McIntosh County

Fiscal Year 2018 Operating Budget

McIntosh County Board of Commissioners

MCINTOSH COUNTY
BOARD OF COMMISSIONERS
ADOPTED BUDGET FISCAL YEAR 2018

COUNTY COMMISSION

DAVID STEVENS	CHAIRMAN
JOEL WILLIAMS	VICE CHAIRMAN
CHARLES JORDAN	COMMISSIONER
BILL WATSON	COMMISSIONER
KELLY SPRATT	COMMISSIONER

MCINTOSH COUNTY

ELECTED OFFICIALS

Steve Jessup	Sheriff
Rebecca McFerrin	Clerk of Courts
Wanda Nelson	Tax Commissioner
Harold Webster	Probate & Magistrate Judge
Melvin Amerson	Coroner

APPOINTED STAFF

Patrick Zoucks	County Manager
Adam S. Poppell	County Attorney
Sherrell Davis	County Clerk
Shawn Jordan	Deputy County Manager
Gary Morris	Leisure Services Director
Ronnie Young	Road Dept. Superint.
Tim Cooke	Water Dept. Superint.
Sammy Shirah	Landfill Superintendent
Ty Poppell	Public Safety Director
Keith Payne	Chief Tax Appraiser
Mark Deverger	Volunteer Fire Chief
Donna Moody	Building Inspector
Warnie Nettles	EMS Director
Vicky Stevenson	E-911 Director
Doll Gale	Elections Superintendent
Marianna Hagan	Animal Control Director
Geoffrey Duesterbeck	County Extension

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David Stevens, Chairman
Bill Watson, Vice-Chairman
Joel Williams, Commissioner
Charles Jordan, Commissioner
Kelly McClellan, Commissioner

John "Patrick" Zoucks, County Manager
Adam S. Poppell, III, County Attorney
Shawn Jordan, Deputy County Manager
Sherrell D. Davis, County Clerk

McIntosh County Board of Commissioners
P.O. Box 584 • 1200 North Way • Darien, Georgia 31305 • 912-437-6671 • FAX 912-437-6416

October 10, 2017

Honorable Chairman & Commissioners

2018 McIntosh County Operating Budget

Fiscal Year 2018 Budget Message

Dear McIntosh County Officials and Citizens:

As your County Manager, it is my pleasure to deliver the McIntosh County Board of Commissioners budget message for the fiscal year ending September 30, 2018.

The most important law that the County enacts each year is the County's annual operating budget which, by law, must be balanced and I am pleased to present a balanced budget for all County funds. We are utilizing previous year's fund balances to cover this year's General Fund deficit in the amount of $171,154.

The state of this year's budget is very similar to previous years. The County continues to operate in a time of little to no growth. The real and personal property tax digest declined by approximately 1% this year. While the County is still seeing little to no commercial growth we have been able to manage within our budget over the last few years.

The County has been able to establish some new revenues over the last few years to help offset the loss of tax revenue; however many of these revenues were only one time revenues in which we were able to build up a reserve fund. We will continue to explore ways to bring up other revenues and explore new reoccurring revenues within the County. At this time we are in constant contact with both the Federal Government and State Government to try to offset some of the burden they place on us from owning the most valuable property in the state exempting it from local taxes.

Although we saved some during FY 2017 by bidding out of healthcare our claims are still high and I expect healthcare cost to rise again this year. This budget has a 15% increase built into it, which will take effect in April 2018. The County has started a wellness committee to try to get a wellness program started to help with future claims. A good wellness program has to start at the top of an organization and work its way down. Wellness programs do not produce results in year one, but if successful it will show tremendous improvements about 3 years into the program and premiums should start to work their way down.

While we are budgeting using $171,154 out of the Reserve Fund it is important for the County to remember that these funds need to be protected and only used in certain situations. The Reserve Fund Policy that was adopted earlier this year should help to protect the fund from unnecessary spending in the future.

During FY 2017 we started collecting funds for the 2016 SPLOST which was designed to improve the quality of living in McIntosh County and take some burden off the General Fund.

In conclusion, I believe that this budget will provide the citizens with the same level of service as they have received in the past when the budget was much higher. We will continue to do an effective job operating the County with less and I look forward to guiding the County into the next fiscal year.

Sincerely,

John "Patrick" Zoucks
County Manager

State of Georgia

County of McIntosh

Resolution 2017-6

A RESOLUTION OF THE MCINTOSH COUNTY BOARD OF COMMISSIONERS APPROVING THE 2017 FISCAL BUDGET

WHEREAS, the McIntosh County Board of Commissioners, hereinafter referred to as the "Board," the authority, in deed the duty to formulate a budget on an annual basis, as provided by various Georgia Laws: "...the governing authority shall adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget." O.C.G.A. Section 36-81-1, et seq.;

WHEREAS, the Board is required to approve an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. O.C.G.A. Section 36-81-3; and,

WHEREAS, the Board is authorized to tax and approve expenditures in accordance with the provisions of Article 9, Section IV, Paragraphs I and II.

THEREFORE, in accordance with the various statutes and constitutional provisions, the Board accepts and approves its Fiscal 2018 Budget, as attached.

FURTHER, the various departments and elected officials of the county are instructed to adhere to the terms and specifications contained therein. All provisions for expenditures are made in good faith and with the advice and contribution of each department and elected official.

SO RESOLVED this 10th day of October, 2017.

McIntosh County Board of Commissioners
Executive General Fund Summary
Fiscal Year 2018

Revenue Type	Actual Revenue FY2016	Projected Revenue FY2017	Adopted Revenue FY2018	Percent of Total FY2018 Revenues
Taxes	6,660,708	7,000,693	7,051,399	60.05%
Fines, Forfeitures & Fees	2,488,628	2,515,922	2,518,751	21.45%
Charges for Services	667,983	715,277	722,636	6.15%
Licenses & Permits	156,461	134,004	133,284	1.14%
Other Revenues	6,304,176	3,649,904	1,315,986	11.21%
Total Revenues	**16,277,956**	**14,015,800**	**11,742,056**	**100.00%**

Department Name	Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Total FY2018 Budget
Board of Commissioners	80,557	81,384	85,922	0.73%
Administration	590,005	558,265	617,705	5.26%
Tax Commissioner	356,986	372,883	378,706	3.23%
Tax Assessor	488,289	410,426	467,323	3.98%
Public Buildings	258,507	272,935	275,709	2.35%
Clerk of Courts	441,000	438,421	425,162	3.62%
Superior & Juvenile Courts	174,933	178,278	186,740	1.59%
State Court	232,938	226,270	229,515	1.95%
Juvenile Court	78,363	95,422	86,459	0.74%
Sheriff's Department	3,170,656	3,117,331	3,112,150	26.50%
County Jail	1,629,818	1,715,750	1,666,884	14.20%
Fire Protection	144,038	152,977	176,837	1.51%
Emergency Management	126,060	2,281,351	114,480	0.97%
Roads & Bridges	1,000,716	1,307,320	1,325,995	11.29%
Mosquito Control	10,762	36,136	15,000	0.13%
County Extension	63,732	74,232	89,021	0.76%
Leisure Services	332,446	333,484	327,621	2.79%
Building Inspections & Zoning	208,096	195,113	168,328	1.43%
Ambulance Service	936,547	1,001,857	975,998	8.31%
Coroner	15,952	41,687	44,132	0.38%
Elections & Registration	222,340	169,612	206,435	1.76%
Magistrate & Probate Courts	324,425	277,015	241,801	2.06%
Board of Equalization	6,509	11,975	18,367	0.16%
Intergovernmental	454,764	285,789	297,699	2.54%
Animal Control	72,047	153,453	159,567	1.36%
Family Connections	52,574	49,240	48,500	0.41%
Total General Fund Expenses	**11,473,060**	**13,838,606**	**11,742,056**	**100.00%**

McIntosh County Board of Commissioners
2018 Annual Operating Budget
Fiscal Year 2018 General Fund Revenues

		Actual Revenue FY2016	Projected Revenue FY2017	Adopted Revenue FY2018	Percent of Total FY2018 Revenues
Taxes					
100-50-0000-31-1100	General Property Taxes	3,661,784	3,930,320	3,980,870	33.90%
100-50-0000-31-1150	Property Taxes NOD	6,811	15,000	15,000	0.13%
100-50-0000-31-1200	Prior Year Property Taxes	206,365	225,827	225,827	1.92%
100-50-0000-31-1310	Motor Vehcile Taxes	495,219	521,705	521,705	4.44%
100-50-0000-31-1320	Mobile Home Taxes	97,944	103,824	109,175	0.93%
100-50-0000-31-1330	Timber Taxes	96,108	105,653	93,207	0.79%
100-50-0000-31-1340	Intangibles (Regular & Recording)	41,772	49,341	46,026	0.39%
100-50-0000-31-1600	Real Estate Transfer Tax	18,390	39,733	25,101	0.21%
100-50-0000-31-1750	Franchise Fee Tax	121,731	140,000	125,626	1.07%
100-50-0000-31-3100	Local Option Sales Tax	895,110	854,989	854,689	7.28%
100-50-0000-31-4200	Alcoholic Beverage Excise Tax	138,393	134,978	136,533	1.16%
100-50-0000-31-6200	Insurance Premiums Tax	649,433	691,826	730,459	6.22%
100-50-0000-31-6300	Financial Institutions Tax	12,556	9,874	9,558	0.08%
100-50-0000-31-9500	FIFA, Penalties, Interest, Cost, etc.	219,092	177,623	177,623	1.51%
Total Taxes		**6,660,708**	**7,000,693**	**7,051,399**	**60.05%**
Fines, Forfeitures, Fees					
100-60-0000-35-1110	Superior Court	106,845	89,405	90,610	0.77%
100-60-0000-35-1120	State Court	2,327,094	2,373,137	2,373,137	20.21%
100-60-0000-35-1130	Magistrate/Probate Court	54,224	52,288	54,004	0.46%
100-60-0000-35-1160	Juvenile	465	1,092	1,000	0.01%
Total Fines, Forfeitures, Fees		**2,488,628**	**2,515,922**	**2,518,751**	**21.45%**
Charges for Services					
100-50-0000-34-1940	Tax Commissioner Commissions	180,894	208,782	208,782	1.78%
100-65-0000-34-7210	Leisure Services Registration	9,324	9,000	9,000	0.08%
100-65-0000-34-7220	Leisure Services Concessions	7,238	8,500	8,500	0.07%
100-65-0000-34-7240	Leisure Services Other Fees/Grants	425	4,500	1,000	0.01%
100-90-0000-34-2330	Animal Shelter Fees	0	2,000	2,000	0.02%
100-90-0000-34-2330	Prisoner Housing	184,377	190,480	190,480	1.62%
100-90-0000-34-2340	Federal Transport Work Detail	12,999	27,326	27,326	0.23%
100-90-0000-34-2350	CRC Work Detail	474	0	0	0.00%
100-90-0000-34-2370	Bureau of Prisons - Transport	301	634	0	0.00%
100-90-0000-34-2600	Ambulance Fees	271,335	261,336	270,348	2.30%
100-90-0000-34-2601	Ambulance Fees/Collections Agency	0	2,500	5,000	0.04%
100-90-0000-34-2800	Fire Fees	400	0	0	0.00%
100-90-0000-34-9900	Misc. Fees/Faxes & Copies	216	219	200	0.00%
Total Charges for Services		**667,983**	**715,277**	**722,636**	**6.15%**
Licenses & Permits					
100-70-0000-32-1105	Combined On Premises Licenses	21,000	15,750	14,000	0.12%
100-70-0000-32-1107	Combined Off Premises Licenses	2,500	3,750	3,750	0.03%
100-70-0000-32-1110	Beer&Wine Licenses On Premises	3,750	1,500	1,500	0.01%

McIntosh County Board of Commissioners
2018 Annual Operating Budget
Fiscal Year 2018 General Fund Revenues

		Actual Revenue FY2016	Projected Revenue FY2017	Adopted Revenue FY2018	Percent of Total FY2018 Revenues
100-70-0000-32-1120	Beer&Wine Licenses Off Premises	12,500	10,500	10,500	0.09%
100-70-0000-32-1121	Licenses Penalty Charges	1,725	1,500	1,500	0.01%
100-70-0000-32-1125	Alcohol Advertising Fee	0	35	0	0.00%
100-70-0000-32-1200	Business Licenses	38,940	34,930	34,930	0.30%
100-70-0000-32-2205	Golf Cart Permits	5,904	5,000	5,000	0.04%
100-70-0000-32-3120	Building & Zoning Permits	70,142	61,039	62,104	0.53%
Total Licenses & Permits		**156,461**	**134,004**	**133,284**	**1.14%**
Other Revenues					
100-90-0000-33-3106	National Wildlife - PIT	174,573	197,963	203,720	1.73%
100-90-0000-33-3107	Georgia DNR	100,000	100,000	100,000	0.85%
100-90-0000-34-1400	Open Records Request	7	225	25	0.00%
100-90-0000-34-3000	Criminal Justice Grants	8,875	72,960	75,000	0.64%
100-90-0000-34-9300	NSF Check Fees	40	90	90	0.00%
100-90-0000-36-1000	Interest Revenue	3,825	4,011	3,865	0.03%
100-90-0000-36-1001	Dividends	272	819	800	0.01%
100-90-0000-38-1001	Verizon Tower Lease	9,600	9,600	9,600	0.08%
100-90-0000-38-1500	Election Revenue	30,812	642	12,000	0.10%
100-90-0000-38-2000	GA DOT - LMIG Funds	0	555,121	337,156	2.87%
100-90-0000-38-2700	Hurricane Matthew Reimbursement	0	2,259,598	0	0.00%
100-90-0000-38-3000	Clerk of Courts Funds	24,315	13,952	13,952	0.12%
100-90-0000-38-3005	Family Connections	34,340	47,000	48,500	0.41%
100-90-0000-38-3006	Family Connections Other Monies	7,950	5,000	5,000	0.04%
100-90-0000-38-9000	Miscellaneous Revenue	118,915	125,000	75,000	0.64%
100-90-0000-38-9001	Law Library Reimbursements	3,230	3,229	3,230	0.03%
100-90-0000-38-9003	CRC Senior Meals Reimbursement	50,035	51,089	51,089	0.44%
100-90-0000-39-1275	Transfer from Hotel/Motel Fund	70,866	73,027	75,805	0.65%
100-90-0000-39-1300	Transfer from LVAP	131,521	124,389	125,000	1.06%
100-90-0000-39-2100	Sale of Fixed Assets	5,035,000	6,189	5,000	0.04%
100-90-0000-39-2101	Timber Revenue	0	0	0	0.00%
100-90-0000-39-2200	Riceboro IGA	500,000	0	0	0.00%
100-00-0000-13-4200	Transfer from Fund Balance	0	0	171,154	1.46%
Total Other Revenues		**6,304,176**	**3,649,904**	**1,315,986**	**11.21%**
	Total Revenues	**16,277,956**	**14,015,800**	**11,742,056**	**100.00%**

