend that the County consider the following possible solutions to achieve financial sustainability:

- **Enhance Ad Valorem Revenues**

To structurally balance the General, County Transportation and Municipal Service Funds, an approximate 1.35 Mil increase is needed. As a result, one-cent revenues, currently being used to cover operating deficits, could be solely used to meet identified capital improvements; as originally intended. The percentage of funded capital needs being met would increase from 25% funded to 100% funded over the ten year projection period.

- **Alternative Financing for Capital Projects**

The County could potentially use debt funding to finance long-lived assets in the CIP. Leveraging debt would lower the cash funded burden of the CIP in any given year. The County currently maintains very low levels of debt and would not be over-burdened with debt covenants if additional debt financing was explored.

- **Adoption of Special Assessments**

Although special assessment alternatives were not discussed at length during our presentations, there was discussion of a possible fire Municipal Service Benefit Unit (MSBU) being established. Special assessment by definition is not a tax, but a charge for a derived benefit being provided to a parcel of land. Revenue derived would be restricted to the purpose of creation, but consideration of any assessments that could legally be adopted would more equitably spread costs among property owners and free up cash to meet future operational and capital expenditures.

- **Reduced Operations & Maintenance Costs**

The County could reduce recurring operations and maintenance expenditures by approximately \$9.5 million annually. However, reductions in O&M expenditures should be carefully considered in relation to reduced service levels.

- **Combined Strategy**

A strategy could be developed to include a combination of a millage increase, some debt funding of capital projects, adoption of special assessment(s) and recurring operations & maintenance cost reductions.

E. Recommendation

We recommend that the County consider the potential solutions noted above to develop a long-term strategy that results in the County becoming financially sustainable. Such strategy should prioritize capital expenditures, explore cost reductions, consider revenue enhancements and alternative debt financing where appropriate.

In addition, we recommend that the County perform an annual review/update of this financial sustainability analysis to ensure that as events actually occur, the plan can be adjusted as necessary to continue to provide sufficient revenues to meet the County's needs and to maintain acceptable levels of reserves and acceptable levels of service.

If you have any question or would like to discuss this Technical Memorandum, please do not hesitate to call me at (904) 247-0787.

Sincerely,



Michael E. Burton
President

*Note: The schedules presented in the Appendices reflect the status quo/fully funded CIP scenario

Appendix A – Consolidated Fund Schedules

Schedule 1 presents the consolidated fund FAMS Control Panel for the Status Quo/Diagnostic scenario

Schedule 2 presents the consolidated cash flow projection schedule

Schedule 3 presents the full Capital Improvement Program

Schedule 4 presents the master Cost Escalation Factor list used to project all O&M expenses in each fund

Appendix B – General Fund Schedules

Schedule 1 presents the General Fund FAMS Control Panel for the Status Quo/Diagnostic scenario

Schedule 2 presents the General Fund cash flow projection schedule

Schedule 3 presents the projected General Fund revenues in line item detail

Schedule 4 presents the projected General Fund revenue summary

Schedule 5 presents the projected General Fund expenses (non-capital) in line item detail

Schedule 6 presents the projected General Fund expense summary

Schedule 7 presents the projected General Fund beginning balances

Schedule 8 presents the projected General Fund property values

Appendix C – Transportation Fund Schedules

Schedule 1 presents the Transportation Fund FAMS Control Panel for the Status Quo/Diagnostic scenario

Schedule 2 presents the Transportation Fund cash flow projection schedule

Schedule 3 presents the projected Transportation Fund revenues in line item detail

Schedule 4 presents the projected Transportation Fund revenue summary

Schedule 5 presents the projected Transportation Fund expenses (non-capital) in line item detail

Schedule 6 presents the projected Transportation Fund expense summary

Schedule 7 presents the projected Transportation Fund beginning balances

Schedule 8 presents the projected Transportation Fund property values

Appendix D – MSTU Fund Schedules

Schedule 1 presents the MSTU Fund FAMS Control Panel for the Status Quo/Diagnostic scenario

Schedule 2 presents the MSTU Fund cash flow projection schedule

Schedule 3 presents the projected MSTU Fund revenues in line item detail

Schedule 4 presents the projected MSTU Fund revenue summary

Schedule 5 presents the projected MSTU Fund expenses (non-capital) in line item detail

Schedule 6 presents the projected MSTU Fund expense summary

Schedule 7 presents the projected MSTU Fund beginning balances

Schedule 8 presents the projected MSTU Fund property values

Appendix E – One Cent Fund Schedules

Schedule 1 presents the One Cent Fund FAMS Control Panel for the Status Quo/Diagnostic scenario

Schedule 2 presents the One Cent Fund cash flow projection schedule

Schedule 3 presents the projected One Cent Fund revenues in line item detail

Schedule 4 presents the projected One Cent Fund expenses (non-capital) in line item detail

Schedule 5 presents the projected One Cent Fund beginning balances

Nassau County, FL

FY 2015-16 Integrated Financial Sustainability Analysis

APPENDIX A

CONSOLIDATED FUND ANALYSIS

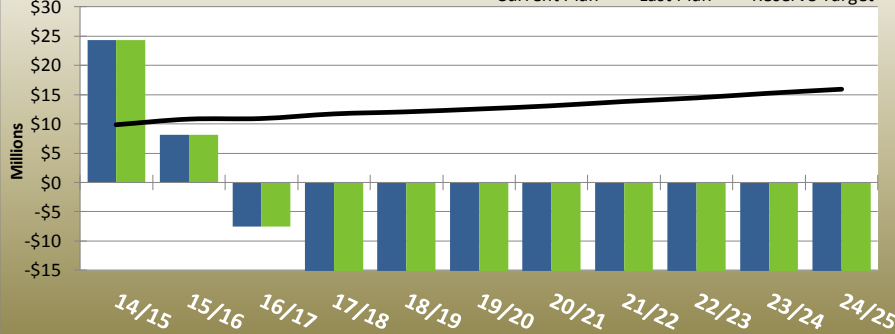


BURTON & ASSOCIATES

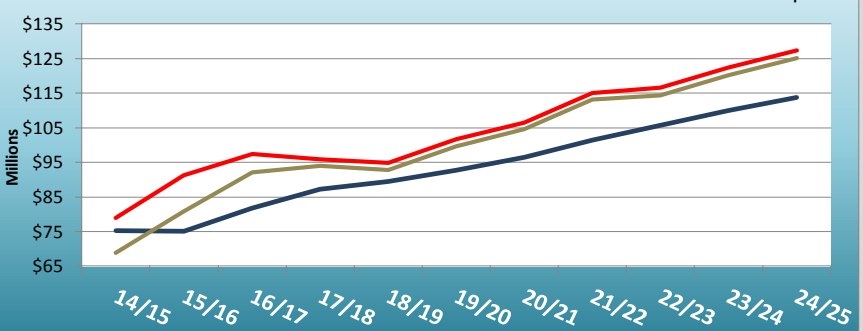
UTILITY RATES ■ ASSESSMENTS ■ FINANCIAL PLANNING

NASSAU COUNTY - CONSOLIDATED COUNTY FUNDS											
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Total County Millage	6.5670	6.5670	6.5670	6.5670	6.5670	6.5670	6.5670	6.5670	6.5670	6.5670	6.5670
MSTU Millage	1.6694	1.6694	1.6694	1.6694	1.6694	1.6694	1.6694	1.6694	1.6694	1.6694	1.6694
Total Property Value Adjustment	4.50%	5.09%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Cash Flow Surplus/(Deficit) \$M	(\$3.8)	(\$16.1)	(\$15.7)	(\$8.7)	(\$5.4)	(\$8.9)	(\$10.0)	(\$13.6)	(\$10.9)	(\$12.4)	(\$13.7)
End of Year Fund Balance \$M	\$24.3	\$8.2	(\$7.5)	(\$16.2)	(\$21.6)	(\$30.5)	(\$40.6)	(\$54.2)	(\$65.1)	(\$77.5)	(\$91.2)
Reserve Target Surplus/(Deficit) \$M	\$14.5	(\$2.6)	(\$18.4)	(\$27.9)	(\$33.7)	(\$43.1)	(\$53.7)	(\$68.0)	(\$79.5)	(\$92.8)	(\$107.1)

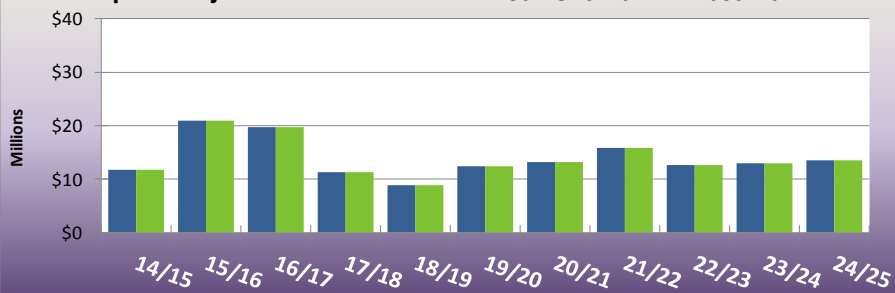
Consolidated Unrestricted Reserves



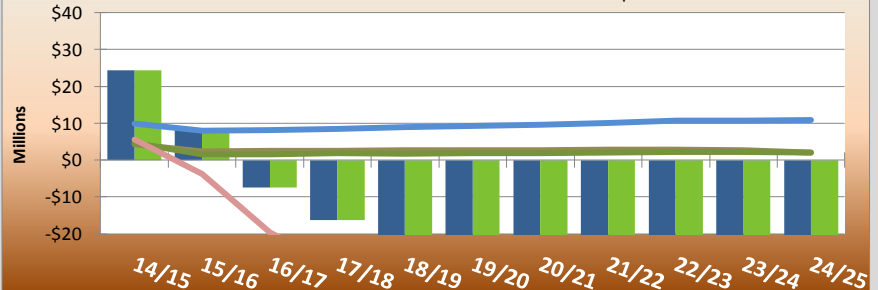
Cash In vs. Cash Out



Total Capital Projects



Reserve Trends



Schedule 2 - Projection of Cash Flows

FY 2015-16 Integrated Financial Sustainability Analysis - Appendix A - Consolidated Funds

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
TOTAL CONSOLIDATED REVENUES	\$ 75,238,024	\$ 75,092,310	\$ 81,701,864	\$ 87,180,908	\$ 89,474,387	\$ 92,765,759	\$ 96,532,939	\$ 101,453,184	\$ 105,657,984	\$ 109,907,888	\$ 113,700,522
CONSOLIDATED EXPENSES											
SUBTOTAL CONSOLIDATED OPERATING EXPENSES	\$ (32,566,025)	\$ (35,143,549)	\$ (37,233,504)	\$ (40,226,973)	\$ (42,852,096)	\$ (45,084,221)	\$ (47,949,972)	\$ (50,977,920)	\$ (54,134,733)	\$ (57,497,755)	\$ (61,025,105)
Capital Outlay	\$ (274,471)	\$ (297,184)	\$ (261,200)	\$ (261,200)	\$ (261,200)	\$ (261,200)	\$ (261,200)	\$ (261,200)	\$ (261,200)	\$ (261,200)	\$ (261,200)
Debt	\$ -	\$ (550,731)	\$ (550,731)	\$ (550,731)	\$ (550,731)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Aids	\$ (2,097,255)	\$ (1,982,776)	\$ (1,976,000)	\$ (1,976,000)	\$ (1,976,000)	\$ (1,976,000)	\$ (1,976,000)	\$ (1,976,000)	\$ (1,976,000)	\$ (1,976,000)	\$ (1,976,000)
Other Uses	\$ (32,326,162)	\$ (32,274,640)	\$ (37,687,922)	\$ (41,572,113)	\$ (40,398,222)	\$ (41,923,313)	\$ (43,138,872)	\$ (46,074,821)	\$ (47,541,080)	\$ (49,624,113)	\$ (50,577,472)
Cash Funded Capital - Funded	\$ (10,119,786)	\$ (8,958,168)	\$ (3,641,080)	\$ (266,614)	\$ (424,400)	\$ (123,348)	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Funded Capital - Unfunded	\$ -	\$ (8,079,840)	\$ (12,709,394)	\$ (6,479,866)	\$ (4,926,966)	\$ (8,384,202)	\$ (9,218,952)	\$ (11,614,690)	\$ (8,387,700)	\$ (8,555,600)	\$ (9,141,750)
Cash Funded Capital - Pavement Management Program	\$ -	\$ (1,500,000)	\$ (1,575,000)	\$ (1,653,800)	\$ (1,736,500)	\$ (1,823,400)	\$ (1,914,570)	\$ (2,010,299)	\$ (2,110,813)	\$ (2,216,354)	\$ (2,327,172)
Fleet Replacement Program	\$ (1,607,049)	\$ (2,417,188)	\$ (1,762,100)	\$ (2,919,000)	\$ (1,757,900)	\$ (2,090,500)	\$ (2,092,290)	\$ (2,173,163)	\$ (2,132,492)	\$ (2,194,224)	\$ (2,073,428)
SUBTOTAL CONSOLIDATED EXPENSES	\$ (78,990,748)	\$ (91,204,075)	\$ (97,396,930)	\$ (95,906,297)	\$ (94,884,014)	\$ (101,666,183)	\$ (106,551,856)	\$ (115,088,092)	\$ (116,544,019)	\$ (122,325,246)	\$ (127,382,127)
Less: Incremental Cost Reduction (From Panel)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CONSOLIDATED EXPENSES w/Execution %	\$ (78,990,748)	\$ (91,204,075)	\$ (97,396,930)	\$ (95,906,297)	\$ (94,884,014)	\$ (101,666,183)	\$ (106,551,856)	\$ (115,088,092)	\$ (116,544,019)	\$ (122,325,246)	\$ (127,382,127)
% Change by year		15.46%	6.79%	-1.53%	-1.07%	7.15%	4.81%	8.01%	1.27%	4.96%	4.13%
NET OPERATING INCOME	\$ (3,752,724)	\$ (16,111,765)	\$ (15,695,066)	\$ (8,725,389)	\$ (5,409,628)	\$ (8,900,424)	\$ (10,018,917)	\$ (13,634,908)	\$ (10,886,034)	\$ (12,417,357)	\$ (13,681,606)
CASH FLOW TEST											
Working Capital Reserve Coverage of Cash Flow											
Unrestricted Consolidated Balance - Beginning Year	\$ 28,053,912	\$ 24,301,188	\$ 8,189,422	\$ (7,505,643)	\$ (16,231,032)	\$ (21,640,660)	\$ (30,541,084)	\$ (40,560,001)	\$ (54,194,908)	\$ (65,080,943)	\$ (77,498,300)
Minimum Reserve Target % of Expenses	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%
Minimum Reserve Target	\$ 9,837,462	\$ 10,804,758	\$ 10,906,476	\$ 11,703,880	\$ 12,060,983	\$ 12,548,389	\$ 13,103,889	\$ 13,835,724	\$ 14,465,450	\$ 15,262,724	\$ 15,954,168
Fund Balance in Excess of Minimum Reserve	\$ 18,216,450	\$ 13,496,429	\$ (2,717,053)	\$ (19,209,523)	\$ (28,292,015)	\$ (34,189,048)	\$ (43,644,972)	\$ (54,395,725)	\$ (68,660,358)	\$ (80,343,666)	\$ (93,452,467)
Plus/(Less): Net Operating Income	\$ (3,752,724)	\$ (16,111,765)	\$ (15,695,066)	\$ (8,725,389)	\$ (5,409,628)	\$ (8,900,424)	\$ (10,018,917)	\$ (13,634,908)	\$ (10,886,034)	\$ (12,417,357)	\$ (13,681,606)
Excess/(Deficiency) of Working Capital to Target	\$ 14,463,725	\$ (2,615,336)	\$ (18,412,119)	\$ (27,934,912)	\$ (33,701,643)	\$ (43,089,472)	\$ (53,663,890)	\$ (68,030,632)	\$ (79,546,392)	\$ (92,761,023)	\$ (107,134,073)

Schedule 3 - Capital Improvement Plan

FY 2015-16 Integrated Financial Sustainability Analysis - Appendix A - Consolidated Funds

Decription	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
ADOPTED CIP											
<u>Animal Control</u>											
Parking Lot	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interior Upgrades	\$ -	\$ 28,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Engineering</u>											
Crawford Road Paving Old Alabama to SR200/US301 - CRAW2	\$ -	\$ 453,534	\$ 204,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
S. 14th Street Resurfacing	\$ -	\$ -	\$ 112,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Page's Dairy Widening	\$ -	\$ -	\$ -	\$ 208,000	\$ 424,400	\$ 123,348	\$ -	\$ -	\$ -	\$ -	\$ -
Chester Road - CHTPO	\$ -	\$ 100,000	\$ 209,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chester Road - CHTPO	\$ -	\$ 1,000,000	\$ 2,641,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Thomas Creek Resurfacing	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Middle/Griffin Road Resurfacing	\$ -	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Andrews Road Resurfacing	\$ -	\$ 195,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonnieview Piping Engineering	\$ -	\$ 62,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Guardrail Replacement	\$ -	\$ 123,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dirt Road Upgrades	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Millings on Dirt Roads	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roadway Striping	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Sheriff</u>											
Sheriff Administration Building - SHADM	\$ -	\$ 942,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sheriff Administration Building - SHADM	\$ -	\$ 779,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Fire Rescue</u>											
Extrication Equipment Replacement - EXTRI	\$ -	\$ 69,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Station Improvements	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Rescue (Additional Fleet)	\$ -	\$ 362,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Library</u>											
IT Library Replacement Program	\$ -	\$ 21,988	\$ 25,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Parks & Recreation</u>											
Peters Point Park Pavilions, Turtle Lighting & Parking Lot	\$ -	\$ -	\$ 195,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Peters Point Park Pavilions, Turtle Lighting & Parking Lot	\$ -	\$ -	\$ 52,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Melton Nelson Boat Ramp	\$ -	\$ -	\$ 41,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
North End Boat Ramp Parking Lot and Lighting - NEPKR	\$ -	\$ -	\$ -	\$ 58,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Peters Point & Burney Park Plumbing	\$ -	\$ 256,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Yulee Gym	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Burney Park Parking Lot	\$ -	\$ 76,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wilson Neck Boat Ramp	\$ -	\$ 36,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beach Access Walkovers	\$ -	\$ 90,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Communication System/IT</u>											
Firewall Refresh	\$ -	\$ 19,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tower UPS	\$ -	\$ -	\$ 160,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Facilities Maintenance</u>											
A/C Replacements (HC, CAL Health & Various Other Co Bldgs)	\$ -	\$ 282,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JSP - SOE Area Roof	\$ -	\$ 12,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parking Lot R30/Yulee County Building	\$ -	\$ 13,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chiller Plant	\$ -	\$ 2,346,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POD Floors	\$ -	\$ 171,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Kitchen Equipment	\$ -	\$ 161,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Laundry Equipment	\$ -	\$ 34,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Callahan Health Dept. Roof	\$ -	\$ 48,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Capital in Budget	\$ 883,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Capital in Budget	\$ 528,703	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 3 - Capital Improvement Plan

FY 2015-16 Integrated Financial Sustainability Analysis - Appendix A - Consolidated Funds

Decription	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Current Year Capital in Budget	\$ 24,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Capital in Budget	\$ 8,683,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FLEET REPLACEMENT PROGRAM	\$ 1,607,049	\$ 2,417,188	\$ 1,762,100	\$ 2,919,000	\$ 1,757,900	\$ 2,090,500	\$ 2,092,290	\$ 2,173,163	\$ 2,132,492	\$ 2,194,224	\$ 2,073,428
PAVEMENT MANAGEMENT PROGRAM	\$ -	\$ 1,500,000	\$ 1,575,000	\$ 1,653,800	\$ 1,736,500	\$ 1,823,400	\$ 1,914,570	\$ 2,010,299	\$ 2,110,813	\$ 2,216,354	\$ 2,327,172
UNFUDED CAPITAL NEEDS											
SANs	\$ -	\$ -	\$ 204,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Server UPS	\$ -	\$ -	\$ -	\$ 53,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IT Equipment	\$ -	\$ -	\$ -	\$ 37,440	\$ 26,525	\$ 40,900	\$ -	\$ -	\$ -	\$ -	\$ -
OHW Bypass to Dyal	\$ -	\$ 350,000	\$ 3,084,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ODW Dyal to HS	\$ -	\$ 440,000	\$ 3,060,000	\$ 743,756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Crawford 55 mph option	\$ -	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonnieview	\$ -	\$ -	\$ 362,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loop Phase 2	\$ -	\$ -	\$ 153,000	\$ 520,000	\$ 3,612,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Kolars Ferry	\$ -	\$ -	\$ 561,000	\$ 780,000	\$ 316,178	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rowe Cutoff	\$ -	\$ -	\$ -	\$ 572,000	\$ 795,750	\$ 324,600	\$ -	\$ -	\$ -	\$ -	\$ -
Add'l Funding - Chester Rd.	\$ -	\$ -	\$ 1,785,000	\$ 1,560,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add'l Funding - Pages Dairy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,412	\$ -	\$ -	\$ -	\$ -	\$ -
Page's Dairy Ext. - Property	\$ -	\$ -	\$ 255,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Callahan Co. Ext. Parking Lot	\$ -	\$ 73,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HVAC DDC Controls F/R	\$ -	\$ 54,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Westside Regional Park	\$ -	\$ 374,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Yulee Gym	\$ -	\$ 49,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Yulee Sports Tennis	\$ -	\$ -	\$ 91,922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wilson Neck Community Park	\$ -	\$ -	\$ 235,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Callahan BP Playground	\$ -	\$ 97,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maint. Office Roof	\$ -	\$ 51,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Scott Road Beach Access	\$ -	\$ -	\$ -	\$ -	\$ 128,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Holly Point Boat Ramp	\$ -	\$ -	\$ 90,617	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chiller Replacement	\$ -	\$ 318,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Front Plaza Concrete/Joints	\$ -	\$ 58,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annex Roof	\$ -	\$ 54,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Records Bldg Roof	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Brick & Concrete Reseal	\$ -	\$ 188,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parking Lot Restoration	\$ -	\$ 1,079,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JC & HC Security Card System	\$ -	\$ 1,883,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security Fencing	\$ -	\$ 345,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LED Lighting	\$ -	\$ -	\$ 80,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plumbing Platforms	\$ -	\$ -	\$ 55,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Painting PODS	\$ -	\$ -	\$ 73,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ICON Plumbing	\$ -	\$ -	\$ 43,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hardware/Doors/Scrubber	\$ -	\$ -	\$ 40,647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Generator	\$ -	\$ -	\$ -	\$ 131,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior	\$ -	\$ -	\$ 137,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Heron Isles Station	\$ -	\$ 772,000	\$ 2,397,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training Center	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Station 30	\$ -	\$ -	\$ -	\$ 1,831,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Three Rivers Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,087,440	\$ 3,394,890	\$ -	\$ -	\$ -
DS200 Tabulators	\$ -	\$ -	\$ -	\$ 249,600	\$ -	\$ -	\$ 52,992	\$ -	\$ -	\$ -	\$ -
DS850 Tabulators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,875
Evid Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,320	\$ -	\$ -	\$ -	\$ 149,375
Generator (GC Serv Rm)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,690	\$ -	\$ -	\$ -	\$ -	\$ -
Generator	\$ -	\$ -	\$ -	\$ -	\$ 47,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unspecified Future Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 541,000	\$ 552,000	\$ 563,000	\$ 574,500	\$ 586,000	\$ 597,500
Unspecified Future Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,492,000	\$ 6,624,000	\$ 6,756,000	\$ 6,894,000	\$ 7,032,000	\$ 7,170,000
Unspecified Future Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 865,600	\$ 883,200	\$ 900,800	\$ 919,200	\$ 937,600	\$ 956,000

Schedule 3 - Capital Improvement Plan

FY 2015-16 Integrated Financial Sustainability Analysis - Appendix A - Consolidated Funds

Decription	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	\$ 11,726,835	\$ 20,955,196	\$ 19,687,574	\$ 11,319,280	\$ 8,845,766	\$ 12,421,450	\$ 13,225,812	\$ 15,798,151	\$ 12,631,005	\$ 12,966,178	\$ 13,542,350

Prepared by Burton & Associates

10/12/2015

Schedule 4 - Cost Escalation Factors

Nassau County - FY 2015-16 Integrated Financial Sustainability Analysis - Appendix A - Consolidated Funds

Modified Object	Subobject	Account Number	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Personal Services	SALARIES-ELECTED OFFICIAL	511000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	REGULAR SALARIES ANG WAGES	512000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	SALARIES-EMERGENCY PAY	512001	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	SALARIES - ON CALL	512002	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	SALARIES-OTHER	512003	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	OTHERSALARIES/WAGES(NO RETIR)	513000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	ANNUITY CONTRACT	513001	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	OVERTIME	514000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	OVERTIME-EMERGENCY PAY	514001	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	OVERTIME-GARCIA	514002	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	SPECIAL PAY-FF SUPPLEMENTAL	515000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Personal Services	FICA TAXES	521000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	FICATAXES	521010	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	MEDICARE TAXES	521020	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	RETIREMENT	522000	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Personal Services	RETIREMENT-SPECIAL	522010	2.50%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Personal Services	CLOTHING ALLOWANCE	522018	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	ANNUITY-ICMA	522802	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	LIFE& HEALTH INSURANCE	523010	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Personal Services	RETIREE HEALTH INSURANCE	523020	12.00%	12.00%	13.00%	13.00%	14.00%	14.00%	15.00%	15.00%	15.00%
Personal Services	EMPLOYER'S PORTION-MED	523021	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Personal Services	WORKERS' COMPENSATION	524000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	WORKERS' COMPENSATION	524010	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Personal Services	WKRSCOMP-SELF INSURED	524020	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	WKRSCOMP-GRIT	524021	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Personal Services	UNEMPLOYMENT COMPENSATION	525000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operating	PROFSERVICES	531000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PROFSVC-SMALL CNTY COALITION	531004	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Operating	PROFSVC-LOBBYING	531006	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Operating	PROFSVC-LOCAL MITG. STRATEGY	531007	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PROFSVC-APPRAISALS	531017	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PROF SVC-NEFRPC	531020	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PROFSVC-COMPREHENSIVE PLAN	531025	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	NEFRPC-TRAFFIC ASSESSMENTS	531028	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PROF SVC-LIDAR	531029	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PROFSVC-MEDICAL WASTE	531030	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	EMPLOYEE PHYSICALS	531031	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	VETERNARIAN SERVICES	531032	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	VET SERVICE-STERILIZATION	531033	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PHYSICIAN SERVICES-RABIES	531034	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	DRUGTESTING	531035	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	EMPLOYEE ASSIST PROGRAM(EAP)	531037	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PROFESSIONAL SERVICES - OPEB	531050	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PROF SVS-FEASIBILITY STUDY	531057	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PROF SVC-AG/RURAL RESID FLUM	531058	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PROFSERVICES-ATTORNEY	531201	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PROF SVC-EVALUATIONS	531208	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PROFSVC-ENGINEERING RELATED	531400	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PROFSERVICES-SURVEY	531402	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PROFSVC-CH.177 PLATT REVIEW	531404	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PROF SVC-DRAINAGE RELATED	531410	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CONTAM ASSESS RPT-FUEL TANKS	531415	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	ACCOUNTING AND AUDITING	532000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	COURTREPORTER SERVICES	533000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	OTHERCONTRACTUAL SERVICES	534000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	STRIPING CONTRACTUAL SERVICES	534008	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CONTRACT SERVICES-LANDSCAPING	534013	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CONTRACT SERVICE-CLEANING	534103	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CONTRACT SERVICE-RESTROOM CLE	534104	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CONTRACT SERVICE-NASSAUVILLE	534201	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CONTRACT SERVICE-YULEE	534202	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CONTRACT SERVICE-HILLIARD	534203	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CONTRACT SERVICE-BRYCEVILLE	534204	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CONTRACT SERVICE-CALLAHAN	534205	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CONTRACT SERVICE-GRAY GABLES	534206	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CONTRACT SERVICE-RATLIFF	534207	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CONTRACT SERVICE-RIVER ROAD	534208	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CONTSVC-NASSAU OAKS VFD	534209	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CONTRACT SVC-CITY OF F.B.	534220	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CONTSVC-DIVISION OF FORRESTRY	534231	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	COUNTY FORESTER ASSESSMENT	534232	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CONTRACT SERVICE-RECYC COORD	534304	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	TRAVEL AND PER DIEM	540000	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Operating	TRAVEL - PHYSICIAN	540020	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	TRAVEL & PER DIEM - P&Z BOARD	540040	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Operating	TRAVEL & PER DIEM-CU&V	540041	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	COMMUNICATIONS	541000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	COMMUNICATIONS-COMPUTER	541040	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	FREIGHT AND POSTAGE SERVICES	542000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	UTILITY SERVICES	543000	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Operating	WASTEDISPOSAL SERVICES	543003	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	UTILITIES-TRAFFIC CONTROL	543040	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Operating	UTILITIES-FIRE BRVC/RESCU	543410	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	UTILITIES-YULEE BALLFIELD	543731	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Operating	UTILITIES-HILLIARD COMM PK	543741	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Operating	UTILITIES-BRYCEVILLE BALLPARK	543742	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Operating	UTILITIES-CALLAHAN BALLPARK	543751	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Operating	RENTALS/LEASES	544000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

Schedule 4 - Cost Escalation Factors

Nassau County - FY 2015-16 Integrated Financial Sustainability Analysis - Appendix A - Consolidated Funds

Modified Object	Subobject	Account Number	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Operating	ADA-LEASE-ENVIRON HEALTH BLDG	544002	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	RENT-STATION 50	544008	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Operating	RENTAL & LEASES-COPIER	544011	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Operating	RENTAL/LEASES-WATER COOLER	544030	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Operating	INSURANCE	545000	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Operating	INSURANCE - MEDICAL DIRECTOR	545310	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Operating	REPAIRS AND MAINTENANCE SVCS	546000	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating	FIVE POINTS DEMOLITION	546002	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	R & MIRRIGATION	546010	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating	R&M-50 BOBBY MOORE CIRCLE	546014	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	R & MGUARDRAILS	546016	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating	MAINTENANCE SVC CONTRACTS	546020	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating	SERVICE CONTRACT-COPIER	546022	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Operating	REPAIRS & MAINT-BUILDING	546030	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating	REPAIR & MAINTENANCE-GENERATOR	546036	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating	REPAIRS-PAINTING	546038	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	REPAIRS & MAINTENANCE-TRUCK	546040	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating	REPAIR & MAINT-EQUIPMENT	546050	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating	R & M-PUBLIC SVCS BLDG	546104	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating	REPAIRS & MAINTENANCE-SEPTIC	546135	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PROF SVC-DRAINAGE RELATED	546510	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	RAILROAD CROSSING MAINTENANCE	546520	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating	R&M-TRAFFIC SIGNALS/SIGNS	546560	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating	SIDEWALK MAINTENANCE	546570	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating	R & MNASSAU SOUND BRIDGE	546706	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operating	GROUNDS UPKEEP	546710	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PRINTING AND BINDING	547000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PRINTING & BINDING-REZONING	547020	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	OTHERCURRENT CHGS	549000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	ADVERTISING	549002	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	TEMPSERVICES	549004	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	LANDFILL TIPPING FEES	549005	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CASHSHORT	549008	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	COLLECTION FEES	549009	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	RECORD FEES-SATISFACTION	549011	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	BAD DEBT EXPENSE	549014	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	NEFRPC (PLANNING COUNCIL)	549015	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	MOVING EXPENSES	549018	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CLAIMS/SETTLEMENTS	549024	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	BAILIFF SVCS-OTHER CURRENT CHG	549026	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	FEES-SERVICE OF PROCESS-SHER	549031	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CRIME PREVENTION F.S. 775.082	549036	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	TAX DEED PROCESSING	549038	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	UNIFORM RENTAL	549061	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	LAWSUIT SETTLEMENT	549071	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	BACKGROUND CHECK	549081	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	F.B. CRA	549105	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	GRANTS ADMINISTRATION FEE	549115	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	P & ZCOMMITTEE	549121	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operating	CONDITIONAL USE/EXCEPTION BD	549125	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operating	HEP BVACCINATIONS	549201	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	FIREPREVENTION WEEK	549224	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	DUVALCOUNTY HOUSING	549239	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	TRANSPORTATION	549271	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	4-H YOUTH PROGRAMS	549371	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	INSURANCE CLAIMS	549403	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	REFUND PRIOR YEAR REVENUE	549405	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	MEDICAL CARE	549611	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	INDIGENT-MEDICAID ASSIST	549624	6.90%	6.66%	6.73%	6.48%	6.69%	6.64%	6.64%	6.61%	6.65%
Operating	IND-CANCER PATIENT	549625	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operating	INDIGENT BURIAL ASSISTANCE	549643	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	ADMINFEE-CARY ST FOREST	549722	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operating	ADMINFEE-US 1 WELCOME STATION	549730	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operating	WELLNESS PROGRAM	549973	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Operating	OFFICE SUPPLIES	551000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	OFFICE SUPPLIES-CU&V	551001	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	OFFICE SUPPLIES-PLANNING/ZONIN	551247	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	MISCOOPERATING SUPPLIES	552000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	PHOTOSUPPLIES	552001	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	TAPESUPPLIES	552002	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	FOOD ALLOWANCE	552014	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	CLOTHING ALLOWANCE	552018	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	SIGNS	552019	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	GAS, OIL & LUBRICANTS	552020	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Operating	SIGNAL MATERIALS	552022	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	SIGNMATERIALS	552023	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	KENNEL SUPPLIES	552024	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	ANIMAL CONTROL SUPPLIES	552025	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	JANITORIAL SUPPLIES	552030	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	TOOLS& SMALL IMPLEMENTS	552040	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	TOOLALLOWANCE	552041	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	UNIFORMS	552050	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	SAFETY APPAREL	552051	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	MEDICAL SUPPLIES	552221	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating	BUNKER GEAR	552222	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	DISPOSABLE LINEN	552223	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	EQUIPMENT <\$750	552640	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	SOFTWARE	552646	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	MATERIALS	553010	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%

Schedule 4 - Cost Escalation Factors

Nassau County - FY 2015-16 Integrated Financial Sustainability Analysis - Appendix A - Consolidated Funds

Modified Object	Subobject	Account Number	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Operating	DUES& SUBSCRIPTIONS	554000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	DUES/MEMBERSHIP MPO	554004	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	SUBSCRIPTIONS-OTHER	554005	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	TRAINING	555000	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Operating	ON SITE TRAINING	555002	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Grants & Aids	AIDS TO GOVERNMENTAL AGENCIES	581000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	HEALTH-LOW INCOME POOL MATCH	581002	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	SJRWMD-WAV PROGRAM	581007	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	NASSAU COUNTY HEALTH DEPT	581009	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	AID-CITY OF FERNANDINA BCH	581202	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	MORRIS & LEE- F.S. 288.106	582000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	NC MENTAL ALCOHOL & DRUGS	582002	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	BAKERACT-NASSAU COUNTY	582003	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	EPISCOPAL CHILDREN SERVICES	582005	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	ASSOCIATION - RETARDED CITIZEN	582007	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	COUNCIL ON AGING	582008	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	BARNABAS CENTER	582010	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	NC ECONOMIC DEVELOPMENT BOARD	582011	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	ST MARY'S RIVER MGT COMMISSION	582014	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	NASSAU OAK VOLUNTEER FIRE	582021	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	MICAH'S HOUSE	582042	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	BOYSAND GIRLS CLUB	582202	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants & Aids	CDBG-HOUSING	583400	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TRANSFER OUT-GENERAL FUND	591010	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TRANSFER OUT-GENERAL	591015	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TRANSOUT-CNTY TRANSPORTATION	591030	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TRANSFER OUT-MUNICIPAL SERVICE	591040	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TRANSOUT-LAW ENFORCE TRUST	591130	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TRANSFER OUT-SCHOOL CROSSING	591140	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TRANSFER OUT-IMPACT FEES FUND	591180	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TRANSOUT-LEGAL AID	591230	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Other Uses	TRANS OUT-ECONOMIC DEVELOP FUN	591440	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	CHARGES FOR SVCS-GIS	591450	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TRANSFER OUT-SPECIALTY REVENUE	591490	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TRANSFER OUT-DSF 2001A BOND	591520	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TRANSOUT-DSF COUNTY COMPLEX	591580	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TRANSFER OUT-CP TRANSPORTATION	591630	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	T/O CP TRANS .25 MIL	591637	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TRANS OUT-CP-EOC	591650	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TRANS OUT-CP-SADLER RD	591680	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TRANSFER OUT-SOLID WASTE	591700	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Other Uses	TRANS TO CONSTITUTION OFFICER	591910	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Other Uses	TRANS TO SHERIFF-VARIOUS	591920	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	SHERIFF-911 OPS (PARA 7)	591925	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Other Uses	TT SHERIFF-SCHOOL CROSSING	591935	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TT CLK-VETERAN SERVICES	591951	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Other Uses	TRANS TO CLERK	591952	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Other Uses	TRANS OUT-CAPITAL BUILDING	591956	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Uses	TRANS OUT TAX COLLECTOR	591960	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.00%	2.50%
	DEFAULT INFLATION FACTOR		1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

Nassau County, FL

FY 2015-16 Integrated Financial Sustainability Analysis

APPENDIX B

GENERAL FUND ANALYSIS

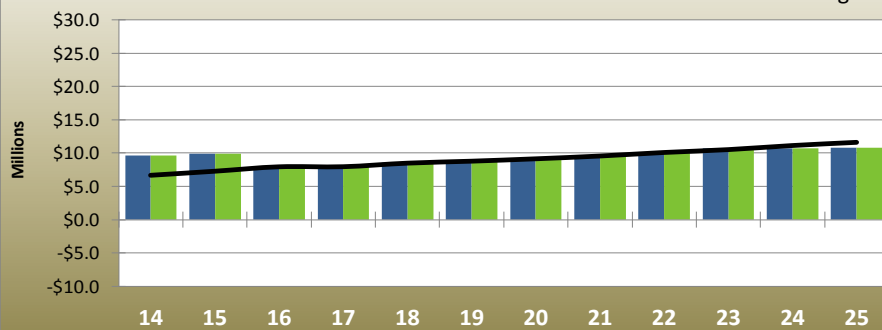


BURTON & ASSOCIATES

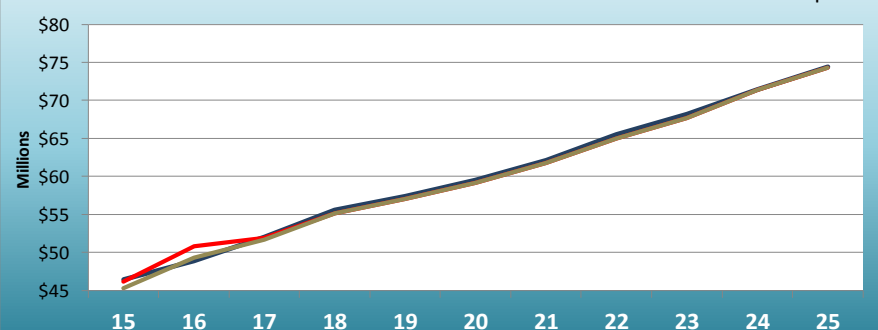
UTILITY RATES ■ ASSESSMENTS ■ FINANCIAL PLANNING

