

BAKER CORRECTIONAL DEVELOPMENT CORPORATION  
 BUDGET PROPOSAL  
 FISCAL YEAR 2017-2018

G/L Account	Description	ACTUAL 2012-2013	ACTUAL 2013-2014	ACTUAL 2014-2015	ACTUAL 2015-2016	PROJECTION 2016-2017	BUDGET 2016-2017	BUDGET 2017-2018	% CHANGE	\$ CHANGE	JUSTIFICATION and NOTES	BUDGET 2017-2018	If financing goes through
	ICE	210	228	168	188	270	200	270	35%	70	Based on current average	188	Yellow allows changing
	COUNTY	121	131	130	148	107	100	107	7%	7	Based on current average	148	
	USMS FL MIDDLE	34	45	86	80	94	80	95	19%	15	Based on current average	86	
	USMS GA SOUTHERN	17	26	18	10	8	10	8	-20%	(2)	Based on current average	4	
	BOP	3	4	7	6	5	6	5	-17%	(1)	Based on current average	5	
	MISC	0	1	1	1	0	0	0	0%	-	Based on current average	0	
	TOTAL	386	435	409	432	484	396	485	23%	89		431	
401.000000.342300	HOUSING REVENUE	11,950,384	13,455,315	12,638,021	13,384,235	14,946,980	11,944,320	14,788,691	24%	2,844,371	Based on 377 federal inmates plus County paying \$2.8m	11,551,152	
401.000000.349000	TRANSPORT REVENUE	287,636	398,942	452,373	251,058	381,649	276,993	354,332	28%	77,339	Based on 5 year average	354,332	
401.000000.360000	MISCELLANEOUS REVENUE	621	534	1,681	328	1,908	-	-	0%	-	No budget required	-	
401.000000.361100	INTEREST INCOME	1,963	345	669	706	652	-	-	0%	-	No budget required	-	
401.000000.361101	DIVIDEND INCOME	11,669	53	23	290	382	-	-	0%	-	No budget required	-	
401.000000.361102	CAPITAL (GAINS)/LOSS	(4,761)	-	-	-	-	-	-	0%	-	No budget required	-	
401.000000.369801	CAFE TICKET REVENUE	13,484	19,330	17,922	17,402	13,539	17,295	25,087	45%	7,792	Based on \$2 bkfst and \$4 lunch	25,087	
	TOTAL REVENUE	12,260,996	13,874,519	13,110,688	13,654,019	15,345,109	12,238,608	15,168,110	24%	2,929,502		11,930,571	
401.523000.500300	DISCOUNTS	185,609	74,491	213,509	458,379	329,297	-	330,796	100%	330,796	Based on County housing difference between \$84.72 and \$76.25	-	No discount
401.523000.500312	INMATE MEDICAL SERVICES	1,843,942	1,868,528	2,073,032	2,100,295	2,149,341	2,147,207	2,279,063	6%	131,856	Based on 6th Amendment plu 4% increasae for final four months	2,279,063	
401.523000.500314	TRUSTEE FEE	15,000	15,000	15,000	15,000	15,000	7,500	15,000	100%	7,500	Based on current structure.	15,000	
401.523000.500315	INMATE FOOD SERVICES	495,392	548,584	531,642	583,267	638,244	598,841	612,503	2%	13,662	Used ADP plus 20 extra per day at \$1.14 per meal	612,503	
401.523000.500317	EMPLOYEE FOOD SERVICES	66,788	68,538	76,467	92,693	82,825	92,945	36,400	-61%	(56,545)	Based on spending \$700 per week. Loss w/b \$11,313	36,400	
401.523000.500320	ACCOUNTING AND AUDITING SERVICES	29,275	31,275	29,775	29,775	29,750	30,668	45,668	49%	15,000	Based on annual cost & added \$15,000 for additional work	45,668	
401.523000.500321	LEGAL SERVICES	825	10,000	600	11,927	190,000	15,000	15,000	0%	-	Based on \$1250 per month for Board attorney	15,000	
401.523000.500322	OTHER PROFESSIONAL SERVICES	38,094	52,048	51,917	49,990	14,000	23,955	11,500	-52%	(12,455)	Based on 30 applicants. Based on 10,000 miles for inmate transportation	11,500	