McIntosh County Board of Commissioners
2018 Annual Operating Budget

COUNTY COMMISSION

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-00-1110-51-1100	County Commissioner Pay	60,235	62,159	63,777	74.23%
100-00-1110-51-2200	Social Security	3,735	3,852	3,955	4.60%
100-00-1110-51-2300	Medicare	873	901	925	1.08%
100-00-1110-51-2400	Retirement	4,519	5,120	5,308	6.18%
100-00-1110-51-2500	Employee Healthcare	164	266	296	0.34%
100-00-1110-51-2700	Worker's Compensation	4,628	4,635	4,867	5.66%
100-00-1110-52-3202	Cell Phone	2,460	2,350	2,460	2.86%
100-00-1110-52-3500	Travel	931	437	2,000	2.33%
100-00-1110-52-3700	Education & Training	2,172	870	1,500	1.75%
Total Personnel Services & Employee Benefits		**79,717**	**80,590**	**85,088**	**99.03%**
Purchased/Contracted Services					
100-00-1110-52-3100	General Liability Insurance	840	794	834	0.97%
Total Purchased/Contracted Services		**840**	**794**	**834**	**0.97%**
	Total Budget	**80,557**	**81,384**	**85,922**	**100.00%**

McIntosh County Board of Commissioners
2018 Annual Operating Budget

ADMINISTRATION

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-01-1510-51-1100	Regular Employees	177,497	212,690	240,925	39.00%
100-01-1510-51-2200	Social Security	17,951	19,006	21,262	3.44%
100-01-1510-51-2300	Medicare	4,198	4,445	4,973	0.81%
100-01-1510-51-2400	Retirement Contributions	18,681	12,891	15,845	2.57%
100-01-1510-51-2500	Employee Healthcare	42,408	43,844	39,774	6.44%
100-01-1510-51-2700	Worker's Compensation	1,369	1,223	1,286	0.21%
100-01-1510-52-3202	Cell Phone	1,760	1,566	2,160	0.35%
100-01-1510-52-3500	Travel	1,087	2,711	2,500	0.40%
100-01-1510-52-3700	Education & Training	2,978	1,115	2,000	0.32%
Total Personnel Services & Employee Benefits		**267,929**	**299,491**	**330,725**	**53.54%**
Purchased/Contracted Services					
100-01-1510-52-1200	Professional Services	69,581	7,724	40,000	6.48%
100-01-1510-52-1201	Legal Fees	108,087	101,215	105,000	17.00%
100-01-1510-52-1202	Audit Fees	63,000	63,618	65,000	10.52%
100-01-1510-52-1301	Computer SW, HW Support	19,326	17,700	20,000	3.24%
100-01-1510-52-2320	Rentals of Equipment	3,641	3,314	3,800	0.62%
100-01-1510-52-3100	General Liability Insurance	11,297	6,251	6,784	1.10%
100-01-1510-52-3300	Advertising	6,894	4,079	4,000	0.65%
100-01-1510-52-3600	Dues and Fees	2,578	3,382	2,800	0.45%
100-01-1510-57-3050	Bank and NSF Charges	225	175	250	0.04%
Total Purchased/Contracted Services		**284,629**	**207,458**	**247,634**	**40.09%**
Repairs & Maintenance					
100-01-1510-52-2201	Repairs/Maintenance Equipment	88	3,538	1,500	0.24%
Total Repairs & Maintenance		**88**	**3,538**	**1,500**	**0.24%**
Utilities					
100-01-1510-52-3200	Telephone/Internet	16,474	17,846	17,846	2.89%
Total Utilities		**16,474**	**17,846**	**17,846**	**2.89%**
Supplies					
100-01-1510-52-3201	Postage	5,118	10,676	1,000	0.16%
100-01-1510-53-1100	General Supplies & Materials	13,863	17,102	16,000	2.59%
100-01-1510-53-1270	Gasoline	1,904	2,154	3,000	0.49%
100-01-1510-54-2500	Other Equipment	0	0	0	0.00%
Total Supplies		**20,885**	**29,932**	**20,000**	**3.24%**
	Total Budget	**590,005**	**558,265**	**617,705**	**100.00%**

McIntosh County Board of Commissioners
2018 Annual Operating Budget

TAX COMMISSIONER

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-02-1545-51-1100	Regular Employees	135,033	132,325	132,892	35.09%
100-02-1545-51-1150	Elected Official	67,400	70,849	73,275	19.35%
100-02-1545-51-1200	Part-Time Employees	0	0	0	0.00%
100-02-1545-51-1300	Overtime	704	998	1,500	0.40%
100-02-1545-51-2200	Social Security	11,927	11,779	13,810	3.65%
100-02-1545-51-2300	Medicare	2,789	2,755	3,230	0.85%
100-02-1545-51-2400	Retirement Contributions	14,545	13,112	14,450	3.82%
100-02-1545-51-2500	Employee Healthcare	59,541	71,231	66,051	17.44%
100-02-1545-51-2700	Worker's Compensation	1,643	1,470	1,543	0.41%
100-02-1545-52-3500	Travel	6,201	4,530	4,000	1.06%
100-02-1545-52-3700	Education & Training	1,159	1,188	1,500	0.40%
Total Personnel Services & Employee Benefits		**300,942**	**310,237**	**312,251**	**82.45%**
Purchased/Contracted Services					
100-02-1545-52-1200	Professional	129	0	0	0.00%
100-02-1545-52-1301	Computer SW, HW Support	1,350	4,140	5,000	1.32%
100-02-1545-52-2310	Storage Unit Rental	1,080	1,080	1,080	0.29%
100-02-1545-52-2320	Rentals of Equipment	3,777	3,658	3,750	0.99%
100-02-1545-52-3100	General Liability Insurance	2,754	2,786	2,925	0.77%
100-02-1545-52-3300	Advertising	3,559	6,349	5,000	1.32%
100-02-1545-52-3600	Dues & Fees	300	360	400	0.11%
100-02-1545-52-3850	Contract Labor	32,082	30,995	35,000	9.24%
Total Purchased/Contracted Services		**45,031**	**49,368**	**53,155**	**14.04%**
Utilities					
100-02-1545-52-3200	Telephone/Internet	3,465	3,248	3,300	0.87%
Total Utilities		**3,465**	**3,248**	**3,300**	**0.87%**
Supplies					
100-02-1545-52-3201	Postage	1,048	2,537	3,000	0.79%
100-02-1545-53-1100	General Supplies & Materials	6,500	7,493	7,000	1.85%
Total Supplies		**7,548**	**10,030**	**10,000**	**2.64%**
	Total Budget	**356,986**	**372,883**	**378,706**	**100.00%**

McIntosh County Board of Commissioners
2018 Annual Operating Budget

Tax Assessor

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-03-1550-51-1100	Regular Employees	243,417	230,552	240,363	51.43%
100-03-1550-51-1106	Board Members	12,600	12,600	12,600	2.70%
100-03-1550-51-2200	Social Security	16,028	14,642	15,684	3.36%
100-03-1550-51-2300	Medicare	3,749	3,425	3,668	0.78%
100-03-1550-51-2400	Retirement Contributions	16,866	11,380	8,356	1.79%
100-03-1550-51-2500	Employee Healthcare	31,573	28,853	9,650	2.06%
100-03-1550-51-2700	Worker's Compensation	3,600	3,516	3,692	0.79%
100-03-1550-52-3202	Cell Phone	920	829	925	0.20%
100-03-1550-52-3500	Travel	3,749	5,575	8,000	1.71%
100-03-1550-52-3700	Education & Training	872	1,315	5,000	1.07%
Total Personnel Services & Employee Benefits		**333,374**	**312,687**	**307,938**	**65.89%**
Purchased/Contracted Services					
100-03-1550-52-1102	Revaluation	59,492	52,500	75,000	16.05%
100-03-1550-52-1200	Professional	7,654	563	25,000	5.35%
100-03-1550-52-1300	Technical	3,402	0	4,000	0.86%
100-03-1550-52-1301	Computer SW, HW Support	15,066	2,244	10,500	2.25%
100-03-1550-52-2202	Building Rent	22,000	0	0	0.00%
100-03-1550-52-2320	Rentals of Equipment	5,199	4,296	5,000	1.07%
100-03-1550-52-3100	General Liability Insurance	5,968	4,795	5,035	1.08%
100-03-1550-52-3300	Advertising	1,976	2,470	2,700	0.58%
100-03-1550-52-3600	Dues & Fees	3,127	3,733	3,200	0.68%
100-03-1550-52-3850	Contract Labor	4,202	2,040	5,000	1.07%
Total Purchased/Contracted Services		**128,086**	**72,641**	**135,435**	**28.98%**
Repairs & Maintenance					
100-03-1550-52-2200	Repairs/Maintenance Building	633	293	500	0.11%
100-03-1550-52-2201	Repairs/Maintenance Equipment	2,629	1,556	1,500	0.32%
Total Repairs & Maintenance		**3,262**	**1,849**	**2,000**	**0.43%**
Utilities					
100-03-1550-52-3200	Telephone/Internet	4,520	5,275	4,750	1.02%
100-03-1550-53-1210	Water/ Sewer	615	0	0	0.00%
100-03-1550-53-1230	Electricity	5,205	0	0	0.00%
Total Utilities		**10,340**	**5,275**	**4,750**	**1.02%**
Supplies					
100-03-1550-52-3201	Postage	9,676	11,473	11,000	2.35%
100-03-1550-53-1100	General Supplies & Materials	3,058	5,994	5,000	1.07%
100-03-1550-53-1270	Gasoline	493	472	1,200	0.26%
100-03-1550-54-2500	Other Equipment	0	35	0	0.00%
Total Supplies		**13,227**	**17,974**	**17,200**	**3.68%**
	Total Budget	**488,289**	**410,426**	**467,323**	**100.00%**

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PUBLIC BUILDINGS

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Purchased/Contracted Services					
100-04-1565-52-2130	Custodial	43,053	37,062	43,000	15.60%
100-04-1565-52-2140	Lawn Care	675	450	1,000	0.36%
100-04-1565-52-2200	Building Rent (Tax Assessor & EXT.)	6,171	36,000	36,000	13.06%
100-04-1565-52-3100	General Liability Insurance	57,571	61,699	64,784	23.50%
100-04-1565-53-1240	Trash Service	21,468	18,449	20,500	7.44%
Total Purchased/Contracted Services		**128,938**	**153,660**	**165,284**	**59.95%**
Repairs & Maintenance					
100-04-1565-52-2202	Repairs/Maintenance Courthouse	11,086	9,550	8,000	2.90%
100-04-1565-52-2203	Repairs/Maintenance Annex	5,635	9,895	3,000	1.09%
100-04-1565-52-2204	Repairs/Maintenance EOC	727	0	1,500	0.54%
100-04-1565-52-2205	Repairs/Maintenance Multi-Purpose Building	9,790	2,680	3,000	1.09%
100-04-1565-52-2206	Repairs/Maintenance Sapelo Center	0	0	1,000	0.36%
100-04-1565-52-2207	Repairs/Maintenance Admin Building	14,950	3,418	3,000	1.09%
Total Repairs & Maintenance		**42,188**	**25,543**	**19,500**	**7.07%**
Utilities					
100-04-1565-52-3200	Telephone/Internet	861	1,037	1,100	0.40%
100-04-1565-53-1210	Water/sewerage- Courthouse	1,890	1,331	2,000	0.73%
100-04-1565-53-1211	Water/Sewerage - Annex	411	565	700	0.25%
100-04-1565-53-1212	Water/Sewerage - EOC	190	164	250	0.09%
100-04-1565-53-1214	Water/Sewerage - Multi-Purpose Building	385	332	400	0.15%
100-04-1565-53-1215	Water/Sewerage - Tax Assessor & EXT.	0	312	400	0.15%
100-04-1565-53-1216	Water/Sewerage - Admin Building	876	870	1,000	0.36%
100-04-1565-53-1220	Natural Gas	235	253	275	0.10%
100-04-1565-53-1230	Electricity- Courthouse	35,710	29,576	33,000	11.97%
100-04-1565-53-1231	Electricity - Annex	3,898	2,264	3,500	1.27%
100-04-1565-53-1232	Electricity - EOC	0	5,350	0	0.00%
100-04-1565-53-1233	Electricity - Multi-Purpose Center	11,894	11,045	12,200	4.42%
100-04-1565-53-1234	Electricity - Community Center Sapelo	2,084	1,692	2,100	0.76%
100-04-1565-53-1235	Electricity - Ft. Barrington	818	1,170	1,500	0.54%
100-04-1565-53-1236	Electricity - Admin Building	13,827	12,073	13,500	4.90%
100-04-1565-53-1237	Electricity - Tax Assessor & EXT.	0	9,696	10,000	3.63%
Total Utilities		**73,079**	**77,730**	**81,925**	**29.71%**
Supplies					
100-04-1565-53-1100	General Supplies & Materials	14,302	16,002	9,000	3.26%
Total Supplies		**14,302**	**16,002**	**9,000**	**3.26%**
	Total Budget	**258,507**	**272,935**	**275,709**	**100.00%**

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CLERK OF COURTS

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-05-2180-51-1100	Regular Employees	171,670	163,613	165,598	38.95%
100-05-2180-51-1150	Elected Official	71,380	70,883	70,258	16.52%
100-05-2180-51-1200	Part-Time Employee	13,847	9,938	10,000	2.35%
100-05-2180-51-2200	Overtime	0	162	1,500	0.35%
100-05-2180-51-2200	Social Security	14,074	13,714	15,337	3.61%
100-05-2180-51-2300	Medicare	3,292	3,208	3,587	0.84%
100-05-2180-51-2400	Retirement Contributions	10,751	11,613	18,231	4.29%
100-05-2180-51-2500	Employee Healthcare	96,508	96,563	71,511	16.82%
100-05-2180-51-2700	Worker's Compensation	2,191	2,204	2,315	0.54%
100-05-2180-52-3500	Travel	600	2,911	3,000	0.71%
100-05-2180-52-3700	Education & Training	505	1,440	2,000	0.47%
Total Personnel Services & Employee Benefits		**384,818**	**376,249**	**363,337**	**85.46%**
Purchased/Contracted Services					
100-05-2180-52-1101	Commissions and Fees	0	0	100	0.02%
100-05-2180-52-1301	Computer SW, HW Support	11,170	10,348	12,000	2.82%
100-05-2180-52-2320	Rentals of Equipment	11,071	12,841	13,000	3.06%
100-05-2180-52-3100	General Liability Insurance	3,617	3,452	3,625	0.85%
100-05-2180-52-3300	Advertising	386	275	300	0.07%
100-05-2180-52-3850	Contract Labor	1,288	764	1,000	0.24%
Total Purchased/Contracted Services		**27,532**	**27,680**	**30,025**	**7.06%**
Repairs & Maintenance					
100-05-2180-52-2201	Repairs/Maintenance Equipment	40	0	0	0.00%
Total Repairs & Maintenance		**40**	**0**	**0**	**0.00%**
Utilities					
100-05-2180-52-3200	Telephone/Internet	6,781	6,648	6,800	1.60%
Total Utilities		**6,781**	**6,648**	**6,800**	**1.60%**
Supplies					
100-05-2180-52-3201	Postage	8,607	9,532	10,000	2.35%
100-05-2180-53-1100	General Supplies & Materials	13,222	18,312	15,000	3.53%
Total Supplies		**21,829**	**27,844**	**25,000**	**5.88%**
	Total Budget	**441,000**	**438,421**	**425,162**	**100.00%**