NASSAU COUNTY - GENERAL FUND												
SAVE	CALC	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
General Fund Millage		5.9768	5.9768	5.9768	5.9768	5.9768	5.9768	5.9768	5.9768	5.9768	5.9768	5.9768
Total Property Value Adjustment		4.50%	5.09%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Millage Rate - Last Plan		5.9768	5.9768	5.9768	5.9768	5.9768	5.9768	5.9768	5.9768	5.9768	5.9768	5.9768
Property Value Adj. - Last Plan		4.50%	5.09%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Cash Flow Surplus/(Deficit) \$M		\$0.3	(\$1.9)	\$0.1	\$0.4	\$0.4	\$0.3	\$0.4	\$0.5	\$0.6	\$0.1	\$0.1
End of Year Fund Balance \$M		\$9.9	\$8.0	\$8.1	\$8.5	\$8.9	\$9.2	\$9.6	\$10.1	\$10.7	\$10.8	\$10.8
Reserve Target Surplus/(Deficit) \$M		\$2.6	\$0.0	\$0.1	\$0.0	\$0.1	\$0.0	\$0.0	\$0.0	\$0.1	(\$0.4)	(\$0.8)
Reserve Balance % of O&M		52.4%	39.0%	37.2%	35.9%	35.2%	34.8%	33.6%	33.3%	33.0%	31.0%	29.4%
Reserve Target % of O&M		16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%
Transfer from One-Cent Fund \$M		\$0.6	\$1.6	\$2.8	\$4.3	\$3.8	\$3.6	\$3.8	\$4.6	\$4.6	\$5.0	\$5.0
Additional FTE's - Input		N/A	N/A	7	7	8	7	10	7	6	8	5
Annual Capital Spending \$M		\$1.4	\$2.2	\$0.6	\$0.7	\$0.3	\$0.6	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
Annual Capital Spending - Last Plan		\$1.4	\$2.2	\$0.6	\$0.7	\$0.3	\$0.6	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
											FTE's	Population
											Avg FTE Cost:	\$77
											10-Yr Total:	\$7
											10-Yr Total:	\$7

Unrestricted Reserves



Cash In vs. Cash Out



Schedule 2 - Projection of Cash Flows

Nassau County - FY 2015-16 Integrated Financial Sustainability Analysis - Appendix B - GENERAL FUND

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Total Taxable Property Value	\$ 6,488,117,992	\$ 6,818,147,882	\$ 7,161,102,000	\$ 7,517,258,000	\$ 7,894,711,000	\$ 8,287,617,000	\$ 8,704,272,000	\$ 9,138,260,000	\$ 9,594,960,000	\$ 10,070,335,000	\$ 10,574,460,000
MILLAGE RATE (From Panel)	5.9768	5.9768	5.9768	5.9768	5.9768	5.9768	5.9768	5.9768	5.9768	5.9768	5.9768
AD-VALOREM TAX REVENUES											
Calculated Real Estate Ad Valorem Revenues	\$ 38,778,184	\$ 40,750,706	\$ 42,800,474	\$ 44,929,148	\$ 47,185,109	\$ 49,533,429	\$ 52,023,693	\$ 54,617,552	\$ 57,347,157	\$ 60,188,378	\$ 63,201,433
Adjustment	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
SUBTOTALAD-VALOREM TAX REVENUES	\$ 36,900,000	\$ 38,713,171	\$ 40,660,451	\$ 42,682,690	\$ 44,825,853	\$ 47,056,758	\$ 49,422,508	\$ 51,886,675	\$ 54,479,799	\$ 57,178,959	\$ 60,041,361
DELINQUENT AD VALOREM TAXES	\$ 40,000	\$ 40,000	\$ 44,000	\$ 46,000	\$ 49,000	\$ 51,000	\$ 54,000	\$ 56,000	\$ 59,000	\$ 62,000	\$ 65,000
TOTAL APPLIED AD-VALOREM TAX REVENUES	\$ 36,940,000	\$ 38,753,171	\$ 40,704,451	\$ 42,728,690	\$ 44,874,853	\$ 47,107,758	\$ 49,476,508	\$ 51,942,675	\$ 54,538,799	\$ 57,240,959	\$ 60,106,361
		4.91%	5.03%	4.97%	5.02%	4.98%	5.03%	4.99%	5.00%	4.95%	5.01%
SUBTOTAL OTHER REVENUES	\$ 9,458,065	\$ 10,132,837	\$ 11,313,500	\$ 12,880,700	\$ 12,506,900	\$ 12,401,100	\$ 12,653,400	\$ 13,578,158	\$ 13,677,458	\$ 14,191,400	\$ 14,287,800
% Change by year		7.13%	11.65%	13.85%	-2.90%	-0.85%	2.03%	7.31%	0.73%	3.76%	0.68%
TOTAL GENERAL FUND REVENUES	\$ 46,398,065	\$ 48,886,008	\$ 52,017,951	\$ 55,609,390	\$ 57,381,753	\$ 59,508,858	\$ 62,129,908	\$ 65,520,833	\$ 68,216,257	\$ 71,432,359	\$ 74,394,161
% Change by year		5.36%	6.41%	6.90%	3.19%	3.71%	4.40%	5.46%	4.11%	4.71%	4.15%
GENERAL FUND EXPENSES											
Personal Services	\$ (12,808,892)	\$ (13,877,817)	\$ (15,111,908)	\$ (16,413,119)	\$ (17,828,311)	\$ (19,297,274)	\$ (21,112,429)	\$ (22,771,521)	\$ (24,497,383)	\$ (26,518,903)	\$ (28,433,222)
Operating	\$ (6,094,298)	\$ (6,938,453)	\$ (7,022,116)	\$ (7,755,714)	\$ (7,991,531)	\$ (7,715,000)	\$ (7,970,000)	\$ (8,267,500)	\$ (8,544,400)	\$ (8,865,900)	\$ (9,167,200)
SUBTOTAL GENERAL FUND OPERATING EXPENSES	\$ (18,903,190)	\$ (20,816,270)	\$ (22,134,025)	\$ (24,168,834)	\$ (25,819,842)	\$ (27,012,274)	\$ (29,082,429)	\$ (31,039,021)	\$ (33,041,783)	\$ (35,384,803)	\$ (37,600,422)
O&M Execution % Adjustment from Panel:	100.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
SUBTOTAL GENERAL FUND OPERATING EXPENSES	\$ (18,903,190)	\$ (20,399,945)	\$ (21,691,344)	\$ (23,685,457)	\$ (25,303,445)	\$ (26,472,029)	\$ (28,500,781)	\$ (30,418,241)	\$ (32,380,948)	\$ (34,677,107)	\$ (36,848,413)
Capital Outlay	\$ (220,455)	\$ (177,703)	\$ (146,800)	\$ (146,800)	\$ (146,800)	\$ (146,800)	\$ (146,800)	\$ (146,800)	\$ (146,800)	\$ (146,800)	\$ (146,800)
Debt	\$ -	\$ (550,731)	\$ (550,731)	\$ (550,731)	\$ (550,731)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Aids	\$ (2,097,255)	\$ (1,982,776)	\$ (1,976,000)	\$ (1,976,000)	\$ (1,976,000)	\$ (1,976,000)	\$ (1,976,000)	\$ (1,976,000)	\$ (1,976,000)	\$ (1,976,000)	\$ (1,976,000)
Other Uses	\$ (23,482,867)	\$ (25,488,023)	\$ (26,949,022)	\$ (28,138,713)	\$ (28,705,422)	\$ (29,965,913)	\$ (30,601,572)	\$ (31,928,463)	\$ (32,643,422)	\$ (34,052,513)	\$ (34,842,272)
Cash Funded Capital - Funded	\$ (883,200)	\$ (1,529,470)	\$ (253,501)	\$ (58,614)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Funded Capital - Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Replacement Program	\$ (556,335)	\$ (699,400)	\$ (339,000)	\$ (612,300)	\$ (316,100)	\$ (636,500)	\$ (526,606)	\$ (521,651)	\$ (492,026)	\$ (517,530)	\$ (501,736)
TOTAL GENERAL FUND EXPENSES w/Execution %	\$ (46,143,302)	\$ (50,828,047)	\$ (51,906,397)	\$ (55,168,615)	\$ (56,998,497)	\$ (59,197,242)	\$ (61,751,759)	\$ (64,991,155)	\$ (67,639,196)	\$ (71,369,950)	\$ (74,315,221)
% Total Expense change by year		10.15%	2.12%	6.28%	3.32%	3.86%	4.32%	5.25%	4.07%	5.52%	4.13%
% O&M change by year		10.12%	6.33%	9.19%	6.83%	4.62%	7.66%	6.73%	6.45%	7.09%	6.26%
NET OPERATING INCOME	\$ 254,763	\$ (1,942,040)	\$ 111,553	\$ 440,775	\$ 383,256	\$ 311,616	\$ 378,150	\$ 529,678	\$ 577,061	\$ 62,409	\$ 78,940
Reserve Target Calculation											
Total Expenses	\$ 46,143,302	\$ 50,828,047	\$ 51,906,397	\$ 55,168,615	\$ 56,998,497	\$ 59,197,242	\$ 61,751,759	\$ 64,991,155	\$ 67,639,196	\$ 71,369,950	\$ 74,315,221
Less: Interfund Transfers	\$ (2,387,005)	\$ (3,069,459)	\$ (4,072,650)	\$ (4,115,950)	\$ (4,161,850)	\$ (4,210,850)	\$ (4,257,700)	\$ (4,302,400)	\$ (4,355,150)	\$ (4,405,350)	\$ (4,453,000)
NET EXPENSES USED TO CALCULATE RESERVES	\$ 43,756,297	\$ 47,758,588	\$ 47,833,747	\$ 51,052,665	\$ 52,836,647	\$ 54,986,392	\$ 57,494,059	\$ 60,688,755	\$ 63,284,046	\$ 66,964,600	\$ 69,862,221
CASH FLOW TEST											
Working Capital Reserve Coverage of Cash Flow											
Unrestricted General Fund Balance - Beginning Year	\$ 9,647,041	\$ 9,901,804	\$ 7,959,765	\$ 8,071,318	\$ 8,512,093	\$ 8,895,349	\$ 9,206,965	\$ 9,585,115	\$ 10,114,793	\$ 10,691,854	\$ 10,754,263
Minimum Reserve Target % of Expenses	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%
Minimum Reserve Target	\$ 7,292,716	\$ 7,959,765	\$ 7,972,291	\$ 8,508,777	\$ 8,806,108	\$ 9,164,399	\$ 9,582,343	\$ 10,114,793	\$ 10,547,341	\$ 11,160,767	\$ 11,643,703
Fund Balance in Excess of Minimum Reserve	\$ 2,354,325	\$ 1,942,040	\$ (12,527)	\$ (437,459)	\$ (294,015)	\$ (269,049)	\$ (375,378)	\$ (529,678)	\$ (432,548)	\$ (468,913)	\$ (889,441)
Plus/(Less): Net Operating Income	\$ 254,763	\$ (1,942,040)	\$ 111,553	\$ 440,775	\$ 383,256	\$ 311,616	\$ 378,150	\$ 529,678	\$ 577,061	\$ 62,409	\$ 78,940
Excess/(Deficiency) of Working Capital to Target	\$ 2,609,088	\$ -	\$ 99,027	\$ 3,316	\$ 89,241	\$ 42,566	\$ 2,772	\$ -	\$ 144,513	\$ (406,504)	\$ (810,501)

Nassau County - FY 2015-16 Integrated Financial Sustainability Analysis - Appendix B - GENERAL FUND

				FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Code 1	Code 2	Division	Category	Description	Estimated	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
01000000	311100	GENERAL	Ad Valorem	AD VALOREM TAXES	\$ 36,900,000	\$ 38,713,171	\$ 40,660,451	\$ 42,682,690	\$ 44,825,853	\$ 47,056,758	\$ 49,422,508	\$ 51,885,675	\$ 54,479,799	\$ 57,178,959
01000000	311200	GENERAL	Ad Valorem	DELINQUENT AD VALOREM TAXES	\$ 40,000	\$ 40,000	\$ 44,000	\$ 46,000	\$ 49,000	\$ 51,000	\$ 54,000	\$ 56,000	\$ 59,000	\$ 62,000
01000000	331101	GENERAL	Intergovernmental	CHILDSUPPORT INCENTIVE	\$ 500	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01000000	333000	GENERAL	Intergovernmental	FEDERAL PYMT-LIEU OF TAXES	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01000000	335120	GENERAL	Intergovernmental	STATE REVENUE SHARING	\$ 1,100,000	\$ 1,100,000	\$ 1,006,000	\$ 1,020,000	\$ 1,034,000	\$ 1,048,000	\$ 1,061,000	\$ 1,076,000	\$ 1,091,000	\$ 1,105,000
01000000	335130	GENERAL	Intergovernmental	LICENSES-INSURANCE AGENTS	\$ 29,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
01000000	335150	GENERAL	Intergovernmental	LICENSES-ALCOHOL BEVERAGE	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
01000000	335180	GENERAL	Intergovernmental	LOCALGOVERNMENT 1/2C SALES TAX	\$ 4,225,000	\$ 4,100,000	\$ 4,160,000	\$ 4,219,000	\$ 4,277,000	\$ 4,334,000	\$ 4,390,000	\$ 4,451,000	\$ 4,511,000	\$ 4,570,000
01000000	336000	GENERAL	Intergovernmental	ST PAYMENTS - LIEU OF TAXES	\$ 1,850	\$ 1,800	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01000000	341300	GENERAL	Charges for Services	CHILDSUPPORT ADM FEE	\$ 500	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01000000	341840	GENERAL	Charges for Services	STATECOMMISSION SALES TAX	\$ 62	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01000000	361101	GENERAL	Miscellaneous	INTEREST-BANK	\$ 102,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
01000000	362060	GENERAL	Miscellaneous	MISCELLANEOUS COUNTY LEASES	\$ 305	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01000000	364220	GENERAL	Miscellaneous	SALEOF SURPLUS LAND	\$ 211,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01000000	369300	GENERAL	Miscellaneous	SETTLEMENTS	\$ 2,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01000000	369900	GENERAL	Miscellaneous	MISCELLANEOUS REVENUE	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01000000	369910	GENERAL	Miscellaneous	REFUND OF PRIOR YEAR EXPENSES	\$ 61,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01000000	381090	GENERAL	Other Sources	TRANSIN-1CENT SALES SURTAX	\$ 593,538	\$ 1,615,549	\$ 2,800,000	\$ 4,270,000	\$ 3,800,000	\$ 3,600,000	\$ 3,760,000	\$ 4,583,458	\$ 4,583,458	\$ 5,000,000
01000000	381450	GENERAL	Other Sources	TRANSIN-BLDG ZONE & PLANNING	\$ 92,170	\$ 92,170	\$ 92,000	\$ 92,000	\$ 92,000	\$ 92,000	\$ 92,000	\$ 92,000	\$ 92,000	\$ 92,000
01000000	386201	GENERAL	Other Sources	RESIDUAL EQUITY-CLERK OF COURT	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
01000000	386401	GENERAL	Other Sources	RESIDUAL EQUITY-SHERIFF	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
01000000	386601	GENERAL	Other Sources	RESIDUAL EQUITY-PTY APPRAISER	\$ 140,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
01000000	386701	GENERAL	Other Sources	RESIDUAL EQUITY-TAX COLLECTOR	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
01000000	386801	GENERAL	Other Sources	RESIDUAL EQUITY-SOE	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
01001511	381040	BOARD OF CO COMMISSIONERS	Other Sources	TRANSIN-MUNICIPAL SERVICE	\$ 24,152	\$ 24,152	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
01001511	381450	BOARD OF CO COMMISSIONERS	Other Sources	TRANSIN-BLDG ZONE & PLANNING	\$ 3,190	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
01001511	381700	BOARD OF CO COMMISSIONERS	Other Sources	TRANSIN-SOLID WASTE MGMT	\$ 9,988	\$ 9,988	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
01001511	381710	BOARD OF CO COMMISSIONERS	Other Sources	CHARGES-INDIRECT NAU	\$ 3,400	\$ 2,300	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01001513	381040	BOARD OF CO COMMISSIONERS	Other Sources	TRANSIN-MUNICIPAL SERVICE	\$ 12,093	\$ 12,093	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
01005537	334390	GRANTS	Intergovernmental	ST GRANT-OTHER PHYSICAL ENVIRO	\$ 1,058	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01031521	341520	SHERIFF	Charges for Services	FEES-SHERIFF'S CIVIL	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
01031521	342101	SHERIFF	Charges for Services	CHGSFOR SCHOOL RESOURCE OFFIC	\$ 166,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000
01031521	342300	SHERIFF	Charges for Services	HOUSING FEDERAL PRISONERS	\$ 54,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01031521	348990	SHERIFF	Charges for Services	CRIME PREVENTION FUNDS	\$ 42,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
01031521	351901	SHERIFF	Fines and Forfeits	REGISTRATION FEES	\$ 15,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
01032523	369306	DEPT OF CORRECTIONS	Miscellaneous	MEDICAL INS REIMBURSEMENT	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
01034521	331210	DOJ GRANT - VOCA	Intergovernmental	DOJ-VICTIMS OF CRIME ACT(VOCA)	\$ 43,394	\$ 46,358	\$ 47,500	\$ 48,700	\$ 49,900	\$ 51,100	\$ 52,400	\$ 53,700	\$ 55,000	\$ 56,400
01034521	381130	DOJ GRANT - VOCA	Other Sources	TRANSIN-LAW ENFORCEMENT TR	\$ 10,401	\$ 10,745	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
01073519	341911	MAINT-OTHER CNTY FACILITIES	Charges for Services	HEALTH DEPT GROUNDS MAINT	\$ 24,512	\$ 25,246	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
01073519	349000	MAINT-OTHER CNTY FACILITIES	Charges for Services	CHARGES FOR OTHER SERVICES	\$ 5,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
01073519	362030	MAINT-OTHER CNTY FACILITIES	Miscellaneous	RENTAL FEES-YULEE	\$ -	\$ 481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01073519	362040	MAINT-OTHER CNTY FACILITIES	Miscellaneous	RENTAL FEES-CALLAHAN	\$ 1,500	\$ 2,786	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
01073519	362050	MAINT-OTHER CNTY FACILITIES	Miscellaneous	RENTAL FEES-MULTI-PURPOSE	\$ 1,500	\$ 2,539	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
01073519	362051	MAINT-OTHER CNTY FACILITIES	Miscellaneous	RENT-HILLIARD COMMUNITY CENTER	\$ 500	\$ 1,374	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01073519	362052	MAINT-OTHER CNTY FACILITIES	Miscellaneous	RENTAL FEES-AMERICAN BCH CC	\$ 7,000	\$ 7,030	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
01073519	362055	MAINT-OTHER CNTY FACILITIES	Miscellaneous	RENTAL FEES-BRYCEVILLE	\$ 300	\$ 642	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01073519	364410	MAINT-OTHER CNTY FACILITIES	Miscellaneous	SALE OF SURPLUS EQUIPMENT	\$ -	\$ 1,700	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01073519	369909	MAINT-OTHER CNTY FACILITIES	Miscellaneous	W/C INSURANCE PROCEEDS	\$ 349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01073519	381450	MAINT-OTHER CNTY FACILITIES	Other Sources	TRANSIN-BLDG ZONE & PLANNING	\$ 10,100	\$ 8,300	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
01073519	381470	MAINT-OTHER CNTY FACILITIES	Other Sources	TRANIN - AMELIA CONCOURSE	\$ 3,700	\$ 2,520	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
01073519	381700	MAINT-OTHER CNTY FACILITIES	Other Sources	TRANSIN-SOLID WASTE MGMT	\$ 19,610	\$ 10,600	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
01073519	381710	MAINT-OTHER CNTY FACILITIES	Other Sources	CHARGES-INDIRECT NAU	\$ 3,100	\$ 6,300	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
01074712	334800	MAINT-JUDICIAL/HCH	Intergovernmental	COURT-RELATED GRANT S.B. 2600	\$ 4,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01075572	329010	MAINT-P&R/BEACH	Licenses and Permits	PERMITS-BEACH DRIVING	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
01075572	335160	MAINT-P&R/BEACH	Intergovernmental	ST DIST SALES & USE TAXES	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
01075572	362030	MAINT-P&R/BEACH	Miscellaneous	RENTAL FEES-YULEE	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01121512	349004	COUNTY MANAGER	Charges for Services	SALEOF COPIES & PUBLICATIONS	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01121512	381040	COUNTY MANAGER	Other Sources	TRANSIN-MUNICIPAL SERVICE	\$ 18,620	\$ 18,620	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
01121512	381450	COUNTY MANAGER	Other Sources	TRANSIN-BLDG ZONE & PLANNING	\$ 11,700	\$ 11,700	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
01121512	381700	COUNTY MANAGER	Other Sources	TRANSIN-SOLID WASTE MGMT	\$ 7,827	\$ 7,827	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
01121512	381710	COUNTY MANAGER	Other Sources	CHARGES-INDIRECT NAU	\$ 10,000	\$ 11,500	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
01122513	349004	HUMAN RESOURCES DEPARTMENT	Charges for Services	SALEOF COPIES & PUBLICATIONS	\$ 200	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01122513	366910	HUMAN RESOURCES DEPARTMENT	Miscellaneous	WELLNESS PROGRAM	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01122513	381040	HUMAN RESOURCES DEPARTMENT	Other Sources	TRANSIN-MUNICIPAL SERVICE	\$ 6,248	\$ 6,248	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
01122513	381450	HUMAN RESOURCES DEPARTMENT	Other Sources	TRANSIN-BLDG ZONE & PLANNING	\$ 11,260	\$ 11,700	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
01122513	381700	HUMAN RESOURCES DEPARTMENT	Other Sources	TRANSIN-SOLID WASTE MGMT	\$ 3,944	\$ 3,944	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
01122513	381710	HUMAN RESOURCES DEPARTMENT	Other Sources	CHARGES-INDIRECT NAU	\$ 3,300	\$ 3,400	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
01132516	381376	MANAGEMENT INFORMATION SYSTEMS	Other Sources	IT CHARGES - TDC	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01132516	381456	MANAGEMENT INFORMATION SYSTEMS	Other Sources	IT CHARGES-BUILDING DEPT	\$ 2,300	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
01132516	381706	MANAGEMENT INFORMATION SYSTEMS	Other Sources	IT CHARGES-SOLID WASTE	\$ 400	\$ 700	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01132516	381716	MANAGEMENT INFORMATION SYSTEMS	Other Sources	IT CHARGES-NAU	\$ 400	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01135513	381450	OFFICE OF MANAGEMENT & BUDGET	Other Sources	TRANSIN-BLDG ZONE & PLANNING	\$ 9,400	\$ 10,300	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
01135513	381700	OFFICE OF MANAGEMENT & BUDGET	Other Sources	TRANSIN-SOLID WASTE MGMT	\$ 15,000	\$ 14,800	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000

Schedule 3 - Projection of Revenues - Line Item Detail

Nassau County - FY 2015-16 Integrated Financial Sustainability Analysis - Appendix B - GENERAL FUND

					FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Code 1	Code 2	Division	Category	Description	Estimated	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
01141514	329102	COUNTY ATTORNEY	Licenses and Permits	FEES-ZONING	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
01141514	341913	COUNTY ATTORNEY	Charges for Services	APPEAL-VARIANCE/ZONING CODES	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01141514	344923	COUNTY ATTORNEY	Charges for Services	ABANDONMENT REVIEW	\$ 400	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01141514	349000	COUNTY ATTORNEY	Charges for Services	CHARGES FOR OTHER SERVICES	\$ 200	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01141514	381040	COUNTY ATTORNEY	Other Sources	TRANSIN-MUNICIPAL SERVICE	\$ 24,357	\$ 24,357	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
01141514	381450	COUNTY ATTORNEY	Other Sources	TRANSIN-BLDG ZONE & PLANNING	\$ 30,290	\$ 31,300	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000
01141514	381700	COUNTY ATTORNEY	Other Sources	TRANSIN-SOLID WASTE MGMT	\$ 15,763	\$ 15,763	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
01141514	381710	COUNTY ATTORNEY	Other Sources	CHARGES-INDIRECT NAU	\$ 13,200	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
01167669	331102	CHILD SUPPORT ENFORCEMENT	Intergovernmental	ST GRANT-CHILD SUPPORT ENFORCE	\$ 3,500	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
01250515	381450	CONTRACTS MANAGEMENT	Other Sources	TRANSIN-BLDG ZONE & PLANNING	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01250515	381710	CONTRACTS MANAGEMENT	Other Sources	CHARGES-INDIRECT NAU	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01253525	331000	EMERGENCY PREPAREDNESS	Intergovernmental	FEDERAL GRANTS	\$ -	\$ 64,901	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
01253525	334201	EMERGENCY PREPAREDNESS	Intergovernmental	ST GRANT-EMERGENCY PREPAREDNESS	\$ -	\$ 106,626	\$ 107,000	\$ 107,000	\$ 107,000	\$ 107,000	\$ 107,000	\$ 107,000	\$ 107,000	\$ 107,000	\$ 107,000
01261526	335230	RESCUE	Intergovernmental	SUPPLEMENTAL COMPENSATION	\$ 18,000	\$ 19,920	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
01261526	349000	RESCUE	Charges for Services	CHARGES FOR OTHER SERVICES	\$ 1,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01261526	364410	RESCUE	Miscellaneous	SALE OF SURPLUS EQUIPMENT	\$ 3,702	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
01261526	369909	RESCUE	Miscellaneous	W/C INSURANCE PROCEEDS	\$ 4,135	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
01262526	342600	RESCUE BILLING	Charges for Services	FEES-RESCUE SERVICES	\$ 1,600,000	\$ 1,600,000	\$ 1,624,000	\$ 1,647,000	\$ 1,670,000	\$ 1,692,000	\$ 1,714,000	\$ 1,738,000	\$ 1,761,000	\$ 1,784,000	\$ 1,807,000
01262526	361173	RESCUE BILLING	Miscellaneous	INTEREST-AMBULANCES	\$ 86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01262526	369900	RESCUE BILLING	Miscellaneous	MISCELLANEOUS REVENUE	\$ 612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01291519	381450	RISK MANAGEMENT COORDINATOR	Other Sources	TRANSIN-BLDG ZONE & PLANNING	\$ 640	\$ 640	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01291519	381710	RISK MANAGEMENT COORDINATOR	Other Sources	CHARGES-INDIRECT NAU	\$ 700	\$ 700	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01371537	364420	COOPERATIVE EXTENSION SVC	Miscellaneous	GAIN FROM SALE OF FIXED ASSETS	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01711571	334710	LIBRARIES	Intergovernmental	ST GRANT-AID TO LIBRARIES	\$ 44,720	\$ 33,737	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
01711571	366911	LIBRARIES	Miscellaneous	DONATIONS-LIBRARY	\$ 1,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01712571	331702	FERNANDINA BEACH BRANCH	Intergovernmental	E-RATE GRANT - LIBRARY	\$ 2,500	\$ 3,910	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
01712571	341900	FERNANDINA BEACH BRANCH	Charges for Services	OTHER GENERAL GOVT CHGS & FEES	\$ 42,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
01712571	341901	FERNANDINA BEACH BRANCH	Charges for Services	PASSPORT PHOTO FEE	\$ 12,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
01712571	347101	FERNANDINA BEACH BRANCH	Charges for Services	LIBRARY VISITOR FEE	\$ 600	\$ 480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01712571	347121	FERNANDINA BEACH BRANCH	Charges for Services	PROCTORING EXAM FEE	\$ 400	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01712571	352010	FERNANDINA BEACH BRANCH	Fines and Forfeits	FINES/FEES/LIBRARY	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
01712571	366911	FERNANDINA BEACH BRANCH	Miscellaneous	DONATIONS-LIBRARY	\$ 30,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01712571	366912	FERNANDINA BEACH BRANCH	Miscellaneous	DONATION-LIB CAPITAL CAMPAIGN	\$ 570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01713571	331702	CALLAHAN BRANCH	Intergovernmental	E-RATE GRANT - LIBRARY	\$ 2,500	\$ 3,658	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
01713571	347101	CALLAHAN BRANCH	Charges for Services	LIBRARY VISITOR FEE	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01713571	347121	CALLAHAN BRANCH	Charges for Services	PROCTORING EXAM FEE	\$ 20	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01713571	352010	CALLAHAN BRANCH	Fines and Forfeits	FINES/FEES/LIBRARY	\$ 8,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
01713571	366911	CALLAHAN BRANCH	Miscellaneous	DONATIONS-LIBRARY	\$ 368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01714571	331702	HILLIARD BRANCH	Intergovernmental	E-RATE GRANT - LIBRARY	\$ 5,000	\$ 5,722	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
01714571	347121	HILLIARD BRANCH	Charges for Services	PROCTORING EXAM FEE	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01714571	352010	HILLIARD BRANCH	Fines and Forfeits	FINES/FEES/LIBRARY	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
01714571	366911	HILLIARD BRANCH	Miscellaneous	DONATIONS-LIBRARY	\$ 16,016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01715571	331702	BRYCEVILLE BRANCH	Intergovernmental	E-RATE GRANT - LIBRARY	\$ 5,000	\$ 8,681	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
01715571	352010	BRYCEVILLE BRANCH	Fines and Forfeits	FINES/FEES/LIBRARY	\$ 750	\$ 750	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01715571	366911	BRYCEVILLE BRANCH	Miscellaneous	DONATIONS-LIBRARY	\$ 794	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01716571	352010	YULEE BRANCH	Fines and Forfeits	FINES/FEES/LIBRARY	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Total:					\$ 46,398,065	\$ 48,886,008	\$ 52,017,951	\$ 55,609,390	\$ 57,381,753	\$ 59,508,858	\$ 62,129,908	\$ 65,520,833	\$ 68,216,257	\$ 71,432,359	\$ 74,394,161

Schedule 4 - Summary of Revenue Projections

Nassau County - FY 2015-16 Integrated Financial Sustainability Analysis - Appendix B - GENERAL FUND

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
<u>Revenue Type</u>	<u>Estimated</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Ad Valorem	\$ 36,940,000	\$ 38,753,171	\$ 40,704,451	\$ 42,728,690	\$ 44,874,853	\$ 47,107,758	\$ 49,476,508	\$ 51,942,675	\$ 54,538,799	\$ 57,240,959	\$ 60,106,361
Licenses and Permits	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Intergovernmental	\$ 5,538,171	\$ 5,577,313	\$ 5,547,500	\$ 5,621,700	\$ 5,694,900	\$ 5,767,100	\$ 5,837,400	\$ 5,914,700	\$ 5,991,000	\$ 6,065,400	\$ 6,138,800
Charges for Services	\$ 2,035,041	\$ 1,993,306	\$ 2,017,000	\$ 2,040,000	\$ 2,063,000	\$ 2,085,000	\$ 2,107,000	\$ 2,131,000	\$ 2,154,000	\$ 2,177,000	\$ 2,200,000
Fines and Forfeits	\$ 49,750	\$ 49,750	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Miscellaneous	\$ 500,534	\$ 158,152	\$ 158,000	\$ 158,000	\$ 158,000	\$ 158,000	\$ 158,000	\$ 158,000	\$ 158,000	\$ 158,000	\$ 158,000
Other Sources	\$ 1,323,569	\$ 2,342,316	\$ 3,529,000	\$ 4,999,000	\$ 4,529,000	\$ 4,329,000	\$ 4,489,000	\$ 5,312,458	\$ 5,312,458	\$ 5,729,000	\$ 5,729,000
Total:	\$ 46,398,065	\$ 48,886,008	\$ 52,017,951	\$ 55,609,390	\$ 57,381,753	\$ 59,508,858	\$ 62,129,908	\$ 65,520,833	\$ 68,216,257	\$ 71,432,359	\$ 74,394,161

