CHARLTON COUNTY
FISCAL YEAR 2019 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.

BUDGET APPROVED BY BOARD OF COMMISSIONERS 12/6/2018

MEMORANDUM

TO:	The Honorable Board of Commissioners
FROM:	Hampton D. Raulerson Jr., County Administrator
DATE:	November 1, 2018
SUBJECT:	Proposed Fiscal Year 2019 Budget

Enclosed for your review and approval is the recommended budget for Fiscal Year 2019. 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 Coordinator 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 June, 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. Jesse Crews – District 3 Commissioner
3. Luke Gowen – District 5 Commissioner (Alternate)
4. Hampton Raulerson – County Administrator
5. Becky Harden – Finance/Human Resource Coordinator

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 to ensure that each department was heard and their concerns noted. 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 2019 budget are health insurance, capital, personnel and unfunded mandates from the State of Georgia.

Our revenue growth has been 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. Overall, the millage rate for Fiscal Year 2019 will slightly decrease for the General Fund to 18.83, from the previous year (Fiscal Year 2018) of 18.96, 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

In the most recent year, 2018, we have received reimbursements from GEMA and FEMA for Charlton County. Of these monies, that which was not used for reconstruction or reimbursed to those who lent aid in our time of need, has been placed into reserve. Going into Fiscal Year 2019, we have reduced our General Fund Budget by $272,351 in an effort to minimize the tax burden on our citizens and so that we do not find ourselves in a similar situation to 2018 where we relied on reserve fund.

Finally, I would like to thank all of the Constitutional Officers and Department Heads for working with our Budget Committee to meet their needs while keeping costs in check. I want to show my appreciation and gratitude to Commissioners Alphya Benefield, Jesse Crews and Luke Gowen, and our Finance/Human Resources Coordinator Becky Harden who gave so much time in compiling, listening, and constructing a sound and responsible budget for your consideration.

Charlton County
Georgia

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BOARD OF COMMISSIONERS
FISCAL YEAR 2019



PICTURED FROM LEFT TO RIGHT

JESSE CREWS – DISTRICT 3

ALPHYA BENEFIELD – DISTRICT 1 (VICE-CHAIR)

JAMES E. EVERETT – DISTRICT 2 (CHAIRMAN)

DREW JONES – DISTRICT 4

LUKE GOWEN – DISTRICT 5

CONSTITUTIONAL OFFICERS
FISCAL YEAR 2019



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

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, 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 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.

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*

AUTHORIZED POSITIONS SUMMARY

Departments	Full Time Positions	Part Time Positions	Total Positions
ADMINISTRATION	4	0	4
FACILITIES MAINTENANCE	2	0	2
SOLICITOR	1	0	1
ELECTIONS	1	0	1
TAX COMMISSIONER	3	1	4
TAX ASSESSOR	5	0	5
PROBATE/MAGISTRATE	2	1	3
CLERK OF COURT	3	0	3
SHERIFF	19	0	19
DISPATCH	5	0	5
JAIL	9	0	9
FIRE	1	0	1
EMS/EMA	21	12	33
PERMITTING	1	1	2
RECREATION	5	0	5
ROADS & BRIDGES	15	0	15
PUBLIC WORKS	2	2	4
VEHICLE MAINTENANCE	3	0	3
SENIOR CENTER	1	4	5
UGA EXTENSION	3	1	4
Total	**106**	**22**	**128**

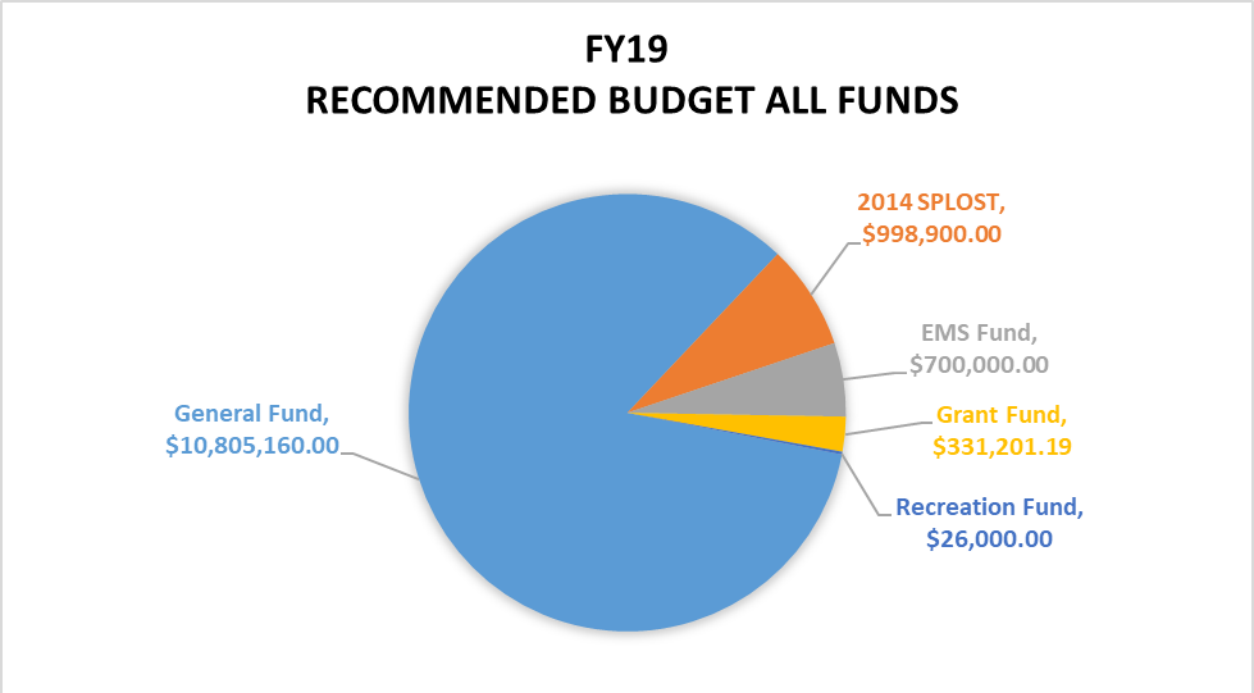
*** This Spreadsheet Excludes ALL Elected Officials, Constitutional Officers, Boards, Judges, Attorneys and any other position that is not designated as Full or Part Time within Charlton County.

CURRENT 2018 TAX DIGEST AND 5 YEAR HISTORY OF TAX LEVY

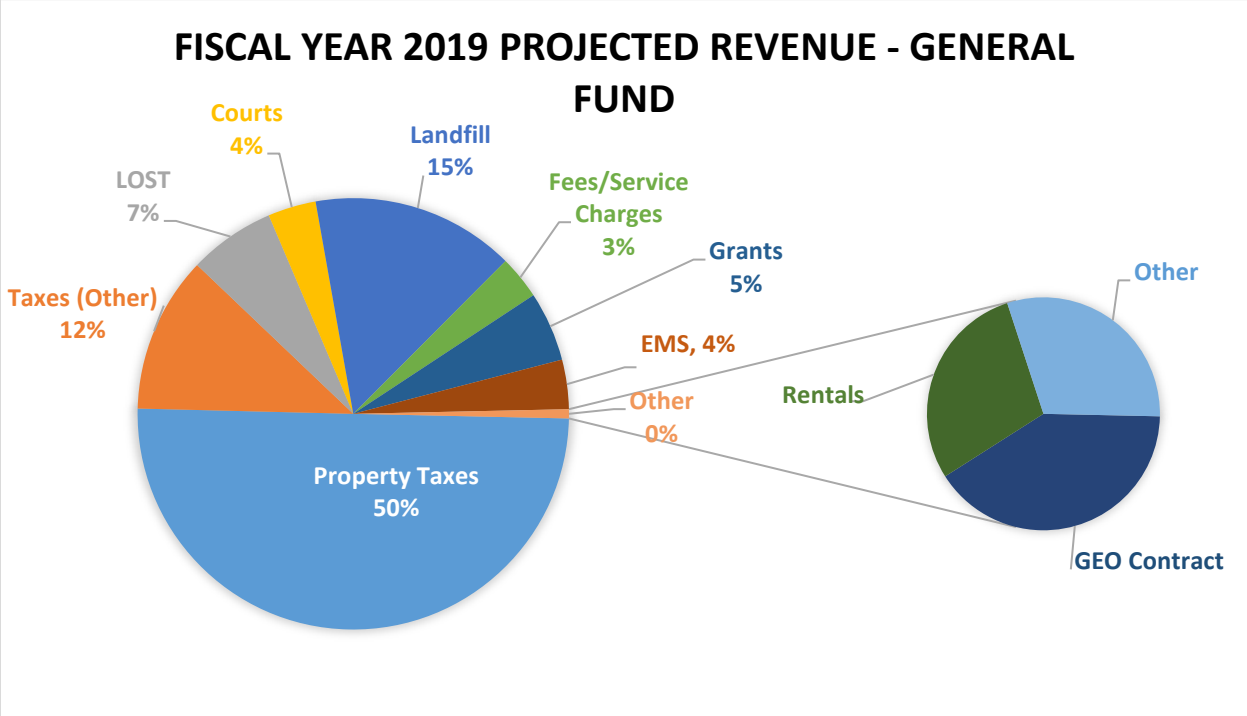
CURRENT 2018 TAX DIGEST AND 5 YEAR HISTORY OF LEVY						
COUNTY WIDE	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Real & Personal	281,118,765	281,353,573	296,052,338	294,819,195	295,687,910	304,733,278
Motor Vehicles	18,599,080	16,928,950	11,924,060	9,277,910	7,031,400	5,647,250
Mobile Homes	5,380,685	5,040,487	5,085,811	4,971,331	5,406,443	5,593,255
Timber - 100%	14,278,372	14,187,200	21,007,273	17,072,852	19,392,715	16,562,837
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	319,376,902	317,510,210	334,069,482	326,141,288	327,518,468	332,536,620
Less M & O Exemptions	46,127,991	45,201,204	44,279,760	44,030,918	44,005,970	45,342,766
Net M & O Digest	273,248,911	272,309,006	289,789,722	282,110,370	283,512,498	287,193,854
FLPA Reimbursement Value	**8,603,938**	**9,637,552**	**9,994,414**	**11,561,545**	**11,493,644**	**11,956,909**
Adjusted Net M&O Digest	281,852,849	281,946,558	299,784,136	293,671,915	295,006,142	299,150,763
						PROPOSED
Gross M & O Millage	21.460	21.420	21.11	20.99	21.10	20.94
Less Rollbacks	2.48	2.45	2.15	2.02	2.14	2.11
Net M & O Millage	18.980	18.969	18.96	18.97	18.96	18.83
Total County Taxes Levied	$5,349,567	$5,348,244	$5,683,907	$5,570,956	$5,593,316	$5,633,009
Net $ Change	$286,907	-$1,323	$335,663	-$112,951	$22,360	$39,693
Net % Change	5.67%	-0.02%	6.28%	-1.99%	0.40%	0.71%

