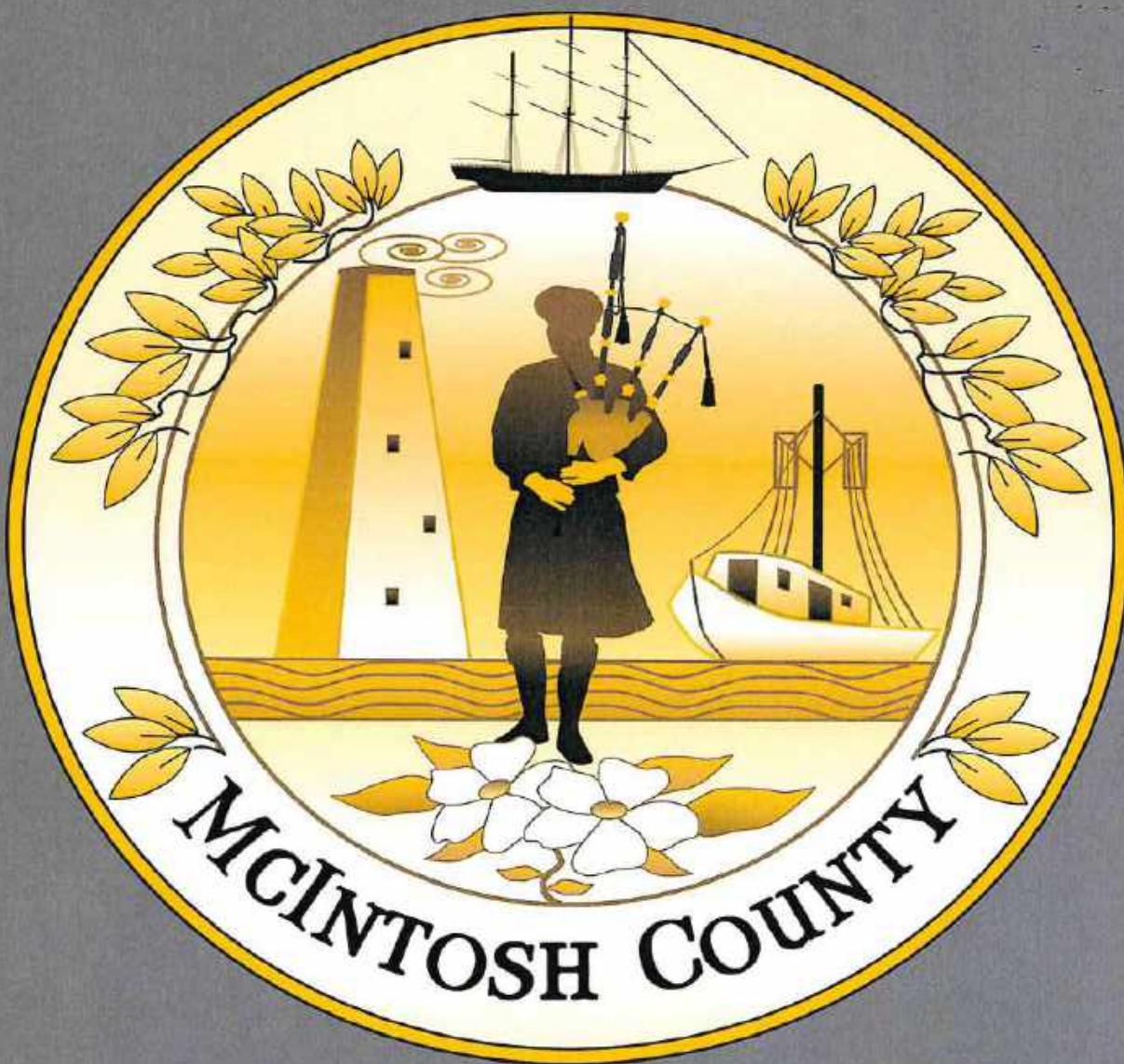
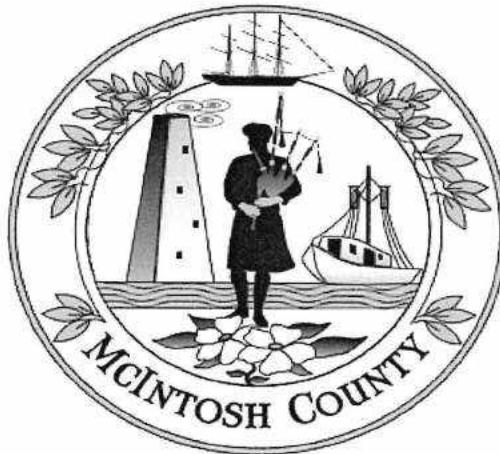


McIntosh County
Fiscal Year 2021 Operating Budget



McIntosh County Board of Commissioners

**MCINTOSH COUNTY
BOARD OF COMMISSIONERS
ADOPTED BUDGET FISCAL YEAR 2021**



COUNTY COMMISSION

DAVID STEVENS

CHAIRMAN

BILL WATSON

VICE CHAIRMAN

KATE KARWACKI

COMMISSIONER

ROGER LOTSON

COMMISSIONER

KELLY MCCLELLAN

COMMISSIONER



MCINTOSH COUNTY

ELECTED OFFICIALS

Steve Jessup	Sheriff
Carolyn Palmer	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

DEPARTMENT HEADS

Shawn Jordan	Deputy County Manager
Steve Mellinger	Public Works Director
Ty Poppell	Public Safety Director
Gary Morris	Recreation Director
Roy Ryals	Road Dept. Superint.
Tim Cooke	Water Dept. Superint.
Keith Payne	Chief Tax Appraiser
Mark Deverger	Volunteer Fire Chief
Archie Davis	Building & Zoning Admin.
Vicky Naugle	E-911 Director
Doll Gale	Elections Superintendent
Marianna Hagan	Animal Control Director
Vacant	Landfill Superintendent
Vacant	County Extension

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David Stevens, Chairman
Bill Watson, Vice-Chairman
Kate Karwacki, Commissioner
Roger Lotson, 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
September 17, 2020

Honorable Chairman & Commissioners

2021 McIntosh County Operating Budget

Fiscal Year 2021 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, 2021.

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. For the first time in my tenure with the County FY2020 saw a budget that did not need additional cuts once complete or did not have to be balanced with fund balance or reserve funds. Once again in the projections for FY2021 the projected revenues and expenses have been balanced without further cuts or the need to use fund balance or reserve funds to balance the budget.

The fiscal year ending September 30, 2021 budget is the twelfth budget I have worked on for the county. This is the second year once completed further cuts were not needed. This can be contributed to strong actions taken by the County Commission such as privatizing EMS, opening a C&D landfill, and finding ways to increase reoccurring revenues.

The tax digest grew by 3.14% 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 several years. Commercial growth is key to the County being able to provide its current services and possibly new services going forward without having to increase the millage rate. Over the last several years the County has been able to establish some new revenues to help offset the loss of sales 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.

The FY2021 budget has contingency funds in the amount of \$121,620 which can be allocated later in the year. These can be used for shortfalls in areas, to make improvements to buildings or parks, or as a onetime salary adjustment. The decision will ultimately fall on the County Commission with recommendations coming from staff.

Health insurance for the County is still a major concern. Although we saved some money during FY 2017, we saw a 6% increase in FY 2018, an 8.1% increase in FY 2019 and a 10% increase in FY 2020. During FY2020 we issued an RFP for a healthcare broker. At our September 8, 2020 meeting you all voted to try a new broker that has an outside the box approach to our health insurance. Where this budget does show a 10% increase in health insurance cost halfway through the year, I feel certain that our premiums will be reduced ultimately saving our most valuable asset (our employees) some money as well as the tax payers.

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. We will continue to collect these funds throughout FY 2022. SPLOST funds are down approximately 25% to the projections that were made in 2016, however they are starting to creep back up over FY 2020.

FY2020 saw the implementation of McIntosh County's first ever TSPLOST which was approved by the voters in November of 2019. These funds will be collected over the next 5 years and will address many of the County's transportation needs.

In conclusion, I believe that this budget will provide the citizens with the same or a better level of service that they have received in the past. The Commission and staff both have to be very cautious working with the FY2021 budget as we do not know what this year will bring in the way of natural disasters such as hurricanes or what the current pandemic may bring. 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 2020-18

**A RESOLUTION OF THE MCINTOSH COUNTY BOARD OF COMMISSIONERS
APPROVING THE 2021 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 2021 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 17th day of September, 2020.

**McIntosh County Board of Commissioners
Executive General Fund Summary
Fiscal Year 2021**

Revenue Type	Actual	Projected	Adopted	Percent of
	Revenue	Revenue	Revenue	Total
	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2021 Revenues</u>
Taxes	7,161,587	7,638,882	7,781,007	62.46%
Fines, Forfeitures & Fees	2,628,673	2,471,736	2,669,841	21.43%
Charges for Services	713,001	659,480	603,414	4.84%
Licenses & Permits	165,423	140,719	144,005	1.16%
Other Revenues	3,349,145	1,376,648	1,258,883	10.11%
Total Revenues	14,017,829	12,287,465	12,457,150	100.00%

Department Name	Actual	Projected	Adopted	Percent of
	Expenses	Expenses	Budget	Total
	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2021 Budget</u>
Board of Commissioners	97,905	82,830	224,318	1.80%
Administration	690,733	755,908	748,006	6.00%
Tax Commissioner	366,031	354,470	391,342	3.14%
Tax Assessor	468,371	460,394	529,162	4.25%
Public Buildings	456,638	337,807	366,209	2.94%
Clerk of Courts	452,395	383,871	454,399	3.65%
Superior & Juvenile Courts	202,444	185,505	203,391	1.63%
State Court	240,760	221,827	246,070	1.98%
Juvenile Court	62,279	45,052	70,691	0.57%
Sheriff's Department	3,054,114	3,233,129	3,381,675	27.15%
County Jail	1,759,269	1,683,593	1,796,730	14.42%
Fire Protection	247,479	454,062	194,475	1.56%
Emergency Management	156,935	350,017	127,805	1.03%
Roads & Bridges	1,386,739	1,376,643	1,448,437	11.63%
Mosquito Control	21,648	26,426	34,900	0.28%
County Extension	54,354	39,379	77,249	0.62%
Leisure Services	369,636	338,575	347,671	2.79%
Building Inspections & Zoning	158,303	229,098	235,244	1.89%
Ambulance Service	983,437	554,075	457,641	3.67%
Coroner	49,314	43,174	46,246	0.37%
Elections & Registration	197,051	239,772	246,233	1.98%
Magistrate & Probate Courts	251,303	261,800	270,989	2.18%
Board of Equalization	18,817	11,692	17,274	0.14%
Intergovernmental	297,291	287,636	295,714	2.37%
Animal Control	176,293	184,847	202,279	1.62%
Family Connections	52,864	49,507	43,000	0.35%
Total General Fund Expenses	12,272,403	12,191,089	12,457,150	100.00%

McIntosh County Board of Commissioners
2021 Annual Operating Budget
Fiscal Year 2021 General Fund Revenues

		Actual	Projected	Adopted	Percent of
		Revenue	Revenue	Revenue	Total
		<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2021 Revenues</u>
Taxes					
100-50-0000-31-1100	General Property Taxes	4,062,843	4,205,153	4,338,315	34.83%
100-50-0000-31-1150	Property Taxes NOD	2,532	2,500	2,500	0.02%
100-50-0000-31-1200	Prior Year Property Taxes	266,969	219,831	201,739	1.62%
100-50-0000-31-1310	Motor Vehicle Taxes	403,951	668,813	660,000	5.30%
100-50-0000-31-1320	Mobile Home Taxes	100,500	103,104	114,696	0.92%
100-50-0000-31-1330	Timber Taxes	64,905	110,274	103,183	0.83%
100-50-0000-31-1340	Intangibles (Regular & Recording)	57,700	89,368	65,401	0.53%
100-50-0000-31-1600	Real Estate Transfer Tax	25,668	25,506	30,028	0.24%
100-50-0000-31-1750	Franchise Fee Tax	107,941	106,586	110,404	0.89%
100-50-0000-31-3100	Local Option Sales Tax	937,484	959,205	952,131	7.64%
100-50-0000-31-4200	Alcoholic Beverage Excise Tax	118,753	130,185	123,619	0.99%
100-50-0000-31-6200	Insurance Premiums Tax	799,107	856,281	908,263	7.29%
100-50-0000-31-6300	Financial Institutions Tax	15,163	14,861	15,164	0.12%
100-50-0000-31-9500	FIFA, Penalties, Interest, Cost, etc.	198,071	147,215	155,564	1.25%
Total Taxes		7,161,587	7,638,882	7,781,007	62.46%
Fines, Forfeitures, Fees					
100-60-0000-35-1110	Superior Court	80,372	104,092	90,273	0.72%
100-60-0000-35-1120	State Court	2,497,545	2,311,810	2,521,989	20.25%
100-60-0000-35-1130	Magistrate/Probate Court	50,484	55,334	57,079	0.46%
100-60-0000-35-1160	Juvenile	272	500	500	0.00%
Total Fines, Forfeitures, Fees		2,628,673	2,471,736	2,669,841	21.43%
Charges for Services					
100-50-0000-34-1940	Tax Commissioner Commissions	190,914	180,000	186,089	1.49%
100-65-0000-34-7210	Leisure Services Registration	7,575	4,675	6,325	0.05%
100-65-0000-34-7220	Leisure Services Concessions	7,650	4,884	11,000	0.09%
100-65-0000-34-7240	Leisure Services Other Fees/Grants	1,800	619	2,000	0.02%
100-90-0000-34-2330	Animal Shelter Fees	6,584	10,092	10,000	0.08%
100-90-0000-34-2330	Prisoner Housing	162,820	201,857	200,000	1.61%
100-90-0000-34-2340	Federal Transport Work Detail	14,363	18,658	16,000	0.13%
100-90-0000-34-2360	School Security Work Detail	47,500	190,000	170,000	1.36%
100-90-0000-34-2370	Bureau of Prisons - Transport	0	8,995	0	0.00%
100-90-0000-34-2600	Ambulance Fees	268,440	37,000	1,000	0.01%
100-90-0000-34-2601	Ambulance Fees/Collections Agency	3,355	2,700	1,000	0.01%
100-90-0000-34-2800	Fire Fees	2,000	0	0	0.00%
Total Charges for Services		713,001	659,480	603,414	4.84%
Licenses & Permits					
100-70-0000-32-1105	Combined On Premises Licenses	15,750	15,750	15,750	0.13%
100-70-0000-32-1107	Combined Off Premises Licenses	3,750	5,000	5,000	0.04%
100-70-0000-32-1110	Beer&Wine Licenses On Premises	2,250	750	750	0.01%
100-70-0000-32-1120	Beer&Wine Licenses Off Premises	11,500	11,500	11,500	0.09%

McIntosh County Board of Commissioners
2021 Annual Operating Budget
Fiscal Year 2021 General Fund Revenues

