

OPERATING BUDGET
WICOMICO COUNTY, MARYLAND

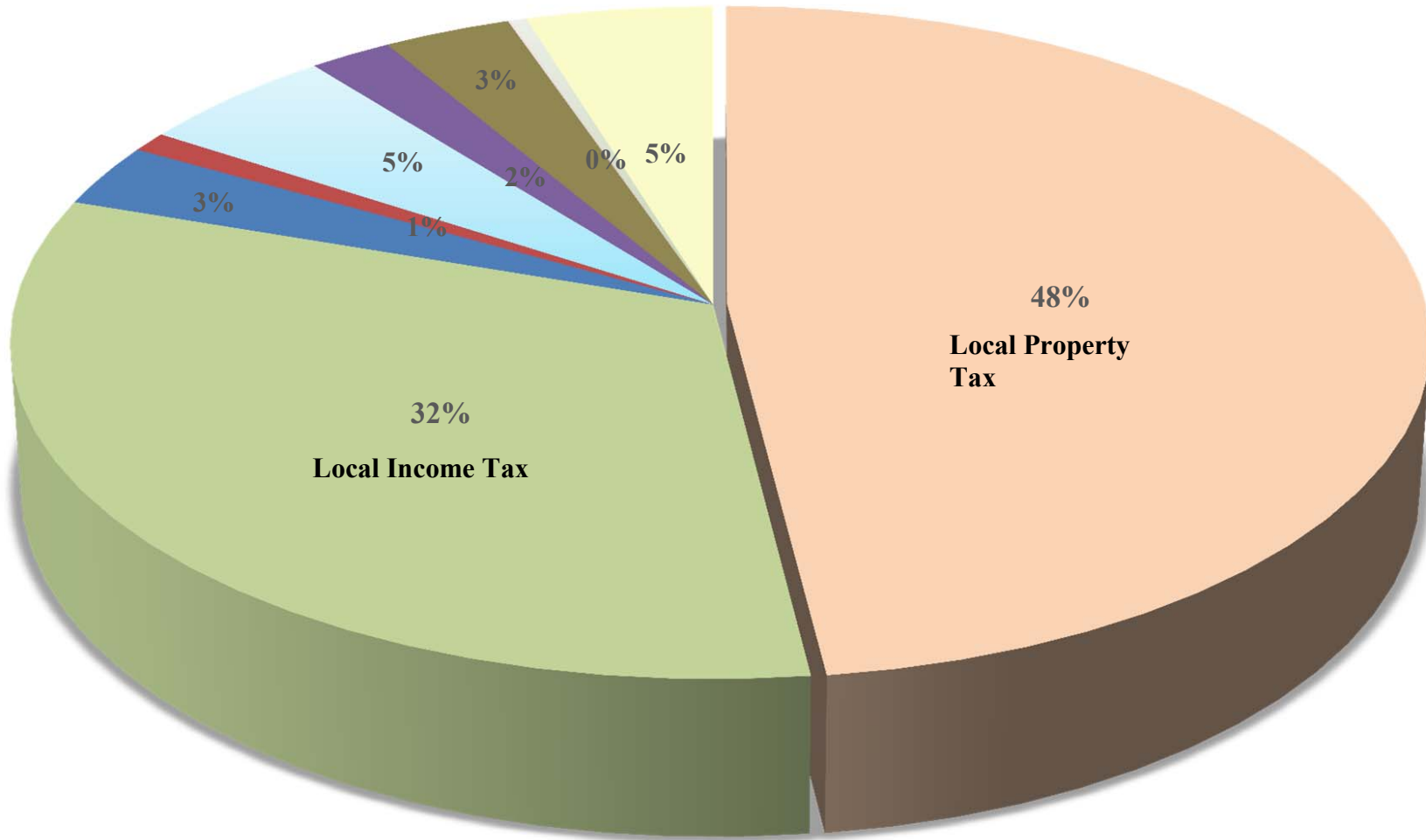
2015-2016



Adopted

June 2, 2015

FY16 General Fund Revenue by Category



Local Property Tax (48%)

Local Income Tax (32%)

Other Local Tax (3%)

Licenses and Permits (1%)

Disparity Grant (5%)

Other Intergovernmental (2%)

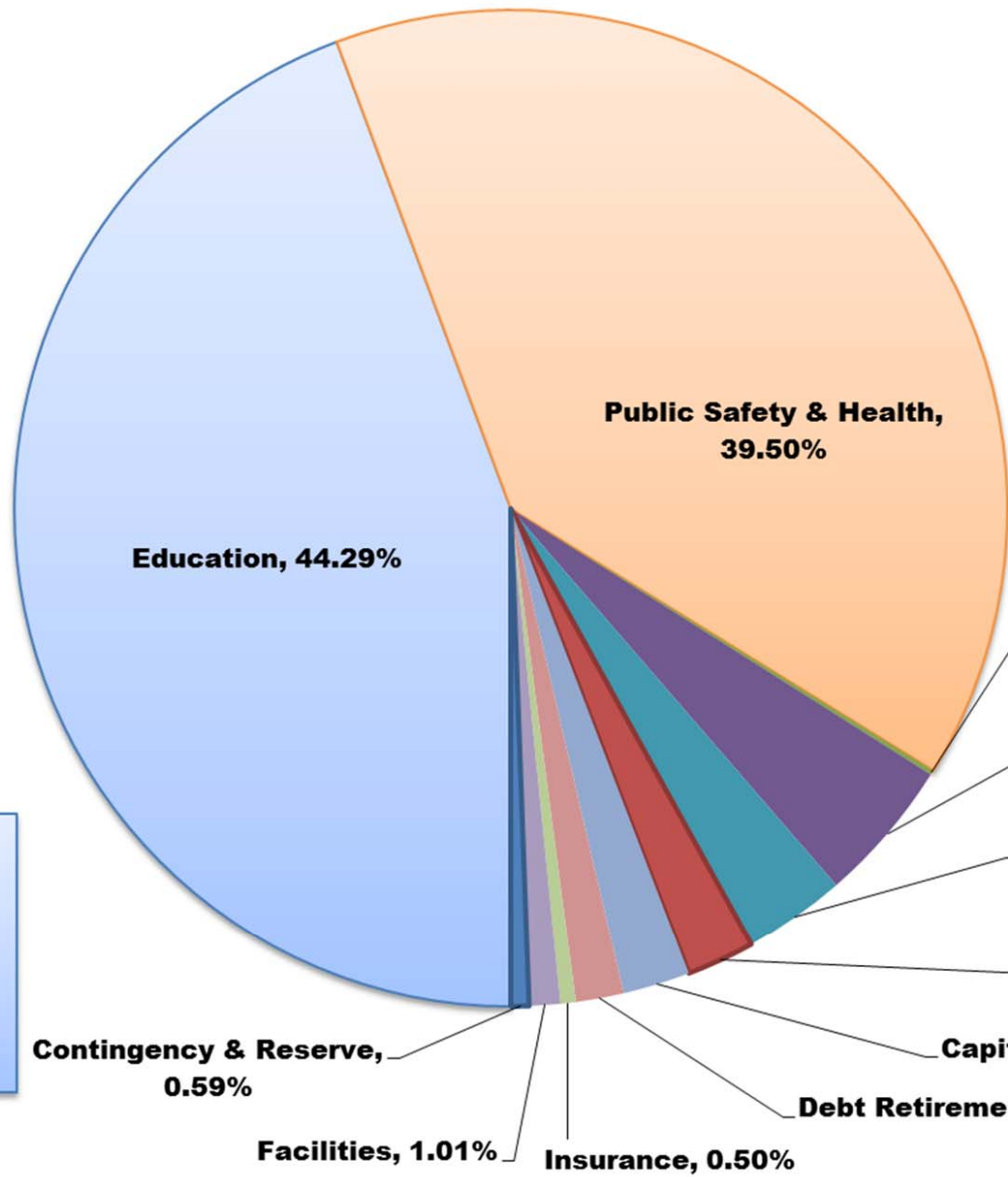
Service Charges (3%)

Fines and Forfeitures (0%)

Miscellaneous Revenue (0%)

Appropriated Fund Balance (5%)

Expenditure Categories FY2016



Public Safety & Health includes:

- Courts System
- State's Attorney
- Sheriff's Department
- Ambulance and Fire Services
- Corrections
- Emergency Services
- Protection of Animals
- Roads
- Liquor License Board
- Public Health
- Sanitation
- Mosquito Control

Education includes:

- Board of Education
- Wor-Wic Community College
- Public Library
- Extension Service
- School Debt Service

Determination of Tax Rate and Revenue under Revenue Cap

Part 1 - Determination of Allowable Tax Rate			
State Dept. of Assessments Constant Yield Tax Rate Certification			
FY2015			
Revenue FY14 <small>(based on Constant Yield Notice on net base)</small>		\$52,808,348	
Allowable FY15** <small>(Revenue FY14 x 1.5% increase)</small>		\$53,600,473	
Assessable Base Net		\$5,632,599,187	
Tax Rate (rev base/100)		\$0.9516	
Part 2 - Determination of Revenue			
FY2015			
Allowable on net base Tax Rate		\$53,600,473	
New Construction			
Half Year	\$5,139,285	<small>(10,278,570 / 2)</small>	
Full Year	<u>\$13,600,000</u>		
Totals	\$18,739,285	<u>\$178,323</u>	
Allowed Revenue FY15		\$53,778,796	
Estimated Total Growth in Tax Revenues compared to prior year ALLOWED revenue			
	FY15	\$53,778,796	
	FY14	<u>\$52,811,666</u>	
		\$967,130	
Percentage growth on existing base using prior year adopted tax rate			1.50%
Percentage growth, including new construction, using prior year adopted tax rate			1.84%
Note:			
Constant Yield tax rate for FY15 = \$0.9375			
Difference between Allowed Rate and CY rate is 0.9516 - 0.9375 = \$0.0141			
Difference between Allowed Rate and FY14 rate is 0.9516 - 0.9086 = \$0.043			
Adopted FY15 rate = 0.9516			

Part 1 - Determination of Allowable Tax Rate			
State Dept. of Assessments Constant Yield Tax Rate Certification			
FY2016			
Revenue FY15 <small>(based on Constant Yield Notice on net base)</small>		\$53,812,199	
Allowable FY16** <small>(Revenue FY15 x 1.004% increase)</small>		\$54,027,448	
Assessable Base Net		\$5,635,225,049	
Tax Rate (rev base/100)		\$0.9587	
Part 2 - Determination of Revenue			
FY2016			
Allowable on net base Tax Rate		\$54,027,448	
New Construction			
Half Year	\$15,739,380	<small>(31,478,760 / 2)</small>	
Full Year	<u>\$21,300,000</u>		
Totals	\$37,039,380	<u>\$355,097</u>	
Allowed Revenue FY16		\$54,382,544	
Estimated Total Growth in Tax Revenues compared to prior year ALLOWED revenue			
	FY16	\$54,382,544	
	FY15	<u>\$53,778,796</u>	
		\$603,748	
Percentage growth on existing base using prior year adopted tax rate			0.40%
Percentage growth, including new construction, using prior year adopted tax rate			1.06%
Note:			
Constant Yield tax rate for FY16 = \$0.9549			
Difference between Allowed Rate and CY rate is 0.9587 - 0.9549 = \$0.0038			
Difference between Allowed Rate and FY15 rate is 0.9587 - 0.9516 = \$0.0071			
Adopted FY16 rate = .9516 NO CHANGE IN TAX RATE from FY15			

2015-2016 Wicomico County Revenue Estimates

DESCRIPTION	2013-2014 ADOPTED BUDGET	2014-2015 Adopted Budget	2015-2016 Estimate
<u>ESTIMATED PROPERTY TAX ASSESSABLE BASES</u>			
REAL PROPERTY			
REAL PROPERTY	5,775,405,982	5,632,599,187	5,635,225,049
PERSONAL PROPERTY			
PERSONAL PROPERTY	496,849,000	475,464,000	376,474,000
TOTAL ASSESSABLE BASE	\$ 6,272,254,982	\$ 6,108,063,187	\$ 6,011,699,049
<u>ESTIMATED TAX REVENUES (See constant yield page for calculations.)</u>			
<u>Note: Revenue is projected using the lower, FY15 rate)</u>			
EXISTING REAL PROPERTY	52,472,997	53,600,473	53,624,801
NEW CONSTRUCTION	40,649	48,905	149,776
NEW CONSTRUCTION - FULL YEAR	298,021	129,418	202,691
Total New Construction	338,670	178,323	352,467
TOTAL	52,811,666	53,778,796	53,977,268
Tax Rate under Revenue Cap	0.9086	0.9516	0.9516
PERSONAL PROPERTY	10,225,679	10,324,701	8,175,133
Tax rate (decoupled from Real Property rate in FY14)	2.1367	2.1715	2.1715
GROSS PROPERTY TAX REVENUE	\$ 63,037,345	\$ 64,103,497	\$ 62,152,401
PROPERTY TAX - CREDITS			
LOCAL MANUFACTURING EQUIP EXEMPT/ No Assessment MFG new law	(1,422,733)	(1,455,941)	0
ADDITIONS & ABATEMENTS NET	75,000	120,000	(87,177)
ALLOWANCE FOR LATE TAX COLLECTIONS - Deferred Taxes	(150,000)	(175,000)	(175,000)
DISCOUNT ON TAX PAYMENTS	(330,857)	(410,000)	(410,000)
PENALTIES & INTEREST - Delinquent Taxes	475,000	469,367	458,208
TOTAL CREDITS	(1,353,590)	(1,451,574)	(213,969)
NET PROPERTY TAX REVENUE	\$ 61,683,755	\$ 62,651,923	61,938,432