BUDGET OVERVIEW FOR FY'19

Fund Type	FY18 Approved	FY19 Recommended	% Change
General Fund	$ 11,077,511.00	$ 10,805,160.00	-2.46%
2014 SPLOST	$ 1,050,000.00	$ 998,900.00	-4.87%
EMS Fund	$ 700,000.00	$ 700,000.00	0.00%
Grant Fund	$ 324,147.77	$ 331,201.19	2.18%
Recreation Fund	$ 26,000.00	$ 26,000.00	0.00%
Total	$ 13,177,658.77	$ 12,861,261.19	-2.40%

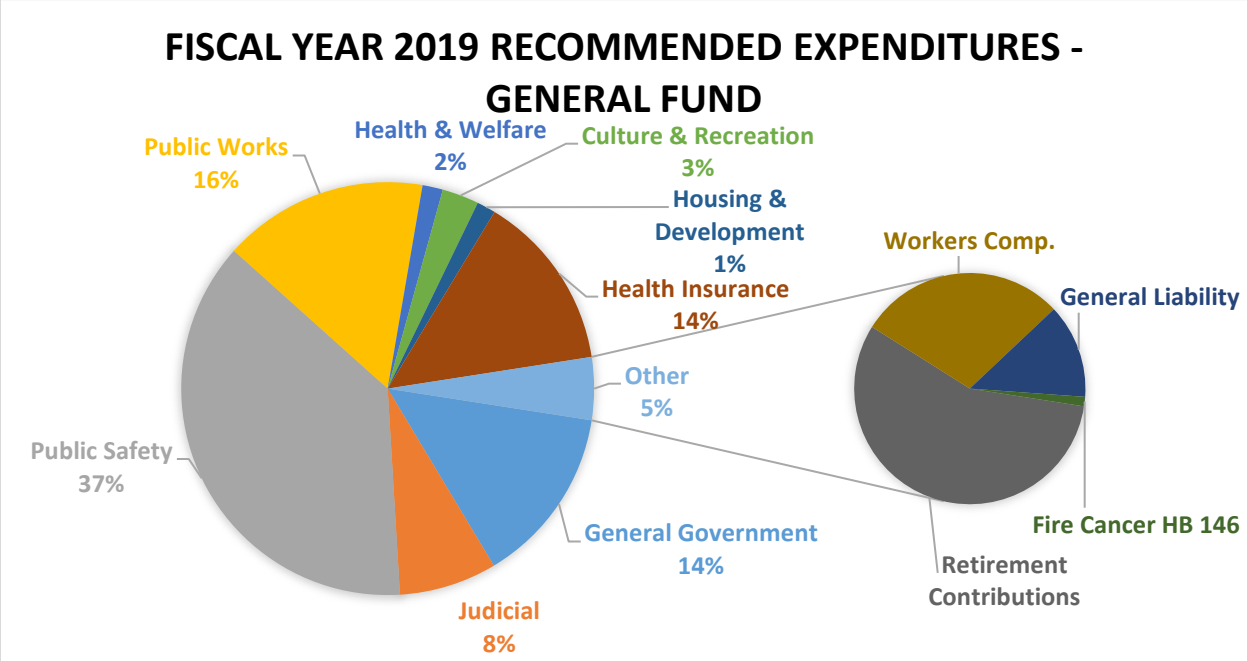


REVENUES



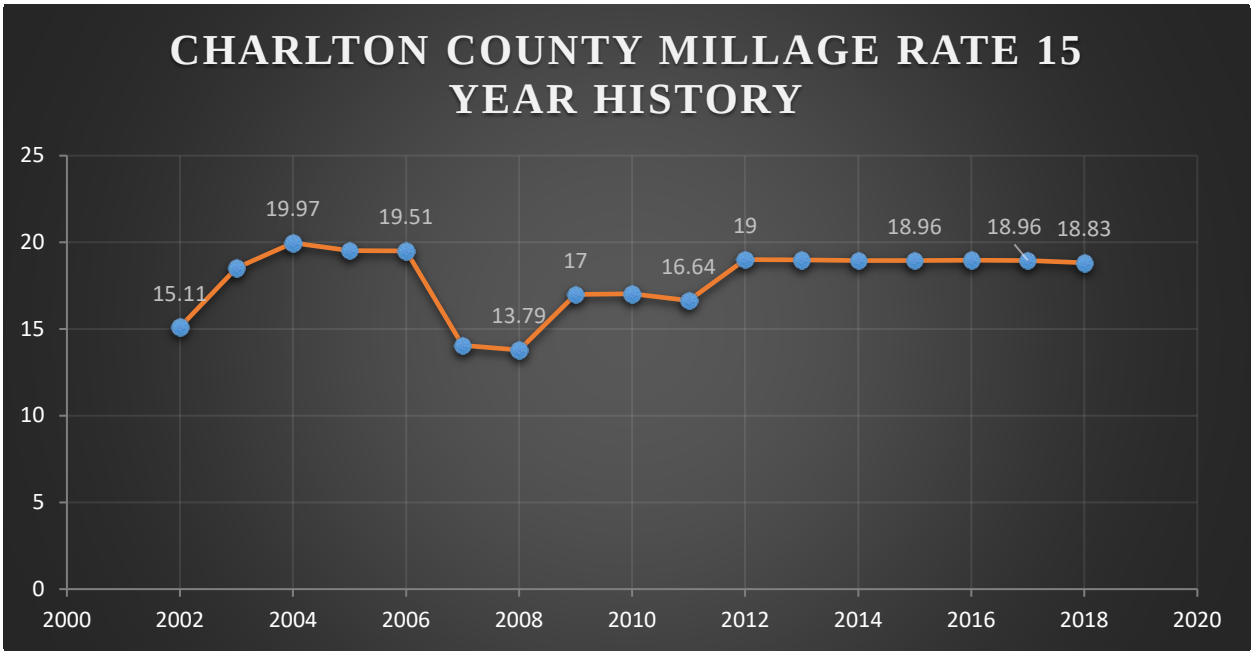
Category	FY '18 Revenues	FY '19 Projected Revenues	% Inc./(Dec.)
Property Taxes	$ 5,593,905.00	$ 5,407,860.00	-3.33%
Taxes (Other)	$ 1,052,460.00	$ 1,266,920.00	20.38%
LOST	$ 630,360.00	$ 700,000.00	11.05%
Courts	$ 390,737.00	$ 389,800.00	-0.24%
Landfill	$ 1,600,000.00	$ 1,650,000.00	3.13%
Fees/Service Charges	$ 407,400.00	$ 352,250.00	-13.54%
Grants	$ 353,500.00	$ 564,505.00	59.69%
EMS-Reimbursement	$ 586,715.00	$ 400,000.00	-31.82%
Fund Balance	$ -	$ -	
Sale of Assets	$ 400,000.00	$ -	-100.00%
GEO Contract	$ 30,000.00	$ 30,000.00	0.00%
Rentals	$ 15,400.00	$ 21,400.00	38.96%
Other	$ 17,034.00	$ 22,425.00	31.65%
Total	**$ 11,077,511.00**	**$ 10,805,160.00**	**-2.46%**