401.523000.500342	CONTRACTED SERVICES-BCSO PAYROLL	4,491,010	4,538,007	4,786,677	4,610,059	4,935,196	5,042,186	5,099,365	1%	57,179	See wages & benefits worksheet	5,099,365	
401.523000.500343	CONTRACTED SERVICES-BCSO MGMT FEE	250,000	200,100	200,001	199,826	200,000	200,000	200,000	0%	-	Based on management agreement	200,000	
401.523000.500400	TRAVEL	1,871	502	902	2,181	-	1,600	1,600	0%	-	No change due to 4 year average being \$1364	1,600	
401.523000.500401	MEALS (PER DIEM)	1,260	228	216	666	-	700	700	0%	-	No change due to 4 year average being \$593	700	
401.523000.500410	TELEPHONE/CELLULAR/PAGER	20,639	15,476	17,568	17,388	22,670	17,644	14,130	-20%	(3,514)	19 Phones and 3 MIFIs, 8 LTs, 7 Transport, 4 Maint.	14,130	
401.523000.500411	POSTAGE	539	888	420	337	387	330	432	31%	102	Used 3 year average, excluded 2013-2014	432	
401.523000.500430	UTILITIES - ELECTRIC	146,480	168,424	164,139	167,870	146,010	159,850	170,147	6%	10,297	Used 3 year average plus 2% increase, excluded 2012-2013	170,147	
401.523000.500432	UTILITIES - PROPANE	91,692	86,482	64,638	52,295	56,036	49,797	59,636	20%	9,839	Used 2014-2015 & 2015-2016 average plus 2%	59,636	
401.523000.500435	UTILITIES - WATER/SEWER	43,372	51,925	53,184	65,083	64,354	61,974	66,385	7%	4,411	Used 2015-2016 actual plus 2%	66,385	
401.523000.500440	RENTALS AND LEASES	8,289	13,281	19,624	54,354	24,631	28,912	24,631	-15%	(4,281)	Used 2016-2017 projected amount	24,631	
401.523000.500450	INSURANCE - PROPERTY	159,677	164,350	159,703	149,973	148,998	149,188	151,978	2%	2,790	Used prior year amount plus 2% increase	151,978	
401.523000.500451	INSURANCE - VEHICLES	14,857	12,962	13,557	15,027	15,757	14,949	12,886	-14%	(2,063)	12 vehicles	12,886	
401.523000.500452	INSURANCE - LIABILITY	61,283	104,034	115,657	112,061	120,729	111,474	123,143	10%	11,669	Used prior year amount plus 2% increase	123,143	
401.523000.500453	INSURANCE - OTHER	11,659	12,685	13,144	15,973	13,620	15,889	13,892	-13%	(1,997)	Used prior year amount plus 2% increase	13,892	
401.523000.500460	RM - BUILDING	37,861	47,943	62,949	38,476	28,374	38,050	61,200	61%	23,150	AC Units, Fire Eq. related to age.; LED light replacement	61,200	
401.523000.500461	RM - VEHICLES	3,165	1,457	3,075	8,049	2,025	7,960	7,960	0%	-	Used amount budgeted for 2016-2017 which is \$4000 higher than four year average	7,960	
401.523000.500462	RM - OTHER	20,951	30,885	29,055	42,585	43,322	42,114	65,000	54%	22,886	Laundry Eq., Kitchen Eq, Water Heaters, AC Units, Generator, Fire Eq. all related to age.	65,000	
401.523000.500463	RM - CONTRACTS	20,112	18,741	19,073	21,781	17,710	21,540	21,781	1%	241	Used 2015-2016 actual	21,781	
401.523000.500480	ADVERTISING	-	600	100	18	200	-	240	100%	240	Postings for monthly meetings	240	
401.523000.500490	LICENSES AND PERMITS	3,655	1,107	1,557	746	500	1,500	1,000	-33%	(500)	Health Dept and vehicle tags	1,000	
401.523000.500510	OFFICE SUPPLIES	13,995	12,079	15,404	11,846	10,538	11,880	10,538	-11%	(1,342)	Used 2016-2017 projected amount	10,538	
401.523000.500513	BANK SERVICE CHARGES	895	958	1,090	990	908	950	1,000	5%	50	Bank fees	1,000	
401.523000.500520	MISCELLANEOUS EXPENSES	746	384	1,814	1,176	500	1,000	1,000	0%	-	Used 4 year average	1,000	
