CHARLTON COUNTY
FISCAL YEAR 2018 BUDGET



Mission Statement: Provide superior public services in a fiscally responsible manner in partnership with our community by promoting the health, safety and general welfare of all Charlton County citizens while fostering the expansion of economic development and protecting and improving our natural resources.

MEMORANDUM

TO:	The Honorable Commissioners
FROM:	Shawn M. Boatright, County Administrator
DATE:	September 21, 2017
SUBJECT:	Proposed Fiscal Year 2018 Budget

Enclosed for your review and approval is the recommended budget for Fiscal Year 2018. The County's budget cycle begins in the Spring of each year with the creation of the Budget Calendar by the County Administrator along with the Budget Committee. The Budget Committee consists of two (2) County Commissioners and one (1) Alternate County Commissioner (selected at the first Commissioner Meeting of the year), the County Administrator and the Finance Director of Charlton County. At the beginning of each year, a meeting is held with Department Heads to discuss the budget process and the expectations for the budget. The Budget Calendar establishes timelines for the delivery of goals and objectives for each department, requests for technology items, requests for capital, requests for personnel and a requested operating budget. Beginning at the end of May, the Budget Committee has its first meeting to overview the previous Fiscal Year as well as the current adopted Fiscal Year Budget.

For this year's Budget Committee, the members are as follows:

1. Alphya Benefield – District 1 Commissioner
2. Luke Gowen – District 5 Commissioner
3. Jesse 'Coach' Crews – District 3 Commissioner (Alternate)
4. Shawn Boatright – County Administrator
5. Becky Harden – Finance/AP/Human Resource Director

Based on the desires and efforts of the Board of Commissioners planning directive, along with the Budget Committee recommendations, efforts and attempts to meet all departmental requests were made. The Budget Committee as a whole worked vigorously to ensure that each department was heard and listened intensely to their concerns. Costs for goods and services are continually increasing each year with greater demands for the same service at the same price by our citizens. Of the most implicating costs associated with the 2018 budget are health insurance, capital, personnel and unfunded mandates from the State of Georgia.

Our revenue growth has been very slow for some time now and due to this, the Board of Commissioners has increased service fees to help make up the difference. Our net tax digest has increased by nearly 1.5 million, however, due to several exemptions, this increase will not have a major impact on our revenues. In the most recent year, 2016, we have been able to construct a decent Fund Balance of nearly $400,000.00 for Charlton County, unfortunately, nearly half of this will be exhausted within the 2018 budget. There is also a large amount of land that is proposed to be sold next year to help offset the costs of operating expenditures and providing services to our citizens. All of this will be discussed in greater detail throughout the budget.

Overall, the millage rate for Fiscal Year 2017 will slightly decrease for the General Fund to 18.96, from the previous year (Fiscal Year 2016) of 18.97, but I do not expect this trend to continue for much longer if we are unable to offset the cost while providing the same level of services. Charlton County has become heavily dependent upon the revenues from the Chesser Island Landfill, and in doing so, has needed to adjust expenditures and revenues in order to offset the loss of revenue. This is the first time that Charlton County has witnessed a true Fund Balance, which is unassigned and is already setting the trend of utilizing it in order to help cover costs including selling off assets.

Finally, I would like to thank all of the Constitutional Officers and Department Heads for providing their needs for the next fiscal year. I deeply want to show my appreciation and gratitude to Commissioners Alphya Benefield, Luke Gowen and 'Coach' Jesse Crews, and our Finance/Human Resources Director Becky Harden who gave so much time in compiling, listening, and constructing a sound and responsible budget for your consideration.



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BOARD OF COMMISSIONERS
FISCAL YEAR 2017



PICTURED FROM LEFT TO RIGHT

SHAWN BOATRIGHT – COUNTY ADMINISTRATOR

JESSE 'COACH' CREWS – DISTRICT 3

ALPHYA BENEFIELD – DISTRICT 1 (VICE-CHAIR)

JAMES E. EVERETT – DISTRICT 2 (CHAIRMAN)

RONNIE POLLOCK – DISTRICT 4

LUKE GOWEN – DISTRICT 5

CONSTITUTIONAL OFFICERS
FISCAL YEAR 2017



PICTURED FROM LEFT TO RIGHT

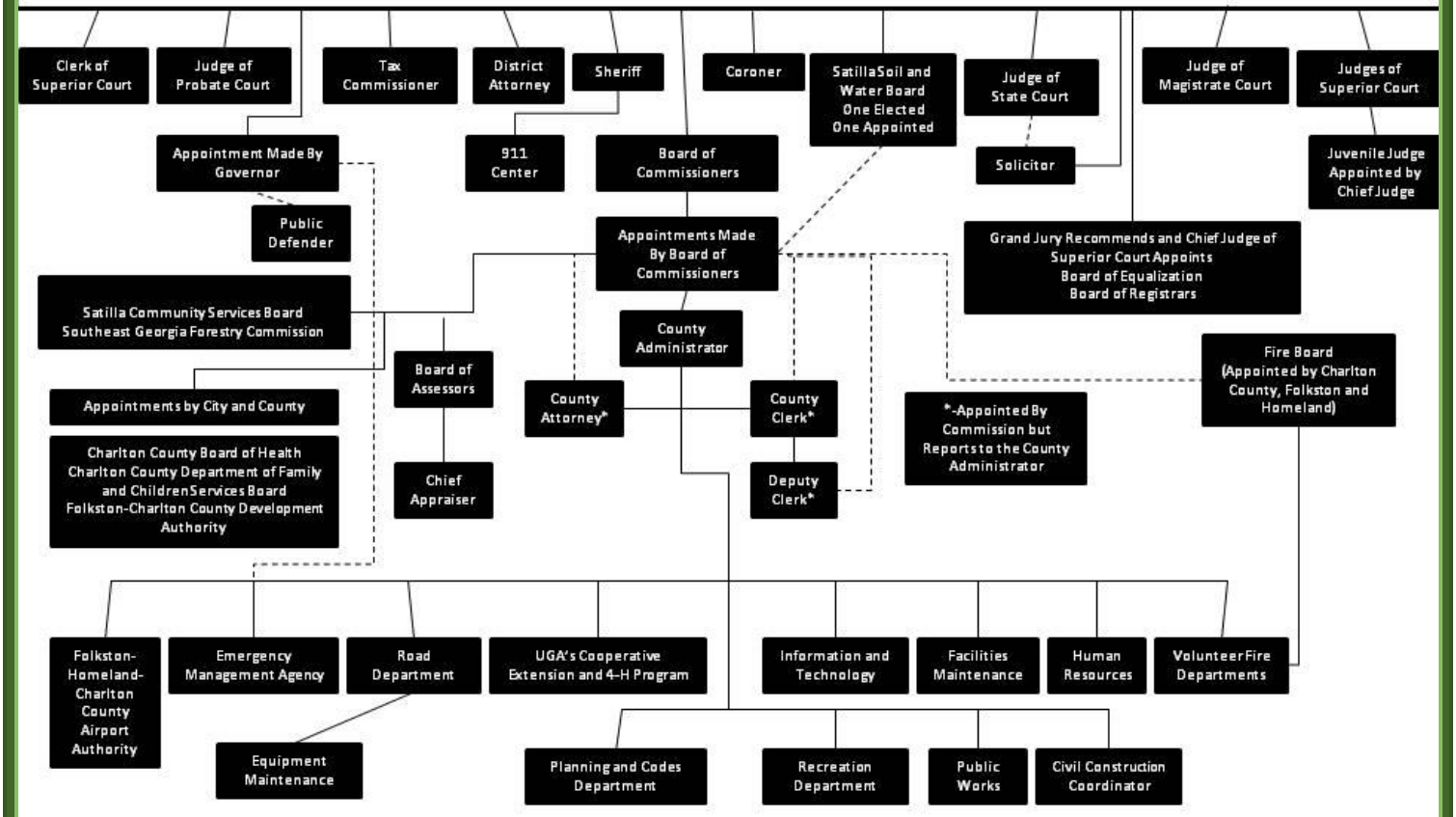
WENDY WHITAKER-LEE – CLERK OF SUPERIOR COURT

ERNEST “DOBIE” CONNER – SHERIFF

CHERYL MCMILLAN – PROBATE/MAGISTRATE JUDGE

DEBRA MIZELL – TAX COMMISSIONER

Charlton County Organizational Chart



FINANCIAL PLANNING POLICIES

BALANCED BUDGET

The Charlton County Budget shall be balanced for each budgeted fund. Total anticipated annual revenues plus any appropriated fund balance shall equal total estimated expenditures for each governmental fund type.

LEVEL OF BUDGET ADOPTION

All budgets shall be adopted at the legal level of budgetary control, which is the department level. Expenditures may not exceed the total budget for any department within a fund without the Board of Commissioner's approval. All budgets shall be adopted on a basis consistent with the Generally Accepted Accounting Principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB).

BUDGETARY CONTROL/REPORTS

A system of budgetary controls shall be maintained to ensure adherence to the budget. Timely monthly financial reports shall be prepared comparing actual revenues, expenditures and encumbrances with budgeted amounts.

AUTHORIZATION OF BUDGET ADJUSTMENTS

The budget is a dynamic, rather than static revenue and spending plan, which requires adjustments from time to time. The Board of Commissioner's must approve these amendments for any department who is requesting or shall encumber an overage in their total fund. The Board of Commissioner's must also approve any increases in the level of authorized positions, or changes to capital outlay items. The County Administrator is authorized to approve budget transfers within the department, except transfers within a department to or from salaries and benefits accounts, to or from fixed assets, to or from vehicle repair and maintenance accounts, or transfers to any travel or training account.

BUDGET AMENDMENT PROCESS

The Board of Commissioners shall authorize necessary budget adjustments by budget resolution. Any supplemental budget resolutions shall be balanced for each and every fund.

BUDGET LAPSES AT YEAR END

All operating budget appropriations, except for Capital Project Funds, shall expire at the end of a Fiscal Year. In accordance with GAAP, purchases encumbered in the current year but not received until the following year are paid from the following year's budget.

BUDGET BASIS

Governmental funds recognize revenues and expenditures under the modified accrual basis of accounting to include encumbrances. Modified accrual basis recognizes revenue as it becomes available and measurable and recognizes expenditures when the related liability is incurred. The County's integrated accounting and budget system is equipped to perform encumbrance accounting.

LEGAL AUTHORITY OVERVIEW

Annually, the County Administrator must submit a proposed balanced budget governing expenditures and revenues of all county funds. The budget shall be adopted by the Board of Commissioners no later than 60 days prior to the beginning of the Fiscal Year to which it applies, which for Charlton County is January 1 – December 31.

REVENUE POLICIES

REVENUE ESTIMATION

The County will estimate its annual revenues by an objective, analytical process, wherever practical. The County will project revenues for the next year and potential revenue sources will be revaluated annually.

FEDERAL AND STATE GRANTS

The Board of Commissioners shall approve all grants and grant applications. All Federal and State grants shall be subject to the County's accounting and budgetary policies. All key financial provisions, including required local match, shall be included in the approval process. Accounting and budgeting information shall be inclusive of the Federal and State participation as well as the local participation. Provisions shall be made in the County's annual budget for anticipated grants. Through the annual budget resolution, the County Administrator or designee is authorized to establish budgets pursuant to approved grant contracts and adjust so that grant budgets are balanced.

CONTRIBUTIONS

Unless authorized by the Board of Commissioners, contributions to programs operated by County departments shall be subject to the County's accounting and budgetary policies. The County welcomes both unrestricted and restricted contributions compatible with the County's programs and objectives. Any material contributions shall be appropriated by the Board of Commissioners prior to expenditure.

FUND BALANCE

If projected revenue in the future year is not sufficient to support projected requirements, use of fund balance may be budgeted to compensate for revenue short-falls in the current fiscal year. For Fiscal Year 2018, Charlton County will need to appropriate $206,315.00 of its fund balance to ensure the budget is properly balanced. The use of the fund balance will be expended on only one-line item which has been identified as the Health Insurance for the employees of the County.

EXPENDITURE POLICIES

DEBT ISSUANCE

Charlton County has utilized long-term debt in the past to fund and assist the Emergency Medical Services of the Charlton Memorial Hospital that was struggling to operate on its own. Shortly thereafter, the hospital closed and since that time the County was left with a looming debt which has since been paid off as of December 2016.

TYPES OF DEBT

Charlton County is permitted to issue any form of debt that does not contradict the existing Constitution and laws of the State of Georgia. These include but are not limited to:

- *General Obligation (GO) Bonds*
- *Revenue Bonds*
- *Lease Purchases*
- *Certificates of Participation*
- *Loans*

UNASSIGNED FUND BALANCE

Charlton County's unassigned fund balance target for the General Fund is 25% of the total budget, or three (3) months of operating expenditures. Unfortunately, due to many reasons which consist of low property values, few industrial or manufacturing businesses and a small population, Charlton County has not been able to provide such. This is also because of the costs of services that are provided within Charlton County. At the end of 2015, there was no fund balance and the County needed to utilize a Tax Anticipation Note (TAN) in order to continue operations until property taxes were collected. At the end of Fiscal Year 2016, the County established nearly $400,000.00 in fund balance which is equal to 4.0% of the total budget. This is moving into the right direction of the County's target; however, this could be quickly exhausted in the coming years if revenues do not increase.