EXPENDITURES



Category	FY '18 Expenditures	FY '19 Recommended Expenditures	% Inc./(Dec.)
General Government	$ 1,676,515.00	$ 1,506,454.00	-10.14%
Judicial	$ 786,630.00	$ 826,605.00	5.08%
Public Safety	$ 4,217,091.00	$ 4,060,929.00	-3.70%
Public Works	$ 1,797,552.00	$ 1,737,134.00	-3.36%
Health & Welfare	$ 175,233.00	$ 172,600.00	-1.50%
Culture & Recreation	$ 328,946.00	$ 311,591.00	-5.28%
Housing & Development	$ 163,518.00	$ 158,847.00	-2.86%
Health Insurance	$ 1,398,000.00	$ 1,500,000.00	7.30%
Retirement Contributions	$ 299,026.00	$ 300,000.00	0.33%
Workers Comp	$ 145,000.00	$ 154,000.00	6.21%
General Liability	$ 70,000.00	$ 70,000.00	0.00%
Fire Cancer HB 146	$ 20,000.00	$ 7,000.00	
Total	**$ 11,077,511.00**	**$ 10,805,160.00**	**-2.46%**

MILLAGE RATE HISTORY



GENERAL FUND

REVENUES BY FUNCTION

Code	*GENERAL PROPERTY TAXES*	Budgeted 2018	Projected 2019	% Inc./Dec.
31.1110	Real & Personal Property- Current Year	$ 4,990,335.00	$ 4,884,323.00	-2.12%
31.1120	Timber	$ 367,724.00	$ 311,878.00	-15.19%
31.1190	Intangibles	$ 25,000.00	$ 25,000.00	0.00%
31.1310	Pers Prop-Motor Veh-Cur	$ 133,329.00	$ 106,338.00	-20.24%
31.1315	TAVT	$ 250,000.00	$ 330,000.00	32.00%
31.1316	AAVT	$ 14,500.00	$ -	-100.00%
31.1320	Pers Prop-Mobile Hm-Cur	$ 102,517.00	$ 105,321.00	2.74%
31.1330	Mobile Home Decals	$ 13,000.00	$ 13,000.00	0.00%
31.1390	Railroad Equipment	$ 48,000.00	$ 50,000.00	4.17%
31.1500	Landfill	$ 263,500.00	$ 336,420.00	27.67%
31.1600	Real Estate Transfers	$ 12,000.00	$ 12,000.00	0.00%
31.1700	Franchise Taxes	$ 3,000.00	$ 2,500.00	-16.67%
	TOTAL-General Property Taxes	$ 6,222,905.00	$ 6,176,780.00	-0.74%
Code	*GENERAL SALES & USE TAX*	Budgeted 2018	Projected 2019	% Inc./Dec.
31.3100	Local Option Sales & Use Tax	$ 630,360.00	$ 700,000.00	11.05%
	TOTAL-General Sales & Use Tax	$ 630,360.00	$ 700,000.00	11.05%
Code	*SELECTIVE SALES & USE TAX*	Budgeted 2018	Projected 2019	% Inc./Dec.
31.4200	Alcoholic Beverage Excise	$ 25,000.00	$ 20,000.00	-20.00%
	TOTAL-Selective Sales & Use Tax	$ 25,000.00	$ 20,000.00	-20.00%
Code	*BUSINESS TAX*	Budgeted 2018	Projected 2019	% Inc./Dec.
31.6200	Insurance Premium Tax	$ 380,460.00	$ 457,000.00	20.12%
31.6300	Financial Institutions Tax	$ 15,000.00	$ 18,000.00	20.00%
31.6400	Business & Occupation Tax	$ 3,000.00	$ 3,000.00	0.00%
	TOTAL-Business Tax	$ 398,460.00	$ 478,000.00	40.12%

Code	*BUSINESS LICENSE & PENALTIES*	Budgeted 2018	Projected 2019	% 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 2018	Projected 2019	% Inc./Dec.
32.2120	Building Inspection Fees	$ 80,000.00	$ 65,000.00	-18.75%
	TOTAL- Regulatory Fees	$ 80,000.00	$ 65,000.00	-18.75%
Code	*NON-BUSINESS LICENSE/OTHER*	Budgeted 2018	Projected 2019	% Inc./Dec.
32.2400	Marriage Licenses	$ 20,000.00	$ 20,000.00	0.00%
32.2930	911 Addressing Fees	$ -	$ 150.00	
32.2990	Garbage Can Fees (Additional Cans)		$ 500.00	
	TOTAL- Non-Business Licenses	$ 20,000.00	$ 20,650.00	3.25%

REVENUES (CONTINUED)

Code	*FEDERAL GOVERNMENTAL GRANTS*	Budgeted 2018	Projected 2019	% Inc./Dec.
33.3000	Wildlife Refuge Grant	$ 276,000.00	$ 250,000.00	-9.42%
	TOTAL- Federal Government Grants	$ 276,000.00	$ 250,000.00	-9.42%
Code	*STATE GOVERNMENT GRANTS*	Budgeted 2018	Projected 2019	% Inc./Dec.
33.4110	Home Delivered Meals	$ 9,000.00	$ 14,083.00	56.48%
33.4114	GPDSC Indigent Defense Fees	$ 3,000.00	$ 4,000.00	33.33%
33.4150	Congregate Meals	$ 18,500.00	$ 21,858.00	18.15%
33.4160	Reimbursement- EMA	$ 5,000.00	$ 7,415.00	48.30%
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%
33.5200	Forest Land Protection Act - FLPA	$ -	$ 225,149.00	
	TOTAL-State Government Grants	$ 77,500.00	$ 314,505.00	305.81%

Code	*GENERAL GOVERNMENT*	Budgeted 2018	Projected 2019	% 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	$ 230,000.00	-13.86%
34.1150	Tax Assessor Fees	$ 1,000.00	$ 1,000.00	0.00%
34.1192	Child Support Fees	$ 600.00	$ 300.00	-50.00%
34.1193	Attorney Fees	$ 5,000.00	$ 4,250.00	-15.00%
34.1910	Other-Election Fees	$ 8,000.00	$ 4,000.00	-50.00%
34.1930	Other-Sale of Maps & Pub	$ 100.00	$ 50.00	-50.00%
	TOTAL-General Government	$ 392,700.00	$ 350,600.00	0.00%
Code	*PUBLIC SAFETY*	Budgeted 2018	Projected 2019	% Inc./Dec.
34.2110	Service Costs	$ 28,000.00	$ 24,000.00	-14.29%
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	$ 4,500.00	50.00%
	TOTAL- Public Safety	$ 47,200.00	$ 44,700.00	35.71%
Code	*STREETS & PUBLIC IMPROVEMENT*	Budgeted 2018	Projected 2019	% Inc./Dec.
34.3101	Alleyway Abandonment	$ 3,000.00	$ 1,000.00	-66.67%
34.3102	Sale of Signs & Clay	$ 100.00	$ 500.00	400.00%
34.4190	Pipe Sales and Installation	$ -	$ 5,000.00	
	TOTAL- Streets & Public Improvement	$ 3,100.00	$ 6,500.00	333.33%
Code	*UTILITIES/ENTERPRISE*	Budgeted 2018	Projected 2019	% Inc./Dec.
34.4150	Landfill Host Fees	$ 1,600,000.00	$ 1,650,000.00	3.13%
	TOTAL- Utilities/Enterprise	$ 1,600,000.00	$ 1,650,000.00	3.13%
Code	*FINES & FORFEITURES*	Budgeted 2018	Projected 2019	% Inc./Dec.
35.1110	Superior Court	$ 34,000.00	$ 34,000.00	0.00%
35.1120	State Court	$ 200,000.00	$ 200,000.00	0.00%
35.1125	Pre Trial Diversion Fee	$ 5,000.00	$ 8,000.00	60.00%
35.1130	Magistrate Court	$ 2,000.00	$ 1,000.00	-50.00%
35.1140	Jail Surcharge F&F	$ 7,000.00	$ 6,000.00	-14.29%
35.1150	Drug Fund	$ 5,937.00	$ 4,500.00	-24.20%
35.1180	Probate Court	$ 200.00	$ 100.00	-50.00%
	TOTAL- Fines & Forfietures	$ 254,137.00	$ 253,600.00	-0.21%

REVENUES (CONTINUED)

Code	*INTEREST REVENUES*	Budgeted 2018	Projected 2019	% Inc./Dec.
36.1000	Interest & Fees	$ 4,000.00	$ 12,500.00	212.50%
	TOTAL- Interest Revenues	$ 4,000.00	$ 12,500.00	212.50%

