Lincoln County Georgia
FY 2018 BUDGET

GL ACCT	DESCRIPTION	BUDGET
	GENERAL FUND	
REVENUES:		
100311100	CURRENT PROPERTY TAX DUE	2,519,365.61
100311112	LEVY MONIES-PREV FISC	545,000.00
100311200	PRIOR YEARS TAX DUE	60,000.00
100311201	TAX PENALTY AND INTEREST	36,000.00
100311202	TC: ADVERTISING COLLECTED	2,200.00
100311213	GED	2,000.00
100311310	CURRENT CAR TAX DUE	81,493.71
100311315	TAVT TAX - VEHICLES	190,000.00
100311318	ALTERNATIVE AD VALOREM TAX (AAVT)	9,000.00
100311320	MOBILE HOME DECALS	30,613.46
100311340	RECORDING INTANGIBLES	29,204.00
100311600	REAL ESTATE TRANSFER TAX	7,779.00
100311750	FRANCHISE TAXES: CABLE	26,000.00
100311791	HEAVY EQUIPMENT TAX	-
100311900	EXECUTION FEES	55,000.00
100312000	TIMBER TAX	24,947.96
100312500	FOREST LAND PROT ACT REV	9,903.54
100313100	LOST	517,000.00
100314200	BEVERAGE TAX	27,500.00
100316100	OCCUPATIONAL LICENSE	11,500.00
100316200	INSURANCE PREMIUM TAX	333,000.00
100316300	FINANCIAL INSTITUTION TAX	7,400.00
100319500	FIFA	275.00
100319900	COLLECTION FEE	1,100.00
100321100	SALE OF BEER LICENSE	4,200.00
100322210	ZONING CHANGE FEE	1,900.00
100322230	RESIDENTIAL BLDG PERMITS	47,200.00
100322240	MHOME-PO CONDITION BONDS	2,000.00
100322320	SHERIFF'S FEES FROM PROBATE	11,000.00
100322400	MARRIAGE LICENSE	1,680.00
100322910	PISTOL PERMITS	3,000.00
100322940	TOWER RENTAL	36,000.00
100323100	COMMERCIAL BUILDING PERMITS	4,800.00
100331110	FLOOD CONTROL	3,500.00
100331120	TRANSIT PROGRAM	35,000.00
100331130	SENIOR CITIZENS PROGRAM	45,000.00
100331250	EMERGENCY MGMT AGENCY	9,288.00
100334130	STATE GRANT-LIBRARY (GCHRLS)	50,749.00
100334310	ROADS PROJECTS	305,726.51
100338000	PAYMENT IN LIEU OF TAX	145,000.00
100341191	RESTITUTION	1,800.00
100341192	INDIGENT DEFENSE	700.00
100341400	COPY FEES	50.00
100341950	TAX COMMISSIONS	141,000.00

Lincoln County Georgia
FY 2018 BUDGET

GL ACCT	DESCRIPTION	BUDGET
100341990	SALE OF PIPE	5,000.00
100341992	SALE OF GOODS TO CITY	750.00
100342120	ACCIDENT REPORTS	300.00
100342201	MISC. SHERIFF REVENUES	500.00
100342210	SHERIFF'S VEND COMM	7,000.00
100342310	FINGERPRINTING FEES	12,000.00
100342330	HOUSING INMATES	350,000.00
100342350	INMATE TRANSPORTATION	62,500.00
100342600	AMBULANCE SERVICE	345,000.00
100345500	TRANSIT PROGRAM FEES	2,300.00
100345700	SENIOR CITIZENS MEALS	1,500.00
100346410	BACKGROUND CHECKS	3,200.00
100346500	SERVING PAPERS FEES	1,500.00
100346501	NULLA BONA	500.00
100347000	PHOTOGRAPHING FEES	100.00
100347030	BOND FEE COLLECTED	4,000.00
100347500	RECREATION DEPT. REGIS	3,000.00
100347510	RECREATION: POOL FEES	400.00
100347520	MISC. RECREATION FEES	1,000.00
100347530	RECREATION CONCESSION FEES	300.00
100347540	RECREATION SPONSORSHIPS	1,200.00
100347550	RECREATION: GYM RENTAL	300.00
100347700	LIBRARY - COPY FEE	1,100.00
100347710	LIBRARY - FAX FEES	1,150.00
100349010	PROBATING OF WILLS	8,000.00
100349012	MAGISTRATE-MOB HOME FINES	1,000.00
100349015	PROBATE/MAG MISC	1,000.00
100349020	MAGISTRATE CIVIL FILINGS	6,000.00
100349200	NOTARY FEES	500.00
100349201	INMATE PHONES	15,000.00
100349300	RETURNED CHECKS	750.00
100349400	CIVIL FILINGS	6,000.00
100349500	REAL ESTATE FILINGS	27,000.00
100349600	TRANFER TAX FEES-SUP. CRT	75.00
100349800	SHERIFF FEES FROM SUP. CRT.	2,000.00
100351110	SUPERIOR COURT FINES	16,000.00
100351130	MAG COURT FINES	700.00
100351150	PROBATE COURT FINES	75,000.00
100352000	LIBRARY - FINES	800.00
100361000	INTEREST INCOME	2,600.00
100380000	MISCELLANEOUS	2,000.00
100380100	CASH DISCOUNTS	3,000.00
100380400	LIBRARY - MISC	75.00
100380425	LIBRARY - CARD REPLACEMENT	80.00
100381000	RENT PAYMENTS-DFACS BLDG	16,530.00
100381010	LINCOLN CENTER RENTAL	7,000.00