Prepared by Burton & Associates

10/12/2015

Code 1	Code 2	Division	Category	Description	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
					Estimate	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
01001511	511000	BOARD OF CO COMMISSIONERS	Personal Services	SALARIES-ELECTED OFFICIAL	\$ 223,060	\$ 225,291	\$ 230,900	\$ 236,700	\$ 242,600	\$ 248,700	\$ 254,900	\$ 261,300	\$ 267,800	\$ 274,500	\$ 281,400
01001511	521010	BOARD OF CO COMMISSIONERS	Personal Services	FICATAXES	\$ 12,486	\$ 13,968	\$ 14,300	\$ 14,700	\$ 15,100	\$ 15,500	\$ 15,900	\$ 16,300	\$ 16,700	\$ 17,100	\$ 17,500
01001511	521020	BOARD OF CO COMMISSIONERS	Personal Services	MEDICARE TAXES	\$ 2,920	\$ 3,267	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000	\$ 4,100
01001511	522000	BOARD OF CO COMMISSIONERS	Personal Services	RETIREMENT	\$ 96,450	\$ 95,050	\$ 98,900	\$ 102,900	\$ 107,000	\$ 111,300	\$ 115,800	\$ 120,400	\$ 125,200	\$ 130,200	\$ 135,400
01001511	523010	BOARD OF CO COMMISSIONERS	Personal Services	LIFE & HEALTH INSURANCE	\$ 20,345	\$ 20,110	\$ 22,500	\$ 25,200	\$ 28,200	\$ 31,600	\$ 35,400	\$ 39,600	\$ 44,400	\$ 49,700	\$ 55,700
01001511	524010	BOARD OF CO COMMISSIONERS	Personal Services	WORKERS' COMPENSATION	\$ 400	\$ 563	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
01001511	531004	BOARD OF CO COMMISSIONERS	Operating	PROFVC-SMALL CNTY COALITION	\$ 4,850	\$ 4,850	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900
01001511	531006	BOARD OF CO COMMISSIONERS	Operating	PROFVC-LOBBYING	\$ 60,000	\$ 60,001	\$ 60,600	\$ 61,200	\$ 61,800	\$ 62,400	\$ 63,000	\$ 63,600	\$ 64,200	\$ 64,800	\$ 65,400
01001511	540000	BOARD OF CO COMMISSIONERS	Operating	TRAVEL AND PER DIEM	\$ 10,000	\$ 11,093	\$ 11,200	\$ 11,300	\$ 11,400	\$ 11,500	\$ 11,600	\$ 11,700	\$ 11,800	\$ 11,900	\$ 12,000
01001511	541000	BOARD OF CO COMMISSIONERS	Operating	COMMUNICATIONS	\$ 4,000	\$ 4,260	\$ 4,400	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900	\$ 5,000	\$ 5,100	\$ 5,200
01001511	542000	BOARD OF CO COMMISSIONERS	Operating	FREIGHT AND POSTAGE SERVICES	\$ 15	\$ 50	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01001511	544000	BOARD OF CO COMMISSIONERS	Operating	RENTALS AND LEASES	\$ 3	\$ 10	-	-	-	-	-	-	-	-	-
01001511	545000	BOARD OF CO COMMISSIONERS	Operating	INSURANCE	\$ 203	-	-	-	-	-	-	-	-	-	-
01001511	547000	BOARD OF CO COMMISSIONERS	Operating	PRINTING AND BINDING	\$ 175	\$ 150	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01001511	549000	BOARD OF CO COMMISSIONERS	Operating	OTHERCURRENT CHGS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01001511	549002	BOARD OF CO COMMISSIONERS	Operating	ADVERTISING	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
01001511	552000	BOARD OF CO COMMISSIONERS	Operating	MISCELLANEOUS SUPPLIES	\$ 400	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
01001511	552020	BOARD OF CO COMMISSIONERS	Operating	GAS OIL & LUBRICANTS	\$ 20	\$ 75	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01001511	552640	BOARD OF CO COMMISSIONERS	Operating	EQUIPMENT <\$750	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
01001511	554000	BOARD OF CO COMMISSIONERS	Operating	DUES& SUBSCRIPTIONS	\$ 9,064	\$ 9,220	\$ 9,500	\$ 9,700	\$ 9,900	\$ 10,100	\$ 10,400	\$ 10,700	\$ 11,000	\$ 11,300	\$ 11,600
01001511	555000	BOARD OF CO COMMISSIONERS	Operating	TRAINING	\$ 4,000	\$ 3,875	\$ 4,000	\$ 4,100	\$ 4,200	\$ 4,300	\$ 4,400	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800
01001513	531000	BOARD OF CO COMMISSIONERS	Operating	PROFESSIONAL SERVICES	\$ 59,206	-	-	-	-	-	-	-	-	-	-
01001513	531000	BOARD OF CO COMMISSIONERS	Operating	PROFESSIONAL SERVICES	\$ 10,000	\$ 25,000	\$ 25,600	\$ 26,200	\$ 26,900	\$ 27,600	\$ 28,300	\$ 29,000	\$ 29,700	\$ 30,400	\$ 31,200
01001513	531017	BOARD OF CO COMMISSIONERS	Operating	PROFVCs-APPRAISALS	\$ 5,000	-	-	-	-	-	-	-	-	-	-
01001513	531050	BOARD OF CO COMMISSIONERS	Operating	PROFESSIONAL SERVICES - OPEB	\$ 15,000	\$ 15,000	-	\$ 15,400	-	\$ 15,800	-	\$ 16,200	-	\$ 16,600	-
01001513	532000	BOARD OF CO COMMISSIONERS	Operating	ACCOUNTING AND AUDITING	\$ 208,177	\$ 180,000	\$ 184,500	\$ 189,100	\$ 193,800	\$ 198,600	\$ 203,600	\$ 208,700	\$ 213,900	\$ 219,200	\$ 224,700
01001513	542000	BOARD OF CO COMMISSIONERS	Operating	FREIGHT AND POSTAGE SERVICES	\$ 15	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01001513	546020	BOARD OF CO COMMISSIONERS	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 6,301	\$ 6,695	\$ 6,900	\$ 7,100	\$ 7,300	\$ 7,500	\$ 7,700	\$ 7,900	\$ 8,100	\$ 8,300	\$ 8,500
01001513	549000	BOARD OF CO COMMISSIONERS	Operating	OTHERCURRENT CHARGES & OBLIGA	\$ 11,605	\$ 12,105	\$ 12,400	\$ 12,700	\$ 13,000	\$ 13,300	\$ 13,600	\$ 13,900	\$ 14,200	\$ 14,600	\$ 15,000
01001513	549002	BOARD OF CO COMMISSIONERS	Operating	ADVERTISING	\$ 300	\$ 750	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
01001513	549002	BOARD OF CO COMMISSIONERS	Operating	ADVERTISING	\$ 5,500	\$ 4,400	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300
01001513	549038	BOARD OF CO COMMISSIONERS	Operating	TAX DEED PROCESSING	-	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000	\$ 4,100	\$ 4,200	\$ 4,300	\$ 4,400
01001513	552000	BOARD OF CO COMMISSIONERS	Operating	MISC OPERATING SUPPLIES	-	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01001519	523020	BOARD OF CO COMMISSIONERS	Personal Services	RETIRE HEALTH INSURANCE	\$ 413,132	\$ 427,440	\$ 478,700	\$ 536,100	\$ 605,800	\$ 684,600	\$ 780,400	\$ 889,700	\$ 1,023,200	\$ 1,176,700	\$ 1,353,200
01001519	523021	BOARD OF CO COMMISSIONERS	Personal Services	EMPLOYER'S PORTION-MED	\$ 90,407	\$ 65,760	\$ 73,700	\$ 82,500	\$ 92,400	\$ 103,500	\$ 115,900	\$ 129,800	\$ 145,400	\$ 162,800	\$ 182,300
01001519	541000	BOARD OF CO COMMISSIONERS	Operating	COMMUNICATIONS	\$ 12,000	\$ 11,700	\$ 12,000	\$ 12,300	\$ 12,600	\$ 12,900	\$ 13,200	\$ 13,500	\$ 13,800	\$ 14,100	\$ 14,500
01001519	541040	BOARD OF CO COMMISSIONERS	Operating	COMMUNICATIONS-COMPUTER	\$ 195,150	\$ 195,151	\$ 200,000	\$ 205,000	\$ 210,100	\$ 215,400	\$ 220,800	\$ 226,300	\$ 232,000	\$ 237,800	\$ 243,700
01001519	545000	BOARD OF CO COMMISSIONERS	Operating	INSURANCE	\$ 103,000	\$ 102,500	\$ 107,600	\$ 113,000	\$ 118,700	\$ 124,600	\$ 130,800	\$ 137,300	\$ 144,200	\$ 151,400	\$ 159,000
01001519	549000	BOARD OF CO COMMISSIONERS	Operating	OTHERCURRENT CHARGES & OBLIGA	\$ 350	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01001519	549002	BOARD OF CO COMMISSIONERS	Operating	ADVERTISING	\$ 1,000	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400
01001519	549026	BOARD OF CO COMMISSIONERS	Operating	BAILIFF SVCS-OTHER CURRENT CHG	\$ 88	\$ 225	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01001519	549403	BOARD OF CO COMMISSIONERS	Operating	INSURANCE CLAIMS	\$ 25,000	-	-	-	-	-	-	-	-	-	-
01001519	564000	BOARD OF CO COMMISSIONERS	Capital Outlay	EQUIPMENT	\$ 5,600	-	-	-	-	-	-	-	-	-	-
01001582	591910	BOARD OF CO COMMISSIONERS	Other Uses	TRANS TO CONSTITUTION OFFICER	\$ 200	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01001582	591952	BOARD OF CO COMMISSIONERS	Other Uses	FEES-CLERK	\$ 13,000	\$ 18,000	\$ 18,500	\$ 19,000	\$ 19,500	\$ 20,000	\$ 20,500	\$ 21,000	\$ 21,500	\$ 22,000	\$ 22,600
01005537	512000	GRANTS	Personal Services	REGULAR SALARIES AND WAGES	\$ 600	-	-	-	-	-	-	-	-	-	-
01005537	549002	GRANTS	Operating	ADVERTISING	\$ 87	-	-	-	-	-	-	-	-	-	-
01005537	552000	GRANTS	Operating	MISC OPERATING SUPPLIES	\$ 371	-	-	-	-	-	-	-	-	-	-
01021512	524010	CLERK OF COURTS	Personal Services	WORKERS' COMPENSATION	\$ 3,000	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000	\$ 4,100	\$ 4,200	\$ 4,300	\$ 4,400
01021513	549405	CLERK OF COURTS	Operating	REFUND PRIOR YEAR REVENUE	\$ 14,885	-	-	-	-	-	-	-	-	-	-
01021519	523010	CLERK OF COURTS	Personal Services	LIFE & HEALTH INSURANCE	\$ 279,000	\$ 278,075	\$ 311,400	\$ 348,800	\$ 390,700	\$ 437,600	\$ 490,100	\$ 548,900	\$ 614,800	\$ 688,600	\$ 771,200
01021519	545000	CLERK OF COURTS	Operating	INSURANCE	\$ 460	\$ 505	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01021582	591910	CLERK OF COURTS	Other Uses	TRANS TO CONSTITUTION OFFICER	\$ 1,936,732	\$ 2,010,901	\$ 2,061,200	\$ 2,112,700	\$ 2,165,500	\$ 2,219,600	\$ 2,275,100	\$ 2,332,000	\$ 2,390,300	\$ 2,450,100	\$ 2,511,400
01031521	523010	SHERIFF	Personal Services	TT CLK-VETERAN SERVICES	\$ 52,453	\$ 53,896	\$ 55,200	\$ 56,600	\$ 58,000	\$ 59,500	\$ 61,000	\$ 62,500	\$ 64,100	\$ 65,700	\$ 67,300
01031521	524010	SHERIFF	Personal Services	LIFE & HEALTH INSURANCE	\$ 1,137,197	\$ 1,126,140	\$ 1,261,300	\$ 1,412,700	\$ 1,582,200	\$ 1,772,100	\$ 1,984,800	\$ 2,223,000	\$ 2,489,800	\$ 2,788,600	\$ 3,123,200
01031521	531000	SHERIFF	Operating	WORKERS' COMPENSATION	\$ 140,000	\$ 175,000	\$ 180,300	\$ 185,700	\$ 191,300	\$ 197,000	\$ 202,900	\$ 209,000	\$ 215,300	\$ 221,800	\$ 228,500
01031521	531000	SHERIFF	Operating	PROFESSIONAL SERVICES	\$ 9,485	-	-	-	-	-	-	-	-	-	-
01031521	545000	SHERIFF	Operating	INSURANCE	\$ 39,923	\$ 43,490	\$ 45,700	\$ 48,000	\$ 50,400	\$ 52,900	\$ 55,500	\$ 58,300	\$ 61,200	\$ 64,300	\$ 67,500
01031521	546000	SHERIFF	Operating	REPAIRS AND MAINTENANCE SVCS	\$ 5,515	\$ 15,000	\$ 15,500	\$ 16,000	\$ 16,500	\$ 17,000	\$ 17,500	\$ 18,000	\$ 18,500	\$ 19,100	\$ 19,700
01031521	549036	SHERIFF	Operating	CRIME PREVENTION F.S. 775.082	\$ 75,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
01031582	591910	SHERIFF	Other Uses	TRANS TO CONSTITUTION OFFICER	\$ 8,270,290	\$ 8,826,339	\$ 9,179,400	\$ 9,546,600	\$ 9,928,500	\$ 10,325,600	\$ 10,738,600	\$ 11,168,100	\$ 11,614,800	\$ 12,079,400	\$ 12,562,600
01031582	591935	SHERIFF	Other Uses	TT SHERIFF-SCHOOL CROSSING	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
01032523	523010	DEPT OF CORRECTIONS	Personal Services	LIFE & HEALTH INSURANCE	\$ 280,182	\$ 286,820	\$ 321,200	\$ 359,700	\$ 402,900	\$ 451,200	\$ 505,300	\$ 565,900	\$ 633,800	\$ 709,900	\$ 795,100
01032523	524010	DEPT OF CORRECTIONS	Personal Services	WORKERS' COMPENSATION	\$ 65,000	\$ 80,000	\$ 82,400	\$ 84,900	\$ 87,400	\$ 90,000	\$ 92,700	\$ 95,500	\$ 98,400	\$ 101,400	\$ 104,400
01032523	545000	DEPT OF CORRECTIONS	Operating	INSURANCE	\$ 31,520	\$ 33,775	\$ 35,500	\$ 37,300	\$ 39,200	\$ 41,200	\$ 43,300	\$ 45,500	\$ 47,800	\$ 50,200	\$ 52,700
01032523	549611	DEPT OF CORRECTIONS	Operating	MEDICAL CARE	\$ 49,991	\$ 150,000	\$ 153,800	\$ 157,600	\$ 161,500	\$ 165,500	\$ 169,600	\$ 173,800	\$ 178,100	\$ 182,600	\$ 187,200
01032582	591910	DEPT OF CORRECTIONS	Other Uses	TRANS TO CONSTITUTION OFFICER	\$ 4,685,838	\$ 4,878,933	\$ 5,074,100	\$ 5,277,100	\$ 5,488,200	\$ 5,707,700	\$ 5,936,000	\$ 6,173,400	\$ 6,420,300	\$ 6,677,100	\$ 6,944,200
01034521	523010	DOJ GRANT - VOCA	Personal Services	LIFE & HEALTH INSURANCE	\$ 7,363	\$ 6,575	\$ 7,400	\$ 8,300	\$ 9,300	\$ 10,400	\$ 11,600	\$ 13,000	\$ 14,600	\$ 16,400	\$ 18,400
01034521	524010	DOJ GRANT - VOCA	Personal Services	WKRSCOMP	\$ 364	\$ 82	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01034521	541000	DOJ GRANT - VOCA	Operating	COMMUNICATIONS											

					FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Code 1	Code 2	Division	Category	Description	Estimate	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
01001511	511000	BOARD OF CO COMMISSIONERS	Personal Services	SALARIES-ELECTED OFFICIAL	\$ 223,060	\$ 225,291	\$ 230,900	\$ 236,700	\$ 242,600	\$ 248,700	\$ 254,900	\$ 261,300	\$ 267,800	\$ 274,500	\$ 281,400
01061582	591910	SUPR OF ELECT-ADM/REG	Other Uses	TRANS OUT-SOE FUND	\$ 1,215,772	\$ 1,544,563	\$ 1,215,772	\$ 1,544,563	\$ 1,215,772	\$ 1,544,563	\$ 1,215,772	\$ 1,544,563	\$ 1,215,772	\$ 1,544,563	\$ 1,215,772
01072523	542000	MAINT-DETENTION CENTER	Operating	FREIGHT AND POSTAGE SERVICES	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01072523	545000	MAINT-DETENTION CENTER	Operating	INSURANCE	\$ 203	\$ 210	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01072523	546000	MAINT-DETENTION CENTER	Operating	REPAIRS AND MAINTENANCE SVCS	\$ 59,251	\$ 86,657	\$ 89,300	\$ 92,000	\$ 94,800	\$ 97,600	\$ 100,500	\$ 103,500	\$ 106,600	\$ 109,800	\$ 113,100
01072523	546020	MAINT-DETENTION CENTER	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 7,000	\$ 7,252	\$ 7,500	\$ 7,700	\$ 7,900	\$ 8,100	\$ 8,300	\$ 8,500	\$ 8,800	\$ 9,100	\$ 9,400
01072523	546030	MAINT-DETENTION CENTER	Operating	REPAIRS & MAIN-BUILDING	\$ 53,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01072523	546036	MAINT-DETENTION CENTER	Operating	REPAIR & MAINTENANCE-GENERATOR	\$ 4,000	\$ 3,115	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000
01072523	549000	MAINT-DETENTION CENTER	Operating	OTHERCURRENT CHARGES & OBLIGA	\$ 200	\$ 1,450	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
01072523	552000	MAINT-DETENTION CENTER	Operating	MISCOOPERATING SUPPLIES	\$ 1,000	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900
01072523	552020	MAINT-DETENTION CENTER	Operating	GAS OIL & LUBRICANTS	\$ 250	\$ 250	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01072523	552030	MAINT-DETENTION CENTER	Operating	JANITORIAL SUPPLIES	\$ -	\$ 150	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01073519	512000	MAINT-OTHER CNTY FACILITIES	Personal Services	REGULAR SALARIES AND WAGES	\$ 1,140,000	\$ 1,160,523	\$ 1,189,500	\$ 1,219,200	\$ 1,249,700	\$ 1,280,900	\$ 1,312,900	\$ 1,345,700	\$ 1,379,300	\$ 1,413,800	\$ 1,449,100
01073519	512002	MAINT-OTHER CNTY FACILITIES	Personal Services	SALARIES - ON CALL	\$ 7,500	\$ 8,750	\$ 9,000	\$ 9,200	\$ 9,400	\$ 9,600	\$ 9,800	\$ 10,000	\$ 10,300	\$ 10,600	\$ 10,900
01073519	514000	MAINT-OTHER CNTY FACILITIES	Personal Services	OVERTIME	\$ 22,352	\$ 20,050	\$ 20,600	\$ 21,100	\$ 21,600	\$ 22,100	\$ 22,700	\$ 23,300	\$ 23,900	\$ 24,500	\$ 25,100
01073519	521010	MAINT-OTHER CNTY FACILITIES	Personal Services	FICATAXES	\$ 72,531	\$ 73,738	\$ 75,600	\$ 77,500	\$ 79,400	\$ 81,400	\$ 83,400	\$ 85,500	\$ 87,600	\$ 89,800	\$ 92,000
01073519	521020	MAINT-OTHER CNTY FACILITIES	Personal Services	MEDICARE TAXES	\$ 16,963	\$ 17,245	\$ 17,700	\$ 18,100	\$ 18,600	\$ 19,100	\$ 19,600	\$ 20,100	\$ 20,600	\$ 21,100	\$ 21,600
01073519	522000	MAINT-OTHER CNTY FACILITIES	Personal Services	RETIREMENT	\$ 79,945	\$ 84,221	\$ 87,600	\$ 91,100	\$ 94,700	\$ 98,500	\$ 102,400	\$ 106,500	\$ 110,800	\$ 115,200	\$ 119,800
01073519	523010	MAINT-OTHER CNTY FACILITIES	Personal Services	LIFE & HEALTH INSURANCE	\$ 192,520	\$ 194,853	\$ 218,200	\$ 244,400	\$ 273,700	\$ 306,500	\$ 343,300	\$ 384,500	\$ 430,600	\$ 482,300	\$ 540,200
01073519	524010	MAINT-OTHER CNTY FACILITIES	Personal Services	WORKERS' COMPENSATION	\$ 32,645	\$ 53,775	\$ 55,400	\$ 57,100	\$ 58,800	\$ 60,600	\$ 62,400	\$ 64,300	\$ 66,200	\$ 68,200	\$ 70,200
01073519	531031	MAINT-OTHER CNTY FACILITIES	Operating	EMPLOYEE PHYSICALS	\$ -	\$ 80	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01073519	531035	MAINT-OTHER CNTY FACILITIES	Operating	DRUGTESTING	\$ 75	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01073519	534000	MAINT-OTHER CNTY FACILITIES	Operating	OTHERCONTRACTUAL SERVICES	\$ 4,250	\$ 1,368	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
01073519	534103	MAINT-OTHER CNTY FACILITIES	Operating	CONTRACT SERVICE-CLEANING	\$ 30,000	\$ 20,000	\$ 20,500	\$ 21,000	\$ 21,500	\$ 22,000	\$ 22,600	\$ 23,200	\$ 23,800	\$ 24,400	\$ 25,000
01073519	541000	MAINT-OTHER CNTY FACILITIES	Operating	COMMUNICATIONS	\$ 12,472	\$ 14,732	\$ 15,100	\$ 15,500	\$ 15,900	\$ 16,300	\$ 16,700	\$ 17,100	\$ 17,500	\$ 17,900	\$ 18,300
01073519	542000	MAINT-OTHER CNTY FACILITIES	Operating	FREIGHT AND POSTAGE SERVICES	\$ 44	\$ 49	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01073519	543000	MAINT-OTHER CNTY FACILITIES	Operating	UTILITY SERVICES	\$ 87,855	\$ 105,834	\$ 110,100	\$ 114,500	\$ 119,100	\$ 123,900	\$ 128,900	\$ 134,100	\$ 139,500	\$ 145,100	\$ 150,900
01073519	544000	MAINT-OTHER CNTY FACILITIES	Operating	RENTALS AND LEASES	\$ 2,605	\$ 2,668	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500
01073519	545000	MAINT-OTHER CNTY FACILITIES	Operating	INSURANCE	\$ 53,000	\$ 56,050	\$ 58,900	\$ 61,800	\$ 64,900	\$ 68,100	\$ 71,500	\$ 75,100	\$ 78,900	\$ 82,800	\$ 86,900
01073519	546000	MAINT-OTHER CNTY FACILITIES	Operating	REPAIRS AND MAINTENANCE SVCS	\$ 70,270	\$ 70,135	\$ 72,200	\$ 74,400	\$ 76,600	\$ 78,900	\$ 81,300	\$ 83,700	\$ 86,200	\$ 88,800	\$ 91,500
01073519	546020	MAINT-OTHER CNTY FACILITIES	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 2,408	\$ 2,005	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900
01073519	546036	MAINT-OTHER CNTY FACILITIES	Operating	REPAIR & MAINTENANCE-GENERATOR	\$ 8,575	\$ 12,095	\$ 12,500	\$ 12,900	\$ 13,300	\$ 13,700	\$ 14,100	\$ 14,500	\$ 14,900	\$ 15,300	\$ 15,800
01073519	546040	MAINT-OTHER CNTY FACILITIES	Operating	REPAIRS & MAINTENANCE-TRUCK	\$ 15,023	\$ 11,300	\$ 11,600	\$ 11,900	\$ 12,300	\$ 12,700	\$ 13,100	\$ 13,500	\$ 13,900	\$ 14,300	\$ 14,700
01073519	546050	MAINT-OTHER CNTY FACILITIES	Operating	REPAIR & MAINT-EQUIPMENT	\$ 7,425	\$ 5,500	\$ 5,700	\$ 5,900	\$ 6,100	\$ 6,300	\$ 6,500	\$ 6,700	\$ 6,900	\$ 7,100	\$ 7,300
01073519	546104	MAINT-OTHER CNTY FACILITIES	Operating	R & M PUBLIC SVCS BLDG	\$ 3,816	\$ 5,000	\$ 5,200	\$ 5,400	\$ 5,600	\$ 5,800	\$ 6,000	\$ 6,200	\$ 6,400	\$ 6,600	\$ 6,800
01073519	546710	MAINT-OTHER CNTY FACILITIES	Operating	GROUND UPKEEP	\$ 250	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000	\$ 4,100	\$ 4,200	\$ 4,300	\$ 4,400
01073519	547000	MAINT-OTHER CNTY FACILITIES	Operating	PRINTING AND BINDING	\$ 308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01073519	549000	MAINT-OTHER CNTY FACILITIES	Operating	OTHERCURRENT CHARGES & OBLIGA	\$ 2,350	\$ 650	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
01073519	549002	MAINT-OTHER CNTY FACILITIES	Operating	ADVERTISING	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01073519	549061	MAINT-OTHER CNTY FACILITIES	Operating	UNIFORM RENTAL	\$ 2,505	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000	\$ 4,100	\$ 4,200	\$ 4,300	\$ 4,400
01073519	549081	MAINT-OTHER CNTY FACILITIES	Operating	BACKGROUND CHECK	\$ 98	\$ 115	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01073519	549403	MAINT-OTHER CNTY FACILITIES	Operating	INSURANCE CLAIMS	\$ 749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01073519	551000	MAINT-OTHER CNTY FACILITIES	Operating	OFFICE SUPPLIES	\$ 1,630	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
01073519	552000	MAINT-OTHER CNTY FACILITIES	Operating	MISCOOPERATING SUPPLIES	\$ 7,590	\$ 8,470	\$ 8,700	\$ 9,000	\$ 9,300	\$ 9,600	\$ 9,900	\$ 10,200	\$ 10,500	\$ 10,800	\$ 11,100
01073519	552020	MAINT-OTHER CNTY FACILITIES	Operating	GAS OIL & LUBRICANTS	\$ 36,000	\$ 54,198	\$ 56,400	\$ 58,700	\$ 61,000	\$ 63,400	\$ 65,900	\$ 68,500	\$ 71,200	\$ 74,000	\$ 77,000
01073519	552030	MAINT-OTHER CNTY FACILITIES	Operating	JANITORIAL SUPPLIES	\$ 12,480	\$ 13,500	\$ 13,800	\$ 14,100	\$ 14,500	\$ 14,900	\$ 15,300	\$ 15,700	\$ 16,100	\$ 16,500	\$ 16,900
01073519	552040	MAINT-OTHER CNTY FACILITIES	Operating	TOOLS& SMALL IMPLEMENTS	\$ 5,697	\$ 4,250	\$ 4,400	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900	\$ 5,000	\$ 5,100	\$ 5,200
01073519	552050	MAINT-OTHER CNTY FACILITIES	Operating	UNIFORMS	\$ 6,777	\$ 5,183	\$ 5,300	\$ 5,400	\$ 5,500	\$ 5,600	\$ 5,700	\$ 5,800	\$ 5,900	\$ 6,000	\$ 6,200
01073519	552640	MAINT-OTHER CNTY FACILITIES	Operating	EQUIPMENT <\$750	\$ 1,200	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
01073519	552646	MAINT-OTHER CNTY FACILITIES	Operating	SOFTWARE	\$ 5,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01073519	554000	MAINT-OTHER CNTY FACILITIES	Operating	DUES& SUBSCRIPTIONS	\$ 1,080	\$ 1,350	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
01073519	555000	MAINT-OTHER CNTY FACILITIES	Operating	TRAINING	\$ 750	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01073519	562000	MAINT-OTHER CNTY FACILITIES	Capital Outlay	BUILDINGS	\$ 10,764	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01073519	564000	MAINT-OTHER CNTY FACILITIES	Capital Outlay	EQUIPMENT	\$ 4,097	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
01073519	564001	MAINT-OTHER CNTY FACILITIES	Capital Outlay	EQUIP \$5000 OR GREATER	\$ -	\$ 17,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01074712	534000	MAINT-JUDICIAL/HCH	Operating	OTHERCONTRACTUAL SERVICES	\$ 1,884	\$ 2,142	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000
01074712	534013	MAINT-JUDICIAL/HCH	Operating	CONTRACT SERVICES-LANDSCAPING	\$ 29,390	\$ 29,391	\$ 30,100	\$ 30,900	\$ 31,700	\$ 32,500	\$ 33,300	\$ 34,100	\$ 35,000	\$ 35,900	\$ 36,800
01074712	541000	MAINT-JUDICIAL/HCH	Operating	COMMUNICATIONS	\$ 2,075	\$ 1,896	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
01074712	543000	MAINT-JUDICIAL/HCH	Operating	UTILITY SERVICES	\$ 170,785	\$ 220,000	\$ 228,800	\$ 238,000	\$ 247,500	\$ 257,400	\$ 267,700	\$ 278,400	\$ 289,500	\$ 301,100	\$ 313,100
01074712	544000	MAINT-JUDICIAL/HCH	Operating	RENTALS AND LEASES	\$ 3,986	\$ 4,080	\$ 4,200	\$ 4,300	\$ 4,400	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900	\$ 5,000
01074712	545000	MAINT-JUDICIAL/HCH	Operating	INSURANCE	\$ 108,280	\$ 119,425	\$ 125,400	\$ 131,700	\$ 138,300	\$ 145,200	\$ 152,500	\$ 160,100	\$ 168,100	\$ 176,500	\$ 185,300
01074712	546000	MAINT-JUDICIAL/HCH	Operating	REPAIRS AND MAINTENANCE SVCS	\$ 61,753	\$ 93,706	\$ 96,500	\$ 99,400	\$ 102,400	\$ 105,500	\$ 108,700	\$ 112,000	\$ 115,400	\$ 118,900	\$ 122,500
01074712	546010	MAINT-JUDICIAL/HCH	Operating	R & M IRRIGATION	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
01074712	546020	MAINT-JUDICIAL/HCH	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 93,508	\$ 92,272	\$ 95,000	\$ 97,900	\$ 100,800	\$ 103,800	\$ 106,900	\$ 110,100	\$ 113,400	\$ 116,800	\$ 120,300
01074712	546036	MAINT-JUDICIAL/HCH	Operating	REPAIR & MAINTENANCE-GENERATOR	\$ 8,758	\$ 3,758	\$ 3,900	\$ 4,000	\$ 4,100	\$ 4,200	\$ 4,300	\$ 4,400	\$ 4,500	\$ 4,600	\$ 4,700
01074712	549000	MAINT-JUDICIAL/HCH	Operating	OTHERCURRENT CHARGES & OBLIGA	\$ 400	\$ 1,367	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
01074712	552000	MAINT-JUDICIAL/HCH	Operating	MISCOOPERATING SUPPLIES	\$ 3,886	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800
01074712	552020	MAINT-JUDICIAL/HCH	Operating	GAS OIL & LUBRICANTS	\$ 280	\$ 1,368	\$ 1,400	\$ 1,500</							

					FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Code 1	Code 2	Division	Category	Description	Estimate	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
01001511	511000	BOARD OF CO COMMISSIONERS	Personal Services	SALARIES-ELECTED OFFICIAL	\$ 223,060	\$ 225,291	\$ 230,900	\$ 236,700	\$ 242,600	\$ 248,700	\$ 254,900	\$ 261,300	\$ 267,800	\$ 274,500	\$ 281,400
01075572	545000	MAINT-P&R/BEACH	Operating	INSURANCE	\$ 41,226	\$ 35,720	\$ 37,500	\$ 39,400	\$ 41,400	\$ 43,500	\$ 45,700	\$ 48,000	\$ 50,400	\$ 52,900	\$ 55,500
01075572	546000	MAINT-P&R/BEACH	Operating	REPAIRS AND MAINTENANCE SVCS	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01075572	546000	MAINT-P&R/BEACH	Operating	REPAIRS AND MAINTENANCE SVCS	\$ 44,371	\$ 39,400	\$ 40,600	\$ 41,800	\$ 43,100	\$ 44,400	\$ 45,700	\$ 47,100	\$ 48,500	\$ 50,000	\$ 51,500
01075572	546020	MAINT-P&R/BEACH	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 2,850	\$ 5,000	\$ 5,200	\$ 5,400	\$ 5,600	\$ 5,800	\$ 6,000	\$ 6,200	\$ 6,400	\$ 6,600	\$ 6,800
01075572	546000	MAINT-P&R/BEACH	Operating	REPAIRS & MAINTENANCE-TRUCK	\$ 876	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900
01075572	546050	MAINT-P&R/BEACH	Operating	REPAIR & MAINT-EQUIPMENT	\$ 3,825	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01075572	546706	MAINT-P&R/BEACH	Operating	R & MNASSAU SOUND BRIDGE	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
01075572	546710	MAINT-P&R/BEACH	Operating	FOUNDATIONS UPKEEP	\$ 8,700	\$ 6,700	\$ 6,900	\$ 7,100	\$ 7,300	\$ 7,500	\$ 7,700	\$ 7,900	\$ 8,100	\$ 8,300	\$ 8,500
01075572	549000	MAINT-P&R/BEACH	Operating	OTHERCURRENT CHARGES & OBLIGA	\$ 150	\$ 350	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
01075572	549722	MAINT-P&R/BEACH	Operating	ADMINFEE-CARY ST FOREST	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01075572	552000	MAINT-P&R/BEACH	Operating	MISCOOPERATING SUPPLIES	\$ 460	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01075572	552020	MAINT-P&R/BEACH	Operating	GAS OIL & LUBRICANTS	\$ 8,400	\$ 9,000	\$ 9,400	\$ 9,800	\$ 10,200	\$ 10,600	\$ 11,000	\$ 11,400	\$ 11,900	\$ 12,400	\$ 12,900
01075572	552030	MAINT-P&R/BEACH	Operating	JANITORIAL SUPPLIES	\$ 1,050	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
01099581	591230	TRANSFER OUTS	Other Uses	TRANSOUT-LEGAL AID	\$ 51,655	\$ 52,155	\$ 52,900	\$ 53,700	\$ 54,500	\$ 55,300	\$ 56,100	\$ 56,900	\$ 57,800	\$ 58,700	\$ 59,600
01099581	591580	TRANSFER OUTS	Other Uses	TRANSOUT-DSF COUNTY COMPLEX	\$ 2,335,350	\$ 2,323,150	\$ 2,319,750	\$ 2,319,750	\$ 2,321,250	\$ 2,324,750	\$ 2,325,000	\$ 2,322,000	\$ 2,325,750	\$ 2,325,750	\$ 2,322,000
01099581	591700	TRANSFER OUTS	Other Uses	TRANSFER OUT-SOLID WASTE	\$ -	\$ 694,154	\$ 1,700,000	\$ 1,742,500	\$ 1,786,100	\$ 1,830,800	\$ 1,876,600	\$ 1,923,500	\$ 1,971,600	\$ 2,020,900	\$ 2,071,400
01121512	512000	COUNTY MANAGER	Personal Services	REGULAR SALARIES AND WAGES	\$ 187,692	\$ 191,267	\$ 196,000	\$ 200,900	\$ 205,900	\$ 211,000	\$ 216,300	\$ 221,700	\$ 227,200	\$ 232,900	\$ 238,700
01121512	513000	COUNTY MANAGER	Personal Services	OTHERSALARIES/WAGES(NO RETIR)	\$ 6,000	\$ 6,000	\$ 6,200	\$ 6,400	\$ 6,600	\$ 6,800	\$ 7,000	\$ 7,200	\$ 7,400	\$ 7,600	\$ 7,800
01121512	513001	COUNTY MANAGER	Personal Services	ANNUITY	\$ 17,885	\$ 18,500	\$ 19,000	\$ 19,500	\$ 20,000	\$ 20,500	\$ 21,000	\$ 21,500	\$ 22,000	\$ 22,600	\$ 23,200
01121512	521010	COUNTY MANAGER	Personal Services	FICATAXES	\$ 11,057	\$ 12,231	\$ 12,500	\$ 12,800	\$ 13,100	\$ 13,400	\$ 13,700	\$ 14,000	\$ 14,400	\$ 14,800	\$ 15,200
01121512	521020	COUNTY MANAGER	Personal Services	MEDICARE TAXES	\$ 3,080	\$ 3,129	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000
01121512	522000	COUNTY MANAGER	Personal Services	RETIREMENT	\$ 32,575	\$ 35,094	\$ 36,500	\$ 38,000	\$ 39,500	\$ 41,100	\$ 42,700	\$ 44,400	\$ 46,200	\$ 48,000	\$ 49,900
01121512	523010	COUNTY MANAGER	Personal Services	LIFE& HEALTH INSURANCE	\$ 14,932	\$ 14,997	\$ 16,800	\$ 18,800	\$ 21,100	\$ 23,600	\$ 26,400	\$ 29,600	\$ 33,200	\$ 37,200	\$ 41,700
01121512	524010	COUNTY MANAGER	Personal Services	WORKERS' COMPENSATION	\$ 297	\$ 478	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01121512	540000	COUNTY MANAGER	Operating	TRAVEL & PER DIEM	\$ 845	\$ 2,118	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
01121512	541000	COUNTY MANAGER	Operating	COMMUNICATIONS	\$ 1,080	\$ 1,320	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
01121512	542000	COUNTY MANAGER	Operating	FREIGHT AND POSTAGE SERVICES	\$ 92	\$ 150	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01121512	544000	COUNTY MANAGER	Operating	RENTALS/LEASES	\$ 4,150	\$ 4,920	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400	\$ 5,500	\$ 5,600	\$ 5,700	\$ 5,800
01121512	545000	COUNTY MANAGER	Operating	INSURANCE	\$ -	\$ 50	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01121512	546000	COUNTY MANAGER	Operating	REPAIRS & MAINTENANCE	\$ 75	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01121512	546022	COUNTY MANAGER	Operating	SERVICE CONTRACT-COPIER	\$ 1,200	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
01121512	547000	COUNTY MANAGER	Operating	PRINTING & BINDING	\$ 95	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01121512	549000	COUNTY MANAGER	Operating	OTHERCURRENT CHGS	\$ 344	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01121512	551000	COUNTY MANAGER	Operating	OFFICE SUPPLIES	\$ 120	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01121512	552000	COUNTY MANAGER	Operating	MISCELLANEOUS SUPPLIES	\$ 313	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01121512	552020	COUNTY MANAGER	Operating	GAS OIL & LUBRICANTS	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01121512	552640	COUNTY MANAGER	Operating	EQUIPMENT <\$750	\$ 300	\$ 750	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
01121512	554000	COUNTY MANAGER	Operating	DUES& SUBSCRIPTIONS	\$ 2,930	\$ 2,835	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700
01121512	555000	COUNTY MANAGER	Operating	TRAINING	\$ 1,200	\$ 1,990	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800
01122513	512000	HUMAN RESOURCES DEPARTMENT	Personal Services	REGULAR SALARIES AND WAGES	\$ 285,451	\$ 294,679	\$ 302,000	\$ 309,600	\$ 317,300	\$ 325,200	\$ 333,300	\$ 341,600	\$ 350,100	\$ 358,900	\$ 367,900
01122513	513000	HUMAN RESOURCES DEPARTMENT	Personal Services	OTHERSALARIES/WAGES(NO RETIR)	\$ 3,600	\$ 10,000	\$ 10,300	\$ 10,600	\$ 10,900	\$ 11,200	\$ 11,500	\$ 11,800	\$ 12,100	\$ 12,400	\$ 12,700
01122513	514000	HUMAN RESOURCES DEPARTMENT	Personal Services	OVERTIME	\$ 1,000	\$ 2,895	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800
01122513	521010	HUMAN RESOURCES DEPARTMENT	Personal Services	FICATAXES	\$ 17,985	\$ 19,070	\$ 19,500	\$ 20,000	\$ 20,500	\$ 21,000	\$ 21,500	\$ 22,000	\$ 22,600	\$ 23,200	\$ 23,800
01122513	521020	HUMAN RESOURCES DEPARTMENT	Personal Services	MEDICARE TAXES	\$ 4,206	\$ 4,460	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400
01122513	522000	HUMAN RESOURCES DEPARTMENT	Personal Services	RETIREMENT	\$ 33,150	\$ 34,232	\$ 35,600	\$ 37,000	\$ 38,500	\$ 40,000	\$ 41,600	\$ 43,300	\$ 45,000	\$ 46,800	\$ 48,700
01122513	523010	HUMAN RESOURCES DEPARTMENT	Personal Services	LIFE& HEALTH INSURANCE	\$ 26,300	\$ 45,865	\$ 51,400	\$ 57,600	\$ 64,500	\$ 72,200	\$ 80,900	\$ 90,600	\$ 101,500	\$ 113,700	\$ 127,300
01122513	524010	HUMAN RESOURCES DEPARTMENT	Personal Services	WORKERS' COMPENSATION	\$ 486	\$ 737	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
01122513	531000	HUMAN RESOURCES DEPARTMENT	Operating	PROFESSIONAL SERVICES	\$ 747	\$ 4,000	\$ 4,100	\$ 4,200	\$ 4,300	\$ 4,400	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900
01122513	531037	HUMAN RESOURCES DEPARTMENT	Operating	EMPLOYEE ASSIST PROGRAM(EAP)	\$ 6,655	\$ 7,056	\$ 7,200	\$ 7,400	\$ 7,600	\$ 7,800	\$ 8,000	\$ 8,200	\$ 8,400	\$ 8,600	\$ 8,800
01122513	531201	HUMAN RESOURCES DEPARTMENT	Operating	PROFSEVICES-ATTORNEY	\$ 6,500	\$ 9,215	\$ 9,400	\$ 9,600	\$ 9,800	\$ 10,000	\$ 10,300	\$ 10,600	\$ 10,900	\$ 11,200	\$ 11,500
01122513	540000	HUMAN RESOURCES DEPARTMENT	Operating	TRAVEL & PER DIEM	\$ 1,400	\$ 5,178	\$ 5,200	\$ 5,300	\$ 5,400	\$ 5,500	\$ 5,600	\$ 5,700	\$ 5,800	\$ 5,900	\$ 6,000
01122513	541000	HUMAN RESOURCES DEPARTMENT	Operating	COMMUNICATIONS	\$ 538	\$ 688	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
01122513	542000	HUMAN RESOURCES DEPARTMENT	Operating	FREIGHT AND POSTAGE SERVICES	\$ 793	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500
01122513	544000	HUMAN RESOURCES DEPARTMENT	Operating	RENTALS/LEASES	\$ 2,793	\$ 3,314	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000	\$ 4,100	\$ 4,200
01122513	545000	HUMAN RESOURCES DEPARTMENT	Operating	INSURANCE	\$ 24,762	\$ 28,545	\$ 30,000	\$ 31,500	\$ 33,100	\$ 34,800	\$ 36,500	\$ 38,300	\$ 40,200	\$ 42,200	\$ 44,300
01122513	546000	HUMAN RESOURCES DEPARTMENT	Operating	REPAIRS & MAINTENANCE	\$ 75	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
01122513	546020	HUMAN RESOURCES DEPARTMENT	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 5,596	\$ 5,627	\$ 5,800	\$ 6,000	\$ 6,200	\$ 6,400	\$ 6,600	\$ 6,800	\$ 7,000	\$ 7,200	\$ 7,400
01122513	547000	HUMAN RESOURCES DEPARTMENT	Operating	PRINTING & BINDING	\$ 3,600	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400
01122513	549000	HUMAN RESOURCES DEPARTMENT	Operating	OTHERCURRENT CHGS	\$ 275	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01122513	549002	HUMAN RESOURCES DEPARTMENT	Operating	ADVERTISING	\$ 50	\$ 210	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01122513	549081	HUMAN RESOURCES DEPARTMENT	Operating	BACKGROUND CHECK	\$ -	\$ 53	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01122513	549973	HUMAN RESOURCES DEPARTMENT	Operating	WELLNESS PROGRAM	\$ 75,000	\$ 202,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01122513	551000	HUMAN RESOURCES DEPARTMENT	Operating	OFFICE SUPPLIES	\$ 350	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000
01122513	552000	HUMAN RESOURCES DEPARTMENT	Operating	MISCELLANEOUS SUPPLIES	\$ 1,850	\$ 6,650	\$ 6,800	\$ 7,000	\$ 7,200	\$ 7,400	\$ 7,600	\$ 7,800	\$ 8,000	\$ 8,200	\$ 8,400
01122513	552020	HUMAN RESOURCES DEPARTMENT	Operating	GAS OIL & LUBRICANTS	\$ 110	\$ 250	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01122513	552640	HUMAN RESOURCES DEPARTMENT	Operating	EQUIPMENT <\$750	\$ 1,200	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800
01122513	552646	HUMAN RESOURCES DEPARTMENT	Operating	SOFTWARE	\$ -	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
01122513	554000	HUMAN RESOURCES DEPARTMENT	Operating	DUES& SUBSCRIPTIONS	\$ 5,700	\$ 7,674									

					FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Code 1	Code 2	Division	Category	Description	Estimate	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
01001511	511000	BOARD OF CO COMMISSIONERS	Personal Services	SALARIES-ELECTED OFFICIAL	\$ 223,060	\$ 225,291	\$ 230,900	\$ 236,700	\$ 242,600	\$ 248,700	\$ 254,900	\$ 261,300	\$ 267,800	\$ 274,500	\$ 281,400
01132516	546000	MANAGEMENT INFORMATION SYSTEM	Operating	REPAIRS & MAINTENANCE	\$ 7,600	\$ 35,110	\$ 36,200	\$ 37,300	\$ 38,400	\$ 39,600	\$ 40,800	\$ 42,000	\$ 43,300	\$ 44,600	\$ 45,900
01132516	546020	MANAGEMENT INFORMATION SYSTEM	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 152,168	\$ 139,980	\$ 144,200	\$ 148,500	\$ 153,000	\$ 157,600	\$ 162,300	\$ 167,200	\$ 172,200	\$ 177,400	\$ 182,700
01132516	547000	MANAGEMENT INFORMATION SYSTEM	Operating	PRINTING & BINDING	\$ -	\$ 125	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01132516	549000	MANAGEMENT INFORMATION SYSTEM	Operating	OTHERCURRENT CHGS	\$ 8,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01132516	551000	MANAGEMENT INFORMATION SYSTEM	Operating	OFFICE SUPPLIES	\$ 450	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01132516	552000	MANAGEMENT INFORMATION SYSTEM	Operating	MISCELLANEOUS SUPPLIES	\$ 850	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
01132516	552020	MANAGEMENT INFORMATION SYSTEM	Operating	GAS OIL & LUBRICANTS	\$ 2,700	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900
01132516	552640	MANAGEMENT INFORMATION SYSTEM	Operating	EQUIPMENT <\$750	\$ 6,250	\$ 3,750	\$ 3,800	\$ 3,900	\$ 4,000	\$ 4,100	\$ 4,200	\$ 4,300	\$ 4,400	\$ 4,500	\$ 4,600
01132516	554000	MANAGEMENT INFORMATION SYSTEM	Operating	DUES& SUBSCRIPTIONS	\$ -	\$ 175	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01132516	555000	MANAGEMENT INFORMATION SYSTEM	Operating	TRAINING	\$ 1,000	\$ 4,400	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300
01132516	564000	MANAGEMENT INFORMATION SYSTEM	Capital Outlay	EQUIPMENT	\$ 2,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
01132516	564001	MANAGEMENT INFORMATION SYSTEM	Capital Outlay	EQUIP\$5000 OR GREATER	\$ 15,000	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200	\$ 19,200
01133519	549000	GIS/MAPPING	Operating	OTHERCURRENT CHARGES & OBLIGA	\$ 10,000	\$ 10,000	\$ 10,300	\$ 10,600	\$ 10,900	\$ 11,200	\$ 11,500	\$ 11,800	\$ 12,100	\$ 12,400	\$ 12,700
01135513	512000	OFFICE OF MANAGEMENT & BUDGET	Personal Services	REGULAR SALARIES AND WAGES	\$ 349,870	\$ 457,957	\$ 469,400	\$ 481,100	\$ 493,100	\$ 505,400	\$ 518,000	\$ 531,000	\$ 544,300	\$ 557,900	\$ 571,800
01135513	521010	OFFICE OF MANAGEMENT & BUDGET	Personal Services	FICATAXES	\$ 21,692	\$ 28,393	\$ 29,100	\$ 29,800	\$ 30,500	\$ 31,300	\$ 32,100	\$ 32,900	\$ 33,700	\$ 34,500	\$ 35,400
01135513	521020	OFFICE OF MANAGEMENT & BUDGET	Personal Services	MEDICARE TAXES	\$ 5,073	\$ 6,640	\$ 6,800	\$ 7,000	\$ 7,200	\$ 7,400	\$ 7,600	\$ 7,800	\$ 8,000	\$ 8,200	\$ 8,400
01135513	522000	OFFICE OF MANAGEMENT & BUDGET	Personal Services	RETIREMENT	\$ 38,500	\$ 44,900	\$ 46,700	\$ 48,600	\$ 50,500	\$ 52,500	\$ 54,600	\$ 56,800	\$ 59,100	\$ 61,500	\$ 64,000
01135513	523010	OFFICE OF MANAGEMENT & BUDGET	Personal Services	LIFE & HEALTH INSURANCE	\$ 42,500	\$ 44,184	\$ 49,500	\$ 55,400	\$ 62,000	\$ 69,400	\$ 77,700	\$ 87,000	\$ 97,400	\$ 109,100	\$ 122,200
01135513	524010	OFFICE OF MANAGEMENT & BUDGET	Personal Services	WORKERS' COMPENSATION	\$ 619	\$ 1,145	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
01135513	540000	OFFICE OF MANAGEMENT & BUDGET	Operating	TRAVEL AND PER DIEM	\$ 4,916	\$ 5,685	\$ 5,700	\$ 5,800	\$ 5,900	\$ 6,000	\$ 6,100	\$ 6,200	\$ 6,300	\$ 6,400	\$ 6,500
01135513	541000	OFFICE OF MANAGEMENT & BUDGET	Operating	COMMUNICATIONS	\$ 1,976	\$ 1,140	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
01135513	542000	OFFICE OF MANAGEMENT & BUDGET	Operating	FREIGHT AND POSTAGE SERVICES	\$ 283	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01135513	544000	OFFICE OF MANAGEMENT & BUDGET	Operating	RENTALS AND LEASES	\$ 2,065	\$ 2,960	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800
01135513	545000	OFFICE OF MANAGEMENT & BUDGET	Operating	INSURANCE	\$ 265	\$ 225	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01135513	546000	OFFICE OF MANAGEMENT & BUDGET	Operating	REPAIRS AND MAINTENANCE SVCS	\$ 640	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
01135513	546020	OFFICE OF MANAGEMENT & BUDGET	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 2,250	\$ 2,250	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100
01135513	546022	OFFICE OF MANAGEMENT & BUDGET	Operating	SERVICE CONTRACT-COPIER	\$ 540	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
01135513	547000	OFFICE OF MANAGEMENT & BUDGET	Operating	PRINTING AND BINDING	\$ 126	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01135513	549002	OFFICE OF MANAGEMENT & BUDGET	Operating	ADVERTISING	\$ 197	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
01135513	549081	OFFICE OF MANAGEMENT & BUDGET	Operating	BACKGROUND CHECK	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01135513	551000	OFFICE OF MANAGEMENT & BUDGET	Operating	OFFICE SUPPLIES	\$ 90	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01135513	552000	OFFICE OF MANAGEMENT & BUDGET	Operating	MISOPERATING SUPPLIES	\$ 1,335	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
01135513	552020	OFFICE OF MANAGEMENT & BUDGET	Operating	GAS OIL & LUBRICANTS	\$ 125	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01135513	552640	OFFICE OF MANAGEMENT & BUDGET	Operating	EQUIPMENT <\$750	\$ 619	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01135513	554000	OFFICE OF MANAGEMENT & BUDGET	Operating	DUES& SUBSCRIPTIONS	\$ 1,015	\$ 1,915	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800
01135513	555000	OFFICE OF MANAGEMENT & BUDGET	Operating	TRAINING	\$ 5,828	\$ 2,125	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000
01135513	564000	OFFICE OF MANAGEMENT & BUDGET	Capital Outlay	EQUIPMENT	\$ 799	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01141514	512000	COUNTY ATTORNEY	Personal Services	REGULAR SALARIES AND WAGES	\$ 255,275	\$ 244,092	\$ 250,200	\$ 256,500	\$ 262,900	\$ 269,500	\$ 276,200	\$ 283,100	\$ 290,200	\$ 297,500	\$ 304,900
01141514	512003	COUNTY ATTORNEY	Personal Services	SALARIES-OTHER	\$ 342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01141514	513000	COUNTY ATTORNEY	Personal Services	OTHERSALARIES/WAGES(NO RETIR)	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01141514	513001	COUNTY ATTORNEY	Personal Services	ANNUITY CONTRACT	\$ 674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01141514	514000	COUNTY ATTORNEY	Personal Services	OVERTIME	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01141514	521010	COUNTY ATTORNEY	Personal Services	FICATAXES	\$ 10,300	\$ 15,165	\$ 15,500	\$ 15,900	\$ 16,300	\$ 16,700	\$ 17,100	\$ 17,500	\$ 17,900	\$ 18,300	\$ 18,800
01141514	521020	COUNTY ATTORNEY	Personal Services	MEDICARE TAXES	\$ 3,697	\$ 3,547	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000	\$ 4,100	\$ 4,200	\$ 4,300	\$ 4,400
01141514	522000	COUNTY ATTORNEY	Personal Services	RETIREMENT	\$ 12,800	\$ 4,425	\$ 4,600	\$ 4,800	\$ 5,000	\$ 5,200	\$ 5,400	\$ 5,600	\$ 5,800	\$ 6,000	\$ 6,200
01141514	522802	COUNTY ATTORNEY	Personal Services	ANNUITY	\$ 22,701	\$ 38,458	\$ 39,400	\$ 40,400	\$ 41,400	\$ 42,400	\$ 43,500	\$ 44,600	\$ 45,700	\$ 46,800	\$ 48,000
01141514	523010	COUNTY ATTORNEY	Personal Services	LIFE & HEALTH INSURANCE	\$ 15,364	\$ 18,937	\$ 21,200	\$ 23,700	\$ 26,500	\$ 29,700	\$ 33,300	\$ 37,300	\$ 41,800	\$ 46,800	\$ 52,400
01141514	524010	COUNTY ATTORNEY	Personal Services	WORKERS' COMPENSATION	\$ 363	\$ 610	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
01141514	531000	COUNTY ATTORNEY	Operating	PROFESSIONAL SERVICES	\$ 140,000	\$ 92,250	\$ 94,600	\$ 97,000	\$ 99,400	\$ 101,900	\$ 104,400	\$ 107,000	\$ 109,700	\$ 112,400	\$ 115,200
01141514	533000	COUNTY ATTORNEY	Operating	COURTREPORTER SERVICES	\$ 269	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01141514	540000	COUNTY ATTORNEY	Operating	TRAVEL AND PER DIEM	\$ 939	\$ 1,997	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01141514	541000	COUNTY ATTORNEY	Operating	COMMUNICATIONS	\$ 4,577	\$ 2,328	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200
01141514	542000	COUNTY ATTORNEY	Operating	FREIGHT AND POSTAGE SERVICES	\$ 200	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
01141514	544000	COUNTY ATTORNEY	Operating	RENTALS AND LEASES	\$ 2,958	\$ 3,249	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000	\$ 4,100
01141514	545000	COUNTY ATTORNEY	Operating	INSURANCE	\$ 624	\$ 780	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
01141514	546022	COUNTY ATTORNEY	Operating	SERVICE CONTRACT-COPIER	\$ 1,518	\$ 1,656	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
01141514	547000	COUNTY ATTORNEY	Operating	PRINTING AND BINDING	\$ 92	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
01141514	549000	COUNTY ATTORNEY	Operating	OTHERCURRENT CHARGES & OBLIGA	\$ 50	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01141514	549002	COUNTY ATTORNEY	Operating	ADVERTISING	\$ 489	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01141514	549004	COUNTY ATTORNEY	Operating	TEMPSERVICES	\$ 300	\$ 1,196	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
01141514	549071	COUNTY ATTORNEY	Operating	LAWSUIT SETTLEMENT	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01141514	551000	COUNTY ATTORNEY	Operating	OFFICE SUPPLIES	\$ 125	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01141514	552000	COUNTY ATTORNEY	Operating	MISOPERATING SUPPLIES	\$ 1,800	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01141514	552020	COUNTY ATTORNEY	Operating	GAS OIL & LUBRICANTS	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01141514	552646	COUNTY ATTORNEY	Operating	SOFTWARE	\$ 591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01141514	554000	COUNTY ATTORNEY	Operating	DUES& SUBSCRIPTIONS	\$ 8,614	\$ 10,791	\$ 11,100	\$ 11,400	\$ 11,700	\$ 12,000	\$ 12,300	\$ 12,600	\$ 12,900	\$ 13,200	\$ 13,500
01141514	555000	COUNTY ATTORNEY	Operating	TRAINING	\$ 707	\$ 1,878	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
01163582	591910	BAILIFF	Other Uses	TRANS TO CONSTITUTION OFFICER	\$ 744,153	\$ 781,484	\$ 812,700	\$ 845,200	\$ 879,000	\$ 914,200	\$ 950,800	\$ 988,800	\$ 1,028,400	\$ 1,069,500	\$ 1,112,300
01163711	523010	BAILIFF	Personal Services	LIFE & HEALTH INSURANCE	\$ 86,000	\$ 98,310	\$ 110,100	\$ 123,300	\$ 138,100	\$ 154,700	\$ 173,400	\$ 194,100	\$ 217,400	\$ 243,50	

					FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Code 1	Code 2	Division	Category	Description	Estimate	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
01001511	511000	BOARD OF CO COMMISSIONERS	Personal Services	SALARIES-ELECTED OFFICIAL	\$ 223,060	\$ 225,291	\$ 230,900	\$ 236,700	\$ 242,600	\$ 248,700	\$ 254,900	\$ 261,300	\$ 267,800	\$ 274,500	\$ 281,400
01250515	541000	CONTRACTS MANAGEMENT	Operating	COMMUNICATIONS	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01250515	542000	CONTRACTS MANAGEMENT	Operating	FREIGHT AND POSTAGE SERVICES	\$ 42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01250515	544000	CONTRACTS MANAGEMENT	Operating	RENTALS AND LEASES	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01250515	552020	CONTRACTS MANAGEMENT	Operating	GAS OIL & LUBRICANTS	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01250515	554000	CONTRACTS MANAGEMENT	Operating	DUES& SUBSCRIPTIONS	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01250515	555000	CONTRACTS MANAGEMENT	Operating	TRAINING	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01251529	512000	PUBLIC SAFETY ADMIN	Personal Services	REGULAR SALARIES AND WAGES	\$ 62,375	\$ 67,861	\$ 69,600	\$ 71,300	\$ 73,100	\$ 74,900	\$ 76,800	\$ 78,700	\$ 80,700	\$ 82,700	\$ 84,800
01251529	521010	PUBLIC SAFETY ADMIN	Personal Services	FICATAXES	\$ 3,867	\$ 4,208	\$ 4,300	\$ 4,400	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900	\$ 5,000	\$ 5,100
01251529	521020	PUBLIC SAFETY ADMIN	Personal Services	MEDICARE TAXES	\$ 904	\$ 984	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01251529	522000	PUBLIC SAFETY ADMIN	Personal Services	RETIREMENT	\$ 4,597	\$ 4,872	\$ 5,100	\$ 5,300	\$ 5,500	\$ 5,700	\$ 5,900	\$ 6,100	\$ 6,300	\$ 6,600	\$ 6,900
01251529	523010	PUBLIC SAFETY ADMIN	Personal Services	LIFE & HEALTH INSURANCE	\$ 1,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01251529	524010	PUBLIC SAFETY ADMIN	Personal Services	WORKERS' COMPENSATION	\$ 106	\$ 170	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01251529	541000	PUBLIC SAFETY ADMIN	Operating	COMMUNICATIONS	\$ 755	\$ 1,068	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
01251529	542000	PUBLIC SAFETY ADMIN	Operating	FREIGHT AND POSTAGE SERVICES	\$ 70	\$ 150	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01251529	543000	PUBLIC SAFETY ADMIN	Operating	UTILITY SERVICES	\$ 6,983	\$ 7,800	\$ 8,100	\$ 8,400	\$ 8,700	\$ 9,000	\$ 9,400	\$ 9,800	\$ 10,200	\$ 10,600	\$ 11,000
01251529	544011	PUBLIC SAFETY ADMIN	Operating	RENTAL & LEASES-COPIER	\$ 3,506	\$ 3,516	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
01251529	545000	PUBLIC SAFETY ADMIN	Operating	INSURANCE	\$ 6,537	\$ 6,537	\$ 6,900	\$ 7,200	\$ 7,600	\$ 8,000	\$ 8,400	\$ 8,800	\$ 9,200	\$ 9,700	\$ 10,200
01251529	546020	PUBLIC SAFETY ADMIN	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 1,980	\$ 1,980	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800
01251529	547000	PUBLIC SAFETY ADMIN	Operating	PRINTING & BINDING	\$ 90	\$ 250	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01251529	549000	PUBLIC SAFETY ADMIN	Operating	OTHER CURRENT CHARGES & OBLIGA	\$ -	\$ 130	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01251529	549002	PUBLIC SAFETY ADMIN	Operating	ADVERTISING	\$ 166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01251529	549004	PUBLIC SAFETY ADMIN	Operating	TEMPSERVICES	\$ 5,922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01251529	549081	PUBLIC SAFETY ADMIN	Operating	BACKGROUND CHECK	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01251529	551000	PUBLIC SAFETY ADMIN	Operating	OFFICE SUPPLIES	\$ 1,394	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400
01251529	552000	PUBLIC SAFETY ADMIN	Operating	MISCELLANEOUS SUPPLIES	\$ 400	\$ 450	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01251529	552640	PUBLIC SAFETY ADMIN	Operating	EQUIPMENT <\$750	\$ -	\$ 199	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01251529	552646	PUBLIC SAFETY ADMIN	Operating	SOFTWARE	\$ -	\$ 749	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
01251529	554000	PUBLIC SAFETY ADMIN	Operating	DUES& SUBSCRIPTIONS	\$ -	\$ 135	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01251529	555000	PUBLIC SAFETY ADMIN	Operating	TRAINING	\$ -	\$ 250	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01251529	564000	PUBLIC SAFETY ADMIN	Capital Outlay	EQUIPMENT	\$ -	\$ 799	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
01252517	571000	PUBLIC SAFETY-COMMUNICATION SY	Debt	PRINCIPAL	\$ -	\$ 550,731	\$ 550,731	\$ 550,731	\$ 550,731	\$ 550,731	\$ 550,731	\$ 550,731	\$ 550,731	\$ 550,731	\$ 550,731
01252525	531000	PUBLIC SAFETY-COMMUNICATION SY	Operating	PROFESSIONAL SERVICES	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
01252525	540000	PUBLIC SAFETY-COMMUNICATION SY	Operating	TRAVEL AND PER DIEM	\$ 1,200	\$ 1,180	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
01252525	541000	PUBLIC SAFETY-COMMUNICATION SY	Operating	COMMUNICATIONS	\$ 1,997	\$ 1,868	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
01252525	541040	PUBLIC SAFETY-COMMUNICATION SY	Operating	COMMUNICATIONS-COMPUTER	\$ 2,309	\$ 15,564	\$ 16,000	\$ 16,400	\$ 16,800	\$ 17,200	\$ 17,600	\$ 18,000	\$ 18,500	\$ 19,000	\$ 19,500
01252525	542000	PUBLIC SAFETY-COMMUNICATION SY	Operating	FREIGHT AND POSTAGE SERVICES	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01252525	543000	PUBLIC SAFETY-COMMUNICATION SY	Operating	UTILITY SERVICES	\$ 19,118	\$ 21,000	\$ 21,800	\$ 22,700	\$ 23,600	\$ 24,500	\$ 25,500	\$ 26,500	\$ 27,600	\$ 28,700	\$ 29,800
01252525	544000	PUBLIC SAFETY-COMMUNICATION SY	Operating	RENTALS AND LEASES	\$ 27,919	\$ 29,229	\$ 30,000	\$ 30,800	\$ 31,600	\$ 32,400	\$ 33,200	\$ 34,000	\$ 34,900	\$ 35,800	\$ 36,700
01252525	545000	PUBLIC SAFETY-COMMUNICATION SY	Operating	INSURANCE	\$ 5,700	\$ 7,500	\$ 7,900	\$ 8,300	\$ 8,700	\$ 9,100	\$ 9,600	\$ 10,100	\$ 10,600	\$ 11,100	\$ 11,700
01252525	546000	PUBLIC SAFETY-COMMUNICATION SY	Operating	REPAIRS AND MAINTENANCE SVCS	\$ 44,200	\$ 25,500	\$ 26,300	\$ 27,100	\$ 27,900	\$ 28,700	\$ 29,600	\$ 30,500	\$ 31,400	\$ 32,300	\$ 33,300
01252525	546020	PUBLIC SAFETY-COMMUNICATION SY	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 110,000	\$ 113,300	\$ 116,700	\$ 120,200	\$ 123,800	\$ 127,500	\$ 131,300	\$ 135,200	\$ 139,300	\$ 143,500	\$ 147,800
01252525	546020	PUBLIC SAFETY-COMMUNICATION SY	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 316,369	\$ 423,325	\$ 436,000	\$ 449,100	\$ 462,600	\$ 476,500	\$ 490,800	\$ 505,500	\$ 520,700	\$ 536,300	\$ 552,400
01252525	552020	PUBLIC SAFETY-COMMUNICATION SY	Operating	GAS OIL & LUBRICANTS	\$ 3,600	\$ 3,600	\$ 3,700	\$ 3,800	\$ 4,000	\$ 4,200	\$ 4,400	\$ 4,600	\$ 4,800	\$ 5,000	\$ 5,200
01252582	591910	PUBLIC SAFETY-COMMUNICATION SY	Other Uses	TRANS TO CONSTITUTION OFFICER	\$ 25,715	\$ 70,657	\$ 72,400	\$ 74,200	\$ 76,100	\$ 78,000	\$ 80,000	\$ 82,000	\$ 84,100	\$ 86,200	\$ 88,400
01252582	591925	PUBLIC SAFETY-COMMUNICATION SY	Other Uses	SHERIFF-911 OPS (PARA 7)	\$ 37,582	\$ 23,079	\$ 24,000	\$ 25,000	\$ 26,000	\$ 27,000	\$ 28,000	\$ 29,200	\$ 30,400	\$ 31,600	\$ 32,900
01253525	523010	EMERGENCY PREPAREDNESS	Personal Services	LIFE & HEALTH INSURANCE	\$ -	\$ 19,728	\$ 22,100	\$ 24,800	\$ 27,800	\$ 31,100	\$ 34,800	\$ 39,000	\$ 43,700	\$ 48,900	\$ 54,800
01253525	524010	EMERGENCY PREPAREDNESS	Personal Services	WORKERS' COMPENSATION	\$ -	\$ 5,611	\$ 5,800	\$ 6,000	\$ 6,200	\$ 6,400	\$ 6,600	\$ 6,800	\$ 7,000	\$ 7,200	\$ 7,400
01253525	555000	EMERGENCY PREPAREDNESS	Operating	TRAINING	\$ -	\$ 146,188	\$ 149,800	\$ 153,500	\$ 157,300	\$ 161,200	\$ 165,200	\$ 169,300	\$ 173,500	\$ 177,800	\$ 182,200
01253525	523010	EMERGENCY MNGMT & OPERATIONS	Personal Services	LIFE & HEALTH INSURANCE	\$ 7,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01253525	524010	EMERGENCY MNGMT & OPERATIONS	Personal Services	WORKERS' COMPENSATION	\$ 2,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01258582	591910	EMERGENCY MNGMT & OPERATIONS	Other Uses	TRANS TO CONSTITUTION OFFICER	\$ 239,120	\$ 291,202	\$ 298,500	\$ 306,000	\$ 313,700	\$ 321,500	\$ 329,500	\$ 337,700	\$ 346,100	\$ 354,800	\$ 363,700
01261526	512000	RESCUE	Personal Services	REGULAR SALARIES	\$ 2,750,661	\$ 3,032,173	\$ 3,108,000	\$ 3,185,700	\$ 3,265,300	\$ 3,346,900	\$ 3,430,600	\$ 3,516,400	\$ 3,604,300	\$ 3,694,400	\$ 3,786,800
01261526	513000	RESCUE	Personal Services	OTHERSALARIES/WAGES(NO RETIR)	\$ -	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400	\$ 5,500	\$ 5,600	\$ 5,700	\$ 5,800	\$ 5,900
01261526	514000	RESCUE	Personal Services	OVERTIME	\$ 850,000	\$ 855,622	\$ 877,000	\$ 898,900	\$ 921,400	\$ 944,400	\$ 968,000	\$ 992,200	\$ 1,017,000	\$ 1,042,400	\$ 1,068,500
01261526	514002	RESCUE	Personal Services	OVERTIME-GARCIA	\$ 223,653	\$ 366,073	\$ 375,200	\$ 384,600	\$ 394,200	\$ 404,100	\$ 414,200	\$ 424,600	\$ 435,200	\$ 446,100	\$ 457,300
01261526	515000	RESCUE	Personal Services	SPECIAL PAY-FF SUPPLEMENTAL	\$ 10,536	\$ 10,080	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100	\$ 10,100
01261526	521010	RESCUE	Personal Services	FICATAXES	\$ 241,643	\$ 264,675	\$ 271,300	\$ 278,100	\$ 285,100	\$ 292,200	\$ 299,500	\$ 307,000	\$ 314,700	\$ 322,600	\$ 330,700
01261526	521020	RESCUE	Personal Services	MEDICARE TAXES	\$ 56,506	\$ 61,900	\$ 63,400	\$ 65,000	\$ 66,600	\$ 68,300	\$ 70,000	\$ 71,800	\$ 73,600	\$ 75,400	\$ 77,300
01261526	522000	RESCUE	Personal Services	RETIREMENT	\$ 740,000	\$ 928,568	\$ 965,700	\$ 1,004,300	\$ 1,044,500	\$ 1,086,300	\$ 1,129,800	\$ 1,175,000	\$ 1,222,000	\$ 1,270,900	\$ 1,321,700
01261526	523010	RESCUE	Personal Services	LIFE & HEALTH INSURANCE	\$ 448,942	\$ 485,116	\$ 543,300	\$ 608,500	\$ 681,500	\$ 763,300	\$ 854,900	\$ 957,500	\$ 1,072,400	\$ 1,201,100	\$ 1,345,200
01261526	524010	RESCUE	Personal Services	WORKERS' COMPENSATION	\$ 150,000	\$ 210,999	\$ 217,300	\$ 223,800	\$ 230,500	\$ 237,400	\$ 244,500	\$ 251,800	\$ 259,400	\$ 267,200	\$ 275,200
01261526	524020	RESCUE	Personal Services	WKRS COMP-SELF INS(J. EASTERN)	\$ 71,000	\$ 10,000	\$ 10,300	\$ 10,600	\$ 10,900	\$ 11,200	\$ 11,500	\$ 11,800	\$ 12,100	\$ 12,400	\$ 12,700
01261526	531031	RESCUE	Operating	EMPLOYEE PHYSICAL	\$ 20,976	\$ 21,413	\$ 21,900	\$ 22,400	\$ 23,000	\$ 23,600	\$ 24,200	\$ 24,800	\$ 25,400	\$ 26,000	\$ 26,700
01261526	531034	RESCUE	Operating	CONTRACT SVC - PHYSICIAN	\$ 20,907	\$ 21,116	\$ 21,600	\$ 22,100	\$ 22,700	\$ 23,300	\$ 23,900	\$ 24,500	\$ 25,100	\$ 25,700	\$ 26,300
01261526	531035	RESCUE	Operating	DRUGTESTING	\$ 800	\$ 625	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
01261526	540000	RESCUE	Operating	TRAVEL & PER DIEM	\$ 3,100	\$ 4,072	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100
01261526	540020	RESCUE	Operating	TRAVEL - PHYSICIAN	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01261526	541000	RESCUE	Operating	COMMUNICATIONS	\$ 69,387	\$ 76,056	\$ 78,000	\$ 80,000	\$ 82,000	\$ 84,100	\$ 86,200	\$ 88,400	\$ 90,600	\$ 92,900	\$ 95,200
01261526	541040	RESCUE	Operating	COMMUNICATIONS-COMPUTER	\$ 6,973	\$ 7,471	\$ 7,700	\$ 7,900	\$ 8,100	\$ 8,300	\$ 8,500	\$ 8,700	\$ 8,900	\$ 9,100	\$ 9,300
01261526	542000														

					FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Code 1	Code 2	Division	Category	Description	Estimate	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
01001511	511000	BOARD OF CO COMMISSIONERS	Personal Services	SALARIES-ELECTED OFFICIAL	\$ 223,060	\$ 225,291	\$ 230,900	\$ 236,700	\$ 242,600	\$ 248,700	\$ 254,900	\$ 261,300	\$ 267,800	\$ 274,500	\$ 281,400
01261526	551000	RESCUE	Operating	OFFICE SUPPLIES	\$ 3,325	\$ 3,465	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000	\$ 4,100	\$ 4,200	\$ 4,300	\$ 4,400
01261526	552000	RESCUE	Operating	MISCELLANEOUS SUPPLIES	\$ 5,300	\$ 19,125	\$ 19,600	\$ 20,100	\$ 20,600	\$ 21,100	\$ 21,600	\$ 22,100	\$ 22,700	\$ 23,300	\$ 23,900
01261526	552020	RESCUE	Operating	GAS OIL & LUBRICANTS	\$ 110,000	\$ 140,000	\$ 145,600	\$ 151,400	\$ 157,500	\$ 163,800	\$ 170,400	\$ 177,200	\$ 184,300	\$ 191,700	\$ 199,400
01261526	552030	RESCUE	Operating	JANITORIAL SUPPLIES	\$ 14,888	\$ 15,435	\$ 15,800	\$ 16,200	\$ 16,600	\$ 17,000	\$ 17,400	\$ 17,800	\$ 18,200	\$ 18,700	\$ 19,200
01261526	552040	RESCUE	Operating	TOOLS& SMALL IMPLEMENTS	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01261526	552050	RESCUE	Operating	UNIFORMS	\$ 19,573	\$ 25,500	\$ 26,100	\$ 26,800	\$ 27,500	\$ 28,200	\$ 28,900	\$ 29,600	\$ 30,300	\$ 31,100	\$ 31,900
01261526	552221	RESCUE	Operating	MEDICAL SUPPLIES	\$ 150,000	\$ 182,600	\$ 188,100	\$ 193,700	\$ 199,500	\$ 205,500	\$ 211,700	\$ 218,100	\$ 224,600	\$ 231,300	\$ 238,200
01261526	552222	RESCUE	Operating	BUNKER GEAR	\$ 15,000	\$ 29,000	\$ 29,700	\$ 30,400	\$ 31,200	\$ 32,000	\$ 32,800	\$ 33,600	\$ 34,400	\$ 35,300	\$ 36,200
01261526	552223	RESCUE	Operating	DISPOSABLE LINEN	\$ 4,585	\$ 6,900	\$ 7,100	\$ 7,300	\$ 7,500	\$ 7,700	\$ 7,900	\$ 8,100	\$ 8,300	\$ 8,500	\$ 8,700
01261526	552640	RESCUE	Operating	EQUIPMENT <\$750	\$ 4,727	\$ 4,880	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400	\$ 5,500	\$ 5,600	\$ 5,700	\$ 5,800
01261526	552646	RESCUE	Operating	SOFTWARE	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
01261526	554000	RESCUE	Operating	DUES& SUBSCRIPTIONS	\$ 2,925	\$ 3,926	\$ 4,000	\$ 4,100	\$ 4,200	\$ 4,300	\$ 4,400	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800
01261526	555000	RESCUE	Operating	TRAINING	\$ 14,836	\$ 23,284	\$ 23,900	\$ 24,500	\$ 25,100	\$ 25,700	\$ 26,300	\$ 27,000	\$ 27,700	\$ 28,400	\$ 29,100
01261526	564000	RESCUE	Capital Outlay	EQUIPMENT	\$ 800	\$ 3,995	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
01262526	512000	RESCUE BILLING	Personal Services	REGULAR SALARIES AND WAGES	\$ 67,151	\$ 68,448	\$ 70,200	\$ 72,000	\$ 73,800	\$ 75,600	\$ 77,500	\$ 79,400	\$ 81,400	\$ 83,400	\$ 85,500
01262526	521010	RESCUE BILLING	Personal Services	FICATAXES	\$ 4,163	\$ 4,244	\$ 4,400	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900	\$ 5,000	\$ 5,100	\$ 5,200
01262526	521020	RESCUE BILLING	Personal Services	MEDICARE TAXES	\$ 974	\$ 992	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01262526	522000	RESCUE BILLING	Personal Services	RETIREMENT	\$ 4,949	\$ 4,915	\$ 5,100	\$ 5,300	\$ 5,500	\$ 5,700	\$ 5,900	\$ 6,100	\$ 6,300	\$ 6,600	\$ 6,900
01262526	523010	RESCUE BILLING	Personal Services	LIFE & HEALTH INSURANCE	\$ 11,912	\$ 11,837	\$ 13,300	\$ 14,900	\$ 16,700	\$ 18,700	\$ 20,900	\$ 23,400	\$ 26,200	\$ 29,300	\$ 32,800
01262526	524010	RESCUE BILLING	Personal Services	WORKERS' COMPENSATION	\$ 81	\$ 171	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01262526	541000	RESCUE BILLING	Operating	COMMUNICATIONS	\$ 214	\$ 246	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01262526	542000	RESCUE BILLING	Operating	FREIGHT AND POSTAGE SERVICES	\$ 7,000	\$ 7,500	\$ 7,700	\$ 7,900	\$ 8,100	\$ 8,300	\$ 8,500	\$ 8,700	\$ 8,900	\$ 9,100	\$ 9,300
01262526	544000	RESCUE BILLING	Operating	RENTALS AND LEASES	\$ 1,128	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
01262526	546020	RESCUE BILLING	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 7,800	\$ 8,366	\$ 8,600	\$ 8,900	\$ 9,200	\$ 9,500	\$ 9,800	\$ 10,100	\$ 10,400	\$ 10,700	\$ 11,000
01262526	547000	RESCUE BILLING	Operating	PRINTING AND BINDING	\$ 2,500	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400	\$ 5,500	\$ 5,600	\$ 5,700	\$ 5,800	\$ 5,900
01262526	549000	RESCUE BILLING	Operating	OTHERCURRENT CHARGES & OBLIGA	\$ 1,098	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900
01262526	549009	RESCUE BILLING	Operating	COLLECTION FEES	\$ 4,305	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400	\$ 5,500	\$ 5,600	\$ 5,700	\$ 5,800	\$ 5,900
01262526	551000	RESCUE BILLING	Operating	OFFICE SUPPLIES	\$ 300	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01262526	552000	RESCUE BILLING	Operating	MISCOOPERATING SUPPLIES	\$ 550	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01262526	552640	RESCUE BILLING	Operating	EQUIPMENT <\$750	\$ 200	\$ 450	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01262526	554000	RESCUE BILLING	Operating	DUES& SUBSCRIPTIONS	\$ 159	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01262526	555000	RESCUE BILLING	Operating	TRAINING	\$ 100	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
01271527	531000	MEDICAL EXAMINER	Operating	PROFESSIONAL SERVICES	\$ 200,000	\$ 200,000	\$ 205,000	\$ 210,100	\$ 215,400	\$ 220,800	\$ 226,300	\$ 232,000	\$ 237,800	\$ 243,700	\$ 249,800
01271527	549271	MEDICAL EXAMINER	Operating	TRANSPORTATION	\$ 24,445	\$ 24,000	\$ 24,600	\$ 25,200	\$ 25,800	\$ 26,400	\$ 27,100	\$ 27,800	\$ 28,500	\$ 29,200	\$ 29,900
01291519	534000	RISK MANAGEMENT COORDINATOR	Operating	OTHERCONTRACTUAL SERVICES	\$ 25,000	\$ 25,000	\$ 25,600	\$ 26,200	\$ 26,900	\$ 27,600	\$ 28,300	\$ 29,000	\$ 29,700	\$ 30,400	\$ 31,200
01291519	549000	RISK MANAGEMENT COORDINATOR	Operating	OTHER CURRENT CHARGES & OBLIGA	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01371537	512000	COOPERATIVE EXTENSION SVC	Personal Services	REGULAR SALARIES AND WAGES	\$ 204,995	\$ 221,623	\$ 227,200	\$ 232,900	\$ 238,700	\$ 244,700	\$ 250,800	\$ 257,100	\$ 263,500	\$ 270,100	\$ 276,900
01371537	521010	COOPERATIVE EXTENSION SVC	Personal Services	FICATAXES	\$ 12,710	\$ 13,741	\$ 14,100	\$ 14,500	\$ 14,900	\$ 15,300	\$ 15,700	\$ 16,100	\$ 16,500	\$ 16,900	\$ 17,300
01371537	521020	COOPERATIVE EXTENSION SVC	Personal Services	MEDICARE TAXES	\$ 2,972	\$ 3,214	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000	\$ 4,100
01371537	522000	COOPERATIVE EXTENSION SVC	Personal Services	RETIREMENT	\$ 15,058	\$ 15,762	\$ 16,400	\$ 17,100	\$ 17,800	\$ 18,500	\$ 19,200	\$ 20,000	\$ 20,800	\$ 21,600	\$ 22,500
01371537	523010	COOPERATIVE EXTENSION SVC	Personal Services	LIFE & HEALTH INSURANCE	\$ 11,309	\$ 22,620	\$ 25,300	\$ 28,300	\$ 31,700	\$ 35,500	\$ 39,800	\$ 44,600	\$ 50,000	\$ 56,000	\$ 62,700
01371537	524010	COOPERATIVE EXTENSION SVC	Personal Services	WORKERS' COMPENSATION	\$ 888	\$ 1,286	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
01371537	540000	COOPERATIVE EXTENSION SVC	Operating	TRAVEL & PER DIEM	\$ 1,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
01371537	541000	COOPERATIVE EXTENSION SVC	Operating	COMMUNICATIONS	\$ 7,483	\$ 8,748	\$ 9,000	\$ 9,200	\$ 9,400	\$ 9,600	\$ 9,800	\$ 10,000	\$ 10,300	\$ 10,600	\$ 10,900
01371537	542000	COOPERATIVE EXTENSION SVC	Operating	FREIGHT AND POSTAGE SERVICES	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01371537	543000	COOPERATIVE EXTENSION SVC	Operating	UTILITY SERVICES	\$ 6,515	\$ 8,046	\$ 8,400	\$ 8,700	\$ 9,000	\$ 9,400	\$ 9,800	\$ 10,200	\$ 10,600	\$ 11,000	\$ 11,400
01371537	544000	COOPERATIVE EXTENSION SVC	Operating	RENTALS/LEASES	\$ 3,784	\$ 4,130	\$ 4,200	\$ 4,300	\$ 4,400	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900	\$ 5,000
01371537	545000	COOPERATIVE EXTENSION SVC	Operating	INSURANCE	\$ 3,194	\$ 3,295	\$ 3,500	\$ 3,700	\$ 3,900	\$ 4,100	\$ 4,300	\$ 4,500	\$ 4,700	\$ 4,900	\$ 5,100
01371537	546000	COOPERATIVE EXTENSION SVC	Operating	REPAIRS & MAINTENANCE	\$ 1,000	\$ 4,000	\$ 4,100	\$ 4,200	\$ 4,300	\$ 4,400	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900
01371537	549000	COOPERATIVE EXTENSION SVC	Operating	OTHERCURRENT CHGS	\$ 780	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
01371537	549371	COOPERATIVE EXTENSION SVC	Operating	4-H YOUTH PROGRAMS	\$ 3,000	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900
01371537	551000	COOPERATIVE EXTENSION SVC	Operating	OFFICE SUPPLIES	\$ 1,230	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900
01371537	552000	COOPERATIVE EXTENSION SVC	Operating	MISCELLANEOUS SUPPLIES	\$ 425	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01371537	552020	COOPERATIVE EXTENSION SVC	Operating	GAS OIL & LUBRICANTS	\$ 2,396	\$ 3,600	\$ 3,700	\$ 3,800	\$ 4,000	\$ 4,200	\$ 4,400	\$ 4,600	\$ 4,800	\$ 5,000	\$ 5,200
01371537	552640	COOPERATIVE EXTENSION SVC	Operating	EQUIPMENT <\$750	\$ 1,146	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900
01371537	554000	COOPERATIVE EXTENSION SVC	Operating	DUES& SUBSCRIPTIONS	\$ 902	\$ 1,010	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01371537	555000	COOPERATIVE EXTENSION SVC	Operating	TRAINING	\$ 800	\$ 2,375	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200
01372537	581000	SOIL CONSERVATION	Grants & Aids	AID TO OTHER GOV AGENCIES	\$ 26,545	\$ 26,545	\$ 26,500	\$ 26,500	\$ 26,500	\$ 26,500	\$ 26,500	\$ 26,500	\$ 26,500	\$ 26,500	\$ 26,500
01541554	542000	AFFORDABLE HOUSING	Operating	FREIGHT AND POSTAGE SERVICES	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01541554	549000	AFFORDABLE HOUSING	Operating	OTHERCURRENT CHARGES & OBLIGA	\$ 178	\$ 185	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01541582	591952	AFFORDABLE HOUSING	Other Uses	TRANS TO CLERK	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01552552	549002	ECONOMIC DEVELOPMENT	Operating	ADVERTISING	\$ 555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01552552	563501	ECONOMIC DEVELOPMENT	Capital Outlay	INDUSTRIAL PARK IMPROVEMENTS	\$ -	\$ 6,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01552552	582000	ECONOMIC DEVELOPMENT	Grants & Aids	AIDS TO PRIVATE ORGANIZATIONS	\$ -	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400
01552552	582000	ECONOMIC DEVELOPMENT	Grants & Aids	AIDS TO PRIVATE ORGANIZATIONS	\$ -	\$ 6,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01552552	582000	ECONOMIC DEVELOPMENT	Grants & Aids	MORRIS & LEE- F.S. 288.106	\$ -	\$ 12,747	\$ 12,700	\$ 12,700	\$ 12,700	\$ 12,700	\$ 12,700	\$ 12,700	\$ 12,700	\$ 12,700	\$ 12,700
01552552	582000	ECONOMIC DEVELOPMENT	Grants & Aids	AIDS TO PRIVATE ORGANIZATIONS	\$ 2,004	\$ 53,997	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
01691561	549611	HEALTH & WELFARE-INDIGENT	Operating	HOSPITAL CARE-HCRA PROGRAM	\$ 90,000										

					FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Code 1	Code 2	Division	Category	Description	Estimate	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
01001511	511000	BOARD OF CO COMMISSIONERS	Personal Services	SALARIES-ELECTED OFFICIAL	\$ 223,060	\$ 225,291	\$ 230,900	\$ 236,700	\$ 242,600	\$ 248,700	\$ 254,900	\$ 261,300	\$ 267,800	\$ 274,500	\$ 281,400
01692569	582042	NOT FOR PROFIT AGENCIES	Grants & Aids	MICAH'S HOUSE	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
01692573	549730	NOT FOR PROFIT AGENCIES	Operating	ADMINFEE-US 1 WELCOME STATION	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01693563	582003	MENTAL, ALCOHOL, & DRUG	Grants & Aids	BAKERACT-NASSAU COUNTY	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
01693569	582002	MENTAL, ALCOHOL, & DRUG	Grants & Aids	NC MENTAL ALCOHOL & DRUGS	\$ 194,433	\$ 195,433	\$ 195,400	\$ 195,400	\$ 195,400	\$ 195,400	\$ 195,400	\$ 195,400	\$ 195,400	\$ 195,400	\$ 195,400
01711571	512000	LIBRARIES	Personal Services	REGULAR SALARIES AND WAGES	\$ 272,252	\$ 296,624	\$ 304,000	\$ 311,600	\$ 319,400	\$ 327,400	\$ 335,600	\$ 344,000	\$ 352,600	\$ 361,400	\$ 370,400
01711571	521010	LIBRARIES	Personal Services	FICATAXES	\$ 16,880	\$ 18,391	\$ 18,900	\$ 19,400	\$ 19,900	\$ 20,400	\$ 20,900	\$ 21,400	\$ 21,900	\$ 22,400	\$ 23,000
01711571	521020	LIBRARIES	Personal Services	MEDICARE TAXES	\$ 3,948	\$ 4,301	\$ 4,400	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900	\$ 5,000	\$ 5,100	\$ 5,200
01711571	522000	LIBRARIES	Personal Services	RETIREMENT	\$ 20,061	\$ 21,299	\$ 22,200	\$ 23,100	\$ 24,000	\$ 25,000	\$ 26,000	\$ 27,000	\$ 28,100	\$ 29,200	\$ 30,400
01711571	523010	LIBRARIES	Personal Services	LIFE & HEALTH INSURANCE	\$ 21,325	\$ 26,304	\$ 29,500	\$ 33,000	\$ 37,000	\$ 41,400	\$ 46,400	\$ 52,000	\$ 58,200	\$ 65,200	\$ 73,000
01711571	524010	LIBRARIES	Personal Services	WORKERS' COMPENSATION	\$ 462	\$ 741	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
01711571	540000	LIBRARIES	Operating	TRAVEL AND PER DIEM	\$ 550	\$ 942	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01711571	541000	LIBRARIES	Operating	COMMUNICATIONS	\$ 100	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01711571	541040	LIBRARIES	Operating	COMMUNICATIONS-COMPUTER	\$ 11,415	\$ 12,731	\$ 13,000	\$ 13,300	\$ 13,600	\$ 13,900	\$ 14,200	\$ 14,600	\$ 15,000	\$ 15,400	\$ 15,800
01711571	542000	LIBRARIES	Operating	FREIGHT AND POSTAGE SERVICES	\$ 750	\$ 765	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
01711571	544000	LIBRARIES	Operating	RENTALS AND LEASES	\$ 2,367	\$ 2,376	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200
01711571	545000	LIBRARIES	Operating	INSURANCE	\$ 820	\$ 875	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
01711571	546000	LIBRARIES	Operating	REPAIRS AND MAINTENANCE SVCS	\$ 1,279	\$ 1,680	\$ 1,700	\$ 1,800	\$ 1,900	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500
01711571	546020	LIBRARIES	Operating	MAINTENANCE SVC CONTRACTS	\$ 20,000	\$ 21,809	\$ 22,500	\$ 23,200	\$ 23,900	\$ 24,600	\$ 25,300	\$ 26,100	\$ 26,900	\$ 27,700	\$ 28,500
01711571	546040	LIBRARIES	Operating	REPAIRS & MAINTENANCE-TRUCK	\$ 200	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
01711571	547000	LIBRARIES	Operating	PRINTING & BINDING	\$ 1,515	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
01711571	549000	LIBRARIES	Operating	OTHERCURRENT CHGS	\$ 13,570	\$ 10,543	\$ 10,800	\$ 11,100	\$ 11,400	\$ 11,700	\$ 12,000	\$ 12,300	\$ 12,600	\$ 12,900	\$ 13,200
01711571	549002	LIBRARIES	Operating	ADVERTISING	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01711571	551000	LIBRARIES	Operating	OFFICE SUPPLIES	\$ 260	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01711571	552000	LIBRARIES	Operating	MISCELLANEOUS SUPPLIES	\$ 5,180	\$ 6,015	\$ 6,200	\$ 6,400	\$ 6,600	\$ 6,800	\$ 7,000	\$ 7,200	\$ 7,400	\$ 7,600	\$ 7,800
01711571	552020	LIBRARIES	Operating	GAS OIL & LUBRICANTS	\$ 2,775	\$ 4,456	\$ 4,600	\$ 4,800	\$ 5,000	\$ 5,200	\$ 5,400	\$ 5,600	\$ 5,800	\$ 6,000	\$ 6,200
01711571	552640	LIBRARIES	Operating	EQUIPMENT <\$750	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01711571	554000	LIBRARIES	Operating	DUES& SUBSCRIPTIONS	\$ 5,800	\$ 6,268	\$ 6,400	\$ 6,600	\$ 6,800	\$ 7,000	\$ 7,200	\$ 7,400	\$ 7,600	\$ 7,800	\$ 8,000
01711571	554005	LIBRARIES	Operating	SUBSCRIPTIONS-OTHER	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01711571	555000	LIBRARIES	Operating	TRAINING	\$ -	\$ 340	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01711571	564000	LIBRARIES	Capital Outlay	EQUIPMENT	\$ 1,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01711571	566100	LIBRARIES	Capital Outlay	BOOKS& MATERIALS	\$ 106,066	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
01712571	512000	FERNANDINA BEACH BRANCH	Personal Services	REGULAR SALARIES AND WAGES	\$ 136,000	\$ 151,425	\$ 155,200	\$ 159,100	\$ 163,100	\$ 167,200	\$ 171,400	\$ 175,700	\$ 180,100	\$ 184,600	\$ 189,200
01712571	514000	FERNANDINA BEACH BRANCH	Personal Services	OVERTIME	\$ 193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01712571	521010	FERNANDINA BEACH BRANCH	Personal Services	FICATAXES	\$ 8,445	\$ 9,388	\$ 9,600	\$ 9,800	\$ 10,000	\$ 10,300	\$ 10,600	\$ 10,900	\$ 11,200	\$ 11,500	\$ 11,800
01712571	521020	FERNANDINA BEACH BRANCH	Personal Services	MEDICARE TAXES	\$ 1,975	\$ 2,196	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100
01712571	522000	FERNANDINA BEACH BRANCH	Personal Services	RETIREMENT	\$ 10,040	\$ 10,872	\$ 11,300	\$ 11,800	\$ 12,300	\$ 12,800	\$ 13,300	\$ 13,800	\$ 14,400	\$ 15,000	\$ 15,600
01712571	523010	FERNANDINA BEACH BRANCH	Personal Services	LIFE & HEALTH INSURANCE	\$ 16,472	\$ 19,728	\$ 22,100	\$ 24,800	\$ 27,800	\$ 31,100	\$ 34,800	\$ 39,000	\$ 43,700	\$ 48,900	\$ 54,800
01712571	524010	FERNANDINA BEACH BRANCH	Personal Services	WORKERS' COMPENSATION	\$ 241	\$ 379	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
01712571	534000	FERNANDINA BEACH BRANCH	Operating	OTHERCONTRACTUAL SERVICES	\$ 400	\$ 480	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01712571	541000	FERNANDINA BEACH BRANCH	Operating	COMMUNICATIONS	\$ 642	\$ 643	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
01712571	541040	FERNANDINA BEACH BRANCH	Operating	COMMUNICATIONS-COMPUTER	\$ 4,599	\$ 5,109	\$ 5,200	\$ 5,300	\$ 5,400	\$ 5,500	\$ 5,600	\$ 5,700	\$ 5,800	\$ 5,900	\$ 6,000
01712571	542000	FERNANDINA BEACH BRANCH	Operating	FREIGHT AND POSTAGE SERVICES	\$ 1,307	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900
01712571	543000	FERNANDINA BEACH BRANCH	Operating	UTILITY SERVICES	\$ 19,272	\$ 30,000	\$ 31,200	\$ 32,400	\$ 33,700	\$ 35,000	\$ 36,400	\$ 37,900	\$ 39,400	\$ 41,000	\$ 42,600
01712571	545000	FERNANDINA BEACH BRANCH	Operating	INSURANCE	\$ 8,053	\$ 8,140	\$ 8,500	\$ 8,900	\$ 9,300	\$ 9,800	\$ 10,300	\$ 10,800	\$ 11,300	\$ 11,900	\$ 12,500
01712571	546000	FERNANDINA BEACH BRANCH	Operating	REPAIRS & MAINTENANCE	\$ 1,172	\$ 1,317	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
01712571	546020	FERNANDINA BEACH BRANCH	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 125	\$ 1,097	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
01712571	549000	FERNANDINA BEACH BRANCH	Operating	OTHER CURRENT CHARGES & OBLIGA	\$ 5,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01712571	549000	FERNANDINA BEACH BRANCH	Operating	OTHERCURRENT CHGS	\$ 1,050	\$ 120	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01712571	549002	FERNANDINA BEACH BRANCH	Operating	ADVERTISING	\$ 154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01712571	549004	FERNANDINA BEACH BRANCH	Operating	TEMPSERVICES	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01712571	549018	FERNANDINA BEACH BRANCH	Operating	MOVING EXPENSES	\$ 27,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01712571	551000	FERNANDINA BEACH BRANCH	Operating	OFFICE SUPPLIES	\$ 352	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
01712571	552000	FERNANDINA BEACH BRANCH	Operating	MISC OPERATING SUPPLIES	\$ 1,800	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900
01712571	552000	FERNANDINA BEACH BRANCH	Operating	MISCELLANEOUS SUPPLIES	\$ 1,100	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900
01712571	552030	FERNANDINA BEACH BRANCH	Operating	JANITORIAL SUPPLIES	\$ 1,300	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900
01712571	552640	FERNANDINA BEACH BRANCH	Operating	EQUIPMENT <\$750	\$ 12,973	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01712571	554000	FERNANDINA BEACH BRANCH	Operating	DUES& SUBSCRIPTIONS	\$ -	\$ 170	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01712571	554005	FERNANDINA BEACH BRANCH	Operating	SUBSCRIPTIONS-OTHER	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01712571	564000	FERNANDINA BEACH BRANCH	Capital Outlay	EQUIPMENT	\$ 815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01712571	564000	FERNANDINA BEACH BRANCH	Capital Outlay	EQUIPMENT	\$ 57,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01712571	566100	FERNANDINA BEACH BRANCH	Capital Outlay	BOOKS& MATERIALS	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01712571	581202	FERNANDINA BEACH BRANCH	Grants & Aids	AID-CITY OF FERNANDINA BCH	\$ 200,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01713571	512000	CALLAHAN BRANCH	Personal Services	REGULAR SALARIES AND WAGES	\$ 65,325	\$ 66,483	\$ 68,100	\$ 69,800	\$ 71,500	\$ 73,300	\$ 75,100	\$ 77,000	\$ 78,900	\$ 80,900	\$ 82,900
01713571	521010	CALLAHAN BRANCH	Personal Services	FICATAXES	\$ 4,050	\$ 4,122	\$ 4,200	\$ 4,300	\$ 4,400	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900	\$ 5,000
01713571	521020	CALLAHAN BRANCH	Personal Services	MEDICARE TAXES	\$ 948	\$ 964	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01713571	522000	CALLAHAN BRANCH	Personal Services	RETIREMENT	\$ 4,800	\$ 4,774	\$ 5,000	\$ 5,200	\$ 5,400	\$ 5,600	\$ 5,800	\$ 6,000	\$ 6,200	\$ 6,400	\$ 6,700
01713571	523010	CALLAHAN BRANCH	Personal Services	LIFE & HEALTH INSURANCE	\$ 6,575	\$ 6,576	\$ 7,400	\$ 8,300	\$ 9,300	\$ 10,400	\$ 11,600	\$ 13,000	\$ 14,600	\$ 16,400	\$ 18,400
01713571	524010	CALLAHAN BRANCH	Personal Services	WORKERS' COMPENSATION	\$ 100	\$ 166	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01713571	534000	CALLAHAN BRANCH	Operating	OTHERCONTRACTUAL SERVICES	\$ 222	\$ 222	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01713571	541000	CALLAHAN BRANCH	Operating	COMMUNICATIONS	\$ 1,178	\$ 1,441	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
01713571	541040	CALLAHAN BRANCH	Operating	COMMUNICATIONS-COMPUTER	\$ 4,527	\$ 5,589	\$ 5,700	\$ 5,800	\$ 5,900	\$ 6,000	\$ 6,200	\$ 6,400	\$ 6,600	\$ 6,800	\$ 7,000
01713571	543000	CALLAHAN BRANCH	Operating	UTILITY SERVICES	\$ 6,547										

					FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Code 1	Code 2	Division	Category	Description	Estimate	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
01001511	511000	BOARD OF CO COMMISSIONERS	Personal Services	SALARIES-ELECTED OFFICIAL	\$ 223,060	\$ 225,291	\$ 230,900	\$ 236,700	\$ 242,600	\$ 248,700	\$ 254,900	\$ 261,300	\$ 267,800	\$ 274,500	\$ 281,400
01714571	512000	HILLIARD BRANCH	Personal Services	REGULAR SALARIES AND WAGES	\$ 77,475	\$ 77,334	\$ 79,300	\$ 81,300	\$ 83,300	\$ 85,400	\$ 87,500	\$ 89,700	\$ 91,900	\$ 94,200	\$ 96,600
01714571	521010	HILLIARD BRANCH	Personal Services	FICATAXES	\$ 4,803	\$ 4,795	\$ 4,900	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400	\$ 5,500	\$ 5,600	\$ 5,700
01714571	521020	HILLIARD BRANCH	Personal Services	MEDICARE TAXES	\$ 1,123	\$ 1,121	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
01714571	522000	HILLIARD BRANCH	Personal Services	RETIREMENT	\$ 5,709	\$ 5,553	\$ 5,800	\$ 6,000	\$ 6,200	\$ 6,400	\$ 6,700	\$ 7,000	\$ 7,300	\$ 7,600	\$ 7,900
01714571	523010	HILLIARD BRANCH	Personal Services	LIFE & HEALTH INSURANCE	\$ 13,150	\$ 13,152	\$ 14,700	\$ 16,500	\$ 18,500	\$ 20,700	\$ 23,200	\$ 26,000	\$ 29,100	\$ 32,600	\$ 36,500
01714571	524010	HILLIARD BRANCH	Personal Services	WORKERS' COMPENSATION	\$ 118	\$ 193	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01714571	534000	HILLIARD BRANCH	Operating	OTHERCONTRACTUAL SERVICES	\$ 480	\$ 480	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01714571	541000	HILLIARD BRANCH	Operating	COMMUNICATIONS	\$ 1,426	\$ 1,626	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
01714571	541040	HILLIARD BRANCH	Operating	COMMUNICATIONS-COMPUTER	\$ 6,642	\$ 7,351	\$ 7,500	\$ 7,700	\$ 7,900	\$ 8,100	\$ 8,300	\$ 8,500	\$ 8,700	\$ 8,900	\$ 9,100
01714571	543000	HILLIARD BRANCH	Operating	UTILITY SERVICES	\$ 12,454	\$ 14,634	\$ 15,200	\$ 15,800	\$ 16,400	\$ 17,100	\$ 17,800	\$ 18,500	\$ 19,200	\$ 20,000	\$ 20,800
01714571	545000	HILLIARD BRANCH	Operating	INSURANCE	\$ 5,586	\$ 5,700	\$ 6,000	\$ 6,300	\$ 6,600	\$ 6,900	\$ 7,200	\$ 7,600	\$ 8,000	\$ 8,400	\$ 8,800
01714571	546000	HILLIARD BRANCH	Operating	REPAIRS & MAINTENANCE	\$ 1,100	\$ 1,024	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
01714571	546030	HILLIARD BRANCH	Operating	REPAIRS & MAINT-BUILDING	\$ 685	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
01714571	549000	HILLIARD BRANCH	Operating	OTHERCURRENT CHGS	\$ 600	\$ 160	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01714571	551000	HILLIARD BRANCH	Operating	OFFICE SUPPLIES	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01714571	552000	HILLIARD BRANCH	Operating	MISCELLANEOUS SUPPLIES	\$ 1,611	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
01714571	552030	HILLIARD BRANCH	Operating	JANITORIAL SUPPLIES	\$ 550	\$ 850	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
01714571	552640	HILLIARD BRANCH	Operating	EQUIPMENT <\$750	\$ 1,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01714571	554005	HILLIARD BRANCH	Operating	SUBSCRIPTIONS-OTHER	\$ 1,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01714571	555000	HILLIARD BRANCH	Operating	TRAINING	\$ -	\$ 170	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01714571	566100	HILLIARD BRANCH	Capital Outlay	BOOKS & MATERIALS	\$ 11,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01715571	512000	BRYCEVILLE BRANCH	Personal Services	REGULAR SALARIES AND WAGES	\$ 35,531	\$ 36,231	\$ 37,100	\$ 38,000	\$ 39,000	\$ 40,000	\$ 41,000	\$ 42,000	\$ 43,100	\$ 44,200	\$ 45,300
01715571	521010	BRYCEVILLE BRANCH	Personal Services	FICATAXES	\$ 2,203	\$ 2,246	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100
01715571	521020	BRYCEVILLE BRANCH	Personal Services	MEDICARE TAXES	\$ 515	\$ 525	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01715571	522000	BRYCEVILLE BRANCH	Personal Services	RETIREMENT	\$ 1,190	\$ 2,601	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500
01715571	523010	BRYCEVILLE BRANCH	Personal Services	LIFE & HEALTH INSURANCE	\$ 6,358	\$ 6,358	\$ 7,100	\$ 8,000	\$ 9,000	\$ 10,100	\$ 11,300	\$ 12,700	\$ 14,200	\$ 15,900	\$ 17,800
01715571	524010	BRYCEVILLE BRANCH	Personal Services	WORKERS' COMPENSATION	\$ 54	\$ 91	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01715571	534000	BRYCEVILLE BRANCH	Operating	OTHERCONTRACTUAL SERVICES	\$ 681	\$ 222	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01715571	541000	BRYCEVILLE BRANCH	Operating	COMMUNICATIONS	\$ 1,236	\$ 1,288	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
01715571	541040	BRYCEVILLE BRANCH	Operating	COMMUNICATIONS-COMPUTER	\$ 10,198	\$ 11,255	\$ 11,500	\$ 11,800	\$ 12,100	\$ 12,400	\$ 12,700	\$ 13,000	\$ 13,300	\$ 13,600	\$ 13,900
01715571	543000	BRYCEVILLE BRANCH	Operating	UTILITY SERVICES	\$ 685	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
01715571	545000	BRYCEVILLE BRANCH	Operating	INSURANCE	\$ 1,611	\$ 1,645	\$ 1,700	\$ 1,800	\$ 1,900	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500
01715571	546000	BRYCEVILLE BRANCH	Operating	REPAIRS & MAINTENANCE	\$ 822	\$ 774	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
01715571	549000	BRYCEVILLE BRANCH	Operating	OTHERCURRENT CHGS	\$ 452	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01715571	551000	BRYCEVILLE BRANCH	Operating	OFFICE SUPPLIES	\$ 85	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01715571	552000	BRYCEVILLE BRANCH	Operating	MISCELLANEOUS SUPPLIES	\$ 300	\$ 350	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
01715571	552030	BRYCEVILLE BRANCH	Operating	JANITORIAL SUPPLIES	\$ 392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01715571	554005	BRYCEVILLE BRANCH	Operating	SUBSCRIPTIONS-OTHER	\$ 239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01716571	512000	YULEE BRANCH	Personal Services	REGULAR SALARIES AND WAGES	\$ 36,085	\$ 34,461	\$ 35,300	\$ 36,200	\$ 37,100	\$ 38,000	\$ 39,000	\$ 40,000	\$ 41,000	\$ 42,000	\$ 43,100
01716571	521010	YULEE BRANCH	Personal Services	FICATAXES	\$ 2,237	\$ 2,137	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000
01716571	521020	YULEE BRANCH	Personal Services	MEDICARE TAXES	\$ 523	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01716571	522000	YULEE BRANCH	Personal Services	RETIREMENT	\$ 2,650	\$ 2,474	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400
01716571	523010	YULEE BRANCH	Personal Services	LIFE & HEALTH INSURANCE	\$ 10,933	\$ 10,093	\$ 11,300	\$ 12,700	\$ 14,200	\$ 15,900	\$ 17,800	\$ 19,900	\$ 22,300	\$ 25,000	\$ 28,000
01716571	524010	YULEE BRANCH	Personal Services	WORKERS' COMPENSATION	\$ 54	\$ 86	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01716571	545000	YULEE BRANCH	Operating	INSURANCE	\$ 530	\$ 570	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
01716571	549000	YULEE BRANCH	Operating	OTHERCURRENT CHGS	\$ 25	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01716571	551000	YULEE BRANCH	Operating	OFFICE SUPPLIES	\$ 85	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01716571	552000	YULEE BRANCH	Operating	MISCELLANEOUS SUPPLIES	\$ 460	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
01716571	554005	YULEE BRANCH	Operating	SUBSCRIPTIONS-OTHER	\$ -	\$ 62	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01717572	546000	AM BCH HISTORIC PARK	Operating	REPAIRS AND MAINTENANCE SVCS	\$ 9,000	\$ 9,000	\$ 9,300	\$ 9,600	\$ 9,900	\$ 10,200	\$ 10,500	\$ 10,800	\$ 11,100	\$ 11,400	\$ 11,700
Total:					\$ 44,703,767	\$ 49,015,503	\$ 51,756,577	\$ 54,981,077	\$ 57,198,794	\$ 59,100,987	\$ 61,806,801	\$ 65,090,284	\$ 67,808,005	\$ 71,560,116	\$ 74,565,494

Notes:

CIP and Fleet Replacement Program items are presented on separate schedules.

Schedule 6 - Summary of Expense Projections (Non-Capital)

Nassau County - FY 2015-16 Integrated Financial Sustainability Analysis - Appendix B - GENERAL FUND

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
	Estimated	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
<u>Expenses by Category</u>											
Personal Services	\$ 12,808,892	\$ 13,877,817	\$ 15,111,908	\$ 16,413,119	\$ 17,828,311	\$ 19,297,274	\$ 21,112,429	\$ 22,771,521	\$ 24,497,383	\$ 26,518,903	\$ 28,433,222
Operating	\$ 6,094,298	\$ 6,938,453	\$ 7,022,116	\$ 7,755,714	\$ 7,991,531	\$ 7,715,000	\$ 7,970,000	\$ 8,267,500	\$ 8,544,400	\$ 8,865,900	\$ 9,167,200
Capital Outlay	\$ 220,455	\$ 177,703	\$ 146,800	\$ 146,800	\$ 146,800	\$ 146,800	\$ 146,800	\$ 146,800	\$ 146,800	\$ 146,800	\$ 146,800
Debt	\$ -	\$ 550,731	\$ 550,731	\$ 550,731	\$ 550,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Aids	\$ 2,097,255	\$ 1,982,776	\$ 1,976,000	\$ 1,976,000	\$ 1,976,000	\$ 1,976,000	\$ 1,976,000	\$ 1,976,000	\$ 1,976,000	\$ 1,976,000	\$ 1,976,000
Other Uses	\$ 23,482,867	\$ 25,488,023	\$ 26,949,022	\$ 28,138,713	\$ 28,705,422	\$ 29,965,913	\$ 30,601,572	\$ 31,928,463	\$ 32,643,422	\$ 34,052,513	\$ 34,842,272
Total Expenses by Category:	\$ 44,703,767	\$ 49,015,503	\$ 51,756,577	\$ 54,981,077	\$ 57,198,794	\$ 59,100,987	\$ 61,806,801	\$ 65,090,284	\$ 67,808,005	\$ 71,560,116	\$ 74,565,494
<u>Expense Execution Percentage</u>											
Personal Services	100%	98%	98%	98%	98%	98%	98%	98%	98%	98%	98%
Operating	100%	98%	98%	98%	98%	98%	98%	98%	98%	98%	98%
Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Debt	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Grants & Aids	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Other Uses	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<u>Executed Expenses by Category</u>											
Personal Services	\$ 12,808,892	\$ 13,600,261	\$ 14,809,670	\$ 16,084,857	\$ 17,471,745	\$ 18,911,329	\$ 20,690,181	\$ 22,316,091	\$ 24,007,436	\$ 25,988,525	\$ 27,864,557
Operating	\$ 6,094,298	\$ 6,799,684	\$ 6,881,674	\$ 7,600,600	\$ 7,831,700	\$ 7,560,700	\$ 7,810,600	\$ 8,102,150	\$ 8,373,512	\$ 8,688,582	\$ 8,983,856
Capital Outlay	\$ 220,455	\$ 177,703	\$ 146,800	\$ 146,800	\$ 146,800	\$ 146,800	\$ 146,800	\$ 146,800	\$ 146,800	\$ 146,800	\$ 146,800
Debt	\$ -	\$ 550,731	\$ 550,731	\$ 550,731	\$ 550,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Aids	\$ 2,097,255	\$ 1,982,776	\$ 1,976,000	\$ 1,976,000	\$ 1,976,000	\$ 1,976,000	\$ 1,976,000	\$ 1,976,000	\$ 1,976,000	\$ 1,976,000	\$ 1,976,000
Other Uses	\$ 23,482,867	\$ 25,488,023	\$ 26,949,022	\$ 28,138,713	\$ 28,705,422	\$ 29,965,913	\$ 30,601,572	\$ 31,928,463	\$ 32,643,422	\$ 34,052,513	\$ 34,842,272
Total Expenses by Category:	\$ 44,703,767	\$ 48,599,177	\$ 51,313,897	\$ 54,497,700	\$ 56,682,397	\$ 58,560,742	\$ 61,225,153	\$ 64,469,504	\$ 67,147,170	\$ 70,852,420	\$ 73,813,485

Nassau County - FY 2015-16
Integrated Financial
Sustainability Analysis -
Appendix B - GENERAL
FUND

Schedule 7 - Beginning Balances as of Sept. 30, 2014

CURRENT UNRESTRICTED ASSETS

Cash and cash equivalents	\$	1,429,319
Equity in Pooled Investments	\$	10,031,629
Accounts Receivable, net	\$	822,892
Loans Receivable, net	\$	-
Due from Other Funds	\$	402,347
Due from Other Governments	\$	854,598
Inventories	\$	177,724
Prepaid Expenses	\$	1,122,076
Deposits	\$	9,587

TOTAL ASSETS		14,850,172
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Less: Accounts Payable	\$	(1,171,152)
Less: Accrued Liabilities	\$	(686,233)
Less: Retainage Payable	\$	-
Less: Due to Other Funds	\$	(11,204)
Less: Due to Other Govts.	\$	(291,261)
Less: Unearned Revenues	\$	(18,315)
Less: Deposits	\$	(3,105)

CALCULATED FUND BALANCE (ASSETS - LIABILITIES)	\$	12,668,902
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Less: Deferred Inflows of Resources	\$	(986,135)
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CALCULATED FUND BALANCE (ASSETS - LIABILITIES)	\$	11,682,767
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Less: Nonspendable	\$	(1,301,800)
Less: Restricted	\$	(733,926)
Less: Committed	\$	-
Less: Assigned	\$	-

NET UNRESTRICTED FUND BALANCE	\$	9,647,041
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Prepared by Burton & Associates

10/12/2015

Schedule 8 - Projection of Property Values

Nassau County - FY 2015-16 Integrated Financial Sustainability Analysis - Appendix B - GENERAL FUND

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Total Property Value Adjustment Percentage											
Existing Property Value Adjustment	N/A	N/A	3.7%	3.5%	3.6%	3.6%	3.7%	3.7%	3.6%	3.6%	3.7%
New Construction	N/A	N/A	1.3%	1.5%	1.4%	1.4%	1.3%	1.3%	1.4%	1.4%	1.3%
Total Value Adjustment	N/A	5.1%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Beginning Year Taxable Values											
Real Property	\$ 6,014,730,664	\$ 6,332,325,555	\$ 6,650,988,000	\$ 6,981,638,000	\$ 7,332,310,000	\$ 7,697,096,000	\$ 8,084,225,000	\$ 8,487,211,000	\$ 8,911,358,000	\$ 9,352,553,000	\$ 9,820,789,000
Personal Property	\$ 438,218,306	\$ 450,041,556	\$ 472,544,000	\$ 496,171,000	\$ 520,980,000	\$ 547,029,000	\$ 574,380,000	\$ 603,099,000	\$ 633,254,000	\$ 664,917,000	\$ 698,163,000
Centrally Assessed	\$ 35,169,022	\$ 35,780,771	\$ 37,570,000	\$ 39,449,000	\$ 41,421,000	\$ 43,492,000	\$ 45,667,000	\$ 47,950,000	\$ 50,348,000	\$ 52,865,000	\$ 55,508,000
Total	(1) \$ 6,488,117,992	\$ 6,818,147,882	\$ 7,161,102,000	\$ 7,517,258,000	\$ 7,894,711,000	\$ 8,287,617,000	\$ 8,704,272,000	\$ 9,138,260,000	\$ 9,594,960,000	\$ 10,070,335,000	\$ 10,574,460,000
Calculated Real Property Growth											
Residential	\$ 70,000,000	\$ 71,050,000	\$ 82,418,000	\$ 83,654,000	\$ 84,909,000	\$ 86,183,000	\$ 87,475,000	\$ 99,886,000	\$ 101,384,000	\$ 102,905,000	\$ 104,449,000
Non Residential	\$ 13,120,000	\$ 13,316,000	\$ 15,447,000	\$ 15,679,000	\$ 15,914,000	\$ 16,153,000	\$ 16,395,000	\$ 18,721,000	\$ 19,002,000	\$ 19,287,000	\$ 19,576,000
Total	\$ 83,120,000	\$ 84,366,000	\$ 97,865,000	\$ 99,333,000	\$ 100,823,000	\$ 102,336,000	\$ 103,870,000	\$ 118,607,000	\$ 120,386,000	\$ 122,192,000	\$ 124,025,000
Growth Input											
New Residential Units Input	350	350	400	400	400	400	400	450	450	450	450
Adjustment Factor from Panel	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Applied New Residential Units	350	350	400	400	400	400	400	450	450	450	450
Taxable Value per Unit	200,000	203,000	206,045	209,136	212,273	215,457	218,689	221,969	225,299	228,678	232,108
Total New Residential Taxable Value	\$ 70,000,000	\$ 71,050,000	\$ 82,418,000	\$ 83,654,270	\$ 84,909,084	\$ 86,182,720	\$ 87,475,461	\$ 99,886,042	\$ 101,384,333	\$ 102,905,098	\$ 104,448,674
Current Taxable Value Mix											
Residential	84.2%	84.2%	84.2%	84.2%	84.2%	84.2%	84.2%	84.2%	84.2%	84.2%	84.2%
Non Residential	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%

(1) - FY 2015 Values calibrated to PA values. FY 2016 values calibrated to June 1 Preliminary Estimates from Property Appraiser

Nassau County, FL

FY 2015-16 Integrated Financial Sustainability Analysis

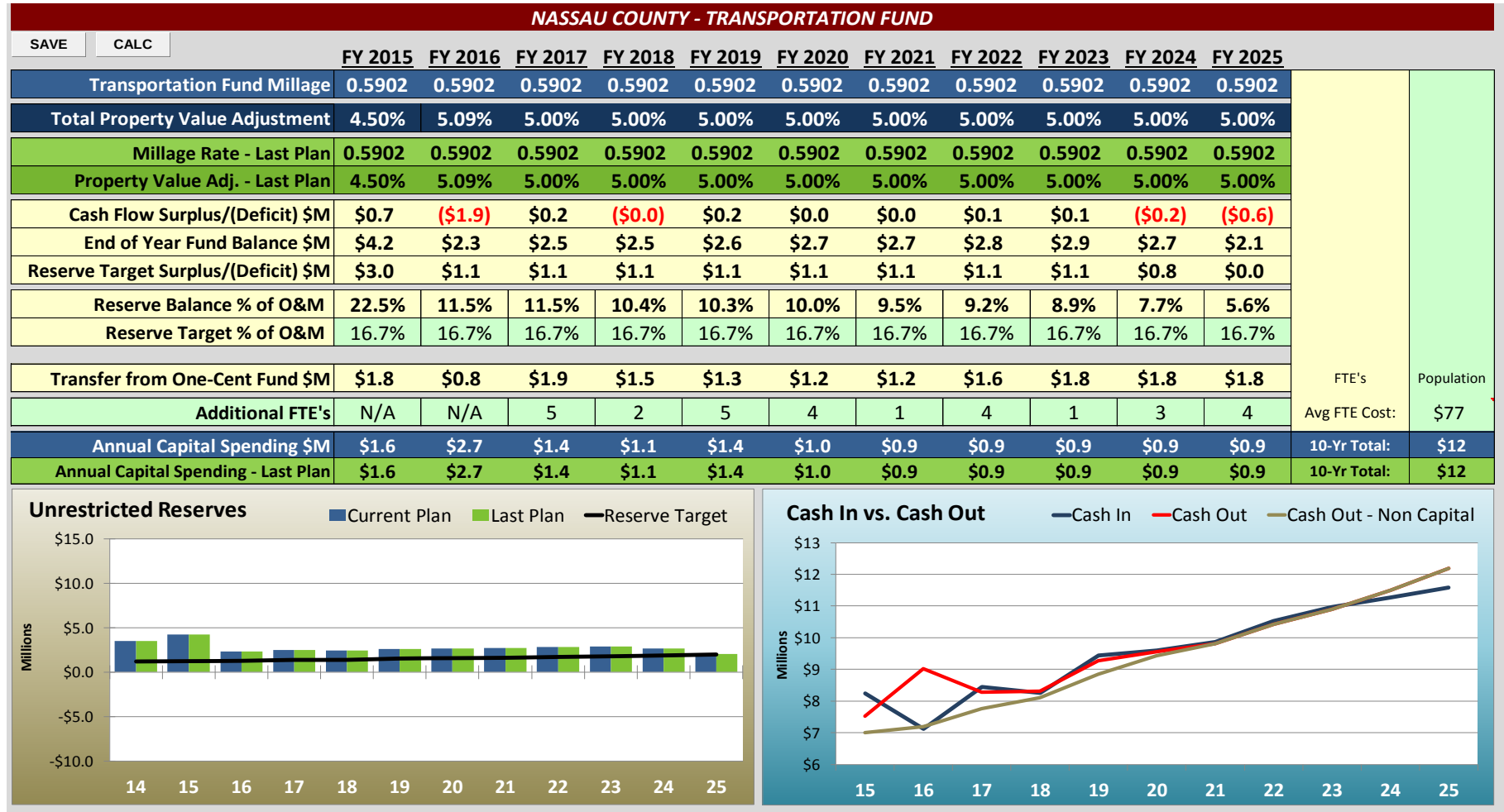
APPENDIX C

TRANSPORTATION FUND ANALYSIS



BURTON & ASSOCIATES

UTILITY RATES ■ ASSESSMENTS ■ FINANCIAL PLANNING



Schedule 2 - Projection of Cash Flows

Nassau County - FY 2015-16 Integrated Financial Sustainability Analysis - Appendix C - TRANSPORTATION FUND