Code	*CONTRIBUTIONS & DONATIONS*	Budgeted 2018	Projected 2019	% Inc./Dec.
37.1000	Contributions & Donations	$ 2,000.00	$ 1,000.00	-50.00%
37.1010	Contributions & Donations - Senior Center	$ 500.00	$ 600.00	20.00%
	Total Contributions & Donations	$ 2,500.00	$ 1,600.00	-36.00%

Code	*RENTS & ROYALTIES*	Budgeted 2018	Projected 2019	% Inc./Dec.
38.1000	Rentals-Traders Hill	$ 2,000.00	$ 8,000.00	300.00%
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	$ 5,000.00	0.00%
	TOTAL- Rents & Royalties	$ 15,400.00	$ 21,400.00	38.96%

Code	*COMMISSIONS*	Budgeted 2018	Projected 2019	% Inc./Dec.
38.2001	Commission-Coca Cola/RX Card	$ 500.00	$ 2,200.00	340.00%
	TOTAL- Commissions	$ 500.00	$ 2,200.00	340.00%

Code	*OTHER*	Budgeted 2018	Projected 2019	% Inc./Dec.
38.9000	Salvage/Scrap	$ 6,000.00	$ 2,000.00	-66.67%
38.9001	OREMC Dividends	$ 500.00	$ 500.00	0.00%
38.9003	Website Reimbursement (Folkston, Dev. Authority)	$ 3,534.00	$ 3,625.00	2.57%
38.9004	GEO Group Payment	$ 30,000.00	$ 30,000.00	0.00%
	TOTAL- Other	$ 40,034.00	$ 36,125.00	-64.09%

Code	*INTERFUND TRANSFERS*	Budgeted 2018	Projected 2019	% Inc./Dec.
39.1100	Operating Transfers In (EMS)	$ 380,400.00	$ 400,000.00	5.15%
39.1101	Fund Balance	$ 206,315.00	$ -	
	TOTAL- Interfund Transfers	$ 586,715.00	$ 400,000.00	-31.82%

Code	*GENERAL FIXED ASSETS*	Budgeted 2018	Projected 2019	% Inc./Dec.
39.2000	Sales of Fixed Assets (County Property)	$ 400,000.00	$ -	-100.00%
39.2101	Sale of Timber	$ -		
39.2102	Performance Bond/Timber	$ -	$ -	
	TOTAL- Proceeds of General Fixed Assets	$ 400,000.00	$ -	-100.00%

	TOTAL REVENUE	$ 11,077,511.00	$ 10,805,160.00	-2.46%

GENERAL FUND

EXPENDITURES BY DEPARTMENT

GENERAL GOVERNMENT

Code	11100 GOVERNING BODY	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1101	Salaries-County Commissioners	$ 50,403.00	$ 50,403.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 3,856.00	$ 3,856.00	0.0%
52.3500	Travel/Training	$ 25,000.00	$ 25,000.00	0.0%
	TOTAL GOVERNING BODY	$ 79,259.00	$ 79,259.00	0.0%

Code	11200 BOARD & COMMISSION	Budgeted 2018	Recommended 2019	% 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 2018	Recommended 2019	% Inc./Dec.
51.1102	Salary, Certified County Clerk	$ 44,405.00	$ 43,534.00	-2.0%
51.1104	Salary, Road Department Coordinator	$ 32,928.00	$ 29,640.00	-10.0%
51.1105	Salary, Senior Accountant/Finance Clerk	$ 40,205.00	$ 42,037.00	4.6%
51.1300	Overtime	$ 4,700.00	$ 4,000.00	-14.9%
51.2200	Social Security (FICA) Employee Portion	$ 9,351.00	$ 9,120.00	-2.5%
	TOTAL CLERK OF COUNCIL/COMMISSION	$ 131,589.00	$ 128,331.00	-2.5%

Code	13200 CHIEF EXECUTIVE/ADMINISTRATOR	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1106	Salary, County Administrator	$ 64,000.00	$ 58,000.00	-9.4%
51.2200	Social Security (FICA) Employee Portion	$ 4,896.00	$ 4,630.00	-5.4%
52.3500	Travel & Training	$ 9,000.00	$ 6,000.00	-33.3%
52.3600	Dues & Fees	$ 1,000.00	$ 500.00	-50.0%
	TOTAL CHIEF EXECUTIVE/ADMINISTRATOR	$ 78,896.00	$ 69,130.00	-12.4%

Code	14000 ELECTIONS	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1100	Regular Employees	$ 8,000.00	$ 5,000.00	-37.5%
51.1107	Salary, Board of Registrars	$ 5,000.00	$ 5,000.00	0.0%
51.1145	Salary, Elections Supervisor	$ 33,565.00	$ 32,906.00	-2.0%
51.2200	Social Security (FICA) Employee Portion	$ 3,563.00	$ 3,282.00	-7.9%
52.1200	Professional	$ 100.00	$ 100.00	0.0%
52.1301	Computer Expenses	$ 500.00	$ 500.00	0.0%
52.2200	Repairs & Maintenance	$ 5,900.00	$ 5,900.00	0.0%
52.3200	Communications	$ 2,250.00	$ 2,250.00	0.0%
52.3201	Postage	$ 500.00	$ 750.00	50.0%
52.3300	Advertising	$ 2,000.00	$ 1,000.00	-50.0%
52.3400	Printing and Binding	$ 3,000.00	$ 1,000.00	-66.7%
52.3401	Copy Machine Expenses	$ 750.00	$ 750.00	0.0%
52.3500	Travel & Training	$ 6,000.00	$ 8,000.00	33.3%
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	$ 2,000.00	$ 2,000.00	0.0%
	TOTAL ELECTIONS	$ 75,078.00	$ 70,388.00	-6.2%

GENERAL GOVERNMENT (CONTINUED)

Code	90000 OTHER FINANCING USES	Budgeted 2018	Recommended 2019	% Inc./Dec.
57.9000	Tax Appeals	$ 150,000.00	$ 100,000.00	-33.3%
	TOTAL GENERAL ADMINISTRATION	$ 150,000.00	$ 100,000.00	-33.3%

Code	15100 FINANCIAL ADMINISTRATION	Budgeted 2018	Recommended 2019	% Inc./Dec.
52.1200	Professional Fees	$ 30,000.00	$ 30,000.00	0.0%
52.1201	Attorney Fees	$ 30,000.00	$ 20,000.00	-33.3%
52.1301	Computer Expenses	$ 10,000.00	$ 13,000.00	30.0%
52.1302	EZ-911 Addressing	$ 5,000.00	$ 5,000.00	0.0%
52.2201	OPS/Maint Public Website	$ 5,300.00	$ 5,300.00	0.0%
52.2209	Airport Expense	$ 15,000.00	$ 8,500.00	-43.3%
52.3200	Communications	$ 25,000.00	$ 25,000.00	0.0%
52.3201	Postage	$ 2,000.00	$ 2,000.00	0.0%
52.3300	Advertising	$ 5,000.00	$ 7,000.00	40.0%
52.3401	Copy Machine Expenses	$ 4,500.00	$ 2,500.00	-44.4%
52.3500	Travel & Training	$ 12,500.00	$ 10,000.00	-20.0%
52.3600	Dues & Fees	$ 500.00	$ 500.00	0.0%
52.3611	State Sales Tax	$ 300.00	$ -	-100.0%
53.1101	Office Supplies	$ 5,000.00	$ 5,000.00	0.0%
57.2001	Wildlife Funds (Paid to Board of Education)	$ 138,000.00	$ 112,567.00	-18.4%
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	$ -	-100.0%
57.3007	St. Mary's River Management	$ 750.00	$ 700.00	-6.7%
	TOTAL FINANCIAL ADMINISTRATION	$ 298,800.00	$ 256,817.00	-14.1%

Code	15400 HUMAN RESOURCES	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.2100	Group Health Insurance (Medical, Life, FSA, ACA, Admin)	$ 1,398,000.00	$ 1,500,000.00	7.3%
51.2400	Retirement Contributions	$ 299,026.00	$ 300,000.00	0.3%
51.2700	Worker's Compensation	$ 145,000.00	$ 154,000.00	6.2%
52.1200	Employment Drug Tests, Background/Criminal Checks	$ 2,500.00	$ 2,500.00	0.0%
51.2102	Firefighter Cancer Insurance	$ 20,000.00	$ 7,000.00	-65.0%
	TOTAL HUMAN RESOURCES	$ 1,864,526.00	$ 1,963,500.00	5.3%