DESCRIPTION	2013-2014 ADOPTED BUDGET	2014-2015 Adopted Budget	2015-2016 Estimate
OTHER REVENUES			
TAXES - LOCAL			
LOCAL INCOME TAXES	42,593,604	39,561,266	41,496,963
ADMISSIONS & AMUSEMENT TAXES	85,000	85,000	100,000
RECORDATION TAXES	2,516,123	2,757,621	2,912,805
#911 FEE	550,116	534,510	538,295
TRAILER TAX	375,000	340,000	340,000
TOTAL OTHER TAX REVENUES	46,119,843	43,278,397	45,388,063
LICENSES AND PERMITS			
LIQUOR LICENSES/FEEES	178,000	178,000	170,300
TRADERS' LICENSE	65,000	65,000	62,198
MARRIAGE LICENSES	21,000	22,000	23,758
BUILDING PERMITS	150,000	155,000	162,000
CATV FRANCHISE FEE	825,000	830,000	808,658
AMUSEMENTS	5,800	5,500	5,224
LICENSES & PERMITS - OTHER	4,000	3,760	5,851
TOTAL LICENSES AND PERMITS	1,248,800	1,259,260	1,237,989
INTRAGOVERNMENTAL			
DISPARITY GRANT	6,653,843	8,241,000	6,653,843
TEACHER RETIREMENT SUP GRANT	1,567,837	1,567,837	1,567,837
SOCIAL SERVICE REIMBURSEMENT	339,683	0	0
PAYMENTS - LIEU OF TAXES LOCAL	0	30,000	22,106
JUROR FEES - CIRCUIT COURT	117,720	117,720	117,720
POLICE PROTECTION GRANT (AID TO LOCAL LAW ENFORCEMENT)	397,740	259,186	259,186
HEALTH DEPARTMENT GRANTS	62,055	62,055	62,055
CORRECTIONS JMHP	91,703	91,703	91,703
GAS TAX ROADS (new from Roads fund 50)		626,862	628,316
SHERIFF GRANTS	0.0	0.0	0.0
TOTAL INTRAGOVERNMENTAL	9,230,581	10,996,363	9,402,766

DESCRIPTION	2013-2014 ADOPTED BUDGET	2014-2015 Adopted Budget	2015-2016 Estimate
SERVICE CHARGES			
WICOMICO COUNTY LIQUOR BOARD	435,000	500,000	500,000
REIMBURSEMENT TO CORRECTIONS FROM ROAD & SOLID WASTE	84,000	84,000	84,000
HEALTH DEPARTMENT REVENUE	593,739	598,313	598,313
IMPACT FEES	398,339	771,142	746,758
P&Z ZONING FEES - VARIOUS	9,580	9,772	10,722
P&Z - CITY OF SALISBURY	163,558	160,287	160,287
GOB OPERATING EXPENSE - CITY OF SALISBURY	135,022	134,762	236,500
SUBDIVISION REVIEW FEES	9,000	9,000	10,350
MOSQUITO CONTROL	127,000	124,000	127,000
REIMBURSEMENT FROM SOLID WASTE - NO LONGER APPLICABLE	29,000	29,000	0
ROOM TAX COLLECTION ADMINISTRATION FEE	17,000	17,000	17,000
URBAN SERVICES COMMISSION ADMINISTRATIVE SERVICES	56,610	55,479	56,088
MIS SERVICES - CITY OF SALISBURY	5,000	3,000	3,000
SALISBURY SPECIAL TAXES - ADMIN FEE		6,100	6,100
REIMBURSEMENT TO SHERIFF FROM BOARD OF ED	510,000	510,000	530,349
CORRECTIONS PER DIEMS	320,160	179,405	116,280
CORRECTIONS WORK RELEASE	25,480	40,000	40,000
CORRECTIONS OTHER REVENUES	55,951	72,800	53,900
FIRE PROTECTION	130,000	145,000	180,000
SHERIFF MISCELLANEOUS REVENUE (Reimbursements)	350,540	340,415	348,590
SHERIFF'S FEES AND VIOLATIONS	190,000	190,000	190,000
RECREATION PROGRAMS	545,786	0	0
ROADS - WHITEHAVEN FERRY (reimbursed costs from Somerset County)		80,000	155,000
ROADS - REIMBURSABLE MAINTENANCE SERVICES		20,000	20,000
ROADS - DRIVEWAY PIPE INSTALLATIONS		15,000	15,000
BAY RESTORATION FEE - ADMIN FEE	25,000	21,000	21,000
MISCELLANEOUS	5,000	5,100	3,400
TOTAL SERVICE CHARGES	4,220,765	4,120,575	4,229,637

DESCRIPTION	2013-2014 ADOPTED BUDGET	2014-2015 Adopted Budget	2015-2016 Estimate
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FINES AND FORFEITURES

STATE'S ATTORNEY FEES/FINES/PERMITS	55,000	45,000	45,000
SHERIFF SPEED VIOLATIONS	79,200	35,000	35,000
OTHER FINES & FORFEITURES	6,500	5,850	7,015
TOTAL FINES AND FOREFEITURES	140,700	85,850	87,015

MISCELLANEOUS REVENUES

PRIOR YEAR CARRY FORWARD FUND BALANCE	4,543,885	5,747,429	6,184,592
USE OF EXCESS HEALTH RATE STABILIZATION FUND	0	0	0
INTEREST ON TEMPORARY INVESTMENTS	120,768	185,028	40,713
REBATE ON BUILD AMERICA BONDS	250,000	247,776	242,014
LEASED ASSETS/LOAN PAYMENTS	25,320	25,320	25,320
LEASED ASSETS - VERIZON	19,800	21,780	21,780
COMCAST/SHOREBIRD W&S LOAN	56,349	56,349	56,349
STATE'S ATTORNEY MISC - RENT			100,716
CIRCUIT COURT MISC	9,758	9,758	9,758
ATTORNEY FEES	0	1,000	1,000
PUBLIC WORKS PERMITS		18,000	18,000
MISCELLANEOUS AND UNANTICIPATED REVENUE	7,000	29,000	16,100
TOTAL MISCELLANEOUS REVENUES	5,032,880	6,341,440	6,716,342

TOTAL PROPERTY TAX REVENUE	61,683,755	62,651,923	61,938,432
TOTAL OTHER REVENUE	65,993,569	66,081,885	67,061,812

TOTAL REVENUE	\$ 127,677,324	\$ 128,733,808	\$ 129,000,243
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Total New Revenue	123,133,439	122,986,379	122,815,651
total Budgeted use of Prior Year Revenue	4,543,885	5,747,429	6,184,592

Exhibit "A" General Fund Expense Budget by Major Category

Account #	Description	Actual 2014	Adopted 2015 Budget	2016 Budget (prior to benefit allocation)	Departmental Budgeting of Benefits	Executive Budget 2016	Council Changes	Adopted 2016 Budget
LEGISLATIVE/COUNCIL FUNCTION								
01-50	SALARIES - COUNCIL	\$ 115,442	\$ 115,000	\$ 115,000		\$ 115,000	\$ -	\$ 115,000
01-50	SALARIES-GENERAL	\$ 196,378	\$ 195,691	\$ 195,691		\$ 195,691	\$ -	\$ 195,691
01-51	BENEFITS	\$ -	\$ -	\$ -	\$ 164,298	\$ 164,298	\$ -	\$ 164,298
01-52	OPERATING EXPENSES	\$ 60,373	\$ 98,728	\$ 88,490		\$ 88,490	\$ -	\$ 88,490
01-54	CAPITAL OUTLAY	\$ -	\$ -	\$ 9,100		\$ 9,100	\$ -	\$ 9,100
Subtotal	DEPARTMENT TOTAL	\$ 372,193	\$ 409,419	\$ 408,281	\$ 164,298	\$ 572,579	\$ -	\$ 572,579
CIRCUIT COURT								
02-50	SALARIES-GENERAL	\$ 649,663	\$ 754,388	\$ 754,388		\$ 754,388	\$ -	\$ 754,388
02-51	BENEFITS	\$ -	\$ -	\$ -	\$ 435,900	\$ 435,900	\$ -	\$ 435,900
02-52	OPERATING EXPENSES	\$ 386,632	\$ 374,988	\$ 374,988		\$ 374,988	\$ -	\$ 374,988
02-54	CAPITAL OUTLAY-GENERAL	\$ 1,000	\$ -	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 1,037,295	\$ 1,129,376	\$ 1,129,376	\$ 435,900	\$ 1,565,276	\$ -	\$ 1,565,276
ORPHANS COURT								
03-50	SALARIES-GENERAL	\$ 23,880	\$ 29,305	\$ 33,180		\$ 33,180	\$ -	\$ 33,180
03-51	BENEFITS	\$ -	\$ -	\$ 6,144	\$ 67,881	\$ 74,025	\$ -	\$ 74,025
03-51	FUNDED RETIREMENT	\$ -	\$ 3,072	\$ 3,072	\$ (3,072)	\$ -	\$ -	\$ -
03-52	OPERATING EXPENSES	\$ 1,899	\$ 6,000	\$ 7,450		\$ 7,450	\$ -	\$ 7,450
03-54	CAPITAL OUTLAY-GENERAL	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 25,779	\$ 38,377	\$ 49,846	\$ 64,809	\$ 114,655	\$ -	\$ 114,655
STATES ATTORNEY								
04-50	SALARIES-GENERAL	\$ 1,851,347	\$ 1,979,346	\$ 1,975,953		\$ 1,984,053	\$ -	\$ 1,984,053
04-50	SALARIES-ELECTED	\$ 114,967	\$ 119,457	\$ 122,850		\$ 114,750	\$ -	\$ 114,750
04-51	BENEFITS	\$ -	\$ -	\$ -	\$ 868,780	\$ 868,780	\$ -	\$ 868,780
04-52	OPERATING EXPENSES	\$ 332,779	\$ 560,712	\$ 311,464		\$ 311,464	\$ -	\$ 311,464
04-54	CAPITAL OUTLAY - GENERAL	\$ 189,801	\$ -	\$ 20,000		\$ 20,000	\$ -	\$ 20,000
	DEPARTMENT TOTAL	\$ 2,488,894	\$ 2,659,515	\$ 2,430,267	\$ 868,780	\$ 3,299,047	\$ -	\$ 3,299,047
ADMINISTRATION/EXECUTIVE FUNCTION								
05-50	SALARY - COUNTY EXECUTIVE	\$ 85,327	\$ 85,000	\$ 85,000		\$ 85,000	\$ -	\$ 85,000
05-50	SALARIES-GENERAL	\$ 337,946	\$ 334,411	\$ 334,411		\$ 334,411	\$ -	\$ 334,411
05-51	BENEFITS	\$ -	\$ -	\$ -	\$ 195,011	\$ 195,011	\$ -	\$ 195,011
05-52	OPERATING EXPENSES	\$ 54,600	\$ 59,900	\$ 55,650		\$ 55,650	\$ -	\$ 55,650
05-52	TIME & EFFICIENCY STUDY	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
05-54	CAPITAL OUTLAY	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 477,873	\$ 479,311	\$ 475,061	\$ 195,011	\$ 670,072	\$ -	\$ 670,072

Account #	Description	Actual 2014	Adopted 2015 Budget	2016 Budget (prior to benefit allocation)	Departmental Budgeting of Benefits	Executive Budget 2016	Council Changes	Adopted 2016 Budget
COMMUNITY PROMOTION								
06-52	DUES AND SUBSCRIPTIONS	\$ 58,474	\$ 55,000	\$ 55,000		\$ 55,000	\$ -	\$ 55,000
06-52	OPERATING EXPENSES	\$ 3,608	\$ 4,500	\$ 4,000		\$ 4,000	\$ -	\$ 4,000
06-52	SMALL BUSINESS DEVELOPMENT CNTR	\$ 6,000	\$ 6,000	\$ 6,000		\$ 6,000	\$ -	\$ 6,000
	DEPARTMENT TOTAL	\$ 68,082	\$ 65,500	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ 65,000
ELECTIONS AND REGISTRATION								
07-50	SALARIES-GENERAL	\$ 414,142	\$ 462,702	\$ 494,574		\$ 494,574	\$ -	\$ 494,574
07-51	BENEFITS	\$ 146,390	\$ 135,410	\$ 172,980	\$ 20,241	\$ 193,221	\$ -	\$ 193,221
07-52	OPERATING EXPENSES	\$ 337,799	\$ 369,972	\$ 331,098		\$ 331,098	\$ -	\$ 331,098
07-54	CAPITAL OUTLAY-GENERAL	\$ 999	\$ -	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 899,330	\$ 968,084	\$ 998,652	\$ 20,241	\$ 1,018,893	\$ -	\$ 1,018,893
FINANCE								
08-50	SALARIES-GENERAL	\$ 744,092	\$ 760,931	\$ 759,018		\$ 759,018	\$ -	\$ 759,018
08-51	BENEFITS	\$ -	\$ -	\$ -	\$ 484,712	\$ 484,712	\$ -	\$ 484,712
08-52	OPERATING EXPENSES	\$ 224,645	\$ 258,780	\$ 267,280		\$ 267,280	\$ -	\$ 267,280
08-54	CAPITAL OUTLAY-GENERAL	\$ -	\$ 8,000	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 968,737	\$ 1,027,711	\$ 1,026,298	\$ 484,712	\$ 1,511,010	\$ -	\$ 1,511,010
PUBLIC ACCOUNTANT								
09-52	AUDITORS SERVICES	\$ 59,050	\$ 64,050	\$ 64,050		\$ 64,050	\$ -	\$ 64,050
09-52	SPECIAL SERVICES	\$ 13,255	\$ 15,600	\$ 15,600		\$ 15,600	\$ -	\$ 15,600
	DEPARTMENT TOTAL	\$ 72,305	\$ 79,650	\$ 79,650	\$ -	\$ 79,650	\$ -	\$ 79,650
PURCHASING ADMINISTRATION								
10-50	SALARIES-GENERAL	\$ 126,692	\$ 135,586	\$ 135,586		\$ 135,586	\$ -	\$ 135,586
10-51	BENEFITS	\$ -	\$ -	\$ -	\$ 92,244	\$ 92,244	\$ -	\$ 92,244
10-52	OPERATING EXPENSES	\$ 36,301	\$ 38,435	\$ 34,820		\$ 34,820	\$ -	\$ 34,820
10-54	CAPITAL OUTLAY	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 162,993	\$ 174,021	\$ 170,406	\$ 92,244	\$ 262,650	\$ -	\$ 262,650
LAW								
11-50	SALARIES	\$ 243,659	\$ 302,977	\$ 303,977		\$ 303,977	\$ -	\$ 303,977
11-51	BENEFITS	\$ -	\$ -	\$ -	\$ 127,565	\$ 127,565	\$ -	\$ 127,565
11-52	OPERATING EXPENSES	\$ 41,214	\$ 43,733	\$ 44,965		\$ 44,965	\$ -	\$ 44,965
11-54	CAPITAL OUTLAY-GENERAL	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 284,873	\$ 346,710	\$ 348,942	\$ 127,565	\$ 476,507	\$ -	\$ 476,507