2016 – 2017 Major Accomplishments

Between the years of 2016 and 2017, much has changed within the Administration and Management for Charlton County. Charlton County has seen two Full-Time County Administrators and one Interim Administrator come through its ranks within the past two years. Fortunately, much has been accomplished within the past year; this includes the following,

1. ***Hospital Loan*** - The County paid off its looming debt from the Hospital Loan in December of 2016 which amounted to nearly $640,000.00. This debt was accruing nearly $75.00 per day in interest and is a major tax relief to the citizens of Charlton County now that it is paid off.



2. ***Emergency Medical Services*** – In September of 2016, EMS moved to its new location at the old Bethune School. This move took around three months to occur from the beginning stages of construction. The end result makes for smoother operations, more office, living and cooking space for the EMS employees and a large Emergency Management room where the County can monitor disaster events. This also resulted in the County not encumbering $15,000.00 in rent each year to utilize the prior building.

3. ***Pay Scale*** – On August 4, 2016, a new Pay Scale was adopted and implemented which brought all of the County's employees up to current and competitive salaries and wages. The initial push to do so increased salaries and wages by nearly $235,000.00 for Fiscal Year 2017. This increase alone shows how varied and low the County's pay was for its employees. Now, with the current pay scale, employees will be able to enjoy a 2% pay increase each year based on their performance evaluations.

4. ***Performance Evaluations*** - These are vital to employee retention as well as increasing knowledge, skills and abilities. Charlton County has never utilized a form of measuring employee's performance before. By implementing this system, the County hopes to achieve greater effectiveness and efficiency of services provided from the County to the citizens of Charlton County.

5. ***Personnel Policy*** – On January 19, 2017, the Board of Commissioners amended the Personnel Policy. This is a project the County Commissioners have worked on for several years to accomplish for their employees. It is imperative that employees understand their roles and know the County's policies and procedures for various day to day activities.

6. ***Purchasing of New Capital*** – The County has been able to invest in equipment that is vital to the safety and well-being of Charlton County. These purchases include the following:
    a. 2017 Skid Steer from CAT – Not Pictured
    b. 2017 Freightliner Ambulance – Not Pictured
    c. Spreader for the Road Department – Not Pictured
    d. Three new vehicles for the Sheriff's office including a new K-9 Unit – Not Pictured
    e. Van for the Coroner – Not Pictured



2017 Ferrara Engine 11 – Paid for by an Assistance to Firefighters Grant in the amount of $324,000.00

12M3 Motor Graders which were purchased with SPLOST Funds





Tender 70, a 2500-gallon capacity truck was purchased from the Georgia Forestry for $100.00 and upgraded for firefighting services for $47,000.00.

7. ***Financial Software (Edmunds)*** – At the end of Fiscal Year 2016 and beginning of Fiscal Year 2017, the county began using a new financial software which has greatly expedited the process of accounts payable, payroll and purchase requisitions. This software will also ensure that the county is staying within the confines of the budget.

8. ***Completion of 2016 Community Development Block Grant*** – As 2016 came to a close, the county was able to finish off the Deer Run and Quail Run Project. This has greatly increased the value to the citizen's homes and means of travel in and out of these areas. Also, the amount of maintenance provided from the county has decreased significantly in this area.

9. ***Widening and Resurfacing of Gibson Post Road*** – This is one of the most important projects that the county has recently finished as it was of major significance since the county lost a citizen on this road in 2016. Total project completion will occur by the end of September 2017 at a cost of approximately $500,000.00. This road was widened by five feet and resurfaced and striped from Spanish Creek Road to the Folkston City Limits.



10. ***Establishment of Fund Balance and Contingency*** –In past years, Charlton County operated without any established fund balance or contingency. Beginning in June of 2016, the County worked diligently to establish a reserve fund as well as a contingency fund within the Fiscal Year 2017 Budget. By the end of Fiscal Year 2016, Charlton County amassed reserves of nearly $400,000.00 and appropriated approximately $215,000.00 in a contingency fund. Nearly $175,000.00 of the Fund Balance is reserved for payment on the Health Insurance for the county's employees due to a reimbursement from a health provider who recently went out of business. The remainder of Fund Balance included in the Fiscal Year 2018 Budget will also be expended on the County's portion of the employee's health insurance.

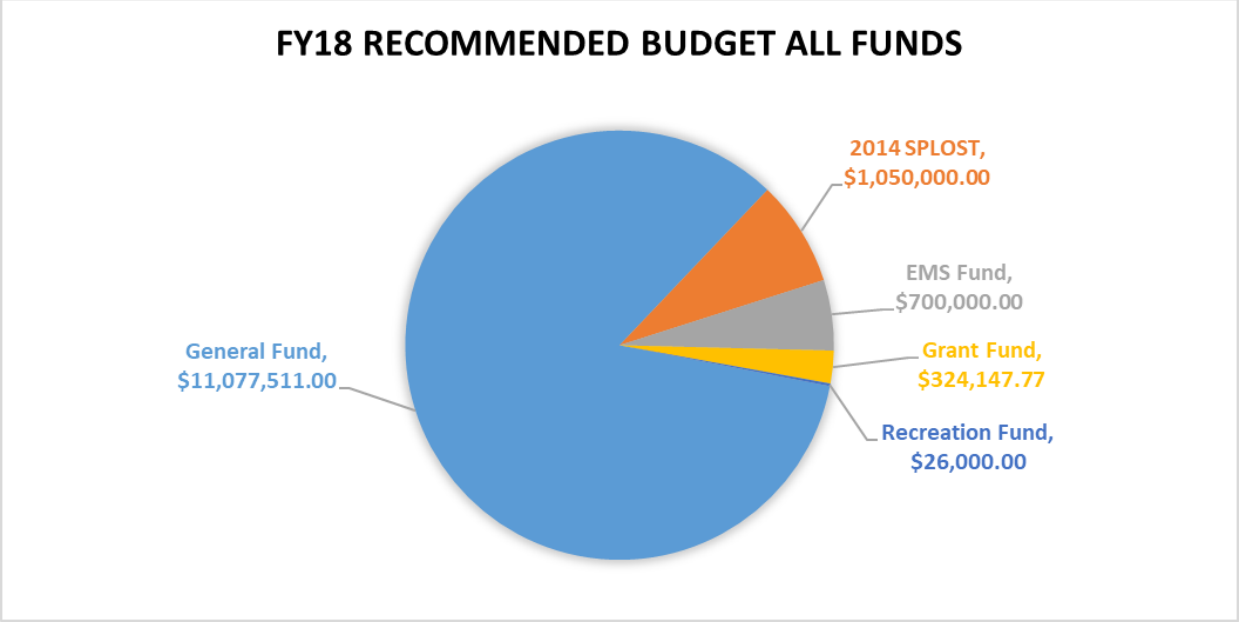
CURRENT 2017 TAX DIGEST AND 5 YEAR HISTORY OF TAX LEVY

COUNTY WIDE	2012	2013	2014	2015	2016	2017
Real & Personal	270,840,172	281,118,765	281,353,573	296,052,338	294,819,195	295,687,910
Motor Vehicles	18,504,170	18,599,080	16,928,950	11,924,060	9,277,910	7,031,400
Mobile Homes	5,165,370	5,380,685	5,040,487	5,085,811	4,971,331	5,406,443
Timber - 100%	10,779,085	14,278,372	14,187,200	21,007,273	17,072,852	19,392,715
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	305,288,797	319,376,902	317,510,210	334,069,482	326,141,288	327,518,468
Less M & O Exemptions	45,428,518	46,127,991	45,201,204	44,279,760	44,030,918	44,005,970
Net M & O Digest	259,860,279	273,248,911	272,309,006	289,789,722	282,110,370	283,512,498
FLPA Reimbursement Value	**6,595,490**	**8,603,938**	**9,637,552**	**9,994,414**	**11,561,545**	**11,493,644**
Adjusted Net M&O Digest	266,455,769	281,852,849	281,946,558	299,784,136	293,671,915	295,006,142
						PROPOSED
Gross M & O Millage	21.620	21.460	21.420	21.11	20.99	21.10
Less Rollbacks	2.620	2.48	2.45	2.15	2.02	2.14
Net M & O Millage	19.000	18.980	18.969	18.96	18.97	18.96
Total County Taxes Levied	$5,062,660	$5,349,567	$5,348,244	$5,683,907	$5,570,956	$5,593,906
Net $ Change	$495,856	$286,907	-$1,323	$335,663	-$112,951	$22,950
Net % Change	10.86%	5.67%	-0.02%	6.28%	-1.99%	0.41%

BUDGET OVERVIEW FOR FY'18

Fund Type	FY17 Approved	FY18 Recommended	% Change
General Fund	$ 10,513,228.00	$ 11,077,511.00	5.37%
2014 SPLOST	$ 1,000,000.00	$ 1,050,000.00	5.00%
EMS Fund	$ 600,000.00	$ 700,000.00	16.67%
Grant Fund	$ 301,996.32	$ 324,147.77	7.34%
Recreation Fund	$ 26,000.00	$ 26,000.00	0.00%
Total	$ 12,441,224.32	$ 13,177,658.77	5.92%

Throughout local government history, legislators, agencies, departments, personnel, economic booms and busts have all contributed to impacting the budget. For Fiscal Year 2018, we received a total of $1,796,143.87 in total requests over what was budgeted in expenditures for Fiscal Year 2017. The costs for providing services that the County currently provides are consistently going up each year. Also with many unfunded State mandates passed in the General Assembly, it is affecting the taxpayers our County negatively.

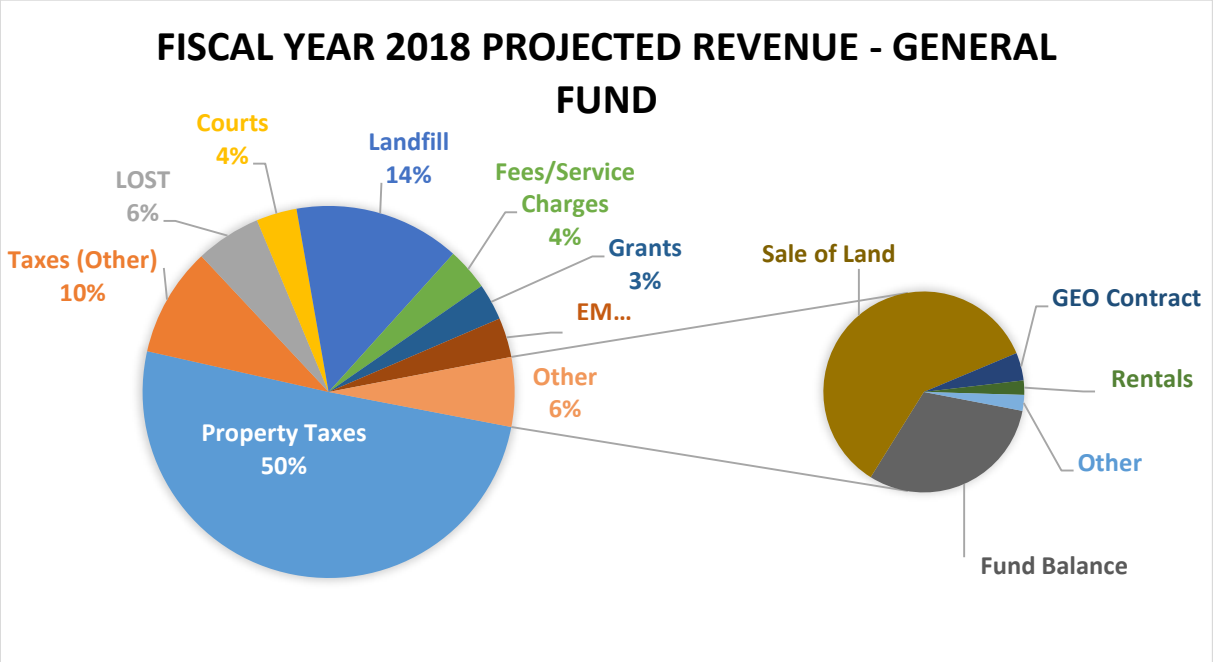


FOR EVERY $100.00 IN PROPERTY TAXES, CITIZENS IN THE UNINCORPORATED AREAS OF CHARLTON COUNTY WILL PAY…

FY'17 Property Tax Cost Breakdown		
General Government	$	8.60
Judicial	$	3.85
Public Safety	$	18.47
Public Works	$	9.00
Health & Welfare	$	0.87
Culture & Recreation	$	1.67
Housing & Development	$	0.95
Health Insurance	$	6.13
Retirement Contributions	$	1.46
Workers Compensation	$	0.77
General Liability Insurance	$	0.35
Total Charlton County Board of Commissioners	**$**	**52.10**
Total Board of Education	**$**	**47.90**

Please see the breakdown of these major impacts to the Fiscal Year 2018 General Fund Budget below…

REVENUES



Category	FY '17 Revenues	FY '18 Projected Revenues	% Inc./(Dec.)
Property Taxes	$ 5,570,957.00	$ 5,593,905.00	0.41%
Taxes (Other)	$ 925,500.00	$ 1,052,460.00	13.72%
LOST	$ 618,000.00	$ 630,360.00	2.00%
Courts	$ 379,737.00	$ 390,737.00	2.90%
Landfill	$ 1,850,000.00	$ 1,600,000.00	-13.51%
Fees/Service Charges	$ 392,400.00	$ 407,400.00	3.82%
Grants	$ 321,500.00	$ 353,500.00	9.95%
EMS-Reimbursement	$ 269,700.00	$ 380,400.00	41.05%
Fund Balance	$ -	$ 206,315.00	
Sale of Assets	$ 128,000.00	$ 400,000.00	212.50%
GEO Contract	$ 30,000.00	$ 30,000.00	0.00%
Rentals	$ 10,400.00	$ 15,400.00	48.08%
Other	$ 17,034.00	$ 17,034.00	0.00%
Total	**$ 10,513,228.00**	**$ 11,077,511.00**	**5.37%**

Chesser Island Landfill – Charlton County has one of the State's largest landfills and with that receives a substantial amount of revenue from the landfill based on the Host and Tipping Fees. Unfortunately, the County has become dependent upon this revenue in order to ensure it is able to meet the needs and desires of the public on an annual basis. Revenues are expected to decrease by $250,000.00 from this Landfill due to a large contract running out at the end of 2017. Although the Landfill is seeking out new contracts, which, if accepted, these contracts will not begin until 2019 which puts Charlton County at a disadvantage in revenue for Fiscal Year 2018.