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Total Taxable Property Value	\$ 6,488,117,992	\$ 6,818,147,882	\$ 7,161,102,000	\$ 7,517,258,000	\$ 7,894,711,000	\$ 8,287,617,000	\$ 8,704,272,000	\$ 9,138,260,000	\$ 9,594,960,000	\$ 10,070,335,000	\$ 10,574,460,000
MILLAGE RATE (From Panel)	0.5902	0.5902	0.5902	0.5902	0.5902	0.5902	0.5902	0.5902	0.5902	0.5902	0.5902
AD-VALOREM TAX REVENUES											
Calculated Real Estate Ad Valorem Revenues	\$ 3,829,287	\$ 4,024,071	\$ 4,226,482	\$ 4,436,686	\$ 4,659,458	\$ 4,891,352	\$ 5,137,261	\$ 5,393,401	\$ 5,662,945	\$ 5,943,512	\$ 6,241,046
Adjustment	97%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
SUBTOTALAD-VALOREM TAX REVENUES	\$ 3,700,000	\$ 3,822,867	\$ 4,015,158	\$ 4,214,851	\$ 4,426,486	\$ 4,646,784	\$ 4,880,398	\$ 5,123,731	\$ 5,379,798	\$ 5,646,336	\$ 5,928,994
DELINQUENT AD VALOREM TAXES	\$ 8,000	\$ 8,266	\$ 8,681	\$ 9,113	\$ 9,571	\$ 10,047	\$ 10,552	\$ 11,078	\$ 11,632	\$ 12,208	\$ 12,819
TOTAL APPLIED AD-VALOREM TAX REVENUES	\$ 3,708,000	\$ 3,831,133	\$ 4,023,840	\$ 4,223,965	\$ 4,436,056	\$ 4,656,831	\$ 4,890,950	\$ 5,134,809	\$ 5,391,430	\$ 5,658,544	\$ 5,941,813
		4.91%	5.03%	4.97%	5.02%	4.98%	5.03%	4.99%	5.00%	4.95%	5.01%
SUBTOTAL OTHER REVENUES	\$ 4,532,988	\$ 3,289,920	\$ 4,423,000	\$ 4,038,000	\$ 4,996,021	\$ 4,939,021	\$ 4,971,021	\$ 5,393,021	\$ 5,579,021	\$ 5,614,021	\$ 5,648,021
% Change by year		7.13%	11.65%	13.85%	-2.90%	-0.85%	2.03%	7.31%	0.73%	3.76%	0.68%
TOTAL TRANSPORTATION FUND REVENUES	\$ 8,240,988	\$ 7,121,053	\$ 8,446,840	\$ 8,261,965	\$ 9,432,077	\$ 9,595,852	\$ 9,861,972	\$ 10,527,830	\$ 10,970,451	\$ 11,272,565	\$ 11,589,834
% Change by year		-13.59%	18.62%	-2.19%	14.16%	1.74%	2.77%	6.75%	4.20%	2.75%	2.81%
TRANSPORTATION FUND EXPENSES											
Personal Services	\$ (4,066,334)	\$ (4,426,829)	\$ (4,962,339)	\$ (5,280,902)	\$ (5,900,391)	\$ (6,434,356)	\$ (6,758,637)	\$ (7,331,451)	\$ (7,729,519)	\$ (8,263,534)	\$ (8,890,737)
Operating	\$ (1,646,094)	\$ (1,861,531)	\$ (1,874,100)	\$ (1,933,700)	\$ (1,995,300)	\$ (2,058,600)	\$ (2,124,300)	\$ (2,192,100)	\$ (2,262,200)	\$ (2,334,300)	\$ (2,408,990)
SUBTOTAL TRANSPORTATION FUND OPERATING EXPENSES	\$ (5,712,428)	\$ (6,288,360)	\$ (6,836,439)	\$ (7,214,602)	\$ (7,895,691)	\$ (8,492,956)	\$ (8,882,937)	\$ (9,523,551)	\$ (9,991,719)	\$ (10,597,834)	\$ (11,299,637)
O&M Execution % Adjustment from Panel:	100.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
SUBTOTAL TRANSPORTATION FUND OPERATING EXPENSES	\$ (5,712,428)	\$ (6,162,593)	\$ (6,699,710)	\$ (7,070,310)	\$ (7,737,777)	\$ (8,323,097)	\$ (8,705,278)	\$ (9,333,080)	\$ (9,791,885)	\$ (10,385,877)	\$ (11,073,645)
Capital Outlay	\$ (16,800)	\$ (98,347)	\$ (98,300)	\$ (98,300)	\$ (98,300)	\$ (98,300)	\$ (98,300)	\$ (98,300)	\$ (98,300)	\$ (98,300)	\$ (98,300)
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Aids	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ (224,436)	\$ (76,618)	\$ (78,500)	\$ (82,400)	\$ (86,500)	\$ (90,800)	\$ (95,300)	\$ (100,100)	\$ (105,100)	\$ (110,400)	\$ (115,900)
Cash Funded Capital - Funded	\$ (528,703)	\$ (1,829,034)	\$ (525,447)	\$ (208,000)	\$ (424,400)	\$ (123,348)	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Funded Capital - Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Replacement Program	\$ (1,042,714)	\$ (859,900)	\$ (883,300)	\$ (851,300)	\$ (929,800)	\$ (916,000)	\$ (913,836)	\$ (892,356)	\$ (897,765)	\$ (900,176)	\$ (908,322)
TOTAL TRANSPORTATION FUND EXPENSES w/Execution %	\$ (7,525,081)	\$ (9,026,492)	\$ (8,285,257)	\$ (8,310,310)	\$ (9,276,777)	\$ (9,551,545)	\$ (9,812,714)	\$ (10,423,835)	\$ (10,893,050)	\$ (11,494,753)	\$ (12,196,167)
% Change by year		19.95%	-8.21%	0.30%	11.63%	2.96%	2.73%	6.23%	4.50%	5.52%	6.10%
% O&M Change by year		10.08%	8.72%	5.53%	9.44%	7.56%	4.59%	7.21%	4.92%	6.07%	6.62%
NET OPERATING INCOME	\$ 715,907	\$ (1,905,439)	\$ 161,583	\$ (48,345)	\$ 155,300	\$ 44,307	\$ 49,258	\$ 103,995	\$ 77,401	\$ (222,188)	\$ (606,332)
Reserve Target Calculation											
Total Expenses	\$ 7,525,081	\$ 9,026,492	\$ 8,285,257	\$ 8,310,310	\$ 9,276,777	\$ 9,551,545	\$ 9,812,714	\$ 10,423,835	\$ 10,893,050	\$ 11,494,753	\$ 12,196,167
Less: Interfund Transfers	\$ (150,000)	\$ (1,416,534)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Constitutional Transfers	\$ (74,436)	\$ (76,618)	\$ (78,500)	\$ (82,400)	\$ (86,500)	\$ (90,800)	\$ (95,300)	\$ (100,100)	\$ (105,100)	\$ (110,400)	\$ (115,900)
NET EXPENSES USED TO CALCULATE RESERVES	\$ 7,300,645	\$ 7,533,340	\$ 8,206,757	\$ 8,227,910	\$ 9,190,277	\$ 9,460,745	\$ 9,717,414	\$ 10,323,735	\$ 10,787,950	\$ 11,384,353	\$ 12,080,267
CASH FLOW TEST											
Working Capital Reserve Coverage of Cash Flow											
Unrestricted Transportation Fund Balance - Beginning Year	\$ 3,529,232	\$ 4,245,139	\$ 2,339,700	\$ 2,501,283	\$ 2,452,938	\$ 2,608,238	\$ 2,652,545	\$ 2,701,803	\$ 2,805,798	\$ 2,883,199	\$ 2,661,011
Minimum Reserve Target % of Expenses	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%
Minimum Reserve Target	\$ 1,216,774	\$ 1,255,557	\$ 1,367,793	\$ 1,371,318	\$ 1,531,713	\$ 1,576,791	\$ 1,619,569	\$ 1,720,623	\$ 1,797,992	\$ 1,897,392	\$ 2,013,378
Fund Balance in Excess of Minimum Reserve	\$ 2,312,458	\$ 2,989,582	\$ 971,907	\$ 1,129,965	\$ 921,225	\$ 1,031,447	\$ 1,032,976	\$ 981,180	\$ 1,007,806	\$ 985,807	\$ 647,633
Plus/(Less): Net Operating Income	\$ 715,907	\$ (1,905,439)	\$ 161,583	\$ (48,345)	\$ 155,300	\$ 44,307	\$ 49,258	\$ 103,995	\$ 77,401	\$ (222,188)	\$ (606,332)
Excess/(Deficiency) of Working Capital to Target	\$ 3,028,365	\$ 1,084,144	\$ 1,133,490	\$ 1,081,620	\$ 1,076,526	\$ 1,075,754	\$ 1,082,234	\$ 1,085,175	\$ 1,085,207	\$ 763,619	\$ 41,301

Schedule 3 - Projection of Revenues - Line Item Detail

Nassau County - FY 2015-16 Integrated Financial Sustainability Analysis - Appendix C - TRANSPORTATION FUND

Code 1	Division	Category	Description	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
				Estimated	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
03000000	GENERAL	Ad Valorem	AD VALOREM TAXES	\$ 3,700,000	\$ 3,822,867	\$ 4,015,158	\$ 4,214,851	\$ 4,426,486	\$ 4,646,784	\$ 4,880,398	\$ 5,123,731	\$ 5,379,798	\$ 5,646,336	\$ 5,928,994
03000000	GENERAL	Ad Valorem	DELING AD VALOREM TAXES	\$ 8,000	\$ 8,266	\$ 8,681	\$ 9,113	\$ 9,571	\$ 10,047	\$ 10,552	\$ 11,078	\$ 11,632	\$ 12,208	\$ 12,819
03000000	GENERAL	Intergovernmental	LOCALOPT FUEL TAX 1-6	\$ 1,075,000	\$ 1,100,000	\$ 1,115,000	\$ 1,131,000	\$ 1,147,000	\$ 1,163,000	\$ 1,178,000	\$ 1,193,000	\$ 1,210,000	\$ 1,226,000	\$ 1,242,000
03000000	GENERAL	Intergovernmental	ST DIST SALES & USE TAXES	\$ 198,250	\$ 198,250	\$ 201,000	\$ 204,000	\$ 207,000	\$ 210,000	\$ 213,000	\$ 216,000	\$ 219,000	\$ 222,000	\$ 225,000
03000000	GENERAL	Intergovernmental	GAS & MOTOR FUEL TAX 80%	\$ 250,000	\$ 275,000	\$ 279,000	\$ 283,000	\$ 287,000	\$ 291,000	\$ 295,000	\$ 299,000	\$ 303,000	\$ 307,000	\$ 311,000
03000000	GENERAL	Intergovernmental	GAS & MOTOR FUEL TAX (20%)	\$ 238,000	\$ 238,000	\$ 241,000	\$ 245,000	\$ 248,000	\$ 251,000	\$ 254,000	\$ 257,000	\$ 261,000	\$ 265,000	\$ 268,000
03000000	GENERAL	Intergovernmental	COUNTY GAS TAX (SPECIAL)	\$ 515,000	\$ 515,000	\$ 522,000	\$ 530,000	\$ 538,000	\$ 545,000	\$ 552,000	\$ 559,000	\$ 567,000	\$ 575,000	\$ 583,000
03000000	GENERAL	Intergovernmental	MOTORFUEL USE TAX	\$ 2,500	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
03000000	GENERAL	Intergovernmental	ST PAYMENTS - LIEU OF TAXES	\$ 245	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03000000	GENERAL	Charges for Services	SALEOF COPIES & PUBLICATIONS	\$ 15	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03000000	GENERAL	Miscellaneous	INTEREST-BANK	\$ 29,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
03000000	GENERAL	Miscellaneous	FUELREFUNDS-DPT OF REV	\$ 17,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
03000000	GENERAL	Miscellaneous	REFUND OF PRIOR YEAR EXPENSES	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03000000	GENERAL	Other Sources	TRANSIN-1CENT SALES SURTAX	\$ 1,844,286	\$ 800,000	\$ 1,900,000	\$ 1,480,000	\$ 1,300,000	\$ 1,210,000	\$ 1,210,000	\$ 1,600,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
03000000	GENERAL	Other Sources	RESIDUAL EQUITY-TAX COLLECTOR	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
03402541	DRAINAGE	Intergovernmental	FEMA REIMBURSEMENT	\$ 11,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03402541	DRAINAGE	Intergovernmental	STATE REIMB-DISASTER	\$ 1,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03404541	ROAD MAINTENANCE	Charges for Services	ROADMAINTENANCE CHARGES	\$ 850	\$ 850	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
03404541	ROAD MAINTENANCE	Charges for Services	CHARGES FOR OTHER SERVICES	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03404541	ROAD MAINTENANCE	Miscellaneous	SALE OF SURPLUS EQUIPMENT	\$ 100,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03404541	ROAD MAINTENANCE	Miscellaneous	GAIN ON SALE OF FIXED ASSET	\$ -	\$ 6,500	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
03404541	ROAD MAINTENANCE	Miscellaneous	INSURANCE PROCEEDS	\$ 1,886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03404541	ROAD MAINTENANCE	Miscellaneous	W/C INSURANCE PROCEEDS	\$ 237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03406541	TRAFFIC DEPARTMENT	Miscellaneous	INSURANCE PROCEEDS	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03420541	ENGINEERING SERVICES	Licenses and Permits	ENG SITE PLAN/DEVELOP FEE	\$ 1,200	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
03420541	ENGINEERING SERVICES	Licenses and Permits	PERMIT-DRIVEWAY	\$ 24,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
03420541	ENGINEERING SERVICES	Licenses and Permits	PERMIT-UTILITY	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
03420541	ENGINEERING SERVICES	Licenses and Permits	DRIVEWAY REINSPECTION	\$ 100	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03420541	ENGINEERING SERVICES	Licenses and Permits	GOLFCART REGISTRATION	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03420541	ENGINEERING SERVICES	Licenses and Permits	PERMIT-SIDEWALK	\$ 8,000	\$ 5,760	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
03420541	ENGINEERING SERVICES	Charges for Services	SUBDIVISION/PLATT REVIEW CHGS	\$ 10,000	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
03420541	ENGINEERING SERVICES	Charges for Services	CEI-SUBDIVISION INSPECTIONS	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
03420541	ENGINEERING SERVICES	Charges for Services	PERMITS-MISCELLANEOUS	\$ 4,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
03420541	ENGINEERING SERVICES	Charges for Services	ABANDONMENT REVIEW	\$ 2,500	\$ 1,440	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
03420541	ENGINEERING SERVICES	Charges for Services	SALEOF COPIES & PUBLICATIONS	\$ 100	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03420541	ENGINEERING SERVICES	Miscellaneous	GAIN ON SALE OF FIXED ASSET	\$ -	\$ 600	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
03420541	ENGINEERING SERVICES	Miscellaneous	FDOT-TRAFFIC SIGNAL MAINT AGMT	\$ 30,200	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
03999599	RESERVES	Other Sources	TRANS IN-CAP PROJ-TAXING	\$ 43,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03999599	RESERVES	Other Sources	TRANS IN-CAP PROJ-TAXING	\$ 60,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:				\$ 8,240,988	\$ 7,121,053	\$ 8,446,840	\$ 8,261,965	\$ 9,432,077	\$ 9,595,852	\$ 9,861,972	\$ 10,527,830	\$ 10,970,451	\$ 11,272,565	\$ 11,589,834

Prepared by Burton & Associates

10/12/2015

Schedule 4 - Summary of Revenue Projections

Nassau County - FY 2015-16 Integrated Financial Sustainability Analysis - Appendix C - TRANSPORTATION FUND

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
<u>Revenue Type</u>	<u>Estimate</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Ad Valorem	\$ 3,708,000	\$ 3,831,133	\$ 4,023,840	\$ 4,223,965	\$ 4,436,056	\$ 4,656,831	\$ 4,890,950	\$ 5,134,809	\$ 5,391,430	\$ 5,658,544	\$ 5,941,813
Licenses and Permits	\$ 35,800	\$ 29,965	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Intergovernmental	\$ 2,292,609	\$ 2,329,000	\$ 2,361,000	\$ 2,396,000	\$ 3,534,021	\$ 3,567,021	\$ 3,599,021	\$ 3,631,021	\$ 3,667,021	\$ 3,702,021	\$ 3,736,021
Charges for Services	\$ 44,465	\$ 20,855	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 209,058	\$ 107,100	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000
Other Sources	\$ 1,951,056	\$ 803,000	\$ 1,903,000	\$ 1,483,000	\$ 1,303,000	\$ 1,213,000	\$ 1,213,000	\$ 1,603,000	\$ 1,753,000	\$ 1,753,000	\$ 1,753,000
Total:	\$ 8,240,988	\$ 7,121,053	\$ 8,446,840	\$ 8,261,965	\$ 9,432,077	\$ 9,595,852	\$ 9,861,972	\$ 10,527,830	\$ 10,970,451	\$ 11,272,565	\$ 11,589,834

Prepared by Burton & Associates

10/12/2015

					FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Code 1	Code 2	Division	Category	Description	Estimate	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
03051582	591910	TAX COLLECTOR	Other Uses	TAX COLLECTOR COMMISSION	\$ 74,425	\$ 76,618	\$ 78,500	\$ 82,400	\$ 86,500	\$ 90,800	\$ 95,300	\$ 100,100	\$ 105,100	\$ 110,400	\$ 115,900
03099581	591630	TRANSFER OUTS	Other Uses	TRANSFER OUT-CP TRANSPORTATION	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03400541	512000	PROJECT ADMINISTRATION	Personal Services	REGULAR SALARIES AND WAGES	\$ 190,300	\$ 196,883	\$ 201,800	\$ 206,800	\$ 212,000	\$ 217,300	\$ 222,700	\$ 228,300	\$ 234,000	\$ 239,900	\$ 245,900
03400541	514000	PROJECT ADMINISTRATION	Personal Services	OVERTIME	\$ 150	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400	\$ 5,500	\$ 5,600	\$ 5,700	\$ 5,800	\$ 5,900
03400541	521010	PROJECT ADMINISTRATION	Personal Services	FICATAXES	\$ 11,808	\$ 12,517	\$ 12,800	\$ 13,100	\$ 13,400	\$ 13,700	\$ 14,000	\$ 14,400	\$ 14,800	\$ 15,200	\$ 15,600
03400541	521020	PROJECT ADMINISTRATION	Personal Services	MEDICARE TAXES	\$ 2,762	\$ 2,927	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800
03400541	522000	PROJECT ADMINISTRATION	Personal Services	RETIREMENT	\$ 16,161	\$ 16,703	\$ 17,400	\$ 18,100	\$ 18,800	\$ 19,600	\$ 20,400	\$ 21,200	\$ 22,000	\$ 22,900	\$ 23,800
03400541	523010	PROJECT ADMINISTRATION	Personal Services	LIFE & HEALTH INSURANCE	\$ 23,254	\$ 27,802	\$ 31,100	\$ 34,800	\$ 39,000	\$ 43,700	\$ 48,900	\$ 54,800	\$ 61,400	\$ 68,800	\$ 77,100
03400541	524010	PROJECT ADMINISTRATION	Personal Services	WORKERS' COMPENSATION	\$ 3,524	\$ 5,627	\$ 5,800	\$ 6,000	\$ 6,200	\$ 6,400	\$ 6,600	\$ 6,800	\$ 7,000	\$ 7,200	\$ 7,400
03400541	534000	PROJECT ADMINISTRATION	Operating	CONTRACT SERVICES-OTHER	\$ 65	\$ 108	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
03400541	540000	PROJECT ADMINISTRATION	Operating	TRAVEL & PER DIEM	\$ 800	\$ 2,274	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300
03400541	541000	PROJECT ADMINISTRATION	Operating	COMMUNICATIONS	\$ 10,155	\$ 12,584	\$ 12,900	\$ 13,200	\$ 13,500	\$ 13,800	\$ 14,100	\$ 14,500	\$ 14,900	\$ 15,300	\$ 15,700
03400541	541040	PROJECT ADMINISTRATION	Operating	COMMUNICATIONS-COMPUTER	\$ 620	\$ 424	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
03400541	542000	PROJECT ADMINISTRATION	Operating	FREIGHT AND POSTAGE SERVICES	\$ 100	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
03400541	543000	PROJECT ADMINISTRATION	Operating	UTILITY SERVICES	\$ 8,956	\$ 13,000	\$ 13,500	\$ 14,000	\$ 14,600	\$ 15,200	\$ 15,800	\$ 16,400	\$ 17,100	\$ 17,800	\$ 18,500
03400541	544000	PROJECT ADMINISTRATION	Operating	RENTALS/LEASES	\$ 2,295	\$ 2,328	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200
03400541	544030	PROJECT ADMINISTRATION	Operating	RENTAL/LEASES-CULLIGAN	\$ 901	\$ 911	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
03400541	545000	PROJECT ADMINISTRATION	Operating	INSURANCE	\$ 1,967	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000
03400541	546000	PROJECT ADMINISTRATION	Operating	REPAIRS & MAINTENANCE	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
03400541	546020	PROJECT ADMINISTRATION	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 2,890	\$ 2,317	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200
03400541	546520	PROJECT ADMINISTRATION	Operating	RAILROAD CROSSING MAINTENANCE	\$ 39,843	\$ 35,000	\$ 36,100	\$ 37,200	\$ 38,300	\$ 39,400	\$ 40,600	\$ 41,800	\$ 43,100	\$ 44,400	\$ 45,700
03400541	547000	PROJECT ADMINISTRATION	Operating	PRINTING AND BINDING	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
03400541	549000	PROJECT ADMINISTRATION	Operating	OTHERCURRENT CHGS	\$ 1,700	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
03400541	549081	PROJECT ADMINISTRATION	Operating	BACKGROUND CHECK	\$ 105	\$ 111	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
03400541	551000	PROJECT ADMINISTRATION	Operating	OFFICE SUPPLIES	\$ 1,847	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900
03400541	552000	PROJECT ADMINISTRATION	Operating	MISCELLANEOUS SUPPLIES	\$ 300	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
03400541	552020	PROJECT ADMINISTRATION	Operating	GAS OIL & LUBRICANTS	\$ 1,946	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 4,000
03400541	552030	PROJECT ADMINISTRATION	Operating	JANITORIAL SUPPLIES	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900
03400541	552640	PROJECT ADMINISTRATION	Operating	EQUIPMENT <\$750	\$ 100	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
03400541	552646	PROJECT ADMINISTRATION	Operating	SOFTWARE	\$ 5,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03400541	554000	PROJECT ADMINISTRATION	Operating	DUES& SUBSCRIPTIONS	\$ 16,088	\$ 17,912	\$ 18,400	\$ 18,900	\$ 19,400	\$ 19,900	\$ 20,400	\$ 20,900	\$ 21,400	\$ 21,900	\$ 22,400
03400541	554004	PROJECT ADMINISTRATION	Operating	DUES/MEMBERSHIP MPO	\$ 19,300	\$ 20,307	\$ 20,800	\$ 21,300	\$ 21,800	\$ 22,300	\$ 22,900	\$ 23,500	\$ 24,100	\$ 24,700	\$ 25,300
03400541	555000	PROJECT ADMINISTRATION	Operating	TRAINING	\$ 3,132	\$ 7,380	\$ 7,600	\$ 7,800	\$ 8,000	\$ 8,200	\$ 8,400	\$ 8,600	\$ 8,800	\$ 9,000	\$ 9,200
03404541	512000	ROAD MAINTENANCE	Personal Services	REGULAR SALARIES AND WAGES	\$ 1,829,176	\$ 1,932,398	\$ 1,980,700	\$ 2,030,200	\$ 2,081,000	\$ 2,133,000	\$ 2,186,300	\$ 2,241,000	\$ 2,297,000	\$ 2,354,400	\$ 2,413,300
03404541	512002	ROAD MAINTENANCE	Personal Services	SALARIES - ON CALL	\$ 6,345	\$ 6,365	\$ 6,500	\$ 6,700	\$ 6,900	\$ 7,100	\$ 7,300	\$ 7,500	\$ 7,700	\$ 7,900	\$ 8,100
03404541	514000	ROAD MAINTENANCE	Personal Services	OVERTIME	\$ 18,000	\$ 18,800	\$ 19,300	\$ 19,800	\$ 20,300	\$ 20,800	\$ 21,300	\$ 21,800	\$ 22,300	\$ 22,900	\$ 23,500
03404541	521010	ROAD MAINTENANCE	Personal Services	FICATAXES	\$ 114,920	\$ 121,369	\$ 124,400	\$ 127,500	\$ 130,700	\$ 134,000	\$ 137,400	\$ 140,800	\$ 144,300	\$ 147,900	\$ 151,600
03404541	521020	ROAD MAINTENANCE	Personal Services	MEDICARE TAXES	\$ 26,876	\$ 28,385	\$ 29,100	\$ 29,800	\$ 30,500	\$ 31,300	\$ 32,100	\$ 32,900	\$ 33,700	\$ 34,500	\$ 35,400
03404541	522000	ROAD MAINTENANCE	Personal Services	RETIREMENT	\$ 157,703	\$ 157,783	\$ 164,100	\$ 170,700	\$ 177,500	\$ 184,600	\$ 192,000	\$ 199,700	\$ 207,700	\$ 216,000	\$ 224,600
03404541	523010	ROAD MAINTENANCE	Personal Services	LIFE & HEALTH INSURANCE	\$ 320,000	\$ 400,052	\$ 448,100	\$ 501,900	\$ 562,100	\$ 629,600	\$ 705,200	\$ 789,800	\$ 884,600	\$ 990,800	\$ 1,109,700
03404541	524010	ROAD MAINTENANCE	Personal Services	WORKERS' COMPENSATION	\$ 119,759	\$ 177,846	\$ 188,700	\$ 188,700	\$ 194,400	\$ 200,200	\$ 206,200	\$ 212,400	\$ 218,800	\$ 225,400	\$ 232,200
03404541	524020	ROAD MAINTENANCE	Personal Services	WKRSCOMP-SELF INSURED	\$ 4,038	\$ 2,467	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300
03404541	524021	ROAD MAINTENANCE	Personal Services	WKRSCOMP-GRIT	\$ 2,467	\$ 8,967	\$ 9,200	\$ 9,400	\$ 9,600	\$ 9,800	\$ 10,000	\$ 10,300	\$ 10,600	\$ 10,900	\$ 11,200
03404541	531000	ROAD MAINTENANCE	Operating	PROFESSIONAL SERVICES	\$ 3,500	\$ 11,500	\$ 11,800	\$ 12,100	\$ 12,400	\$ 12,700	\$ 13,000	\$ 13,300	\$ 13,600	\$ 13,900	\$ 14,200
03404541	531031	ROAD MAINTENANCE	Operating	EMPLOYEE PHYSICALS	\$ 80	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
03404541	531035	ROAD MAINTENANCE	Operating	DRUGTESTING	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
03404541	534000	ROAD MAINTENANCE	Operating	OTHERCONTRACTUAL SERVICES	\$ 22,917	\$ 23,139	\$ 23,700	\$ 24,300	\$ 24,900	\$ 25,500	\$ 26,100	\$ 26,800	\$ 27,500	\$ 28,200	\$ 28,900
03404541	534008	ROAD MAINTENANCE	Operating	STRIPING CONTRACTUAL SERVICES	\$ 35,000	\$ 40,000	\$ 41,000	\$ 42,000	\$ 43,100	\$ 44,200	\$ 45,300	\$ 46,400	\$ 47,600	\$ 48,800	\$ 50,000
03404541	541000	ROAD MAINTENANCE	Operating	COMMUNICATIONS	\$ 5,280	\$ 6,757	\$ 6,900	\$ 7,100	\$ 7,300	\$ 7,500	\$ 7,700	\$ 7,900	\$ 8,100	\$ 8,300	\$ 8,500
03404541	543000	ROAD MAINTENANCE	Operating	UTILITY SERVICES	\$ 14,425	\$ 14,640	\$ 15,200	\$ 15,800	\$ 16,400	\$ 17,100	\$ 17,800	\$ 18,500	\$ 19,200	\$ 20,000	\$ 20,800
03404541	544000	ROAD MAINTENANCE	Operating	RENTALS/LEASES	\$ 3,700	\$ 9,294	\$ 9,500	\$ 9,700	\$ 9,900	\$ 10,100	\$ 10,400	\$ 10,700	\$ 11,000	\$ 11,300	\$ 11,600
03404541	545000	ROAD MAINTENANCE	Operating	INSURANCE	\$ 75,000	\$ 72,610	\$ 76,200	\$ 80,000	\$ 84,000	\$ 88,200	\$ 92,600	\$ 97,200	\$ 102,100	\$ 107,200	\$ 112,600
03404541	546000	ROAD MAINTENANCE	Operating	REPAIRS & MAINTENANCE	\$ 70,000	\$ 76,257	\$ 78,500	\$ 80,900	\$ 83,300	\$ 85,800	\$ 88,400	\$ 91,100	\$ 93,800	\$ 96,600	\$ 99,500
03404541	546016	ROAD MAINTENANCE	Operating	R & MGUARDRAILS	\$ 35,000	\$ 35,000	\$ 36,100	\$ 37,200	\$ 38,300	\$ 39,400	\$ 40,600	\$ 41,800	\$ 43,100	\$ 44,400	\$ 45,700
03404541	546020	ROAD MAINTENANCE	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 1,837	\$ 1,837	\$ 1,900	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700
03404541	546710	ROAD MAINTENANCE	Operating	GROUPDS UPKEEP	\$ 750	\$ 1,160	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
03404541	549000	ROAD MAINTENANCE	Operating	OTHERCURRENT CHGS	\$ 1,825	\$ 2,083	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900
03404541	549002	ROAD MAINTENANCE	Operating	ADVERTISING	\$ 400	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
03404541	549061	ROAD MAINTENANCE	Operating	UNIFORM RENTAL	\$ 3,910	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400	\$ 5,500	\$ 5,600	\$ 5,700	\$ 5,800	\$ 5,900
03404541	549081	ROAD MAINTENANCE	Operating	BACKGROUND CHECK	\$ 205	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
03404541	549403	ROAD MAINTENANCE	Operating	INSURANCE CLAIMS	\$ 1,500	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400	\$ 5,500	\$ 5,600	\$ 5,700	\$ 5,800	\$ 5,900
03404541	552000	ROAD MAINTENANCE	Operating	MISCELLANEOUS SUPPLIES	\$ 27,925	\$ 35,000	\$ 35,900	\$ 36,800	\$ 37,700	\$ 38,600	\$ 39,600	\$ 40,600	\$ 41,600	\$ 42,600	\$ 43,700
03404541	552020	ROAD MAINTENANCE	Operating	GAS OIL & LUBRICANTS	\$ 300,000	\$ 370,000	\$ 384,800	\$ 400,200	\$ 416,200	\$ 432,800	\$ 450,100	\$ 468,100	\$ 486,800	\$ 506,300	\$ 526,600
03404541	552040	ROAD MAINTENANCE	Operating	SMALLTOOLS	\$ 150	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
03404541	552041	ROAD MAINTENANCE	Operating	ROADSAFETY SUPPLIES	\$ 2,000	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400
03404541	552050	ROAD MAINTENANCE	Operating	UNIFORMS	\$ 4,302	\$ 6,000	\$ 6,200	\$ 6,400	\$ 6,600	\$ 6,800	\$ 7,000	\$ 7,200	\$ 7,400	\$ 7,600	\$ 7,800
03404541	552051	ROAD MAINTENANCE	Operating	SAFETY APPAREL	\$ 8,250	\$ 10,000	\$ 10,300	\$ 10,600	\$ 10,900	\$ 11,200	\$ 11,500	\$ 11,800	\$ 12,100	\$ 12,400	\$ 12,700
03404541	552640	ROAD MAINTENANCE	Operating	EQUIPMENT <\$750	\$ 4,200	\$ 6,500	\$ 6,700	\$							

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					<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
<u>Code 1</u>	<u>Code 2</u>	<u>Division</u>	<u>Category</u>	<u>Description</u>	<u>Estimate</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
03491549	552000	CTY TRANS MAINTENANCE	Operating	MISCELLANEOUS SUPPLIES	\$ 7,589	\$ 10,000	\$ 10,300	\$ 10,600	\$ 10,900	\$ 11,200	\$ 11,500	\$ 11,800	\$ 12,100	\$ 12,400	\$ 12,700
03491549	552020	CTY TRANS MAINTENANCE	Operating	GAS OIL & LUBRICANTS	\$ 23,478	\$ 36,404	\$ 37,900	\$ 39,400	\$ 41,000	\$ 42,600	\$ 44,300	\$ 46,100	\$ 47,900	\$ 49,800	\$ 51,800
03491549	552030	CTY TRANS MAINTENANCE	Operating	JANITORIAL SUPPLIES	\$ 400	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
03491549	552040	CTY TRANS MAINTENANCE	Operating	SMALLTOOLS	\$ 2,754	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900
03491549	552041	CTY TRANS MAINTENANCE	Operating	TOOLALLOWANCE	\$ 2,500	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900
03491549	552640	CTY TRANS MAINTENANCE	Operating	EQUIPMENT <\$750	\$ 4,830	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400	\$ 5,500	\$ 5,600	\$ 5,700	\$ 5,800	\$ 5,900
03491549	554000	CTY TRANS MAINTENANCE	Operating	DUES& SUBSCRIPTIONS	\$ 115	\$ 183	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
03491549	555000	CTY TRANS MAINTENANCE	Operating	TRAINING	\$ 350	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
03491549	564001	CTY TRANS MAINTENANCE	Capital Outlay	EQUIP\$5000 OR GREATER	\$ 15,000	\$ 47,647	\$ 47,600	\$ 47,600	\$ 47,600	\$ 47,600	\$ 47,600	\$ 47,600	\$ 47,600	\$ 47,600	\$ 47,600
03493549	545000	FLEET POOL	Operating	INSURANCE	\$ 1,000	\$ 1,000	\$ 1,100	\$ 1,200	\$ 1,300	\$ 1,400	\$ 1,500	\$ 1,600	\$ 1,700	\$ 1,800	\$ 1,900
03493549	546000	FLEET POOL	Operating	REPAIRS AND MAINTENANCE SVCS	\$ 3,000	\$ 5,000	\$ 5,200	\$ 5,400	\$ 5,600	\$ 5,800	\$ 6,000	\$ 6,200	\$ 6,400	\$ 6,600	\$ 6,800
03493549	552020	FLEET POOL	Operating	GAS OIL & LUBRICANTS	\$ 100	\$ 750	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
03493549	552040	FLEET POOL	Operating	TOOLS& SMALL IMPLEMENTS	\$ -	\$ 450	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Total:					\$ 6,996,378	\$ 7,323,225	\$ 7,013,239	\$ 7,395,302	\$ 8,080,491	\$ 8,682,056	\$ 9,076,537	\$ 9,721,951	\$ 10,195,119	\$ 10,806,534	\$ 11,513,837

Schedule 6 - Summary of Expense Projections (Non-Capital)

Nassau County - FY 2015-16 Integrated Financial Sustainability Analysis - Appendix C - TRANSPORTATION FUND

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
	Estimated	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
<u>Expenses by Department</u>											
Personal Services	\$ 4,066,334	\$ 4,426,829	\$ 4,962,339	\$ 5,280,902	\$ 5,900,391	\$ 6,434,356	\$ 6,758,637	\$ 7,331,451	\$ 7,729,519	\$ 8,263,534	\$ 8,890,737
Operating	\$ 1,646,094	\$ 1,861,531	\$ 1,874,100	\$ 1,933,700	\$ 1,995,300	\$ 2,058,600	\$ 2,124,300	\$ 2,192,100	\$ 2,262,200	\$ 2,334,300	\$ 2,408,900
Capital Outlay	\$ 16,800	\$ 98,347	\$ 98,300	\$ 98,300	\$ 98,300	\$ 98,300	\$ 98,300	\$ 98,300	\$ 98,300	\$ 98,300	\$ 98,300
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Aids	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ 224,436	\$ 76,618	\$ 78,500	\$ 82,400	\$ 86,500	\$ 90,800	\$ 95,300	\$ 100,100	\$ 105,100	\$ 110,400	\$ 115,900
Total:	\$ 5,953,664	\$ 6,463,325	\$ 7,013,239	\$ 7,395,302	\$ 8,080,491	\$ 8,682,056	\$ 9,076,537	\$ 9,721,951	\$ 10,195,119	\$ 10,806,534	\$ 11,513,837
<u>Expense Execution Percentage</u>											
Personal Services	100%	98%	98%	98%	98%	98%	98%	98%	98%	98%	98%
Operating	100%	98%	98%	98%	98%	98%	98%	98%	98%	98%	98%
Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Debt	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Grants & Aids	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Other Uses	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
<u>Executed Expenses by Category</u>											
Personal Services	\$ 4,066,334	\$ 4,338,292	\$ 4,863,092	\$ 5,175,284	\$ 5,782,383	\$ 6,305,669	\$ 6,623,464	\$ 7,184,822	\$ 7,574,929	\$ 8,098,263	\$ 8,712,923
Operating	\$ 1,646,094	\$ 1,824,300	\$ 1,836,618	\$ 1,895,026	\$ 1,955,394	\$ 2,017,428	\$ 2,081,814	\$ 2,148,258	\$ 2,216,956	\$ 2,287,614	\$ 2,360,722
Capital Outlay	\$ 16,800	\$ 98,347	\$ 98,300	\$ 98,300	\$ 98,300	\$ 98,300	\$ 98,300	\$ 98,300	\$ 98,300	\$ 98,300	\$ 98,300
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Aids	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ 224,436	\$ 76,618	\$ 78,500	\$ 82,400	\$ 86,500	\$ 90,800	\$ 95,300	\$ 100,100	\$ 105,100	\$ 110,400	\$ 115,900
Total Expenses by Category:	\$ 5,953,664	\$ 6,337,558	\$ 6,876,510	\$ 7,251,010	\$ 7,922,577	\$ 8,512,197	\$ 8,898,878	\$ 9,531,480	\$ 9,995,285	\$ 10,594,577	\$ 11,287,845