Account #	Description	Actual 2014	Adopted 2015 Budget	2016 Budget (prior to benefit allocation)	Departmental Budgeting of Benefits	Executive Budget 2016	Council Changes	Adopted 2016 Budget
HUMAN RESOURCES								
12-50	SALARIES-GENERAL	\$ 291,504	\$ 292,828	\$ 337,673		\$ 337,673	\$ -	\$ 337,673
12-51	BENEFITS	\$ -	\$ -	\$ 8,700	\$ 148,427	\$ 157,127	\$ -	\$ 157,127
12-52	OPERATING EXPENSES	\$ 167,847	\$ 151,786	\$ 141,543		\$ 141,543	\$ -	\$ 141,543
12-54	CAPITAL OUTLAY-GENERAL	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 459,351	\$ 444,614	\$ 487,916	\$ 148,427	\$ 636,343	\$ -	\$ 636,343
PLANNING AND ZONING								
13-50	SALARIES-GENERAL	\$ 1,023,317	\$ 1,019,186	\$ 1,010,512		\$ 1,010,512	\$ -	\$ 1,010,512
13-51	BENEFITS	\$ -	\$ -	\$ -	\$ 522,526	\$ 522,526	\$ -	\$ 522,526
13-52	OPERATING EXPENSES	\$ 154,538	\$ 157,856	\$ 153,178		\$ 153,178	\$ -	\$ 153,178
13-54	CAPITAL OUTLAY-GENERAL	\$ 51,022	\$ 20,000	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 1,228,877	\$ 1,197,042	\$ 1,163,690	\$ 522,526	\$ 1,686,216	\$ -	\$ 1,686,216
GENERAL SERVICES								
14-50	SALARIES-GENERAL	\$ 197,058	\$ 233,804	\$ 182,950		\$ 182,950	\$ -	\$ 182,950
14-51	BENEFITS	\$ -	\$ -	\$ -	\$ 116,059	\$ 116,059	\$ -	\$ 116,059
14-52	OPERATING EXPENSES	\$ 732,161	\$ 686,629	\$ 681,841		\$ 681,841	\$ -	\$ 681,841
14-54	CAPITAL OUTLAY	\$ 275,036	\$ 88,000	\$ 317,100		\$ 317,100	\$ -	\$ 317,100
14-54	ANNEX MAINTENANCE ESCROW	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 1,204,255	\$ 1,008,433	\$ 1,181,891	\$ 116,059	\$ 1,297,950	\$ -	\$ 1,297,950
IT DEPARTMENT								
15-50	SALARIES-GENERAL	\$ 341,222	\$ 351,493	\$ 349,941		\$ 349,941	\$ -	\$ 349,941
15-51	BENEFITS	\$ -	\$ -	\$ -	\$ 131,095	\$ 131,095	\$ -	\$ 131,095
15-52	OPERATING EXPENSES	\$ 183,088	\$ 276,063	\$ 283,404		\$ 283,404	\$ -	\$ 283,404
15-54	CAPITAL OUTLAY-GENERAL	\$ 83,455	\$ 148,000	\$ 40,200		\$ 40,200	\$ -	\$ 40,200
	DEPARTMENT TOTAL	\$ 607,765	\$ 775,559	\$ 673,545	\$ 131,095	\$ 804,640	\$ -	\$ 804,640
LIQUOR LICENSE BOARD								
16-50	SALARIES-GENERAL	\$ 101,809	\$ 106,272	\$ 107,513		\$ 107,513	\$ -	\$ 107,513
16-50	SALARIES-BOARD MEMBERS	\$ 13,050	\$ 13,000	\$ 13,000		\$ 13,000	\$ -	\$ 13,000
16-50	SALARIES-ATTORNEY(S)	\$ 10,039	\$ 10,000	\$ 10,000		\$ 10,000	\$ -	\$ 10,000
16-51	BENEFITS	\$ -	\$ -	\$ -	\$ 98,284	\$ 98,284	\$ -	\$ 98,284
16-52	OPERATING EXPENSES	\$ 32,335	\$ 41,764	\$ 41,204		\$ 41,204	\$ -	\$ 41,204
16-54	CAPITAL OUTLAY-GENERAL	\$ 20,510	\$ -	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 177,743	\$ 171,036	\$ 171,717	\$ 98,284	\$ 270,001	\$ -	\$ 270,001

Account #	Description	Actual 2014	Adopted 2015 Budget	2016 Budget (prior to benefit allocation)	Departmental Budgeting of Benefits	Executive Budget 2016	Council Changes	Adopted 2016 Budget
SHERIFF'S DEPARTMENT								
17-50	SHERIFF'S SALARY	\$ 90,299	\$ 90,897	\$ 95,000		\$ 95,000	\$ -	\$ 95,000
17-50	SALARIES-GEN	\$ 6,601,740	\$ 6,733,893	\$ 7,000,144		\$ 7,000,144	\$ -	\$ 7,000,144
17-51	BENEFITS	\$ -	\$ -	\$ -	\$ 3,111,877	\$ 3,111,877	\$ -	\$ 3,111,877
17-52	OPERATING EXPENSES	\$ 716,930	\$ 657,932	\$ 657,932		\$ 657,932	\$ -	\$ 657,932
17-54	CAPITAL OUTLAY-GENERAL	\$ 556,483	\$ -	\$ 122,570		\$ 122,570	\$ -	\$ 122,570
	DEPARTMENT TOTAL	\$ 7,965,452	\$ 7,482,722	\$ 7,875,646	\$ 3,111,877	\$ 10,987,523	\$ -	\$ 10,987,523
SALISBURY FIRE & AMBULANCE								
18-52	SALISBURY AMBULANCE	\$ 465,000	\$ 465,000	\$ 465,000		\$ 465,000	\$ -	\$ 465,000
18-52	SALISBURY AMBULANCE - ADDL	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
18-52	SALISBURY FIRE DEPARTMENT	\$ 125,000	\$ 125,000	\$ 125,000		\$ 125,000	\$ -	\$ 125,000
	DEPARTMENT TOTAL	\$ 590,000	\$ 590,000	\$ 590,000	\$ -	\$ 590,000	\$ -	\$ 590,000
VOLUNTEER AMBULANCE								
19-52	GRANT(S) - 11 companies beg FY10	\$ 605,000	\$ 605,000	\$ 605,000		\$ 605,000	\$ -	\$ 605,000
19-52	EMT GRANT - 11 companies beg FY10	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000		\$ 1,100,000	\$ -	\$ 1,100,000
19-52	EMT GRANT - ADDITIONAL	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
19-51	EMT WORKERS COMP-11 company beg FY10	\$ 69,750	\$ 84,876	\$ 84,876		\$ 84,876	\$ -	\$ 84,876
	DEPARTMENT TOTAL	\$ 1,774,750	\$ 1,789,876	\$ 1,789,876	\$ -	\$ 1,789,876	\$ -	\$ 1,789,876
VOLUNTEER FIRE COMPANIES								
20-52	WORKERS COMP INS	\$ 85,000	\$ 85,000	\$ 84,813		\$ 84,813	\$ -	\$ 84,813
20-52	DEATH BENEFIT INS	\$ 91,130	\$ 185,000	\$ 85,000		\$ 85,000	\$ -	\$ 85,000
20-52	GRANT(S)	\$ 1,411,000	\$ 1,411,000	\$ 1,411,000		\$ 1,411,000	\$ -	\$ 1,411,000
20-52	SINKING FUND	\$ 378,000	\$ 378,000	\$ 378,000		\$ 378,000	\$ -	\$ 378,000
20-52	HEPATITIS VACCINE	\$ -	\$ 5,000	\$ 5,000		\$ 5,000	\$ -	\$ 5,000
20-52	RESPIRATORY PROTECTION	\$ 7,396	\$ 39,004	\$ 39,004		\$ 39,004	\$ -	\$ 39,004
	DEPARTMENT TOTAL	\$ 1,972,526	\$ 2,103,004	\$ 2,002,817	\$ -	\$ 2,002,817	\$ -	\$ 2,002,817
CORRECTIONS								
21-50	SALARIES - GENERAL	\$ 7,303,073	\$ 7,363,030	\$ 7,363,060		\$ 7,363,060	\$ -	\$ 7,363,060
21-51	BENEFITS	\$ -	\$ -	\$ -	\$ 3,798,712	\$ 3,798,712	\$ -	\$ 3,798,712
21-52	OPERATING EXPENSES	\$ 3,864,694	\$ 3,990,785	\$ 3,886,713		\$ 3,886,713	\$ -	\$ 3,886,713
21-54	CAPITAL OUTLAY-GENERAL	\$ 58,669	\$ 56,500	\$ 408,000		\$ 408,000	\$ -	\$ 408,000
	DEPARTMENT TOTAL	\$ 11,226,436	\$ 11,410,315	\$ 11,657,773	\$ 3,798,712	\$ 15,456,485	\$ -	\$ 15,456,485

Account #	Description	Actual 2014	Adopted 2015 Budget	2016 Budget (prior to benefit allocation)	Departmental Budgeting of Benefits	Executive Budget 2016	Council Changes	Adopted 2016 Budget
EMERGENCY SERVICES								
22-50	SALARIES - GENERAL	\$ 1,123,024	\$ 1,124,897	\$ 1,124,897		\$ 1,124,897	\$ -	\$ 1,124,897
22-51	BENEFITS	\$ -	\$ -	\$ -	\$ 702,398	\$ 702,398	\$ -	\$ 702,398
22-52	OPERATING EXPENSES	\$ 493,263	\$ 527,107	\$ 527,586		\$ 527,586	\$ -	\$ 527,586
22-54	CAPITAL OUTLAY-GENERAL	\$ 127,600	\$ 124,035	\$ 17,316		\$ 17,316	\$ -	\$ 17,316
	DEPARTMENT TOTAL	\$ 1,743,887	\$ 1,776,039	\$ 1,669,799	\$ 702,398	\$ 2,372,197	\$ -	\$ 2,372,197
PROTECTION OF ANIMALS								
23-52	Animal Control	\$ 72,035	\$ 86,548	\$ 73,548		\$ 73,548	\$ -	\$ 73,548
23-52	Capital Animal Control	\$ 20,000	\$ -	\$ 26,850		\$ 26,850	\$ -	\$ 26,850
23-52	Animal Shelter	\$ 202,401	\$ 216,521	\$ 240,837		\$ 240,837	\$ -	\$ 240,837
	DEPARTMENT TOTAL	\$ 294,436	\$ 303,069	\$ 341,235	\$ -	\$ 341,235	\$ -	\$ 341,235
PUBLIC WORKS								
24-50	SALARIES-GENERAL	\$ -	\$ -	\$ 254,159		\$ 254,159	\$ -	\$ 254,159
24-51	BENEFITS	\$ -	\$ -	\$ -	\$ 76,073	\$ 76,073	\$ -	\$ 76,073
24-52	OPERATING EXPENSE	\$ -	\$ -	\$ 100,000		\$ 100,000	\$ -	\$ 100,000
24-54	CAPITAL OUTLAY-GENERAL	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ -	\$ -	\$ 354,159	\$ 76,073	\$ 430,232	\$ -	\$ 430,232
SANITATION WATER & SEWER								
25-52	FRUITLAND WATER & SEWER	\$ 105,304	\$ 105,304	\$ 105,304		\$ 105,304	\$ -	\$ 105,304
	DEPARTMENT TOTAL	\$ 105,304	\$ 105,304	\$ 105,304	\$ -	\$ 105,304	\$ -	\$ 105,304
MOSQUITO CONTROL								
27-50	SALARIES-GENERAL	\$ 92,061	\$ 107,909	\$ 107,909		\$ 107,909	\$ -	\$ 107,909
27-51	BENEFITS	\$ -	\$ -	\$ -	\$ 16,777	\$ 16,777	\$ -	\$ 16,777
27-52	OPERATING EXPENSES	\$ 38,080	\$ 37,445	\$ 37,445		\$ 37,445	\$ -	\$ 37,445
27-54	CAPITAL	\$ 7,195	\$ -	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 137,336	\$ 145,354	\$ 145,354	\$ 16,777	\$ 162,131	\$ -	\$ 162,131
GYPSY MOTH CONTROL								
28-52	OPERATING EXPENSES	\$ 1,500	\$ 1,500	\$ 1,500		\$ 1,500	\$ -	\$ 1,500
	DEPARTMENT TOTAL	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
BOARD OF EDUCATION (see Appendix "A")								
30-52	OPERATING EXPENSES	\$ 37,765,374	\$ 37,676,790	\$ 38,067,637		\$ 38,067,637	\$ -	\$ 38,067,637
30-52	TEACHER RETIREMENT SUPPLEMENT PYMT	\$ 2,755,091	\$ 2,719,329	\$ 3,239,009		\$ 3,239,009	\$ -	\$ 3,239,009
30-52	BOND PRINCIPAL	\$ 6,688,308	\$ 7,485,686	\$ 7,371,218		\$ 7,371,218	\$ -	\$ 7,371,218
30-52	BOND INTEREST	\$ 2,985,829	\$ 3,515,448	\$ 3,133,234		\$ 3,133,234	\$ -	\$ 3,133,234
	DEPARTMENT TOTAL	\$ 50,194,602	\$ 51,397,253	\$ 51,811,098	\$ -	\$ 51,811,098	\$ -	\$ 51,811,098