		Actual	Projected	Adopted	Percent of
		Revenue	Revenue	Revenue	Total
		<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2021 Revenues</u>
100-70-0000-32-1121	Licenses Penalty Charges	1,500	1,500	1,500	0.01%
100-70-0000-32-1125	Alcohol Advertising Fee	35	35	35	0.00%
100-70-0000-32-1200	Business Licenses	44,810	44,820	45,350	0.36%
100-70-0000-32-1300	Media Production Permits	500	0	500	0.00%
100-70-0000-32-1305	Media Production Daily Permits	300	0	500	0.00%
100-70-0000-32-2205	Golf Cart Permits	5,388	5,740	6,000	0.05%
100-70-0000-32-3120	Building & Zoning Permits	79,640	55,624	57,120	0.45%
Total Licenses & Permits		165,423	140,719	144,005	1.16%
Other Revenues					
100-90-0000-33-3106	National Wildlife - PIT	184,578	160,032	168,558	1.35%
100-90-0000-33-3107	Georgia DNR	0	287,826	287,826	2.31%
100-90-0000-34-1400	Open Records Request	40	190	100	0.00%
100-90-0000-34-3000	Criminal Justice Grants	134,015	75,000	75,000	0.60%
100-90-0000-34-9300	NSF Check Fees	0	30	30	0.00%
100-90-0000-36-1000	Interest Revenue	9,772	9,559	9,500	0.08%
100-90-0000-36-1001	Dividends	236	324	300	0.00%
100-90-0000-38-1001	Verizon Tower Lease	11,960	11,040	11,040	0.09%
100-90-0000-38-1500	Election Revenue	19,289	20,084	18,000	0.14%
100-90-0000-38-2000	GA DOT - LMIG Funds	343,531	377,507	327,470	2.63%
100-90-0000-38-2700	Hurricane Reimbursement	2,300,349	40,610	0	0.00%
100-90-0000-38-3000	Clerk of Courts Funds	12,900	12,543	12,152	0.10%
100-90-0000-38-3005	Family Connections	25,337	50,000	43,000	0.35%
100-90-0000-38-3006	Family Connections Other Monies	17,332	5,100	5,000	0.04%
100-90-0000-38-9000	Miscellaneous Revenue	95,881	150,940	94,332	0.76%
100-90-0000-38-9001	Law Library Reimbursements	3,230	3,230	3,230	0.03%
100-90-0000-38-9003	CRC Senior Meals Reimbursement	38,114	48,907	48,907	0.39%
100-90-0000-38-9010	Emergency Management Grant	18,787	18,887	18,887	0.15%
100-90-0000-39-1275	Transfer from Hotel/Motel Fund	80,879	28,194	59,051	0.47%
100-90-0000-39-1300	Transfer from LVAP	52,915	76,645	75,000	0.60%
100-90-0000-39-2100	Sale of Fixed Assets	0	0	1,500	0.01%
100-90-0000-39-2101	Timber Revenue	0	0	0	0.00%
100-00-0000-13-4200	Transfer from Fund Balance	0	0	0	0.00%
Total Other Revenues		3,349,145	1,376,648	1,258,883	10.11%
	Total Revenues	14,017,829	12,287,465	12,457,150	100.00%

McIntosh County Board of Commissioners
2021 Annual Operating Budget

COUNTY COMMISSION

		Actual Expenses FY2019	Projected Expenses FY2020	Adopted Budget FY2021	Percent of Department FY2021 Budget
<u>Personnel Services & Employee Benefits</u>					
100-00-1110-51-1100	County Commissioner Pay	57,443	60,043	62,486	27.86%
100-00-1110-51-2200	Social Security	3,561	3,722	3,875	1.73%
100-00-1110-51-2300	Medicare	833	871	907	0.40%
100-00-1110-51-2400	Retirement	4,790	2,656	5,666	2.53%
100-00-1110-51-2500	Employee Healthcare	145	265	420	0.19%
100-00-1110-51-2700	Worker's Compensation	3,441	5,794	6,084	2.71%
100-00-1110-52-3202	Cell Phone	2,677	2,419	2,400	1.07%
100-00-1110-52-3500	Travel	15,256	4,664	10,000	4.46%
100-00-1110-52-3700	Education & Training	8,285	1,576	10,000	4.46%
Total Personnel Services & Employee Benefits		96,431	82,010	101,838	45.40%
<u>Purchased/Contracted Services</u>					
100-00-1110-52-3100	General Liability Insurance	1,474	820	860	0.38%
Total Purchased/Contracted Services		1,474	820	860	0.38%
<u>Contingencies</u>					
100-00-1110-57-9000	Contingencies	0	0	121,620	54.22%
Total Contingencies		0	0	121,620	54.22%
	Total Budget	97,905	82,830	224,318	100.00%

McIntosh County Board of Commissioners
2021 Annual Operating Budget

ADMINISTRATION

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department
		<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2021 Budget</u>
<u>Personnel Services & Employee Benefits</u>					
100-01-1510-51-1100	Regular Employees	253,378	300,546	284,076	37.98%
100-01-1510-51-2200	Social Security	22,027	29,009	24,743	3.31%
100-01-1510-51-2300	Medicare	5,151	6,785	5,787	0.77%
100-01-1510-51-2400	Retirement Contributions	23,550	29,255	31,179	4.17%
100-01-1510-51-2500	Employee Healthcare	47,715	40,387	54,340	7.26%
100-01-1510-51-2700	Worker's Compensation	1,648	991	1,040	0.14%
100-01-1510-52-3202	Cell Phone	3,585	2,066	2,000	0.27%
100-01-1510-52-3500	Travel	10,275	3,649	10,000	1.34%
100-01-1510-52-3700	Education & Training	1,637	500	2,000	0.27%
<u>Total Personnel Services & Employee Benefits</u>		368,966	413,188	415,165	55.50%
<u>Purchased/Contracted Services</u>					
100-01-1510-52-1200	Professional Services	58,354	73,165	65,000	8.69%
100-01-1510-52-1201	Legal Fees	102,000	116,469	115,000	15.37%
100-01-1510-52-1202	Audit Fees	64,610	60,950	65,000	8.69%
100-01-1510-52-1301	Computer SW, HW Support	15,712	30,076	20,000	2.67%
100-01-1510-52-2320	Rentals of Equipment	4,843	4,105	5,000	0.67%
100-01-1510-52-3100	General Liability Insurance	15,689	10,759	11,091	1.48%
100-01-1510-52-3300	Advertising	6,237	4,322	5,000	0.67%
100-01-1510-52-3600	Dues and Fees	3,008	3,804	3,300	0.44%
100-01-1510-57-3050	Bank and NSF Charges	253	107	250	0.03%
<u>Total Purchased/Contracted Services</u>		270,706	303,757	289,641	38.72%
<u>Repairs & Maintenance</u>					
100-01-1510-52-2201	Repairs/Maintenance Equipment	6,478	1,489	1,500	0.20%
<u>Total Repairs & Maintenance</u>		6,478	1,489	1,500	0.20%
<u>Utilities</u>					
100-01-1510-52-3200	Telephone/Internet	16,399	16,242	16,200	2.17%
<u>Total Utilities</u>		16,399	16,242	16,200	2.17%
<u>Supplies</u>					
100-01-1510-52-3201	Postage	4,429	2,300	3,000	0.40%
100-01-1510-53-1100	General Supplies & Materials	18,691	15,541	17,000	2.27%
100-01-1510-53-1270	Gasoline	5,064	3,391	5,500	0.74%
100-01-1510-54-2500	Other Equipment	0	0	0	0.00%
<u>Total Supplies</u>		28,184	21,232	25,500	3.41%
<u>Total Budget</u>		690,733	755,908	748,006	100.00%

McIntosh County Board of Commissioners
2021 Annual Operating Budget

TAX COMMISSIONER

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department
		FY2019	FY2020	FY2021	FY2021 Budget
<u>Personnel Services & Employee Benefits</u>					
100-02-1545-51-1100	Regular Employees	132,660	141,480	142,812	36.49%
100-02-1545-51-1150	Elected Official	73,620	74,579	78,290	20.01%
100-02-1545-51-1200	Part-Time Employees	0	0	0	0.00%
100-02-1545-51-1300	Overtime	2,982	2,486	1,500	0.38%
100-02-1545-51-2200	Social Security	12,501	12,798	13,802	3.53%
100-02-1545-51-2300	Medicare	2,923	2,993	3,228	0.82%
100-02-1545-51-2400	Retirement Contributions	14,311	21,179	19,445	4.97%
100-02-1545-51-2500	Employee Healthcare	47,881	51,070	58,938	15.06%
100-02-1545-51-2700	Worker's Compensation	1,647	1,189	1,040	0.27%
100-02-1545-52-3500	Travel	8,878	2,952	5,000	1.28%
100-02-1545-52-3700	Education & Training	1,173	2,520	2,250	0.57%
Total Personnel Services & Employee Benefits		298,576	313,246	326,305	83.38%
<u>Purchased/Contracted Services</u>					
100-02-1545-52-1200	Professional	0	0	0	0.00%
100-02-1545-52-1301	Computer SW, HW Support	9,256	2,687	6,000	1.53%
100-02-1545-52-2310	Storage Unit Rental	1,080	1,080	1,080	0.28%
100-02-1545-52-2320	Rentals of Equipment	3,512	3,653	4,100	1.05%
100-02-1545-52-3100	General Liability Insurance	5,114	3,722	3,257	0.83%
100-02-1545-52-3300	Advertising	7,512	203	6,500	1.66%
100-02-1545-52-3600	Dues & Fees	200	700	600	0.15%
100-02-1545-52-3850	Contract Labor	23,085	18,600	28,000	7.15%
Total Purchased/Contracted Services		49,759	30,645	49,537	12.66%
<u>Utilities</u>					
100-02-1545-52-3200	Telephone/Internet	3,403	3,452	3,500	0.89%
Total Utilities		3,403	3,452	3,500	0.89%
<u>Supplies</u>					
100-02-1545-52-3201	Postage	2,094	2,548	3,000	0.77%
100-02-1545-53-1100	General Supplies & Materials	12,199	4,579	9,000	2.30%
Total Supplies		14,293	7,127	12,000	3.07%
	Total Budget	366,031	354,470	391,342	100.00%

McIntosh County Board of Commissioners
2021 Annual Operating Budget

Tax Assessor

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department FY2021 Budget
		<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2021 Budget</u>
<u>Personnel Services & Employee Benefits</u>					
100-03-1550-51-1100	Regular Employees	220,168	246,818	252,332	47.69%
100-03-1550-51-1106	Board Members	12,600	12,096	12,600	2.38%
100-03-1550-51-2200	Social Security	14,258	15,667	16,426	3.10%
100-03-1550-51-2300	Medicare	3,336	3,664	3,842	0.73%
100-03-1550-51-2400	Retirement Contributions	6,522	9,659	17,493	3.31%
100-03-1550-51-2500	Employee Healthcare	27,470	34,632	46,232	8.74%
100-03-1550-51-2700	Worker's Compensation	6,904	4,632	4,864	0.92%
100-03-1550-52-3202	Cell Phone	2,070	3,744	3,672	0.69%
100-03-1550-52-3500	Travel	10,880	2,873	8,000	1.51%
100-03-1550-52-3700	Education & Training	2,365	1,494	5,000	0.94%
<u>Total Personnel Services & Employee Benefits</u>		306,573	335,279	370,461	70.01%
<u>Purchased/Contracted Services</u>					
100-03-1550-52-1102	Revaluation	77,165	64,936	75,000	14.17%
100-03-1550-52-1200	Professional	19,848	8,695	15,000	2.83%
100-03-1550-52-1301	Computer SW, HW Support	13,236	12,049	14,500	2.74%
100-03-1550-52-2202	Parking Lot Rental	0	3,960	3,900	
100-03-1550-52-2320	Rentals of Equipment	6,265	5,338	5,500	1.04%
100-03-1550-52-3100	General Liability Insurance	9,580	6,763	7,101	1.34%
100-03-1550-52-3300	Advertising	2,537	3,800	4,000	0.76%
100-03-1550-52-3600	Dues & Fees	2,510	3,120	3,500	0.66%
100-03-1550-52-3850	Contract Labor	4,150	1,068	5,000	0.94%
<u>Total Purchased/Contracted Services</u>		135,291	109,729	133,501	25.23%
<u>Repairs & Maintenance</u>					
100-03-1550-52-2200	Repairs/Maintenance Building	360	216	500	0.09%
100-03-1550-52-2201	Repairs/Maintenance Equipment	2,135	398	1,500	0.28%
<u>Total Repairs & Maintenance</u>		2,495	614	2,000	0.38%
<u>Utilities</u>					
100-03-1550-52-3200	Telephone/Internet	4,086	3,802	4,200	0.79%
<u>Total Utilities</u>		4,086	3,802	4,200	0.79%
<u>Supplies</u>					
100-03-1550-52-3201	Postage	8,976	3,838	11,000	2.08%
100-03-1550-53-1100	General Supplies & Materials	8,910	5,542	5,500	1.04%
100-03-1550-53-1270	Gasoline	2,040	1,590	2,500	0.47%
100-03-1550-54-2500	Other Equipment	0	0	0	0.00%
<u>Total Supplies</u>		19,926	10,970	19,000	3.59%
<u>Total Budget</u>		468,371	460,394	529,162	100.00%

McIntosh County Board of Commissioners
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PUBLIC BUILDINGS

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department FY2021 Budget
		<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	
<u>Personnel Services & Employee Benefits</u>					
100-04-1565-51-1100	Regular Employees	39,615	0	0	0.00%
100-04-1565-51-2200	Social Security	2,456	0	0	0.00%
100-04-1565-51-2300	Medicare	574	0	0	0.00%
100-04-1565-51-2400	Retirement Contributions	0	0	0	0.00%
100-04-1565-51-2500	Employee Healthcare	0	0	0	0.00%
100-04-1565-51-2700	Worker's Compensation	480	0	0	0.00%
100-04-1565-52-3202	Cell Phone	0	0	0	0.00%
Total Personnel Services & Employee Benefits		43,125	0	0	0.00%
<u>Purchased/Contracted Services</u>					
100-04-1565-52-2130	Custodial	46,492	47,408	50,000	13.65%
100-04-1565-52-2140	Lawn Care	525	894	1,000	0.27%
100-04-1565-52-2200	Building Rent (Tax Assessor & EXT.)	36,889	40,800	42,480	11.60%
100-04-1565-52-3100	General Liability Insurance	116,602	90,756	95,294	26.02%
100-04-1565-53-1240	Trash Service	43,896	22,331	25,000	6.83%
Total Purchased/Contracted Services		244,404	202,189	213,774	58.37%
<u>Repairs & Maintenance</u>					
100-04-1565-52-2202	Repairs/Maintenance Courthouse	50,737	46,961	30,000	8.19%
100-04-1565-52-2203	Repairs/Maintenance Annex	10,483	7,836	5,000	1.37%
100-04-1565-52-2204	Repairs/Maintenance EOC	1,221	810	2,500	0.68%
100-04-1565-52-2205	Repairs/Maintenance Multi-Purpose Building	2,210	5,840	10,000	2.73%
100-04-1565-52-2206	Repairs/Maintenance Sapelo Center	770	0	10,000	2.73%
100-04-1565-52-2207	Repairs/Maintenance Admin Building	11,551	7,109	6,500	1.77%
Total Repairs & Maintenance		76,972	68,556	64,000	17.48%
<u>Utilities</u>					
100-04-1565-52-3200	Telephone/Internet	1,740	1,744	1,800	0.49%
100-04-1565-53-1210	Water/sewerage- Courthouse	1,392	1,045	1,300	0.35%
100-04-1565-53-1211	Water/Sewerage - Annex	1,542	1,309	1,500	0.41%
100-04-1565-53-1212	Water/Sewerage - EOC	0	0	0	0.00%
100-04-1565-53-1214	Water/Sewerage - Multi-Purpose Building	366	362	375	0.10%
100-04-1565-53-1215	Water/Sewerage - Tax Assessor & EXT.	805	698	500	0.14%
100-04-1565-53-1216	Water/Sewerage - Admin Building	714	427	800	0.22%
100-04-1565-53-1220	Natural Gas	204	0	0	0.00%
100-04-1565-53-1230	Electricity- Courthouse	30,755	20,102	28,000	7.65%
100-04-1565-53-1231	Electricity - Annex	4,581	3,674	4,500	1.23%
100-04-1565-53-1232	Electricity - EOC	0	0	0	0.00%
100-04-1565-53-1233	Electricity - Multi-Purpose Center	13,111	7,684	12,000	3.28%
100-04-1565-53-1234	Electricity - Community Center Sapelo	2,354	2,288	2,860	0.78%
100-04-1565-53-1235	Electricity - Ft. Barrington	2,327	2,270	2,300	0.63%
100-04-1565-53-1236	Electricity - Admin Building	14,605	10,011	13,500	3.69%
100-04-1565-53-1237	Electricity - Tax Assessor & EXT.	10,270	5,742	9,000	2.46%
Total Utilities		84,766	57,356	78,435	21.42%