Lincoln County Georgia
FY 2018 BUDGET

GL ACCT	DESCRIPTION	BUDGET
100389010	LCBOE: REIMBURESE CES	34,819.51
100389020	LCBOE: REIMBURSE- FUEL	75,000.00
100389031	REIMBURSEMENT - IDA	66,546.30
100389032	CITY OF LINC-REIMB CODE ENF	12,000.00
100389035	CITY DISPATCHER RE-IMBURSE	43,632.00
100389100	SUPERIOR COURT MISC.	5,000.00
100389201	WORK FORCE DEVELOPMENT	27,785.50
100389225	ADMIN FEE F/SOLID WASTE	42,084.94
100389235	ADMIN FEE CAMPGROUNDS	5,453.91
100389250	ADMIN FEE F/FAMILY CONN	9,840.00
100389300	ADMIN FEE F/WATER DEPT	59,693.69
100391100	TRANSFER IN FROM E-911	108,000.00
100391200	TRANSFERS IN	136,253.26
100391330	COUNCIL OF JUVENILE COURT	1,000.00
100392100	SALE OF SURPLUS PROPERTY	5,000.00
TOTAL REVENUE		**7,003,694.90**
BOARD OF COMMISSIONERS:		
113151110	SALARY: BOC	39,047.48
113151111	SALARIES-ELECTED	85,237.62
113151220	PAYROLL TAXES-FICA: BOC	9,507.81
113151270	INSURANCE W/COMP.: BOC	4,007.39
113152231	COPIER RENTAL: BOC	1,544.99
113152321	TELEPHONE:BOC	4,000.00
113152324	POSTAGE: BOC	500.00
113152330	ADVERTISING: BOC	400.00
113152350	TRAVEL: BOC	14,400.00
113152360	MEMBERSHIP DUES: BOC	3,500.00
113152370	TRAINING: BOC	4,729.07
113153110	SUPPLIES: BOC	1,500.00
113153127	FUEL: BOC	1,500.00
TOTAL BOARD OF COMMISSIONERS		**169,874.36**
ELECTION OFFICE:		
114051110	SALARY: EE	49,121.54
114051120	ELECTION POLL WORKERS-NO FICA	18,461.48
114051220	PAYROLL TAXES:FICA-EE	5,170.10
114051270	INSURANCE: W/COMP EE	921.45
114052120	PROFESSIONAL SVCS:EE	1,320.00
114052200	REPAIRS:EE	500.00
114052231	COPIER RENTAL: EE	842.83
114052320	POSTAGE:EE	1,200.00
114052321	TELEPHONE: EE	2,400.00
114052330	ADVERTISING: EE	500.00
114052350	TRAVEL: EE	3,000.00
114052360	MEMBERSHIP DUES: EE	110.00