Household Waste Pickup – Currently the county has a contract with Advanced Disposal to provide for curbside household waste pickup which costs the County over $426,000.00 a year to provide. The County also has two knuckle-boom trucks that meander around the County picking up debris from citizens who clean their yard or remove furniture or other items from their home as well as a collection site located in St. George. These combined with the Advanced Disposal contract accumulate a great expense to the County.

In order to appropriate for this, the County must go up to **$85.00** per can, per year, on the garbage pickup fees to help cover costs. The county is still losing nearly $45,000.00 per year even at this rate of $85.00. To cover all costs, the county will need to either increase rates to $100.00 per can per year or look at other means to cover the total cost of this service.

	Charlton County Garbage & Trash Pickup		
Revenues:			
Garbage Fees @ $85/can		263,500	
Insurance Premium Tax		380,460	
	Total		643,960
Expenditures:			
	Household	426,564	
	Trash Truck salaries	58,200	
	Trash Truck Deprecciation	60,000	
	St. George Collection Center	12,071	
	Camden Landfill	15,000	
	Estimated Benefits	37,700	
	St. George Collection Site	26,000	
	Truck Repairs, Fuel, Other	37,000	
		672,535	
	Indirect Overhead	16,813	
			689,348
Net Loss			(45,388)
	To Cover this Loss:		
Current		$ 85.00	per can
Increase		14.64	
Rate Required to Cover Costs		**$ 99.64**	per can

Local Option Sales Tax (LOST) – This stream of revenue has been showing strong gains each year and this line item has increased to account for such. This is an increase of $12,360.00

Title Ad-Valorem Tax (TAVT) – For the past couple of years, Charlton County has seen significant growth through the TAVT and as such has increased this line item to provide for such. The overall increase is $70,000.00.

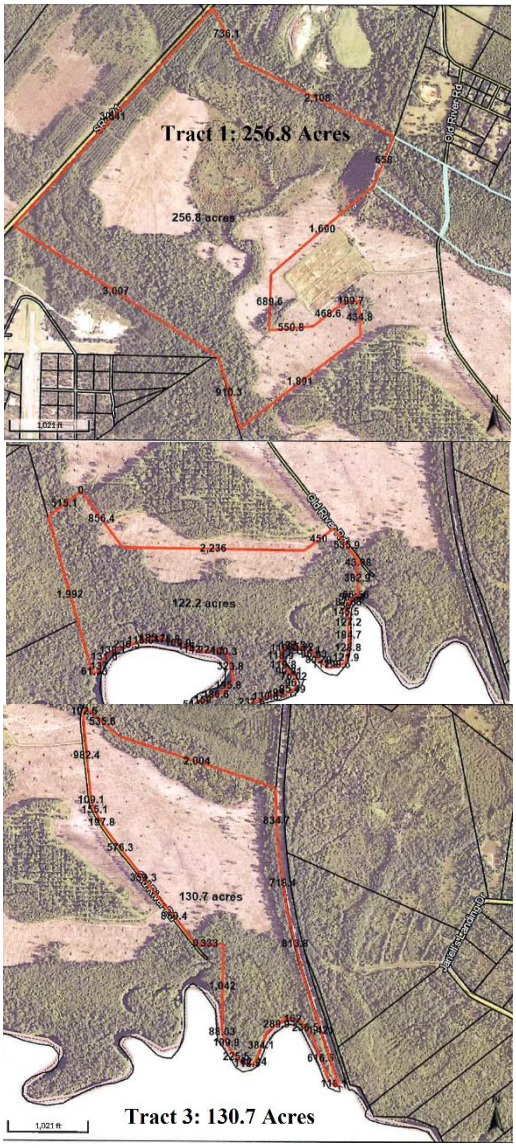
Sale of Land/Real Property – Since the county is suffering a severe loss of revenue due to the Chesser Island Landfill revenue decreasing along with other budgeting impacts, it has no other choice but to look at alternate ways to increase revenues without increasing the millage rate.

In order to balance the Fiscal Year 2018 Budget, the County will need to sell off approximately 500 acres of land. This is all part of the large tract of land that the County has owned since the mid 1900's.

Previously, the County gave the land to the State of Georgia for a State Park Development. Unfortunately, this never occurred so the county took the land back.

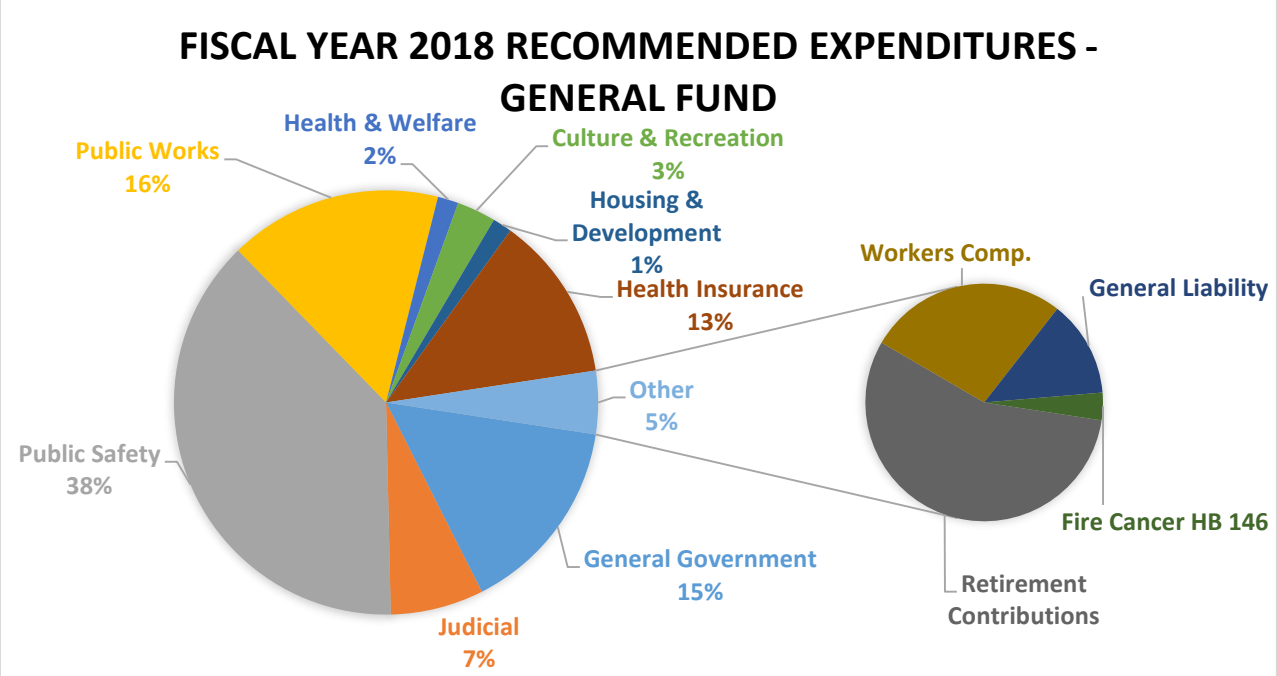
The County will maintain a 3-acre area for the boat landing at the end of Old River Road.

Tract #	Acres
1	256.8
2	122.2
3	130.7
Total	**509.7**



Use of Fund Balance –Unfortunately, with the increase of healthcare, capital expenditures and other various items, the county will also need to utilize approximately $206,315.00 in Fund Balance to balance the Fiscal Year 2018 Budget.

EXPENDITURES



Category	FY '17 Expenditures	FY '18 Recommended Expenditures	% Inc./(Dec.)
General Government	$ 1,735,186.42	$ 1,676,515.00	-3.38%
Judicial	$ 776,028.00	$ 786,630.00	1.37%
Public Safety	$ 3,726,322.00	$ 4,217,091.00	13.17%
Public Works	$ 1,815,881.00	$ 1,797,552.00	-1.01%
Health & Welfare	$ 175,800.00	$ 175,233.00	-0.32%
Culture & Recreation	$ 336,689.00	$ 328,946.00	-2.30%
Housing & Development	$ 191,921.58	$ 163,518.00	-14.80%
Health Insurance	$ 1,236,900.00	$ 1,398,000.00	13.02%
Retirement Contributions	$ 294,000.00	$ 299,026.00	1.71%
Workers Comp	$ 154,500.00	$ 145,000.00	-6.15%
General Liability	$ 70,000.00	$ 70,000.00	0.00%
Fire Cancer HB 146	$ -	$ 20,000.00	
Total	**$ 10,513,228.00**	**$ 11,077,511.00**	**5.37%**

Personnel – A total of seven (7) new positions were requested for Fiscal Year 2018. This includes four (4) Deputies for the Sheriff, one (1) assistant for the Fire Department, one (1) assistant for the Elections Office and one (1) new mechanic for the Maintenance Shop.

The employees of Charlton County are without question our number one asset and we are fully aware of this. However, due to lack of revenue, we are unable to fund all of the requested positions. For this reason, it is recommended that we only approve two (2) Deputy positions for the Sheriff's Office out of the total personnel requests.

Tax Appeals – The reason for increasing our Tax Appeal portion is due to the County completing a re-evaluation on small and large land tracts for Fiscal Year 2017. The County is budgeting for any appeal process that may arise and have large costs associated with it. Unfortunately, in 2015 the County was not prepared for this expenditure and over spent on this item. In order to avoid this from occurring again, it would behoove the County to appropriate $150,000.00 in tax appeals for Fiscal Year 2018.

Salaries & Wages – For Fiscal Year 2017, the County gave pay raises to all Full-Time Employees which are competitive in nature to other counties and municipalities our size. In addition, the Board of Commissioners also moved that County begin utilizing Performance Evaluations on all employees. The Board of Commissioners along with the Budget Committee is recommending only a 2% increase be given for only Full-Time employees who have shown exceptional performance throughout their daily duties for Fiscal Year 2018 based on their final Performance Evaluation of Fiscal Year 2017.

For Constitutional Officers and Elected Officials, the State of Georgia approved a 2% Cost of Living Adjustment (COLA) increase. This COLA will be fully funded by the County.



Health Insurance – Between Fiscal Year 2016 and Fiscal Year 2017, Charlton County experienced a 20% increase in the number of employees utilizing the County provided Health Insurance Plan. Currently, the County has been able to maintain a strong Health Insurance Plan for all employees and their families while paying for 89% of the total cost of the benefit. However, due to such a large increase in number of participants within the County Insurance Plan, costs have increased overall for the County.

Fortunately, we were able to keep the employees portion the same on Health Insurance through Blue Cross Blue Shield. The only changes to the plan were that of Dental and Vision which increased by 4.1% and 4.0% respectively.

Dental and Vision are paid for by the employee themselves and are not accounted for in the overall General Fund Health Insurance line item.

Capital Purchases – Capital is an important expenditure for Local Government in that it streamlines services for tax payers by making work more efficient and effective. For FY '18, Charlton County received a total of $550,200.00 in requests for Capital Expenditures. This includes four (4) pieces of equipment for the Road Department and one (1) new van for the Jail in order to transport inmates.