Code	15450 TAX COMMISSIONER	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1108	Salary, Tax Commissioner	$ 67,751.00	$ 68,428.00	1.0%
51.1109	Salary, Deputy Commissioner	$ 48,426.00	$ 47,476.00	-2.0%
51.1110	Salary, Tax/Title Clerks	$ 74,193.00	$ 66,914.00	-9.8%
51.1300	Overtime	$ 500.00	$ 500.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 14,602.00	$ 14,100.00	-3.4%
52.1104	Tax Digest	$ 22,000.00	$ 23,000.00	4.5%
52.1200	Professional Fees	$ 4,500.00	$ 4,000.00	-11.1%
52.1301	Computer Expenses	$ 11,000.00	$ 18,000.00	63.6%
52.2200	Repairs & Maintenance	$ 200.00	$ 200.00	0.0%
52.3200	Communications	$ 3,200.00	$ 3,200.00	0.0%
52.3201	Postage	$ 3,500.00	$ 3,500.00	0.0%
52.3401	Copy Machine Expenses	$ 1,000.00	$ 1,000.00	0.0%
52.3500	Travel & Training	$ 5,000.00	$ 5,500.00	10.0%
52.3600	Dues & Fees	$ 300.00	$ 300.00	0.0%
53.1101	Office Supplies	$ 2,000.00	$ 1,750.00	-12.5%
	TOTAL TAX COMMISSIONER	$ 258,172.00	$ 257,868.00	-0.1%

GENERAL GOVERNMENT (CONTINUED)

Code	15500 TAX ASSESSOR	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1111	Salary, Chief Appraiser	$ 50,980.00	$ 49,980.00	-2.0%
51.1112	Salary, Appraiser I	$ 26,245.00	$ 25,730.00	-2.0%
51.1113	Salary, Board of Assessors	$ 6,000.00	$ 3,000.00	-50.0%
51.1114	Salary, Personal Property Appraiser	$ 29,236.00	$ 21,528.00	-26.4%
51.1124	Salary,Appraiser II	$ 24,230.00	$ 27,560.00	13.7%
51.1147	Salary, Field Appraiser	$ 38,656.00	$ 37,898.00	-2.0%
51.1300	Overtime	$ 5,000.00	$ 5,000.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 13,798.00	$ 12,676.00	-8.1%
52.1201	Attorney Fees	$ 15,000.00	$ 15,000.00	0.0%
52.1301	Computer Expenses	$ 5,000.00	$ 5,000.00	0.0%
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	$ 500.00	$ 500.00	0.0%
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	$ 100,000.00	$ 61,000.00	-39.0%
53.1101	Office Supplies	$ 1,000.00	$ 1,000.00	0.0%
53.1250	Energy - Oil, TBA	$ 500.00	$ 600.00	20.0%
53.1270	Energy - Gasoline, Diesel	$ 1,500.00	$ 1,000.00	-33.3%
	TOTAL TAX ASSESSOR	$ 362,145.00	$ 311,972.00	-13.9%

Code	15520 BOARD OF EQUALIZATION	Budgeted 2018	Recommended 2019	% Inc./Dec.
52.1102	Per Diem BOE	$ 2,000.00	$ 2,000.00	0.0%
52.1301	Computer Expense	$ 1,800.00	$ 1,800.00	0.0%
52.3201	Postage	$ 100.00	$ 100.00	0.0%
52.3300	Advertising	$ 200.00	$ 200.00	0.0%
52.3500	Travel & Training	$ 2,000.00	$ 1,500.00	-25.0%
53.1101	Office Supplies	$ 150.00	$ -	-100.0%
53.1120	BOE Travel Expense			
	TOTAL BOARD OF EQUALIZATION	$ 6,250.00	$ 5,600.00	-10.4%

Code	15550 RISK MANAGEMENT	Budgeted 2018	Recommended 2019	% 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 2018	Recommended 2019	% Inc./Dec.
51.1116	Salaries, Facilities Maintenance	$ 56,054.00	$ 58,323.00	4.0%
51.1300	Overtime	$ 3,000.00	$ 3,000.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 4,518.00	$ 4,691.00	3.8%
52.1214	County Land Maintenance	$ 2,000.00	$ -	-100.0%
52.1301	Computer Expenses	$ 250.00	$ 4,500.00	1700.0%
52.2200	Repairs & Maintenance	$ 20,000.00	$ 18,000.00	-10.0%
52.2202	Vehicle Maintenance	$ 1,000.00	$ 1,000.00	0.0%
52.2208	Radio Maintenance	$ 100.00	$ -	-100.0%
52.3200	Communications	$ 2,100.00	$ 1,200.00	-42.9%
53.1100	General Supplies & Materials	$ 2,000.00	$ 1,000.00	-50.0%
53.1250	Energy-Oil, TBA	$ 200.00	$ 500.00	150.0%
53.1270	Energy - Gasoline, Diesel	$ 1,500.00	$ 1,000.00	-33.3%
53.1600	Small	$ 1,500.00	$ 750.00	-50.0%
53.1701	Uniforms	$ 250.00	$ 300.00	20.0%
	TOTAL GOVERNMENT BUILDING	$ 94,472.00	$ 94,264.00	-0.2%

GENERAL GOVERNMENT (CONTINUED)

Code	15651 ANNEX	Budgeted 2018	Recommended 2019	% Inc./Dec.
52.2200	Repairs & Maintenance	$ 5,000.00	$ 5,000.00	0.0%
53.1210	Energy-Water, Sewerage	$ 700.00	$ 700.00	0.0%
53.1230	Energy-Electricity	$ 31,000.00	$ 27,500.00	-11.3%
	TOTAL ANNEX BUILDING	$ 36,700.00	$ 33,200.00	-9.5%

JUDICIAL

Code	20000 JUDICIAL/COURTHOUSE	Budgeted 2018	Recommended 2019	% Inc./Dec.
52.2200	Repairs & Maintenance	$ 10,000.00	$ 11,000.00	10.0%
52.3100	Insurance-Liab/Bldgs/Vehicles	$ -	$ -	
53.1210	Energy-Water, Sewerage	$ 1,500.00	$ 1,000.00	-33.3%
53.1230	Energy-Electricity	$ 12,250.00	$ 12,250.00	0.0%
	TOTAL JUDICIAL/COURTHOUSE	$ 23,750.00	$ 24,250.00	2.1%

Code	21500 CLERK OF SUPERIOR COURT	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1117	Juvenile Judges Salary	$ 32,000.00	$ 37,000.00	15.6%
51.1118	Salary, Clerk of Court	$ 69,238.00	$ 69,930.00	1.0%
51.1119	Salary, Chief Deputy Clerk	$ 38,783.00	$ 38,022.00	-2.0%
51.1120	Salary, Deputy Clerk II	$ 23,868.00	$ 23,400.00	-2.0%
51.1121	Salaries - Judges	$ 31,920.00	$ 31,920.00	0.0%
51.1122	Salaries, Bailiffs	$ 2,500.00	$ 2,500.00	0.0%
51.1300	Overtime	$ 6,000.00	$ 2,000.00	-66.7%
51.2200	Social Security (FICA) Employee Portion	$ 15,630.00	$ 15,665.00	0.2%
52.1200	Professional Fees	$ 3,450.00	$ 3,450.00	0.0%
52.1201	Attorney Fees	$ 50,000.00	$ 56,000.00	12.0%
52.1202	Attorney Fees - Indigent Defense	$ 12,000.00	$ 11,000.00	-8.3%
52.1301	Computer Expense	$ 7,000.00	$ 12,000.00	71.4%
52.1304	Court Reporters Expenses	$ 21,630.00	$ 21,630.00	0.0%
52.3200	Communications	$ 3,300.00	$ 3,300.00	0.0%
52.3201	Postage	$ 2,000.00	$ 2,300.00	15.0%
52.3300	Advertising	$ 300.00	$ 300.00	0.0%
52.3400	Printing & Binding	$ 1,500.00	$ 5,500.00	266.7%
52.3401	Copy Machine Expenses	$ 1,000.00	$ 900.00	-10.0%
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	$ 400.00	$ 400.00	0.0%
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	$ 3,900.00	$ 3,900.00	0.0%
	TOTAL CLERK OF SUPERIOR COURT	$ 387,107.00	$ 401,805.00	3.8%

JUDICIAL (CONTINUED)

Code	23000 STATE COURT	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1118	Salary, Clerk of Court (Supplement)	$ 5,438.00	$ 5,438.00	0.0%
51.1123	Salary, Deputy Clerk	$ 25,969.00	$ 25,958.00	0.0%
51.1125	Salary, State Court Judge	$ 37,000.00	$ 37,000.00	0.0%
51.1300	Overtime	$ 500.00	$ 500.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 5,234.00	$ 5,271.00	0.7%
52.1200	Professional Fees	$ 600.00	$ 400.00	-33.3%
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	$ 9,000.00	$ 9,300.00	3.3%
52.3200	Communication	$ 800.00	$ 800.00	0.0%
52.3201	Postage	$ 2,000.00	$ 2,000.00	0.0%
52.3400	Printing & Binding	$ 1,200.00	$ -	-100.0%
52.3401	Copy Machine Expenses	$ 900.00	$ 700.00	-22.2%
52.3500	Travel & Training	$ 1,500.00	$ 1,000.00	-33.3%
52.3600	Dues & Fees	$ 300.00	$ 200.00	-33.3%
52.3601	Jurors per Diem	$ 4,000.00	$ 4,000.00	0.0%
53.1101	Office Supplies	$ 2,500.00	$ 2,500.00	0.0%
53.1400	Books & Periodicals	$ 690.00	$ -	-100.0%
	TOTAL STATE COURT	$ 127,431.00	$ 124,867.00	-2.0%