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Supplies

100-04-1565-53-1100	General Supplies & Materials	7,371	9,706	10,000	2.73%
<u>Total Supplies</u>		7,371	9,706	10,000	2.73%
	<u>Total Budget</u>	456,638	337,807	366,209	100.00%

McIntosh County Board of Commissioners
2021 Annual Operating Budget

CLERK OF COURTS

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department
		<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2021 Budget</u>
Personnel Services & Employee Benefits					
100-05-2180-51-1100	Regular Employees	175,682	170,794	199,216	43.84%
100-05-2180-51-1150	Elected Official	82,658	74,854	72,909	16.05%
100-05-2180-51-1200	Part-Time Employee	2,890	0	0	0.00%
100-05-2180-51-2200	Overtime	0	0	0	0.00%
100-05-2180-51-2200	Social Security	15,254	14,156	16,809	3.70%
100-05-2180-51-2300	Medicare	3,568	3,311	3,932	0.87%
100-05-2180-51-2400	Retirement Contributions	10,246	9,982	15,525	3.42%
100-05-2180-51-2500	Employee Healthcare	94,215	53,918	77,409	17.04%
100-05-2180-51-2700	Worker's Compensation	2,745	1,321	1,387	0.31%
100-05-2180-52-3500	Travel	3,712	0	3,000	0.66%
100-05-2180-52-3700	Education & Training	900	360	1,500	0.33%
Total Personnel Services & Employee Benefits		391,870	328,696	391,687	86.20%
Purchased/Contracted Services					
100-05-2180-52-1101	Commissions and Fees	0	0	0	0.00%
100-05-2180-52-1301	Computer SW, HW Support	2,949	14,821	14,000	3.08%
100-05-2180-52-2320	Rentals of Equipment	11,019	13,349	13,700	3.01%
100-05-2180-52-3100	General Liability Insurance	6,343	3,869	4,062	0.89%
100-05-2180-52-3300	Advertising	482	361	450	0.10%
100-05-2180-52-3850	Contract Labor	1,094	0	0	0.00%
Total Purchased/Contracted Services		21,887	32,400	32,212	7.09%
Repairs & Maintenance					
100-05-2180-52-2201	Repairs/Maintenance Equipment	3,267	0	0	0.00%
Total Repairs & Maintenance		3,267	0	0	0.00%
Utilities					
100-05-2180-52-3200	Telephone/Internet	8,485	9,274	9,500	2.09%
Total Utilities		8,485	9,274	9,500	2.09%
Supplies					
100-05-2180-52-3201	Postage	13,044	6,239	11,000	2.42%
100-05-2180-53-1100	General Supplies & Materials	13,842	7,262	10,000	2.20%
Total Supplies		26,886	13,501	21,000	4.62%
Total Budget		452,395	383,871	454,399	100.00%

McIntosh County Board of Commissioners
2021 Annual Operating Budget

SUPERIOR COURT

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department FY2021 Budget
		FY2019	FY2020	FY2021	FY2021 Budget
Purchased/Contracted Services					
100-06-2300-52-1200	Professional	4,947	155	1,000	0.49%
100-06-2300-52-1210	Public Defender Costs	61,296	63,416	63,711	31.32%
100-06-2300-52-1215	District Attorney Costs	68,429	65,963	66,280	32.59%
100-06-2300-52-1220	Superior Court Judge Costs	14,939	17,909	17,910	8.81%
100-06-2300-52-1320	Court Reporters - Superior Court	29,312	32,154	32,000	15.73%
100-06-2300-52-3600	Dues & Fees	305	240	250	0.12%
100-06-2300-52-3650	Juror's & Witnesses	20,263	1,295	20,000	9.83%
Total Purchased/Contracted Services		199,491	181,132	201,151	98.90%
Utilities					
100-06-2300-52-3200	Telephone/Internet	195	213	240	0.12%
Total Utilities		195	213	240	0.12%
Supplies					
100-06-2300-53-1100	General Supplies & Materials	2,758	4,160	2,000	0.98%
Total Supplies		2,758	4,160	2,000	0.98%
Total Budget		202,444	185,505	203,391	100.00%

McIntosh County Board of Commissioners
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STATE COURT

		Actual	Projected	Adopted	Percent of
		Expenses	Expenses	Budget	Department
<u>Personnel Services & Employee Benefits</u>		FY2019	FY2020	FY2021	FY2021 Budget
100-07-2300-51-1100	Regular Employees	10,800	9,919	15,725	6.39%
100-07-2300-51-1150	Elected Officials	138,891	138,892	138,892	56.44%
100-07-2300-51-1200	Part-Time Employees	0	0	0	0.00%
100-07-2300-51-2200	Social Security	9,296	9,226	9,587	3.90%
100-07-2300-51-2300	Medicare	2,174	2,158	2,242	0.91%
100-07-2300-51-2400	Retirement Contributions	15,450	10,100	14,675	5.96%
100-07-2300-51-2500	Employee Healthcare	252	252	168	0.07%
100-07-2300-51-2700	Worker's Compensation	824	495	520	0.21%
100-07-2300-52-3500	Travel	2,953	203	2,400	0.98%
<u>Total Personnel Services & Employee Benefits</u>		180,640	171,245	184,209	74.86%
<u>Purchased/Contracted Services</u>					
100-07-2300-52-1200	Professional	1,741	0	2,000	0.81%
100-07-2300-52-1210	Public Defender Costs	28,800	28,800	28,800	11.70%
100-07-2300-52-1330	Court Reporters	19,435	14,617	23,500	9.55%
100-07-2300-52-3100	General Liability Insurance	3,410	2,153	2,261	0.92%
100-07-2300-52-3300	Advertising	0	334	300	0.12%
100-07-2300-52-3600	Dues & Fees	644	582	400	0.16%
<u>Total Purchased/Contracted Services</u>		54,030	46,486	57,261	23.27%
<u>Utilities</u>					
100-05-2180-52-3200	Telephone/Internet	2,079	2,068	2,100	0.85%
<u>Total Utilities</u>		2,079	2,068	2,100	0.85%
<u>Supplies</u>					
100-07-2300-53-1100	General Supplies & Materials	4,011	2,028	2,500	1.02%
<u>Total Supplies</u>		4,011	2,028	2,500	1.02%
<u>Total Budget</u>		240,760	221,827	246,070	100.00%

McIntosh County Board of Commissioners
2021 Annual Operating Budget

JUVENILE COURT

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department
		<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2021 Budget</u>
<u>Personnel Services & Employee Benefits</u>					
100-08-2300-51-1100	Regular Employees	12,750	12,750	12,750	18.04%
100-08-2300-51-1200	Part-Time Employees	0	0	0	0.00%
100-08-2300-51-2200	Social Security	791	791	791	1.12%
100-08-2300-51-2300	Medicare	185	185	185	0.26%
100-08-2300-51-2700	Worker's Comp	275	198	173	0.24%
100-08-2300-52-3500	Travel	519	0	600	0.85%
<u>Total Personnel Services & Employee Benefits</u>		14,520	13,924	14,499	20.51%
<u>Purchased/Contracted Services</u>					
100-08-2300-52-1200	Professional	32,463	18,821	40,000	56.58%
100-08-2300-52-1330	Court Reporters	14,766	11,036	15,000	21.22%
100-08-2300-52-3100	General Liability Insurance	304	220	192	0.27%
100-08-2300-52-3600	Dues & Fees	0	0	0	0.00%
<u>Total Purchased/Contracted Services</u>		47,533	30,077	55,192	78.08%
<u>Supplies</u>					
100-08-2300-53-1100	General Supplies & Materials	226	1,051	1,000	1.41%
<u>Total Supplies</u>		226	1,051	1,000	1.41%
	<u>Total Budget</u>		62,279	45,052	70,691
					100.00%

McIntosh County Board of Commissioners
2021 Annual Operating Budget

SHERIFF'S DEPARTMENT

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department FY2021 Budget
		<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	
<u>Personnel Services & Employee Benefits</u>					
100-09-3300-51-1100	Regular Employees	1,391,976	1,642,486	1,603,066	47.40%
100-09-3300-51-1150	Elected Official	82,957	83,953	88,050	2.60%
100-09-3300-51-1200	Bailiffs	17,880	10,724	21,000	0.62%
100-09-3300-51-1201	Part-Time Employees	1,664	1,772	2,500	0.07%
100-09-3300-51-1300	Overtime	255,591	268,794	275,000	8.13%
100-09-3300-51-2200	Social Security	105,173	118,384	123,357	3.65%
100-09-3300-51-2300	Medicare	24,596	27,688	28,850	0.85%
100-09-3300-51-2400	Retirement Contributions	90,954	85,283	106,837	3.16%
100-09-3300-51-2500	Employee Healthcare	384,232	371,146	437,228	12.93%
100-09-3300-51-2700	Worker's Compensation	69,630	70,653	74,186	2.19%
100-09-3300-52-3202	Cell Phone	24,302	19,960	26,000	0.77%
100-09-3300-52-3500	Travel	15,240	9,913	12,000	0.35%
100-09-3300-52-3550	Federal Transport	12,050	13,904	16,000	0.47%
100-09-3300-52-3552	School Resource Officers	6,609	0	0	0.00%
100-09-3300-52-3553	Bureau of Prison Transport	0	21,731	0	0.00%
100-09-3300-52-3700	Education & Training	1,138	1,049	3,000	0.09%
100-09-3300-53-1700	Uniforms	4,052	7,440	15,000	0.44%
Total Personnel Services & Employee Benefits		2,488,044	2,754,880	2,832,074	83.75%
<u>Purchased/Contracted Services</u>					
100-09-3300-52-1200	Professional	909	4,091	5,000	0.15%
100-09-3300-52-1301	Computer SW, HW Support	7,377	6,112	2,800	0.08%
100-09-3300-52-2100	Marine Expenses	520	598	3,000	0.09%
100-09-3300-52-2320	Rentals of Equipment	756	6,786	6,800	0.20%
100-09-3300-52-3100	General Liability Insurance	169,772	107,979	111,901	3.31%
100-09-3300-52-3300	Advertising	260	234	1,000	0.03%
100-09-3300-52-3600	Dues & Fees	800	1,368	1,600	0.05%
Total Purchased/Contracted Services		180,394	127,168	132,101	3.91%
<u>Repairs & Maintenance</u>					
100-09-3300-52-2200	Repairs/Maintenance Building	773	101	1,000	0.03%
100-09-3300-52-2201	Repairs/Maintenance Equipment	126,236	154,769	160,000	4.73%
Total Repairs & Maintenance		127,009	154,870	161,000	4.76%
<u>Supplies</u>					
100-09-3300-52-3201	Postage	638	535	1,500	0.04%
100-09-3300-53-1100	General Supplies & Materials	13,364	20,764	30,000	0.89%
100-09-3300-53-1270	Gasoline/ Diesel	244,665	174,912	225,000	6.65%
Total Supplies		258,667	196,211	256,500	7.58%
<u>Capital Outlays/Debt Repayment</u>					
100-09-3300-54-2500	Capital Expenditures	0	0	0	0.00%
Total Capital Outlays/Debt Repayment		0	0	0	0.00%
Total Budget		3,054,114	3,233,129	3,381,675	100.00%

McIntosh County Board of Commissioners
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COUNTY JAIL

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department
		<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2021 Budget</u>
<u>Personnel Services & Employee Benefits</u>					
100-10-3326-51-1100	Regular Employees	752,233	845,237	835,458	46.50%
100-10-3326-51-1200	Part-Time Employees	894	144	2,500	0.14%
100-10-3326-51-1300	Overtime	115,719	97,201	115,000	6.40%
100-10-3326-51-2200	Social Security	52,407	55,560	59,084	3.29%
100-10-3326-51-2300	Medicare	12,257	12,995	13,818	0.77%
100-10-3326-51-2400	Retirement Contributions	49,211	61,782	60,844	3.39%
100-10-3326-51-2500	Employee Healthcare	165,011	174,374	189,366	10.54%
100-10-3326-51-2700	Worker's Compensation	44,047	40,971	43,020	2.39%
100-10-3326-52-3500	Travel	2,097	1,715	2,500	0.14%
100-10-3326-52-3700	Education & Training	1,290	516	1,000	0.06%
100-10-3326-53-1700	Uniforms	8,174	11,065	13,000	0.72%
<u>Total Personnel Services & Employee Benefits</u>		1,203,340	1,301,560	1,335,590	74.33%
<u>Purchased/Contracted Services</u>					
100-10-3326-52-1200	Professional / Inmate Medical	306,453	146,968	200,000	11.13%
100-10-3326-52-3100	General Liability Insurance	22,541	12,847	13,490	0.75%
100-10-3326-52-3300	Advertising	300	0	1,000	0.06%
100-10-3326-52-3600	Dues & Fees	41	0	150	0.01%
100-10-3326-52-3850	Contract Labor	0	0	0	0.00%
<u>Total Purchased/Contracted Services</u>		329,335	159,815	214,640	11.95%
<u>Repairs & Maintenance</u>					
100-10-3326-52-2200	Repairs/Maintenance Building	4,102	3,923	3,500	0.19%
100-10-3326-52-2201	Repairs/Maintenance Equipment	13,084	13,194	15,000	0.83%
<u>Total Repairs & Maintenance</u>		17,186	17,117	18,500	1.03%
<u>Supplies</u>					
100-10-3326-52-3201	Postage	2,749	1,609	3,000	0.17%
100-10-3326-53-1100	General Supplies & Materials	63,351	39,259	70,000	3.90%
100-10-3326-53-1300	Inmate Food	143,308	164,233	155,000	8.63%
<u>Total Supplies</u>		209,408	205,101	228,000	12.69%
<u>Total Budget</u>		1,759,269	1,683,593	1,796,730	100.00%

McIntosh County Board of Commissioners
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FIRE PROTECTION