Nassau County - FY 2015-16
Integrated Financial
Sustainability Analysis -
Appendix C -
TRANSPORTATION FUND

Schedule 7 - Beginning Balances as of Sept. 30, 2014

CURRENT UNRESTRICTED ASSETS

Cash and cash equivalents	\$	10,996
Equity in Pooled Investments	\$	4,294,389
Accounts Receivable, net	\$	24,862
Loans Receivable, net	\$	-
Due from Other Funds	\$	16,920
Due from Other Governments	\$	515,853
Inventories	\$	127,529
Prepaid Expenses	\$	18,436
Deposits	\$	895

TOTAL ASSETS		5,009,880
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Less: Accounts Payable	\$	(1,007,815)
Less: Accrued Liabilities	\$	-
Less: Retainage Payable	\$	(44,423)
Less: Due to Other Funds	\$	(88,346)
Less: Due to Other Govts.	\$	(560)
Less: Unearned Revenues	\$	(7,402)
Less: Deposits	\$	(10,440)

CALCULATED FUND BALANCE (ASSETS - LIABILITIES)	\$	3,850,894
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Less: Deferred Inflows of Resources	\$	(175,697)
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CALCULATED FUND BALANCE (ASSETS - LIABILITIES)	\$	3,675,197
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Less: Nonspendable	\$	(145,965)
Less: Restricted	\$	-
Less: Committed	\$	-
Less: Assigned	\$	-

NET UNRESTRICTED FUND BALANCE	\$	3,529,232
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Prepared by Burton & Associates

10/12/2015

Schedule 8 - Projection of Property Values

Nassau County - FY 2015-16 Integrated Financial Sustainability Analysis - Appendix C - TRANSPORTATION FUND

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Total Property Value Adjustment Percentage											
Existing Property Value Adjustment	N/A	N/A	3.7%	3.5%	3.6%	3.6%	3.7%	3.7%	3.6%	3.6%	3.7%
New Construction	N/A	N/A	1.3%	1.5%	1.4%	1.4%	1.3%	1.3%	1.4%	1.4%	1.3%
Total Value Adjustment	N/A	5.1%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Beginning Year Taxable Values											
Real Property	\$ 6,014,730,664	\$ 6,332,325,555	\$ 6,650,988,000	\$ 6,981,638,000	\$ 7,332,310,000	\$ 7,697,096,000	\$ 8,084,225,000	\$ 8,487,211,000	\$ 8,911,358,000	\$ 9,352,553,000	\$ 9,820,789,000
Personal Property	\$ 438,218,306	\$ 450,041,556	\$ 472,544,000	\$ 496,171,000	\$ 520,980,000	\$ 547,029,000	\$ 574,380,000	\$ 603,099,000	\$ 633,254,000	\$ 664,917,000	\$ 698,163,000
Centrally Assessed	\$ 35,169,022	\$ 35,780,771	\$ 37,570,000	\$ 39,449,000	\$ 41,421,000	\$ 43,492,000	\$ 45,667,000	\$ 47,950,000	\$ 50,348,000	\$ 52,865,000	\$ 55,508,000
Total	(1) \$ 6,488,117,992	\$ 6,818,147,882	\$ 7,161,102,000	\$ 7,517,258,000	\$ 7,894,711,000	\$ 8,287,617,000	\$ 8,704,272,000	\$ 9,138,260,000	\$ 9,594,960,000	\$ 10,070,335,000	\$ 10,574,460,000
Calculated Real Property Growth											
Residential	\$ 70,000,000	\$ 71,050,000	\$ 82,418,000	\$ 83,654,000	\$ 84,909,000	\$ 86,183,000	\$ 87,475,000	\$ 99,886,000	\$ 101,384,000	\$ 102,905,000	\$ 104,449,000
Non Residential	\$ 13,120,000	\$ 13,316,000	\$ 15,447,000	\$ 15,679,000	\$ 15,914,000	\$ 16,153,000	\$ 16,395,000	\$ 18,721,000	\$ 19,002,000	\$ 19,287,000	\$ 19,576,000
Total	\$ 83,120,000	\$ 84,366,000	\$ 97,865,000	\$ 99,333,000	\$ 100,823,000	\$ 102,336,000	\$ 103,870,000	\$ 118,607,000	\$ 120,386,000	\$ 122,192,000	\$ 124,025,000
Growth Input											
New Residential Units Input	350	350	400	400	400	400	400	450	450	450	450
Adjustment Factor from Panel	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Applied New Residential Units	350	350	400	400	400	400	400	450	450	450	450
Taxable Value per Unit	200,000	203,000	206,045	209,136	212,273	215,457	218,689	221,969	225,299	228,678	232,108
Total New Residential Taxable Value	\$ 70,000,000	\$ 71,050,000	\$ 82,418,000	\$ 83,654,270	\$ 84,909,084	\$ 86,182,720	\$ 87,475,461	\$ 99,886,042	\$ 101,384,333	\$ 102,905,098	\$ 104,448,674
Current Taxable Value Mix											
Residential	84.2%	84.2%	84.2%	84.2%	84.2%	84.2%	84.2%	84.2%	84.2%	84.2%	84.2%
Non Residential	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%	15.8%

(1) - FY 2015 Values calibrated to PA values. FY 2016 values calibrated to June 1 Preliminary Estimates from Property Appraiser

Nassau County, FL

FY 2015-16 Integrated Financial Sustainability Analysis

APPENDIX D

MSTU FUND ANALYSIS



BURTON & ASSOCIATES

UTILITY RATES ■ ASSESSMENTS ■ FINANCIAL PLANNING



Schedule 2 - Projection of Cash Flows

FY 2015-16 Integrated Financial Sustainability Analysis - Appendix D - MSTU Fund

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Total Taxable Property Value	\$ 4,728,942,332	\$ 4,973,358,993	\$ 5,207,425,000	\$ 5,440,564,000	\$ 5,687,877,000	\$ 5,944,938,000	\$ 6,218,056,000	\$ 6,502,157,000	\$ 6,790,847,000	\$ 7,090,822,000	\$ 7,409,597,000
MILLAGE RATE (From Panel)	1.6694	1.6694	1.6694	1.6694	1.6694	1.6694	1.6694	1.6694	1.6694	1.6694	1.6694
AD-VALOREM TAX REVENUES											
Calculated Real Estate Ad Valorem Revenues	\$ 7,894,496	\$ 8,302,526	\$ 8,693,275	\$ 9,082,478	\$ 9,495,342	\$ 9,924,479	\$ 10,380,423	\$ 10,854,701	\$ 11,336,640	\$ 11,837,418	\$ 12,369,581
Adjustment	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
SUBTOTALAD-VALOREM TAX REVENUES	\$ 7,525,000	\$ 7,887,399	\$ 8,258,612	\$ 8,628,354	\$ 9,020,575	\$ 9,428,256	\$ 9,861,402	\$ 10,311,966	\$ 10,769,808	\$ 11,245,547	\$ 11,751,102
DELINQUENT AD VALOREM TAXES	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL APPLIED AD-VALOREM TAX REVENUES	\$ 7,540,000	\$ 7,902,399	\$ 8,275,074	\$ 8,645,553	\$ 9,038,556	\$ 9,447,049	\$ 9,881,059	\$ 10,332,521	\$ 10,791,276	\$ 11,267,964	\$ 11,774,526
		4.91%	5.03%	4.97%	5.02%	4.98%	5.03%	4.99%	5.00%	4.95%	5.01%
SUBTOTAL OTHER REVENUES	\$ 4,669,777	\$ 2,682,850	\$ 4,287,000	\$ 5,814,000	\$ 4,601,000	\$ 5,028,000	\$ 5,315,000	\$ 5,572,000	\$ 6,029,000	\$ 6,136,000	\$ 6,143,000
% Change by year		7.13%	11.65%	13.85%	-2.90%	-0.85%	7.31%	0.73%	3.76%	0.68%	
TOTAL MSTU FUND REVENUES	\$ 12,209,777	\$ 10,585,249	\$ 12,562,074	\$ 14,459,553	\$ 13,639,556	\$ 14,475,049	\$ 15,196,059	\$ 15,904,521	\$ 16,820,276	\$ 17,403,964	\$ 17,917,526
% Change by year		-13.31%	18.68%	15.10%	-5.67%	6.13%	4.98%	4.66%	5.76%	3.47%	2.95%
MSTU FUND EXPENSES											
Personal Services	\$ (7,028,725)	\$ (7,402,007)	\$ (7,741,908)	\$ (8,346,696)	\$ (8,655,496)	\$ (9,104,776)	\$ (9,528,577)	\$ (9,979,813)	\$ (10,687,721)	\$ (11,126,541)	\$ (11,763,557)
Operating	\$ (892,669)	\$ (1,244,779)	\$ (1,281,000)	\$ (1,317,800)	\$ (1,355,600)	\$ (1,394,300)	\$ (1,434,600)	\$ (1,475,900)	\$ (1,518,300)	\$ (1,562,000)	\$ (1,606,900)
SUBTOTAL MSTU FUND OPERATING EXPENSES	\$ (7,921,394)	\$ (8,646,786)	\$ (9,022,908)	\$ (9,664,496)	\$ (10,011,096)	\$ (10,499,076)	\$ (10,963,177)	\$ (11,455,713)	\$ (12,206,021)	\$ (12,688,541)	\$ (13,370,457)
O&M Execution % Adjustment from Panel:	100.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
SUBTOTAL MSTU FUND OPERATING EXPENSES	\$ (7,921,394)	\$ (8,473,850)	\$ (8,842,450)	\$ (9,471,206)	\$ (9,810,874)	\$ (10,289,094)	\$ (10,743,913)	\$ (11,226,599)	\$ (11,961,901)	\$ (12,434,771)	\$ (13,103,047)
Capital Outlay	\$ (14,022)	\$ (21,134)	\$ (16,100)	\$ (16,100)	\$ (16,100)	\$ (16,100)	\$ (16,100)	\$ (16,100)	\$ (16,100)	\$ (16,100)	\$ (16,100)
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Aids	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ (3,036,870)	\$ (3,044,450)	\$ (3,160,400)	\$ (3,281,000)	\$ (3,406,300)	\$ (3,536,600)	\$ (3,672,000)	\$ (3,812,800)	\$ (3,959,100)	\$ (4,111,200)	\$ (4,269,300)
Cash Funded Capital - Funded	\$ (24,416)	\$ (1,125,817)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Funded Capital - Unfunded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Replacement Program	\$ (8,000)	\$ (857,888)	\$ (539,800)	\$ (1,455,400)	\$ (512,000)	\$ (538,000)	\$ (651,848)	\$ (759,156)	\$ (742,701)	\$ (776,517)	\$ (663,370)
TOTAL MSTU FUND EXPENSES w/Execution %	\$ (11,004,702)	\$ (13,523,139)	\$ (12,558,750)	\$ (14,223,706)	\$ (13,745,274)	\$ (14,379,794)	\$ (15,083,861)	\$ (15,814,655)	\$ (16,679,801)	\$ (17,338,588)	\$ (18,051,818)
% Change by year		22.89%	-7.13%	13.26%	-3.36%	4.62%	4.90%	4.84%	5.47%	3.95%	4.11%
% O&M Change by year		9.16%	4.35%	7.11%	3.59%	4.87%	4.42%	4.49%	6.55%	3.95%	5.37%
NET OPERATING INCOME	\$ 1,205,075	\$ (2,937,890)	\$ 3,324	\$ 235,847	\$ (105,718)	\$ 95,255	\$ 112,198	\$ 89,866	\$ 140,475	\$ 65,376	\$ (134,292)
Reserve Target Calculation											
Total Expenses	\$ 11,004,702	\$ 13,523,139	\$ 12,558,750	\$ 14,223,706	\$ 13,745,274	\$ 14,379,794	\$ 15,083,861	\$ 15,814,655	\$ 16,679,801	\$ 17,338,588	\$ 18,051,818
Less: Interfund Transfers	\$ (85,470)	\$ (1,027,537)	\$ (85,400)	\$ (85,400)	\$ (85,400)	\$ (85,400)	\$ (85,400)	\$ (85,400)	\$ (85,400)	\$ (85,400)	\$ (85,400)
Less: Constitutional Transfers	\$ (2,951,400)	\$ (2,958,980)	\$ (3,075,000)	\$ (3,195,600)	\$ (3,320,900)	\$ (3,451,200)	\$ (3,586,600)	\$ (3,727,400)	\$ (3,873,700)	\$ (4,025,800)	\$ (4,183,900)
NET EXPENSES USED TO CALCULATE RESERVES	\$ 7,967,832	\$ 9,536,622	\$ 9,398,350	\$ 10,942,706	\$ 10,338,974	\$ 10,843,194	\$ 11,411,861	\$ 12,001,855	\$ 12,720,701	\$ 13,227,388	\$ 13,782,518
CASH FLOW TEST											
Working Capital Reserve Coverage of Cash Flow											
Unrestricted MSTU Fund Balance - Beginning Year	\$ 3,322,540	\$ 4,527,615	\$ 1,589,725	\$ 1,593,049	\$ 1,828,896	\$ 1,723,178	\$ 1,818,433	\$ 1,930,630	\$ 2,020,497	\$ 2,160,971	\$ 2,226,347
Minimum Reserve Target % of Expenses	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%
Minimum Reserve Target	\$ 1,327,972	\$ 1,589,437	\$ 1,566,392	\$ 1,823,784	\$ 1,723,162	\$ 1,807,199	\$ 1,901,977	\$ 2,000,309	\$ 2,120,117	\$ 2,204,565	\$ 2,297,086
Fund Balance in Excess of Minimum Reserve	\$ 1,994,568	\$ 2,938,178	\$ 23,334	\$ (230,735)	\$ 105,734	\$ (84,021)	\$ (83,544)	\$ (69,679)	\$ (99,620)	\$ (43,593)	\$ (70,739)
Plus/(Less): Net Operating Income	\$ 1,205,075	\$ (2,937,890)	\$ 3,324	\$ 235,847	\$ (105,718)	\$ 95,255	\$ 112,198	\$ 89,866	\$ 140,475	\$ 65,376	\$ (134,292)
Excess/(Deficiency) of Working Capital to Target	\$ 3,199,643	\$ 288	\$ 26,658	\$ 5,112	\$ 15	\$ 11,234	\$ 28,653	\$ 20,187	\$ 40,855	\$ 21,782	\$ (205,031)

Schedule 3 - Projection of Revenues - Line Item Detail

FY 2015-16 Integrated Financial Sustainability Analysis - Appendix D - MSTU Fund

Code 1	Code 2	Division	Category	Description	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
					Estimated	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
04000000	311100	GENERAL	Ad Valorem	AD VALOREM TAXES	\$ 7,525,000	\$ 7,887,399	\$ 8,258,612	\$ 8,628,354	\$ 9,020,575	\$ 9,428,256	\$ 9,861,402	\$ 10,311,966	\$ 10,769,808	\$ 11,245,547	\$ 11,751,102
04000000	311200	GENERAL	Ad Valorem	DELINQ AD VALOREM TAXES	\$ 15,000	\$ 15,000	\$ 16,462	\$ 17,199	\$ 17,981	\$ 18,794	\$ 19,657	\$ 20,555	\$ 21,468	\$ 22,416	\$ 23,424
04000000	315000	GENERAL	Intergovernmental	COMMUNICATION SVCS TAX	\$ 715,000	\$ 725,000	\$ 725,000	\$ 725,000	\$ 725,000	\$ 725,000	\$ 725,000	\$ 725,000	\$ 725,000	\$ 725,000	\$ 725,000
04000000	335120	GENERAL	Intergovernmental	ST REVENUE SHARING	\$ 540,000	\$ 540,000	\$ 494,000	\$ 501,000	\$ 508,000	\$ 515,000	\$ 522,000	\$ 529,000	\$ 536,000	\$ 543,000	\$ 550,000
04000000	335140	GENERAL	Intergovernmental	MOBILE HOME LICENSES	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
04000000	336000	GENERAL	Intergovernmental	ST PAYMENTS - LIEU OF TAXES	\$ 610	\$ 600	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
04000000	351150	GENERAL	Fines and Forfeits	LEO AGENCY FEE - 318.18(2)(c)	\$ 250	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04222522	342201	FIRE INSPECTOR	Charges for Services	FALSEALARM FEES	\$ 5,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
04222522	342205	FIRE INSPECTOR	Charges for Services	FIREWORKS PERMIT	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04243524	349004	CODE ENFORCEMENT	Charges for Services	SALE OF COPIES & PUBLICATIONS	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04247515	367013	PLANNING/ECONOMIC OPPORTUNITY	Miscellaneous	LICENSE-MOBILE VENDING	\$ 300	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04247515	369903	PLANNING/ECONOMIC OPPORTUNITY	Miscellaneous	POSTAGE FEES	\$ 200	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
04621562	322014	ANIMAL CONTROL	Licenses and Permits	PERMITS-ANIMAL CONTROL	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
04621562	346412	ANIMAL CONTROL	Charges for Services	MICROCHIP FEES	\$ 2,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
04621562	346430	ANIMAL CONTROL	Charges for Services	SERVICES RENDERED	\$ 8,600	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
04621562	346440	ANIMAL CONTROL	Charges for Services	RABIES AND REPLACEMENT	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Total:					\$ 12,209,777	\$ 10,585,249	\$ 12,562,074	\$ 14,459,553	\$ 13,639,556	\$ 14,475,049	\$ 15,196,059	\$ 15,904,521	\$ 16,820,276	\$ 17,403,964	\$ 17,917,526

Prepared by Burton & Associates

10/12/2015

Schedule 4 - Summary of Revenue Projections

FY 2015-16 Integrated Financial Sustainability Analysis - Appendix D - MSTU Fund

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
	<u>Estimate</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenue Type											
Ad Valorem	\$ 7,540,000	\$ 7,902,399	\$ 8,275,074	\$ 8,645,553	\$ 9,038,556	\$ 9,447,049	\$ 9,881,059	\$ 10,332,521	\$ 10,791,276	\$ 11,267,964	\$ 11,774,526
Licenses and Permits	\$ 60,000	\$ 50,900	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000
Intergovernmental	\$ 1,360,610	\$ 1,300,600	\$ 1,255,000	\$ 1,262,000	\$ 1,269,000	\$ 1,276,000	\$ 1,283,000	\$ 1,290,000	\$ 1,297,000	\$ 1,304,000	\$ 1,311,000
Charges for Services	\$ 148,125	\$ 135,650	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Fines and Forfeits	\$ 3,500	\$ 3,700	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Miscellaneous	\$ 45,877	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
Other Sources	\$ 3,051,665	\$ 1,158,000	\$ 2,808,000	\$ 4,328,000	\$ 3,108,000	\$ 3,528,000	\$ 3,808,000	\$ 4,058,000	\$ 4,508,000	\$ 4,608,000	\$ 4,608,000
Total:	\$ 12,209,777	\$ 10,585,249	\$ 12,562,074	\$ 14,459,553	\$ 13,639,556	\$ 14,475,049	\$ 15,196,059	\$ 15,904,521	\$ 16,820,276	\$ 17,403,964	\$ 17,917,526

Prepared by Burton & Associates

10/12/2015

					FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Code 1	Code 2	Division	Category	Description	Estimate	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
04001515	542000	BOARD OF CO COMMISSIONERS	Operating	FREIGHT AND POSTAGE SERVICES	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04001515	549000	BOARD OF CO COMMISSIONERS	Operating	OTHERCURRENT CHARGES & OBLIGA	\$ 2,000	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600
04001515	549002	BOARD OF CO COMMISSIONERS	Operating	ADVERTISING	\$ -	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
04001519	523020	BOARD OF CO COMMISSIONERS	Personal Services	RETIREE HEALTH INSURANCE	\$ 50,000	\$ 59,184	\$ 66,300	\$ 74,300	\$ 84,000	\$ 94,900	\$ 108,200	\$ 123,300	\$ 141,800	\$ 163,100	\$ 187,600
04001519	523021	BOARD OF CO COMMISSIONERS	Personal Services	EMPLOYER'S PORTION-MED	\$ 6,577	\$ 6,576	\$ 7,400	\$ 8,300	\$ 9,300	\$ 10,400	\$ 11,600	\$ 13,000	\$ 14,600	\$ 16,400	\$ 18,400
04005562	531033	GRANTS	Operating	VET SERVICE-STERILIZATION	\$ 71,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04005562	549000	GRANTS	Operating	OTHER CURRENT CHARGES & OBLIGA	\$ 3,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04031582	591910	SHERIFF	Other Uses	TRANS TO CONSTITUTION OFFICER	\$ 2,800,000	\$ 2,800,000	\$ 2,912,000	\$ 3,028,500	\$ 3,149,600	\$ 3,275,600	\$ 3,406,600	\$ 3,542,900	\$ 3,684,600	\$ 3,832,000	\$ 3,985,300
04051582	591910	TAX COLLECTOR	Other Uses	TAX ROLL COMMISSION	\$ 150,800	\$ 158,048	\$ 162,000	\$ 166,100	\$ 170,300	\$ 174,600	\$ 179,000	\$ 183,500	\$ 188,100	\$ 192,800	\$ 197,600
04099581	591650	TRANSFER OUTS	CIP	TRANS OUT-CP-EOC	\$ -	\$ 942,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04222522	512000	FIRE INSPECTOR	Personal Services	REGULAR SALARIES AND WAGES	\$ 50,063	\$ 51,219	\$ 52,500	\$ 53,800	\$ 55,100	\$ 56,500	\$ 57,900	\$ 59,300	\$ 60,800	\$ 62,300	\$ 63,900
04222522	521010	FIRE INSPECTOR	Personal Services	FICATAXES	\$ 3,104	\$ 3,176	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000	\$ 4,100
04222522	521020	FIRE INSPECTOR	Personal Services	MEDICARE TAXES	\$ 726	\$ 743	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
04222522	522000	FIRE INSPECTOR	Personal Services	RETIREMENT	\$ 3,710	\$ 11,248	\$ 11,700	\$ 12,200	\$ 12,700	\$ 13,200	\$ 13,700	\$ 14,200	\$ 14,800	\$ 15,400	\$ 16,000
04222522	523010	FIRE INSPECTOR	Personal Services	LIFE & HEALTH INSURANCE	\$ 6,576	\$ 6,576	\$ 7,400	\$ 8,300	\$ 9,300	\$ 10,400	\$ 11,600	\$ 13,000	\$ 14,600	\$ 16,400	\$ 18,400
04222522	524010	FIRE INSPECTOR	Personal Services	WORKERS' COMPENSATION	\$ 750	\$ 1,065	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
04222522	531031	FIRE INSPECTOR	Operating	EMPLOYEE PHYSICALS	\$ -	\$ 437	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
04222522	531035	FIRE INSPECTOR	Operating	DRUGTESTING	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04222522	540000	FIRE INSPECTOR	Operating	TRAVEL & PER DIEM	\$ 1,026	\$ 2,130	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
04222522	541000	FIRE INSPECTOR	Operating	COMMUNICATIONS	\$ 488	\$ 588	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
04222522	542000	FIRE INSPECTOR	Operating	FREIGHT AND POSTAGE SERVICES	\$ 200	\$ 250	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
04222522	544000	FIRE INSPECTOR	Operating	RENTALS/LEASES	\$ 120	\$ 150	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
04222522	545000	FIRE INSPECTOR	Operating	INSURANCE	\$ 50	\$ 95	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
04222522	546000	FIRE INSPECTOR	Operating	REPAIRS & MAINTENANCE	\$ 3,000	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000	\$ 4,100	\$ 4,200	\$ 4,300	\$ 4,400
04222522	546020	FIRE INSPECTOR	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 3,104	\$ 3,150	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000
04222522	549000	FIRE INSPECTOR	Operating	OTHERCURRENT CHGS	\$ 3,000	\$ 5,500	\$ 5,600	\$ 5,700	\$ 5,800	\$ 5,900	\$ 6,000	\$ 6,200	\$ 6,400	\$ 6,600	\$ 6,800
04222522	551000	FIRE INSPECTOR	Operating	OFFICE SUPPLIES	\$ 50	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
04222522	552000	FIRE INSPECTOR	Operating	MISCELLANEOUS SUPPLIES	\$ 500	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
04222522	552020	FIRE INSPECTOR	Operating	GAS OIL & LUBRICANTS	\$ 1,585	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700
04222522	552040	FIRE INSPECTOR	Operating	TOOLS& SMALL IMPLEMENTS	\$ -	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
04222522	552050	FIRE INSPECTOR	Operating	UNIFORMS	\$ 200	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
04222522	552640	FIRE INSPECTOR	Operating	EQUIPMENT <\$750	\$ 500	\$ 1,799	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
04222522	552646	FIRE INSPECTOR	Operating	SOFTWARE	\$ -	\$ 449	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
04222522	554000	FIRE INSPECTOR	Operating	DUES& SUBSCRIPTIONS	\$ 2,100	\$ 4,491	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400
04222522	555000	FIRE INSPECTOR	Operating	TRAINING	\$ 275	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400
04222522	564000	FIRE INSPECTOR	Capital Outlay	EQUIPMENT	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04222581	591010	FIRE INSPECTOR	Other Uses	COSTALLOCATION PLAN	\$ 2,626	\$ 2,626	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
04223522	512000	FIRE DEPT-NCBCC	Personal Services	REGULAR SALARIES AND WAGES	\$ 2,790,000	\$ 2,887,099	\$ 2,959,300	\$ 3,033,300	\$ 3,109,100	\$ 3,186,800	\$ 3,266,500	\$ 3,348,200	\$ 3,431,900	\$ 3,517,700	\$ 3,605,600
04223522	514000	FIRE DEPT-NCBCC	Personal Services	OVERTIME	\$ 975,000	\$ 812,093	\$ 832,400	\$ 874,500	\$ 914,500	\$ 956,400	\$ 1,000,000	\$ 1,048,000	\$ 1,098,000	\$ 1,149,000	\$ 1,201,000
04223522	514002	FIRE DEPT-NCBCC	Personal Services	OVERTIME-GARCIA	\$ 215,000	\$ 347,449	\$ 356,100	\$ 365,000	\$ 374,100	\$ 383,500	\$ 393,100	\$ 402,900	\$ 413,000	\$ 423,300	\$ 433,900
04223522	515000	FIRE DEPT-NCBCC	Personal Services	SPECIAL PAY-FF SUPPLEMENTAL	\$ 10,250	\$ 8,520	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
04223522	521010	FIRE DEPT-NCBCC	Personal Services	FICATAXES	\$ 246,760	\$ 251,420	\$ 257,700	\$ 264,100	\$ 270,700	\$ 277,500	\$ 284,400	\$ 291,500	\$ 298,800	\$ 306,300	\$ 314,000
04223522	521020	FIRE DEPT-NCBCC	Personal Services	MEDICARE TAXES	\$ 57,710	\$ 58,800	\$ 60,300	\$ 61,800	\$ 63,300	\$ 64,900	\$ 66,500	\$ 68,200	\$ 69,900	\$ 71,600	\$ 73,400
04223522	522000	FIRE DEPT-NCBCC	Personal Services	RETIREMENT	\$ 770,000	\$ 889,692	\$ 925,300	\$ 962,300	\$ 1,000,800	\$ 1,040,800	\$ 1,082,400	\$ 1,125,700	\$ 1,170,700	\$ 1,217,500	\$ 1,266,200
04223522	523010	FIRE DEPT-NCBCC	Personal Services	LIFE & HEALTH INSURANCE	\$ 465,000	\$ 443,597	\$ 496,800	\$ 556,400	\$ 623,200	\$ 698,000	\$ 781,800	\$ 875,600	\$ 980,700	\$ 1,098,400	\$ 1,230,200
04223522	524010	FIRE DEPT-NCBCC	Personal Services	WORKERS' COMPENSATION	\$ 125,000	\$ 186,129	\$ 191,700	\$ 197,500	\$ 203,400	\$ 209,500	\$ 215,800	\$ 222,300	\$ 229,000	\$ 235,900	\$ 243,000
04223522	531031	FIRE DEPT-NCBCC	Operating	EMPLOYEE PHYSICALS	\$ 25,000	\$ 21,413	\$ 21,900	\$ 22,400	\$ 23,000	\$ 23,600	\$ 24,200	\$ 24,800	\$ 25,400	\$ 26,000	\$ 26,700
04223522	531035	FIRE DEPT-NCBCC	Operating	DRUGTESTING	\$ 200	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
04223522	540000	FIRE DEPT-NCBCC	Operating	TRAVEL & PER DIEM	\$ 500	\$ 1,980	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
04223522	541000	FIRE DEPT-NCBCC	Operating	COMMUNICATIONS	\$ 215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04223522	541040	FIRE DEPT-NCBCC	Operating	COMMUNICATIONS-COMPUTER	\$ 9,550	\$ 11,025	\$ 11,300	\$ 11,600	\$ 11,900	\$ 12,200	\$ 12,500	\$ 12,800	\$ 13,100	\$ 13,400	\$ 13,700
04223522	542000	FIRE DEPT-NCBCC	Operating	FREIGHT AND POSTAGE SERVICES	\$ 200	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
04223522	543000	FIRE DEPT-NCBCC	Operating	UTILITY SERVICES	\$ 42,000	\$ 53,070	\$ 55,200	\$ 57,400	\$ 59,700	\$ 62,100	\$ 64,600	\$ 67,200	\$ 69,900	\$ 72,700	\$ 75,600
04223522	544030	FIRE DEPT-NCBCC	Operating	RENTAL/LEASES-CULLIGAN	\$ 624	\$ 936	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
04223522	545000	FIRE DEPT-NCBCC	Operating	INSURANCE	\$ 15,000	\$ 17,170	\$ 18,000	\$ 18,900	\$ 19,800	\$ 20,800	\$ 21,800	\$ 22,900	\$ 24,000	\$ 25,200	\$ 26,500
04223522	546000	FIRE DEPT-NCBCC	Operating	REPAIRS & MAINTENANCE	\$ 200,000	\$ 200,000	\$ 206,000	\$ 212,200	\$ 218,600	\$ 225,200	\$ 232,000	\$ 239,000	\$ 246,200	\$ 253,600	\$ 261,200
04223522	546020	FIRE DEPT-NCBCC	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 12,000	\$ 28,436	\$ 29,300	\$ 30,200	\$ 31,100	\$ 32,000	\$ 33,000	\$ 34,000	\$ 35,000	\$ 36,100	\$ 37,200
04223522	549000	FIRE DEPT-NCBCC	Operating	OTHERCURRENT CHGS	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
04223522	549002	FIRE DEPT-NCBCC	Operating	ADVERTISING	\$ 200	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
04223522	549081	FIRE DEPT-NCBCC	Operating	BACKGROUND CHECK	\$ 150	\$ 325	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
04223522	551000	FIRE DEPT-NCBCC	Operating	OFFICE SUPPLIES	\$ 900	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
04223522	552000	FIRE DEPT-NCBCC	Operating	MISCELLANEOUS SUPPLIES	\$ 16,000	\$ 23,940	\$ 24,500	\$ 25,100	\$ 25,700	\$ 26,300	\$ 27,000	\$ 27,700	\$ 28,400	\$ 29,100	\$ 29,800
04223522	552020	FIRE DEPT-NCBCC	Operating	GAS OIL & LUBRICANTS	\$ 70,000	\$ 109,250	\$ 113,600	\$ 118,100	\$ 122,800	\$ 127,700	\$ 132,800	\$ 138,100	\$ 143,600	\$ 149,300	\$ 155,300
04223522	552040	FIRE DEPT-NCBCC	Operating	TOOLS& SMALL IMPLEMENTS	\$ 250	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
04223522	552050	FIRE DEPT-NCBCC	Operating	UNIFORMS	\$ 17,000	\$ 22,500	\$ 23,100	\$ 23,700	\$ 24,300	\$ 24,900	\$ 25,500	\$ 26,100	\$ 26,800	\$ 27,500	\$ 28,200
04223522	552222	FIRE DEPT-NCBCC	Operating	BUNKER GEAR	\$ 12,000	\$ 34,600	\$ 35,500	\$ 36,400	\$ 37,300	\$ 38,200	\$ 39,200	\$ 40,200	\$ 41,200	\$ 42,200	\$ 43,300
04223522	552640	FIRE DEPT-NCBCC	Operating	EQUIPMENT <\$750	\$ 16,980	\$ 16,980	\$ 17,400	\$ 18,200	\$ 19,000	\$ 19,800	\$ 20,600	\$ 21,400	\$ 22,200	\$ 23,000	\$ 23,800
04223522	552646	FIRE DEPT-NCBCC	Operating	SOFTWARE	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
04223522	554000	FIRE DEPT-NCBCC	Operating	DUES& SUBSCRIPTIONS	\$ 2,000	\$ 2,945	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800
042															