Code	23500 STATE COURT SOLICITOR	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1126	Salary, Solicitor	$ 35,000.00	$ 35,000.00	0.0%
51.1128	Salary, Solicitor Clerk	$ 26,351.00	$ 26,351.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 4,694.00	$ 4,693.00	0.0%
52.1301	Computer Expenses	$ 200.00	$ 200.00	0.0%
52.3200	Communication	$ 800.00	$ 700.00	-12.5%
52.3201	Postage	$ 500.00	$ 300.00	-40.0%
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	$ 50.00	-75.0%
53.1101	Offices Supplies	$ 800.00	$ 400.00	-50.0%
53.1400	Books & Periodicals	$ 2,000.00	$ 2,000.00	0.0%
	TOTAL STATE COURT SOLICITOR	$ 72,145.00	$ 71,294.00	-1.2%

Code	24500 PROBATE/MAGISTRATE COURT	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1118	Salary, Chief Clerk of Probate Court	$ 26,096.00	$ 23,650.00	-9.4%
51.1119	Salary, Chief Clerk of Magistrate Court	$ 23,169.00	$ 27,040.00	16.7%
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	$ 74,451.00	$ 75,063.00	0.8%
51.1300	Overtime	$ 200.00	$ 200.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 10,820.00	$ 10,975.00	1.4%
52.1200	Professional Fees	$ 3,000.00	$ 3,000.00	0.0%
52.1201	Attorney Fees	$ 400.00	$ 200.00	-50.0%
52.1301	Computer Expenses	$ 1,500.00	$ 27,500.00	1733.3%
52.3200	Communications	$ 5,500.00	$ 6,200.00	12.7%
52.3201	Postage	$ 800.00	$ 800.00	0.0%
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	$ 6,000.00	$ 6,000.00	0.0%
52.3600	Dues & Fees	$ 1,750.00	$ 1,750.00	0.0%
53.1101	Office Supplies	$ 3,500.00	$ 3,000.00	-14.3%
	TOTAL PROBATE COURT	$ 176,197.00	$ 204,389.00	16.0%

PUBLIC SAFETY

Code	33100 SHERIFF	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1134	Salary, Sheriff	$ 90,783.00	$ 91,690.00	1.0%
51.1135	Salaries, Deputies	$ 685,260.00	$ 730,000.00	6.5%
51.1136	Salaries, Dispatch & Secretary	$ 154,326.00	$ 151,300.00	-2.0%
51.1300	Overtime	$ 150,000.00	$ 160,000.00	6.7%
51.2200	Social Security (FICA) Employee Portion	$ 82,649.00	$ 86,674.00	4.9%
52.1200	Professional Fees	$ 2,000.00	$ 2,000.00	0.0%
52.1301	Computer Expenses	$ 16,500.00	$ 10,000.00	-39.4%
52.2200	Repairs & Maintenance	$ 50,000.00	$ 10,000.00	-80.0%
52.2202	Vehicle Maintenance	$ 20,000.00	$ 20,000.00	0.0%
52.2208	Radio Maintenance	$ 25,000.00	$ 25,000.00	0.0%
52.2311	Sheriff Substation	$ 2,000.00	$ -	-100.0%
52.3200	Communications	$ 27,000.00	$ 34,000.00	25.9%
52.3201	Postage	$ 1,200.00	$ 1,000.00	-16.7%
52.3300	Advertising	$ 500.00	$ 500.00	0.0%
52.3401	Copy Machine Expenses	$ 2,500.00	$ 2,500.00	0.0%
52.3500	Travel & Training	$ 15,000.00	$ 15,000.00	0.0%
52.3600	Dues & Fees	$ 1,500.00	$ 1,000.00	-33.3%
52.3701	Drug Enforcement Project	$ 10,000.00	$ 12,000.00	20.0%
52.3703	K-9 Program	$ 4,000.00	$ 4,000.00	0.0%
52.3800	License, School, Physical	$ 500.00	$ 1,000.00	100.0%
53.1101	Office Supplies	$ 10,000.00	$ 8,000.00	-20.0%
53.1104	Arms	$ 8,000.00	$ 8,000.00	0.0%
53.1105	Investigator Equipment/Supplies	$ 17,000.00	$ 20,000.00	17.6%
53.1106	Dispatch Supplies	$ 1,500.00	$ 1,000.00	-33.3%
53.1210	Energy - Water, Sewage	$ 1,500.00	$ 2,000.00	33.3%
53.1230	Energy - Electrical	$ 21,000.00	$ 21,000.00	0.0%
53.1250	Energy - Oil, TBA	$ 10,000.00	$ 10,000.00	0.0%
53.1270	Energy-Gasoline, Diesel	$ 75,000.00	$ 70,000.00	-6.7%
53.1701	Uniforms	$ 12,000.00	$ 12,000.00	0.0%
	TOTAL SHERIFF	$ 1,496,718.00	$ 1,509,664.00	0.9%

Code	33250 JAIL CUSTODY OF PRISONERS	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1133	Salaries, Jailers	$ 228,480.00	$ 225,000.00	-1.5%
51.1300	Overtime	$ 50,000.00	$ 50,000.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 21,304.00	$ 21,038.00	-1.2%
52.1203	Inmate Medical Costs	$ 50,000.00	$ 50,000.00	0.0%
52.1301	Computer Expenses	$ 5,000.00	$ 5,500.00	10.0%
52.2200	Repairs & Maintenance	$ 3,000.00	$ 4,000.00	33.3%
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	$ 2,500.00	$ 3,500.00	40.0%
52.3800	Licenses	$ 400.00	$ 300.00	-25.0%
52.3902	Board of County Prisoner	$ 10,000.00	$ 8,000.00	-20.0%
52.3903	Board- Non County Prisoner	$ 960,000.00	$ 800,000.00	-16.7%
53.1100	General Supplies & Materials	$ 3,000.00	$ 2,700.00	-10.0%
53.1101	Office Supplies	$ 2,000.00	$ 1,000.00	-50.0%
53.1102	Intoximeter supplies	$ 300.00	$ 300.00	0.0%
53.1250	Energy-Oil, TBA	$ 1,000.00	$ 1,250.00	25.0%
53.1270	Energy-Gasoline, Diesel	$ 13,000.00	$ 13,000.00	0.0%
53.1701	Uniforms	$ 1,000.00	$ 1,500.00	50.0%
53.1702	Inmate Clothing	$ 500.00	$ 500.00	0.0%
54.2600	Capital Projects	$ 70,000.00		-100.0%
	TOTAL JAIL	$ 1,424,784.00	$ 1,190,888.00	-16.4%

PUBLIC SAFETY (CONTINUED)

Code	35100 FIRE ADMINISTRATION/OPERATIONS	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1200	Volunteer Personnel	$ 14,000.00	$ 15,000.00	7.1%
51.1148	Salary, Fire Chief	$ 41,616.00	$ 41,200.00	-1.0%
	Social Security (FICA) Employee Portion	$ 4,255.00	$ 4,300.00	1.1%
51.2400	Retirement Contributions	$ 300.00	$ 300.00	0.0%
52.1301	Computer Expenses	$ 4,000.00	$ 4,000.00	0.0%
52.2200	Repairs & Maintenance	$ 12,200.00	$ 8,000.00	-34.4%
52.2202	Vehicle Maintenance	$ 30,000.00	$ 25,000.00	-16.7%
52.2208	Radio Maintenance	$ 17,000.00	$ 18,000.00	5.9%
52.3101	VFIS Accident Insurance	$ 4,948.00	$ 4,252.00	-14.1%
52.3200	Communications	$ 8,500.00	$ 8,500.00	0.0%
52.3201	Postage	$ 100.00	$ 100.00	0.0%
52.3401	Copy Machine Expenses	$ 2,000.00	$ 2,000.00	0.0%
52.3500	Travel & Training	$ 9,000.00	$ 6,000.00	-33.3%
52.3600	Dues & Fees	$ 3,000.00	$ 2,500.00	-16.7%
53.1100	General Supplies & Materials	$ 3,000.00	$ 3,000.00	0.0%
53.1101	Office Supplies	$ 2,500.00	$ 2,000.00	-20.0%
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	$ 14,500.00	$ 14,500.00	0.0%
53.1250	Energy - Oil, TBA	$ 8,500.00	$ 8,500.00	0.0%
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	$ 207,419.00	$ 195,152.00	-5.9%

Code	36000 EMERGENCY MEDICAL SERVICES	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1100	EMS Salaries	$ 707,880.00	$ 693,722.00	-2.0%
51.1150	EMS Director	$ 38,575.00	$ 35,818.00	-7.1%
51.1300	Overtime	$ 195,000.00	$ 280,000.00	43.6%
51.2200	Social Security (FICA) Employee Portion	$ 72,022.00	$ 77,230.00	7.2%
	TOTAL EMS	$ 1,013,477.00	$ 1,086,770.00	7.2%