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SUPERIOR COURT

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Purchased/Contracted Services					
100-06-2300-52-1200	Professional	1,344	155	1,000	0.54%
100-06-2300-52-1210	Public Defender Costs	59,694	60,900	60,782	32.55%
100-06-2300-52-1215	District Attorney Costs	61,564	56,282	63,320	33.91%
100-06-2300-52-1220	Superior Court Judge Costs	11,844	12,688	12,688	6.79%
100-06-2300-52-1320	Court Reporters - Superior Court	22,867	24,685	25,000	13.39%
100-06-2300-52-3600	Dues & Fees	0	240	250	0.13%
100-06-2300-52-3650	Juror's & Witnesses	16,199	21,719	22,500	12.05%
Total Purchased/Contracted Services		**173,512**	**176,669**	**185,540**	**99.36%**
Utilities					
100-06-2300-52-3200	Telephone/Internet	159	170	200	0.11%
Total Utilities		**159**	**170**	**200**	**0.11%**
Supplies					
100-06-2300-53-1100	General Supplies & Materials	1,262	1,439	1,000	0.54%
Total Supplies		**1,262**	**1,439**	**1,000**	**0.54%**
	Total Budget	**174,933**	**178,278**	**186,740**	**100.00%**

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STATE COURT

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-07-2300-51-1100	Regular Employees	0	0	0	0.00%
100-07-2300-51-1150	Elected Officials	136,686	138,892	138,892	60.52%
100-07-2300-51-1200	Part-Time Employees	0	0	0	0.00%
100-07-2300-51-2200	Social Security	8,475	8,611	8,612	3.75%
100-07-2300-51-2300	Medicare	1,982	2,014	2,014	0.88%
100-07-2300-51-2400	Retirement Contributions	14,067	13,808	16,253	7.08%
100-07-2300-51-2500	Employee Healthcare	243	244	162	0.07%
100-07-2300-51-2700	Worker's Compensation	548	588	514	0.22%
100-07-2300-52-3500	Travel	1,500	318	1,000	0.44%
Total Personnel Services & Employee Benefits		**163,501**	**164,475**	**167,447**	**72.96%**
Purchased/Contracted Services					
100-07-2300-52-1200	Professional	0	2,008	2,000	0.87%
100-07-2300-52-1210	Public Defender Costs	28,800	28,800	28,800	12.55%
100-07-2300-52-1330	Court Reporters	19,356	25,160	25,200	10.98%
100-07-2300-52-2202	Building Rent	630	102	0	0.00%
100-07-2300-52-3100	General Liability Insurance	1,804	1,827	1,918	0.84%
100-07-2300-52-3300	Advertising	0	0	100	0.04%
100-07-2300-52-3600	Dues & Fees	673	540	450	0.20%
Total Purchased/Contracted Services		**51,263**	**58,437**	**58,468**	**25.47%**
Utilities					
100-05-2180-52-3200	Telephone/Internet	2,213	2,088	2,100	0.91%
Total Utilities		**2,213**	**2,088**	**2,100**	**0.91%**
Supplies					
100-07-2300-53-1100	General Supplies & Materials	1,188	1,270	1,500	0.65%
100-07-2300-53-1101	New Office	14,773	0	0	0.00%
Total Supplies		**15,961**	**1,270**	**1,500**	**0.65%**
	Total Budget	**232,938**	**226,270**	**229,515**	**100.00%**

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JUVENILE COURT

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-08-2300-51-1100	Regular Employees	12,750	12,750	12,750	14.75%
100-08-2300-51-1200	Part-Time Employees	0	0	0	0.00%
100-08-2300-51-2200	Social Security	791	791	791	0.91%
100-08-2300-51-2300	Medicare	185	185	185	0.21%
100-08-2300-51-2700	Worker's Comp	274	245	257	0.30%
100-08-2300-52-3500	Travel	913	0	800	0.93%
Total Personnel Services & Employee Benefits		**14,913**	**13,971**	**14,783**	**17.10%**
Purchased/Contracted Services					
100-08-2300-52-1200	Professional	47,470	65,567	55,000	63.61%
100-08-2300-52-1330	Court Reporters	15,746	15,298	16,000	18.51%
100-08-2300-52-3100	General Liability Insurance	174	168	176	0.20%
100-08-2300-52-3600	Dues & Fees	0	0	0	0.00%
Total Purchased/Contracted Services		**63,390**	**81,033**	**71,176**	**82.32%**
Supplies					
100-08-2300-53-1100	General Supplies & Materials	60	418	500	0.58%
Total Supplies		**60**	**418**	**500**	**0.58%**
	Total Budget	**78,363**	**95,422**	**86,459**	**100.00%**

McIntosh County Board of Commissioners
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SHERIFF'S DEPARTMENT

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-09-3300-51-1100	Regular Employees	1,488,972	1,349,308	1,498,899	48.16%
100-09-3300-51-1150	Elected Official	76,182	79,973	82,589	2.65%
100-09-3300-51-1200	Baliffs	24,030	25,548	26,000	0.84%
100-09-3300-51-1201	Part-Time Employees	5,346	0	2,500	0.08%
100-09-3300-51-1300	Overtime	243,828	294,517	260,000	8.35%
100-09-3300-51-2200	Social Security	110,129	102,134	115,939	3.73%
100-09-3300-51-2300	Medicare	25,756	23,886	27,115	0.87%
100-09-3300-51-2400	Retirement Contributions	89,299	103,152	98,822	3.18%
100-09-3300-51-2500	Employee Healthcare	489,138	479,183	400,353	12.86%
100-09-3300-51-2700	Worker's Compensation	67,063	64,158	67,366	2.16%
100-09-3300-52-3202	Cell Phone	26,914	23,236	24,000	0.77%
100-09-3300-52-3500	Travel	12,597	12,904	12,000	0.39%
100-09-3300-52-3550	Federal Transport	28,199	22,721	23,000	0.74%
100-09-3300-52-3551	CRC Work Detail	510	0	0	0.00%
100-09-3300-52-3553	Bureau of Prison Transport	859	1,026	1,000	0.03%
100-09-3300-52-3700	Education & Training	2,265	2,735	3,000	0.10%
100-09-3300-53-1700	Uniforms	17,191	25,417	15,000	0.48%
Total Personnel Services & Employee Benefits		**2,708,278**	**2,609,898**	**2,657,583**	**85.39%**
Purchased/Contracted Services					
100-09-3300-52-1200	Professional	2,222	6,629	6,000	0.19%
100-09-3300-52-1301	Computer SW, HW Support	1,407	1,672	2,000	0.06%
100-09-3300-52-2100	Marine Expenses	3,158	1,639	3,000	0.10%
100-09-3300-52-2320	Rentals of Equipment	14,015	6,623	8,000	0.26%
100-09-3300-52-3100	General Liability Insurance	88,415	90,540	95,067	3.05%
100-09-3300-52-3300	Advertising	758	624	1,000	0.03%
100-09-3300-52-3600	Dues & Fees	912	2,057	1,500	0.05%
Total Purchased/Contracted Services		**110,887**	**109,784**	**116,567**	**3.75%**
Repairs & Maintenance					
100-09-3300-52-2200	Repairs/Maintenance Building	416	355	1,000	0.03%
100-09-3300-52-2201	Repairs/Maintenance Equipment	146,372	202,830	150,000	4.82%
Total Repairs & Maintenance		**146,788**	**203,185**	**151,000**	**4.85%**
Supplies					
100-09-3300-52-3201	Postage	818	1,872	2,000	0.06%
100-09-3300-53-1100	General Supplies & Materials	28,097	31,967	30,000	0.96%
100-09-3300-53-1270	Gasoline/ Diesel	158,612	160,625	155,000	4.98%
Total Supplies		**187,527**	**194,464**	**187,000**	**6.01%**
Capital Outlays/Debt Repayment					
100-09-3300-54-2500	Capital Expenditures	0	0	0	0.00%
100-09-3300-58-1310	USDA Loan Repayment	17,176	0	0	0.00%
Total Capital Outlays/Debt Repayment		**17,176**	**0**	**0**	0.00%
	Total Budget	**3,170,656**	**3,117,331**	**3,112,150**	**100.00%**

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COUNTY JAIL

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-10-3326-51-1100	Regular Employees	764,285	791,430	774,940	46.49%
100-10-3326-51-1200	Part-Time Employees	1,388	12,608	7,500	0.45%
100-10-3326-51-1300	Overtime	107,597	114,635	115,000	6.90%
100-10-3326-51-2200	Social Security	53,758	54,101	55,642	3.34%
100-10-3326-51-2300	Medicare	12,572	12,653	13,013	0.78%
100-10-3326-51-2400	Retirement Contributions	46,365	45,597	57,830	3.47%
100-10-3326-51-2500	Employee Healthcare	142,768	230,249	171,840	10.31%
100-10-3326-51-2700	Worker's Compensation	39,430	42,282	44,396	2.66%
100-10-3326-52-3500	Travel	2,172	2,052	2,500	0.15%
100-10-3326-52-3700	Education & Training	213	79	1,000	0.06%
100-10-3326-53-1700	Uniforms	14,083	12,044	13,000	0.78%
Total Personnel Services & Employee Benefits		**1,184,631**	**1,317,730**	**1,256,661**	**75.39%**
Purchased/Contracted Services					
100-10-3326-52-1200	Professional / Inmate Medical	202,948	172,060	173,000	10.38%
100-10-3326-52-3100	General Liability Insurance	11,924	12,212	12,823	0.77%
100-10-3326-52-3300	Advertising	56	1,087	1,500	0.09%
100-10-3326-52-3600	Dues & Fees	0	0	150	0.01%
100-10-3326-52-3850	Contract Labor	0	0	0	0.00%
Total Purchased/Contracted Services		**214,928**	**185,359**	**187,473**	**11.25%**
Repairs & Maintenance					
100-10-3326-52-2200	Repairs/Maintenance Building	4,891	2,231	3,500	0.21%
100-10-3326-52-2201	Repairs/Maintenance Equipment	14,559	11,759	12,500	0.75%
Total Repairs & Maintenance		**19,450**	**13,990**	**16,000**	**0.96%**
Supplies					
100-10-3326-52-3201	Postage	1,226	1,883	1,750	0.10%
100-10-3326-53-1100	General Supplies & Materials	72,757	78,677	80,000	4.80%
100-10-3326-53-1300	Inmate Food	136,826	118,111	125,000	7.50%
Total Supplies		**210,809**	**198,671**	**206,750**	**12.40%**
	Total Budget	**1,629,818**	**1,715,750**	**1,666,884**	**100.00%**

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FIRE PROTECTION

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-11-3500-51-1200	Fire Run Stipends	23,400	39,690	30,000	16.96%
100-11-3500-51-2700	Worker's Compensation	13,528	13,821	14,512	8.21%
100-11-3500-52-3101	Insurance - Volunteer Firemen	14,881	14,315	40,000	22.62%
100-11-3500-52-3202	Cell Phone	515	748	800	0.45%
100-11-3500-52-3203	Pagers	10,444	10,008	10,000	5.65%
100-11-3500-52-3500	Travel	0	18	500	0.28%
100-11-3500-52-3700	Education & Training	0	714	1,000	0.57%
Total Personnel Services & Employee Benefits		**62,768**	**79,314**	**96,812**	**54.75%**
Purchased/Contracted Services					
100-11-3500-52-2320	Rentals of Equipment	3,702	4,516	4,000	2.26%
100-11-3500-52-3100	General Liability Insurance	24,718	24,619	25,850	14.62%
Total Purchased/Contracted Services		**28,420**	**29,135**	**29,850**	**16.88%**
Repairs & Maintenance					
100-11-3500-52-2200	Repairs/Maintenance Building	1,764	0	1,500	0.85%
100-11-3500-52-2201	Repairs/Maintenance Equipment	13,698	12,530	15,000	8.48%
Total Repairs & Maintenance		**15,462**	**12,530**	**16,500**	**9.33%**
Utilities					
100-11-3500-52-3200	Telephone/Internet	2,364	2,365	2,500	1.41%
100-11-3500-53-1210	Water/ Sewer	1,080	1,080	1,150	0.65%
100-11-3500-53-1230	Electricity	19,720	16,756	17,500	9.90%
Total Utilities		**23,164**	**20,201**	**21,150**	**11.96%**
Supplies					
100-11-3500-52-3201	Postage	0	0	25	0.01%
100-11-3500-53-1100	General Supplies & Materials	8,021	5,057	5,000	2.83%
100-11-3500-53-1270	Gasoline/ Diesel	6,203	6,740	7,500	4.24%
Total Supplies		**14,224**	**11,797**	**12,525**	**7.08%**
	Total Budget	**144,038**	**152,977**	**176,837**	**100.00%**

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EMERGENCY MANAGEMENT AGENCY

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-12-3920-51-1100	Regular Employees	37,782	68,339	60,000	52.41%
100-12-3920-51-2200	Social Security	2,328	3,994	3,720	3.25%
100-12-3920-51-2300	Medicare	544	934	870	0.76%
100-12-3920-51-2400	Retirement Contributions	2,983	3,190	8,959	7.83%
100-12-3920-51-2500	Employee Healthcare	9,004	15,758	19,494	17.03%
100-12-3920-51-2700	Worker's Compensation	926	927	973	0.85%
100-12-3920-52-3202	Cell Phone	639	601	600	0.52%
100-12-3920-52-3500	Travel	144	2,497	2,000	1.75%
100-12-3920-52-3700	Education & Training	0	348	1,000	0.87%
Total Personnel Services & Employee Benefits		**54,350**	**96,588**	**97,616**	**85.27%**
Purchased/Contracted Services					
100-12-3920-52-2320	Rentals of Equipment	0	2,220	500	0.44%
100-12-3920-52-3100	General Liability Insurance	1,649	1,776	1,864	1.63%
100-12-3920-52-3600	Dues & Fees	42	0	50	0.04%
Total Purchased/Contracted Services		**1,691**	**3,996**	**2,414**	**2.11%**
Repairs & Maintenance					
100-12-3920-52-2201	Repairs/Maintenance Equipment	1,388	11,360	1,000	0.87%
Total Repairs & Maintenance		**1,388**	**11,360**	**1,000**	**0.87%**
Utilities					
100-12-3920-52-3200	Telephone/Internet	1,058	834	950	0.83%
Total Utilities		**1,058**	**834**	**950**	**0.83%**
Supplies					
100-12-3920-52-3900	Other	64,517	2,163,750	8,000	6.99%
100-12-3920-53-1100	General Supplies & Materials	863	1,601	1,500	1.31%
100-12-3920-53-1270	Gasoline/ Diesel	2,193	3,222	3,000	2.62%
Total Supplies		**67,573**	**2,168,573**	**12,500**	**10.92%**
	Total Budget	**126,060**	**2,281,351**	**114,480**	**100.00%**