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department FY2021 Budget
		FY2019	FY2020	FY2021	
<u>Personnel Services & Employee Benefits</u>					
100-11-3500-51-1200	Fire Run Stipends	41,685	47,064	50,000	25.71%
100-11-3500-51-2700	Worker's Compensation	16,016	20,371	17,825	9.17%
100-11-3500-52-3101	Insurance - Volunteer Firemen	27,366	14,920	20,000	10.28%
100-11-3500-52-3202	Cell Phone	631	677	948	0.49%
100-11-3500-52-3203	Pagers	0	0	0	0.00%
100-11-3500-52-3500	Travel	0	270	1,000	0.51%
100-11-3500-52-3700	Education & Training	0	0	5,000	2.57%
Total Personnel Services & Employee Benefits		85,698	83,302	94,773	48.73%
<u>Purchased/Contracted Services</u>					
100-11-3500-52-2320	Rentals of Equipment	3,340	3,055	4,000	2.06%
100-11-3500-52-3100	General Liability Insurance	49,057	37,236	32,582	16.75%
Total Purchased/Contracted Services		52,397	40,291	36,582	18.81%
<u>Repairs & Maintenance</u>					
100-11-3500-52-2200	Repairs/Maintenance Building	7,229	254,050	5,000	2.57%
100-11-3500-52-2201	Repairs/Maintenance Equipment	34,390	22,936	20,000	10.28%
Total Repairs & Maintenance		41,619	276,986	25,000	12.86%
<u>Utilities</u>					
100-11-3500-52-3200	Telephone/Internet	2,171	2,305	2,400	1.23%
100-11-3500-53-1210	Water/ Sewer	1,171	1,080	1,200	0.62%
100-11-3500-53-1230	Electricity	22,002	14,333	15,495	7.97%
Total Utilities		25,344	17,718	19,095	9.82%
<u>Supplies</u>					
100-11-3500-52-3201	Postage	0	0	25	0.01%
100-11-3500-53-1100	General Supplies & Materials	33,338	28,475	10,000	5.14%
100-11-3500-53-1270	Gasoline/ Diesel	9,083	7,290	9,000	4.63%
Total Supplies		42,421	35,765	19,025	9.78%
	Total Budget	247,479	454,062	194,475	100.00%

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EMERGENCY MANAGEMENT AGENCY

		Actual Expenses <u>FY2019</u>	Projected Expenses <u>FY2020</u>	Adopted Budget <u>FY2021</u>	Percent of Department <u>FY2021 Budget</u>
<u>Personnel Services & Employee Benefits</u>					
100-12-3920-51-1100	Regular Employees	60,874	65,063	63,000	49.29%
100-12-3920-51-2200	Social Security	3,563	3,648	3,906	3.06%
100-12-3920-51-2300	Medicare	833	853	914	0.72%
100-12-3920-51-2400	Retirement Contributions	0	6,100	6,730	5.27%
100-12-3920-51-2500	Employee Healthcare	21,999	21,365	24,662	19.30%
100-12-3920-51-2700	Worker's Compensation	665	1,159	1,217	0.95%
100-12-3920-52-3202	Cell Phone	544	659	948	0.74%
100-12-3920-52-3500	Travel	1,480	1,148	1,500	1.17%
100-12-3920-52-3700	Education & Training	1,072	10	1,000	0.78%
<u>Total Personnel Services & Employee Benefits</u>		91,030	100,005	103,877	81.28%
<u>Purchased/Contracted Services</u>					
100-12-3920-52-2320	Rentals of Equipment	0	0	500	0.39%
100-12-3920-52-3100	General Liability Insurance	4,037	2,502	2,627	2.06%
100-12-3920-52-3600	Dues & Fees	0	104	100	0.08%
<u>Total Purchased/Contracted Services</u>		4,037	2,606	3,227	2.52%
<u>Repairs & Maintenance</u>					
100-12-3920-52-2201	Repairs/Maintenance Equipment	1,495	2,201	1,000	0.78%
<u>Total Repairs & Maintenance</u>		1,495	2,201	1,000	0.78%
<u>Utilities</u>					
100-12-3920-52-3200	Telephone/Internet	1,338	2,176	2,176	1.70%
<u>Total Utilities</u>		1,338	2,176	2,176	1.70%
<u>Supplies</u>					
100-12-3920-52-3201	Postage	82	33	25	
100-12-3920-52-3900	Other	51,965	237,470	10,000	7.82%
100-12-3920-53-1100	General Supplies & Materials	4,297	3,484	5,000	3.91%
100-12-3920-53-1270	Gasoline/ Diesel	2,691	2,042	2,500	1.96%
<u>Total Supplies</u>		59,035	243,029	17,525	13.71%
<u>Total Budget</u>		156,935	350,017	127,805	100.00%

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ROAD DEPARTMENT

		Actual	Projected	Adopted	Percent of
		Expenses	Expenses	Budget	Department
<u>Personnel Services & Employee Benefits</u>		FY2019	FY2020	FY2021	FY2021 Budget
100-13-4200-51-1100	Regular Employees	467,561	407,393	521,875	36.03%
100-13-4200-51-1200	Part-Time Employees	0	0	0	0.00%
100-13-4200-51-1300	Overtime	13,264	4,056	5,000	0.35%
100-13-4200-51-2200	Social Security	28,685	23,645	32,667	2.26%
100-13-4200-51-2300	Medicare	6,709	5,530	7,640	0.53%
100-13-4200-51-2400	Retirement Contributions	34,343	36,308	33,615	2.32%
100-13-4200-51-2500	Employee Healthcare	123,688	120,052	130,937	9.04%
100-13-4200-51-2700	Worker's Compensation	37,312	34,487	36,211	2.50%
100-13-4200-52-3202	Cell Phone	3,335	4,103	3,800	0.26%
100-13-4200-52-3500	Travel	0	0	1,000	0.07%
100-13-4200-52-3700	Education & Training	25	0	2,000	0.14%
<u>Total Personnel Services & Employee Benefits</u>		714,922	635,574	774,746	53.49%
<u>Purchased/Contracted Services</u>					
100-13-4200-52-1200	Professional	9,063	20,987	16,000	1.10%
100-13-4200-52-2320	Rentals of Equipment	4,303	1,382	5,000	0.35%
100-13-4200-52-3100	General Liability Insurance	38,418	24,388	25,607	1.77%
<u>Total Purchased/Contracted Services</u>		51,784	46,757	46,607	3.22%
<u>Repairs & Maintenance</u>					
100-13-4200-52-2200	Repairs/Maintenance Building	3,738	22,170	5,000	0.35%
100-13-4200-52-2201	Repairs/Maintenance Equipment	69,040	94,752	90,000	6.21%
<u>Total Repairs & Maintenance</u>		72,778	116,922	95,000	6.56%
<u>Utilities</u>					
100-13-4200-52-3200	Telephone/Internet	2,816	3,284	3,285	0.23%
100-13-4200-53-1210	Water	0	0	360	0.02%
100-13-4200-53-1230	Electricity	92,796	82,354	85,947	5.93%
<u>Total Utilities</u>		95,612	85,638	89,592	6.19%
<u>Supplies</u>					
100-13-4200-53-1100	General Supplies & Materials	10,819	34,597	3,600	0.25%
100-13-4200-53-1105	Road Signs & Materials	0	0	5,000	0.35%
100-13-4200-53-1110	Construction Supplies & Materials	0	0	20,000	1.38%
100-13-4200-53-1270	Gasoline/Diesel	63,341	46,192	60,000	4.14%
<u>Total Supplies</u>		74,160	80,789	88,600	6.12%
<u>Capital Outlays/Debt Repayment</u>					
100-13-4200-54-2500	Capital Expenditures	0	33,456	26,422	1.82%
100-13-4200-54-2501	LMIG Project	377,483	377,507	327,470	22.61%
<u>Total Capital Outlays/Debt Repayment</u>		377,483	410,963	353,892	24.43%
<u>Total Budget</u>		1,386,739	1,376,643	1,448,437	100.00%

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MOSQUITO CONTROL

		Actual Expenses FY2019	Projected Expenses FY2020	Adopted Budget FY2021	Percent of Department FY2021 Budget
<u>Personnel Services & Employee Benefits</u>					
100-14-5144-52-3700	Education & Training	0	0	200	0.57%
<u>Total Personnel Services & Employee Benefits</u>		0	0	200	0.57%
<u>Purchased/Contracted Services</u>					
100-14-5144-52-1200	Professional	0	0	2,000	5.73%
<u>Total Purchased/Contracted Services</u>		0	0	2,000	5.73%
<u>Repairs & Maintenance</u>					
100-14-5144-52-2201	Repairs/Maintenance Equipment	0	426	1,000	2.87%
<u>Total Repairs & Maintenance</u>		0	426	1,000	2.87%
<u>Supplies</u>					
100-14-5144-53-1100	General Supplies & Materials	15,563	22,276	25,700	73.64%
100-14-5144-53-1270	Gasoline/Diesel	6,085	3,724	6,000	17.19%
<u>Total Supplies</u>		21,648	26,000	31,700	90.83%
	<u>Total Budget</u>	21,648	26,426	34,900	100.00%

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COUNTY EXTENSION

		Actual	Projected	Adopted	Percent of
		Expenses	Expenses	Budget	Department
<u>Personnel Services & Employee Benefits</u>		FY2019	FY2020	FY2021	FY2021 Budget
100-16-7130-51-1100	Regular Employees	25,250	16,410	38,875	50.32%
100-16-7130-51-1200	Part-Time Employees	0	0	0	0.00%
100-16-7130-51-2200	Social Security	1,844	1,062	2,411	3.12%
100-16-7130-51-2300	Medicare	431	248	564	0.73%
100-16-7130-51-2400	Retirement Contributions	4,221	2,834	5,937	7.69%
100-16-7130-51-2500	Employee Healthcare	210	244	252	0.33%
100-16-7130-52-3202	Cell Phone	880	624	480	0.62%
100-16-7130-52-3500	Travel	4,500	4,038	8,000	10.36%
100-16-7130-52-3700	Education & Training	984	316	1,500	1.94%
<u>Total Personnel Services & Employee Benefits</u>		38,320	25,776	58,019	75.11%
<u>Purchased/Contracted Services</u>					
100-16-7130-52-2320	Rentals of Equipment	2,792	4,366	4,200	5.44%
100-16-7130-52-3100	General Liability Insurance	1,021	457	480	0.62%
100-16-7130-52-3600	Dues & Fees	593	108	1,000	1.29%
100-16-7130-57-1000	4-H Allotment	5,778	3,011	6,000	7.77%
<u>Total Purchased/Contracted Services</u>		10,184	7,942	11,680	15.12%
<u>Utilities</u>					
100-16-7130-52-3200	Telephone/Internet	3,385	3,215	3,350	4.34%
<u>Total Utilities</u>		3,385	3,215	3,350	4.34%
<u>Supplies</u>					
100-16-7130-52-3201	Postage	116	157	200	0.26%
100-16-7130-53-1100	General Supplies & Materials	1,997	1,879	3,000	3.88%
100-16-7130-53-1270	Gasoline	352	410	1,000	1.29%
100-16-7130-54-2500	Other	0	0	0	0.00%
<u>Total Supplies</u>		2,465	2,446	4,200	5.44%
<u>Total Budget</u>		54,354	39,379	77,249	100.00%

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RECREATION DEPARTMENT		Actual Expenses	Projected Expenses	Adopted Budget FY2021	Percent of Department FY2021 Budget
Personnel Services & Employee Benefits		FY2019	FY2020	FY2021	
100-17-6100-51-1100	Regular Employees	103,892	92,731	116,982	33.65%
100-17-6100-51-1106	Board Members		3,300	3,600	1.21%
100-17-6100-51-1200	Part-Time Employees		20,655	17,126	6.04%
100-17-6100-51-1210	Seasonal Employees		22,867	17,183	5.75%
100-17-6100-51-2200	Social Security		7,682	6,839	2.54%
100-17-6100-51-2300	Medicare		1,797	1,600	0.59%
100-17-6100-51-2400	Retirement Contributions		2,144	7,511	1.50%
100-17-6100-51-2500	Employee Healthcare		33,794	40,637	6.80%
100-17-6100-51-2700	Worker's Compensation		4,507	5,246	1.58%
100-17-6100-52-3202	Cell Phone		2,528	2,732	0.42%
100-17-6100-52-3500	Travel		6,320	1,339	1.87%
100-17-6100-52-3700	Education & Training		0	0	0.29%
Total Personnel Services & Employee Benefits		209,486	196,544	216,388	62.24%
Purchased/Contracted Services					
100-17-6100-52-1200	Professional		971	0	2,000
100-17-6100-52-2202	Parking Lot Rental		2,875	3,510	2,700
100-17-6100-52-2320	Rentals of Equipment		0	1,824	1,500
100-17-6100-52-3100	General Liability Insurance		11,738	7,332	7,698
100-17-6100-52-3300	Advertising		1,786	1,704	2,000
100-17-6100-52-3600	Dues & Fees		700	786	1,000
100-17-6100-52-3850	Contract Labor		5,831	7,482	6,000
Total Purchased/Contracted Services		23,901	22,638	22,898	6.59%
Repairs & Maintenance					
100-17-6100-52-2200	Repairs/Maintenance Building		4,229	2,130	4,000
100-17-6100-52-2201	Repairs/Maintenance Equipment		23,147	6,991	7,000
Total Repairs & Maintenance		27,376	9,121	11,000	3.16%
Utilities					
100-17-6100-52-3200	Telephone/Internet		3,743	3,959	3,775
100-17-6100-53-1210	Water		2,282	1,416	1,500
100-17-6100-53-1230	Electricity		33,776	34,103	34,110
Total Utilities		39,801	39,478	39,385	11.33%
Supplies					
100-17-6100-53-1100	General Supplies & Materials		7,771	7,472	7,500
100-17-6100-53-1101	Program Supplies		45,123	29,744	35,000
100-17-6100-53-1102	Banquet & Awards		1,756	1,812	3,000
100-17-6100-53-1110	Concessions		8,273	2,866	6,000
100-17-6100-53-1270	Gasoline/Diesel		6,149	3,900	6,500
100-17-6100-53-1700	Other Supplies		0	25,000	0
Total Supplies		69,072	70,794	58,000	16.68%
Total Budget		369,636	338,575	347,671	100.00%

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BUILDING & ZONING/CODE ENFORCEMENT

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department FY2021 Budget
		FY2019	FY2020	FY2021	
Personnel Services & Employee Benefits					
100-18-7200-51-1100	Regular Employees	78,132	132,534	124,042	52.73%
100-18-7200-51-1150	Part-Time Employees	0	0	10,000	4.25%
100-18-7200-51-1200	Board Members	2,800	3,450	3,300	1.40%
100-18-7200-51-2200	Social Security	4,469	7,606	8,516	3.62%
100-18-7200-51-2300	Medicare	1,045	1,780	1,992	0.85%
100-18-7200-51-2400	Retirement Contributions	5,200	7,244	11,720	4.98%
100-18-7200-51-2500	Employee Healthcare	44,039	53,437	49,323	20.97%
100-18-7200-51-2700	Worker's Compensation	940	3,308	3,474	1.48%
100-18-7200-52-3202	Cell Phone	530	1,201	1,008	0.43%
100-18-7200-52-3500	Travel	0	0	1,000	0.43%
100-18-7200-52-3700	Education & Training	0	1,404	1,500	0.64%
Total Personnel Services & Employee Benefits		137,155	211,964	215,875	91.77%
Purchased/Contracted Services					
100-18-7200-52-1200	Professional	39	0	0	0.00%
100-18-7200-52-3100	General Liability Insurance	3,467	2,065	2,169	0.92%
100-18-7200-52-3300	Advertising	3,241	3,572	2,900	1.23%
100-18-7200-52-3600	Dues & Fees	0	0	250	0.11%
Total Purchased/Contracted Services		6,747	5,637	5,319	2.26%
Repairs & Maintenance					
100-18-7200-52-2201	Repairs/Maintenance Equipment	4,180	3,731	4,000	1.70%
Total Repairs & Maintenance		4,180	3,731	4,000	1.70%
Utilities					
100-18-7200-52-3200	Telephone/Internet	3,298	3,260	3,300	1.40%
Total Utilities		3,298	3,260	3,300	1.40%
Supplies					
100-18-7200-52-3201	Postage	284	249	250	0.11%
100-18-7200-53-1100	General Supplies & Materials	4,983	2,918	4,000	1.70%
100-18-7200-53-1270	Gasoline	1,656	1,339	2,500	1.06%
100-18-7200-54-2500	Other Equipment	0	0	0	0.00%
Total Supplies		6,923	4,506	6,750	2.87%
Total Budget		158,303	229,098	235,244	100.00%