Account #	Description	Actual 2014	Adopted 2015 Budget	2016 Budget (prior to benefit allocation)	Departmental Budgeting of Benefits	Executive Budget 2016	Council Changes	Adopted 2016 Budget
COMMUNITY COLLEGE								
31-52	GRANT(S)	\$ 3,786,970	\$ 4,063,970	\$ 4,063,970		\$ 4,063,970	\$ -	\$ 4,063,970
	DEPARTMENT TOTAL	\$ 3,786,970	\$ 4,063,970	\$ 4,063,970	\$ -	\$ 4,063,970	\$ -	\$ 4,063,970
PUBLIC LIBRARY								
32-52	OPERATING EXPENSES	\$ 1,095,163	\$ 1,158,338	\$ 1,158,338		\$ 1,158,338	\$ -	\$ 1,158,338
	DEPARTMENT TOTAL	\$ 1,095,163	\$ 1,158,338	\$ 1,158,338	\$ -	\$ 1,158,338	\$ -	\$ 1,158,338
TRI COUNTY COUNCIL/Shore Transit								
33-52	GRANT - Operating	\$ 322,272	\$ 383,464	\$ 383,464		\$ 383,464	\$ -	\$ 383,464
33-52	GRANT - Mandate	\$ 10,000	\$ 10,000	\$ 10,000		\$ 10,000	\$ -	\$ 10,000
33-52	GRANT - Capital	\$ 52,345	\$ 52,345	\$ 52,345		\$ 52,345	\$ -	\$ 52,345
33-52	GRANT - Facility	\$ 122,792	\$ 100,136	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 507,409	\$ 545,945	\$ 445,809	\$ -	\$ 445,809	\$ -	\$ 445,809
PUBLIC HEALTH OPERATING								
34-50	SALARIES-GENERAL	\$ 125,783	\$ 126,469	\$ 126,469		\$ 126,469	\$ -	\$ 126,469
34-51	BENEFITS	\$ -	\$ -	\$ 2,917,331	\$ 25,166	\$ 2,942,497	\$ -	\$ 2,942,497
34-52	OPERATING EXPENSES	\$ 2,770,618	\$ 3,310,324	\$ 346,991		\$ 346,991	\$ -	\$ 346,991
34-52	NON-MATCHING	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 2,896,401	\$ 3,436,793	\$ 3,390,791	\$ 25,166	\$ 3,415,957	\$ -	\$ 3,415,957
EXTENSION SERVICE								
36-52	OPERATING EXPENSES	\$ 88,910	\$ 93,436	\$ 103,272		\$ 103,272	\$ -	\$ 103,272
	DEPARTMENT TOTAL	\$ 88,910	\$ 93,436	\$ 103,272	\$ -	\$ 103,272	\$ -	\$ 103,272
COMMUNITY ACCESS CHANNEL								
37-52	GRANT(S)	\$ 73,440	\$ 80,874	\$ 110,818		\$ 110,818	\$ -	\$ 110,818
37-52	CAPITAL	\$ 51,150	\$ -	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 124,590	\$ 80,874	\$ 110,818	\$ -	\$ 110,818	\$ -	\$ 110,818
ECONOMIC DEVELOPMENT								
38-52	GRANT(S)	\$ 155,220	\$ 692,314	\$ 684,844		\$ 684,844	\$ -	\$ 684,844
	DEPARTMENT TOTAL	\$ 155,220	\$ 692,314	\$ 684,844	\$ -	\$ 684,844	\$ -	\$ 684,844
PENSIONS & RETIREMENT								
40-51	SOCIAL SECURITY	\$ 1,646,353	\$ 1,732,799	\$ 1,732,799	\$ (1,732,799)	\$ -	\$ -	\$ -
40-51	FUNDED RETIRE/PENSION	\$ 3,296,084	\$ 3,439,246	\$ 3,436,359	\$ (3,388,124)	\$ 48,235	\$ -	\$ 48,235
40-51	FUNDED OPEB LIABILITY	\$ 1,517,716	\$ 1,636,364	\$ 1,636,364	\$ (1,636,364)	\$ -	\$ -	\$ -
40-51	PROVISION FOR COMP ABS	\$ 45,174	\$ -	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 6,505,327	\$ 6,808,409	\$ 6,805,522	\$ (6,757,287)	\$ 48,235	\$ -	\$ 48,235

Account #	Description	Actual 2014	Adopted 2015 Budget	2016 Budget (prior to benefit allocation)	Departmental Budgeting of Benefits	Executive Budget 2016	Council Changes	Adopted 2016 Budget
HOSPITAL & DISABILITY								
41-52	HOSPITALIZATION	\$ 4,838,593	\$ 5,278,203	\$ 5,278,203	\$ (5,154,270)	\$ 123,933	\$ -	\$ 123,933
41-52	DISABILITY	\$ 53,910	\$ 984,448	\$ 84,448	\$ (65,448)	\$ 19,000	\$ -	\$ 19,000
41-52	UNEMPLOYMENT COMP	\$ 20,009	\$ 16,825	\$ 16,825	\$ (15,000)	\$ 1,825	\$ -	\$ 1,825
41-52	LIFE INSURANCE	\$ 7,822	\$ -	\$ -		\$ -	\$ -	\$ -
41-52	BLOOD BANK	\$ -	\$ 700	\$ 700		\$ 700	\$ -	\$ 700
41-52	FLEX SPENDING	\$ 4,512	\$ 4,500	\$ 4,500		\$ 4,500	\$ -	\$ 4,500
	DEPARTMENT TOTAL	\$ 4,924,846	\$ 6,284,676	\$ 5,384,676	\$ (5,234,718)	\$ 149,958	\$ -	\$ 149,958
WORK COMP/LIABILITY INS								
42-52	WORKERS COMP	\$ 510,819	\$ 522,809	\$ 522,809	\$ (522,809)	\$ -	\$ -	\$ -
42-52	ARBITRAGE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
42-52	LIABILITY INSURANCE	\$ 591,845	\$ 560,000	\$ 642,000		\$ 642,000	\$ -	\$ 642,000
	DEPARTMENT TOTAL	\$ 1,102,664	\$ 1,082,809	\$ 1,164,809	\$ (522,809)	\$ 642,000	\$ -	\$ 642,000
DEBT RETIREMENT								
43-52	BOND PRINCIPAL	\$ 1,245,572	\$ 1,461,253	\$ 1,312,485		\$ 1,312,485	\$ -	\$ 1,312,485
43-52	DRILL ACADEMY PRINCIPAL	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
43-52	BOND INTEREST	\$ 459,376	\$ 504,910	\$ 653,465		\$ 653,465	\$ -	\$ 653,465
43-52	LOAN REPAYMENT - SOLID WASTE	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
43-52	AGENT FEES	\$ 45,885	\$ 40,001	\$ 50,000		\$ 50,000	\$ -	\$ 50,000
	DEPARTMENT TOTAL	\$ 1,750,833	\$ 2,006,164	\$ 2,015,950	\$ -	\$ 2,015,950	\$ -	\$ 2,015,950
CONTINGENCY								
46-52	CONTINGENCY	\$ -	\$ 756,411	\$ 756,411		\$ 756,411	\$ -	\$ 756,411
46-52	CONTRIBUTION TO ROADS	\$ 4,100,000	\$ -	\$ -		\$ -	\$ -	\$ -
46-52	REIMBURSABLE BRD OF ED CAP PROJECTS	\$ 2,803,200	\$ 90,000	\$ -		\$ -	\$ -	\$ -
46-52	COUNTY CAPITAL PROJECT RESERVE	\$ 1,064,300	\$ 1,934,100	\$ 2,819,923		\$ 2,819,923	\$ -	\$ 2,819,923
	DEPARTMENT TOTAL	\$ 7,967,500	\$ 2,780,511	\$ 3,576,334	\$ -	\$ 3,576,334	\$ -	\$ 3,576,334
ROADS DIVISION OF PUBLIC WORKS								
50-50	SALARIES		\$ 1,765,768	\$ 1,639,555		\$ 1,639,555	\$ -	\$ 1,639,555
50-51	BENEFITS		\$ 1,343,543	\$ 1,343,543	\$ (146,620)	\$ 1,196,923	\$ -	\$ 1,196,923
50-52	OPERATING		\$ 4,699,569	\$ 5,112,504		\$ 5,112,504	\$ -	\$ 5,112,504
50-53	CAPITAL		\$ 250,000	\$ 530,000		\$ 530,000	\$ -	\$ 530,000
	DEPARTMENT TOTAL		\$ 8,058,880	\$ 8,625,602	\$ (146,620)	\$ 8,478,982	\$ -	\$ 8,478,982
LOCAL MANAGEMENT BOARD								
54-52	OPERATING EXPENSES	\$ 65,643	\$ 72,343	\$ 71,243		\$ 71,243	\$ -	\$ 71,243
	DEPARTMENT TOTAL	\$ 65,643	\$ 72,343	\$ 71,243	\$ -	\$ 71,243	\$ -	\$ 71,243

Account #	Description	Actual 2014	Adopted 2015 Budget	2016 Budget (prior to benefit allocation)	Departmental Budgeting of Benefits	Executive Budget 2016	Council Changes	Adopted 2016 Budget
RECREATION								
60-50	SALARIES & Benefits -GENERAL	\$ 1,284,613	\$ -	\$ -		\$ -	\$ -	\$ -
60-52	OPERATING EXPENSES	\$ 1,187,006	\$ 2,095,666	\$ 2,267,953		\$ 2,267,953	\$ -	\$ 2,267,953
60-54	CAPITAL OUTLAY-GENERAL	\$ 290,047	\$ -	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 2,761,666	\$ 2,095,666	\$ 2,267,953	\$ -	\$ 2,267,953	\$ -	\$ 2,267,953
YOUTH & CIVIC CENTER								
61-52	OPERATING EXPENSES	\$ 602,119	\$ 602,119	\$ 587,066		\$ 587,066	\$ -	\$ 587,066
61-52	OPERATING EXPENSES - ADDITIONAL	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
	DEPARTMENT TOTAL	\$ 602,119	\$ 602,119	\$ 587,066	\$ -	\$ 587,066	\$ -	\$ 587,066
STATE MANDATES								
83-52	MANDATE - HOMESTEAD CREDIT FEE	\$ 18,219	\$ 14,441	\$ 14,441		\$ 14,441	\$ -	\$ 14,441
83-52	MANDATE - MUNICIPAL SHARES TAX	\$ 21,209	\$ 21,209	\$ 21,209		\$ 21,209	\$ -	\$ 21,209
83-52	SDAT OFFICE COST	\$ 421,793	\$ 457,364	\$ 457,364		\$ 457,364	\$ -	\$ 457,364
	DEPARTMENT TOTAL	\$ 461,221	\$ 493,014	\$ 493,014	\$ -	\$ 493,014	\$ -	\$ 493,014
TEEN ADULT CENTER/Dove Point								
84-52	GRANT(S)	\$ 61,362	\$ 61,363	\$ 61,363		\$ 61,363	\$ -	\$ 61,363
	DEPARTMENT TOTAL	\$ 61,362	\$ 61,363	\$ 61,363	\$ -	\$ 61,363	\$ -	\$ 61,363
MAINT OF AGED IN COMM								
85-52	GRANT(S) MEALS ON WHEELS	\$ 223,640	\$ 223,640	\$ 230,000		\$ 230,000	\$ -	\$ 230,000
	DEPARTMENT TOTAL	\$ 223,640	\$ 223,640	\$ 230,000	\$ -	\$ 230,000	\$ -	\$ 230,000
COMMISSION ON AGING								
86-52	OPERATING EXPENSES	\$ 250	\$ 250	\$ 750		\$ 750	\$ -	\$ 750
	DEPARTMENT TOTAL	\$ 250	\$ 250	\$ 750	\$ -	\$ 750	\$ -	\$ 750
LIFE CRISIS CENTER								
87-52	GRANT(S)	\$ 13,500	\$ 13,500	\$ 13,500		\$ 13,500	\$ -	\$ 13,500
	DEPARTMENT TOTAL	\$ 13,500	\$ 13,500	\$ 13,500	\$ -	\$ 13,500	\$ -	\$ 13,500
TOTAL		\$121,730,460	\$ 128,733,808	\$130,460,723	-\$1,460,480	\$129,000,243	\$0	\$129,000,243

NOTE: Total change in the Departmental Budgeting of Benefits does not include changes in benefits for Enterprise Funds as reflected in the total change on Exhibit "E".