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ROAD DEPARTMENT

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-13-4200-51-1100	Regular Employees	496,940	473,321	490,727	37.01%
100-13-4200-51-1200	Part-Time Employees	0	0	0	0.00%
100-13-4200-51-1300	Overtime	2,110	25,747	2,000	0.15%
100-13-4200-51-2200	Social Security	29,713	28,820	30,549	2.30%
100-13-4200-51-2300	Medicare	6,949	6,740	7,145	0.54%
100-13-4200-51-2400	Retirement Contributions	33,873	38,098	40,439	3.05%
100-13-4200-51-2500	Employee Healthcare	147,315	145,772	132,658	10.00%
100-13-4200-51-2700	Worker's Compensation	41,341	40,402	42,423	3.20%
100-13-4200-52-3202	Cell Phone	2,552	2,566	2,850	0.21%
100-13-4200-52-3500	Travel	16	0	0	0.00%
100-13-4200-52-3700	Education & Training	0	0	0	0.00%
Total Personnel Services & Employee Benefits		**760,809**	**761,466**	**748,791**	**56.47%**
Purchased/Contracted Services					
100-13-4200-52-1200	Professional	2,037	254	500	0.04%
100-13-4200-52-2320	Rentals of Equipment	5,317	7,961	7,000	0.53%
100-13-4200-52-3100	General Liability Insurance	17,382	17,808	18,698	1.41%
Total Purchased/Contracted Services		**24,736**	**26,023**	**26,198**	**1.98%**
Repairs & Maintenance					
100-13-4200-52-2200	Repairs/Maintenance Building	280	1,950	1,000	0.08%
100-13-4200-52-2201	Repairs/Maintenance Equipment	42,311	72,588	60,000	4.52%
Total Repairs & Maintenance		**42,591**	**74,538**	**61,000**	**4.60%**
Utilities					
100-13-4200-52-3200	Telephone/Internet	2,811	2,808	2,850	0.21%
100-13-4200-53-1230	Electricity	66,894	67,847	70,000	5.28%
Total Utilities		**69,705**	**70,655**	**72,850**	**5.49%**
Supplies					
100-13-4200-53-1100	General Supplies & Materials	24,229	7,129	20,000	1.51%
100-13-4200-53-1270	Gasoline/Diesel	63,900	53,872	60,000	4.52%
Total Supplies		**88,129**	**61,001**	**80,000**	**6.03%**
Capital Outlays/Debt Repayment					
100-13-4200-54-2501	LMIG Project	14,746	313,637	337,156	25.43%
Total Capital Outlays/Debt Repayment		**14,746**	**313,637**	**337,156**	**25.43%**
	Total Budget	**1,000,716**	**1,307,320**	**1,325,995**	**100.00%**

McIntosh County Board of Commissioners
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MOSQUITO CONTROL

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Purchased/Contracted Services					
100-14-5144-52-1200	Professional	0	0	1,000	6.67%
Total Purchased/Contracted Services		**0**	**0**	**1,000**	**6.67%**
Repairs & Maintenance					
100-14-5144-52-2201	Repairs/Maintenance Equipment	0	0	1,000	6.67%
Total Repairs & Maintenance		**0**	**0**	**1,000**	**6.67%**
Supplies					
100-14-5144-53-1100	General Supplies & Materials	9,605	33,756	10,000	66.67%
100-14-5144-53-1270	Gasoline/Diesel	1,157	2,380	3,000	20.00%
Total Supplies		**10,762**	**36,136**	**13,000**	**86.67%**
	Total Budget	**10,762**	**36,136**	**15,000**	**100.00%**

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COUNTY EXTENSION

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-16-7130-51-1100	Regular Employees	20,108	29,527	36,151	40.61%
100-16-7130-51-1200	Part-Time Employees	5,260	9,094	12,480	14.02%
100-16-7130-51-2200	Social Security	1,743	2,725	3,016	3.39%
100-16-7130-51-2300	Medicare	408	637	706	0.79%
100-16-7130-51-2400	Retirement Contributions	2,733	3,473	6,077	6.83%
100-16-7130-51-2500	Employee Healthcare	3,586	188	243	0.27%
100-16-7130-52-3202	Cell Phone	948	1,469	1,500	1.68%
100-16-7130-52-3500	Travel	5,497	7,582	8,000	8.99%
100-16-7130-52-3700	Education & Training	368	1,510	2,000	2.25%
Total Personnel Services & Employee Benefits		**40,651**	**56,205**	**70,173**	**78.83%**
Purchased/Contracted Services					
100-16-7130-52-2320	Rentals of Equipment	5,093	3,988	4,300	4.83%
100-16-7130-52-3100	General Liability Insurance	395	426	448	0.50%
100-16-7130-52-3600	Dues & Fees	210	264	500	0.56%
100-16-7130-57-1000	4-H Allotment	2,862	4,686	6,000	6.74%
Total Purchased/Contracted Services		**8,560**	**9,364**	**11,248**	**12.64%**
Utilities					
100-16-7130-52-3200	Telephone/Internet	2,725	4,436	3,450	3.88%
Total Utilities		**2,725**	**4,436**	**3,450**	**3.88%**
Supplies					
100-16-7130-52-3201	Postage	144	132	150	0.17%
100-16-7130-53-1100	General Supplies & Materials	11,290	3,761	3,000	3.37%
100-16-7130-53-1270	Gasoline	362	334	1,000	1.12%
100-16-7130-54-2500	Other	0	0	0	0.00%
Total Supplies		**11,796**	**4,227**	**4,150**	**4.66%**
	Total Budget	**63,732**	**74,232**	**89,021**	**100.00%**

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DEPARTMENT OF LEISURE SERVICES

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-17-6100-51-1100	Regular Employees	113,744	112,102	109,711	33.49%
100-17-6100-51-1106	Board Members	4,200	3,688	4,200	1.28%
100-17-6100-51-1200	Part-Time Employees	0	2,246	16,588	5.06%
100-17-6100-51-1210	Seasonal Employees	15,328	15,766	18,000	5.49%
100-17-6100-51-2200	Social Security	7,330	6,983	8,091	2.47%
100-17-6100-51-2300	Medicare	1,714	1,633	1,893	0.58%
100-17-6100-51-2400	Retirement Contributions	9,073	2,456	2,565	0.78%
100-17-6100-51-2500	Employee Healthcare	34,366	37,249	33,164	10.12%
100-17-6100-51-2700	Worker's Compensation	4,744	4,232	4,443	1.36%
100-17-6100-52-3202	Cell Phone	1,764	1,806	1,800	0.55%
100-17-6100-52-3500	Travel	2,566	7,955	5,000	1.53%
100-17-6100-52-3700	Education & Training	0	193	1,000	0.31%
Total Personnel Services & Employee Benefits		**194,829**	**196,309**	**206,455**	**63.02%**
Purchased/Contracted Services					
100-17-6100-52-1200	Professional	0	9,862	2,500	0.76%
100-17-6100-52-2202	Parking Lot Rental	2,600	2,400	2,400	0.73%
100-17-6100-52-2320	Rentals of Equipment	5,201	3,263	3,500	1.07%
100-17-6100-52-3100	General Liability Insurance	5,165	5,396	5,666	1.73%
100-17-6100-52-3300	Advertising	1,937	2,194	2,200	0.67%
100-17-6100-52-3600	Dues & Fees	690	864	1,000	0.31%
100-17-6100-52-3850	Contract Labor	11,643	2,820	8,000	2.44%
Total Purchased/Contracted Services		**27,236**	**26,799**	**25,266**	**7.71%**
Repairs & Maintenance					
100-17-6100-52-2200	Repairs/Maintenance Building	909	7,001	3,000	0.92%
100-17-6100-52-2201	Repairs/Maintenance Equipment	10,045	18,827	5,000	1.53%
Total Repairs & Maintenance		**10,954**	**25,828**	**8,000**	**2.44%**
Utilities					
100-17-6100-52-3200	Telephone/Internet	2,934	4,399	3,200	0.98%
100-17-6100-53-1210	Water	2,026	2,215	2,200	0.67%
100-17-6100-53-1230	Electricity	30,568	25,348	26,500	8.09%
Total Utilities		**35,528**	**31,962**	**31,900**	**9.74%**
Supplies					
100-17-6100-53-1100	General Supplies & Materials	8,097	10,690	10,000	3.05%
100-17-6100-53-1101	Program Supplies	42,982	29,990	34,000	10.38%
100-17-6100-53-1102	Banquet & Awards	2,678	2,692	3,000	0.92%
100-17-6100-53-1110	Concessions	3,668	4,202	4,500	1.37%
100-17-6100-53-1270	Gasoline/Diesel	3,993	5,012	4,500	1.37%
100-17-6100-53-1700	Other Supplies	2,481	0	0	0.00%
Total Supplies		**63,899**	**52,586**	**56,000**	**17.09%**
	Total Budget	**332,446**	**333,484**	**327,621**	**100.00%**

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BUILDING & ZONING/CODE ENFORCEMENT

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-18-7200-51-1100	Regular Employees	104,480	96,206	70,216	41.71%
100-18-7200-51-1150	Part-Time Employees	0	0	19,604	11.65%
100-18-7200-51-1200	Board Members	3,000	3,000	3,000	1.78%
100-18-7200-51-2200	Social Security	5,867	5,360	5,755	3.42%
100-18-7200-51-2300	Medicare	1,373	1,254	1,346	0.80%
100-18-7200-51-2400	Retirement Contributions	9,079	9,773	5,712	3.39%
100-18-7200-51-2500	Employee Healthcare	62,081	55,584	38,988	23.16%
100-18-7200-51-2700	Worker's Compensation	2,126	2,099	2,204	1.31%
100-18-7200-52-3202	Cell Phone	1,020	938	950	0.56%
100-18-7200-52-3500	Travel	1,200	397	1,000	0.59%
100-18-7200-52-3700	Education & Training	240	0	1,000	0.59%
Total Personnel Services & Employee Benefits		**190,466**	**174,611**	**149,775**	**88.98%**
Purchased/Contracted Services					
100-18-7200-52-1200	Professional	0	558	0	0.00%
100-18-7200-52-3100	General Liability Insurance	3,340	3,479	3,653	2.17%
100-18-7200-52-3300	Advertising	1,950	1,956	2,000	1.19%
100-18-7200-52-3600	Dues & Fees	265	162	250	0.15%
Total Purchased/Contracted Services		**5,555**	**6,155**	**5,903**	**3.51%**
Repairs & Maintenance					
100-18-7200-52-2201	Repairs/Maintenance Equipment	2,218	4,627	3,500	2.08%
Total Repairs & Maintenance		**2,218**	**4,627**	**3,500**	**2.08%**
Utilities					
100-18-7200-52-3200	Telephone/Internet	3,353	3,539	3,500	2.08%
Total Utilities		**3,353**	**3,539**	**3,500**	**2.08%**
Supplies					
100-18-7200-52-3201	Postage	96	118	150	0.09%
100-18-7200-53-1100	General Supplies & Materials	3,614	4,010	3,000	1.78%
100-18-7200-53-1270	Gasoline	2,794	2,053	2,500	1.49%
100-18-7200-54-2500	Other Equipment	0	0	0	0.00%
Total Supplies		**6,504**	**6,181**	**5,650**	**3.36%**
	Total Budget	**208,096**	**195,113**	**168,328**	**100.00%**

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AMBULANCE SERVICE (EMS)

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-20-3600-51-1100	Regular Employees	223,612	273,110	285,764	29.28%
100-20-3600-51-1200	Part-Time Employees	107,169	56,202	56,202	5.76%
100-20-3600-51-1300	Overtime	265,337	305,425	301,971	30.94%
100-20-3600-51-2200	Social Security	36,406	37,152	39,924	4.09%
100-20-3600-51-2300	Medicare	8,514	8,689	9,337	0.96%
100-20-3600-51-2400	Retirement Contributions	23,243	33,962	40,051	4.10%
100-20-3600-51-2500	Employee Healthcare	138,628	153,817	113,427	11.62%
100-20-3600-51-2700	Worker's Compensation	29,074	29,648	31,130	3.19%
100-20-3600-52-3202	Cell Phone	1,275	1,044	1,980	0.20%
100-20-3600-52-3700	Education & Training	0	0	500	0.05%
Total Personnel Services & Employee Benefits		**833,258**	**899,049**	**880,286**	**90.19%**
Purchased/Contracted Services					
100-20-3600-52-1200	Professional Services	17,939	15,679	16,500	1.69%
100-20-3600-52-2320	Rentals of Equipment	3,274	4,276	4,000	0.41%
100-20-3600-52-3100	General Liability Insurance	13,116	13,773	14,462	1.48%
100-20-3600-52-3602	State Fee	8,100	8,100	8,100	0.83%
100-20-3600-52-3850	Contract Labor	0	0	0	0.00%
Total Purchased/Contracted Services		**42,429**	**41,828**	**43,062**	**4.41%**
Repairs & Maintenance					
100-20-3600-52-2200	Repairs/Maintenance Building	1,300	991	1,000	0.10%
100-20-3600-52-2201	Repairs/Maintenance Equipment	14,947	25,697	15,000	1.54%
Total Repairs & Maintenance		**16,247**	**26,688**	**16,000**	**1.64%**
Utilities					
100-20-3600-52-3200	Telephone/Internet	2,585	2,617	2,650	0.27%
100-20-3600-53-1210	Water/ Sewer	360	361	400	0.04%
100-20-3600-53-1230	Electricity	6,987	5,912	6,500	0.67%
Total Utilities		**9,932**	**8,890**	**9,550**	**0.98%**
Supplies					
100-20-3600-52-3201	Postage	11	90	100	0.01%
100-20-3600-53-1100	General Supplies & Materials	21,230	11,888	12,000	1.23%
100-20-3600-53-1270	Gasoline/Diesel	13,440	13,424	15,000	1.54%
Total Supplies		**34,681**	**25,402**	**27,100**	**2.78%**
	Total Budget	**936,547**	**1,001,857**	**975,998**	**100.00%**

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CORONER

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-21-3700-51-1100	Elected Official	10,167	14,564	15,000	33.99%
100-21-3700-51-1300	Social Security	631	708	930	2.11%
100-21-3700-51-2300	Medicare	147	166	218	0.49%
100-21-3700-51-2500	Employee Healthcare	0	18,019	19,494	
100-21-3700-52-3202	Cell Phone	0	365	540	
100-21-3700-52-3500	Travel	2,373	2,227	2,500	5.66%
100-21-3700-52-3700	Education & Training	720	864	1,200	2.72%
Total Personnel Services & Employee Benefits		**14,038**	**36,913**	**39,882**	**90.37%**
Purchased/Contracted Services					
100-21-3700-52-1200	Professional	0	1,386	1,500	3.40%
100-21-3700-52-3600	Dues & Fees	0	180	250	0.57%
Total Purchased/Contracted Services		**0**	**1,566**	**1,750**	**3.97%**
Supplies					
100-21-3700-52-3900	Other	0	0	0	0.00%
100-21-3700-53-1100	General Supplies & Materials	1,914	3,208	2,500	5.66%
Total Supplies		**1,914**	**3,208**	**2,500**	**5.66%**
	Total Budget	**15,952**	**41,687**	**44,132**	**100.00%**