Code 1	Code 2	Division	Category	Description	FY 2015 Estimate	FY 2016 Budget	FY 2017 Projected	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
04224522	543000	FIRE DEPTS-VOLUNTEER	Operating	UTILITY SERVICES	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04224522	545000	FIRE DEPTS-VOLUNTEER	Operating	INSURANCE	\$ 3,200	\$ 5,000	\$ 5,300	\$ 5,600	\$ 5,900	\$ 6,200	\$ 6,500	\$ 6,800	\$ 7,100	\$ 7,500	\$ 7,900
04224522	546000	FIRE DEPTS-VOLUNTEER	Operating	REPAIRS AND MAINTENANCE SVCS	\$ 1,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04224522	549000	FIRE DEPTS-VOLUNTEER	Operating	OTHERCURRENT CHARGES & OBLIGA	\$ 10,000	\$ 254,230	\$ 260,600	\$ 267,100	\$ 273,800	\$ 280,600	\$ 287,600	\$ 294,800	\$ 302,200	\$ 309,800	\$ 317,500
0424581	591010	FIRE DEPTS-VOLUNTEER	Other Uses	COSTALLOCATION PLAN	\$ 4,015	\$ 4,015	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
04243524	512000	CODE ENFORCEMENT	Personal Services	REGULAR SALARIES AND WAGES	\$ 178,168	\$ 172,905	\$ 177,200	\$ 181,600	\$ 186,100	\$ 190,800	\$ 195,600	\$ 200,500	\$ 205,500	\$ 210,600	\$ 215,900
04243524	521010	CODE ENFORCEMENT	Personal Services	FICATAXES	\$ 10,000	\$ 10,720	\$ 11,000	\$ 11,300	\$ 11,600	\$ 11,900	\$ 12,200	\$ 12,500	\$ 12,800	\$ 13,100	\$ 13,400
04243524	521020	CODE ENFORCEMENT	Personal Services	MEDICARE TAXES	\$ 2,338	\$ 2,507	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400
04243524	522000	CODE ENFORCEMENT	Personal Services	RETIREMENT	\$ 12,888	\$ 12,415	\$ 12,900	\$ 13,400	\$ 13,900	\$ 14,500	\$ 15,100	\$ 15,700	\$ 16,300	\$ 17,000	\$ 17,700
04243524	523010	CODE ENFORCEMENT	Personal Services	LIFE & HEALTH INSURANCE	\$ 35,100	\$ 33,771	\$ 37,800	\$ 42,300	\$ 47,400	\$ 53,100	\$ 59,500	\$ 66,600	\$ 74,600	\$ 83,600	\$ 93,600
04243524	524010	CODE ENFORCEMENT	Personal Services	WORKERS' COMPENSATION	\$ 1,700	\$ 2,318	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200
04243524	534000	CODE ENFORCEMENT	Operating	OTHERCONTRACTUAL SERVICES	\$ 40	\$ 71	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
04243524	540000	CODE ENFORCEMENT	Operating	TRAVEL & PER DIEM	\$ 1,500	\$ 3,642	\$ 3,700	\$ 3,700	\$ 3,700	\$ 3,700	\$ 3,700	\$ 3,700	\$ 3,700	\$ 3,700	\$ 3,700
04243524	541000	CODE ENFORCEMENT	Operating	COMMUNICATIONS	\$ 1,025	\$ 1,368	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
04243524	542000	CODE ENFORCEMENT	Operating	FREIGHT AND POSTAGE SERVICES	\$ 2,300	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900
04243524	543000	CODE ENFORCEMENT	Operating	UTILITY SERVICES	\$ 2,500	\$ 2,856	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800
04243524	544000	CODE ENFORCEMENT	Operating	RENTALS/LEASES	\$ 3,300	\$ 3,432	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000	\$ 4,100	\$ 4,200	\$ 4,300
04243524	545000	CODE ENFORCEMENT	Operating	INSURANCE	\$ 1,500	\$ 1,440	\$ 1,500	\$ 1,600	\$ 1,700	\$ 1,800	\$ 1,900	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300
04243524	546000	CODE ENFORCEMENT	Operating	REPAIRS & MAINTENANCE	\$ 1,000	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900
04243524	546020	CODE ENFORCEMENT	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 1,500	\$ 2,224	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100
04243524	547000	CODE ENFORCEMENT	Operating	PRINTING & BINDING	\$ 200	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
04243524	549000	CODE ENFORCEMENT	Operating	OTHERCURRENT CHGS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
04243524	549002	CODE ENFORCEMENT	Operating	ADVERTISING	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
04243524	549081	CODE ENFORCEMENT	Operating	BACKGROUND CHECK	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
04243524	551000	CODE ENFORCEMENT	Operating	OFFICE SUPPLIES	\$ 500	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
04243524	552000	CODE ENFORCEMENT	Operating	MISCELLANEOUS SUPPLIES	\$ 2,000	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900
04243524	552020	CODE ENFORCEMENT	Operating	GAS OIL & LUBRICANTS	\$ 3,500	\$ 6,000	\$ 6,200	\$ 6,400	\$ 6,700	\$ 7,000	\$ 7,300	\$ 7,600	\$ 7,900	\$ 8,200	\$ 8,500
04243524	552040	CODE ENFORCEMENT	Operating	TOOLS& SMALL IMPLEMENTS	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
04243524	552050	CODE ENFORCEMENT	Operating	UNIFORMS	\$ 300	\$ 480	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
04243524	552051	CODE ENFORCEMENT	Operating	SAFETY APPAREL	\$ 75	\$ 150	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
04243524	552640	CODE ENFORCEMENT	Operating	EQUIPMENT <\$750	\$ 350	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
04243524	554000	CODE ENFORCEMENT	Operating	DUES& SUBSCRIPTIONS	\$ 200	\$ 361	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
04243524	555000	CODE ENFORCEMENT	Operating	TRAINING	\$ 800	\$ 1,465	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
04243524	564000	CODE ENFORCEMENT	Capital Outlay	EQUIPMENT	\$ 1,000	\$ 1,638	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
04243524	564001	CODE ENFORCEMENT	Fleet Replacement	EQUIPMENT \$5000 OR GREATER	\$ -	\$ 23,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04243581	591010	CODE ENFORCEMENT	Other Uses	COSTALLOCATION PLAN	\$ 4,948	\$ 4,948	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900
04243582	591910	CODE ENFORCEMENT	Other Uses	RECORDING FEES-LIENS	\$ 400	\$ 932	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
04247515	512000	PLANNING/ECONOMIC OPPORTUNITY	Personal Services	REGULAR SALARIES AND WAGES	\$ 355,246	\$ 357,359	\$ 366,300	\$ 375,500	\$ 384,900	\$ 394,500	\$ 404,400	\$ 414,500	\$ 424,900	\$ 435,500	\$ 446,400
04247515	514000	PLANNING/ECONOMIC OPPORTUNITY	Personal Services	OVERTIME	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04247515	521010	PLANNING/ECONOMIC OPPORTUNITY	Personal Services	FICATAXES	\$ 21,635	\$ 22,156	\$ 22,700	\$ 23,300	\$ 23,900	\$ 24,500	\$ 25,100	\$ 25,700	\$ 26,300	\$ 27,000	\$ 27,700
04247515	521020	PLANNING/ECONOMIC OPPORTUNITY	Personal Services	MEDICARE TAXES	\$ 5,000	\$ 5,182	\$ 5,300	\$ 5,400	\$ 5,500	\$ 5,600	\$ 5,700	\$ 5,800	\$ 5,900	\$ 6,000	\$ 6,200
04247515	522000	PLANNING/ECONOMIC OPPORTUNITY	Personal Services	RETIREMENT	\$ 25,260	\$ 25,658	\$ 26,700	\$ 27,800	\$ 28,900	\$ 30,100	\$ 31,300	\$ 32,600	\$ 33,900	\$ 35,300	\$ 36,700
04247515	523010	PLANNING/ECONOMIC OPPORTUNITY	Personal Services	LIFE & HEALTH INSURANCE	\$ 45,600	\$ 48,924	\$ 54,800	\$ 61,400	\$ 68,800	\$ 77,100	\$ 86,400	\$ 96,800	\$ 108,400	\$ 121,400	\$ 136,000
04247515	524010	PLANNING/ECONOMIC OPPORTUNITY	Personal Services	WORKERS' COMPENSATION	\$ 3,700	\$ 5,399	\$ 5,600	\$ 5,800	\$ 6,000	\$ 6,200	\$ 6,400	\$ 6,600	\$ 6,800	\$ 7,000	\$ 7,200
04247515	531025	PLANNING/ECONOMIC OPPORTUNITY	Operating	PROFSVC-COMPREHENSIVE PLAN	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
04247515	531404	PLANNING/ECONOMIC OPPORTUNITY	Operating	PROFSVC-CH.177 PLATT REVIEW	\$ 3,500	\$ 6,500	\$ 6,700	\$ 6,900	\$ 7,100	\$ 7,300	\$ 7,500	\$ 7,700	\$ 7,900	\$ 8,100	\$ 8,300
04247515	534000	PLANNING/ECONOMIC OPPORTUNITY	Operating	OTHERCONTRACTUAL SERVICES	\$ 75	\$ 238	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
04247515	540000	PLANNING/ECONOMIC OPPORTUNITY	Operating	TRAVEL & PER DIEM	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04247515	540040	PLANNING/ECONOMIC OPPORTUNITY	Operating	TRAVEL & PER DIEM - P&Z BOARD	\$ 3,600	\$ 4,355	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400
04247515	540041	PLANNING/ECONOMIC OPPORTUNITY	Operating	TRAVEL & PER DIEM-CU&V	\$ 700	\$ 1,209	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
04247515	541000	PLANNING/ECONOMIC OPPORTUNITY	Operating	COMMUNICATIONS	\$ 200	\$ 564	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
04247515	542000	PLANNING/ECONOMIC OPPORTUNITY	Operating	FREIGHT AND POSTAGE SERVICES	\$ 400	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
04247515	543000	PLANNING/ECONOMIC OPPORTUNITY	Operating	UTILITY SERVICES	\$ 3,600	\$ 3,840	\$ 4,000	\$ 4,200	\$ 4,400	\$ 4,600	\$ 4,800	\$ 5,000	\$ 5,200	\$ 5,400	\$ 5,600
04247515	544000	PLANNING/ECONOMIC OPPORTUNITY	Operating	RENTALS AND LEASES	\$ 3,000	\$ 2,939	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800
04247515	545000	PLANNING/ECONOMIC OPPORTUNITY	Operating	INSURANCE	\$ 1,400	\$ 1,590	\$ 1,700	\$ 1,800	\$ 1,900	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500
04247515	546000	PLANNING/ECONOMIC OPPORTUNITY	Operating	REPAIRS & MAINTENANCE	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
04247515	546020	PLANNING/ECONOMIC OPPORTUNITY	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 3,500	\$ 4,011	\$ 4,100	\$ 4,200	\$ 4,300	\$ 4,400	\$ 4,500	\$ 4,600	\$ 4,700	\$ 4,800	\$ 4,900
04247515	547000	PLANNING/ECONOMIC OPPORTUNITY	Operating	PRINTING & BINDING	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
04247515	549000	PLANNING/ECONOMIC OPPORTUNITY	Operating	OTHERCURRENT CHGS	\$ 20	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
04247515	549002	PLANNING/ECONOMIC OPPORTUNITY	Operating	ADVERTISING	\$ 8,000	\$ 10,000	\$ 10,300	\$ 10,600	\$ 10,900	\$ 11,200	\$ 11,500	\$ 11,800	\$ 12,100	\$ 12,400	\$ 12,700
04247515	549015	PLANNING/ECONOMIC OPPORTUNITY	Operating	NEFRPC (PLANNING COUNCIL)	\$ 28,524	\$ 30,882	\$ 31,700	\$ 32,500	\$ 33,300	\$ 34,100	\$ 35,000	\$ 35,900	\$ 36,800	\$ 37,700	\$ 38,600
04247515	549026	PLANNING/ECONOMIC OPPORTUNITY	Operating	BAIFF SVCS-OTHER CURRENT CHG	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
04247515	549081	PLANNING/ECONOMIC OPPORTUNITY	Operating	BACKGROUND CHECK	\$ 35	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04247515	549121	PLANNING/ECONOMIC OPPORTUNITY	Operating	P & ZCOMMITTEE	\$ 18,500	\$ 19,800	\$ 19,800	\$ 19,800	\$ 19,800	\$ 19,800	\$ 19,800	\$ 19,800	\$ 19,800	\$ 19,800	\$ 19,800
04247515	549125	PLANNING/ECONOMIC OPPORTUNITY	Operating	CONDITIONAL USE/EXCEPTION BD	\$ 3,600	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
04247515	551000	PLANNING/ECONOMIC OPPORTUNITY	Operating	OFFICE SUPPLIES	\$ 2,000	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900
04247515	552000	PLANNING/ECONOMIC OPPORTUNITY	Operating	MISCELLANEOUS SUPPLIES	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
04247515	552020	PLANNING/ECONOMIC OPPORTUNITY	Operating	GAS OIL & LUBRICANTS	\$ 250	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
04247515	552640	PLANNING/ECONOMIC OPPORTUNITY	Operating	EQUIPMENT <\$750	\$ 800	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
04247515	552646	PLANNING/ECONOMIC OPPORTUNITY	Operating	SOFTWARE	\$ -	\$ 130	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
04247515	554000	PLANNING/ECONOMIC OPPORTUNITY	Operating	DUES& SUBSCRIPTIONS	\$ 1,800	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600					

					FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Code 1	Code 2	Division	Category	Description	Estimate	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
04621562	531030	ANIMAL CONTROL	Operating	PROFSVC-MEDICAL WASTE	\$ 429	\$ 450	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
04621562	531031	ANIMAL CONTROL	Operating	EMPLOYEE PHYSICALS	\$ 120	\$ 170	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
04621562	531032	ANIMAL CONTROL	Operating	VETERINARIAN SERVICES	\$ 14,900	\$ 15,000	\$ 15,400	\$ 15,800	\$ 16,200	\$ 16,600	\$ 17,000	\$ 17,400	\$ 17,800	\$ 18,200	\$ 18,700
04621562	531033	ANIMAL CONTROL	Operating	VET SERVICE-STERILIZATION	\$ 20,000	\$ 20,000	\$ 20,500	\$ 21,000	\$ 21,500	\$ 22,000	\$ 22,600	\$ 23,200	\$ 23,800	\$ 24,400	\$ 25,000
04621562	531034	ANIMAL CONTROL	Operating	PHYSICIAN SERVICES-RABIES	\$ -	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300
04621562	531035	ANIMAL CONTROL	Operating	DRUGTESTING	\$ 868	\$ 186	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
04621562	540000	ANIMAL CONTROL	Operating	TRAVEL & PER DIEM	\$ 2,000	\$ 1,862	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
04621562	541000	ANIMAL CONTROL	Operating	COMMUNICATIONS	\$ 3,050	\$ 4,993	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400	\$ 5,500	\$ 5,600	\$ 5,700	\$ 5,800	\$ 5,900
04621562	542000	ANIMAL CONTROL	Operating	FREIGHT AND POSTAGE SERVICES	\$ 700	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900
04621562	543000	ANIMAL CONTROL	Operating	UTILITY SERVICES	\$ 32,400	\$ 31,200	\$ 32,400	\$ 33,700	\$ 35,000	\$ 36,400	\$ 37,900	\$ 39,400	\$ 41,000	\$ 42,600	\$ 44,300
04621562	544000	ANIMAL CONTROL	Operating	RENTALS/LEASES	\$ 1,600	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
04621562	544011	ANIMAL CONTROL	Operating	RENTAL & LEASES-COPIER	\$ 1,400	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
04621562	545000	ANIMAL CONTROL	Operating	INSURANCE	\$ 6,300	\$ 6,805	\$ 7,100	\$ 7,500	\$ 7,900	\$ 8,300	\$ 8,700	\$ 9,100	\$ 9,600	\$ 10,100	\$ 10,600
04621562	546000	ANIMAL CONTROL	Operating	REPAIRS & MAINTENANCE	\$ 10,000	\$ 11,416	\$ 11,800	\$ 12,200	\$ 12,600	\$ 13,000	\$ 13,400	\$ 13,800	\$ 14,200	\$ 14,600	\$ 15,000
04621562	546020	ANIMAL CONTROL	Operating	MAINTENANCE SERVICE CONTRACTS	\$ 768	\$ 768	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
04621562	546022	ANIMAL CONTROL	Operating	SERVICE CONTRACT-COPIER	\$ 500	\$ 668	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
04621562	546030	ANIMAL CONTROL	Operating	REPAIRS & MAIN-BUILDING	\$ 5,750	\$ 13,470	\$ 13,900	\$ 14,300	\$ 14,700	\$ 15,100	\$ 15,600	\$ 16,100	\$ 16,600	\$ 17,100	\$ 17,600
04621562	546030	ANIMAL CONTROL	Operating	REPAIRS & MAIN-BUILDING	\$ 1,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04621562	547000	ANIMAL CONTROL	Operating	PRINTING & BINDING	\$ 1,500	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900
04621562	549000	ANIMAL CONTROL	Operating	OTHERCURRENT CHGS	\$ 2,000	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900
04621562	549002	ANIMAL CONTROL	Operating	ADVERTISING	\$ 750	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
04621562	549005	ANIMAL CONTROL	Operating	LANDFILL TIPPING FEES	\$ 150	\$ 350	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
04621562	549081	ANIMAL CONTROL	Operating	BACKGROUND CHECK	\$ 392	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
04621562	551000	ANIMAL CONTROL	Operating	OFFICE SUPPLIES	\$ 4,000	\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ 5,400	\$ 5,500	\$ 5,600	\$ 5,700	\$ 5,800	\$ 5,900
04621562	552000	ANIMAL CONTROL	Operating	MISCELLANEOUS SUPPLIES	\$ 700	\$ 750	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
04621562	552014	ANIMAL CONTROL	Operating	FOOD	\$ 22,000	\$ 22,000	\$ 22,600	\$ 23,200	\$ 23,800	\$ 24,400	\$ 25,000	\$ 25,600	\$ 26,200	\$ 26,900	\$ 27,600
04621562	552020	ANIMAL CONTROL	Operating	GAS OIL & LUBRICANTS	\$ 12,000	\$ 20,000	\$ 20,800	\$ 21,600	\$ 22,500	\$ 23,400	\$ 24,300	\$ 25,300	\$ 26,300	\$ 27,400	\$ 28,500
04621562	552024	ANIMAL CONTROL	Operating	KENNEL SUPPLIES	\$ 11,000	\$ 12,000	\$ 12,300	\$ 12,600	\$ 12,900	\$ 13,200	\$ 13,500	\$ 13,800	\$ 14,100	\$ 14,500	\$ 14,900
04621562	552025	ANIMAL CONTROL	Operating	ANIMAL CONTROL SUPPLIES	\$ 3,000	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400
04621562	552030	ANIMAL CONTROL	Operating	JANITORIAL SUPPLIES	\$ 7,000	\$ 6,000	\$ 6,200	\$ 6,400	\$ 6,600	\$ 6,800	\$ 7,000	\$ 7,200	\$ 7,400	\$ 7,600	\$ 7,800
04621562	552050	ANIMAL CONTROL	Operating	UNIFORMS	\$ 2,500	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400
04621562	552051	ANIMAL CONTROL	Operating	SAFETY APPAREL	\$ 2,000	\$ 2,500	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400
04621562	552221	ANIMAL CONTROL	Operating	MEDICAL SUPPLIES	\$ 35,000	\$ 35,000	\$ 36,100	\$ 37,200	\$ 38,300	\$ 39,400	\$ 40,600	\$ 41,800	\$ 43,100	\$ 44,400	\$ 45,700
04621562	552640	ANIMAL CONTROL	Operating	EQUIPMENT <\$750	\$ 1,600	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500	\$ 3,600	\$ 3,700	\$ 3,800	\$ 3,900	\$ 4,000	\$ 4,100
04621562	554000	ANIMAL CONTROL	Operating	DUES& SUBSCRIPTIONS	\$ 450	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
04621562	555000	ANIMAL CONTROL	Operating	TRAINING	\$ 3,025	\$ 2,585	\$ 2,600	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400
04621562	562002	ANIMAL CONTROL	CIP	BUILDING IMPROVEMENT	\$ -	\$ 28,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04621562	563735	ANIMAL CONTROL	CIP	PARKING LOT IMPROVEMENTS	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04621562	564000	ANIMAL CONTROL	Capital Outlay	EQUIPMENT	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04621581	591010	ANIMAL CONTROL	Other Uses	COSTALLOCATION PLAN	\$ 1,856	\$ 1,856	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900
04730541	563022	DEVELOPER AGREEMENT-TRANSP	Capital Outlay	MAREL	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Personal Services		Additional FTE's	\$ -	\$ -	\$ 73,108	\$ 395,996	\$ 405,896	\$ 537,776	\$ 623,477	\$ 714,613	\$ 1,036,821	\$ 1,062,741	\$ 1,257,057
Total:					\$ 11,004,702	\$ 13,696,075	\$ 12,199,408	\$ 12,961,596	\$ 13,433,496	\$ 14,051,776	\$ 14,651,277	\$ 15,284,613	\$ 16,181,221	\$ 16,815,841	\$ 17,655,857

Schedule 6 - Summary of Expense Projections

FY 2015-16 Integrated Financial Sustainability Analysis - Appendix D - MSTU Fund

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	Estimated	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Expenses by Department											
Personal Services	\$ 7,028,725	\$ 7,402,007	\$ 7,741,908	\$ 8,346,696	\$ 8,655,496	\$ 9,104,776	\$ 9,528,577	\$ 9,979,813	\$ 10,687,721	\$ 11,126,541	\$ 11,763,557
Operating	\$ 892,669	\$ 1,244,779	\$ 1,281,000	\$ 1,317,800	\$ 1,355,600	\$ 1,394,300	\$ 1,434,600	\$ 1,475,900	\$ 1,518,300	\$ 1,562,000	\$ 1,606,900
Capital Outlay	\$ 14,022	\$ 21,134	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Aids	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ 3,036,870	\$ 3,044,450	\$ 3,160,400	\$ 3,281,000	\$ 3,406,300	\$ 3,536,600	\$ 3,672,000	\$ 3,812,800	\$ 3,959,100	\$ 4,111,200	\$ 4,269,300
Total:	\$ 10,972,286	\$ 11,712,370	\$ 12,199,408	\$ 12,961,596	\$ 13,433,496	\$ 14,051,776	\$ 14,651,277	\$ 15,284,613	\$ 16,181,221	\$ 16,815,841	\$ 17,655,857
Expense Execution Percentage											
Personal Services	100%	98%	98%	98%	98%	98%	98%	98%	98%	98%	98%
Operating	100%	98%	98%	98%	98%	98%	98%	98%	98%	98%	98%
Capital Outlay	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Debt	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Grants & Aids	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Other Uses	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Executed Expenses by Category											
Personal Services	\$ 7,028,725	\$ 7,253,967	\$ 7,587,070	\$ 8,179,762	\$ 8,482,386	\$ 8,922,680	\$ 9,338,005	\$ 9,780,217	\$ 10,473,967	\$ 10,904,011	\$ 11,528,285
Operating	\$ 892,669	\$ 1,219,883	\$ 1,255,380	\$ 1,291,444	\$ 1,328,488	\$ 1,366,414	\$ 1,405,908	\$ 1,446,382	\$ 1,487,934	\$ 1,530,760	\$ 1,574,762
Capital Outlay	\$ 14,022	\$ 21,134	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100	\$ 16,100
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Aids	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ 3,036,870	\$ 3,044,450	\$ 3,160,400	\$ 3,281,000	\$ 3,406,300	\$ 3,536,600	\$ 3,672,000	\$ 3,812,800	\$ 3,959,100	\$ 4,111,200	\$ 4,269,300
Total Expenses by Category:	\$ 10,972,286	\$ 11,539,434	\$ 12,018,950	\$ 12,768,306	\$ 13,233,274	\$ 13,841,794	\$ 14,432,013	\$ 15,055,499	\$ 15,937,101	\$ 16,562,071	\$ 17,388,447

**FY 2015-16 Integrated
Financial Sustainability
Analysis - Appendix D -
MSTII Fund**

Schedule 7 - Beginning Balances as of Sept. 30, 2014

CURRENT UNRESTRICTED ASSETS

Cash and cash equivalents	\$	1,650
Equity in Pooled Investments	\$	3,607,008
Accounts Receivable, net	\$	1,770
Loans Receivable, net	\$	-
Due from Other Funds	\$	7,993
Due from Other Governments	\$	124,266
Inventories	\$	-
Prepaid Expenses	\$	2,296
Deposits	\$	-

TOTAL ASSETS		3,744,983
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Less: Accounts Payable	\$	(115,675)
Less: Accrued Liabilities	\$	-
Less: Retainage Payable	\$	-
Less: Due to Other Funds	\$	(163,640)
Less: Due to Other Govts.	\$	(4,694)
Less: Unearned Revenues	\$	(71,138)
Less: Deposits	\$	-

CALCULATED FUND BALANCE (ASSETS - LIABILITIES)	\$	3,389,836
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Less: Deferred Inflows of Resources	\$	(60,000)
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CALCULATED FUND BALANCE (ASSETS - LIABILITIES)	\$	3,329,836
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Less: Nonspendable	\$	(2,296)
Less: Restricted	\$	(5,000)
Less: Committed	\$	-
Less: Assigned	\$	-

NET UNRESTRICTED FUND BALANCE	\$	3,322,540
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Prepared by Burton & Associates

10/12/2015

Schedule 8 - Projection of Property Values

FY 2015-16 Integrated Financial Sustainability Analysis - Appendix D - MSTU Fund

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Total Property Value Adjustment Percentage											
Existing Property Value Adjustment	N/A	N/A	3.70%	3.50%	3.60%	3.60%	3.70%	3.70%	3.60%	3.60%	3.70%
New Construction	N/A	N/A	1.00%	1.00%	0.90%	0.90%	0.90%	0.90%	0.80%	0.80%	0.80%
Total Value Adjustment	N/A	5.17%	4.70%	4.50%	4.50%	4.50%	4.60%	4.60%	4.40%	4.40%	4.50%
Beginning Year Property Tax Values											
Real Property	\$ 4,488,772,976	\$ 4,731,307,145	\$ 4,953,996,000	\$ 5,175,730,000	\$ 5,411,125,000	\$ 5,655,732,000	\$ 5,915,546,000	\$ 6,185,732,000	\$ 6,460,499,000	\$ 6,745,939,000	\$ 7,049,194,000
Personal Property	\$ 208,543,867	\$ 209,924,118	\$ 219,791,000	\$ 229,682,000	\$ 240,018,000	\$ 250,819,000	\$ 262,357,000	\$ 274,425,000	\$ 286,500,000	\$ 299,106,000	\$ 312,566,000
Centrally Assessed	\$ 31,625,489	\$ 32,127,730	\$ 33,638,000	\$ 35,152,000	\$ 36,734,000	\$ 38,387,000	\$ 40,153,000	\$ 42,000,000	\$ 43,848,000	\$ 45,777,000	\$ 47,837,000
Total Beginning Year Property Tax Values	(1) \$ 4,728,942,332	\$ 4,973,358,993	\$ 5,207,425,000	\$ 5,440,564,000	\$ 5,687,877,000	\$ 5,944,938,000	\$ 6,218,056,000	\$ 6,502,157,000	\$ 6,790,847,000	\$ 7,090,822,000	\$ 7,409,597,000
Calculated Real Property Growth											
Residential	\$ 40,000,000	\$ 40,600,000	\$ 41,209,000	\$ 41,827,000	\$ 42,455,000	\$ 43,091,000	\$ 43,738,000	\$ 44,394,000	\$ 45,060,000	\$ 45,736,000	\$ 46,422,000
Non Residential	\$ 6,926,000	\$ 7,030,000	\$ 7,135,000	\$ 7,242,000	\$ 7,351,000	\$ 7,461,000	\$ 7,573,000	\$ 7,687,000	\$ 7,802,000	\$ 7,919,000	\$ 8,038,000
Total	\$ 46,926,000	\$ 47,630,000	\$ 48,344,000	\$ 49,069,000	\$ 49,806,000	\$ 50,552,000	\$ 51,311,000	\$ 52,081,000	\$ 52,862,000	\$ 53,655,000	\$ 54,460,000
Growth Input											
New Residential Units Input	200	200	200	200	200	200	200	200	200	200	200
Adjustment Factor from Panel	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Applied New Residential Units	200	200	200	200	200	200	200	200	200	200	200
Taxable Value per Unit	200,000	203,000	206,045	209,136	212,273	215,457	218,689	221,969	225,299	228,678	232,108
Total New Residential Taxable Value	\$ 40,000,000	\$ 40,600,000	\$ 41,209,000	\$ 41,827,000	\$ 42,455,000	\$ 43,091,000	\$ 43,738,000	\$ 44,394,000	\$ 45,060,000	\$ 45,736,000	\$ 46,422,000
Current Taxable Value Mix											
Residential	85.2%	85.2%	85.2%	85.2%	85.2%	85.2%	85.2%	85.2%	85.2%	85.2%	85.2%
Non Residential	14.8%	14.8%	14.8%	14.8%	14.8%	14.8%	14.8%	14.8%	14.8%	14.8%	14.8%

(1) - FY 2015 Values calibrated to PA values. FY 2016 values calibrated to June 1 Preliminary Estimates from Property Appraiser

Nassau County, FL

FY 2015-16 Integrated Financial Sustainability Analysis

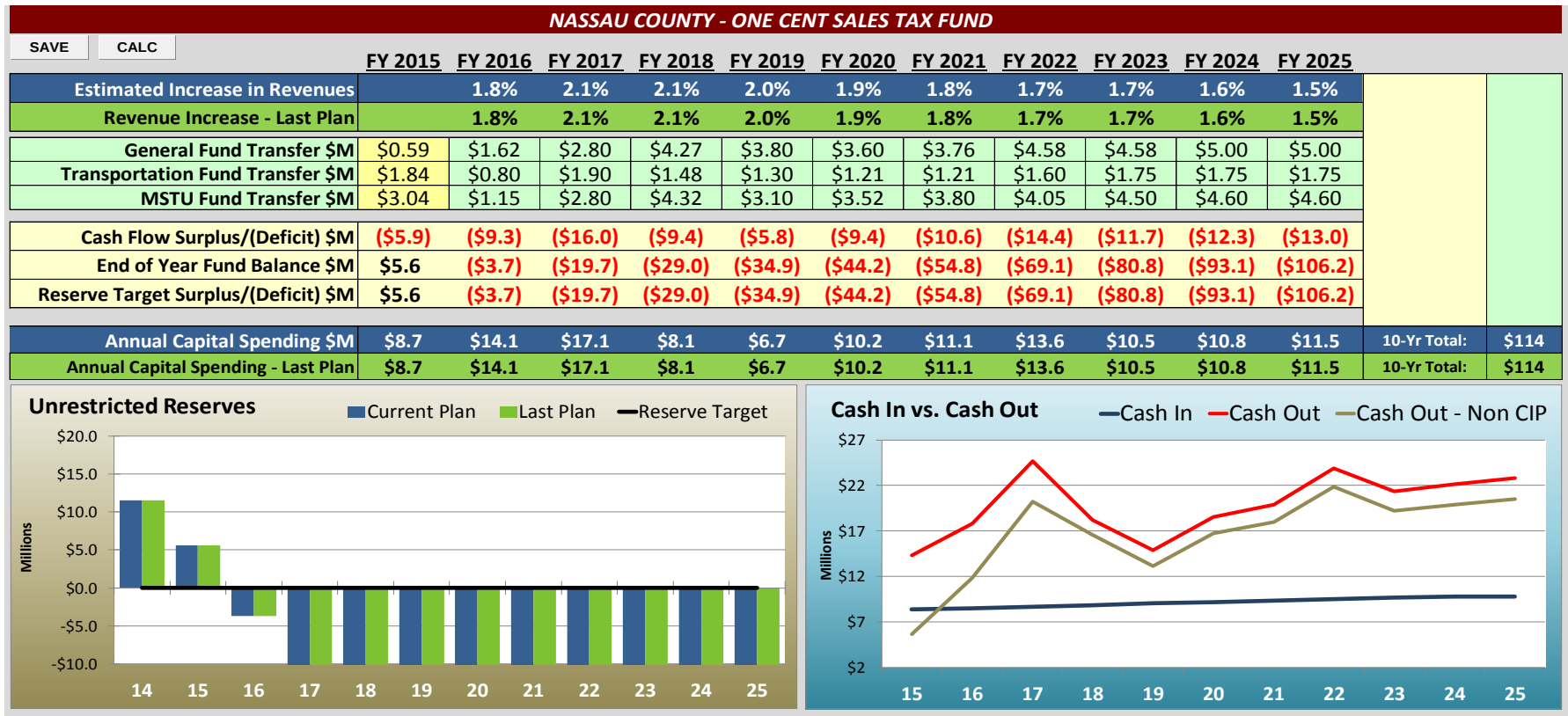
APPENDIX E

ONE CENT SALES TAX FUND ANALYSIS



BURTON & ASSOCIATES

UTILITY RATES ■ ASSESSMENTS ■ FINANCIAL PLANNING



Schedule 2 - Projection of Cash Flows

FY 2015-16 Integrated Financial Sustainability Analysis - Appendix E - One Cent Fund

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
TOTAL 1 CENT FUND REVENUES	\$ 8,389,194	\$ 8,500,000	\$ 8,675,000	\$ 8,850,000	\$ 9,021,000	\$ 9,186,000	\$ 9,345,000	\$ 9,500,000	\$ 9,651,000	\$ 9,799,000	\$ 9,799,000
1 CENT FUND EXPENSES											
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	\$ (29,014)	\$ (107,161)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL 1 CENT FUND OPERATING EXPENSES	\$ (29,014)	\$ (107,161)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M Execution % Adjustment from Panel:	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
SUBTOTAL 1 CENT FUND OPERATING EXPENSES	\$ (29,014)	\$ (107,161)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ (23,194)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Aids	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses	\$ (5,581,989)	\$ (3,665,549)	\$ (7,500,000)	\$ (10,070,000)	\$ (8,200,000)	\$ (8,330,000)	\$ (8,770,000)	\$ (10,233,458)	\$ (10,833,458)	\$ (11,350,000)	\$ (11,350,000)
Cash Funded Capital - Funded	\$ (8,683,467)	\$ (4,473,847)	\$ (2,862,132)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Funded Capital - Unfunded	\$ -	\$ (8,079,840)	\$ (12,709,394)	\$ (6,479,866)	\$ (4,926,966)	\$ (8,384,202)	\$ (9,218,952)	\$ (11,614,690)	\$ (8,387,700)	\$ (8,555,600)	\$ (9,141,750)
Pavement Management Program	\$ -	\$ (1,500,000)	\$ (1,575,000)	\$ (1,653,800)	\$ (1,736,500)	\$ (1,823,400)	\$ (1,914,570)	\$ (2,010,299)	\$ (2,110,813)	\$ (2,216,354)	\$ (2,327,172)
Calculated Long Term Borrowing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calculated Short Term Borrowing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL 1 CENT FUND EXPENSES w/Execution %	\$ (14,317,664)	\$ (17,826,397)	\$ (24,646,526)	\$ (18,203,666)	\$ (14,863,466)	\$ (18,537,602)	\$ (19,903,522)	\$ (23,858,447)	\$ (21,331,971)	\$ (22,121,954)	\$ (22,818,922)
<i>% Change by year</i>		24.51%	38.26%	-26.14%	-18.35%	24.72%	7.37%	19.87%	-10.59%	3.70%	3.15%
NET OPERATING INCOME	\$ (5,928,470)	\$ (9,326,397)	\$ (15,971,526)	\$ (9,353,666)	\$ (5,842,466)	\$ (9,351,602)	\$ (10,558,522)	\$ (14,358,447)	\$ (11,680,971)	\$ (12,322,954)	\$ (13,019,922)
TOTAL EXPENSES	\$ 14,317,664	\$ 17,826,397	\$ 24,646,526	\$ 18,203,666	\$ 14,863,466	\$ 18,537,602	\$ 19,903,522	\$ 23,858,447	\$ 21,331,971	\$ 22,121,954	\$ 22,818,922
NET EXPENSES USED TO CALCULATE RESERVES	\$ 14,317,664	\$ 17,826,397	\$ 24,646,526	\$ 18,203,666	\$ 14,863,466	\$ 18,537,602	\$ 19,903,522	\$ 23,858,447	\$ 21,331,971	\$ 22,121,954	\$ 22,818,922
CASH FLOW TEST											
Working Capital Reserve Coverage of Cash Flow											
Unrestricted 1 Cent Fund Balance - Beginning Year	\$ 11,555,099	\$ 5,626,629	\$ (3,699,768)	\$ (19,671,294)	\$ (29,024,959)	\$ (34,867,425)	\$ (44,219,027)	\$ (54,777,549)	\$ (69,135,995)	\$ (80,816,967)	\$ (93,139,921)
Minimum Reserve Target % of Expenses	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Minimum Reserve Target	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance in Excess of Minimum Reserve	\$ 11,555,099	\$ 5,626,629	\$ (3,699,768)	\$ (19,671,294)	\$ (29,024,959)	\$ (34,867,425)	\$ (44,219,027)	\$ (54,777,549)	\$ (69,135,995)	\$ (80,816,967)	\$ (93,139,921)
Plus/(Less): Net Operating Income	\$ (5,928,470)	\$ (9,326,397)	\$ (15,971,526)	\$ (9,353,666)	\$ (5,842,466)	\$ (9,351,602)	\$ (10,558,522)	\$ (14,358,447)	\$ (11,680,971)	\$ (12,322,954)	\$ (13,019,922)
<i>Excess/(Deficiency) of Working Capital to Target</i>	\$ 5,626,629	\$ (3,699,768)	\$ (19,671,294)	\$ (29,024,959)	\$ (34,867,425)	\$ (44,219,027)	\$ (54,777,549)	\$ (69,135,995)	\$ (80,816,967)	\$ (93,139,921)	\$ (106,159,842)

Schedule 3 - Projection of Revenues - Line Item Detail

FY 2015-16 Integrated Financial Sustainability Analysis - Appendix E - One Cent Fund

					<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
<u>Code 1</u>	<u>Code 2</u>	<u>Division</u>	<u>Category</u>	<u>Description</u>	<u>Estimated</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
09000000	312610	GENERAL	Intergovernmental	1 CENT SALES SURTAX	\$ 8,300,000	\$ 8,450,000	\$ 8,625,000	\$ 8,800,000	\$ 8,971,000	\$ 9,136,000	\$ 9,295,000	\$ 9,450,000	\$ 9,601,000	\$ 9,749,000	\$ 9,749,000
09000000	361101	GENERAL	Miscellaneous	INTEREST-BANK	\$ 66,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
09404541	381630	ROAD MAINTENANCE	Other Sources	TRANS IN-CAP PROJ-TAXING	\$ 23,194	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:					\$ 8,389,194	\$ 8,500,000	\$ 8,675,000	\$ 8,850,000	\$ 9,021,000	\$ 9,186,000	\$ 9,345,000	\$ 9,500,000	\$ 9,651,000	\$ 9,799,000	\$ 9,799,000

Prepared by Burton & Associates

9/9/2015

					<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
<u>Code 1</u>	<u>Code 2</u>	<u>Division</u>	<u>Category</u>	<u>Description</u>	<u>Estimate</u>	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
09061582	591910	SUPR OF ELECT-ADM/REG	Other Uses	TRANS TO CONSTITUTION OFFICER	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09099581	591015	TRANSFER OUTS	Other Uses	TRANSFER OUT-GENERAL	\$ 593,538	\$ 1,615,549	\$ 2,800,000	\$ 4,270,000	\$ 3,800,000	\$ 3,600,000	\$ 3,760,000	\$ 4,583,458	\$ 4,583,458	\$ 5,000,000	\$ 5,000,000
09099581	591030	TRANSFER OUTS	Other Uses	TRANSOUT-CNTY TRANSPORTATION	\$ 1,844,286	\$ 800,000	\$ 1,900,000	\$ 1,480,000	\$ 1,300,000	\$ 1,210,000	\$ 1,210,000	\$ 1,600,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
09099581	591040	TRANSFER OUTS	Other Uses	TRANSFER OUT-MUNICIPAL SERVICE	\$ 3,044,165	\$ 1,150,000	\$ 2,800,000	\$ 4,320,000	\$ 3,100,000	\$ 3,520,000	\$ 3,800,000	\$ 4,050,000	\$ 4,500,000	\$ 4,600,000	\$ 4,600,000
09213521	546000	SHERIFF ADMINISTRATIVE BLDG	Operating	REPAIRS AND MAINTENANCE SVCS	\$ -	\$ 94,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09261526	552640	RESCUE	Operating	EQUIPMENT <\$750	\$ 8,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09399539	531000	BEACH EROSION CONTROL PROGRAM	Operating	PROFESSIONAL SERVICES	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09404541	562000	ROAD MAINTENANCE	Capital Outlay	BUILDINGS	\$ 23,194	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09420541	531400	ENGINEERING SERVICES	Operating	PROFSVC-ENGINEERING RELATED	\$ -	\$ 12,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
09711571	552640	LIBRARIES	Operating	EQUIPMENT <\$750	\$ 678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:					\$ 5,634,197	\$ 3,772,710	\$ 7,500,000	\$ 10,070,000	\$ 8,200,000	\$ 8,330,000	\$ 8,770,000	\$ 10,233,458	\$ 10,833,458	\$ 11,350,000	\$ 11,350,000

**FY 2015-16 Integrated
Financial Sustainability
Analysis - Appendix E - One
Cent Fund**

Schedule 5 - Beginning Balances as of Sept. 30, 2014

CURRENT UNRESTRICTED ASSETS

Cash and cash equivalents	\$	10,429
Equity in Pooled Investments	\$	10,993,625
Accounts Receivable, net	\$	-
Loans Receivable, net	\$	-
Due from Other Funds	\$	-
Due from Other Governments	\$	1,126,495
Inventories	\$	-
Prepaid Expenses	\$	-
Deposits	\$	-

TOTAL ASSETS		12,130,549
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Less: Accounts Payable	\$	(450)
Less: Accrued Liabilities	\$	-
Less: Retainage Payable	\$	-
Less: Due to Other Funds	\$	-
Less: Due to Other Govts.	\$	-
Less: Unearned Revenues	\$	-
Less: Deposits	\$	-

CALCULATED FUND BALANCE (ASSETS - LIABILITIES)	\$	12,130,099
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Less: Deferred Inflows of Resources	\$	(575,000)
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CALCULATED FUND BALANCE (ASSETS - LIABILITIES)	\$	11,555,099
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Less: Nonspendable	\$	-
Less: Restricted	\$	-
Less: Committed	\$	-
Less: Assigned	\$	-

NET UNRESTRICTED FUND BALANCE	\$	11,555,099
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Prepared by Burton & Associates

9/9/2015