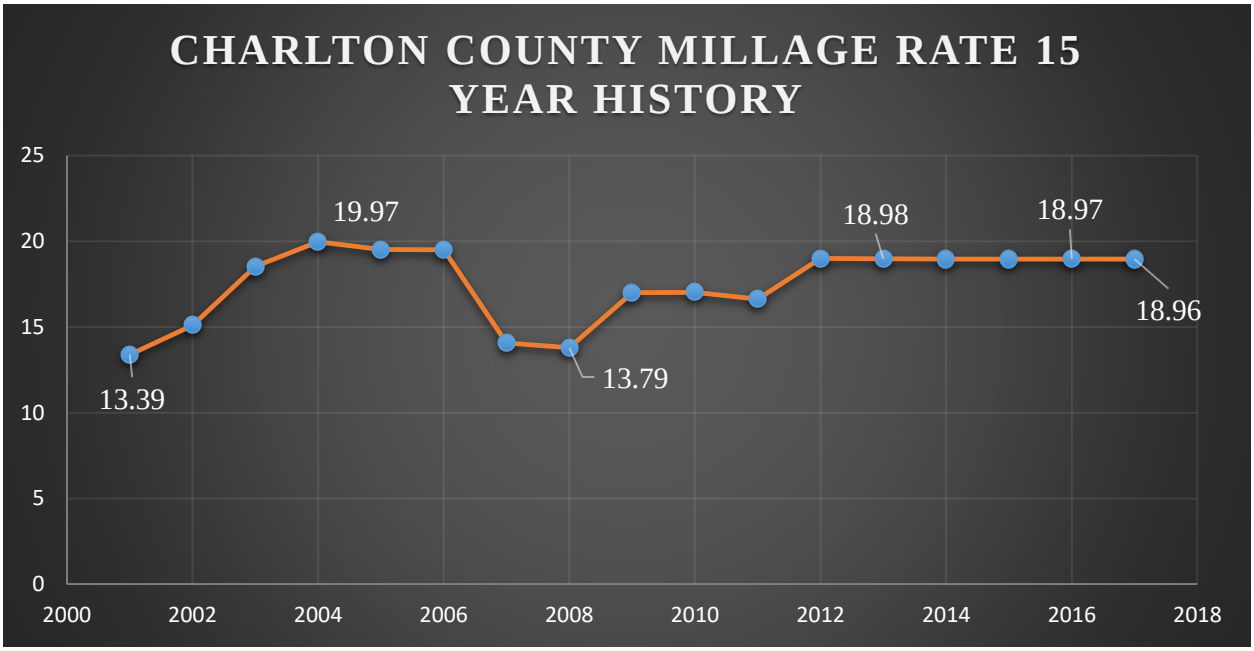


Fortunately, out of these requests, the County will not need to appropriate all of the funds needed for the purchase or trade-in of the requested equipment. The reason for most of this is through the Buy-Back Program from Yancey. The County will be able to trade in the equipment, which acts as a form of payment for Fiscal Year 2018, and will not receive an invoice for the first yearly installment until Fiscal Year 2019.



House Bill 146 – This legislation requires local governments to purchase insurance coverage on each firefighter to pay claims for cancer diagnosed after serving at least 12 consecutive months as a firefighter in the department if the cancer or treatment makes them unable to perform their firefighter duties. Based on expected rates per firefighter from the Association of County Commissioners of Georgia (ACCG), Charlton County expects to incur $20,000.00 in expenses for FY '18. These numbers are based on the $300.00 per firefighter from ACCG; the County has approximately 50-60 volunteer firefighters at various times throughout the year.

MILLAGE RATE HISTORY



For nearly half of the past 15 years, Charlton County has suffered a volatile Millage Rate from 2006-2012, which could be attributed to various reasons such as the Tax Digest, Great Recession of 2007-2009, closing of the local Hospital and the ever looming lack of a strong housing market and industrial business sector.

Charlton County has maintained the same Millage Rate of 18.97 for the past three consecutive years and in order to do so, or lower the Millage Rate, must have a significant increase in the overall Tax Digest. For the Fiscal Year 2018 Budget, a total of $1,796,143.87 of expenditures were requested over the current budgeted expenditures of Fiscal Year 2017.

The County has persistently operated with several employees performing the work of 2 or more positions due to budget constraints. In order to ensure the citizens of Charlton County are receiving the most of their taxes paid to the County, we need to utilize other resources of revenues as mentioned previously in order to keep the millage rate the same for Fiscal Year 2018.

Fortunately, the county's net digest increased by .41 percentage points for Fiscal Year 2017, therefore, we were able to lower the millage rate to **18.96** in order to account for this increase while not raising property taxes.

POSITION SUMMARY

Departments	Full Time Positions	Part Time Positions	Total Positions
ADMINISTRATION	6	0	6
SOLICITOR	1	0	1
ELECTIONS	1	0	1
TAX COMMISSIONER	4	0	4
TAX ASSESSOR	5	0	5
PROBATE/MAGISTRATE	2	1	3
CLERK OF COURT	3	0	3
SHERIFF	18	0	18
DISPATCH	5	0	5
JAIL	9	0	9
FIRE	1	0	1
EMS/EMA	23	6	29
PERMITTING	1	1	2
RECREATION	5	0	5
ROADS & BRIDGES	15	0	15
PUBLIC WORKS	2	2	4
MAINTENANCE	3	0	3
SENIOR CENTER	1	4	5
UGA EXTENSION	3	0	3
Total	**108**	**14**	**122**

Out of the total seven (7) requested positions, the only positions that are being recommended are two (2) Deputies for the Sheriff's Office. This will increase the total amount of employees in the Sheriff's Office from 16 to 18; a 12.5% growth in number of total employees for the Sheriff's Office.

*** This Spreadsheet Excludes ALL Constitutional Officers, Boards, Judges, Attorneys and any other position that is not designated as Full or Part Time within Charlton County.

GENERAL FUND

REVENUES BY FUNCTION

***** Please note that the revenue breakdown in the General Fund Summary, located on page 18, is not calculated the same as below. This was compiled in order to show the true revenue from various entities such as the Court system, Rents, and Other Miscellaneous Revenues.**

Code	*GENERAL PROPERTY TAXES*	Budgeted 2017	Projected 2018	% Inc./Dec.
31.1110	Real & Personal Property- Current Year	$ 4,976,777.00	$ 4,990,335.00	0.27%
31.1120	Timber	$ 323,872.00	$ 367,724.00	13.54%
31.1190	Intangibles	$ 25,000.00	$ 25,000.00	0.00%
31.1310	Pers Prop-Motor Veh-Cur	$ 176,002.00	$ 133,329.00	-24.25%
31.1315	TAVT	$ 180,000.00	$ 250,000.00	38.89%
31.1316	AAVT	$ 14,500.00	$ 14,500.00	0.00%
31.1320	Pers Prop-Mobile Hm-Cur	$ 94,306.00	$ 102,517.00	8.71%
31.1330	Mobile Home Decals	$ 13,000.00	$ 13,000.00	0.00%
31.1390	Railroad Equipment	$ 45,000.00	$ 48,000.00	6.67%
31.1500	Landfill	$ 217,000.00	$ 263,500.00	21.43%
31.1600	Real Estate Transfers	$ 12,000.00	$ 12,000.00	0.00%
31.1700	Franchise Taxes	$ 3,000.00	$ 3,000.00	0.00%
	TOTAL-General Property Taxes	$ 6,080,457.00	$ 6,222,905.00	2.34%

Code	*GENERAL SALES & USE TAX*	Budgeted 2017	Projected 2018	% Inc./Dec.
31.3100	Local Option Sales & Use Tax	$ 618,000.00	$ 630,360.00	2.00%
	TOTAL-General Sales & Use Tax	$ 618,000.00	$ 630,360.00	2.00%

Code	*SELECTIVE SALES & USE TAX*	Budgeted 2017	Projected 2018	% Inc./Dec.
31.4200	Alcoholic Beverage Excise	$ 25,000.00	$ 25,000.00	0.00%
	TOTAL-Selective Sales & Use Tax	$ 25,000.00	$ 25,000.00	0.00%

Code	*BUSINESS TAX*	Budgeted 2017	Projected 2018	% Inc./Dec.
31.6200	Insurance Premium Tax	$ 373,000.00	$ 380,460.00	2.00%
31.6300	Financial Institutions Tax	$ 15,000.00	$ 15,000.00	0.00%
31.6400	Business & Occupation Tax	$ 3,000.00	$ 3,000.00	0.00%
	TOTAL-Business Tax	$ 391,000.00	$ 398,460.00	2.00%

Code	*BUSINESS LICENSE & PENALTIES*	Budgeted 2017	Projected 2018	% Inc./Dec.
32.1110	Alcoholic & Beverage License	$ 1,000.00	$ 1,000.00	0.00%
	TOTAL-Business License & Penalties	$ 1,000.00	$ 1,000.00	0.00%

Code	*REGULATORY FEES*	Budgeted 2017	Projected 2018	% Inc./Dec.
32.2120	Building Inspection Fees	$ 65,000.00	$ 80,000.00	23.08%
	TOTAL- Regulatory Fees	$ 65,000.00	$ 80,000.00	23.08%

Code	*NON-BUSINESS LICENSE*	Budgeted 2017	Projected 2018	% Inc./Dec.
32.2400	Marriage Licenses	$ 13,000.00	$ 20,000.00	53.85%
	TOTAL- Non-Business Licenses	$ 13,000.00	$ 20,000.00	53.85%

REVENUES (CONTINUED)

Code	*FEDERAL GOVERNMENTAL GRANTS*	Budgeted 2017	Projected 2018	% Inc./Dec.
33.3000	Wildlife Refuge Grant	$ 244,000.00	$ 276,000.00	13.11%
	TOTAL- Federal Government Grants	$ 244,000.00	$ 276,000.00	13.11%

Code	*STATE GOVERNMENT GRANTS*	Budgeted 2017	Projected 2018	% Inc./Dec.
33.4110	Home Delivered Meals	$ 9,000.00	$ 9,000.00	0.00%
33.4114	GPDSC Indigent Defense Fees	$ 3,000.00	$ 3,000.00	0.00%
33.4150	Congregate Meals	$ 18,500.00	$ 18,500.00	0.00%
33.4160	Reimbursement- EMA	$ 5,000.00	$ 5,000.00	0.00%
33.4250	Juvenile Judges Salary	$ 32,000.00	$ 32,000.00	0.00%
33.4260	Juvenile Jdg Reimb/Travel	$ 10,000.00	$ 10,000.00	0.00%
	TOTAL-State Government Grants	$ 77,500.00	$ 77,500.00	0.00%

Code	*GENERAL GOVERNMENT*	Budgeted 2017	Projected 2018	% Inc./Dec.
34.1110	Probate Judges Office Fees	$ 53,000.00	$ 53,000.00	0.00%
34.1120	Superior Court Fees	$ 51,000.00	$ 51,000.00	0.00%
34.1130	Magistrate Court Fees	$ 7,000.00	$ 7,000.00	0.00%
34.1140	Tax Commissioner Fees	$ 267,000.00	$ 267,000.00	0.00%
34.1150	Tax Assessor Fees	$ 1,000.00	$ 1,000.00	0.00%
34.1192	Child Support Fees	$ 600.00	$ 600.00	0.00%
34.1193	Attorney Fees	$ 5,000.00	$ 5,000.00	0.00%
34.1910	Other-Election Fees	$ 8,000.00	$ 8,000.00	0.00%
34.1930	Other-Sale of Maps & Pub	$ 100.00	$ 100.00	0.00%
	TOTAL-General Government	$ 392,700.00	$ 392,700.00	0.00%

Code	*PUBLIC SAFETY*	Budgeted 2017	Projected 2018	% Inc./Dec.
34.2110	Service Costs	$ 28,000.00	$ 28,000.00	0.00%
34.2130	Refunds-Dispatching Service	$ 16,000.00	$ 16,000.00	0.00%
34.2230	Metal Recyclers	$ 200.00	$ 200.00	0.00%
34.2330	Prisoner Board Reimbursement	$ 3,000.00	$ 3,000.00	0.00%
	TOTAL- Public Safety	$ 47,200.00	$ 47,200.00	0.00%

Code	*STREETS & PUBLIC IMPROVEMENT*	Budgeted 2017	Projected 2018	% Inc./Dec.
34.3101	Alleyway Abandonment	$ 3,000.00	$ 3,000.00	0.00%
34.3102	Sale of Signs & Clay	$ 100.00	$ 100.00	0.00%
	TOTAL- Streets & Public Improvement	$ 3,100.00	$ 3,100.00	0.00%

Code	*UTILITIES/ENTERPRISE*	Budgeted 2017	Projected 2018	% Inc./Dec.
34.4150	Landfill Host Fees	$ 1,850,000.00	$ 1,600,000.00	-13.51%
	TOTAL- Utilities/Enterprise	$ 1,850,000.00	$ 1,600,000.00	-13.51%

Code	*FINES & FORFEITURES*	Budgeted 2017	Projected 2018	% Inc./Dec.
35.1110	Superior Court	$ 34,000.00	$ 34,000.00	0.00%
35.1120	State Court	$ 196,000.00	$ 200,000.00	2.04%
35.1125	Pre Trial Diversion Fee	$ 5,000.00	$ 5,000.00	0.00%
35.1130	Magistrate Court	$ 2,000.00	$ 2,000.00	0.00%
35.1140	Jail Surcharge F&F	$ 7,000.00	$ 7,000.00	0.00%
35.1150	Drug Fund	$ 5,937.00	$ 5,937.00	0.00%
35.1180	Probate Court	$ 200.00	$ 200.00	0.00%
	TOTAL- Fines & Forfietures	$ 250,137.00	$ 254,137.00	1.60%

Code	*INTEREST REVENUES*	Budgeted 2017	Projected 2018	% Inc./Dec.
36.1000	Interest & Fees	$ 4,000.00	$ 4,000.00	0.00%
	TOTAL- Interest Revenues	$ 4,000.00	$ 4,000.00	0.00%

Code	*CONTRIBUTIONS & DONATIONS*	Budgeted 2017	Projected 2018	% Inc./Dec.
37.1000	Contributions & Donations	$ 2,000.00	$ 2,000.00	0.00%
37.1010	Contributions & Donations - Senior Center	$ 500.00	$ 500.00	0.00%
	Total Contributions & Donations	$ 2,500.00	$ 2,500.00	0.00%

REVENUES (CONTINUED)