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ELECTIONS & REGISTRATION

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-23-1400-51-1100	Regular Employees	64,555	63,899	64,117	31.06%
100-23-1400-51-1150	Part-Time Employees	18,000	10,327	10,000	4.84%
100-23-1400-51-1200	Board Members	8,365	3,882	12,000	5.81%
100-23-1400-51-1300	Overtime	1,203	4,711	3,000	1.45%
100-23-1400-51-1350	Poll Workers	21,869	8,443	20,000	9.69%
100-23-1400-51-2200	Social Security	5,839	4,903	5,526	2.68%
100-23-1400-51-2300	Medicare	1,365	1,146	1,293	0.63%
100-23-1400-51-2400	Retirement Contributions	5,118	5,442	6,201	3.00%
100-23-1400-51-2500	Employee Healthcare	23,167	24,546	19,575	9.48%
100-23-1400-51-2700	Worker's Compensation	548	735	772	0.37%
100-23-1400-51-3202	Cell Phone	1,078	695	1,000	0.48%
100-23-1400-52-3500	Travel	4,589	2,951	3,000	1.45%
100-23-1400-52-3700	Education & Training	1,740	5,376	5,000	2.42%
Total Personnel Services & Employee Benefits		**157,436**	**137,056**	**151,484**	**73.38%**
Purchased/Contracted Services					
100-23-1400-52-1200	Professional	4,919	0	13,000	6.30%
100-23-1400-52-2310	Building Rent (Churches)	3,600	3,600	3,600	1.74%
100-23-1400-52-2320	Rentals of Equipment	4,011	3,848	4,000	1.94%
100-23-1400-52-3100	General Liability Insurance	1,082	1,382	1,451	0.70%
100-23-1400-52-3300	Advertising	8,289	217	3,500	1.70%
100-23-1400-52-3600	Dues & Fees	360	432	400	0.19%
100-23-1400-52-3850	Contract Labor	24,020	11,252	13,000	6.30%
Total Purchased/Contracted Services		**46,281**	**20,731**	**38,951**	**18.87%**
Repairs & Maintenance					
100-23-1400-52-2200	Repairs/Maintenance Building	31	335	500	0.24%
100-23-1400-52-2201	Repairs/Maintenance Equipment	774	174	500	0.24%
Total Repairs & Maintenance		**805**	**509**	**1,000**	**0.48%**
Utilities					
100-23-1400-52-3200	Telephone/Internet	5,078	5,512	5,000	2.42%
Total Utilities		**5,078**	**5,512**	**5,000**	**2.42%**
Supplies					
100-23-1400-52-3201	Postage	2,374	2,014	3,000	1.45%
100-23-1400-53-1100	General Supplies & Materials	10,366	3,790	6,000	2.91%
100-23-1400-54-2500	Other Equipment	0	0	1,000	0.48%
Total Supplies		**12,740**	**5,804**	**10,000**	**4.84%**
	Total Budget	222,340	169,612	206,435	100.00%

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MAGISTRATE & PROBATE COURT

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-25-2400-51-1100	Regular Employees	89,250	69,540	65,687	27.17%
100-25-2400-51-1150	Elected Official	83,593	77,791	74,134	30.66%
100-25-2400-51-1200	Part-Time Magistrate Judges	15,903	14,345	14,224	5.88%
100-25-2400-51-1225	Associate Probate Judge	7,800	7,800	7,800	3.23%
100-25-2400-51-1250	Part-Time Employees	9,177	0	0	0.00%
100-25-2400-51-1300	Overtime	10	215	500	0.21%
100-25-2400-51-2200	Social Security	12,538	10,260	10,066	4.16%
100-25-2400-51-2300	Medicare	2,932	2,400	2,354	0.97%
100-25-2400-51-2400	Retirement Contributions	6,588	9,044	6,952	2.88%
100-25-2400-51-2500	Employee Healthcare	41,256	31,063	18,703	7.73%
100-25-2400-51-2700	Worker's Compensation	4,524	2,606	2,736	1.13%
100-25-2400-52-3202	Cell Phone	3,890	1,586	1,750	0.72%
100-25-2400-52-3500	Travel	6,233	7,787	7,000	2.89%
100-25-2400-52-3700	Education & Training	2,953	1,823	2,500	1.03%
Total Personnel Services & Employee Benefits		**286,647**	**236,260**	**214,406**	**88.67%**
Purchased/Contracted Services					
100-25-2400-52-1200	Professional	44	204	500	0.21%
100-25-2400-52-1201	Weapons Permit Cost	2,617	2,232	2,500	1.03%
100-25-2400-52-1301	Computer SW, HW Support	7,496	19,745	5,000	2.07%
100-25-2400-52-2310	Rental of Land & Buildings	0	54	540	0.22%
100-25-2400-52-2320	Rentals of Equipment	3,785	3,109	3,200	1.32%
100-25-2400-52-3100	General Liability Insurance	3,507	2,767	2,905	1.20%
100-25-2400-52-3300	Advertising	95	216	500	0.21%
100-25-2400-52-3600	Dues & Fees	410	1,104	1,000	0.41%
100-25-2400-52-3601	Juror's & Witnesses	500	0	0	0.00%
100-25-2400-52-3850	Contract Labor	500	0	0	0.00%
Total Purchased/Contracted Services		**18,954**	**29,431**	**16,145**	**6.68%**
Repairs & Maintenance					
100-25-2400-52-2200	Repairs/Maintenance Building	1,000	54	1,000	0.41%
100-25-2400-52-2201	Repairs/Maintenance Equipment	1,167	0	250	0.10%
Total Repairs & Maintenance		**2,167**	**54**	**1,250**	**0.52%**
Utilities					
100-25-2400-52-3200	Telephone/Internet	3,823	4,002	4,000	1.65%
Total Utilities		**3,823**	**4,002**	**4,000**	**1.65%**
Supplies					
100-25-2400-52-3201	Postage	970	1,403	1,000	0.41%
100-25-2400-53-1100	General Supplies & Materials	9,261	5,338	5,000	2.07%
100-25-2400-53-1270	Gasoline	1,715	527	0	0.00%
100-25-2400-54-2500	Other Equipment	888	0	0	0.00%
Total Supplies		**12,834**	**7,268**	**6,000**	**2.48%**
	Total Budget	**324,425**	**277,015**	**241,801**	**100.00%**

McIntosh County Board of Commissioners
2018 Annual Operating Budget

BOARD OF EQUALIZATION

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-27-3900-51-1106	Board Members	679	2,897	5,000	27.22%
100-27-3900-51-1200	Part-Time Employees	999	2,531	5,000	27.22%
100-27-3900-51-2200	Social Security	125	336	620	3.38%
100-27-3900-51-2300	Medicare	29	79	145	0.79%
100-27-3900-52-3500	Travel	1,963	0	1,000	5.44%
100-27-3900-52-3700	Education & Training	0	0	300	1.63%
Total Personnel Services & Employee Benefits		**3,795**	**5,843**	**12,065**	**65.69%**
Purchased/Contracted Services					
100-27-3900-52-1200	Professional	0	0	2,500	13.61%
100-27-3900-52-1301	Computer HW & SW Support	1,689	5,580	2,500	13.61%
100-27-3900-52-3100	General Liability Insurance	72	50	52	0.28%
100-27-3900-52-3300	Advertising	224	134	250	1.36%
Total Purchased/Contracted Services		**1,985**	**5,764**	**5,302**	**28.87%**
Supplies					
100-27-3900-52-3201	Postage	170	0	500	2.72%
100-27-3900-53-1100	General Supplies & Materials	559	368	500	2.72%
Total Supplies		**729**	**368**	**1,000**	**5.44%**
	Total Budget	**6,509**	**11,975**	**18,367**	**100.00%**

McIntosh County Board of Commissioners
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INTERGOVERNMENTAL

Transfers to Other Funds/Agencies		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
100-29-0000-54-3500	Grant Matches	28,080	0	25,000	8.40%
100-29-1510-57-2100	Atlantic Area CASA Expenses	7,211	6,690	10,000	3.36%
100-29-3500-57-1050	Forestry	17,354	17,579	17,579	5.90%
100-29-3910-52-1201	Payment to Animal Shelter Contractor	148,940	903	0	0.00%
100-29-5100-57-1100	Board of Health	52,080	52,080	52,080	17.49%
100-29-5440-57-1200	DFACS	12,870	14,176	14,040	4.72%
100-29-5440-57-1250	Family Connections	5,000	5,000	5,000	1.68%
100-29-5440-57-1275	McCares	0	120	0	0.00%
100-29-6500-57-1300	Ida Hilton Library	59,000	59,000	59,000	19.82%
100-29-6500-57-1350	Hog Hammock Library	4,000	4,000	8,000	2.69%
100-29-7680-52-3600	CRC Membership Fees	40,065	43,278	24,000	8.06%
100-29-7680-52-3650	CRC Rural Transportation	22,272	32,903	28,000	9.41%
100-29-7680-52-3700	Coastal Regional Commission/IGA	0	0	0	0.00%
100-29-7680-52-3750	C.G.A.C.A.A. - Senior Meals	57,892	50,060	55,000	18.48%
100-29-8000-52-1000	Debt Repayment/Interest	0	0	0	0.00%
Total Transfers to Other Funds/Agencies		**454,764**	**285,789**	**297,699**	**100.00%**
	Total Budget	**454,764**	**285,789**	**297,699**	**100.00%**

McIntosh County Board of Commissioners
2018 Annual Operating Budget

ANIMAL CONTROL

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-32-3910-51-1100	Regular Employees	28,376	72,516	74,326	46.58%
100-32-3910-51-1200	Part-Time Employees	12,403	18,556	18,945	11.87%
100-32-3910-51-1300	Overtime	6,300	3,400	3,500	2.19%
100-32-3910-51-2200	Social Security	2,918	5,722	6,000	3.76%
100-32-3910-51-2300	Medicare	682	1,338	1,404	0.88%
100-32-3910-51-2400	Retirement Contributions	2,523	2,669	3,018	1.89%
100-32-3910-51-2500	Employee Healthcare	9,033	10,597	9,488	5.95%
100-32-3910-51-2700	Worker's Compensation	761	731	767	0.48%
100-32-3910-52-3202	Cell Phone	765	776	900	0.56%
100-32-3910-52-3500	Travel	790	560	500	0.31%
100-32-3910-52-3700	Education & Training	0	252	500	0.31%
Total Personnel Services & Employee Benefits		**64,551**	**117,117**	**119,348**	**74.79%**
Purchased/Contracted Services					
100-32-3910-52-1200	Professional	129	9,791	10,000	6.27%
100-32-3910-52-3100	General Liability Insurance	2,353	2,637	2,769	1.74%
100-32-3910-52-3300	Advertising	0	126	250	0.16%
100-32-3910-52-3600	Dues & Fees	400	480	500	0.31%
Total Purchased/Contracted Services		**2,882**	**13,034**	**13,519**	**8.47%**
Repairs & Maintenance					
100-32-3910-52-2200	Repairs/Maintenance Building	0	1,399	1,500	
100-32-3910-52-2201	Repairs/Maintenance Equipment	677	588	1,000	0.63%
Total Repairs & Maintenance		**677**	**1,987**	**2,500**	**1.57%**
Utilities					
100-32-3910-52-3200	Telephone/Internet	302	412	1,000	0.63%
100-32-3910-53-1210	Water/Sewer	0	962	1,200	0.75%
100-32-3910-53-1230	Electricity	30	3,500	5,000	3.13%
Total Utilities		**332**	**4,874**	**7,200**	**4.51%**
Supplies					
100-32-3910-53-1100	General Supplies & Materials	840	7,920	8,000	5.01%
100-32-3910-53-1150	Supplies for Animals	185	5,897	6,000	3.76%
100-32-3910-53-1270	Gasoline	2,580	2,624	3,000	1.88%
Supplies		**3,605**	**16,441**	**17,000**	**10.65%**
	Total Budget	**72,047**	**153,453**	**159,567**	**100.00%**

McIntosh County Board of Commissioners
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FAMILY CONNECTIONS

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Personnel Services & Employee Benefits					
100-35-4553-51-1100	Regular Employees	37,793	40,427	42,656	87.95%
100-35-4553-51-2200	Social Security	2,309	2,507	2,644	5.45%
100-35-4553-51-2300	Medicare	540	587	619	1.28%
100-35-4553-51-2500	Employee Healthcare	2,409	82	81	0.17%
100-35-4553-52-3202	Cell Phone	800	712	800	1.65%
100-35-4553-52-3500	Travel	0	0	250	0.52%
Total Personnel Services & Employee Benefits		**43,851**	**44,315**	**47,050**	**97.01%**
Utilities					
100-35-4553-52-3200	Telephone/Internet	1,213	1,325	1,200	2.47%
Total Utilities		**1,213**	**1,325**	**1,200**	**2.47%**
Supplies					
100-35-4553-53-1090	Regular Operating Expenses	0	0	250	0.52%
100-35-4553-53-1100	Other Supplies	7,510	3,600	0	0.00%
Supplies		**7,510**	**3,600**	**250**	**0.52%**
	Total Budget	**52,574**	**49,240**	**48,500**	**100.00%**

McIntosh County Board of Commissioners
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LAW LIBRARY

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Revenues					
205-00-0000-13-4200	Prior Year Fund Balance	0	0	0	0.00%
205-60-0000-35-1110	Superior Court Fees	0	1,000	1,000	1.40%
205-60-0000-35-1120	State Court Fees	66,652	68,000	70,000	98.28%
205-90-0000-36-1000	Interest	147	200	225	0.32%
Total Revenue		**66,799**	**69,200**	**71,225**	**100.00%**
Personnel Services & Employee Benefits					
205-00-2750-51-1100	Regular Employees	3,000	3,000	3,000	4.21%
205-00-2750-51-2200	Social Security	180	186	186	0.26%
205-00-2750-51-2300	Medicare	42	44	44	0.06%
Total Personnel Services & Employee Benefits		**3,222**	**3,230**	**3,230**	**4.53%**
Purchased/Contracted Services					
205-00-2750-52-1200	Professional	3,411	4,235	5,000	7.02%
Total Purchased/Contracted Services		**3,411**	**4,235**	**5,000**	**7.02%**
Supplies					
205-00-2750-52-3201	Postage	50	50	50	0.07%
205-00-2750-53-1400	Books & Periodicals	19,623	15,000	20,000	28.08%
Total Supplies		**19,673**	**15,050**	**20,050**	**28.15%**
Capital Outlays/Debt Repayment					
205-00-2750-54-1000	Property Improvements	1,287	80,000	42,945	60.29%
Total Capital Outlays/Debt Repayment		**1,287**	**80,000**	**42,945**	**60.29%**
Contingencies					
205-00-2750-57-9000	Contingencies	0	0	0	0.00%
Total Contingencies		**0**	**0**	**0**	**0.00%**
	Total Budget	**27,593**	**102,515**	**71,225**	**100.00%**

McIntosh County Board of Commissioners
2018 Annual Operating Budget

CONFISCATED ASSETS FUNDS

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Revenues					
210-60-0000-35-1100	Fines & Forfeitures	42,994	43,465	44,896	99.88%
210-90-0000-36-1000	Interest Revenue	53	49	54	0.12%
Total Revenue		**43,047**	**43,514**	**44,950**	**100.00%**
Purchased/Contracted Services					
210-00-0000-53-1700	Public Safety	59,618	43,294	44,950	100.00%
Total Purchased/Contracted Services		**59,618**	**43,294**	**44,950**	**100.00%**
	Total Budget	**59,618**	**43,294**	**44,950**	**100.00%**

McIntosh County Board of Commissioners
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JAIL FUND

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Revenues					
211-00-0000-13-4200	Prior Year Fund Balance	0	0	0	0.00%
211-60-0000-35-1111	Superior Court Fees	3,205	6,243	6,589	1.78%
211-60-0000-35-1121	State Court Fees	235,026	250,032	247,694	66.81%
211-60-0000-35-1131	Magistrate/Probate	15	26	30	0.01%
211-60-0000-35-1151	City of Darien	27,880	112,028	116,148	31.33%
211-60-0000-35-1161	Juvenile Court Fees	42	133	100	0.03%
211-90-0000-36-1000	Interest	125	170	175	0.05%
Total Revenue		**266,293**	**368,632**	**370,736**	**100.00%**
Purchased/Contracted Services					
211-00-3326-52-1200	Professional	0	125	0	0.00%
211-00-3326-52-3850	Contract Labor	0	3,000	0	0.00%
211-00-3326-53-1541	IT Maintenance	14,889	25,166	26,000	7.01%
Total Purchased/Contracted Services		**14,889**	**28,291**	**26,000**	**7.01%**
Repairs & Maintenance					
211-00-3326-52-2200	R&M Building	3,676	71,634	73,000	19.69%
211-00-3326-52-2201	R&M Equipment	59,223	145,735	150,000	40.46%
Total Repairs & Maintenance		**62,899**	**217,369**	**223,000**	**60.15%**
Utilities					
211-00-3326-52-3200	Telephone/Internet	20,795	20,907	23,736	6.40%
211-00-3326-53-1220	Natural Gas	9,464	7,814	10,000	2.70%
211-00-3326-53-1230	Electricity	72,000	56,569	65,000	17.53%
Total Utilities		**102,259**	**85,290**	**98,736**	**26.63%**
Supplies					
211-00-3326-53-1100	Supplies	4,596	19,378	23,000	6.20%
211-00-3326-53-1300	Food	0	0	0	0.00%
Total Supplies		**4,596**	**19,378**	**23,000**	**6.20%**
Capital Outlays/Debt Repayment					
211-00-3326-54-2500	Capital Expenditures	0	25,748	0	0.00%
Total Capital Outlays/Debt Repayment		**0**	**25,748**	**0**	**0.00%**
Contingencies					
211-00-3326-57-9000	Contingencies	0	0	0	0.00%
Total Contingencies		**0**	**0**	**0**	**0.00%**
	Total Budget	184,643	376,076	370,736	100.00%