Lincoln County Georgia
FY 2018 BUDGET

GL ACCT	DESCRIPTION	BUDGET
114052370	TRAINING: EE	325.00
114052380	LICENSE FEE: EE	1,500.00
114052385	SALARY:SUBCONTRACTOR	2,700.00
114053110	SUPPLIES: EE	1,200.00
TOTAL ELECTION OFFICE		**89,272.40**
GENERAL ADMINISTRATION:		
115051110	SALARY : GA	58,566.12
115051220	PAYROLL TAXES-FICA: GA	4,480.31
115051270	INSURANCE W/COMP.: GA	18,865.54
115051290	BENEFITS UNIFORMS: GA	500.00
115052120	PROFESSIONAL SERVICES: GA	57,025.84
115052133	EXTERMINATING: GA	1,200.00
115052200	REPAIRS: GA	48,000.00
115052211	DISPOSAL SERVICES: GA	4,200.00
115052214	GROUNDS KEEPING: GA	4,000.00
115052310	INSURANCE (IRMA)	95,000.00
115052321	TELEPHONE: GA	1,485.00
115052324	POSTAGE: GA	3,500.00
115052330	ADVERTISING: GA	1,000.00
115052360	MEMBERSHIP DUES : GA	8,575.00
115052391	PUBLIC RELATIONS: GA	700.00
115053110	SUPPLIES: GA	14,500.00
115053121	WATER: GA	8,000.00
115053123	ELECTRIC: GA	41,000.00
115053127	FUEL: GA	3,200.00
115053128	FUEL: BOARD OF EDUCA	75,000.00
115054240	COMPUTERS: GA	4,000.00
115057900	CONTINGENCY: GA	50,000.00
115057901	NEXT YEAR DES OF TAX	545,000.00
TOTAL GENERAL ADMINISTRATION		**1,047,797.81**
EMPLOYER LIABILITY:		
115057903	PR LIABILITY-HEALTH INS	377,750.00
115057904	PR LIABILITY-RETIREMENT	230,457.00
TOTAL EMPLOYER LIABILITY		**608,207.00**
FINANCE OFFICE:		
115151110	SALARY: FO	98,818.72
115151210	BENEFITS: HEALTH INS: FO	249.00
115151220	PAYROLL TAXES: FO	7,559.63
115151240	BENEFITS: RETIRMENT: FO	9,377.90
115151270	INSURANCE: WC: FO	1,134.49
115152131	SOFTWARE SUPPORT: FO	3,600.00
115152231	COPIER RENTAL: FO	842.83
115152324	POSTAGE: FO	50.00

Lincoln County Georgia
FY 2018 BUDGET

GL ACCT	DESCRIPTION	BUDGET
115152350	TRAVEL: FO	921.00
115152360	MEMBERSHIP DUES: FO	50.00
115152370	TRAINING: FO	1,050.00
115153110	SUPPLIES: FO	1,844.73
TOTAL FINANCE OFFICE		**125,498.30**
COUNTY ATTORNEY:		
115352120	PROFESSIONAL SERV: CA	33,000.00
115352321	TELEPHONE: CA	556.00
115352370	TRAINING: CA	320.00
TOTAL COUNTY ATTORNEY		**33,876.00**
TAX COMMISSIONER:		
115451110	SALARY: TC	56,687.99
115451120	SALARY-ELECTED - TC	79,568.00
115451220	PAYROLL TAXES-FICA: TC	10,423.58
115451270	INS WORKERS' COMP.: TC	1,446.64
115452120	PROFESSIONAL SERVICES: TC	12,181.27
115452231	COPIER RENTAL: TC	589.94
115452320	POSTAGE: TC	11,826.82
115452321	TELEPHONE: TC	2,200.00
115452330	ADVERTISING: TC	2,200.00
115452350	TRAVEL: TC	2,000.00
115452360	MEMBERSHIP DUES: TC	300.00
115452370	TRAINING: TC	1,500.00
115453110	SUPPLIES: TC	4,300.00
TOTAL TAX COMMISSIONER		**185,224.24**
TAX ASSESSOR:		
115551110	SALARY : TAO	103,045.28
115551220	PAYROLL TAXES-FICA: TAO	7,882.96
115551270	INS WORKERS' COMP.: TAO	4,546.95
115552120	PROFESSIONAL SERVICES: TAO	2,500.00
115552121	WATER; TAO	725.00
115552130	CONTRACT APPRAISAL SERVICE	90,000.00
115552133	EXTERMINATING; TAO	700.00
115552200	REPAIRS: TAO	700.00
115552231	COPIER RENTAL: TAO	1,544.99
115552320	POSTAGE: TAO	6,000.00
115552321	TELEPHONE:TAO	1,380.00
115552322	CELL SERVICE: TAO	950.00
115552350	TRAVEL: TAO	2,200.00
115552360	MEMBERSHIPS:TAO	1,780.00
115552370	TRAINING: TAO	1,000.00
115552380	LICENSE FEES: TAO	6,850.00
115552385	CONTRACT LABOR: TAO	1,500.00