Code	*RENTS & ROYALTIES*	Budgeted 2017	Projected 2018	% Inc./Dec.
38.1000	Rentals-Traders Hill	$ 2,000.00	$ 2,000.00	0.00%
38.1020	Rental-OERC Building	$ 4,400.00	$ 4,400.00	0.00%
38.1045	Rent - Concerted Services	$ 4,000.00	$ 4,000.00	0.00%
38.1050	Hangar Leases		$ 5,000.00	
	TOTAL- Rents & Royalties	$ 10,400.00	$ 15,400.00	48.08%

Code	*COMMISSIONS*	Budgeted 2017	Projected 2018	% Inc./Dec.
38.2001	Commission-Coca Cola/RX Card	$ 500.00	$ 500.00	0.00%
	TOTAL- Commissions	$ 500.00	$ 500.00	0.00%

Code	*OTHER*	Budgeted 2017	Projected 2018	% Inc./Dec.
38.9000	Salvage/Scrap	$ 6,000.00	$ 6,000.00	0.00%
38.9001	OREMC Dividends	$ 500.00	$ 500.00	0.00%
38.9003	Website Reimbursement (Folkston, Dev. Authority)	$ 3,534.00	$ 3,534.00	0.00%
38.9004	GEO Group Payment	$ 30,000.00	$ 30,000.00	0.00%
	TOTAL- Other	$ 40,034.00	$ 40,034.00	0.00%

Code	*INTERFUND TRANSFERS*	Budgeted 2017	Projected 2018	% Inc./Dec.
39.1100	Operating Transfers In (EMS)	$ 269,700.00	$ 380,400.00	41.05%
39.1101	Fund Balance	$ -	$ 206,315.00	
	TOTAL- Interfund Transfers	$ 269,700.00	$ 586,715.00	117.54%

Code	*GENERAL FIXED ASSETS*	Budgeted 2017	Projected 2018	% Inc./Dec.
39.2000	Sales of Fixed Assets (County Property)	$ 128,000.00	$ 400,000.00	212.50%
39.2101	Sale of Timber	$ -		
39.2102	Performance Bond/Timber	$ -	$ -	
	TOTAL- Proceeds of General Fixed Assets	$ 128,000.00	$ 400,000.00	212.50%

	TOTAL REVENUE	$ 10,513,228.00	$ 11,077,511.00	5.37%

GENERAL FUND

EXPENDITURES BY DEPARTMENT

GENERAL GOVERNMENT

Code	11100 GOVERNING BODY	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1101	Salaries-County Commissioners	$ 49,414.00	$ 50,403.00	2.0%
51.2200	Social Security (FICA) Employee Portion	$ 3,750.00	$ 3,856.00	2.8%
52.3500	Travel/Training	$ 25,000.00	$ 25,000.00	0.0%
	TOTAL GOVERNING BODY	$ 78,164.00	$ 79,259.00	1.4%

Code	11200 BOARD & COMMISSION	Budgeted 2017	Recommended 2018	% Inc./Dec.
52.3600	Dues & Fees	$ 2,600.00	$ 2,600.00	0.0%
	TOTAL BOARDS AND COMMISSION	$ 2,600.00	$ 2,600.00	0.0%

Code	11300 CLERK OF COUNCIL/COMMISSION	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1102	Salary, Certified County Clerk	$ 43,534.00	$ 44,405.00	2.0%
51.1104	Salary, Road Department Coordinator	$ 32,282.00	$ 32,928.00	2.0%
51.1105	Salary, Senior Accountant/Finance Clerk	$ 39,416.00	$ 40,205.00	2.0%
51.1300	Overtime	$ 4,700.00	$ 4,700.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 11,151.00	$ 9,351.00	-16.1%
	TOTAL CLERK OF COUNCIL/COMMISSION	$ 131,083.00	$ 131,589.00	0.4%

Code	13200 CHIEF EXECUTIVE/ADMINISTRATOR	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1106	Salary, County Administrator	$ 60,520.00	$ 64,000.00	5.8%
51.2200	Social Security (FICA) Employee Portion	$ 4,630.00	$ 4,896.00	5.7%
52.3500	Travel & Training	$ 6,000.00	$ 9,000.00	50.0%
52.3600	Dues & Fees	$ 1,000.00	$ 1,000.00	0.0%
	TOTAL CHIEF EXECUTIVE/ADMINISTRATOR	$ 72,150.00	$ 78,896.00	9.3%

Code	14000 ELECTIONS	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1100	Regular Employees	$ 3,000.00	$ 8,000.00	166.7%
51.1124	Salary, Extra Clerical	$ 2,500.00	$ -	-100.0%
51.1107	Salary, Board of Registrars	$ 5,000.00	$ 5,000.00	0.0%
51.1145	Salary, Elections Supervisor	$ 32,906.00	$ 33,565.00	2.0%
51.1300	Overtime	$ 1,000.00	$ -	-100.0%
51.2200	Social Security (FICA) Employee Portion	$ 3,397.00	$ 3,563.00	4.9%
52.1100	Official & Administrative	$ 200.00	$ -	-100.0%
52.1200	Professional		$ 100.00	
52.1301	Computer Expenses	$ 500.00	$ 500.00	0.0%
52.2200	Repairs & Maintenance	$ 5,900.00	$ 5,900.00	0.0%
52.2320	Rental Equipment	$ 250.00	$ -	-100.0%
52.3200	Communications	$ 3,100.00	$ 2,250.00	-27.4%
52.3201	Postage	$ 500.00	$ 500.00	0.0%
52.3300	Advertising	$ 1,000.00	$ 2,000.00	100.0%
52.3400	Printing and Binding	$ 500.00	$ 3,000.00	500.0%
52.3401	Copy Machine Expenses	$ 1,000.00	$ 750.00	-25.0%
52.3500	Travel & Training	$ 8,000.00	$ 6,000.00	-25.0%
52.3600	Dues & Fees	$ 250.00	$ 250.00	0.0%
53.1101	Office Supplies	$ 1,500.00	$ 1,500.00	0.0%
53.1270	Energy-Gasoline, Diesel	$ 200.00	$ 200.00	0.0%
54.2500	Other Equipment	$ 2,500.00	$ 2,000.00	-20.0%
	TOTAL ELECTIONS	$ 73,203.00	$ 75,078.00	2.6%

GENERAL GOVERNMENT (CONTINUED)

Code	15000 GENERAL ADMINISTRATION	Budgeted 2017	Recommended 2018	% Inc./Dec.
57.3004	Tax Appeals	$ 50,000.00	$ 150,000.00	200.0%
	TOTAL GENERAL ADMINISTRATION	$ 50,000.00	$ 150,000.00	200.0%

Code	15100 FINANCIAL ADMINISTRATION	Budgeted 2017	Recommended 2018	% Inc./Dec.
52.1200	Professional Fees	$ 32,500.00	$ 30,000.00	-7.7%
52.1201	Attorney Fees	$ 30,000.00	$ 30,000.00	0.0%
52.1301	Computer Expenses	$ 13,000.00	$ 10,000.00	-23.1%
52.1302	EZ-911 Addressing	$ 5,000.00	$ 5,000.00	0.0%
52.1303	Comprehensive Plan	$ -	$ -	0.0%
52.2201	OPS/Maint Public Website	$ 5,300.00	$ 5,300.00	0.0%
52.2209	Airport Expense	$ 15,000.00	$ 15,000.00	0.0%
52.3200	Communications	$ 23,400.00	$ 25,000.00	6.8%
52.3201	Postage	$ 2,000.00	$ 2,000.00	0.0%
52.3300	Advertising	$ 5,000.00	$ 5,000.00	0.0%
52.3401	Copy Machine Expenses	$ 4,500.00	$ 4,500.00	0.0%
52.3500	Travel & Training	$ 10,000.00	$ 12,500.00	25.0%
52.3600	Dues & Fees	$ 150.00	$ 500.00	233.3%
52.3611	State Sales Tax	$ 300.00	$ 300.00	0.0%
53.1101	Office Supplies	$ 5,000.00	$ 5,000.00	0.0%
57.2001	Wildlife Funds (Paid to Board of Education)	$ 122,007.00	$ 138,000.00	13.1%
57.3001	Seven Rivers RC&D	$ 750.00	$ 750.00	0.0%
57.3002	SE GA Regional Commission	$ 9,000.00	$ 9,000.00	0.0%
57.3003	Satilla Soil & Water	$ 200.00	$ 200.00	0.0%
57.3007	St. Mary's River Management	$ 500.00	$ 750.00	50.0%
	TOTAL FINANCIAL ADMINISTRATION	$ 283,607.00	$ 298,800.00	5.4%

Code	15400 HUMAN RESOURCES	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.2100	Group Health Insurance (Medical, Life, FSA, ACA, Admin)	$ 1,236,900.00	$ 1,398,000.00	13.0%
51.2400	Retirement Contributions	$ 294,000.00	$ 299,026.00	1.7%
51.2700	Worker's Compensation	$ 154,500.00	$ 145,000.00	-6.1%
52.1200	Employment Drug Tests, Background/Criminal Checks	$ 2,500.00	$ 2,500.00	0.0%
	Firefighter Cancer Bill	$ -	$ 20,000.00	
	TOTAL HUMAN RESOURCES	$ 1,687,900.00	$ 1,864,526.00	10.5%

Code	15450 TAX COMMISSIONER	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1108	Salary, Tax Commissioner	$ 66,422.00	$ 67,751.00	2.0%
51.1109	Salary, Deputy Commissioner	$ 47,476.00	$ 48,426.00	2.0%
51.1110	Salary, Tax/Title Clerks	$ 72,738.00	$ 74,193.00	2.0%
51.1300	Overtime		$ 500.00	
51.2200	Social Security (FICA) Employee Portion	$ 14,275.00	$ 14,602.00	2.3%
52.1104	Tax Digest	$ 22,000.00	$ 22,000.00	0.0%
52.1200	Professional Fees	$ 5,000.00	$ 4,500.00	-10.0%
52.1301	Computer Expenses	$ 12,000.00	$ 11,000.00	-8.3%
52.2200	Repairs & Maintenance	$ 200.00	$ 200.00	0.0%
52.3200	Communications	$ 3,000.00	$ 3,200.00	6.7%
52.3201	Postage	$ 3,000.00	$ 3,500.00	16.7%
52.3401	Copy Machine Expenses	$ 1,000.00	$ 1,000.00	0.0%
52.3500	Travel & Training	$ 5,000.00	$ 5,000.00	0.0%
52.3600	Dues & Fees	$ 300.00	$ 300.00	0.0%
53.1101	Office Supplies	$ 1,500.00	$ 2,000.00	33.3%
	TOTAL TAX COMMISSIONER	$ 253,911.00	$ 258,172.00	1.7%

GENERAL GOVERNMENT (CONTINUED)

Code	15500 TAX ASSESSOR	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1111	Salary, Chief Appraiser	$ 49,980.00	$ 50,980.00	2.0%
51.1112	Salary, Appraiser I	$ 25,730.00	$ 26,245.00	2.0%
51.1113	Salary, Board of Assessors	$ 6,000.00	$ 6,000.00	0.0%
51.1114	Salary, Personal Property Appraiser	$ 28,662.00	$ 29,236.00	2.0%
51.1124	Salary,Appraiser I	$ 23,754.00	$ 24,230.00	2.0%
51.1147	Salary, Field Appraiser	$ 37,898.00	$ 38,656.00	2.0%
51.1300	Overtime	$ 5,000.00	$ 5,000.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 13,419.00	$ 13,798.00	2.8%
52.1201	Attorney Fees	$ 15,000.00	$ 15,000.00	0.0%
52.1301	Computer Expenses	$ 8,000.00	$ 5,000.00	-37.5%
52.2201	OPS/Maint Public Website	$ 7,000.00	$ 7,000.00	0.0%
52.2202	Vehicle Maintenance	$ 1,000.00	$ 1,000.00	0.0%
52.3200	Communications	$ 5,000.00	$ 5,000.00	0.0%
52.3201	Postage	$ 1,000.00	$ 500.00	-50.0%
52.3401	Copy Machine Expenses	$ 13,000.00	$ 13,000.00	0.0%
52.3500	Travel & Training	$ 15,000.00	$ 15,000.00	0.0%
52.3600	Dues & Fees	$ 3,500.00	$ 3,500.00	0.0%
52.3850	Contract Services	$ 150,000.00	$ 100,000.00	-33.3%
53.1101	Office Supplies	$ 2,500.00	$ 1,000.00	-60.0%
53.1250	Energy - Oil, TBA	$ 2,000.00	$ 500.00	-75.0%
53.1270	Energy - Gasoline, Diesel	$ 2,000.00	$ 1,500.00	-25.0%
	TOTAL TAX ASSESSOR	$ 415,443.00	$ 362,145.00	-12.8%

Code	15520 BOARD OF EQUALIZATION	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1102	Salary, Certified Clerk	$ 2,000.00	$ -	-100.0%
51.2200	Social Security (FICA) Employee Portion	$ 115.00	$ -	-100.0%
52.1102	Per Diem BOE	$ 3,000.00	$ 2,000.00	-33.3%
52.1301	Computer Expense	$ 1,800.00	$ 1,800.00	0.0%
52.3201	Postage	$ 250.00	$ 100.00	-60.0%
52.3300	Advertising	$ 400.00	$ 200.00	-50.0%
52.3500	Travel & Training	$ 3,000.00	$ 2,000.00	-33.3%
53.1100	General Supplies & Materials	$ 350.00	$ -	-100.0%
53.1101	Office Supplies	$ 150.00	$ 150.00	0.0%
	TOTAL BOARD OF EQUALIZATION	$ 11,065.00	$ 6,250.00	-43.5%