County Appropriation to BOE Operating Budget by Category
Fiscal Year 2016

Category	FY14 County Appropriation	FY15 County Appropriation	Executive's Changes to FY15 Appropriation	Executive's Proposed FY16 Appropriation	Council Changes	FY16 County Appropriation
Administration	\$ 1,015,984	\$ 1,013,592	\$ 10,513	\$ 1,024,105		\$ 1,024,105
School Management & Support	\$ 2,485,854	\$ 2,480,001	\$ 25,727	\$ 2,505,728		\$ 2,505,728
Instructional Salaries & Wages	\$ 14,815,612	\$ 14,780,727	\$ 153,331	\$ 14,934,058		\$ 14,934,058
Textbooks & Instructional Supplies	\$ 694,596	\$ 692,961	\$ 7,189	\$ 700,150		\$ 700,150
Other Instructional Costs	\$ 590,729	\$ 589,338	\$ 6,114	\$ 595,452		\$ 595,452
Special Education	\$ 3,887,401	\$ 3,878,248	\$ 40,232	\$ 3,918,480		\$ 3,918,480
Student Personnel Services	\$ 457,844	\$ 456,765	\$ 4,738	\$ 461,503		\$ 461,503
Student Health Services	\$ 319,777	\$ 319,024	\$ 3,309	\$ 322,333		\$ 322,333
Student Transportation Services	\$ 1,807,630	\$ 1,803,374	\$ 18,708	\$ 1,822,082		\$ 1,822,082
Operation of Plant	\$ 2,451,050	\$ 2,445,279	\$ 25,367	\$ 2,470,646		\$ 2,470,646
Maintenance of Plant	\$ 756,475	\$ 754,694	\$ 7,829	\$ 762,523		\$ 762,523
Fixed Charges (excluding teacher pension)	\$ 7,063,811	\$ 7,047,179	\$ 73,105	\$ 7,120,284		\$ 7,120,284
Food Services	\$ 143,472	\$ 143,472	\$ 1,488	\$ 144,960		\$ 144,960
Community Services	\$ 37,984	\$ 37,894	\$ 393	\$ 38,287		\$ 38,287
Capital Outlay	\$ 1,237,155	\$ 1,234,242	\$ 12,804	\$ 1,247,046		\$ 1,247,046
Subtotal before Teacher Pension	\$ 37,765,375	\$ 37,676,790	\$ 390,849	\$ 38,067,637		\$ 38,067,637
State Teacher supplement (by State Law)	\$ 2,755,091	\$ 2,719,329	\$ 519,680	\$ 3,239,009	\$ -	\$ 3,239,009
TOTALS for appropriations	\$ 40,520,466	\$ 40,396,119	\$ 910,529	\$ 41,306,646	\$ -	\$ 41,306,646
County Reimbursable Capital Project for FY15 classroom iPad technology carts		\$ 90,000	\$ -	\$ -	\$ -	\$ -
Total Funds Committed for expenditure by BOE (excluding debt service)		\$ 40,486,119	\$ 910,529	\$ 41,306,646	\$ -	\$ 41,306,646

Note: increase in MOE, \$390,847, determined by enrollment and mandated by the state is included FY16 numbers above

As amended per notification from Board of Education on May 7, 2015.

Appendix "A" Amended page 2 of 2
Consolidated Expense Budget

Category	FY14 Restated Total Budget	FY15 Restated Total Budget	FY15 Difference to FY16 Proposed Total Budget	FY16 BOE Proposed Total Budget	Allocation of County Changes to BOE FY16 Proposed Budget	Total FY16 BOE Budget
Administration	\$ 4,864,684	\$ 5,070,669	\$ 215,620	\$ 5,286,289		
School Management & Support	\$ 11,960,777	\$ 12,427,018	\$ 347,344	\$ 12,774,362		
Instructional Salaries & Wages	\$ 69,369,575	\$ 69,967,505	\$ 2,717,588	\$ 72,685,093		
Textbooks & Instructional Supplies	\$ 3,081,084	\$ 2,872,925	\$ 623,472	\$ 3,496,397	Allocation to be provided by Wicomico County Board of Education	
Other Instructional Costs	\$ 3,146,037	\$ 2,162,649	\$ 578,661	\$ 2,741,310		
Special Education	\$ 18,230,121	\$ 18,419,002	\$ 417,851	\$ 18,836,853		
Student Personnel Services	\$ 2,245,994	\$ 2,218,256	\$ 128,152	\$ 2,346,408		
Student Health Services	\$ 1,503,800	\$ 1,544,979	\$ 27,463	\$ 1,572,442		
Student Transportation Services	\$ 8,349,923	\$ 8,430,266	\$ 552,554	\$ 8,982,820		
Operation of Plant	\$ 11,392,416	\$ 11,985,405	\$ 1,102,100	\$ 13,087,505		
Maintenance of Plant	\$ 3,614,914	\$ 3,788,329	\$ 337,361	\$ 4,125,690		
Fixed Charges (including teacher pension)	\$ 35,524,794	\$ 37,278,458	\$ 2,435,995	\$ 39,714,453		
Food Services	\$ 675,000	\$ 675,000	\$ -	\$ 675,000		
Community Services	\$ 178,333	\$ 201,182	\$ 48,822	\$ 250,004		
Capital Outlay	\$ 3,467,709	\$ 3,758,495	\$ 767,046	\$ 4,525,541		
Total Consolidated BOE Budget	\$ 177,605,161	\$ 180,800,138	\$ 10,300,029	\$ 191,100,167		\$ 191,100,167

As amended per notification from Board of Education on May 7, 2015.

Total BOE budget \$ -
\$ - \$ 191,100,167

Exhibit "B"
CAPITAL BUDGET FOR FISCAL YEAR 2016

PROJECT DESCRIPTION	FY16 Source of Funding					
	2016 Funding Total	New Bonds	Existing Bond Funds	Pay-Go	State/Federal	Airport
BOND CONTINGENCY AND ISSUANCE COST	\$200,000	\$200,000				
WOR-WIC COMMUNITY COLLEGE						
Academic and Administrative Building/Maner Technology Center Design, CM, Constr., CITS, Furniture & Equip.	\$2,574,000			\$1,057,923	\$1,516,077	
EMERGENCY SERVICES						
Replace Public Safety Radio System	\$5,000,226	\$5,000,226				
CORRECTIONS						
WCDC HVAC Control Replacement	\$50,000			\$50,000		
WCDC Intercom System Upgrade	\$225,000			\$225,000		
HEALTH DEPARTMENT						
Upgrade Boilers	\$100,000			\$100,000		
Upgrade Infrastructure - correct water intrusion in basement	\$164,000			\$164,000		
OLD COURTHOUSE						
Historic Structure Preservation	\$250,000			\$250,000		
PUBLIC WORKS - GENERAL						
Chesapeake Bay Watershed Abatement Projects	\$200,000			\$200,000		
ROADS DEPARTMENT PROJECTS						
Morris Mill Dam Improvements	\$500,000			\$500,000		
Whitehaven Ferry Bulkhead Replacement	\$250,000			\$250,000		

FY16 Source of Funding

PROJECT DESCRIPTION	2016 Funding Total	New Bonds	Existing Bond Funds	Pay-Go	State/Federal	Airport
BOARD OF EDUCATION PROJECTS						
FY16 #1 40.04-69 Bennett Middle School Project under Plan B; project cost to completion as of September 2014 and completion of JMB phase 3	\$2,186,194		\$2,186,194			
	\$8,453,161		\$8,453,161			
FY16 #2 16.02-183 West Salisbury School Systemic Renovations or Replacement	\$2,000,000	\$2,000,000				
FY16 #3 1.06-19 Beaver Run Systemic Renovations	\$1,600,940	\$1,600,940				
FY16 #4 2.06-197 Delmar Systemic Renovations & Replacements	\$5,433,000	\$806,000			\$4,627,000	
FY16 #5 45.06-432 Wicomico Middle Systemic Renovation	\$2,220,288	492,288			\$1,728,000	
FY16 #8 43.06- 501 Parkside High School Systemic Renovation - Mechanical Plant	\$6,107,000	\$1,437,000			\$4,670,000	
FY16 #9 43.06- 502 Parkside High School Systemic Renovation - Lighting Systems	\$3,758,000	\$1,461,000			2,297,000	
FY16 #10 44.6-503 CTE Parkside Systemic Renovation	\$743,000	\$743,000				
FY16 #11 10.10- 402 Pinehurst Therapy Tank Conversion	\$275,000	\$275,000				
FY16 #12 42.03- 86 Mardela Middle / High School Track	\$742,000	\$742,000				
FY16 #13 64.08- 362 Portable Classrooms Projects	\$375,000	\$375,000				
FY16 #16 42.06-299 Mardela Middle/High School Systemic Renv	\$143,000	\$143,000				
FY16 #17 3.06-486 East Salisbury Systemic Renovations	\$202,000	\$202,000				
FY16 #19 45.06-389 Wicomico Middle Systemic Renovation	\$176,000	\$176,000				
FY16 #20 42.06-454 Mardela Middle/High School Systemic Renv	\$85,000	\$85,000				
FY15 #4 3.06-28 East Salisbury Systemic Renovations - Revised in FY16	\$20,000	\$20,000				

FY16 Source of Funding

PROJECT DESCRIPTION	2016 Funding Total	New Bonds	Existing Bond Funds	Pay-Go	State/Federal	Airport
RECREATION, PARKS & TOURISM						
A. W. Perdue Stadium Restoration/Modernization Project	\$1,511,900				\$1,511,900	
TENNIS & BASKETBALL COURTS	\$145,000			\$15,000	\$130,000	
Resurfacing courts at Cedar Hill, Mardela, Billy Gene Jackson, Centennial Village, Crooked Oak, Kilburnie, Cope Bennett, Cedarhurst, Hebron, and Indian Village						
PLAYGROUND EQUIPMENT - Billy Gene Jackson & Hebron	\$50,400				\$50,400	
SCHUMAKER PARK PARKING LOT	\$80,000			\$8,000	\$72,000	
INDIAN VILLAGE PARK FENCING	\$80,000			\$8,000	\$72,000	
WINTERPLACE PARK FENCING RESTORATION	\$10,000			\$10,000		
CEDAR HILL PARK HARBOR RESTORATION escrow funds						
Restore bulkheading, pilings, piers and catwalks	\$99,000				\$99,000	

FY16 Source of Funding

PROJECT DESCRIPTION	2016 Funding Total	New Bonds	Existing Bond Funds	Pay-Go	State/Federal	Airport
AIRPORT						
Renovation of Terminal Building						
Purchase and install new HVAC equipment, remove old system	\$1,100,000				\$1,050,000	\$50,000
Terminal Restrooms & Doors	\$100,000				\$75,000	\$25,000
Renovation of Piedmont Hangar Doors	\$1,200,000					\$1,200,000
Renovation of Taxiway F and B	\$3,000,000				\$2,850,000	\$150,000
Temporary Snow Removal Equipment (SRE) Storage Building	\$100,000				\$75,000	\$25,000
Rehabilitate Taxiway A	\$600,000				\$570,000	\$30,000
Grand Total	52,109,109	15,758,454	10,639,355	2,837,923	21,270,977	1,480,000

Pay-Go General Fund

2,819,923

Pay-Go County Rec&Park Enterprise Funds/Escrows

18,000

Bond Issue will be rounded up to the nearest \$5,000 increment

Exhibit "C" Governmental and Enterprise Funds

Where multiple funds are displayed, the totals include transfers in/out between those funds. The Annual Financial Statement will report activity net of transfers in/out.

	FY2015 Budget	Executive FY2016 Budget	Council Changes	Adopted Budget
Dept 60 - Recreation & Parks - Funds 60 & 70-81				
Revenue*	\$ (4,659,974)	\$ (4,377,619)		\$ (4,377,619)
Salaries	\$ 2,542,995	\$ 1,591,495		\$ 1,591,495
Benefits	\$ 808,531	\$ 808,531		\$ 808,531
Operating	\$ 1,722,764	\$ 1,799,493		\$ 1,799,493
Capital	\$ 394,215	\$ 178,100		\$ 178,100
Total Exp	\$ 4,659,974	\$ 4,377,619	\$ -	\$ 4,377,619

* FY16 includes the use of \$26,560 of the prior year's fund balance and \$2,267,953 from the General Fund

	FY2015 Budget	Executive FY2016 Budget	Council Changes	Adopted Budget
Dept 52 - Airport - Fund 52				
Revenue*	\$ (1,640,070)	\$ (1,272,090)		\$ (1,272,090)
Salaries	\$ 326,858	\$ 326,858		\$ 326,858
Benefits	\$ 133,427	\$ 133,427		\$ 133,427
Operating	\$ 902,442	\$ 716,391		\$ 716,391
Capital	\$ 410,770	\$ 95,414		\$ 95,414
Total Exp	\$ 1,640,070	\$ 1,272,090	\$ -	\$ 1,272,090

* FY16 includes the use of \$85,290 of the prior year's fund balance

	FY2015 Budget	Executive FY2016 Budget	Council Changes	Adopted Budget
Nursing Home				
Revenue	\$ (9,552,583)	\$ (9,759,200)		\$ (9,759,200)
Nursing	\$ 3,966,584	\$ 4,013,512		\$ 4,013,512
Operating	\$ 5,218,932	\$ 5,335,121		\$ 5,335,121
Capital	\$ 54,400	\$ 63,790		\$ 63,790
Total Exp	\$ 9,239,916	\$ 9,412,423	\$ -	\$ 9,412,423

Revenue exceeds operating and capital by \$ (346,777)

	FY2015 Budget	Executive FY2016 Budget	Council Changes	Adopted Budget
Dept 62 & 63 - Convention & Visitors Bureau - Funds 62, 63, 64 & 66				
Revenue*	\$ (2,768,512)	\$ (3,005,552)		\$ (3,005,552)
Salaries	\$ 680,590	\$ 612,772		\$ 612,772
Benefits	\$ 178,304	\$ 178,304		\$ 178,304
Operating*	\$ 1,984,922	\$ 2,173,982		\$ 2,173,982
Capital	\$ 103,000	\$ 40,494		\$ 40,494
Total Exp	\$ 2,768,512	\$ 3,005,552	\$ -	\$ 3,005,552

* FY16 includes the use of \$10,538 of the prior year's fund balance with an expected retained earnings offset of \$41,439.