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AMBULANCE SERVICE (EMS)

		Actual	Projected	Adopted	Percent of
		Expenses	Expenses	Budget	Department
<u>Personnel Services & Employee Benefits</u>		<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2021 Budget</u>
100-20-3600-51-1100	Regular Employees	231,498	13,557	0	0.00%
100-20-3600-51-1200	Part-Time Employees	125,695	4,062	0	0.00%
100-20-3600-51-1300	Overtime	266,499	10,746	0	0.00%
100-20-3600-51-2200	Social Security	38,197	1,717	0	0.00%
100-20-3600-51-2300	Medicare	8,933	402	0	0.00%
100-20-3600-51-2400	Retirement Contributions	44,123	32,924	5,141	1.12%
100-20-3600-51-2500	Employee Healthcare	101,601	(5,297)	0	0.00%
100-20-3600-51-2700	Worker's Compensation	36,827	40,475	0	0.00%
100-20-3600-52-3202	Cell Phone	2,309	272	0	0.00%
100-20-3600-52-3700	Education & Training	0	0	0	0.00%
<u>Total Personnel Services & Employee Benefits</u>		<u>855,682</u>	<u>98,858</u>	<u>5,141</u>	<u>1.12%</u>
<u>Purchased/Contracted Services</u>					
100-20-3600-52-1200	Professional Services	16,541	432,178	450,000	98.33%
100-20-3600-52-2320	Rentals of Equipment	6,819	185	0	0.00%
100-20-3600-52-3100	General Liability Insurance	10,953	7,279	0	0.00%
100-20-3600-52-3602	State Fee	8,100	2,500	2,500	0.55%
100-20-3600-52-3850	Contract Labor	0	0	0	0.00%
<u>Total Purchased/Contracted Services</u>		<u>42,413</u>	<u>442,142</u>	<u>452,500</u>	<u>98.88%</u>
<u>Repairs & Maintenance</u>					
100-20-3600-52-2200	Repairs/Maintenance Building	9,547	9,378	0	0.00%
100-20-3600-52-2201	Repairs/Maintenance Equipment	23,362	366	0	0.00%
<u>Total Repairs & Maintenance</u>		<u>32,909</u>	<u>9,744</u>	<u>0</u>	<u>0.00%</u>
<u>Utilities</u>					
100-20-3600-52-3200	Telephone/Internet	2,795	222	0	0.00%
100-20-3600-53-1210	Water/ Sewer	1,037	30	0	0.00%
100-20-3600-53-1230	Electricity	8,420	0	0	0.00%
<u>Total Utilities</u>		<u>12,252</u>	<u>252</u>	<u>0</u>	<u>0.00%</u>
<u>Supplies</u>					
100-20-3600-52-3201	Postage	0	0	0	0.00%
100-20-3600-53-1100	General Supplies & Materials	17,588	2,720	0	0.00%
100-20-3600-53-1270	Gasoline/Diesel	22,593	359	0	0.00%
<u>Total Supplies</u>		<u>40,181</u>	<u>3,079</u>	<u>0</u>	<u>0.00%</u>
<u>Total Budget</u>		<u>983,437</u>	<u>554,075</u>	<u>457,641</u>	<u>100.00%</u>

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CORONER

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department FY2021 Budget
		FY2019	FY2020	FY2021	
<u>Personnel Services & Employee Benefits</u>					
100-21-3700-51-1100	Elected Official	11,325	13,552	12,500	27.03%
100-21-3700-51-1300	Social Security	425	532	775	1.68%
100-21-3700-51-2300	Medicare	99	125	182	0.39%
100-21-3700-51-2500	Employee Healthcare	30,369	21,324	24,633	53.27%
100-21-3700-52-3202	Cell Phone	470	970	540	1.17%
100-21-3700-52-3500	Travel	4,310	2,102	3,500	7.57%
100-21-3700-52-3700	Education & Training	360	432	725	1.57%
<u>Total Personnel Services & Employee Benefits</u>		47,358	39,037	42,855	92.67%
<u>Purchased/Contracted Services</u>					
100-21-3700-52-1200	Professional	0	0	0	0.00%
100-21-3700-52-3100	General Liability Insurance	210	182	191	0.41%
100-21-3700-52-3600	Dues & Fees	75	90	200	0.43%
<u>Total Purchased/Contracted Services</u>		285	272	391	0.85%
<u>Supplies</u>					
100-21-3700-52-3900	Other	173	0	0	0.00%
100-21-3700-53-1100	General Supplies & Materials	1,498	3,865	3,000	6.49%
<u>Total Supplies</u>		1,671	3,865	3,000	6.49%
<u>Total Budget</u>		49,314	43,174	46,246	100.00%

McIntosh County Board of Commissioners
2021 Annual Operating Budget

ELECTIONS & REGISTRATION

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department FY2021 Budget
		<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	
Personnel Services & Employee Benefits					
100-23-1400-51-1100	Regular Employees	60,681	69,665	77,729	31.57%
100-23-1400-51-1150	Part-Time Employees	11,175	12,366	15,750	6.40%
100-23-1400-51-1200	Board Members	6,040	8,460	10,000	4.06%
100-23-1400-51-1300	Overtime	6,079	8,718	4,500	1.83%
100-23-1400-51-1350	Poll Workers	21,343	33,732	18,000	7.31%
100-23-1400-51-2200	Social Security	5,601	6,442	6,695	2.72%
100-23-1400-51-2300	Medicare	1,310	1,507	1,566	0.64%
100-23-1400-51-2400	Retirement Contributions	3,163	6,751	6,838	2.78%
100-23-1400-51-2500	Employee Healthcare	10,605	8,932	34,108	13.85%
100-23-1400-51-2700	Worker's Compensation	620	1,817	1,907	0.77%
100-23-1400-51-3202	Cell Phone	984	958	600	0.24%
100-23-1400-52-3500	Travel	3,615	6,215	5,500	2.23%
100-23-1400-52-3700	Education & Training	7,000	0	6,000	2.44%
Total Personnel Services & Employee Benefits		138,216	165,563	189,193	76.83%
Purchased/Contracted Services					
100-23-1400-52-1200	Professional	2,791	20,015	13,000	5.28%
100-23-1400-52-2310	Building Rent (Churches)	3,600	3,600	1,800	0.73%
100-23-1400-52-2320	Rentals of Equipment	3,570	5,125	4,900	1.99%
100-23-1400-52-3100	General Liability Insurance	2,301	1,181	1,240	0.50%
100-23-1400-52-3300	Advertising	5,191	9,235	4,000	1.62%
100-23-1400-52-3600	Dues & Fees	630	0	400	0.16%
100-23-1400-52-3850	Contract Labor	21,155	6,505	14,000	5.69%
Total Purchased/Contracted Services		39,238	45,661	39,340	15.98%
Repairs & Maintenance					
100-23-1400-52-2200	Repairs/Maintenance Building	830	5,372	500	0.20%
100-23-1400-52-2201	Repairs/Maintenance Equipment	4,840	1,162	1,000	0.41%
Total Repairs & Maintenance		5,670	6,534	1,500	0.61%
Utilities					
100-23-1400-52-3200	Telephone/Internet	5,460	6,166	6,200	2.52%
Total Utilities		5,460	6,166	6,200	2.52%
Supplies					
100-23-1400-52-3201	Postage	2,086	3,887	3,000	1.22%
100-23-1400-53-1100	General Supplies & Materials	5,871	11,961	6,000	2.44%
100-23-1400-54-2500	Other Equipment	510	0	1,000	0.41%
Total Supplies		8,467	15,848	10,000	4.06%
Total Budget		197,051	239,772	246,233	100.00%

**McIntosh County Board of Commissioners
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MAGISTRATE & PROBATE COURT

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department
		FY2019	FY2020	FY2021	FY2021 Budget
Personnel Services & Employee Benefits					
100-25-2400-51-1100	Regular Employees	71,174	71,728	68,971	25.45%
100-25-2400-51-1150	Elected Official	74,457	75,379	79,531	29.35%
100-25-2400-51-1200	Part-Time Magistrate Judges	14,222	14,222	14,222	5.25%
100-25-2400-51-1225	Associate Probate Judge	7,800	7,800	7,800	2.88%
100-25-2400-51-1250	Part-Time Employees	0	13,568	15,834	5.84%
100-25-2400-51-1300	Overtime	351	977	500	0.18%
100-25-2400-51-2200	Social Security	10,351	11,170	11,586	4.28%
100-25-2400-51-2300	Medicare	2,421	2,612	2,710	1.00%
100-25-2400-51-2400	Retirement Contributions	6,247	7,920	8,163	3.01%
100-25-2400-51-2500	Employee Healthcare	21,094	20,489	23,630	8.72%
100-25-2400-51-2700	Worker's Compensation	1,302	826	867	0.32%
100-25-2400-52-3202	Cell Phone	1,636	1,999	1,000	0.37%
100-25-2400-52-3500	Travel	5,669	2,995	6,000	2.21%
100-25-2400-52-3700	Education & Training	1,990	2,118	2,500	0.92%
Total Personnel Services & Employee Benefits		218,714	233,803	243,314	89.79%
Purchased/Contracted Services					
100-25-2400-52-1200	Professional	499	1,158	1,000	0.37%
100-25-2400-52-1201	Weapons Permit Cost	2,573	2,713	2,500	0.92%
100-25-2400-52-1301	Computer SW, HW Support	5,774	4,279	4,000	1.48%
100-25-2400-52-2310	Rental of Land & Buildings	0	0	0	0.00%
100-25-2400-52-2320	Rentals of Equipment	3,459	3,535	3,650	1.35%
100-25-2400-52-3100	General Liability Insurance	3,988	2,547	2,675	0.99%
100-25-2400-52-3300	Advertising	255	1,576	1,500	0.55%
100-25-2400-52-3600	Dues & Fees	720	954	850	0.31%
Total Purchased/Contracted Services		17,268	16,762	16,175	5.97%
Repairs & Maintenance					
100-25-2400-52-2200	Repairs/Maintenance Building	26	0	0	0.00%
100-25-2400-52-2201	Repairs/Maintenance Equipment	0	0	0	0.00%
Total Repairs & Maintenance		26	0	0	0.00%
Utilities					
100-25-2400-52-3200	Telephone/Internet	4,447	3,991	4,000	1.48%
Total Utilities		4,447	3,991	4,000	1.48%
Supplies					
100-25-2400-52-3201	Postage	1,462	2,612	2,500	0.92%
100-25-2400-53-1100	General Supplies & Materials	9,386	4,632	5,000	1.85%
100-25-2400-54-2500	Other Equipment	0	0	0	0.00%
Total Supplies		10,848	7,244	7,500	2.77%
Total Budget		251,303	261,800	270,989	100.00%

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BOARD OF EQUALIZATION

		Actual Expenses FY2019	Projected Expenses FY2020	Adopted Budget FY2021	Percent of Department FY2021 Budget
<u>Personnel Services & Employee Benefits</u>					
100-27-3900-51-1106	Board Members	1,055	1,697	5,000	28.95%
100-27-3900-51-1200	Part-Time Employees	1,875	3,696	5,250	30.39%
100-27-3900-51-2200	Social Security	185	335	636	3.68%
100-27-3900-51-2300	Medicare	43	78	149	0.86%
100-27-3900-52-3500	Travel	1,045	209	500	2.89%
100-27-3900-52-3700	Education & Training	273	90	300	1.74%
Total Personnel Services & Employee Benefits		4,476	6,105	11,835	68.51%
<u>Purchased/Contracted Services</u>					
100-27-3900-52-1200	Professional	0	2,502	3,000	17.37%
100-27-3900-52-1301	Computer HW & SW Support	13,990	2,004	2,050	11.87%
100-27-3900-52-3100	General Liability Insurance	98	73	64	0.37%
100-27-3900-52-3300	Advertising	0	0	50	0.29%
Total Purchased/Contracted Services		14,088	4,579	5,164	29.89%
<u>Supplies</u>					
100-27-3900-52-3201	Postage	0	1	25	0.14%
100-27-3900-53-1100	General Supplies & Materials	253	1,007	250	1.45%
Total Supplies		253	1,008	275	1.59%
Total Budget		18,817	11,692	17,274	100.00%

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INTERGOVERNMENTAL

		Actual	Projected	Adopted	Percent of
		Expenses	Expenses	Budget	Department
<u>Transfers to Other Funds/Agencies</u>		<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2021 Budget</u>
100-29-0000-54-3500	Grant Matches	100	0	0	0.00%
100-29-1510-57-2100	Atlantic Area CASA Expenses	16,466	6,528	10,000	3.38%
100-29-3500-57-1050	Forestry	16,531	17,579	17,579	5.94%
100-29-5100-57-1100	Board of Health	52,080	52,080	52,080	17.61%
100-29-5440-57-1200	DFACS	14,040	14,040	14,040	4.75%
100-29-5440-57-1250	Family Connections	5,000	5,000	5,000	1.69%
100-29-6500-57-1300	Ida Hilton Library	59,135	59,000	59,000	19.95%
100-29-6500-57-1350	Hog Hammock Library	4,000	9,000	9,000	3.04%
100-29-7680-52-3600	CRC Membership Fees	24,000	24,000	24,000	8.12%
100-29-7680-52-3650	CRC Rural Transportation	51,163	49,234	51,695	17.48%
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	54,776	51,175	53,320	18.03%
100-29-8000-52-1000	Debt Repayment/Interest	0	0	0	0.00%
<u>Total Transfers to Other Funds/Agencies</u>		<u>297,291</u>	<u>287,636</u>	<u>295,714</u>	<u>100.00%</u>
<u>Total Budget</u>		<u>297,291</u>	<u>287,636</u>	<u>295,714</u>	<u>100.00%</u>