McIntosh County Board of Commissioners
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DRUG FUND

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Revenues					
212-60-0000-35-1112	Superior Court Fees	4,298	12,053	13,176	59.71%
212-60-0000-35-1122	State Court Fees	12,600	6,943	7,014	31.79%
212-60-0000-35-1132	City of Darien	3,265	1,677	1,834	8.31%
212-90-0000-36-1000	Interest Revenue	44	42	43	0.19%
Total Revenue		**20,207**	**20,715**	**22,067**	**100.00%**
Education & Training					
212-00-0000-52-3700	Drug Education	15,461	16,585	22,067	100.00%
Total Education & Training		**15,461**	**16,585**	**22,067**	**100.00%**
	Total Budget	**15,461**	**16,585**	**22,067**	**100.00%**

McIntosh County Board of Commissioners
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VICTIM'S ASSISTANCE FUND

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Revenues					
213-60-0000-35-1113	Superior Court Fees	1,506	2,847	3,145	1.88%
213-60-0000-35-1123	State Court Fees	117,012	123,745	125,412	75.00%
213-60-0000-35-1133	City of Darien	59,873	36,246	38,463	23.00%
213-60-0000-35-1143	Magistrate/Probate	7	14	21	0.01%
213-60-0000-35-1163	Juvenile Court Fees	27	73	83	0.05%
213-60-0000-36-1000	Interest Revenue	101	82	85	0.05%
Total Revenue		**178,526**	**163,007**	**167,209**	**100.00%**
Transfers to Other Funds/Agencies					
213-00-0000-57-1215	Payments to McIntosh County LVAP	264,305	193,741	167,209	#VALUE!
Total Transfers to Other Funds/Agencies		**264,305**	**193,741**	**j**	**#VALUE!**
	Total Budget	**264,305**	**193,741**	**j**	**#VALUE!**

McIntosh County Board of Commissioners
2018 Annual Operating Budget

JAIL COMMISSARY FUND

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Revenues					
214-65-0000-34-1100	Charges for Services	42,222	41,564	43,546	99.86%
214-90-0000-36-1000	Interest Revenue	34	57	63	0.14%
Total Revenue		**42,256**	**41,621**	**43,609**	**100.00%**
Purchased/Contracted Services					
214-00-0000-52-1100	Public Safety	5,599	22,647	43,609	100.00%
Total Purchased/Contracted Services		**5,599**	**22,647**	**43,609**	**100.00%**
	Total Budget	**5,599**	**22,647**	**43,609**	**100.00%**

McIntosh County Board of Commissioners
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E-911

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Revenues					
215-90-0000-34-2500	McIntosh County Land Lines	54,483	72,484	72,484	13.29%
215-90-0000-34-2510	McIntosh County Cell Phones	109,268	137,846	137,846	25.27%
215-90-0000-34-2515	Transfer from Long County Surcharges	398,005	270,000	272,785	50.00%
215-90-0000-34-2520	Property Signs	1,410	360	250	0.05%
215-90-0000-36-1000	Interest Revenue	309	313	310	0.06%
215-00-0000-13-4200	Prior Years Fund Balance	0	0	61,895	11.35%
Total Revenue		**563,475**	**481,003**	**545,570**	**100.00%**
Personnel Services & Employee Benefits					
215-00-3800-51-1100	Regular Employees	251,485	242,639	251,958	46.18%
215-00-3800-51-1200	Board Members	5,260	3,200	0	0.00%
215-00-3800-51-1201	Part-Time Employees	29,295	52,703	15,000	2.75%
215-00-3800-51-1300	Overtime	88,905	76,632	70,000	12.83%
215-00-3800-51-2200	Social Security	23,338	22,799	20,892	3.83%
215-00-3800-51-2300	Medicare	5,458	5,332	4,886	0.90%
215-00-3800-51-2400	Retirement	15,950	18,027	22,710	4.16%
215-00-3800-51-2500	Employee Healthcare	47,658	35,356	37,706	6.91%
215-00-3800-51-2700	Worker's Compensation	1,306	2,939	3,086	0.57%
215-00-3800-52-3202	Cell Phone	1,009	926	1,050	0.19%
215-00-3800-52-3500	Travel	348	559	500	0.09%
215-00-3800-52-3700	Education&Training	0	680	3,000	0.55%
Total Personnel Services & Employee Benefits		**470,012**	**461,792**	**430,788**	**78.96%**
Purchased/Contracted Services					
215-00-3800-52-1200	Professional Services	753	1,238	1,000	0.18%
215-00-3800-52-1301	Computer SW, HW & Support	18,930	18,989	22,000	4.03%
215-00-3800-52-3100	General Liability Insurance	201	6,113	6,418	1.18%
215-00-3800-51-3300	Advertising	1,124	1,830	540	0.10%
215-00-3800-52-3600	Dues&Fees	92	0	224	0.04%
215-00-3800-52-3850	Contract Labor	33,979	38,284	35,000	6.42%
Total Purchased/Contracted Services		**55,079**	**66,454**	**65,182**	**11.95%**
Repairs & Maintenance					
215-00-3800-52-2200	Repairs/Maintenance Building	4,373	4,553	2,000	0.37%
215-00-3800-52-2201	Repairs/Maintenance Vehicle	2,090	2,676	1,500	0.27%
215-00-3800-52-2202	Repairs/Maintenance Equipment	1,770	2,064	2,500	0.46%
215-00-3800-52-2203	Repairs/Maintenance Radios	950	0	5,000	0.92%
Total Repairs & Maintenance		**9,183**	**9,293**	**11,000**	**2.02%**
Utilities					
215-00-3800-52-3200	Telephone/Internet	19,927	20,318	20,500	3.76%
215-00-3800-53-1210	Water/Sewerage	287	246	300	0.05%
215-00-3800-53-1220	Natural Gas	288	379	400	0.07%

McIntosh County Board of Commissioners
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		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
215-00-3800-53-1230	Electricity	15,705	8,026	12,000	2.20%
Total Utilities		**36,207**	**28,969**	**33,200**	**6.09%**
Supplies					
215-00-3800-53-1100	Supplies	3,192	1,216	1,500	0.27%
215-00-3800-53-1101	Minor Operating Expenses	0	0	500	0.09%
215-00-3800-53-1102	911 New Road Signs	788	0	1,000	0.18%
215-00-3800-53-1270	Gasoline	2,312	1,112	1,800	0.33%
215-00-3800-53-3200	Postage	0	14	100	0.02%
215-00-3800-54-2300	Office Furniture/Equipment	0	0	500	0.09%
Total Supplies		**6,292**	**2,342**	**5,400**	**0.99%**
Contingencies					
215-00-3800-57-9000	Contingencies	0	0	0	0.00%
Total Contingencies		**0**	**0**	**0**	**0.00%**
	Total Budget	**576,773**	**568,850**	**545,570**	**100.00%**

McIntosh County Board of Commissioners
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GRANT FUND

Revenues		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
220-00-0000-33-4102	Emergency Management Agency	5,500	5,500	5,500	5.53%
220-00-0000-33-4104	Hazard Mitigation Grant	0	0	24,000	24.12%
220-80-0000-33-4105	Sheriff's Department Grant	26,319	0	0	0.00%
220-80-0000-33-4109	Coastal Incentive Grant - CRS	0	53,272	0	0.00%
220-80-0000-33-4110	Coastal Incentive Grant - Barrington	0	22,000	0	0.00%
220-80-0000-33-4112	GA DNR HPD Grant	0	14,760	0	0.00%
220-80-0000-33-4113	Coastal Incentive Grant - DRRP	0	0	45,000	45.23%
220-80-0000-33-4114	Highlander Trail TE Grant	126,987	0		
220-90-0000-39-1100	Matching Funds from General Fund	52,434	41,766	25,000	25.13%
Total Revenue		**211,240**	**137,298**	**99,500**	**100.00%**
Purchased/Contracted Services					
220-00-0000-52-1200	Professional Services	17,500	52,146	54,500	54.77%
220-00-0000-52-1201	Coastal Incentive Grant - CRS	0	36,090	0	0.00%
220-00-0000-52-1202	Hazard Mitigation Grant	0	22,469	0	0.00%
220-00-0000-52-1500	Highlander Trail Grant Expenses	153,709	0	0	0.00%
220-00-0000-52-7100	Coastal Incentive Grant	40,031	26,593	45,000	45.23%
Total Purchased/Contracted Services		**211,240**	**137,298**	**99,500**	**100.00%**
	Total Budget	**211,240**	**137,298**	**99,500**	**100.00%**

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HOTEL/MOTEL TAX FUND

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Revenues					
275-50-0000-31-4100	Hotel/Motel Tax Revenue	177,165	182,568	189,513	100.00%
Total Revenue		**177,165**	**182,568**	**189,513**	**100.00%**
Transfers to Other Funds/Agencies					
275-29-7540-57-1300	Chamber of Commerce Allocation	106,299	109,541	113,708	60.00%
275-29-7540-61-1000	Transfer to General Fund	70,866	73,027	75,805	40.00%
Total Transfers to Other Funds/Agencies		**177,165**	**182,568**	**189,513**	**100.00%**
	Total Budget	**177,165**	**182,568**	**189,513**	**100.00%**

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2010 SPLOST FUND FY2011-FY2016

		Approved Budget 2010 SPLOST	Expended As of FYE 2017	Remaining Balance as of FYE 2017
Revenues				
326-00-0000-31-3200	Sales Tax Collection	9,500,000	7,640,021	1,859,979
Total Revenue		**9,500,000**	**7,640,021**	**1,859,979**
Capital Outlays/Debt Repayment				
326-00-0000-54-1100	Project - Chamber of Commerce	710,000	322,247	387,753
326-00-0000-54-1200	Project - Development Authority	660,000	319,320	340,680
326-00-0000-57-1000	Project - City of Darien SPLOST 2010	1,900,000	1,503,911	396,089
326-01-1510-54-1200	Project - Courthouse R&M/Equipment	221,455	221,455	0
326-09-3300-54-2200	Project - Patrol Car Sheriff's Dept.	150,000	150,298	(298)
326-10-3326-54-1200	Project - Jail Improvements	350,000	329,962	20,038
326-11-3500-54-2500	Project - Misc. Fire Equipment	100,000	45,741	54,259
326-11-3500-54-2501	Project - Fire Pumper	200,000	200,000	0
326-11-3500-54-2502	Project - 3 Fire Tankers	450,000	188,627	261,373
326-11-3500-54-2503	Project - 3 Slip in Tanks Fire Dept.	30,000	30,000	0
326-12-3920-54-2500	Project - Voter System (Comm System) EMA	50,000	21,800	28,200
326-12-3920-54-2501	Project - Outboard Motors EMA	53,000	37,500	15,500
326-12-3920-54-2502	Project - Mobile Command Equip. EMA	44,000	31,468	12,532
326-13-4200-54-1400	Project - Road Repair Road Dept.	500,000	303,503	196,497
326-13-4200-54-1401	Project - Road Paving Road Dept.	1,071,305	869,861	201,444
326-13-4200-54-2500	Project - Lease on Equip. Road Dept.	300,000	371,948	(71,948)
326-13-4200-54-2501	Project - Tractor Road Dept.	30,000	30,000	0
326-13-4200-54-2502	Project - 2 Used Motor Graders Road Dept	250,000	244,900	5,100
326-17-6100-54-1100	Project - Land Purchase LEISURE SERVICES	300,000	252,483	47,517
326-17-6100-54-1200	Project - Refurb. Gym LEISURE SERVICES	30,000	31,450	(1,450)
326-17-6100-54-1201	Project - Refurb. Eulonia Park L.SERVICE	400,000	173,048	226,952
326-17-6100-54-1202	Project - 8 Bleachers (Eulonia) L.Serv.	20,000	4,117	15,883
326-17-6100-54-1203	Project - Benches (Eulonia) L. SERVICES	20,000	0	20,000
326-17-6100-54-1300	Project - Maint. Bldg. LEISURE SERVICES	40,000	45,701	(5,701)
326-17-6100-54-2200	Project - Van LEISURE SERVICES	30,000	24,660	5,340
326-17-6100-54-2500	Project - Lawnmower LEISURE SERVICES	10,000	10,000	0
326-17-6100-54-2501	Project - Tractor LEISURE SERVICES	18,000	18,000	0
326-20-3600-54-2200	Project - Ambulances	531,768	528,717	3,051
326-20-3600-54-2400	Project- 3 Dell Computers w/printers EMS	4,000	335	3,665
326-20-3600-54-2401	Project - 4 Laptops w/printers EMS	4,500	4,500	0
326-20-3600-54-2500	Project -4 Ferno Model 93EX Ambul. Cots	18,916	0	18,916
326-20-3600-54-2501	Project - 2 Cardiac Monitors EMS	56,056	56,056	0
326-20-3600-54-2502	Project - EMS Copy Machine	2,000	1,995	5
326-22-4500-54-1100	Project - Land Purchase Landfill	300,000	117,490	182,510
326-22-4500-54-2500	Project-Remaining Lease on Equip.LANDFIL	150,000	143,442	6,558
326-22-4500-54-2501	Project -Front End Loader Maint.LANDFILL	100,000	89,500	10,500
326-22-4500-54-2502	Project - D6 Dozer Landfill	225,000	225,000	0

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		Approved Budget 2010 SPLOST	Expended As of FYE 2017	Remaining Balance as of FYE 2017
326-22-4500-54-2503	Project - Grapple Boom Truck LANDFILL	80,000	69,024	10,976
326-23-1400-54-2500	Project - Elections Office Equipment	5,000	4,059	941
326-23-1400-54-2501	Project-Imaging One Scanning System Elct	10,000	0	10,000
326-32-3910-54-1200	Project - Animal Shelter Improvements	50,000	50,000	0
326-32-3910-54-2200	Project - Animal Control Truck w/boxes	25,000	19,477	5,523
Total Capital Outlays/Debt Repayment		**9,500,000**	**7,091,595**	**2,408,405**
	Total Budget	**9,500,000**	**7,091,595**	**2,408,405**

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2016 SPLOST FUND FY2017-FY2022