Code	15550 RISK MANAGEMENT	Budgeted 2017	Recommended 2018	% Inc./Dec.
52.3100	General Liability/Bldgs/Vehicle Insurance	$ 70,000.00	$ 70,000.00	0.0%
	TOTAL RISK MANAGEMENT	$ 70,000.00	$ 70,000.00	0.0%

Code	15650 GOVERNMENT BUILDING	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1116	Salaries, Facilities Maintenance	$ 54,954.00	$ 56,054.00	2.0%
51.1300	Overtime	$ 3,000.00	$ 3,000.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 4,434.00	$ 4,518.00	1.9%
52.1214	County Land Maintenance	$ 2,000.00	$ 2,000.00	0.0%
52.1301	Computer Expenses	$ 100.00	$ 250.00	150.0%
52.2200	Repairs & Maintenance	$ 20,000.00	$ 20,000.00	0.0%
52.2202	Vehicle Maintenance	$ 500.00	$ 1,000.00	100.0%
52.2208	Radio Maintenance	$ 100.00	$ 100.00	0.0%
52.3200	Communications	$ 1,300.00	$ 2,100.00	61.5%
53.1100	General Supplies & Materials		$ 2,000.00	
53.1250	Energy-Oil, TBA	$ 200.00	$ 200.00	0.0%
53.1270	Energy - Gasoline, Diesel	$ 1,500.00	$ 1,500.00	0.0%
53.1600	Small		$ 1,500.00	
53.1701	Uniforms		$ 250.00	
	TOTAL GOVERNMENT BUILDING	$ 88,088.00	$ 94,472.00	7.2%

JUDICIAL

Code	20000 JUDICIAL/COURTHOUSE	Budgeted 2017	Recommended 2018	% Inc./Dec.
52.2200	Repairs & Maintenance	$ 9,300.00	$ 10,000.00	7.5%
53.1210	Energy-Water, Sewerage	$ 1,500.00	$ 1,500.00	0.0%
53.1230	Energy-Electricity	$ 12,000.00	$ 12,250.00	2.1%
	TOTAL JUDICIAL/COURTHOUSE	$ 22,800.00	$ 23,750.00	4.2%

Code	21500 CLERK OF SUPERIOR COURT	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1117	Juvenile Judges Salary	$ 32,000.00	$ 32,000.00	0.0%
51.1118	Salary, Clerk of Court	$ 67,880.00	$ 69,238.00	2.0%
51.1119	Salary, Chief Deputy Clerk	$ 38,022.00	$ 38,783.00	2.0%
51.1120	Salary, Deputy Clerk II	$ 23,400.00	$ 23,868.00	2.0%
51.1121	Salaries - Judges	$ 31,920.00	$ 31,920.00	0.0%
51.1122	Salaries, Bailiffs	$ 3,500.00	$ 2,500.00	-28.6%
51.1300	Overtime	$ 6,500.00	$ 6,000.00	-7.7%
51.2200	Social Security (FICA) Employee Portion	$ 15,546.00	$ 15,630.00	0.5%
52.1200	Professional Fees	$ 3,500.00	$ 3,450.00	-1.4%
52.1201	Attorney Fees	$ 50,000.00	$ 50,000.00	0.0%
52.1202	Attorney Fees - Indigent Defense	$ 12,000.00	$ 12,000.00	0.0%
52.1301	Computer Expense	$ 7,000.00	$ 7,000.00	0.0%
52.1304	Court Reporters Expenses	$ 21,000.00	$ 21,630.00	3.0%
52.3200	Communications	$ 3,400.00	$ 3,300.00	-2.9%
52.3201	Postage	$ 2,200.00	$ 2,000.00	-9.1%
52.3300	Advertising	$ 400.00	$ 300.00	-25.0%
52.3400	Printing & Binding	$ 2,000.00	$ 1,500.00	-25.0%
52.3401	Copy Machine Expenses	$ 1,000.00	$ 1,000.00	0.0%
52.3500	Travel & Training	$ 3,000.00	$ 3,000.00	0.0%
52.3501	Juvenile Judge Travel	$ 4,000.00	$ 4,000.00	0.0%
52.3600	Dues & Fees	$ 500.00	$ 400.00	-20.0%
52.3601	Jurors per diem	$ 12,500.00	$ 12,500.00	0.0%
52.3603	District Attorney	$ 37,188.00	$ 37,188.00	0.0%
52.3610	Juvenile-DFACS Attorney Fees	$ 4,000.00	$ 4,000.00	0.0%
53.1101	Office Supplies	$ 4,000.00	$ 3,900.00	-2.5%
	TOTAL CLERK OF SUPERIOR COURT	$ 386,456.00	$ 387,107.00	0.2%

Code	23000 STATE COURT	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1118	Salary, Clerk of Court (Supplement)	$ 3,884.00	$ 5,438.00	40.0%
51.1123	Salary, Deputy Clerk	$ 25,459.00	$ 25,969.00	2.0%
51.1122	Salary, Bailiffs	$ 1,200.00	$ -	-100.0%
51.1125	Salary, State Court Judge	$ 37,000.00	$ 37,000.00	0.0%
51.1300	Overtime	$ 200.00	$ 500.00	150.0%
51.2200	Social Security (FICA) Employee Portion	$ 4,341.00	$ 5,234.00	20.6%
52.1200	Professional Fees	$ 1,000.00	$ 600.00	-40.0%
52.1202	Indigent Defense	$ 26,000.00	$ 26,000.00	0.0%
52.1301	Computer Expenses	$ 3,800.00	$ 3,800.00	0.0%
52.1304	Court Report Expense	$ 7,000.00	$ 9,000.00	28.6%
52.3200	Communication	$ 1,000.00	$ 800.00	-20.0%
52.3201	Postage	$ 2,000.00	$ 2,000.00	0.0%
52.3400	Printing & Binding	$ 1,200.00	$ 1,200.00	0.0%
52.3401	Copy Machine Expenses	$ 900.00	$ 900.00	0.0%
52.3500	Travel & Training	$ 2,500.00	$ 1,500.00	-40.0%
52.3600	Dues & Fees	$ 400.00	$ 300.00	-25.0%
52.3601	Jurors per Diem	$ 4,000.00	$ 4,000.00	0.0%
53.1101	Office Supplies	$ 3,000.00	$ 2,500.00	-16.7%
53.1400	Books & Periodicals	$ 600.00	$ 690.00	15.0%
	TOTAL STATE COURT	$ 125,484.00	$ 127,431.00	1.6%

JUDICIAL (CONTINUED)

Code	23500 STATE COURT SOLICITOR	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1126	Salary, Solicitor	$ 35,000.00	$ 35,000.00	0.0%
51.1128	Salary, Solicitor Clerk	$ 25,834.00	$ 26,351.00	2.0%
51.2200	Social Security (FICA) Employee Portion	$ 1,836.00	$ 4,694.00	155.7%
52.1301	Computer Expenses	$ 200.00	$ 200.00	0.0%
52.3200	Communication	$ 800.00	$ 800.00	0.0%
52.3201	Postage	$ 500.00	$ 500.00	0.0%
52.3401	Copy Machine Expenses	$ 600.00	$ 600.00	0.0%
52.3500	Travel & Training	$ 1,000.00	$ 1,000.00	0.0%
52.3600	Dues & Fees	$ 200.00	$ 200.00	0.0%
53.1101	Offices Supplies	$ 800.00	$ 800.00	0.0%
53.1400	Books & Periodicals	$ 2,000.00	$ 2,000.00	0.0%
	TOTAL STATE COURT	$ 68,770.00	$ 72,145.00	4.9%

Code	24500 PROBATE/MAGISTRATE COURT	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1118	Salary, Chief Clerk of Probate Court	$ 25,584.00	$ 26,096.00	2.0%
51.1119	Salary, Chief Clerk of Magistrate Court	$ 22,714.00	$ 23,169.00	2.0%
51.1124	Salary-Extra Clerical	$ 10,400.00	$ 10,400.00	0.0%
51.1130	Salary, Associate Magistrate	$ 7,111.00	$ 7,111.00	0.0%
51.1132	Salary, Probate Judge	$ 72,991.00	$ 74,451.00	2.0%
51.1300	Overtime		$ 200.00	
51.2200	Social Security (FICA) Employee Portion	$ 10,618.00	$ 10,820.00	1.9%
52.1100	Official & Administrative	$ 500.00	$ -	-100.0%
52.1200	Professional Fees	$ 3,000.00	$ 3,000.00	0.0%
52.1201	Attorney Fees	$ 400.00	$ 400.00	0.0%
52.1301	Computer Expenses	$ 1,500.00	$ 1,500.00	0.0%
52.3200	Communications	$ 5,500.00	$ 5,500.00	0.0%
52.3201	Postage	$ 1,000.00	$ 800.00	-20.0%
52.3300	Advertising	$ 200.00	$ 200.00	0.0%
52.3401	Copy Machine Expenses	$ 1,300.00	$ 1,300.00	0.0%
52.3500	Travel & Training	$ 5,000.00	$ 6,000.00	20.0%
52.3600	Dues & Fees	$ 1,700.00	$ 1,750.00	2.9%
53.1101	Office Supplies	$ 3,000.00	$ 3,500.00	16.7%
	TOTAL PROBATE COURT	$ 172,518.00	$ 176,197.00	2.1%

PUBLIC SAFETY

Code	33100 SHERIFF	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1134	Salary, Sheriff	$ 89,002.00	$ 90,783.00	2.0%
51.1135	Salaries, Deputies	$ 582,477.00	$ 685,260.00	17.6%
51.1136	Salaries, Dispatch & Secretary	$ 151,300.00	$ 154,326.00	2.0%
51.1300	Overtime	$ 150,000.00	$ 150,000.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 74,000.00	$ 82,649.00	11.7%
52.1200	Professional Fees	$ 2,000.00	$ 2,000.00	0.0%
52.1301	Computer Expenses	$ 5,000.00	$ 16,500.00	230.0%
52.2200	Repairs & Maintenance	$ 11,000.00	$ 50,000.00	354.5%
52.2202	Vehicle Maintenance	$ 20,000.00	$ 20,000.00	0.0%
52.2208	Radio Maintenance	$ 15,000.00	$ 25,000.00	66.7%
52.2311	Sheriff Substation	$ 2,000.00	$ 2,000.00	0.0%
52.3200	Communications	$ 25,000.00	$ 27,000.00	8.0%
52.3201	Postage	$ 1,200.00	$ 1,200.00	0.0%
52.3300	Advertising	$ 500.00	$ 500.00	0.0%
52.3401	Copy Machine Expenses	$ 1,500.00	$ 2,500.00	66.7%
52.3500	Travel & Training	$ 8,000.00	$ 15,000.00	87.5%
52.3600	Dues & Fees	$ 1,000.00	$ 1,500.00	50.0%
52.3701	Drug Enforcement Project	$ 10,000.00	$ 10,000.00	0.0%
52.3703	K-9 Program	$ 4,000.00	$ 4,000.00	0.0%
52.3800	License, School, Physical	$ 500.00	$ 500.00	0.0%
53.1101	Office Supplies	$ 10,000.00	$ 10,000.00	0.0%
53.1104	Arms	$ 7,000.00	$ 8,000.00	14.3%
53.1105	Investigator Equipment/Supplies	$ 15,500.00	$ 17,000.00	9.7%
53.1106	Dispatch Supplies	$ 1,000.00	$ 1,500.00	50.0%
53.1210	Energy - Water, Sewage	$ 2,000.00	$ 1,500.00	-25.0%
53.1230	Energy - Electrical	$ 22,000.00	$ 21,000.00	-4.5%
53.1250	Energy - Oil, TBA	$ 8,000.00	$ 10,000.00	25.0%
53.1270	Energy-Gasoline, Diesel	$ 75,000.00	$ 75,000.00	0.0%
53.1701	Uniforms	$ 12,000.00	$ 12,000.00	0.0%
	TOTAL SHERIFF	$ 1,305,979.00	$ 1,496,718.00	14.6%

Code	33250 JAIL CUSTODY OF PRISONERS	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1133	Salaries, Jailers	$ 221,447.00	$ 228,480.00	3.2%
51.1300	Overtime	$ 50,000.00	$ 50,000.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 20,765.00	$ 21,304.00	2.6%
52.1203	Inmate Medical Costs	$ 65,000.00	$ 50,000.00	-23.1%
52.1301	Computer Expenses	$ 8,000.00	$ 5,000.00	-37.5%
52.2200	Repairs & Maintenance	$ 2,000.00	$ 3,000.00	50.0%
52.2202	Vehicle Maintenance	$ 1,500.00	$ 1,500.00	0.0%
52.3300	Advertising	$ 300.00	$ 300.00	0.0%
52.3401	Copy Machine Expenses	$ 1,500.00	$ 1,500.00	0.0%
52.3500	Travel & Training	$ 4,000.00	$ 2,500.00	-37.5%
52.3800	Licenses	$ 400.00	$ 400.00	0.0%
52.3902	Board of County Prisoner	$ 10,000.00	$ 10,000.00	0.0%
52.3903	Board- Non County Prisoner	$ 690,000.00	$ 960,000.00	39.1%
53.1100	General Supplies & Materials	$ 3,000.00	$ 3,000.00	0.0%
53.1101	Office Supplies	$ 2,000.00	$ 2,000.00	0.0%
53.1102	Intoximeter supplies	$ 300.00	$ 300.00	0.0%
53.1250	Energy-Oil, TBA	$ 1,000.00	$ 1,000.00	0.0%
53.1270	Energy-Gasoline, Diesel	$ 13,000.00	$ 13,000.00	0.0%
53.1701	Uniforms	$ 2,500.00	$ 1,000.00	-60.0%
53.1702	Inmate Clothing	$ 500.00	$ 500.00	0.0%
54.2600	Capital Projects		$ 70,000.00	
	TOTAL JAIL	$ 1,097,212.00	$ 1,424,784.00	29.9%