Code	37000 CORONER/MEDICAL EXAMINER	Budgeted 2018	Recommended 2019	% 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	$ 10,000.00	$ 10,000.00	0.0%
52.2202	Vehicle Maintenance	$ 1,500.00	$ 700.00	-53.3%
52.3500	Travel & Training	$ 2,000.00	$ 3,500.00	75.0%
52.3600	Dues & Fees	$ 250.00	$ 250.00	0.0%
53.1250	Energy-Oil, TBA	$ 250.00	$ 250.00	0.0%
53.1270	Energy-Gasoline, Diesel	$ 1,000.00	$ 500.00	-50.0%
	Office Supplies	$ -	$ 250.00	
	Medical supplies	$ -	$ 500.00	
	TOTAL CORONER	$ 18,000.00	$ 18,950.00	5.3%

Code	39000 OTHER PROTECTION	Budgeted 2018	Recommended 2019	% Inc./Dec.
52.1206	GA Forestry Commission	$ 30,643.00	$ 29,265.00	-4.5%
	TOTAL OTHER PROTECTION	$ 30,643.00	$ 29,265.00	-4.5%

PUBLIC SAFETY (CONTINUED)

Code	39200 EMA	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1146	Salary - EMA Director	$ 10,613.00	$ 14,830.00	39.7%
51.2200	Social Security (FICA) Employee Portion	$ 812.00	$ 1,135.00	39.8%
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	$ 2,000.00	-14.9%
	TOTAL EMA	$ 26,050.00	$ 30,240.00	16.1%

PUBLIC WORKS

Code	41000 PUBLIC WORKS /SOLID WASTE SERVICES	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1100	Regular Employees	$ 66,741.00	$ 66,741.00	0.0%
51.1300	Overtime	$ 1,000.00	$ 2,000.00	100.0%
51.2200	Social Security (FICA) Employee Portion	$ 5,522.00	$ 5,260.00	-4.7%
52.2200	Repairs & Maintenance	$ 500.00	$ 500.00	0.0%
52.2202	Vehicle Maintenance	$ 12,500.00	$ 15,000.00	20.0%
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	
53.1230	Energy, Electricity	$ 1,100.00	$ -	-100.0%
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	$ 25,000.00	66.7%
53.1709	Ground Water Monitoring	$ 8,000.00	$ 5,000.00	-37.5%
53.1710	Methane Gas Monitoring	$ 3,800.00	$ 3,000.00	-21.1%
	TOTAL PUBLIC WORKS /SOLID WASTE SERVICES	$ 162,263.00	$ 170,701.00	5.2%

PUBLIC WORKS (CONTINUED)

Code	42100 ROADS & DRAINAGE	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1100	Salaries - Road Dept. Employees	$ 508,400.00	$ 502,758.00	-1.1%
51.1300	Overtime	$ 10,000.00	$ 10,000.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 38,342.00	$ 39,226.00	2.3%
52.1301	Computer Expenses	$ 4,000.00	$ 4,500.00	12.5%
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	$ 1,500.00	-40.0%
52.2320	Equipment Rental	$ 1,000.00	$ -	-100.0%
52.3200	Communications	$ 6,000.00	$ 5,000.00	-16.7%
52.3401	Copy Machine Expenses	$ 1,000.00	$ 1,000.00	0.0%
52.3500	Travel & Training	$ 500.00	$ 1,500.00	200.0%
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	$ 900.00	-25.0%
53.1108	Safety Supplies	$ 2,000.00	$ 2,000.00	0.0%
53.1210	Energy - Water/Sewerage	$ 1,000.00	$ 800.00	-20.0%
53.1230	Energy - Electricity	$ 11,000.00	$ 10,000.00	-9.1%
53.1231	Energy - Electricity for Traffic Signals	$ 2,600.00	$ 3,600.00	38.5%
53.1250	Energy - Oil, TBA	$ 40,000.00	$ 36,000.00	-10.0%
53.1270	Energy - Gasoline, Diesel	$ 175,000.00	$ 165,000.00	-5.7%
53.1300	Food & Water	$ 1,500.00	$ 1,500.00	0.0%
53.1700	Other Supplies	$ 2,000.00	$ 1,000.00	-50.0%
53.1701	Uniforms	$ 3,000.00	$ 3,000.00	0.0%
53.1703	Materials, Lumber & Bridge	$ 20,000.00	$ 20,000.00	0.0%
53.1704	Drainage Pipes	$ 35,000.00	$ 35,000.00	0.0%
53.1705	Signs, Road Striping	$ 20,000.00	$ 13,000.00	-35.0%
53.1711	Right-of-Ways Costs	$ 1,000.00	$ 2,000.00	100.0%
54.2600	Capital Projects	$ 15,000.00	$ -	
	TOTAL ROADS & DRAINAGE	$ 1,055,042.00	$ 1,012,284.00	-4.1%

Code	42200 MAINTENANCE SHOP BUDGET	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1100	Salaries - Shop Employees	$ 111,915.00	$ 109,720.00	-2.0%
51.1300	Overtime	$ 4,000.00	$ 7,000.00	75.0%
51.2200	Social Security (FICA) Employee Portion	$ 8,868.00	$ 8,929.00	0.7%
52.1301	Computer Expenses	$ 500.00	$ 500.00	0.0%
52.2200	Repairs & Maintenance	$ 2,500.00	$ 2,500.00	0.0%
52.2202	Vehicle Maintenance	$ 4,500.00	$ 4,500.00	0.0%
52.2208	Radio Maintenance	$ 200.00	$ 200.00	0.0%
52.3200	Communications	$ 2,000.00	$ 2,000.00	0.0%
53.1100	General Supplies & Materials	$ 1,500.00	$ 1,000.00	-33.3%
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	$ 4,500.00	$ 4,500.00	0.0%
53.1300	Food & Water	$ 500.00	$ 500.00	0.0%
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)	$ 1,200.00	$ 1,300.00	8.3%
	TOTAL MAINTENANCE SHOP	$ 153,683.00	$ 154,149.00	0.3%

PUBLIC WORKS (CONTINUED)

Code	45000 SOLID WASTE CONTRACT	Budgeted 2018	Recommended 2019	% Inc./Dec.
52.1212	Contracted Waste Service	$ 426,564.00	$ 400,000.00	-6.2%
	TOTAL SOLID WASTE CONTRACT	$ 426,564.00	$ 400,000.00	-6.2%

HEALTH AND WELFARE

Code	51100 HEALTH SERVICES	Budgeted 2018	Recommended 2019	% Inc./Dec.
52.2200	Repairs & Maintenance	$ 1,000.00	$ 2,000.00	100.0%
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	$ 79,700.00	1.3%

Code	54100 WELFARE/DFCS	Budgeted 2018	Recommended 2019	% 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 2018	Recommended 2019	% 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 2018	Recommended 2019	% Inc./Dec.
51.1137	Salary -Senior Center Manager	$ 20,588.00	$ 20,184.00	-2.0%
51.1138	Salary - Home Delivered Meals Drivers	$ 19,000.00	$ 19,000.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 3,029.00	$ 3,000.00	-1.0%
52.1301	Computer Expenses	$ 300.00	$ 300.00	0.0%
52.2200	Repairs & Maintenance	$ 3,500.00	$ 2,500.00	-28.6%
52.2202	Vehicle Maintenance	$ 200.00	$ 500.00	150.0%
52.3200	Communications	$ 1,200.00	$ 1,200.00	0.0%
52.3500	Travel & Training	$ 12,000.00	$ 10,500.00	-12.5%
53.1101	Office Supplies	$ 1,000.00	$ 500.00	-50.0%
53.1210	Energy - Water/Sewerage	$ 500.00	$ 500.00	0.0%
53.1230	Energy - Electricity	$ 7,000.00	$ 6,500.00	-7.1%
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	$ 68,717.00	$ 65,084.00	-5.3%