	FY2015 Budget	Executive FY2016 Budget	Council Changes	Adopted Budget
Dept 50 - Roads Fuel Depot - Fund 50				
Revenue	\$ (1,500,000)	\$ (1,462,500)		\$ (1,462,500)
Salaries	\$ -	\$ -		\$ -
Operating	\$ 1,500,000	\$ 1,462,500		\$ 1,462,500
Capital	\$ -	\$ -		\$ -
Total Exp	\$ 1,500,000	\$ 1,462,500	\$ -	\$ 1,462,500

	FY2015 Budget	Executive FY2016 Budget	Council Changes	Adopted Budget
Dept 13 - Economic Development - Fund 67				
Revenue*	\$ (544,558)	\$ (544,558)		\$ (544,558)
Salaries	\$ -	\$ -		\$ -
Operating	\$ -	\$ -		\$ -
Capital	\$ 554,558	\$ 544,558		\$ 544,558
Total Exp	\$ 554,558	\$ 544,558	\$ -	\$ 544,558

* FY16 revenue includes \$544,558 transfer from GF.

	FY2015 Budget	Executive FY2016 Budget	Council Changes	Adopted Budget
Dept 51 - Solid Waste - Fund 51				
Revenue*	\$ (6,024,539)	\$ (5,765,600)		\$ (5,765,600)
Salaries	\$ 1,643,321	\$ 1,534,719		\$ 1,534,719
Benefits	\$ 1,169,164	\$ 1,169,164		\$ 1,169,164
Operating	\$ 4,057,793	\$ 2,593,204		\$ 2,593,204
Capital	\$ 323,425	\$ 468,513		\$ 468,513
Total Exp	\$ 6,024,539	\$ 5,765,600	\$ -	\$ 5,765,600

* FY16 Estimated contribution to Fund Balance is \$327,465

	FY2015 Budget	Executive FY2016 Budget	Council Changes	Adopted Budget
Dept 53 - Electrical Board - Fund 53				
Revenue	\$ (30,250)	\$ (46,260)		\$ (46,260)
Salaries	\$ 32,996	\$ 28,018		\$ 28,018
Benefits	\$ 21,626	\$ 21,626		\$ 21,626
Operating	\$ 25,134	\$ 6,343		\$ 6,343
Capital	\$ -	\$ -		\$ -
Total Exp	\$ 58,130	\$ 55,987	\$ -	\$ 55,987

Note: Electrical Board has 2-yr revenue cycle

	FY2015 Budget	Executive FY2016 Budget	Council Changes	Adopted Budget
Dept 61 & 64 - Youth and Civic Center - Funds 61 & 65				
Revenue*	\$ (8,333,128)	\$ (8,322,250)		\$ (8,322,250)
Salaries	\$ 2,151,287	\$ 1,588,783		\$ 1,588,783
Benefits	\$ -	\$ 591,208		\$ 591,208
Operating	\$ 5,717,641	\$ 5,646,259		\$ 5,646,259
Capital	\$ 464,200	\$ 496,000		\$ 496,000
Total Exp	\$ 8,333,128	\$ 8,322,250	\$ -	\$ 8,322,250

* FY16 includes the use of \$190,594 of the prior year's fund balance and \$587,066 from the General Fund

	FY2015 Budget	Executive FY2016 Budget	Council Changes	Adopted Budget
Dept 54 - Local Management Board - Fund 54				
Revenue	\$ (1,062,850)	\$ (1,062,850)		\$ (1,062,850)
County Grant	\$ (72,343)	\$ (71,243)		\$ (71,243)
Total	\$ (1,135,193)	\$ (1,134,093)	\$ -	\$ (1,134,093)
Salaries	\$ 175,101	\$ 178,603		\$ 178,603
Benefits	\$ -	\$ 69,320		\$ 69,320
Operating	\$ 960,092	\$ 886,170		\$ 886,170
Total Exp	\$ 1,135,193	\$ 1,134,093	\$ -	\$ 1,134,093

	FY2015 Budget	Executive FY2016 Budget	Council Changes	Adopted Budget
Dept 56 - Narcotics Task Force - Fund 12 & 18				
Revenue*	\$ (155,638)	\$ (139,888)		\$ (139,888)
Salaries	\$ -	\$ -		\$ -
Operating	\$ 155,638	\$ 139,888		\$ 139,888
Capital	\$ -	\$ -		\$ -
Total Exp	\$ 155,638	\$ 139,888	\$ -	\$ 139,888

FY16 includes the use of \$89,888 of prior year's fund balance

EXHIBIT "D"

Anticipated Grant Funding

County Department Requesting Grant	Dept #	Funding Source	Name of Grant	Expected amount for salary	Expected amount for benefits	Expected amount for operating	Expected amount for capital	Total Expected Grant Award
Circuit Court	02	State	Family Services	\$ 89,120	\$ 31,193	\$ 58,412	\$ -	\$ 178,725
Circuit Court	02	State	Drug Court Program	\$ 92,040	\$ 32,214	\$ 185,703	\$ -	\$ 309,957
Circuit Court Total				\$ 181,160	\$ 63,407	\$ 244,115	\$ -	\$ 488,682
States Attorney	04	State	Safe Streets Program	\$ 86,008	\$ 25,802			\$ 111,810
States Attorney Total				\$ 86,008	\$ 25,802	\$ -	\$ -	\$ 111,810
Planning & Zoning	13	State & Federal	MPO (Not a Grant)	\$ 48,895		\$ 176,105		\$ 225,000
Planning & Zoning	13	State	Chesapeake and Atlantic Coastal Bays Grant-In-Aid Program	\$ 12,000				\$ 12,000
Planning & Zoning	13	State	SNHS-Downpayment Assistance				\$ 300,000	\$ 300,000
Planning & Zoning	13	State	Rural Legacy				\$ 300,000	\$ 300,000
Planning & Zoning	13	Federal	Community Development Block Grant			\$ 350,000		\$ 350,000
Planning & Zoning Total				\$ 60,895	\$ -	\$ 526,105	\$ 600,000	\$ 1,187,000
Sheriff	17	State	Peace Order / Protective Order Support	\$ 20,000				\$ 20,000
Sheriff	17	State	Safe Streets Program	\$ 16,090	\$ 4,800			\$ 20,890
Sheriff	17	State	Tobacco Program	\$ 5,000				\$ 5,000
Sheriff	17	State	School Bus Safety	\$ 15,000		\$ 1,000		\$ 16,000
Sheriff	17	State	Sex Offender Compliance and Enforcement	\$ 22,000			\$ 3,000	\$ 25,000
Sheriff	17	State	Gun Violence Reduction Grant Program	\$ 20,000				\$ 20,000
Sheriff	17	Federal	Law Enforcement Training Scholarship Program (LETS)			\$ 2,500		\$ 2,500
Sheriff	17	State	Wicomico County Highway Safety Grant	\$ 30,500		\$ 1,500		\$ 32,000
Sheriff	17	Federal	Bulletproof Vest Partnership			\$ 10,000		\$ 10,000
Sheriff	17	Federal	Edward J. Byrne Memorial Justice Assistance Grant (BJAG)				\$ 120,000	\$ 120,000
Sheriff Total				\$ 128,590	\$ 4,800	\$ 15,000	\$ 123,000	\$ 271,390
Corrections	21	State	Community Service Grant Program	\$ 37,604	157			\$ 37,761
Corrections	21	Federal	State Criminal Alien Assistance Program (SCAAP)			\$ 1,000		\$ 1,000
Corrections Total				\$ 37,604	\$ 157	\$ 1,000	\$ -	\$ 38,761

County Department Requesting Grant	Dept #	Funding Source	Name of Grant	Expected amount for salary	Expected amount for benefits	Expected amount for operating	Expected amount for capital	Total Expected Grant Award
Emergency Services	22	State	Mass Casualty/Emergency Medical Services				\$ 285,000	\$ 285,000
Emergency Services	22	Federal	2015 Emergency Management Performance Grant	\$ 90,185				\$ 90,185
Emergency Services	22	Federal	2015 State Homeland Security Program			\$ 85,000		\$ 85,000
Emergency Services Total				\$ 90,185	\$ -	\$ 85,000	\$ 285,000	\$ 460,185
Roads	50	State Aid	State Aid Program (Not a Grant)				\$ 1,966,674	\$ 1,966,674
Roads Total				\$ -	\$ -	\$ -	\$ 1,966,674	\$ 1,966,674
Local Management Board	54	State	Community Partnership Agreement - between GOC & LMB	\$ -	\$ -	\$ 176,000		\$ 176,000
Local Management Board	54	State	Community Partnership Agreement - between GOC & LMB	\$ 38,367	\$ 17,766	\$ 63,867		\$ 120,000
Local Management Board	54	State	Community Partnership Agreement - between GOC & LMB			\$ 288,487		\$ 288,487
Local Management Board	54	State	County Appropriation (covers operating costs)	\$ 47,496	\$ 12,699	\$ 11,048		\$ 71,243
Local Management Board	54	State	Health Families/Home Visitation	\$ 10,660	\$ 3,586	\$ 284,117		\$ 298,363
Local Management Board Total				\$ 96,523	\$ 34,051	\$ 823,519	\$ -	\$ 954,093
Recreation & Parks	60	State	Waterway Improvement Fund			\$ 7,000		\$ 7,000
Recreation & Parks Total				\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000
Grand Total				\$ 680,965	\$ 128,217	\$ 1,701,739	\$ 2,974,674	\$ 5,485,595

Exhibit "E"

Employee Benefit's Cost

OBJ	FUND	DEPARTMENT	DESCRIPTION	FY2015	FY2016	CHANGE
510000	ENTERPRISE	AIRPORT		\$ 24,183	\$ 24,098	\$ (85)
		ELECTRICAL	SOCIAL SECURITY/MEDICARE	\$ 2,524	\$ 2,314	\$ (210)
		RECREATION & PARKS	SOCIAL SECURITY/MEDICARE	\$ 128,073	\$ 121,744	\$ (6,329)
		SOLID WASTE	SOCIAL SECURITY/MEDICARE	\$ 117,922	\$ 108,535	\$ (9,387)
		TOURISM	SOCIAL SECURITY/MEDICARE	\$ 41,126	\$ 46,877	\$ 5,751
		YOUTH & CIVIC CENTER	SOCIAL SECURITY/MEDICARE	\$ 121,514	\$ 120,050	\$ (1,464)
	ENTERPRISE Total			\$ 435,342	\$ 423,618	\$ (11,724)
	GENERAL	**GENERAL FUND	SOCIAL SECURITY/MEDICARE	\$ 1,732,799	\$ -	\$ (1,732,799)
		CIRCUIT COURT	SOCIAL SECURITY/MEDICARE	\$ -	\$ 55,495	\$ 55,495
		CORRECTIONS	SOCIAL SECURITY/MEDICARE	\$ -	\$ 537,671	\$ 537,671
		COUNCIL	SOCIAL SECURITY/MEDICARE	\$ -	\$ 22,943	\$ 22,943
		ELECTIONS	SOCIAL SECURITY/MEDICARE	\$ 28,590	\$ 47,790	\$ 19,200
		EMERGENCY SERVICES	SOCIAL SECURITY/MEDICARE	\$ -	\$ 80,435	\$ 80,435
		EXECUTIVE OFFICE	SOCIAL SECURITY/MEDICARE	\$ -	\$ 31,131	\$ 31,131
		FINANCE	SOCIAL SECURITY/MEDICARE	\$ -	\$ 55,398	\$ 55,398
		GENERAL SERVICES	SOCIAL SECURITY/MEDICARE	\$ -	\$ 13,435	\$ 13,435
		HEALTH	SOCIAL SECURITY/MEDICARE	\$ 141,243	\$ 9,333	\$ (131,910) Move \$141,243 to State Health Dept Account
		HUMAN RESOURCES	SOCIAL SECURITY/MEDICARE	\$ -	\$ 24,621	\$ 24,621
		INFORMATION TECHNOLOGY	SOCIAL SECURITY/MEDICARE	\$ -	\$ 25,956	\$ 25,956
		LAW	SOCIAL SECURITY/MEDICARE	\$ -	\$ 22,419	\$ 22,419
		LIQUOR BOARD	SOCIAL SECURITY/MEDICARE	\$ -	\$ 9,266	\$ 9,266
		MOSQUITO	SOCIAL SECURITY/MEDICARE	\$ -	\$ 8,255	\$ 8,255
		ORPHANS COURT	SOCIAL SECURITY/MEDICARE	\$ -	\$ 1,997	\$ 1,997
		PLANNING & ZONING	SOCIAL SECURITY/MEDICARE	\$ -	\$ 74,364	\$ 74,364
		PUBLIC WORKS	SOCIAL SECURITY/MEDICARE	\$ -	\$ 24,591	\$ 24,591
		PURCHASING	SOCIAL SECURITY/MEDICARE	\$ -	\$ 9,960	\$ 9,960
		ROADS	SOCIAL SECURITY/MEDICARE	\$ 130,196	\$ 113,181	\$ (17,015)
		SHERIFF	SOCIAL SECURITY/MEDICARE	\$ -	\$ 522,182	\$ 522,182
		SOCIAL SERVICES	SOCIAL SECURITY/MEDICARE	\$ -	\$ -	\$ -
		STATES ATTORNEY	SOCIAL SECURITY/MEDICARE	\$ -	\$ 157,765	\$ 157,765
	GENERAL Total			\$ 2,032,828	\$ 1,848,189	\$ (184,639)
510000 Total				\$ 2,468,170	\$ 2,271,807	\$ (196,363)