Lincoln County Georgia
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GL ACCT	DESCRIPTION	BUDGET
115553110	SUPPLIES: TAO	2,000.00
115553123	ELECTRICITY: TAO	2,600.00
115553124	PROPANE; TAO	1,300.00
115553127	FUEL: TAO	2,445.00
115553130	GIS/MAPPING: TAO	3,500.00
115553140	REFERENCE BOOKS: TAO	1,200.00
TOTAL TAX ASSESSOR		**246,350.18**
TECHNOLOGY:		
119051110	SALARY: IT	40,352.00
119051220	PAYROLL TAXES - FICA: IT	3,086.93
119051270	INS - WORKERS' COMP: IT	566.26
119052120	PROFESSIONAL SERV: IT	24,000.00
119052200	REPAIRS: IT	150.00
119052321	TELEPHONE: IT	400.00
119052380	LICENSES	2,714.63
119053110	SUPPLIES: IT	400.00
TOTAL TECHNOLOGY		**71,669.82**
CLERK OF COURT:		
121851110	SALARY : COSC	65,000.00
121851120	SALARY-ELECTED: CSC	59,691.71
121851220	PAYROLL TAXES-FICA: COSC	9,538.92
121851230	COURT REPORTING - COSC	10,000.00
121851270	INSURANCE W/COMP.: COSC	1,307.61
121852231	COPIER RENTAL :COSC	3,038.27
121852320	POSTAGE: COSC	1,500.00
121852321	TELEPHONE: COSC	2,000.00
121852330	ADVERTISING: COSC	250.00
121852350	TRAVEL: COSC	1,500.00
121852360	MEMBERSHIP DUES:COSC	300.00
121852361	JUROR FEES	9,250.30
121852363	WITNESS FEES: CSC	500.00
121852370	TRAINING: COSC	500.00
121852380	SOFTWARE SUPPORT: COSC	3,900.00
121853110	SUPPLIES: COSC	4,500.00
121853140	REFERENCE BOOKS: COSC	500.00
121857203	SUPERIOR COURT JUDGE-WEB	200.00
TOTAL CLERK OF COURT		**173,476.81**
TOOMBS JUDICIAL CIRCUIT:		
121852125	PUBLIC DEFENDER	18,000.00
121852127	CHILD ADVOCATE	2,600.00
121857200	SUPERIOR CT JUDGE: COST SHAR	6,954.00
121857201	JUVENILE COURT JUDGE: SHARE	3,100.00
121857202	COUNCIL OF JUVENILE COURT	1,000.00

Lincoln County Georgia
FY 2018 BUDGET

GL ACCT	DESCRIPTION	BUDGET
121857205	JUVENILE COURT JUDGE: HEALTH	2,624.46
122057200	DISTRICT ATTRNY: COST SHARE	1,600.00
122057201	DISTRICT ATTORNEY: RENT	15,000.00
TOTAL TOOMBS JUDICIAL CIRCUIT		**50,878.46**
BOARD OF EQUALIZATION:		
123101110	SALARY: BD OF EQUALIZ	1,199.90
123101220	PR TAXES: BD OF EQUALIZ	91.79
123102320	POSTAGE-BD OF EQUALIZ	100.00
123102350	TRAVEL-BD OF EQUALIZ	2,500.00
123102370	TRAINING-BD OF EQUALIZ	850.00
123102385	BOARD FEES-BD OF EQUALIZ	2,775.00
123103110	OFFICE SUPP-BD OF EQUALIZ	98.08
TOTAL BOARD OF EQUALIZATION		**7,614.77**
PROBATE COURT:		
124551110	SALARY : PC	48,220.90
124551120	SALARY-ELECTED: PC	86,284.00
124551220	PAYROLL TAXES-FICA: PC	10,289.62
124551270	INSURANCE W/COMP.: PC	1,431.10
124552125	INDIGENT DEFENSE: PC	2,400.00
124552131	SOFTWARE TECH SUPPORT: PC	2,100.00
124552135	COURT PROSECUTOR: PC	6,000.00
124552231	COPIER RENTAL: PC	842.83
124552320	POSTAGE: PC	1,400.00
124552321	TELEPHONE: PC	2,100.00
124552350	TRAVEL: PC	1,650.00
124552360	MEMBERSHIP DUES: PC	600.00
124552363	WITNESS FEES: PC	300.00
124552370	TRAINING: PC	2,700.00
124553110	SUPPLIES: PC	2,300.00
TOTAL PROBATE COURT		**168,618.45**
SHERIFF'S OFFICE:		
133151110	SALARY NON-ELECTED: SO(LAW)	388,029.30
133151115	SALARY: ELECTED - SHERIFF	62,423.68
133151120	BAILIFF FEES	2,800.00
133151130	SALARY: OVERTIME SO LAW	7,427.18
133151220	PAYROLL TAXES-FICA: SO(L)	35,012.53
133151230	BAILIFF PAYROLL TAXES:SO(LAW)	214.20
133151270	INS: WORKER'S COMP (LAW)	30,734.02
133151290	BENEFITS UNIFORMS: SO(L)	2,000.00
133152131	SOFTWARE SUPPORT:	7,000.00
133152200	REPAIRS: SO(L)	9,662.50
133152231	COPIER LEASE: SO (LAW)	1,797.75
133152232	FINGERPRINT MACH LEASE: SO(	4,500.00