CULTURE AND RECREATION

Code	61100 RECREATION	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1100	Salaries - Regular Employees	$ 73,174.00	$ 73,819.00	0.9%
51.1139	Salary-Recreation Director	$ 42,559.00	$ 41,724.00	-2.0%
51.1300	Overtime	$ 2,500.00	$ 2,500.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 9,045.00	$ 9,030.00	-0.2%
52.1200	Professional Fees	$ 1,500.00	$ 1,500.00	0.0%
52.1301	Computer Expenses	$ 700.00	$ 1,000.00	42.9%
52.1306	Traders Hill Water Fees	$ 3,168.00	$ 3,168.00	0.0%
52.2140	Recreation Lawn Maintenance/Spraying Contract	$ 30,000.00	$ 30,000.00	0.0%
52.2200	Repairs & Maintenance	$ 10,000.00	$ 12,000.00	20.0%
52.2202	Vehicle Maintenance	$ 6,000.00	$ 6,000.00	0.0%
52.3200	Communications	$ 5,000.00	$ 3,500.00	-30.0%
52.3500	Travel & Training	$ 800.00	$ 800.00	0.0%
52.3600	Dues & Fees	$ 800.00	$ 750.00	-6.3%
52.3850	Umpires, Concessions, Scorekeepers, etc	$ 10,000.00	$ 7,000.00	-30.0%
52.3907	Recreation Programs	$ 1,000.00	$ -	-100.0%
53.1100	General Supplies & Materials	$ 500.00	$ 500.00	0.0%
53.1101	Office Supplies	$ 500.00	$ 800.00	60.0%
53.1108	Safety Supplies	$ 200.00	$ 100.00	-50.0%
53.1110	Mosquito Spraying	$ 15,000.00	$ -	-100.0%
53.1210	Energy - Water/Sewerage	$ 2,000.00	$ 1,000.00	-50.0%
53.1230	Energy -Electricity	$ 28,000.00	$ 30,000.00	7.1%
53.1250	Energy - Oil, /TBA	$ 2,000.00	$ 2,500.00	25.0%
53.1270	Energy - Gasoline, Diesel	$ 10,000.00	$ 9,000.00	-10.0%
53.1300	Food & Water		$ 400.00	
53.1600	Small Equipment	$ 2,500.00	$ 2,500.00	0.0%
53.1701	Uniforms	$ 500.00	$ 500.00	0.0%
53.1705	Signs, Road Striping	$ 500.00	$ 500.00	0.0%
	TOTAL RECREATION	$ 257,946.00	$ 240,591.00	-6.7%
Code	65100 LIBRARIES	Budgeted 2018	Recommended 2019	% Inc./Dec.
57.2007	Charlton County Library	$ 71,000.00	$ 71,000.00	0.0%
	TOTAL LIBRARIES	$ 71,000.00	$ 71,000.00	0.0%

HOUSING AND DEVELOPMENT

Code	71100 COOPERATIVE EXTENSION/4H	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1140	Salary - Secretary	$ 10,759.00	$ 10,547.00	-2.0%
51.1141	Salary, 4-H County Extension Associate	$ 11,158.00	$ 10,939.00	-2.0%
51.1142	Salary, Extension Director	$ 12,676.00	$ 12,427.00	-2.0%
51.1151	Salary, Extension Director, Part Time	$ 8,000.00	$ 5,000.00	-37.5%
51.2200	Social Security (FICA) Employee Portion	$ 3,259.00	$ 2,977.00	-8.7%
51.2400	Retirement Contributions	$ 5,815.00	$ 5,528.00	-4.9%
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	$ 250.00	0.0%
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	$ 67,379.00	$ 63,130.00	-6.3%

Code	72100 INSPECTION SERVICES/PERMITS	Budgeted 2018	Recommended 2019	% Inc./Dec.
51.1143	Salary - Building Inspector	$ 19,890.00	$ 19,890.00	0.0%
51.1115	Salary, 911/Permit Clerk	$ 24,717.00	$ 24,232.00	-2.0%
51.1300	Overtime	$ 250.00	$ 250.00	0.0%
51.2200	Social Security (FICA) Employee Portion	$ 3,432.00	$ 3,395.00	-1.1%
52.1301	Computer Expenses	$ 1,000.00	$ 500.00	-50.0%
52.2202	Vehicle Maintenance	$ 1,000.00	$ 500.00	-50.0%
52.3200	Communications	$ 1,000.00	$ 1,200.00	20.0%
52.3201	Postage	$ 100.00	$ 100.00	0.0%
52.3401	Copy Machine Expenses	$ 500.00	$ 500.00	0.0%
52.3500	Travel & Training	$ 2,000.00	$ 3,000.00	50.0%
52.3600	Dues & Fees	$ 500.00	$ 250.00	-50.0%
53.1101	Office Supplies	$ 500.00	$ 750.00	50.0%
53.1250	Energy-Oil, TBA	$ 750.00	$ 750.00	0.0%
53.1270	Energy-Gasoline, Diesel	$ 1,000.00	$ 1,100.00	10.0%
53.1701	Uniforms	$ 500.00	$ 300.00	-40.0%
	TOTAL PROTECTIVE INSPECTION	$ 57,139.00	$ 56,717.00	-0.7%

Code	75000 ECONOMIC DEVELOPMENT/TOURISM	Budgeted 2018	Recommended 2019	% 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 2018	Recommended 2019	% Inc./Dec.
57.9000	CONTINGENCY	$ 100,054.00	$ 94,525.00	-5.5%
	TOTAL OTHER FINANCING USES	$ 100,054.00	$ 94,525.00	-5.5%

	TOTAL BUDGET	$ 11,077,511.00	$ 10,805,160.00	-2.46%

2014 SPLOST FUND REVENUES

2014 SPLOST REVENUES	Projected 2019
SPLOST TAX	$ 998,900.00

2014 SPLOST FUND EXPENDITURES

2014 SPLOST FUND	Recommended 2019
City of Folkston	$ -
City of Homeland	$ -
Health Department	$ -
EMS Equipment	$ 100,000.00
Library	$ 40,500.00
Senior Center	$ 65,000.00
Sheriff's Office	$ 55,200.00
Administration	$ 76,400.00
VFD Stations	$ 71,400.00
GA Bend	$ 47,600.00
VFD Equipment	$ 56,000.00
Recreation Facilities	$ 110,000.00
Roads and Drainage	$ 300,000.00
Road Dept. Equipment	$ -
Trash Trucks	$ 76,800.00
TOTAL 2014 SPLOST FUND	$ 998,900.00

EMS FUND REVENUES

Code	*PUBLIC SAFETY*	Proposed 2018	Requested 2019	% Inc./Dec.
34.2600	Ambulance Fees	$ 700,000.00	$ 700,000.00	0.00%
	TOTAL- Public Safety Fees	$ 700,000.00	$ 700,000.00	0.00%

EMS FUND EXPENDITURES

Code	**36000 EMS**	Budgeted 2018	Projected 2019	% Inc./Dec.
52.1200	Professional	$ 35,000.00	$ 35,000.00	0.00%
52.1301	Computer Expenses	$ 5,000.00	$ 3,000.00	-40.00%
52.2200	Repairs & Maintenance	$ 7,500.00	$ 7,500.00	0.00%
52.2202	Vehicle Maintenance	$ 22,500.00	$ 22,500.00	0.00%
52.2208	Radio Maintenance	$ 8,500.00	$ 5,000.00	-41.18%
52.3200	Communications	$ 8,500.00	$ 8,500.00	0.00%
52.3201	Postage	$ 100.00	$ 50.00	-50.00%
52.3300	Advertising	$ 1,000.00	$ 500.00	-50.00%
52.3401	Copy Machine & Supplies	$ 1,500.00	$ 1,500.00	0.00%
52.3500	Travel &Training	$ 10,000.00	$ 10,000.00	0.00%
52.3600	Dues & Fees	$ 15,000.00	$ 10,000.00	-33.33%
52.3850	Contract Labor	$ 12,000.00	$ 12,000.00	0.00%
52.3914	Grant Match Funds	$ 15,000.00	$ 15,000.00	0.00%
53.1100	General Supplies & Materials	$ 5,000.00	$ 3,000.00	-40.00%
53.1101	Office Supplies	$ 3,000.00	$ 2,000.00	-33.33%
53.1109	Medical Supplies	$ 50,000.00	$ 50,000.00	0.00%
53.1210	Energy - Water/Sewerage	$ 2,000.00	$ 1,200.00	-40.00%
53.1230	Energy - Electricity	$ 15,000.00	$ 18,000.00	20.00%
53.1250	Energy - Oil, TBA	$ 20,000.00	$ 15,000.00	-25.00%
53.1270	Energy - Gas, Diesel	$ 45,000.00	$ 41,000.00	-8.89%
53.1701	Uniforms	$ 8,000.00	$ 8,000.00	0.00%
57.3000	Payment to General Fund - Salaries	$ 380,400.00	$ 400,000.00	5.15%
57.9000	Contingency	$ 30,000.00	$ 31,250.00	4.17%
	TOTAL EMS Expenditures	$ 700,000.00	$ 700,000.00	0.00%

GRANT FUND REVENUES

GRANT FUND	Budgeted 2018	Projected 2019	% Inc./Dec.
GDOT LMIG	$ 324,147.77	$ 331,201.19	2.18%
TOTAL GRANT REVENUES	$ 324,147.77	$ 331,201.19	2.18%

GRANT FUND EXPENDITURES

GRANT FUND	Budgeted 2018	Projected 2019	% Inc./Dec.
GDOT LMIG	$ 324,147.77	$ 331,201.19	2.18%
TOTAL GRANT REVENUES	$ 324,147.77	$ 331,201.19	2.18%

RECREATION FUND REVENUES

REVENUES	Budgeted 2018	Requested 2019	% 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 2018	Requested 2019	% 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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