PUBLIC SAFETY (CONTINUED)

Code	35100 FIRE ADMINISTRATION/OPERATIONS	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1200	Volunteer Personnel	$ 14,000.00	$ 14,000.00	0.0%
51.1148	Salary, Fire Chief	$ 47,476.00	$ 41,616.00	-12.3%
51.1149	Salary, Deputy Chief	$ 32,282.00	$ -	-100.0%
51.1300	Overtime	$ 12,000.00	$ -	-100.0%
51.2200	Social Security (FICA) Employee Portion	$ 8,090.00	$ 4,255.00	-47.4%
51.2400	Retirement Contributions	$ 600.00	$ 300.00	-50.0%
52.1301	Computer Expenses	$ 4,000.00	$ 4,000.00	0.0%
52.2200	Repairs & Maintenance	$ 12,200.00	$ 12,200.00	0.0%
52.2202	Vehicle Maintenance	$ 28,100.00	$ 30,000.00	6.8%
52.2208	Radio Maintenance	$ 17,000.00	$ 17,000.00	0.0%
52.3101	VFIS Accident Insurance	$ 4,948.00	$ 4,948.00	0.0%
52.3200	Communications	$ 8,000.00	$ 8,500.00	6.3%
52.3201	Postage	$ 200.00	$ 100.00	-50.0%
52.3401	Copy Machine Expenses	$ 2,000.00	$ 2,000.00	0.0%
52.3500	Travel & Training	$ 9,000.00	$ 9,000.00	0.0%
52.3600	Dues & Fees	$ 2,500.00	$ 3,000.00	20.0%
53.1100	General Supplies & Materials	$ 3,000.00	$ 3,000.00	0.0%
53.1101	Office Supplies	$ 3,000.00	$ 2,500.00	-16.7%
53.1107	First Response Supplies	$ 2,000.00	$ 2,000.00	0.0%
53.1210	Energy - Water, Sewerage	$ 1,000.00	$ 1,000.00	0.0%
53.1230	Energy - Electricity	$ 14,000.00	$ 14,500.00	3.6%
53.1250	Energy - Oil, TBA	$ 8,000.00	$ 8,500.00	6.3%
53.1270	Energy-Gasoline, Diesel	$ 15,000.00	$ 15,000.00	0.0%
53.1600	Small Equipment	$ 3,000.00	$ 3,000.00	0.0%
53.1701	Uniforms	$ 7,000.00	$ 7,000.00	0.0%
	TOTAL FIRE ADMINISTRATION/OPERATIONS	$ 258,396.00	$ 207,419.00	-19.7%

Code	36000 EMERGENCY MEDICAL SERVICES	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1100	EMS Salaries	$ 715,000.00	$ 707,880.00	-1.0%
51.1150	EMS Director	$ 37,818.00	$ 38,575.00	2.0%
51.1300	Overtime	$ 170,000.00	$ 195,000.00	14.7%
51.2200	Social Security (FICA) Employee Portion	$ 71,000.00	$ 72,022.00	1.4%
	TOTAL EMS	$ 993,818.00	$ 1,013,477.00	2.0%

Code	37000 CORONER/MEDICAL EXAMINER	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1151	Salary - Coroner	$ 2,400.00	$ 2,400.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 600.00	$ 600.00	0.0%
52.1205	Coroner Inquests	$ 8,100.00	$ 10,000.00	23.5%
52.2202	Vehicle Maintenance	$ 1,500.00	$ 1,500.00	0.0%
52.3500	Travel & Training	$ 600.00	$ 2,000.00	233.3%
52.3600	Dues & Fees		$ 250.00	
53.1250	Energy-Oil, TBA	$ 250.00	$ 250.00	0.0%
53.1270	Energy-Gasoline, Diesel	$ 1,000.00	$ 1,000.00	0.0%
	TOTAL CORONER	$ 14,450.00	$ 18,000.00	24.6%

Code	39000 OTHER PROTECTION	Budgeted 2017	Recommended 2018	% Inc./Dec.
52.1206	GA Forestry Commission	$ 30,643.00	$ 30,643.00	0.0%
	TOTAL OTHER PROTECTION	$ 30,643.00	$ 30,643.00	0.0%

Code	39200 EMA	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1146	Salary - EMA Director	$ 10,404.00	$ 10,613.00	2.0%
51.2200	Social Security (FICA) Employee Portion	$ 795.00	$ 812.00	2.1%
52.2202	Vehicle Maintenance	$ 500.00	$ 500.00	0.0%
52.2208	Radio Maintenance	$ 500.00	$ 500.00	0.0%
52.3200	Communications	$ 9,700.00	$ 9,700.00	0.0%
52.3201	Postage	$ 50.00	$ 50.00	0.0%
52.3500	Travel &Training	$ 1,500.00	$ 1,500.00	0.0%
52.3600	Dues & Fees	$ 25.00	$ 25.00	0.0%
53.1230	Energy-Electricity for Sirens & Towers	$ 2,350.00	$ 2,350.00	0.0%
	TOTAL EMA	$ 25,824.00	$ 26,050.00	0.9%

PUBLIC WORKS

Code	41000 PUBLIC WORKS /SOLID WASTE SERVICES	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1100	Regular Employees	$ 81,960.00	$ 66,741.00	-18.6%
51.1300	Overtime	$ 1,000.00	$ 1,000.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 6,345.00	$ 5,522.00	-13.0%
52.2200	Repairs & Maintenance	$ 500.00	$ 500.00	0.0%
52.2202	Vehicle Maintenance	$ 15,000.00	$ 12,500.00	-16.7%
52.3200	Communications	$ 1,000.00	$ 1,000.00	0.0%
53.1100	General Supplies & Materials	$ 100.00	$ 100.00	0.0%
53.1101	Office Supplies	$ 100.00	$ -	-100.0%
53.1230	Energy, Electricity	$ 1,100.00	$ 1,100.00	0.0%
53.1250	Energy - Oil, TBA	$ 6,000.00	$ 6,000.00	0.0%
53.1270	Energy - Gasoline, Diesel	$ 15,000.00	$ 15,000.00	0.0%
53.1707	St George Disposal	$ 26,000.00	$ 26,000.00	0.0%
53.1708	Inert Disposal (Camden)	$ 15,000.00	$ 15,000.00	0.0%
53.1709	Ground Water Monitoring	$ 8,000.00	$ 8,000.00	0.0%
53.1710	Methane Gas Monitoring	$ 3,800.00	$ 3,800.00	0.0%
	TOTAL PUBLIC WORKS /SOLID WASTE SERVICES	$ 180,905.00	$ 162,263.00	-10.3%

Code	42100 ROADS & DRAINAGE	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1100	Salaries - Road Dept. Employees	$ 481,566.00	$ 508,400.00	5.6%
51.1300	Overtime	$ 10,000.00	$ 10,000.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 37,605.00	$ 38,342.00	2.0%
52.1301	Computer Expenses	$ 5,500.00	$ 4,000.00	-27.3%
52.2200	Repairs & Maintenance	$ 1,000.00	$ 1,000.00	0.0%
52.2202	Vehicle/Equipment Maintenance	$ 150,000.00	$ 150,000.00	0.0%
52.2208	Radio Maintenance	$ 2,500.00	$ 2,500.00	0.0%
52.2320	Equipment Rental	$ 1,000.00	$ 1,000.00	0.0%
52.3200	Communications	$ 6,000.00	$ 6,000.00	0.0%
52.3401	Copy Machine Expenses	$ 1,000.00	$ 1,000.00	0.0%
52.3500	Travel & Training	$ 2,000.00	$ 500.00	-75.0%
52.3800	Licenses	$ 500.00	$ 500.00	0.0%
53.1100	General Supplies & Materials	$ 1,500.00	$ 1,500.00	0.0%
53.1101	Office Supplies	$ 1,200.00	$ 1,200.00	0.0%
53.1108	Safety Supplies	$ 2,000.00	$ 2,000.00	0.0%
53.1210	Energy - Water/Sewerage	$ 1,000.00	$ 1,000.00	0.0%
53.1230	Energy - Electricity	$ 11,000.00	$ 11,000.00	0.0%
53.1231	Energy - Electricity for Traffic Signals	$ 2,600.00	$ 2,600.00	0.0%
53.1250	Energy - Oil, TBA	$ 40,000.00	$ 40,000.00	0.0%
53.1270	Energy - Gasoline, Diesel	$ 200,000.00	$ 175,000.00	-12.5%
53.1300	Food & Water	$ 1,500.00	$ 1,500.00	0.0%
53.1700	Other Supplies	$ 2,000.00	$ 2,000.00	0.0%
53.1701	Uniforms	$ 3,000.00	$ 3,000.00	0.0%
53.1703	Materials, Lumber & Bridge	$ 35,000.00	$ 20,000.00	-42.9%
53.1704	Drainage Pipes	$ 35,000.00	$ 35,000.00	0.0%
53.1705	Signs, Road Striping	$ 25,000.00	$ 20,000.00	-20.0%
53.1711	Right-of-Ways Costs	$ 1,000.00	$ 1,000.00	0.0%
54.2600	Capital Projects		$ 15,000.00	
	TOTAL ROADS & DRAINAGE	$ 1,060,471.00	$ 1,055,042.00	-0.5%

PUBLIC WORKS (CONTINUED)

Code	42200 MAINTENANCE SHOP BUDGET	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1100	Salaries - Shop Employees	$ 109,720.00	$ 111,915.00	2.0%
51.1300	Overtime	$ 2,500.00	$ 4,000.00	60.0%
51.2200	Social Security (FICA) Employee Portion	$ 8,585.00	$ 8,868.00	3.3%
52.1301	Computer Expenses	$ 1,000.00	$ 500.00	-50.0%
52.2200	Repairs & Maintenance	$ 2,500.00	$ 2,500.00	0.0%
52.2202	Vehicle Maintenance	$ 8,000.00	$ 4,500.00	-43.8%
52.2208	Radio Maintenance	$ 200.00	$ 200.00	0.0%
52.3200	Communications	$ 1,300.00	$ 2,000.00	53.8%
52.3500	Travel & Training			
53.1100	General Supplies & Materials	$ 1,500.00	$ 1,500.00	0.0%
53.1101	Office Supplies	$ 500.00	$ 500.00	0.0%
53.1108	Safety Supplies	$ 700.00	$ 700.00	0.0%
53.1250	Energy - Oil, TBA	$ 2,000.00	$ 2,000.00	0.0%
53.1270	Energy - Gas, Diesel	$ 4,000.00	$ 4,500.00	12.5%
53.1300	Food & Water	$ 1,000.00	$ 500.00	-50.0%
53.1600	Small Equipment	$ 2,500.00	$ 2,500.00	0.0%
53.1700	Shop Supplies	$ 5,000.00	$ 5,000.00	0.0%
53.1701	Uniforms	$ 800.00	$ 800.00	0.0%
53.1706	Recycling (Tires)	$ 4,500.00	$ 1,200.00	-73.3%
	TOTAL MAINTENANCE SHOP	$ 156,305.00	$ 153,683.00	-1.7%

Code	45000 SOLID WASTE CONTRACT	Budgeted 2017	Recommended 2018	% Inc./Dec.
52.1212	Contracted Waste Service	$ 418,200.00	$ 426,564.00	2.0%
	TOTAL SOLID WASTE CONTRACT	$ 418,200.00	$ 426,564.00	2.0%

HEALTH AND WELFARE

Code	51100 HEALTH SERVICES	Budgeted 2017	Recommended 2018	% Inc./Dec.
52.2200	Repairs & Maintenance	$ 1,000.00	$ 1,000.00	0.0%
57.2002	Health Department Operations	$ 72,000.00	$ 72,000.00	0.0%
57.2004	Unison Behavioral Health	$ 5,700.00	$ 5,700.00	0.0%
	TOTAL HEALTH SERVICES	$ 78,700.00	$ 78,700.00	0.0%

Code	54100 WELFARE/DFCS	Budgeted 2017	Recommended 2018	% Inc./Dec.
57.2005	DFCS Operations	$ 13,816.00	$ 13,816.00	0.0%
	TOTAL WELFARE/DFCS	$ 13,816.00	$ 13,816.00	0.0%

Code	55000 CONCERTED SERVICES	Budgeted 2017	Recommended 2018	% Inc./Dec.
57.2006	Concerted Services Operations	$ 14,000.00	$ 14,000.00	0.0%
	TOTAL CONCERTED SERVICES	$ 14,000.00	$ 14,000.00	0.0%