Exhibit "E"

Employee Benefit's Cost

OBJ	FUND	DEPARTMENT	DESCRIPTION	FY2015	FY2016	CHANGE
510001	ENTERPRISE	AIRPORT		\$ 41,538	\$ 15,980	\$ (25,558)
		ELECTRICAL	RETIREMENT/PENSION	\$ -	\$ 1,849	\$ 1,849
		RECREATION & PARKS	RETIREMENT/PENSION	\$ 215,712	\$ 75,691	\$ (140,021)
		SOLID WASTE	RETIREMENT/PENSION	\$ 186,690	\$ 70,129	\$ (116,561)
		TOURISM	RETIREMENT/PENSION	\$ 26,082	\$ 15,166	\$ (10,916)
		YOUTH & CIVIC CENTER	RETIREMENT/PENSION	\$ 90,006	\$ 36,223	\$ (53,783)
	ENTERPRISE Total			\$ 560,028	\$ 215,038	\$ (344,990)
	GENERAL	**GENERAL FUND	RETIREMENT/PENSION	\$ 3,327,156	\$ -	\$ (3,327,156)
		CIRCUIT COURT	RETIREMENT/PENSION	\$ -	\$ 55,419	\$ 55,419
		CORRECTIONS	RETIREMENT/PENSION	\$ -	\$ 417,951	\$ 417,951
		COUNCIL	RETIREMENT/PENSION	\$ -	\$ 19,384	\$ 19,384
		ELECTIONS	RETIREMENT/PENSION	\$ 37,570	\$ 37,570	\$ -
		EMERGENCY SERVICES	RETIREMENT/PENSION	\$ -	\$ 72,345	\$ 72,345
		EXECUTIVE OFFICE	RETIREMENT/PENSION	\$ -	\$ 24,053	\$ 24,053
		FINANCE	RETIREMENT/PENSION	\$ -	\$ 50,099	\$ 50,099
		GENERAL SERVICES	RETIREMENT/PENSION	\$ -	\$ 12,009	\$ 12,009
		HEALTH	RETIREMENT/PENSION	\$ -	\$ 4,023	\$ 4,023
		HUMAN RESOURCES	RETIREMENT/PENSION	\$ -	\$ 19,327	\$ 19,327
		INFORMATION TECHNOLOGY	RETIREMENT/PENSION	\$ -	\$ 16,357	\$ 16,357
		LAW	RETIREMENT/PENSION	\$ -	\$ 20,062	\$ 20,062
		LIQUOR BOARD	RETIREMENT/PENSION	\$ -	\$ 7,096	\$ 7,096
		MOSQUITO	RETIREMENT/PENSION	\$ -	\$ 3,766	\$ 3,766
		ORPHANS COURT	RETIREMENT/PENSION	\$ 3,072	\$ -	\$ (3,072)
		PLANNING & ZONING	RETIREMENT/PENSION	\$ -	\$ 68,457	\$ 68,457
		PUBLIC WORKS	RETIREMENT/PENSION	\$ -	\$ 16,801	\$ 16,801
		PURCHASING	RETIREMENT/PENSION	\$ -	\$ 8,949	\$ 8,949
		ROADS	RETIREMENT/PENSION	\$ 282,744	\$ 86,537	\$ (196,207)
		SHERIFF	RETIREMENT/PENSION	\$ -	\$ 385,019	\$ 385,019
		STATES ATTORNEY	RETIREMENT/PENSION	\$ -	\$ 130,922	\$ 130,922
	GENERAL Total			\$ 3,650,542	\$ 1,456,146	\$ (2,194,396)
510001 Total				\$ 4,210,570	\$ 1,671,184	\$ (2,539,386)

Exhibit "E"

Employee Benefit's Cost

OBJ	FUND	DEPARTMENT	DESCRIPTION	FY2015	FY2016	CHANGE
510002	ENTERPRISE	AIRPORT		\$ 4,545	\$ 25,165	\$ 20,620
		ELECTRICAL	OPEB	\$ -	\$ 5,770	\$ 5,770
		RECREATION & PARKS	OPEB	\$ 131,818	\$ 127,966	\$ (3,852)
		SOLID WASTE	OPEB	\$ 159,091	\$ 264,633	\$ 105,542
		TOURISM	OPEB	\$ 13,636	\$ 21,279	\$ 7,643
		YOUTH & CIVIC CENTER	OPEB	\$ 59,091	\$ 93,181	\$ 34,090
	ENTERPRISE Total			\$ 368,181	\$ 537,994	\$ 169,813
	GENERAL	**GENERAL FUND	OPEB	\$ 1,636,364	\$ -	\$ (1,636,364)
		CIRCUIT COURT	OPEB	\$ -	\$ 85,812	\$ 85,812
		CORRECTIONS	OPEB	\$ -	\$ 761,281	\$ 761,281
		COUNCIL	OPEB	\$ -	\$ 26,245	\$ 26,245
		ELECTIONS	OPEB	\$ -	\$ -	\$ -
		EMERGENCY SERVICES	OPEB	\$ -	\$ 157,409	\$ 157,409
		EXECUTIVE OFFICE	OPEB	\$ -	\$ 31,107	\$ 31,107
		FINANCE	OPEB	\$ -	\$ 86,144	\$ 86,144
		GENERAL SERVICES	OPEB	\$ -	\$ 17,184	\$ 17,184
		HEALTH	OPEB	\$ -	\$ 10,182	\$ 10,182
		HUMAN RESOURCES	OPEB	\$ -	\$ 34,297	\$ 34,297
		INFORMATION TECHNOLOGY	OPEB	\$ -	\$ 25,568	\$ 25,568
		LAW	OPEB	\$ -	\$ 22,224	\$ 22,224
		LIQUOR BOARD	OPEB	\$ -	\$ 19,697	\$ 19,697
		ORPHANS COURT	OPEB	\$ -	\$ 14,482	\$ 14,482
		PLANNING & ZONING	OPEB	\$ -	\$ 100,041	\$ 100,041
		PUBLIC WORKS	OPEB	\$ -	\$ 2,900	\$ 2,900
		PURCHASING	OPEB	\$ -	\$ 13,123	\$ 13,123
		ROADS	OPEB	\$ 181,818	\$ 179,695	\$ (2,123)
		SHERIFF	OPEB	\$ -	\$ 586,471	\$ 586,471
		STATES ATTORNEY	OPEB	\$ -	\$ 158,022	\$ 158,022
	GENERAL Total			\$ 1,818,182	\$ 2,331,884	\$ 513,702
510002 Total				\$ 2,186,363	\$ 2,869,878	\$ 683,515

Exhibit "E"

Employee Benefit's Cost

OBJ	FUND	DEPARTMENT	DESCRIPTION	FY2015	FY2016	CHANGE
510005	ENTERPRISE	AIRPORT		\$ 72,621	\$ 56,603	\$ (16,018)
		ELECTRICAL	HOSPITALIZATION	\$ 15,173	\$ 11,539	\$ (3,634)
		RECREATION & PARKS	HOSPITALIZATION	\$ 342,661	\$ 435,725	\$ 93,064
		SOLID WASTE	HOSPITALIZATION	\$ 607,411	\$ 651,315	\$ 43,904
		TOURISM	HOSPITALIZATION	\$ 50,277	\$ 83,171	\$ 32,894
		YOUTH & CIVIC CENTER	HOSPITALIZATION	\$ 221,026	\$ 278,299	\$ 57,273
	ENTERPRISE Total			\$ 1,309,169	\$ 1,516,652	\$ 207,483
	GENERAL	**GENERAL FUND	HOSPITALIZATION	\$ 5,278,203	\$ 123,933	\$ (5,154,270)
		CIRCUIT COURT	HOSPITALIZATION	\$ -	\$ 232,024	\$ 232,024
		CORRECTIONS	HOSPITALIZATION	\$ -	\$ 1,765,158	\$ 1,765,158
		COUNCIL	HOSPITALIZATION	\$ -	\$ 90,644	\$ 90,644
		ELECTIONS	HOSPITALIZATION	\$ 68,250	\$ 68,250	\$ -
		EMERGENCY SERVICES	HOSPITALIZATION	\$ -	\$ 356,796	\$ 356,796
		EXECUTIVE OFFICE	HOSPITALIZATION	\$ -	\$ 97,694	\$ 97,694
		FINANCE	HOSPITALIZATION	\$ -	\$ 261,387	\$ 261,387
		GENERAL SERVICES	HOSPITALIZATION	\$ -	\$ 66,249	\$ 66,249
		HEALTH	HOSPITALIZATION	\$ 461,912	\$ 33,081	\$ (428,831) Move \$461,912 to State Health Dept Account
		HUMAN RESOURCES	HOSPITALIZATION	\$ -	\$ 68,595	\$ 68,595
		INFORMATION TECHNOLOGY	HOSPITALIZATION	\$ -	\$ 51,136	\$ 51,136
		LAW	HOSPITALIZATION	\$ -	\$ 44,448	\$ 44,448
		LIQUOR BOARD	HOSPITALIZATION	\$ -	\$ 58,643	\$ 58,643
		MOSQUITO	HOSPITALIZATION	\$ -	\$ -	\$ -
		ORPHANS COURT	HOSPITALIZATION	\$ -	\$ 54,399	\$ 54,399
		PLANNING & ZONING	HOSPITALIZATION	\$ -	\$ 237,404	\$ 237,404
		PUBLIC WORKS	HOSPITALIZATION	\$ -	\$ 17,645	\$ 17,645
		PURCHASING	HOSPITALIZATION	\$ -	\$ 58,389	\$ 58,389
		ROADS	HOSPITALIZATION	\$ 657,618	\$ 736,200	\$ 78,582
		SHERIFF	HOSPITALIZATION	\$ -	\$ 1,291,928	\$ 1,291,928
		STATES ATTORNEY	HOSPITALIZATION	\$ -	\$ 400,902	\$ 400,902
	GENERAL Total			\$ 6,465,983	\$ 6,114,904	\$ (351,079)
510005 Total				\$ 7,775,152	\$ 7,631,556	\$ (143,596)

Exhibit "E"

Employee Benefit's Cost

OBJ	FUND	DEPARTMENT	DESCRIPTION	FY2015	FY2016	CHANGE
510006	ENTERPRISE	AIRPORT		\$ 812	\$ 751	\$ (61)
		ELECTRICAL	DISABILITY	\$ 117	\$ 87	\$ (30)
		RECREATION & PARKS	DISABILITY	\$ 3,785	\$ 3,449	\$ (336)
		SOLID WASTE	DISABILITY	\$ 4,583	\$ 4,467	\$ (116)
		TOURISM	DISABILITY	\$ 862	\$ 595	\$ (267)
		YOUTH & CIVIC CENTER	DISABILITY	\$ 2,479	\$ 2,861	\$ 382
	ENTERPRISE Total			\$ 12,638	\$ 12,210	\$ (428)
	GENERAL	**GENERAL FUND	DISABILITY	\$ 84,448	\$ 19,000	\$ (65,448)
		CIRCUIT COURT	DISABILITY	\$ -	\$ 2,861	\$ 2,861
		CORRECTIONS	DISABILITY	\$ -	\$ 21,766	\$ 21,766
		COUNCIL	DISABILITY	\$ -	\$ 963	\$ 963
		ELECTIONS	DISABILITY	\$ -	\$ -	\$ -
		EMERGENCY SERVICES	DISABILITY	\$ -	\$ 3,387	\$ 3,387
		EXECUTIVE OFFICE	DISABILITY	\$ -	\$ 1,130	\$ 1,130
		FINANCE	DISABILITY	\$ -	\$ 2,329	\$ 2,329
		GENERAL SERVICES	DISABILITY	\$ -	\$ 456	\$ 456
		HEALTH	DISABILITY	\$ -	\$ 359	\$ 359
		HUMAN RESOURCES	DISABILITY	\$ -	\$ 994	\$ 994
		INFORMATION TECHNOLOGY	DISABILITY	\$ -	\$ 947	\$ 947
		LAW	DISABILITY	\$ -	\$ 942	\$ 942
		LIQUOR BOARD	DISABILITY	\$ -	\$ 333	\$ 333
		MOSQUITO	DISABILITY	\$ -	\$ 177	\$ 177
		ORPHANS COURT	DISABILITY	\$ -	\$ -	\$ -
		PLANNING & ZONING	DISABILITY	\$ -	\$ 3,342	\$ 3,342
		PUBLIC WORKS	DISABILITY	\$ -	\$ 77	\$ 77
		PURCHASING	DISABILITY	\$ -	\$ 420	\$ 420
		ROADS	DISABILITY	\$ 5,073	\$ 5,099	\$ 26
		SHERIFF	DISABILITY	\$ -	\$ 19,236	\$ 19,236
		STATES ATTORNEY	DISABILITY	\$ -	\$ 6,544	\$ 6,544
	GENERAL Total			\$ 89,521	\$ 90,362	\$ 841
510006 Total				\$ 102,159	\$ 102,572	\$ 413

Exhibit "E"