		Approved Budget 2016 SPLOST	Expended As of FYE 2017	Remaining Balance as of FYE 2017
Revenues				
327-00-0000-31-3200	Sales Tax Collection	10,200,000	975,147	9,224,853
Total Revenue		**10,200,000**	**975,147**	**9,224,853**
Capital Outlays/Debt Repayment				
327-00-0000-54-1100	Project - Visitor Center	350,000	0	350,000
327-00-0000-54-1200	Project - Development Authority	550,000	0	550,000
327-00-0000-57-1000	Project - City of Darien SPLOST 2010	2,040,000	194,957	1,845,043
327-00-0000-54-1200	Project - IT Equipment	70,000	0	70,000
327-01-1510-54-1200	Project - Admin. Office Equipment	10,000	10,495	(495)
327-01-1510-54-1250	Project - Admin. Vehicle	25,000	25,119	(119)
327-03-1550-54-1250	Project - Tax Assessor Vehicles	75,000	0	75,000
327-03-1550-54-1275	Project - Tax Assessor Office Equipment	5,000	0	5,000
327-04-1565-54-1200	Project - Public Buildings Improvements & Repairs	250,000	55,067	194,933
327-04-1565-54-1250	Project - Public Buildings Senior Center Repairs	50,000	0	50,000
327-09-3300-54-2200	Project - Sheriff Dept. Vehicles	750,000	107,105	642,895
327-10-3326-54-1200	Project - Jail Improvements	350,000	859	349,141
327-11-3500-54-2500	Project - Fire Dept. Misc. Equipment	90,000	0	90,000
327-11-3500-54-2501	Project - Fire Dept. Fire Truck	50,000	0	50,000
327-11-3500-54-2502	Project - Fire Dept. Brush Trucks	90,000	0	90,000
327-11-3500-54-2503	Project - Fire Dept. Slip-In Pumps & Tanks	30,000	0	30,000
327-11-3500-54-2504	Project - Fire Dept. Remaining Lease PMT's	47,908	0	47,908
327-11-3500-54-2505	Project - Fire Dept. Jaws of Life	30,000	0	30,000
327-11-3500-54-2506	Project - Fire Dept. Shellman Firestation	160,000	0	160,000
327-11-3500-54-2507	Project - Fire Dept. Sapelo Firestation	50,000	0	50,000
327-12-3920-54-2500	Project - EMA Communication Upgrades	135,000	0	135,000
327-13-4200-54-1400	Project - Road Dept. Road Repair	300,000	4,561	295,439
327-13-4200-54-1401	Project - Road Dept. Road Paving	1,000,000	2,040	997,960
327-13-4200-54-2500	Project - Road Dept. Lift for Shop	10,000	0	10,000
327-13-4200-54-2501	Project - Road Dept. Sidearm Mower	130,000	0	130,000
327-13-4200-54-2502	Project - Road Dept. Mowers	34,500	0	34,500
327-13-4200-54-2503	Project - Road Dept. Tractor w/Batwing	55,000	0	55,000
327-13-4200-54-2504	Project - Road Dept. Dump Truck	140,000	0	140,000
327-13-4200-54-2505	Project - Road Dept. Undercarriage Repair	15,000	0	15,000
327-13-4200-54-2506	Project - Road Dept. Vehicles	100,000	30,954	69,046
327-13-4200-54-2507	Project - Road Dept. Gradall	140,000	0	140,000
327-13-4200-54-2508	Project - Road Dept. Equipment	8,406	0	8,406
327-13-4200-54-2509	Project - Road Dept. Facility Improvements	10,000	0	10,000
327-17-6100-54-1100	Project - Leisure Service Bond Payments	644,186	0	644,186
327-17-6100-54-1300	Project - Leisure Services Utility Vehicle	15,000	0	15,000
327-17-6100-54-2200	Project - Leisure Services Vehicles	77,000	30,954	46,046
327-17-6100-54-2500	Project - Leisure Services Mowers	25,000	0	25,000

327-17-6100-54-2501	Project - Leisure Services Trailer	2,000	0	2,000
327-17-6100-54-2502	Project - Land Acquisition (Public Access)	300,000	0	300,000
327-17-6100-54-2503	Project - Highlander Trail Extension	30,000	0	30,000
327-17-6100-54-2504	Project - Refurbish Parks	40,000	0	40,000
327-18-7200-54-2200	Project - Building Inspections Vehicle	27,000	0	27,000
327-19-4400-54-2500	Project - Water Dept. Improvements/Repairs	300,000	0	300,000
327-19-4400-54-2501	Project - Water Dept. Vehicles	75,000	0	75,000
327-19-4400-54-2502	Project - Water Dept. Office Buildings	15,000	0	15,000
327-19-4400-54-2503	Project - Water Dept. Meters & Reading Equip.	35,000	0	35,000
327-19-4400-54-2504	Project - Water Dept. Equipment	75,000	0	75,000
327-20-3600-54-2200	Project - EMS Ambulances	550,000	0	550,000
327-20-3600-54-2500	Project - EMS CPR Devices	30,000	0	30,000
327-20-3600-54-2501	Project - EMS Cardiac Monitors	100,000	0	100,000
327-22-4500-54-2500	Project - Landfill Compactor	200,000	23,964	176,036
327-22-4500-54-2501	Project - Landfill Compactor Repair	60,000	0	60,000
327-22-4500-54-2502	Project - Landfill Tractor w/Rotary Cutter	55,000	0	55,000
327-22-4500-54-2503	Project - Landfill De-Watering Pump	75,000	0	75,000
327-22-4500-54-2504	Project - Landfill Drain Pipe & Fittings	20,000	23,060	(3,060)
327-22-4500-54-2505	Project - Landfill Fence & Posts	15,000	0	15,000
327-22-4500-54-2506	Project - Landfill Equip. Under Carriage	50,000	0	50,000
327-22-4500-54-2507	Project - Landfill Scales	90,000	0	90,000
327-23-1400-54-2500	Project - Elections Voting Machines	27,000	0	27,000
327-32-3910-54-1200	Project - Animal Shelter Improvements	45,000	0	45,000
327-32-3910-54-2200	Project - Animal Control Truck w/boxes	27,000	0	27,000
327-33-3800-54-2500	Project - E-911 Generator Batteries	45,000	0	45,000
Total Capital Outlays/Debt Repayment		**10,200,000**	**509,135**	**9,690,865**
	Total Budget	**10,200,000**	**509,135**	**9,690,865**

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WATER FUND

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Revenues					
505-90-0000-34-4210	Water Charges	626,365	621,804	622,789	91.42%
505-90-0000-34-4211	Water Penaly - Late Charges	28,536	25,049	24,585	3.61%
505-90-0000-34-4213	Water Application Fee	900	990	1,000	0.15%
505-90-0000-34-4214	Connection/Disconnection Fee	1,230	450	450	0.07%
505-90-0000-34-4215	Sewer Charges	21,416	21,967	21,967	3.22%
505-90-0000-36-1000	Interest Revenue	465	498	450	0.07%
505-90-0000-38-9000	Misc. Revenue	14,427	24,128	10,000	1.47%
505-90-0000-39-1210	Transfer from USDA	0	0	0	0.00%
Total Revenue		**693,339**	**694,886**	**681,241**	**100.00%**
Personnel Services & Employee Benefits					
505-19-4400-51-1100	Regular Employees	107,623	114,109	121,720	17.87%
505-19-4400-51-1300	Overtime	2,182	3,314	3,000	0.44%
505-19-4400-51-2200	Social Security	6,669	6,904	7,733	1.14%
505-19-4400-51-2300	Medicare	1,560	1,615	1,809	0.27%
505-19-4400-51-2400	Retirement Contributions	1,955	7,820	6,970	1.02%
505-19-4400-51-2500	Employee Healthcare	22,779	22,678	18,651	2.74%
505-19-4400-51-2700	Worker's Compensation	6,044	6,246	6,558	0.96%
505-19-4400-52-3202	Cell Phone	2,143	1,584	2,400	0.35%
505-19-4400-52-3500	Travel	0	0	1,000	0.15%
505-19-4400-53-3203	Education & Training	0	0	1,000	0.15%
Total Personnel Services & Employee Benefits		**150,955**	**164,270**	**170,841**	**25.08%**
Purchased/Contracted Services					
505-19-4400-52-1200	Professional	40,085	117,888	32,500	4.77%
505-19-4400-52-1210	State Fees	12,570	13,000	13,000	1.91%
505-19-4400-52-1301	Computer Support	720	1,512	1,750	0.26%
505-19-4400-52-3050	NSF Checks and Bank Charges	112	137	200	0.03%
505-19-4400-52-3100	General Liability Insurance	5,050	4,582	4,811	0.71%
505-19-4400-52-3300	Advertising	42	144	200	0.03%
505-19-4400-52-3600	Dues & Fees	945	1,075	1,500	0.22%
505-19-4400-52-3850	Contract Labor	0	0	1,000	0.15%
Total Purchased/Contracted Services		**59,524**	**138,338**	**54,961**	**8.07%**
Repairs & Maintenance					
505-19-4400-52-2201	Repairs & Maintenance - Equipment	892	4,552	3,500	0.51%
Total Repairs & Maintenance		**892**	**4,552**	**3,500**	**0.51%**

Utilities

McIntosh County Board of Commissioners
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		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
505-19-4400-52-3200	Telephone/Internet	1,023	1,277	1,450	0.21%
505-19-4400-53-1230	Electricity	37,752	34,542	38,215	5.61%
Total Utilities		**38,775**	**35,819**	**39,665**	**5.82%**
Supplies					
505-19-4400-52-3201	Postage	7,509	6,803	7,200	1.06%
505-19-4400-53-1100	General Supplies & Materials	4,191	1,955	4,000	0.59%
505-19-4400-53-1101	Chemicals	11,396	10,920	11,600	1.70%
505-19-4400-53-1102	Water & Sewer Supplies	32,762	31,643	35,000	5.14%
505-19-4400-53-1270	Gasoline/Diesel	7,223	7,543	8,400	1.23%
Total Supplies		**63,081**	**58,864**	**66,200**	**9.72%**
Capital Outlays/Debt Repayment					
505-19-4400-54-2500	USDA Loan Repayment	87,295	91,952	94,798	13.92%
505-19-4400-54-2501	USDA Loan Interest	246,929	242,272	239,427	35.15%
Total Capital Outlays/Debt Repayment		**334,224**	**334,224**	**334,225**	**49.06%**
Contingencies					
505-19-4400-58-5001	Reserve for Loan Repayment	0	0	11,849	1.74%
Total Contingencies		**0**	**0**	**11,849**	**1.74%**
	Total Budget	**647,451**	**736,067**	**681,241**	**100.00%**

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LANDFILL

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Revenues					
540-90-0000-34-4150	Tipping Fees at Landfill	136,302	193,870	157,343	11.80%
540-90-0000-34-4151	Tipping Fees Curbside Provider	83,581	73,554	75,000	5.62%
540-90-0000-34-4152	Curbside Waste Collection	798,891	952,851	952,851	71.46%
540-90-0000-34-4153	Tipping Fees C&D	0	0	144,000	10.80%
540-90-0000-34-4154	Tires	0	396	400	0.03%
540-90-0000-36-1000	Interest Earned	3,766	417	250	0.02%
540-90-0000-38-9000	Misc. Revenue	4,093	14,507	3,500	0.26%
540-90-0000-39-1200	Operating Transfer from General	0	0	0	0.00%
540-00-0000-13-4200	Prior Years Fund Balance	0	0	0	0.00%
Total Revenues		**1,026,633**	**1,235,595**	**1,333,344**	**100.00%**
Personnel Services & Employee Benefits					
540-22-4500-51-1100	Regular Employees	138,800	146,273	149,005	11.18%
540-22-4500-51-1200	Part Time Employees	0	0	30,160	2.26%
540-22-4500-51-1300	Overtime	0	13,966	0	0.00%
540-22-4500-51-2200	Social Security	8,592	9,572	11,109	0.83%
540-22-4500-51-2300	Medicare	2,009	2,238	2,598	0.19%
540-22-4500-51-2400	Retirement Contributions	7,569	8,067	9,287	0.70%
540-22-4500-51-2500	Employee Healthcare	47,114	18,796	18,784	1.41%
540-22-4500-51-2700	Worker's Compensation	5,629	5,615	5,895	0.44%
540-22-4500-52-3202	Cell Phone	765	688	750	0.06%
540-22-4500-52-3500	Travel	0	0	1,000	0.07%
540-22-4500-52-3700	Education & Training	0	0	600	0.04%
Total Personnel Services & Employee Benefits		**210,478**	**205,215**	**229,188**	**17.19%**
Purchased/Contracted Services					
540-22-4500-52-1200	Professional	85,917	71,966	60,000	4.50%
540-22-4500-52-1201	Payment to Curbside Provider	784,786	719,375	726,000	54.45%
540-22-4500-52-1202	Recycling Program	94,568	120,640	120,640	9.05%
540-22-4500-52-2320	Rentals of Equipment	5,195	4,100	4,500	0.34%
540-22-4500-52-3100	General Liability Insurance	6,244	4,575	4,803	0.36%
540-22-4500-52-3300	Advertising	112	60	100	0.01%
540-22-4500-52-3600	Dues & Fees	0	308	275	0.02%
540-22-4500-52-3602	State Fee	12,458	15,589	16,000	1.20%
540-22-4500-52-3850	Contract Labor	0	136	200	0.01%
Total Purchased/Contracted Services		**989,280**	**936,749**	**932,518**	**69.94%**
Repairs & Maintenance					
540-22-4500-52-2200	Repairs/Maintenance Building	730	1,002	1,000	0.07%
540-22-4500-52-2201	Repairs/Maintenance Equipment	45,870	33,606	30,000	2.25%
Total Repairs & Maintenance		**46,600**	**34,608**	**31,000**	**2.32%**