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ANIMAL CONTROL

		Actual	Projected	Adopted	Percent of
		Expenses	Expenses	Budget	Department
<u>Personnel Services & Employee Benefits</u>		FY2019	FY2020	FY2021	FY2021 Budget
100-32-3910-51-1100	Regular Employees	87,305	79,169	75,601	37.37%
100-32-3910-51-1200	Part-Time Employees	11,644	21,856	31,512	15.58%
100-32-3910-51-1300	Overtime	4,981	3,272	3,750	1.85%
100-32-3910-51-2200	Social Security	6,540	6,355	6,874	3.40%
100-32-3910-51-2300	Medicare	1,530	1,486	1,608	0.79%
100-32-3910-51-2400	Retirement Contributions	5,019	3,597	3,776	1.87%
100-32-3910-51-2500	Employee Healthcare	1,769	468	11,788	5.83%
100-32-3910-51-2700	Worker's Compensation	1,334	1,650	1,732	0.86%
100-32-3910-52-3202	Cell Phone	1,294	2,640	1,600	0.79%
100-32-3910-52-3500	Travel	947	0	500	0.25%
100-32-3910-52-3700	Education & Training	0	0	500	0.25%
<u>Total Personnel Services & Employee Benefits</u>		122,363	120,493	139,241	68.84%
<u>Purchased/Contracted Services</u>					
100-32-3910-52-1200	Professional	13,669	28,861	30,000	14.83%
100-32-3910-52-3100	General Liability Insurance	5,413	3,898	4,093	2.02%
100-32-3910-52-3300	Advertising	0	0	150	0.07%
100-32-3910-52-3600	Dues & Fees	0	0	200	0.10%
<u>Total Purchased/Contracted Services</u>		19,082	32,759	34,443	17.03%
<u>Repairs & Maintenance</u>					
100-32-3910-52-2200	Repairs/Maintenance Building	1,607	6,247	1,000	0.49%
100-32-3910-52-2201	Repairs/Maintenance Equipment	1,813	3,739	1,500	0.74%
<u>Total Repairs & Maintenance</u>		3,420	9,986	2,500	1.24%
<u>Utilities</u>					
100-32-3910-52-3200	Telephone/Internet	1,299	1,446	1,500	0.74%
100-32-3910-53-1210	Water/Sewer	2,825	1,020	1,500	0.74%
100-32-3910-53-1230	Electricity	10,470	5,332	6,700	3.31%
<u>Total Utilities</u>		14,594	7,798	9,700	4.80%
<u>Supplies</u>					
100-32-3910-53-1100	General Supplies & Materials	3,875	632	2,500	1.24%
100-32-3910-53-1150	Supplies for Animals	9,596	9,673	10,000	4.94%
100-32-3910-53-1270	Gasoline	3,363	3,506	3,895	1.93%
<u>Supplies</u>		16,834	13,811	16,395	8.11%
<u>Total Budget</u>		176,293	184,847	202,279	100.00%

McIntosh County Board of Commissioners
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FAMILY CONNECTIONS

		Actual Expenses FY2019	Projected Expenses FY2020	Adopted Budget FY2021	Percent of Department FY2021 Budget
<u>Personnel Services & Employee Benefits</u>					
100-35-4553-51-1100	Regular Employees	44,046	44,108	38,086	88.57%
100-35-4553-51-2200	Social Security	2,731	2,694	2,362	5.49%
100-35-4553-51-2300	Medicare	639	630	552	1.28%
100-35-4553-51-2500	Employee Healthcare	84	93	0	0.00%
100-35-4553-52-3202	Cell Phone	911	654	672	1.56%
100-35-4553-52-3500	Travel	0	0	0	0.00%
Total Personnel Services & Employee Benefits		48,411	48,179	41,672	96.91%
<u>Utilities</u>					
100-35-4553-52-3200	Telephone/Internet	1,453	1,328	1,328	3.09%
Total Utilities		1,453	1,328	1,328	3.09%
<u>Supplies</u>					
100-35-4553-53-1090	Regular Operating Expenses	218	0	0	0.00%
100-35-4553-53-1100	Other Supplies	2,782	0	0	0.00%
Supplies		3,000	0	0	0.00%
Total Budget		52,864	49,507	43,000	100.00%

McIntosh County Board of Commissioners
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LAW LIBRARY

		Actual Expenses <u>FY2019</u>	Projected Expenses <u>FY2020</u>	Adopted Budget <u>FY2021</u>	Percent of Department <u>FY2021 Budget</u>
<u>Revenues</u>					
205-00-0000-13-4200	Prior Year Fund Balance	0	0	0	0.00%
205-60-0000-35-1110	Superior Court Fees	0	0	0	0.00%
205-60-0000-35-1120	State Court Fees	84,699	87,462	88,642	99.84%
205-90-0000-36-1000	Interest	144	147	145	0.16%
<u>Total Revenue</u>		84,843	87,609	88,787	100.00%
<u>Personnel Services & Employee Benefits</u>					
205-00-2750-51-1100	Regular Employees	6,000	6,000	6,000	6.76%
205-00-2750-51-2200	Social Security	366	366	366	0.41%
205-00-2750-51-2300	Medicare	87	87	87	0.10%
<u>Total Personnel Services & Employee Benefits</u>		6,453	6,453	6,453	7.27%
<u>Purchased/Contracted Services</u>					
205-00-2750-52-1200	Professional	4,303	6,479	8,000	9.01%
<u>Total Purchased/Contracted Services</u>		4,303	6,479	8,000	9.01%
<u>Supplies</u>					
205-00-2750-52-3201	Postage	54	61	75	0.08%
205-00-2750-53-1400	Books & Periodicals	6,610	8,463	10,000	11.26%
<u>Total Supplies</u>		6,664	8,524	10,075	11.35%
<u>Capital Outlays/Debt Repayment</u>					
205-00-2750-54-1000	Property Improvements	20,000	25,000	20,000	22.53%
<u>Total Capital Outlays/Debt Repayment</u>		20,000	25,000	20,000	22.53%
<u>Contingencies</u>					
205-00-2750-57-9000	Contingencies	0	0	44,259	49.85%
<u>Total Contingencies</u>		0	0	44,259	49.85%
<u>Total Budget</u>		37,420	46,456	88,787	100.00%

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CONFISCATED ASSETS FUNDS

		Actual Expenses FY2019	Projected Expenses FY2020	Adopted Budget FY2021	Percent of Department FY2021 Budget
Revenues					
210-60-0000-35-1100	Fines & Forfeitures	25,994	24,987	25,000	100.00%
210-90-0000-36-1000	Interest Revenue	0	0	0	0.00%
Total Revenue		25,994	24,987	25,000	100.00%
Purchased/Contracted Services					
210-00-0000-53-1700	Public Safety	32,891	21,765	25,000	100.00%
Total Purchased/Contracted Services		32,891	21,765	25,000	100.00%
	Total Budget	32,891	21,765	25,000	100.00%

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JAIL FUND

		Actual Expenses FY2019	Projected Expenses FY2020	Adopted Budget FY2021	Percent of Department FY2021 Budget
Revenues					
211-00-0000-13-4200	Prior Year Fund Balance	0	0	0	0.00%
211-60-0000-35-1111	Superior Court Fees	5,114	4,409	5,000	1.41%
211-60-0000-35-1121	State Court Fees	287,221	241,377	250,000	70.35%
211-60-0000-35-1131	Magistrate/Probate	173	283	250	0.07%
211-60-0000-35-1151	City of Darien	89,220	100,256	100,000	28.14%
211-60-0000-35-1161	Juvenile Court Fees	32	14	15	0.00%
211-90-0000-36-1000	Interest	228	115	100	0.03%
Total Revenue		381,988	346,454	355,365	100.00%
Purchased/Contracted Services					
211-00-3326-52-1200	Professional	408	408	500	0.14%
211-00-3326-52-3850	Contract Labor	0	0	0	0.00%
211-00-3326-53-1541	IT Maintenance	29,930	80,088	82,000	23.07%
Total Purchased/Contracted Services		30,338	80,496	82,500	23.22%
Repairs & Maintenance					
211-00-3326-52-2200	R&M Building	58,987	61,800	62,000	17.45%
211-00-3326-52-2201	R&M Equipment	65,104	25,000	26,000	7.32%
Total Repairs & Maintenance		124,091	86,800	88,000	24.76%
Utilities					
211-00-3326-52-3200	Telephone/Internet	22,010	25,023	25,500	7.18%
211-00-3326-53-1220	Natural Gas	10,503	9,143	12,000	3.38%
211-00-3326-53-1230	Electricity	76,417	66,917	77,365	21.77%
Total Utilities		108,930	101,083	114,865	32.32%
Supplies					
211-00-3326-53-1100	Supplies	92,768	59,315	60,000	16.88%
211-00-3326-53-1300	Food	20,120	3,400	10,000	2.81%
Total Supplies		112,888	62,715	70,000	19.70%
Capital Outlays/Debt Repayment					
211-00-3326-54-2500	Capital Expenditures	175,398	0	0	0.00%
Total Capital Outlays/Debt Repayment		175,398	0	0	0.00%
Contingencies					
211-00-3326-57-9000	Contingencies	0	0	0	0.00%
Total Contingencies		0	0	0	0.00%
Total Budget		551,645	331,094	355,365	100.00%

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DRUG FUND

		Actual Expenses FY2019	Projected Expenses FY2020	Adopted Budget FY2021	Percent of Department FY2021 Budget
Revenues					
212-60-0000-35-1112	Superior Court Fees	7,671	10,486	10,000	60.10%
212-60-0000-35-1122	State Court Fees	7,629	3,692	5,000	30.05%
212-60-0000-35-1132	City of Darien	858	1,467	1,500	9.01%
212-90-0000-36-1000	Interest Revenue	133	129	140	0.84%
Total Revenue		16,291	15,774	16,640	100.00%
Education & Training					
212-00-0000-52-3700	Drug Education	5,898	4,500	5,640	33.89%
212-00-0000-52-3701	AJC Drug Court	0	7,500	8,000	48.08%
212-00-0000-52-3702	AJC Veterans Treatment Court	0	2,000	3,000	18.03%
Total Education & Training		5,898	14,000	16,640	100.00%
	Total Budget	5,898	14,000	16,640	100.00%

McIntosh County Board of Commissioners
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VICTIM'S ASSISTANCE FUND

		Actual	Projected	Adopted	Percent of
		Expenses	Expenses	Budget	Department
Revenues		FY2019	FY2020	FY2021	FY2021 Budget
213-60-0000-35-1113	Superior Court Fees	1,847	1,916	2,000	1.07%
213-60-0000-35-1123	State Court Fees	143,211	120,371	130,000	69.42%
213-60-0000-35-1133	City of Darien	44,386	51,836	55,000	29.37%
213-60-0000-35-1143	Magistrate/Probate	86	140	100	0.05%
213-60-0000-35-1163	Juvenile Court Fees	8	8	8	0.00%
213-60-0000-36-1000	Interest Revenue	758	170	150	0.08%
Total Revenue		190,296	174,441	187,258	100.00%
Transfers to Other Funds/Agencies					
213-00-0000-57-1215	Payments to McIntosh County LVAP	174,794	174,441	187,258	100.00%
Total Transfers to Other Funds/Agencies		174,794	174,441	187,258	100.00%
Total Budget		174,794	174,441	187,258	100.00%

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JAIL COMMISSARY FUND

		Actual Expenses <u>FY2019</u>	Projected Expenses <u>FY2020</u>	Adopted Budget <u>FY2021</u>	Percent of Department <u>FY2021 Budget</u>
<u>Revenues</u>					
214-65-0000-34-1100	Charges for Services	61,258	59,897	60,000	100.00%
214-90-0000-36-1000	Interest Revenue	0	0	0	0.00%
Total Revenue		61,258	59,897	60,000	100.00%
<u>Purchased/Contracted Services</u>					
214-00-0000-52-1100	Public Safety	60,868	57,135	60,000	100.00%
Total Purchased/Contracted Services		60,868	57,135	60,000	100.00%
	Total Budget			60,868	57,135
					100.00%

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E-911

		Actual Expenses FY2019	Projected Expenses FY2020	Adopted Budget FY2021	Percent of Department FY2021 Budget
Revenues					
215-90-0000-34-2500	McIntosh County Land Lines	47,076	34,360	31,328	5.58%
215-90-0000-34-2510	McIntosh County Cell Phones	197,495	241,921	241,921	43.06%
215-90-0000-34-2515	Transfer from Long County Surcharges	260,853	251,253	283,641	50.49%
215-90-0000-34-2520	Property Signs	220	375	375	0.07%
215-90-0000-36-1000	Interest Revenue	384	413	400	0.07%
215-00-0000-13-4200	Prior Years Fund Balance	0	0	4,100	0.73%
Total Revenue		506,028	528,322	561,765	100.00%
Personnel Services & Employee Benefits					
215-00-3800-51-1100	Regular Employees	196,957	235,486	237,862	42.34%
215-00-3800-51-1201	Part-Time Employees	9,847	7,460	13,248	2.36%
215-00-3800-51-1300	Overtime	108,887	99,605	98,865	17.60%
215-00-3800-51-2200	Social Security	19,580	20,771	21,699	3.86%
215-00-3800-51-2300	Medicare	4,579	4,858	5,075	0.90%
215-00-3800-51-2400	Retirement	14,304	19,002	17,826	3.17%
215-00-3800-51-2500	Employee Healthcare	32,879	31,483	35,754	6.36%
215-00-3800-51-2700	Worker's Compensation	2,063	1,321	1,387	0.25%
215-00-3800-52-3202	Cell Phone	1,072	4,058	900	0.16%
215-00-3800-52-3500	Travel	335	354	500	0.09%
215-00-3800-52-3700	Education&Training	521	38	3,000	0.53%
Total Personnel Services & Employee Benefits		391,024	424,436	436,116	77.63%
Purchased/Contracted Services					
215-00-3800-52-1200	Professional Services	903	0	1,000	0.18%
215-00-3800-52-1301	Computer SW, HW & Support	30,806	36,347	36,350	6.47%
215-00-3800-52-3100	General Liability Insurance	10,146	5,516	5,791	1.03%
215-00-3800-51-3300	Advertising	255	0	250	0.04%
215-00-3800-52-3600	Dues&Fees	0	0	200	0.04%
215-00-3800-52-3850	Contract Labor	13,558	0	32,000	5.70%
Total Purchased/Contracted Services		55,668	41,863	75,591	13.46%
Repairs & Maintenance					
215-00-3800-52-2200	Repairs/Maintenance Building	3,846	1,753	2,000	0.36%
215-00-3800-52-2201	Repairs/Maintenance Vehicle	2,735	169	1,000	0.18%
215-00-3800-52-2202	Repairs/Maintenance Equipment	0	0	1,500	0.27%
215-00-3800-52-2203	Repairs/Maintenance Radios	0	3,048	4,000	0.71%
Total Repairs & Maintenance		6,581	4,970	8,500	1.51%
Utilities					
215-00-3800-52-3200	Telephone/Internet	32,772	41,935	21,000	3.74%
215-00-3800-53-1210	Water/Sewerage	1,949	2,168	2,450	0.44%
215-00-3800-53-1220	Natural Gas	451	509	558	0.10%
215-00-3800-53-1230	Electricity	19,587	12,470	13,000	2.31%

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		Actual	Projected	Adopted	Percent of
		Expenses	Expenses	Budget	Department
		<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2021 Budget</u>
<u>Total Utilities</u>		54,759	57,082	37,008	6.59%
<u>Supplies</u>					
215-00-3800-53-1100	Supplies	1,313	2,226	1,500	0.27%
215-00-3800-53-1102	911 New Road Signs	29	0	1,000	0.18%
215-00-3800-53-1270	Gasoline	864	623	1,000	0.18%
215-00-3800-53-3200	Postage	7	0	50	0.01%
215-00-3800-54-2300	Office Furniture/Equipment	4,711	0	1,000	0.18%
<u>Total Supplies</u>		6,924	2,849	4,550	0.81%
<u>Contingencies</u>					
215-00-3800-57-9000	Contingencies	0	0	0	0.00%
<u>Total Contingencies</u>		0	0	0	0.00%
	Total Budget	514,956	531,200	561,765	100.00%