Employee Benefit's Cost

OBJ	FUND	DEPARTMENT	DESCRIPTION	FY2015	FY2016	CHANGE
510008	ENTERPRISE	AIRPORT		\$ 2,068	\$ -	\$ (2,068)
		ELECTRICAL	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -
		RECREATION & PARKS	UNEMPLOYMENT COMPENSATION	\$ 13,144	\$ 4,231	\$ (8,913)
		SOLID WASTE	UNEMPLOYMENT COMPENSATION	\$ 14,103	\$ 10,400	\$ (3,703)
		TOURISM	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -
		YOUTH & CIVIC CENTER	UNEMPLOYMENT COMPENSATION	\$ 4,373	\$ 11,409	\$ 7,036
	ENTERPRISE Total			\$ 33,688	\$ 26,040	\$ (7,648)
	GENERAL	**GENERAL FUND	UNEMPLOYMENT COMPENSATION	\$ 16,825	\$ 1,825	\$ (15,000)
		CIRCUIT COURT	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -
		CORRECTIONS	UNEMPLOYMENT COMPENSATION	\$ -	\$ 18,936	\$ 18,936
		COUNCIL	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -
		ELECTIONS	UNEMPLOYMENT COMPENSATION	\$ 1,000	\$ 1,000	\$ -
		EMERGENCY SERVICES	UNEMPLOYMENT COMPENSATION	\$ -	\$ 10,253	\$ 10,253
		EXECUTIVE OFFICE	UNEMPLOYMENT COMPENSATION	\$ -	\$ 8,084	\$ 8,084
		FINANCE	UNEMPLOYMENT COMPENSATION	\$ -	\$ 23,133	\$ 23,133
		GENERAL SERVICES	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -
		HEALTH	UNEMPLOYMENT COMPENSATION	\$ 5,481	\$ -	\$ (5,481) Move \$5,481 to State Health Dept Account
		HUMAN RESOURCES	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -
		INFORMATION TECHNOLOGY	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -
		LAW	UNEMPLOYMENT COMPENSATION	\$ -	\$ 12,524	\$ 12,524
		LIQUOR BOARD	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -
		ORPHANS COURT	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -
		PLANNING & ZONING	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -
		PUBLIC WORKS	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -
		PURCHASING	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -
		ROADS	UNEMPLOYMENT COMPENSATION	\$ 15,000	\$ 10,400	\$ (4,600)
		SHERIFF	UNEMPLOYMENT COMPENSATION	\$ -	\$ 22,288	\$ 22,288
		STATES ATTORNEY	UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ -
	GENERAL Total			\$ 38,306	\$ 108,443	\$ 70,137
510008 Total				\$ 71,994	\$ 134,483	\$ 62,489

Exhibit "E"

Employee Benefit's Cost

OBJ	FUND	DEPARTMENT	DESCRIPTION	FY2015	FY2016	CHANGE
510010	ENTERPRISE	AIRPORT		\$ -	\$ -	\$ -
		ELECTRICAL	TERM LIFE INSUR - DEATH BEN	\$ -	\$ -	\$ -
		RECREATION & PARKS	WORKERS COMPENSATION	\$ 28,891	\$ 33,831	\$ 4,940
		SOLID WASTE	WORKERS COMPENSATION	\$ 48,162	\$ 55,178	\$ 7,016
		TOURISM	WORKERS COMPENSATION	\$ 8,019	\$ 8,716	\$ 697
		YOUTH & CIVIC CENTER	WORKERS COMPENSATION	\$ 26,135	\$ 29,090	\$ 2,955
	ENTERPRISE Total			\$ 118,654	\$ 135,608	\$ 16,954
	GENERAL	**GENERAL FUND	WORKERS COMPENSATION	\$ 522,809	\$ -	\$ (522,809)
		CIRCUIT COURT	WORKERS COMPENSATION	\$ -	\$ 1,697	\$ 1,697
		CORRECTIONS	WORKERS COMPENSATION	\$ -	\$ 260,738	\$ 260,738
		COUNCIL	WORKERS COMPENSATION	\$ -	\$ 699	\$ 699
		ELECTIONS	WORKERS COMPENSATION	\$ -	\$ 1,041	\$ 1,041
		EMERGENCY SERVICES	WORKERS COMPENSATION	\$ -	\$ 15,233	\$ 15,233
		EXECUTIVE OFFICE	WORKERS COMPENSATION	\$ -	\$ 944	\$ 944
		FINANCE	WORKERS COMPENSATION	\$ -	\$ 1,708	\$ 1,708
		GENERAL SERVICES	WORKERS COMPENSATION	\$ -	\$ 6,726	\$ 6,726
		HEALTH	WORKERS COMPENSATION	\$ 14,566	\$ 4,944	\$ (9,622) Move \$14,566 to State Health Dept Account
		HUMAN RESOURCES	WORKERS COMPENSATION	\$ -	\$ 2,859	\$ 2,859
		INFORMATION TECHNOLOGY	WORKERS COMPENSATION	\$ -	\$ 7,891	\$ 7,891
		LAW	WORKERS COMPENSATION	\$ -	\$ 684	\$ 684
		LIQUOR BOARD	WORKERS COMPENSATION	\$ -	\$ 3,141	\$ 3,141
		MOSQUITO	WORKERS COMPENSATION	\$ -	\$ 4,579	\$ 4,579
		ORPHANS COURT	WORKERS COMPENSATION	\$ -	\$ 75	\$ 75
		PLANNING & ZONING	WORKERS COMPENSATION	\$ -	\$ 27,517	\$ 27,517
		PUBLIC WORKS	WORKERS COMPENSATION	\$ -	\$ 10,065	\$ 10,065
		PURCHASING	WORKERS COMPENSATION	\$ -	\$ 305	\$ 305
		ROADS	WORKERS COMPENSATION	\$ 56,182	\$ 59,591	\$ 3,409
		SHERIFF	WORKERS COMPENSATION	\$ -	\$ 262,092	\$ 262,092
		STATES ATTORNEY	WORKERS COMPENSATION	\$ -	\$ 5,047	\$ 5,047
		VFF	WORKERS COMPENSATION	\$ 169,876	\$ 169,689	\$ (187)
	GENERAL Total			\$ 763,433	\$ 847,265	\$ 83,832
510011 Total				\$ 882,087	\$ 982,873	\$ 100,786

Exhibit "E"

Employee Benefit's Cost

OBJ	FUND	DEPARTMENT	DESCRIPTION	FY2015	FY2016	CHANGE
510013	ENTERPRISE	AIRPORT		\$ 2,002	\$ 2,103	\$ 101
		ELECTRICAL	DEFERRED COMP - 457 PLAN	\$ -	\$ -	\$ -
		RECREATION & PARKS	DEFERRED COMP - 457 PLAN	\$ 6,442	\$ 5,794	\$ (648)
		SOLID WASTE	DEFERRED COMP - 457 PLAN	\$ 4,290	\$ 3,998	\$ (292)
		TOURISM	DEFERRED COMP - 457 PLAN	\$ -	\$ -	\$ -
		YOUTH & CIVIC CENTER	DEFERRED COMP - 457 PLAN	\$ 5,758	\$ 7,595	\$ 1,837
	ENTERPRISE Total			\$ 18,492	\$ 19,490	\$ 998
	GENERAL	**GENERAL FUND	DEFERRED COMP - 457 PLAN	\$ 66,152	\$ -	\$ (66,152)
		CIRCUIT COURT	DEFERRED COMP - 457 PLAN	\$ -	\$ 2,592	\$ 2,592
		CORRECTIONS	DEFERRED COMP - 457 PLAN	\$ -	\$ 11,881	\$ 11,881
		COUNCIL	DEFERRED COMP - 457 PLAN	\$ -	\$ 3,420	\$ 3,420
		ELECTIONS	DEFERRED COMP - 457 PLAN	\$ -	\$ -	\$ -
		EMERGENCY SERVICES	DEFERRED COMP - 457 PLAN	\$ -	\$ 6,320	\$ 6,320
		EXECUTIVE OFFICE	DEFERRED COMP - 457 PLAN	\$ -	\$ 768	\$ 768
		FINANCE	DEFERRED COMP - 457 PLAN	\$ -	\$ 4,514	\$ 4,514
		GENERAL SERVICES	DEFERRED COMP - 457 PLAN	\$ -	\$ -	\$ -
		HEALTH	DEFERRED COMP - 457 PLAN	\$ -	\$ -	\$ -
		HUMAN RESOURCES	DEFERRED COMP - 457 PLAN	\$ -	\$ 1,433	\$ 1,433
		INFORMATION TECHNOLOGY	DEFERRED COMP - 457 PLAN	\$ -	\$ 3,240	\$ 3,240
		LAW	DEFERRED COMP - 457 PLAN	\$ -	\$ 4,263	\$ 4,263
		LIQUOR BOARD	DEFERRED COMP - 457 PLAN	\$ -	\$ 108	\$ 108
		ORPHANS COURT	DEFERRED COMP - 457 PLAN	\$ -	\$ -	\$ -
		PLANNING & ZONING	DEFERRED COMP - 457 PLAN	\$ -	\$ 11,400	\$ 11,400
		PUBLIC WORKS	DEFERRED COMP - 457 PLAN	\$ -	\$ 3,995	\$ 3,995
		PURCHASING	DEFERRED COMP - 457 PLAN	\$ -	\$ 918	\$ 918
		ROADS	DEFERRED COMP - 457 PLAN	\$ 14,912	\$ 1,608	\$ (13,304)
		SHERIFF	DEFERRED COMP - 457 PLAN	\$ -	\$ 21,641	\$ 21,641
		STATES ATTORNEY	DEFERRED COMP - 457 PLAN	\$ -	\$ 9,579	\$ 9,579
	GENERAL Total			\$ 81,064	\$ 87,681	\$ 6,617
510013 Total				\$ 99,556	\$ 107,170	\$ 7,614

Exhibit "E"

Employee Benefit's Cost

OBJ	FUND	DEPARTMENT	DESCRIPTION	FY2015	FY2016	CHANGE
510020	ENTERPRISE	RECREATION & PARKS	EMPLOYEE ASSISTANCE PROGRAM	\$ -	\$ 100	\$ 100
		SOLID WASTE	EMPLOYEE ASSISTANCE PROGRAM	\$ 1,000	\$ 510	\$ (490)
		TOURISM	EMPLOYEE ASSISTANCE PROGRAM	\$ 1,000	\$ 500	\$ (500)
		YOUTH & CIVIC CENTER	EMPLOYEE ASSISTANCE PROGRAM	\$ 1,000	\$ 500	\$ (500)
	ENTERPRISE Total			\$ 3,000	\$ 1,610	\$ (1,390)
	GENERAL	CORRECTIONS	EMPLOYEE ASSISTANCE PROGRAM	\$ -	\$ 3,330	\$ 3,330
		EMERGENCY SERVICES	EMPLOYEE ASSISTANCE PROGRAM	\$ -	\$ 220	\$ 220
		EXECUTIVE OFFICE	EMPLOYEE ASSISTANCE PROGRAM	\$ -	\$ 100	\$ 100
		HEALTH	EMPLOYEE ASSISTANCE PROGRAM	\$ -	\$ -	\$ -
		HUMAN RESOURCES	EMPLOYEE ASSISTANCE PROGRAM	\$ 3,700	\$ -	\$ (3,700)
		PURCHASING	EMPLOYEE ASSISTANCE PROGRAM	\$ -	\$ 180	\$ 180
		SHERIFF	EMPLOYEE ASSISTANCE PROGRAM	\$ -	\$ 1,020	\$ 1,020
	GENERAL Total			\$ 3,700	\$ 4,850	\$ 1,150
510020 Total				\$ 6,700	\$ 6,460	\$ (240)

Exhibit "E"

Employee Benefit's Cost

OBJ	FUND	DEPARTMENT	DESCRIPTION	FY2015	FY2016	CHANGE
510028	GENERAL	**GENERAL FUND	STATE PENSION	\$ 45,938	\$ 48,235	\$ 2,297
		ELECTIONS	STATE PENSION	\$ 37,570	\$ 37,570	\$ -
		HEALTH	STATE PENSION	\$ 358,438	\$ 339,897	\$ (18,541)
		PUBLIC WORKS	STATE PENSION	\$ -	\$ -	\$ -
		ROADS	STATE PENSION	\$ -	\$ 4,612	\$ 4,612
	GENERAL Total			\$ 441,946	\$ 430,314	\$ (11,632)
510028 Total				\$ 441,946	\$ 430,314	\$ (11,632)

Exhibit "E"

Employee Benefit's Cost

OBJ	FUND	DEPARTMENT	DESCRIPTION	FY2015	FY2016	CHANGE
510030	GENERAL	HEALTH	HEALTH DEPT SALARIES OTHER	\$ 1,925,891	\$ 1,924,392	\$ (1,499)
510030 Total				\$ 1,925,891	\$ 1,924,392	\$ (1,499)
510031	GENERAL	HEALTH	HEALTH DEPT SAL SHIFT	\$ 9,800	\$ 9,800	\$ -
510031 Total				\$ 9,800	\$ 9,800	\$ -
510032	GENERAL	HEALTH	HEALTH DEPT ST HOSPITALIZATI	\$ -	\$ 438,052	\$ 438,052
510032 Total				\$ -	\$ 438,052	\$ 438,052
510033	GENERAL	HEALTH	HEALTH DEPT SOCIAL SECURITY	\$ -	\$ 147,556	\$ 147,556
510033 Total				\$ -	\$ 147,556	\$ 147,556
510034	GENERAL	HEALTH	HEALTH DEPT WORKER'S COMP	\$ -	\$ 15,279	\$ 15,279
510034 Total				\$ -	\$ 15,279	\$ 15,279
510035	GENERAL	HEALTH	HEALTH DEPT UNEMPLOYMENT	\$ -	\$ 5,599	\$ 5,599
510035 Total				\$ -	\$ 5,599	\$ 5,599
Grand Total				\$ 20,193,660	\$ 18,762,247	\$ (1,431,413)