McIntosh County Board of Commissioners
2018 Annual Operating Budget

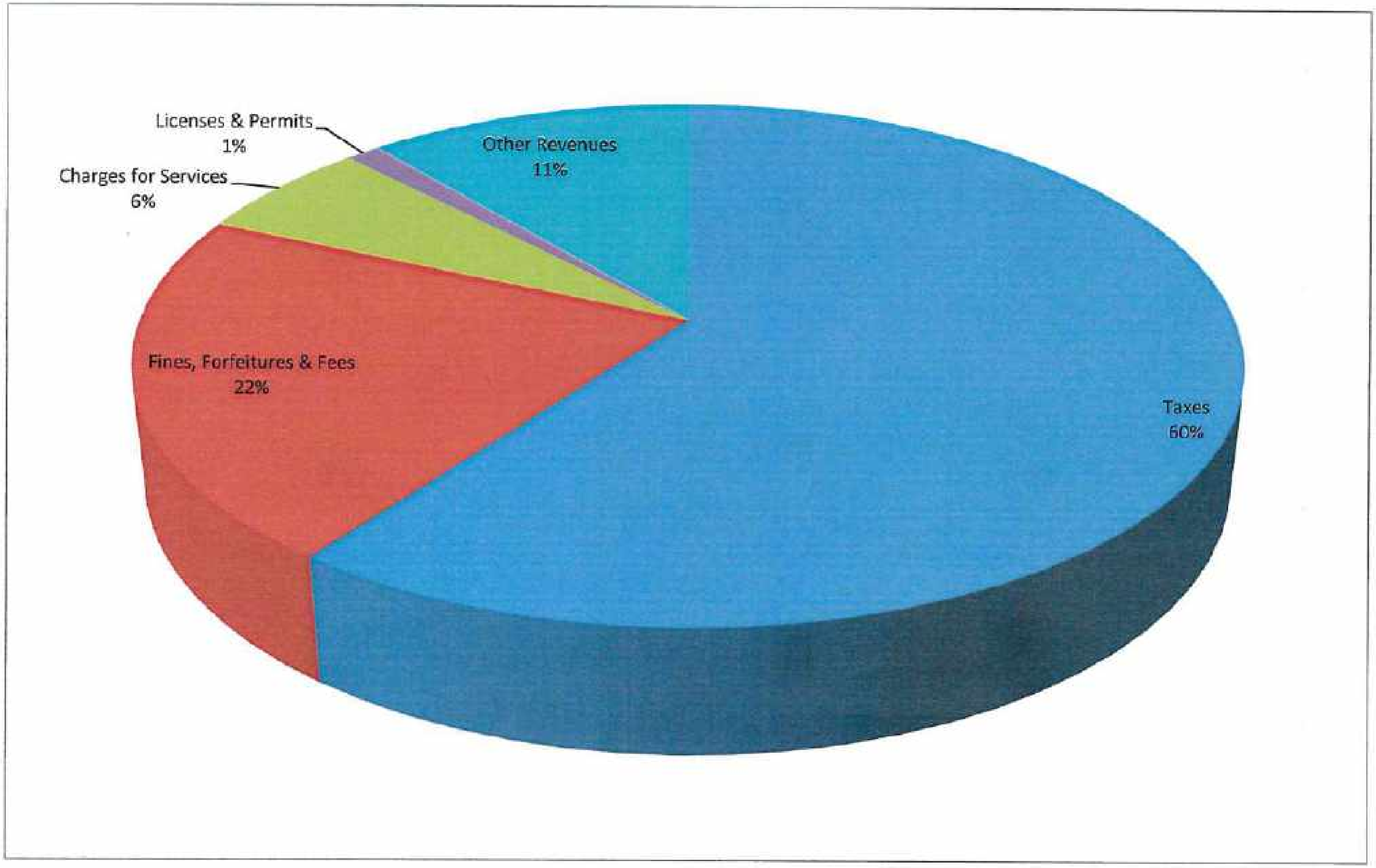
		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Utilities					
540-22-4500-52-3200	Telephone/Internet	2,543	2,550	2,600	0.19%
540-22-4500-53-1230	Electricity	6,343	4,897	5,800	0.43%
Total Utilities		**8,886**	**7,447**	**8,400**	**0.63%**
Supplies					
540-22-4500-52-3201	Postage	189	62	200	0.01%
540-22-4500-53-1100	General Supplies & Materials	10,605	5,207	12,000	0.90%
540-22-4500-53-1270	Gasoline/ Diesel	28,453	45,738	40,000	3.00%
540-22-4500-54-2500	Other Equipment	0	0	0	0.00%
Total Supplies		**39,247**	**51,007**	**52,200**	**3.91%**
Contingencies					
540-22-4500-57-9000	Contingencies	0	0	80,038	6.00%
Total Contingencies		**0**	**0**	**80,038**	**6.00%**
	Total Budget	**1,294,491**	**1,235,026**	**1,333,344**	**100.00%**

McIntosh County Board of Commissioners
2018 Annual Operating Budget

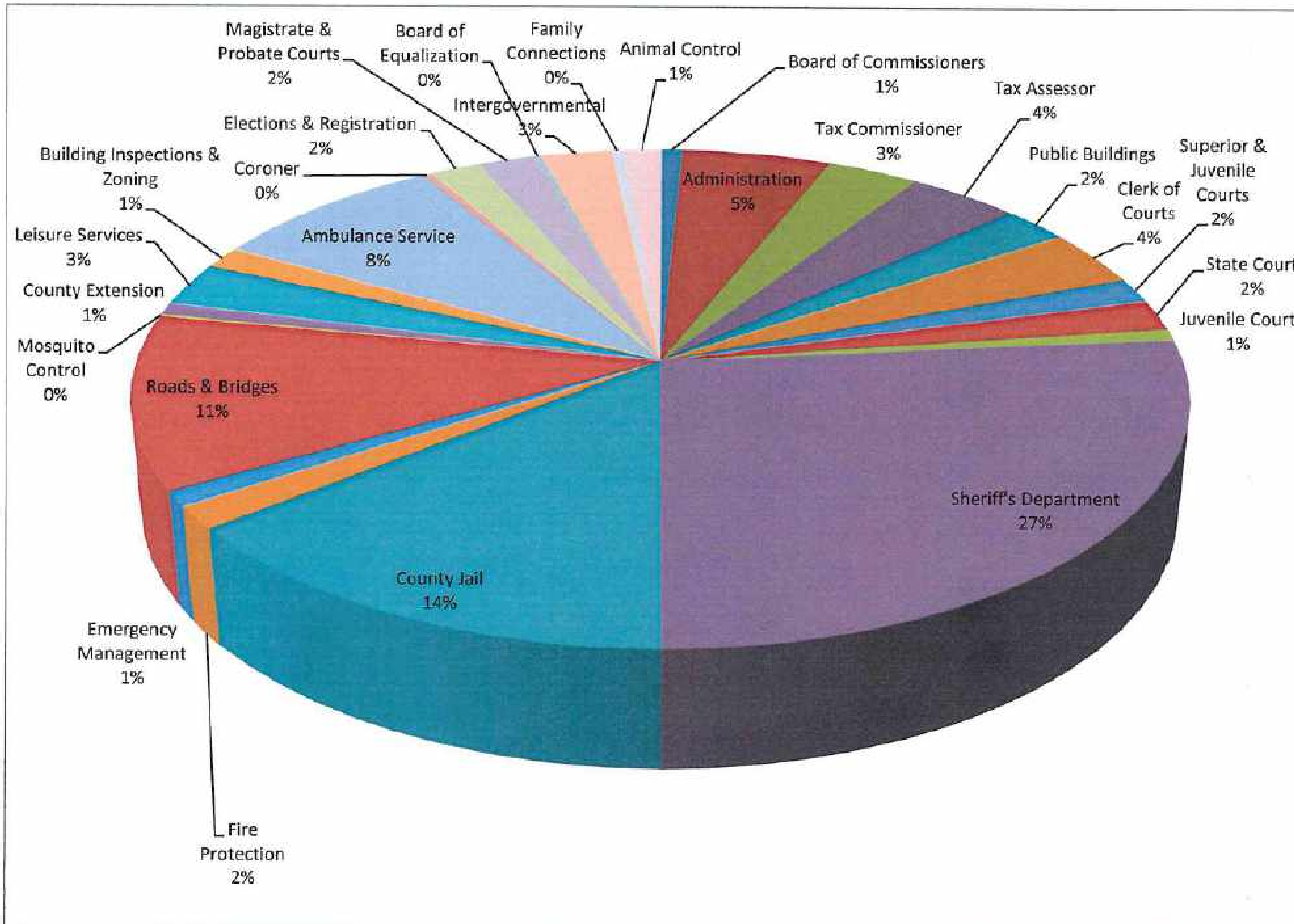
REVOLVING LOAN FUND

		Actual Expenses FY2016	Projected Expenses FY2017	Adopted Budget FY2018	Percent of Department FY2018 Budget
Revenues					
790-75-9000-39-3000	Loan Revenue	0	0	0	0.00%
790-90-0000-36-1000	Interest Revenue	118	125	130	100.00%
Total Revenues		**118**	**125**	**130**	**100.00%**
Purchased/Contracted Services					
790-17-6100-57-3050	Bank Charges	0	0	0	0.00%
Total Purchased/Contracted Services		**0**	**0**	**0**	**0.00%**
Contingencies					
790-00-9000-57-9000	Contingencies	0	125	130	100.00%
Total Contingencies		**0**	**125**	130	**100.00%**
	Total Budget	**0**	**125**	130	**100.00%**

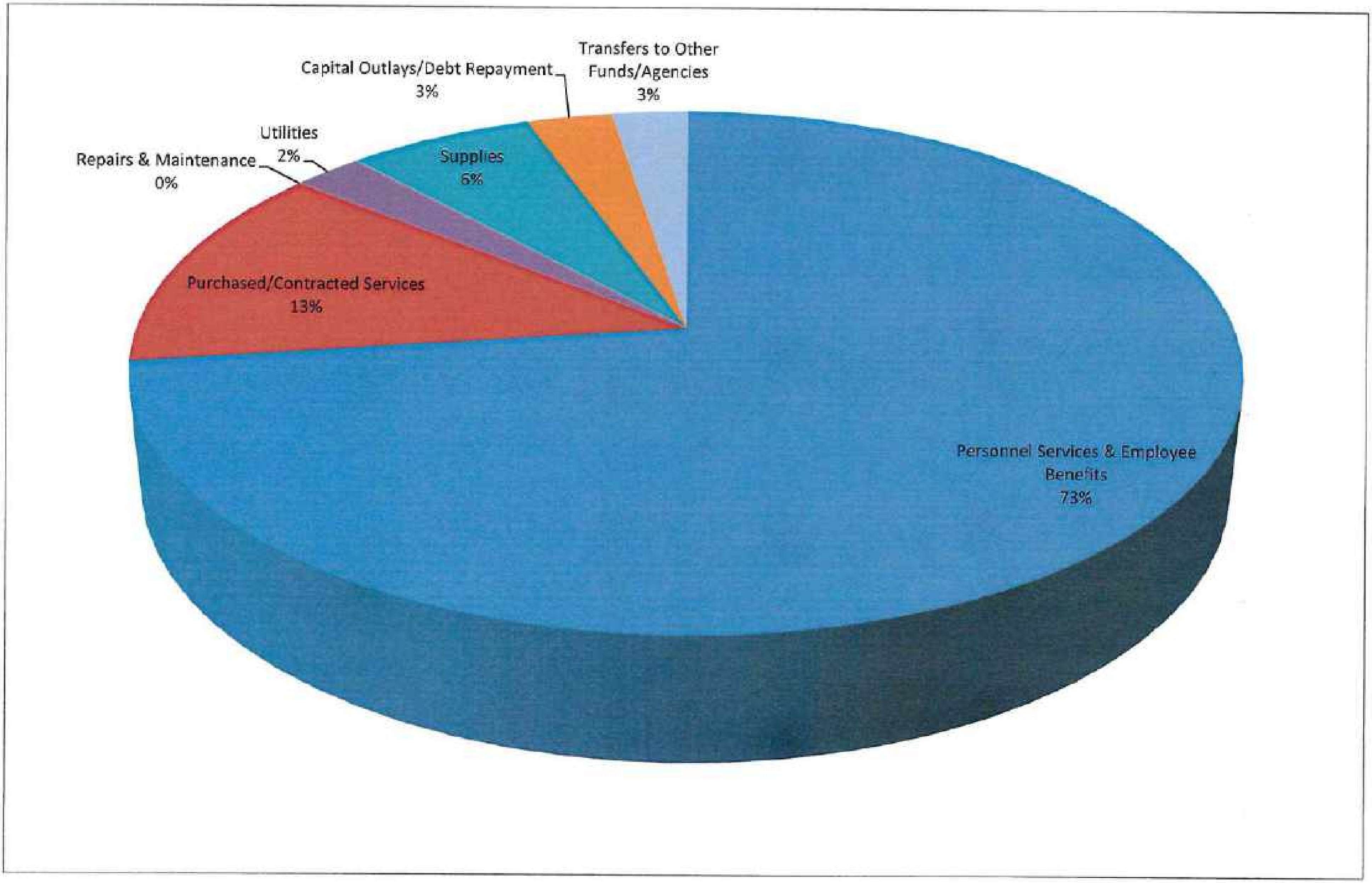
McIntosh County General Fund Revenue Breakdown



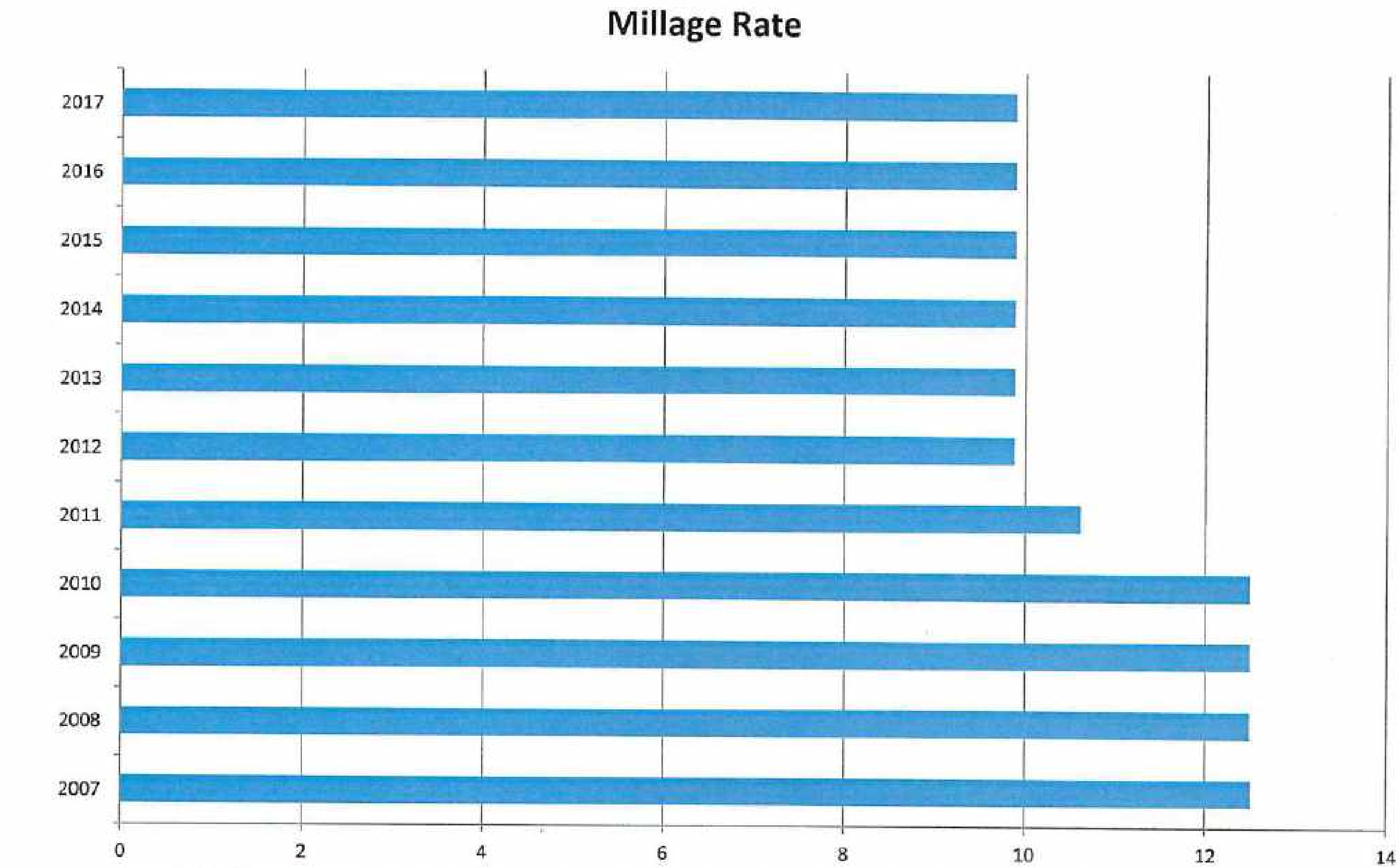
McIntosh County General Fund Department Expenditure Breakdown



General Fund Expenditure by Class



Millage Rate Change 2006-2016



	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Millage Rate	12.5	12.49	12.49	12.49	10.62	9.891	9.891	9.891	9.891	9.891	9.891

■ Millage Rate