401.523000.500521	VEHICLE FUEL	61,241	66,768	43,903	36,305	34,134	34,099	34,099	0%	-	Used same as 2016-2017 budget due to projected being in line with budget	34,099	
401.523000.500522	CLEANING SUPPLIES	17,570	26,400	28,134	13,066	435	8,396	2,000	-76%	(6,396)	Reduced due to some of the exp being transferred to the IW fund	2,000	
401.523000.500523	BATHROOM SUPPLIES	11,432	12,669	11,393	4,295	3,726	4,680	4,680	0%	-	Staff and Public restroom costs based on 2015-2016 actual	4,680	
401.523000.500525	WEAPONS/CHAINS/HANDCUFFS	701	3,987	2,630	475	3,526	2,700	10,000	270%	7,300	Ammunition, Taser Batteries, Handguns, Handcuffs	10,000	
401.523000.500527	UNIFORMS	26,514	28,908	25,033	32,154	29,848	30,207	39,696	31%	9,489	New uniform style and removing drycleaning	39,696	
401.523000.500529	TRANSLATION SERVICES	8	-	-	-	-	-	-	0%	-	Paid by ICE	-	
401.523000.500540	SUBSCRIPTIONS,BOOKS,MEMBERSHIPS	4,779	3,347	3,662	2,956	1,000	3,220	3,220	0%	-	Corr. Managers Report, FDSA, Search & Seizure Report	3,220	
401.523000.500541	EDUCATIONAL/TRAINING EXPENSES	3,473	346	2,914	7,113	1,000	6,800	6,800	0%	-	PY averages are \$3000 but used higher amount to send more officers to training	6,800	

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401.523000.500590	DEPRECIATION-BUILDING	890,034	890,055	890,055	899,375	908,695	908,659	908,695	0%	36	Based on fixed asset rollforward for the building	908,695	
401.523000.500591	DEPRECIATION-FURN, FIX, EQUIPMENT	479,361	335,841	46,172	43,981	46,871	43,572	55,021	26%	11,449	Based on fixed asset rollforward for furniture, fixtures, and equipment	55,021	
401.523000.500595	AMORTIZATION - BOND COSTS	61,827	-	-	-	-	-	-	0%	-	No longer an expense	-	
401.523000.500641	COMPUTER SOFTWARE/EQUIPMENT	333	372	-	1,574	-	750	43,589	5712%	42,839	Based on IT budget for entire agency	43,589	
401.523000.500643	EQUIPMENT < \$1000	9,204	4,473	4,999	14,356	10,000	5,618	8,258	47%	2,640	Based on 4 year average	8,258	
401.523000.500720	Principle and INTEREST EXPENSE	3,104,154	3,014,382	2,913,863	2,814,466	2,741,310	1,869,337	2,795,254	50%	925,917	Based on current bond structure	2,185,978	Principal, Interest, DSRF Based on USDA Amort schedule
	TOTAL EXPENSE	12,749,564	12,539,510	12,708,248	12,800,202	13,081,465	11,813,641	13,365,887	13%	1,552,246		12,425,815	
	NET INCOME	(488,568)	1,335,009	402,440	853,817	2,263,644	424,967	1,802,222	324%	1,377,255		(495,244)	
	PRINCIPLE PAYMENTS	1,310,000	1,391,667	1,480,000	1,573,333	1,675,000	1,675,000	1,793,333	7%	118,333	Based on current structure	-	Based On New USDA Loan
	RESERVE REPLENISHMENT	327,500	347,917	370,000	393,333	418,750	418,750	-	-100%	(418,750)	Based on current structure	-	
	TOTAL	1,637,500	1,739,583	1,850,000	1,966,667	2,093,750	2,093,750	1,793,333	-14%	(300,417)		-	
	NET INCOME LESS DEPRECIATION	880,827	2,560,905	1,338,667	1,797,173	3,219,210	1,377,198	2,765,938	101%	1,388,740		468,472	
	CASH BASIS NET INCOME	(756,673)	821,321	(511,333)	(169,493)	1,125,460	(716,552)	972,605	-236%	1,689,157		468,472	



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