Code	55200 SENIOR CENTER	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1137	Salary -Senior Center Manager	$ 20,184.00	$ 20,588.00	2.0%
51.1138	Salary - Home Delivered Meals Drivers	$ 19,000.00	$ 19,000.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 3,000.00	$ 3,029.00	1.0%
52.1301	Computer Expenses	$ 300.00	$ 300.00	0.0%
52.2200	Repairs & Maintenance	$ 3,500.00	$ 3,500.00	0.0%
52.2202	Vehicle Maintenance	$ 1,200.00	$ 200.00	-83.3%
52.3200	Communications	$ 1,200.00	$ 1,200.00	0.0%
52.3500	Travel & Training	$ 12,000.00	$ 12,000.00	0.0%
53.1101	Office Supplies	$ 1,000.00	$ 1,000.00	0.0%
53.1210	Energy - Water/Sewerage	$ 500.00	$ 500.00	0.0%
53.1230	Energy - Electricity	$ 7,000.00	$ 7,000.00	0.0%
53.1250	Energy - Oil, /TBA	$ 200.00	$ 200.00	0.0%
53.1270	Energy - Gasoline, Diesel	$ 200.00	$ 200.00	0.0%
	TOTAL SENIOR CENTER	$ 69,284.00	$ 68,717.00	-0.8%

CULTURE AND RECREATION

Code	61100 RECREATION	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1100	Salaries - Regular Employees	$ 71,739.00	$ 73,174.00	2.0%
51.1139	Salary-Recreation Director	$ 41,724.00	$ 42,559.00	2.0%
51.1300	Overtime	$ 2,500.00	$ 2,500.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 11,930.00	$ 9,045.00	-24.2%
52.1200	Professional Fees	$ 1,500.00	$ 1,500.00	0.0%
52.1301	Computer Expenses	$ 700.00	$ 700.00	0.0%
52.1306	Traders Hill Water Fees	$ 700.00	$ 3,168.00	352.6%
52.2140	Recreation Lawn Maintenance/Spraying Contract		$ 30,000.00	
52.2200	Repairs & Maintenance	$ 10,000.00	$ 10,000.00	0.0%
52.2202	Vehicle Maintenance	$ 6,000.00	$ 6,000.00	0.0%
52.3200	Communications	$ 5,000.00	$ 5,000.00	0.0%
52.3500	Travel & Training	$ 800.00	$ 800.00	0.0%
52.3600	Dues & Fees	$ 800.00	$ 800.00	0.0%
52.3850	Umpires, Concessions, Scorekeepers, etc		$ 10,000.00	
52.3907	Recreation Programs	$ 1,000.00	$ 1,000.00	0.0%
53.1100	General Supplies & Materials	$ 2,000.00	$ 500.00	-75.0%
53.1101	Office Supplies	$ 600.00	$ 500.00	-16.7%
53.1108	Safety Supplies		$ 200.00	
53.1110	Mosquito Spraying	$ 15,000.00	$ 15,000.00	0.0%
53.1210	Energy - Water/Sewerage	$ 5,460.00	$ 2,000.00	-63.4%
53.1230	Energy -Electricity	$ 27,050.00	$ 28,000.00	3.5%
53.1250	Energy - Oil, /TBA	$ 2,000.00	$ 2,000.00	0.0%
53.1270	Energy - Gasoline, Diesel	$ 12,500.00	$ 10,000.00	-20.0%
53.1600	Small Equipment	$ 5,000.00	$ 2,500.00	-50.0%
53.1701	Uniforms	$ 500.00	$ 500.00	0.0%
53.1705	Signs, Road Striping	$ 500.00	$ 500.00	0.0%
	TOTAL RECREATION	$ 265,003.00	$ 257,946.00	-2.7%

Code	65100 LIBRARIES	Budgeted 2017	Recommended 2018	% Inc./Dec.
57.2007	Charlton County Library	$ 71,000.00	$ 71,000.00	0.0%
57.2008	Regional Library	$ 686.00	$ -	-100.0%
	TOTAL LIBRARIES	$ 71,686.00	$ 71,000.00	-1.0%

HOUSING AND DEVELOPMENT

Code	71100 COOPERATIVE EXTENSION/4H	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1140	Salary - Secretary	$ 10,547.20	$ 10,759.00	2.0%
51.1141	Salary, 4-H County Extension Associate	$ 10,938.60	$ 11,158.00	2.0%
51.1142	Salary, Extension Director	$ 12,426.95	$ 12,676.00	2.0%
51.1151	Salary, Extension Director, Part Time	$ 5,000.00	$ 8,000.00	60.0%
51.2200	Social Security (FICA) Employee Portion	$ 2,976.83	$ 3,259.00	9.5%
51.2400	Retirement Contributions	$ 5,528.00	$ 5,815.00	5.2%
52.1301	Computer Expenses	$ 200.00	$ 200.00	0.0%
52.3200	Communications	$ 2,000.00	$ 2,000.00	0.0%
52.3401	Copy Machine Expenses	$ 650.00	$ 650.00	0.0%
52.3500	Travel & Training	$ 5,072.00	$ 5,072.00	0.0%
52.3600	Dues & Fees		$ 250.00	
53.1101	Office Supplies	$ 2,000.00	$ 2,000.00	0.0%
53.1210	Energy - Water/Sewerage	$ 800.00	$ 800.00	0.0%
53.1230	Energy - Electricity	$ 3,000.00	$ 3,000.00	0.0%
53.1270	Energy - Gasoline, Diesel	$ 240.00	$ 240.00	0.0%
54.2400	Computers	$ 1,500.00	$ 1,500.00	0.0%
	TOTAL COOPERATIVE EXTENSION/4H	$ 62,879.58	$ 67,379.00	7.2%

Code	72100 INSPECTION SERVICES/PERMITS	Budgeted 2017	Recommended 2018	% Inc./Dec.
51.1143	Salary - Building Inspector	$ 32,469.00	$ 19,890.00	-38.7%
51.1115	Salary, 911/Permit Clerk	$ 24,232.00	$ 24,717.00	2.0%
51.1300	Overtime	$ 2,000.00	$ 250.00	-87.5%
51.2200	Social Security (FICA) Employee Portion	$ 4,491.00	$ 3,432.00	-23.6%
52.1200	Professional Fees	$ 1,350.00	$ -	-100.0%
52.1301	Computer Expenses	$ 1,500.00	$ 1,000.00	-33.3%
52.2202	Vehicle Maintenance	$ 2,000.00	$ 1,000.00	-50.0%
52.3200	Communications	$ 2,500.00	$ 1,000.00	-60.0%
52.3201	Postage	$ 100.00	$ 100.00	0.0%
52.3401	Copy Machine Expenses	$ 750.00	$ 500.00	-33.3%
52.3500	Travel & Training	$ 2,000.00	$ 2,000.00	0.0%
52.3600	Dues & Fees	$ 50.00	$ 500.00	900.0%
52.3850	Contract Services	$ 13,750.00	$ -	-100.0%
53.1101	Office Supplies	$ 500.00	$ 500.00	0.0%
53.1250	Energy-Oil, TBA	$ 750.00	$ 750.00	0.0%
53.1270	Energy-Gasoline, Diesel	$ 1,100.00	$ 1,000.00	-9.1%
53.1701	Uniforms	$ 500.00	$ 500.00	0.0%
	TOTAL PROTECTIVE INSPECTION	$ 90,042.00	$ 57,139.00	-36.5%

Code	75000 ECONOMIC DEVELOPMENT/TOURISM	Budgeted 2017	Recommended 2018	% Inc./Dec.
52.3911	Folkston/Charlton Dev Auth	$ 28,500.00	$ 28,500.00	0.0%
52.3912	County Promotions	$ 10,500.00	$ 10,500.00	0.0%
	TOTAL PLANNING/ZONING	$ 39,000.00	$ 39,000.00	0.0%

Code	90000 OTHER FINANCING USES	Budgeted 2017	Recommended 2018	% Inc./Dec.
57.9000	CONTINGENCY	$ 236,672.42	$ 100,054.00	-57.7%
	TOTAL OTHER FINANCING USES	$ 236,672.42	$ 100,054.00	-57.7%

	TOTAL BUDGET	$ 10,513,228.00	$ 11,077,511.00	5.37%

2014 SPLOST FUND REVENUES

2014 SPLOST REVENUES	Projected 2018
SPLOST TAX	$ 1,050,000.00

2014 SPLOST FUND EXPENDITURES

2014 SPLOST FUND	Recommended 2018
City of Folkston	$ -
City of Homeland	$ -
Health Department	$ -
EMS Equipment	$ -
Library	$ 50,000.00
Senior Center	$ 80,000.00
Sheriff's Office	$ 100,000.00
Administration	$ 100,000.00
VFD Stations	$ 220,000.00
GA Bend	$ 50,000.00
VFD Equipment	$ 50,000.00
Recreation Facilities	$ 100,000.00
Roads and Drainage	$ 300,000.00
Road Dept. Equipment	$ -
Trash Trucks	$ -
TOTAL 2014 SPLOST FUND	$ 1,050,000.00

EMS FUND REVENUES

Code	*PUBLIC SAFETY*	Budgeted 2017	Projected 2018	% Inc./Dec.
34.2600	Ambulance Fees	$ 600,000.00	$ 700,000.00	16.67%
	TOTAL- Public Safety Fees	$ 600,000.00	$ 700,000.00	16.67%

EMS FUND EXPENDITURES

Code	**36000 EMS**	Budgeted 2017	Recommended 2018	% Inc./Dec.
52.1200	Professional	$ 35,000.00	$ 35,000.00	0.00%
52.1301	Computer Expenses	$ 5,000.00	$ 5,000.00	0.00%
52.2200	Repairs & Maintenance	$ 7,500.00	$ 7,500.00	0.00%
52.2202	Vehicle Maintenance	$ 15,000.00	$ 22,500.00	50.00%
52.2208	Radio Maintenance	$ 8,500.00	$ 8,500.00	0.00%
52.3200	Communications	$ 8,500.00	$ 8,500.00	0.00%
52.3201	Postage	$ 100.00	$ 100.00	0.00%
52.3300	Advertising	$ 1,000.00	$ 1,000.00	0.00%
52.3401	Copy Machine & Supplies	$ 2,000.00	$ 1,500.00	-25.00%
52.3500	Travel &Training	$ 10,000.00	$ 10,000.00	0.00%
52.3600	Dues & Fees	$ 15,000.00	$ 15,000.00	0.00%
52.3850	Contract Labor	$ 12,000.00	$ 12,000.00	0.00%
52.3914	Grant Match Funds	$ 15,500.00	$ 15,000.00	-3.23%
53.1100	General Supplies & Materials	$ 6,000.00	$ 5,000.00	-16.67%
53.1101	Office Supplies	$ 3,000.00	$ 3,000.00	0.00%
53.1109	Medical Supplies	$ 45,000.00	$ 50,000.00	11.11%
53.1210	Energy - Water/Sewerage	$ 1,200.00	$ 2,000.00	66.67%
53.1230	Energy - Electricity	$ 12,000.00	$ 15,000.00	25.00%
53.1250	Energy - Oil, TBA	$ 20,000.00	$ 20,000.00	0.00%
53.1270	Energy - Gas, Diesel	$ 50,000.00	$ 45,000.00	-10.00%
53.1701	Uniforms	$ 8,000.00	$ 8,000.00	0.00%
57.3000	Payment to General Fund - Salaries	$ 269,700.00	$ 380,400.00	41.05%
57.9000	Contingency	$ 50,000.00	$ 30,000.00	-40.00%
	TOTAL EMS Expenditures	$ 600,000.00	$ 700,000.00	16.67%

GRANT FUND REVENUES

GRANT FUND	Budgeted 2017	Projected 2018	% Inc./Dec.
GDOT LMIG	$ 301,996.32	$ 324,147.77	7.34%
TOTAL GRANT REVENUES	$ 301,996.32	$ 324,147.77	7.34%

GRANT FUND EXPENDITURES

GRANT FUND	Budgeted 2017	Recommended 2018	% Inc./Dec.
GDOT LMIG	$ 301,996.32	$ 324,147.77	7.34%
TOTAL GRANT Expenditures	$ 301,996.32	$ 324,147.77	7.34%

RECREATION FUND REVENUES

REVENUES	Budgeted 2017	Projected 2018	% Inc./Dec.
Petty Cash	$ 200.00	$ 200.00	$ -
Concessions	$ 13,500.00	$ 13,500.00	$ -
Gate Admission	$ 4,000.00	$ 4,000.00	$ -
Basketball	$ 1,200.00	$ 1,200.00	$ -
Baseball/Softball/Blastball/Teeball	$ 5,100.00	$ 5,100.00	$ -
Football	$ 1,000.00	$ 1,000.00	$ -
Sponsorship Contributions	$ 500.00	$ 500.00	$ -
Adult Events	$ 200.00	$ 200.00	$ -
Rentals	$ 100.00	$ 100.00	$ -
Other Revenues	$ 200.00	$ 200.00	$ -
TOTAL	$ 26,000.00	$ 26,000.00	$ -

RECREATION FUND EXPENDITURES

EXPENDITURES	Budgeted 2017	Recommended 2018	% Inc./Dec.
Concession Stand Supplies	$ 16,500.00	$ 16,500.00	$ -
Travel Team Expenses	$ 1,500.00	$ 1,500.00	$ -
Sponsorship Purchases	$ 1,000.00	$ 1,000.00	$ -
All Stars	$ 2,500.00	$ 2,500.00	$ -
Other Expenses	$ 3,500.00	$ 3,500.00	$ -
Refunds	$ 1,000.00	$ 1,000.00	$ -
TOTAL	$ 26,000.00	$ 26,000.00	$ -



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