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GRANT FUND

		Actual	Projected	Adopted	Percent of
		Expenses	Expenses	Budget	Department
<u>Revenues</u>		FY2019	FY2020	FY2021	FY2021 Budget
220-00-0000-33-4104	Hazard Mitigation Grant	0	0	0	0.00%
220-80-0000-33-4109	Coastal Incentive Grant - CRS	0	0	0	0.00%
220-80-0000-33-4112	GA DNR HPD Grant	0	15,302	0	0.00%
220-80-0000-33-4113	Coastal Incentive Grant - DRRP	42,044	0	0	0.00%
220-80-0000-33-4114	Coastal Incentive Grant - Cathead	0	20,000	0	0.00%
220-80-0000-33-4115	Coastal Incentive Grant - Kit Jones	0	80,000	80,000	51.61%
220-80-0000-33-4116	EPD - Best Practices Management Grant	0	78,627	0	0.00%
220-80-0000-33-4117	Land, Water, Soil Conservation Grant	0	0	75,000	48.39%
220-80-0000-33-4118	Playground Grant	0	0	0	0.00%
220-80-0000-33-4119	Sportfish Restoration Grant	55,000	0	0	0.00%
Total Revenue		97,044	193,929	155,000	100.00%
<u>Purchased/Contracted Services</u>					
220-00-0000-52-1200	Professional Services	5,975	0	75,000	48.39%
220-00-0000-52-1202	Hazard Mitigation Grant	0	0	0	0.00%
220-00-0000-52-1500	Highlander Trail Grant Expenses	33,750	0	0	0.00%
220-00-0000-52-7100	Coastal Incentive Grant	42,044	0	0	0.00%
220-00-0000-52-7101	Coastal Incentive Grant - Cathead	4,577	0	0	0.00%
220-00-0000-52-7102	Coastal Incentive Grant - Kit Jones	58,990	0	80,000	51.61%
220-00-0000-52-7103	EPD - Best Practices Management Grant	20,906	76,614	0	0.00%
220-00-0000-52-7104	Land, Water, Soil Conservation Grant	84,198	39,321	0	0.00%
220-00-0000-52-7105	Playground Grant	0	0	0	0.00%
220-00-0000-52-7106	Sportfish Restoration Grant	0	0	0	0.00%
Total Purchased/Contracted Services		250,440	115,935	155,000	100.00%
	Total Budget	250,440	115,935	155,000	100.00%

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HOTEL/MOTEL TAX FUND

		Actual Expenses FY2019	Projected Expenses FY2020	Adopted Budget FY2021	Percent of Department FY2021 Budget
Revenues					
275-50-0000-31-4100	Hotel/Motel Tax Revenue	203,446	106,972	175,000	100.00%
Total Revenue		203,446	106,972	175,000	100.00%
Transfers to Other Funds/Agencies					
275-29-7540-57-1300	Chamber of Commerce Allocation	120,822	62,188	105,000	60.00%
275-29-7540-61-1000	Transfer to General Fund	66,893	29,784	45,000	25.71%
275-29-7450-61-1005	Film/Media Contract	15,731	15,000	25,000	14.29%
Total Transfers to Other Funds/Agencies		203,446	106,972	175,000	100.00%
	Total Budget	203,446	106,972	175,000	100.00%

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2016 SPLOST FUND FY2017-FY2022

		Approved Budget 2016 SPLOST	Expended As of FYE 2020	Remaining Balance as of FYE 2021
Revenues				
327-00-0000-31-3200	Sales Tax Collection	10,200,000	4,900,555	5,299,445
Total Revenue		10,200,000	4,900,555	5,299,445
Capital Outlays/Debt Repayment				
327-00-0000-54-1100	Project - Visitor Center	350,000	234,478	115,522
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	958,263	1,081,737
327-00-0000-54-1200	Project - IT Equipment	70,000	62,966	7,034
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	80,833	(5,833)
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	183,273	66,727
327-04-1565-54-1250	Project - Public Buildings Senior Center Repairs	50,000	18,200	31,800
327-09-3300-54-2200	Project - Sheriff Dept. Vehicles	750,000	328,293	421,707
327-10-3326-54-1200	Project - Jail Improvements	350,000	111,825	238,175
327-11-3500-54-2500	Project - Fire Dept. Misc. Equipment	90,000	56,384	33,616
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	24,742	65,258
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	70,156	(22,248)
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	160,000	0
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	158,257	(23,257)
327-13-4200-54-1400	Project - Road Dept. Road Repair	300,000	149,014	150,986
327-13-4200-54-1401	Project - Road Dept. Road Paving	1,000,000	13,670	986,330
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	23,820	10,680
327-13-4200-54-2503	Project - Road Dept. Tractor w/Batwing	55,000	55,500	(500)
327-13-4200-54-2504	Project - Road Dept. Dump Truck	140,000	139,999	1
327-13-4200-54-2505	Project - Road Dept. Undercarriage Repair	15,000	14,352	648
327-13-4200-54-2506	Project - Road Dept. Vehicles	100,000	115,301	(15,301)
327-13-4200-54-2507	Project - Road Dept. Gradall	140,000	149,023	(9,023)
327-13-4200-54-2508	Project - Road Dept. Equipment	8,406	13,531	(5,125)
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	131,833	512,353
327-17-6100-54-1300	Project - Leisure Services Utility Vehicle	15,000	13,000	2,000
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	11,693	13,307

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327-17-6100-54-2501	Project - Leisure Services Trailer	2,000	2,795	(795)
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	10,000	20,000
327-17-6100-54-2504	Project - Refurbish Parks	40,000	41,506	(1,506)
327-18-7200-54-2200	Project - Building Inspections Vehicle	27,000	27,000	0
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	70,927	4,073
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	25,516	9,484
327-19-4400-54-2504	Project - Water Dept. Equipment	75,000	7,280	67,720
327-20-3600-54-2200	Project - EMS Ambulances	550,000	85,030	464,970
327-20-3600-54-2500	Project - EMS CPR Devices	30,000	30,000	0
327-20-3600-54-2501	Project - EMS Cardiac Monitors	100,000	5,963	94,037
327-22-4500-54-2500	Project - Landfill Compactor	200,000	129,115	70,885
327-22-4500-54-2501	Project - Landfill Compactor Repair	60,000	36,965	23,035
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	12,000	63,000
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	42,448	7,552
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	30,378	14,622
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	45,000	0
<u>Total Capital Outlays/Debt Repayment</u>		10,200,000	3,969,957	6,230,043
<u>Total Budget</u>		10,200,000	3,969,957	6,230,043

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2019 TSPLOST FUND FY2020-FY2024

		Approved Budget 2019 TSPLOST	Expended As of FY 2020	Remaining Balance as of FY 2021
Revenues				
327-00-0000-31-3200	Sales Tax Collection	7,500,000	4,900,555	2,599,445
Total Revenue		7,500,000	4,900,555	2,599,445
Capital Outlays/Debt Repayment				
335-00-0000-57-1000	Project - City of Darien TSPLOST	1,500,000	55,147	1,444,853
335-13-4200-54-1200	Project - Blues Reach/Holland Cemetery Rd.	502,620	0	502,620
335-13-4200-54-1201	Project - Black Road	196,695	0	196,695
335-13-4200-54-1202	Project - Canal Street	70,837	0	70,837
335-13-4200-54-1203	Project - Smith Rd. Hwy 17 Intersection	113,281	0	113,281
335-13-4200-54-1204	Project - Quarterman Place	58,625	0	58,625
335-13-4200-54-1205	Project - Jones Road	225,520	0	225,520
335-13-4200-54-1206	Project - Fairhope Road	2,100	0	2,100
335-13-4200-54-1207	Project - Steele Bridge Road	347,530	0	347,530
335-13-4200-54-1208	Project - Sturgeon Road	49,496	0	49,496
335-13-4200-54-1209	Project - Franklin Street	199,381	0	199,381
335-13-4200-54-1210	Project - Pine Hill Road	78,430	0	78,430
335-13-4200-54-1211	Project - Young Man Road	430,063	0	430,063
335-13-4200-54-1212	Project - Barrington Road	163,763	0	163,763
335-13-4200-54-1213	Project - Rossville Road	776,250	0	776,250
335-13-4200-54-1214	Project - Rossville Road Resurface	99,207	0	99,207
335-13-4200-54-1215	Project - Church of God Road	106,013	0	106,013
335-13-4200-54-1216	Project - Animal Shelter Drive	37,508	0	37,508
335-13-4200-54-1217	Project - Parnell Road	230,050	0	230,050
335-13-4200-54-1218	Project - Trout Street	103,500	0	103,500
335-13-4200-54-1219	Project - Blue N Hall Road	195,276	0	195,276
335-13-4200-54-1220	Project - Poppell Farms Road	35,446	0	35,446
335-13-4200-54-1221	Project - Jane Avenue	66,844	0	66,844
335-13-4200-54-1222	Project - Casey Road	67,203	0	67,203
335-13-4200-54-1223	Project - West Place Road	28,709	0	28,709
335-13-4200-54-1224	Project - LeCounte Road	173,098	0	173,098
335-13-4200-54-1225	Project - Highlander Trail Blue N Hall - Tolomato	463,178	0	463,178
335-13-4200-54-1226	Project - Country Woods Drive	101,143	0	101,143
335-13-4200-54-1227	Project - Pine Harbor Road	150,000	0	150,000
335-13-4200-54-1228	Project - Belle Hammock Road	164,297	0	164,297
335-13-4200-54-1229	Misc. Projects	763,937	0	763,937
Total Capital Outlays/Debt Repayment		7,500,000	55,147	7,444,853
	Total Budget	7,500,000	55,147	7,444,853

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WATER FUND

		Actual Expenses FY2019	Projected Expenses FY2020	Adopted Budget FY2021	Percent of Department FY2021 Budget
Revenues					
505-90-0000-34-4210	Water Charges	716,742	722,196	722,196	87.73%
505-90-0000-34-4211	Water Penaly - Late Charges	29,200	20,820	29,207	3.55%
505-90-0000-34-4213	Water Application Fee	2,625	2,000	2,000	0.24%
505-90-0000-34-4214	Connection/Disconnection Fee	6,492	4,179	4,179	0.51%
505-90-0000-34-4215	Sewer Charges	26,824	28,705	30,527	3.71%
505-90-0000-36-1000	Interest Revenue	1,131	1,180	1,180	0.14%
505-90-0000-38-9000	Misc. Revenue	37,196	33,899	33,899	4.12%
Total Revenue		820,210	812,979	823,188	100.00%
Personnel Services & Employee Benefits					
505-19-4400-51-1100	Regular Employees	113,896	109,528	128,627	15.63%
505-19-4400-51-1300	Overtime	5,127	3,528	5,000	0.61%
505-19-4400-51-2200	Social Security	6,909	6,406	8,285	1.01%
505-19-4400-51-2300	Medicare	1,616	1,498	1,938	0.24%
505-19-4400-51-2400	Retirement Contributions	3,488	4,341	4,486	0.54%
505-19-4400-51-2500	Employee Healthcare	42,078	31,898	47,150	5.73%
505-19-4400-51-2700	Worker's Compensation	7,012	7,037	7,388	0.90%
505-19-4400-52-3202	Cell Phone	2,061	1,856	2,000	0.24%
505-19-4400-52-3500	Travel	0	0	1,000	0.12%
505-19-4400-53-3203	Education & Training	0	0	2,000	0.24%
Total Personnel Services & Employee Benefits		182,187	166,092	207,874	25.25%
Purchased/Contracted Services					
505-19-4400-52-1200	Professional	45,995	93,786	55,000	6.68%
505-19-4400-52-1205	Grant Match	24,106	25,165	80,000	9.72%
505-19-4400-52-1210	State Fees	10,340	12,408	12,000	1.46%
505-19-4400-52-1301	Computer Support	510	288	1,500	0.18%
505-19-4400-52-3050	NSF Checks and Bank Charges	258	82	200	0.02%
505-19-4400-52-3100	General Liability Insurance	6,936	4,904	5,149	0.63%
505-19-4400-52-3300	Advertising	0	216	200	0.02%
505-19-4400-52-3600	Dues & Fees	972	1,144	1,000	0.12%
505-19-4400-52-3850	Contract Labor	0	0	1,000	0.12%
Total Purchased/Contracted Services		89,117	137,993	156,049	18.96%
Repairs & Maintenance					
505-19-4400-52-2201	Repairs & Maintenance - Equipment	6,095	3,245	5,000	0.61%
Total Repairs & Maintenance		6,095	3,245	5,000	0.61%
Utilities					
505-19-4400-52-3200	Telephone/Internet	1,311	1,220	1,300	0.16%
505-19-4400-53-1230	Electricity	45,115	32,356	40,740	4.95%
Total Utilities		46,426	33,576	42,040	5.11%

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		Actual Expenses <u>FY2019</u>	Projected Expenses <u>FY2020</u>	Adopted Budget <u>FY2021</u>	Percent of Department <u>FY2021 Budget</u>
<u>Supplies</u>					
505-19-4400-52-3201	Postage	8,415	7,581	7,500	0.91%
505-19-4400-53-1100	General Supplies & Materials	1,694	2,017	2,500	0.30%
505-19-4400-53-1101	Chemicals	16,710	11,826	15,000	1.82%
505-19-4400-53-1102	Water & Sewer Supplies	49,738	35,183	45,000	5.47%
505-19-4400-53-1270	Gasoline/Diesel	10,031	10,549	11,000	1.34%
<u>Total Supplies</u>		86,588	67,156	81,000	9.84%
<u>Capital Outlays/Debt Repayment</u>					
505-19-4400-54-2500	USDA Loan Repayment	98,414	101,521	103,043	12.52%
505-19-4400-54-2501	USDA Loan Interest	235,810	232,704	228,182	27.72%
<u>Total Capital Outlays/Debt Repayment</u>		334,224	334,225	331,225	40.24%
<u>Contingencies</u>					
505-19-4400-58-5001	Reserve for Loan Repayment	0	0	0	0.00%
<u>Total Contingencies</u>		0	0	0	0.00%
	<u>Total Budget</u>	744,637	742,287	823,188	100.00%

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LANDFILL

		Actual Expenses FY2019	Projected Expenses FY2020	Adopted Budget FY2021	Percent of Department FY2021 Budget
Revenues					
540-90-0000-34-4150	Tipping Fees MSW	35,464	600	1,000	0.04%
540-90-0000-34-4151	Tipping Fees Curbside Provider	75,302	5,000	5,000	0.22%
540-90-0000-34-4152	Solid Waste Fee	993,383	952,196	952,196	42.02%
540-90-0000-34-4153	Tipping Fees C&D	532,911	1,269,140	1,300,000	57.37%
540-90-0000-34-4154	Tires	2,556	6,493	6,500	0.29%
540-90-0000-36-1000	Interest Earned	600	988	1,200	0.05%
540-90-0000-38-9000	Misc. Revenue	0	0	0	0.00%
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		1,640,216	2,234,417	2,265,896	100.00%
Personnel Services & Employee Benefits					
540-22-4500-51-1100	Regular Employees	146,861	269,312	301,085	13.29%
540-22-4500-51-1200	Part Time Employees	19,395	12,232	12,800	0.56%
540-22-4500-51-1300	Overtime	0	16,308	10,000	0.44%
540-22-4500-51-2200	Social Security	10,007	17,218	20,081	0.89%
540-22-4500-51-2300	Medicare	2,340	4,027	4,697	0.21%
540-22-4500-51-2400	Retirement Contributions	6,984	9,096	12,221	0.54%
540-22-4500-51-2500	Employee Healthcare	31,712	15,143	77,564	3.42%
540-22-4500-51-2700	Worker's Compensation	6,803	13,060	13,713	0.61%
540-22-4500-52-3202	Cell Phone	918	1,391	2,800	0.12%
540-22-4500-52-3500	Travel	0	781	1,000	0.04%
540-22-4500-52-3700	Education & Training	0	840	1,500	0.07%
Total Personnel Services & Employee Benefits		225,020	359,408	457,461	20.19%
Purchased/Contracted Services					
540-22-4500-52-1200	Professional	110,858	100,010	125,000	5.52%
540-22-4500-52-1201	Payment to Curbside Provider	773,499	714,166	797,000	35.17%
540-22-4500-52-1202	Recycling Program	129,360	119,866	135,000	5.96%
540-22-4500-52-1203	Off-Site Tipping Fees	0	78,937	75,000	3.31%
540-22-4500-52-2320	Rentals of Equipment	31,147	6,324	5,000	0.22%
540-22-4500-52-2321	Capital Equipment Lease	0	100,297	100,268	4.43%
540-22-4500-52-3100	General Liability Insurance	10,536	5,159	5,417	0.24%
540-22-4500-52-3300	Advertising	0	54	100	0.00%
540-22-4500-52-3600	Dues & Fees	0	126	250	0.01%
540-22-4500-52-3602	State Fee	19,245	59,490	60,000	2.65%
Total Purchased/Contracted Services		1,074,645	1,184,429	1,303,035	57.51%
Repairs & Maintenance					
540-22-4500-52-2200	Repairs/Maintenance Building	1,167	3,244	5,000	0.22%
540-22-4500-52-2201	Repairs/Maintenance Equipment	137,994	207,673	100,000	4.41%
Total Repairs & Maintenance		139,161	210,917	105,000	4.63%

McIntosh County Board of Commissioners
2021 Annual Operating Budget

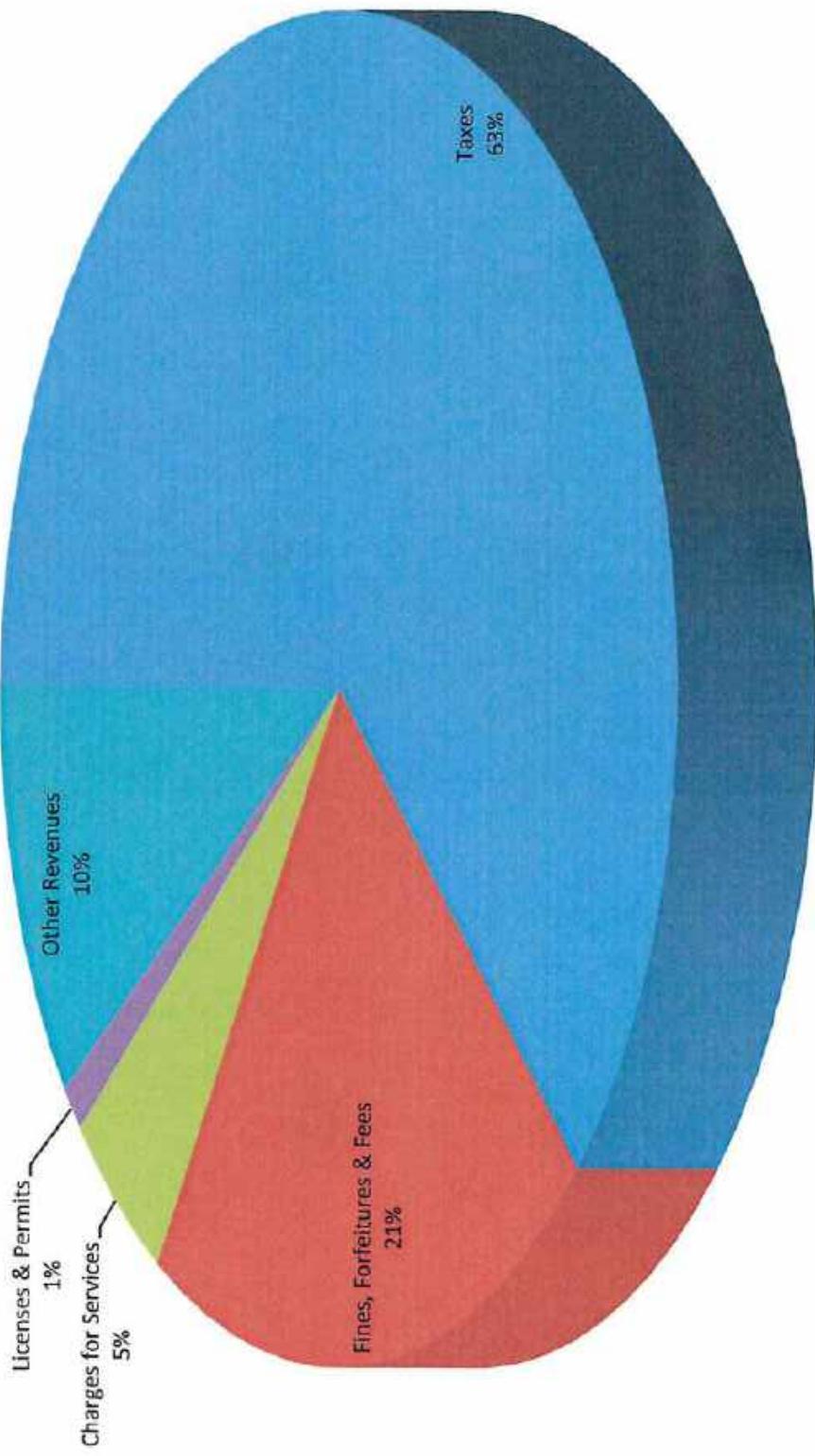
		Actual Expenses <u>FY2019</u>	Projected Expenses <u>FY2020</u>	Adopted Budget <u>FY2021</u>	Percent of Department <u>FY2021 Budget</u>
Utilities					
540-22-4500-52-3200	Telephone/Internet	2,565	2,597	2,640	0.12%
540-22-4500-53-1230	Electricity	6,563	4,979	6,000	0.26%
Total Utilities		9,128	7,576	8,640	0.38%
Supplies					
540-22-4500-52-3201	Postage	56	443	300	0.01%
540-22-4500-53-1100	General Supplies & Materials	7,408	10,160	10,000	0.44%
540-22-4500-53-1270	Gasoline/ Diesel	57,286	70,300	80,000	3.53%
540-22-4500-54-2500	Other Equipment	0	0	0	0.00%
Total Supplies		64,750	80,903	90,300	3.99%
Contingencies					
540-22-4500-57-9000	Contingencies	0	0	301,460	13.30%
Total Contingencies		0	0	301,460	13.30%
Total Budget		1,512,704	1,843,233	2,265,896	100.00%

McIntosh County Board of Commissioners
2021 Annual Operating Budget

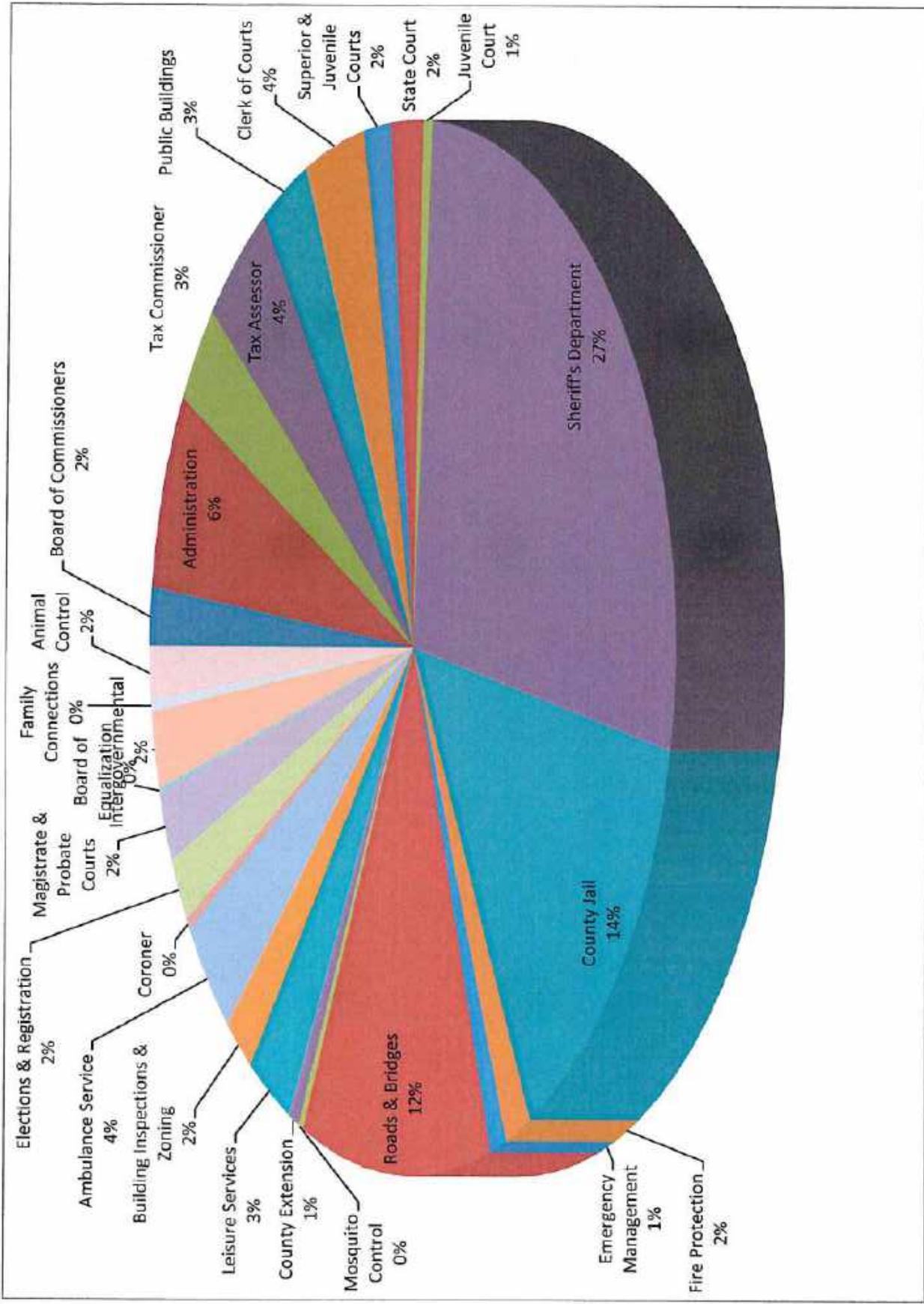
REVOLVING LOAN FUND

		Actual Expenses <u>FY2019</u>	Projected Expenses <u>FY2020</u>	Adopted Budget <u>FY2021</u>	Percent of Department <u>FY2021 Budget</u>
Revenues					
790-75-9000-39-3000	Loan Revenue	1,829	11,300	0	0.00%
790-90-0000-36-1000	Interest Revenue	2	13	25	100.00%
Total Revenues		1,831	11,313	25	100.00%
Purchased/Contracted Services					
790-17-6100-57-3050	Bank Charges	0	10	15	60.00%
Total Purchased/Contracted Services		0	10	15	60.00%
Contingencies					
790-00-9000-57-9000	Contingencies	0	0	10	40.00%
Total Contingencies		0	0	10	40.00%
	Total Budget			25	100.00%

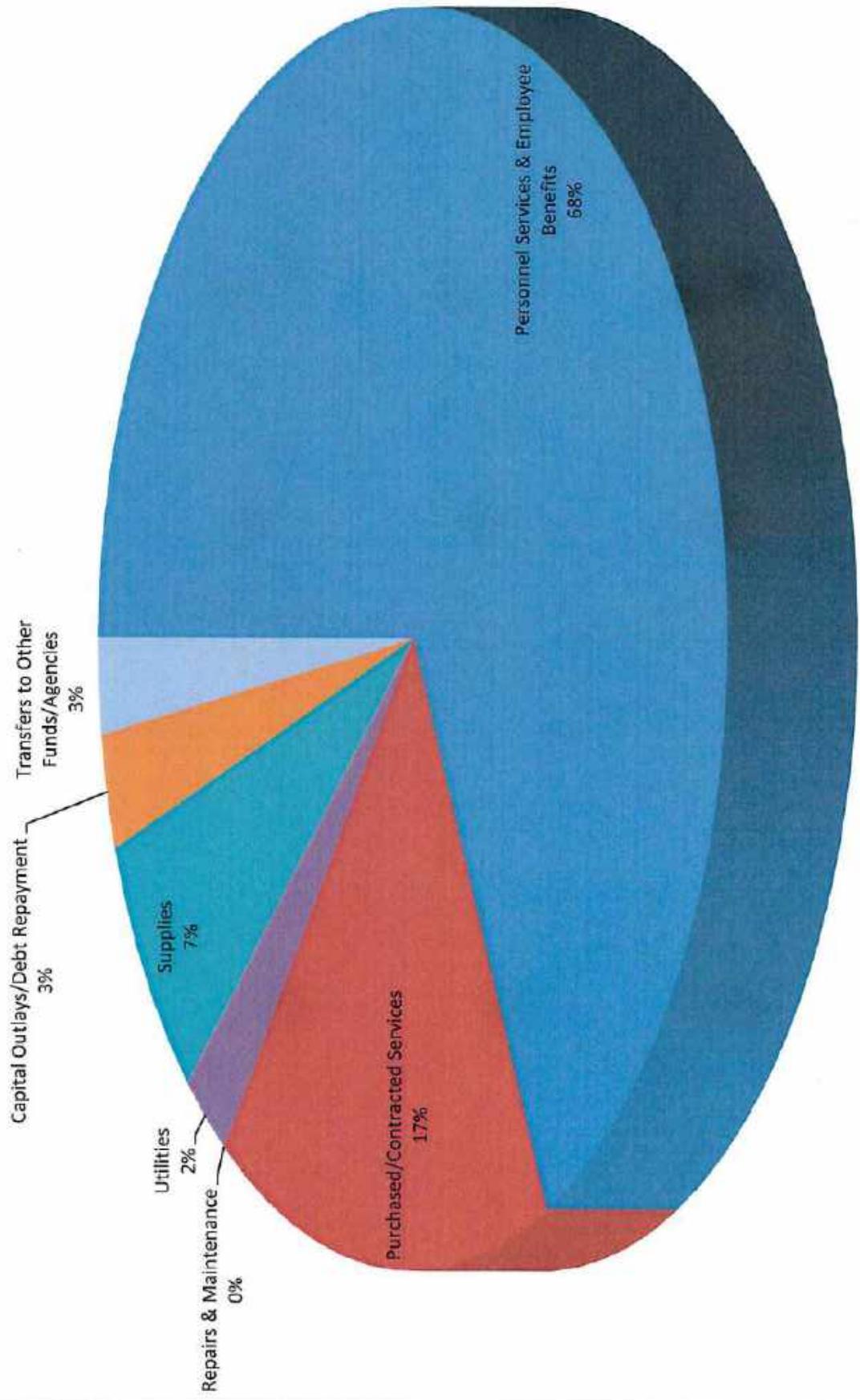
McIntosh County General Fund Revenue Breakdown



McIntosh County General Fund Department Expenditure Breakdown



General Fund Expenditure by Class



Millage Rate Change 2010-2020