Lincoln County Georgia
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GL ACCT	DESCRIPTION	BUDGET
133152233	FINGERPRINT EXP-GEN PUBLIC	8,500.00
133152321	TELEPHONE: S0(LAW)	6,000.00
133152322	CELL SERVICE: SO (LAW)	6,840.00
133152324	POSTAGE: SO(L)	1,100.00
133152350	TRAVEL: SO(L)	750.00
133152360	MEMBERSHIP DUES: SO(L)	850.00
133152370	TRAINING: SO(L)	2,100.00
133153110	SUPPLIES: SO(L)	16,000.00
133153214	FUEL: SO(L)	45,212.50
133157901	GSA-METAL RECYCLER REGISTRY	100.00
TOTAL SHERIFF'S OFFICE		**639,053.66**
JAIL:		
133251110	SALARY: SO(JAIL)	325,788.32
133251130	SALARY:FLOATER	26,766.86
133251220	PAYROLL TAXES-FICA: SO(J)	26,970.47
133251270	INSURANCE: W/COMP: JAIL	21,694.27
133251290	BENEFITS UNIFORMS: SO(J)	700.00
133252122	MEDICAL ATTENTION: JAIL	50,500.00
133252125	INMATE PRES MEDICINE	13,000.00
133252130	INMATE OTC MEDICINE	1,200.00
133252133	EXTERMIN SERVICE: JAIL	1,800.00
133252200	REPAIRS: SO(J)	4,000.00
133252231	COPIER RENTAL: SO(JAIL)	842.83
133252350	TRAVEL: SO(J)	800.00
133253110	SUPPLIES: SO(J)	22,000.00
133253115	INMATE SUPPLIES	3,500.00
133253121	WATER: JAIL	8,500.00
133253123	ELECTRIC: SO(JAIL)	34,000.00
133253124	PROPANE GAS: JAIL	20,000.00
133253130	FOOD: SO (J)	120,674.70
133255237	TRAINING: SO(J)	1,000.00
TOTAL JAIL		**683,737.45**
COMMUNICATIONS:		
133851110	SALARY : COMM	139,683.44
133851130	SALARY:OVERTIME:COMM	10,281.98
133851131	SALARY: SCH OT - COMM	22,055.28
133851220	PAYROLL TAXES-FICA: COMM	13,160.00
133851270	INSURANCE WORKERS' COMP.: COMM	1,927.48
133852133	EXTERMINATING:COMM	275.00
133852200	REPAIRS: COMM	1,500.00
133852231	LEASE: COMM	842.83
133852350	TRAVEL: COMM	600.00
133852360	MEMBERSHIP DUES: COMM	100.00
133852370	TRAINING: COM	500.00

Lincoln County Georgia
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GL ACCT	DESCRIPTION	BUDGET
133852380	LICENSE FEES: COMM	6,286.74
133853110	SUPPLIES: COMM	1,100.00
133853121	WATER: COMM	1,100.00
133853123	ELECTRIC: COM	4,600.00
133853130	E911 SERVICE FEE: WILKES TELEPHONE	25,764.00
TOTAL COMMUNICATIONS		**229,776.75**
SHERIFF'S DEPARTMENT SPECIALS:		
133951110	PRISON TRANSPORT LABOR	43,543.89
133951220	PRISON TRANSPORT PR TAX	3,331.11
133952200	REPAIRS	9,837.50
133953214	FUEL	5,787.50
TOTAL SHERIFF'S DEPARTMENT SPECIALS		**62,500.00**
CAPITAL:		
135070001	SHERIFF-PATROL CAR	34,839.72
TOTAL CAPITAL		**34,839.72**
VOLUNTEER FIRE DEPARTMENTS:		
135257201	SHARE PAY: LOCO	2,436.58
135257202	SHARE PAY: MARTIN'S CR	2,436.58
135257203	SHARE PAY: MIDWAY	2,436.58
135257204	SHARE PAY: BEULAH	2,436.58
TOTAL VOLUNTEER FIRE DEPARTMENTS		**9,746.32**
OFFICE OF EMERGENCY SERVICES:		
136151110	SALARY: OES	458,706.56
136151130	SALARY:OVERTIME:SCH	94,635.84
136151131	SALARY: OVERTIME: UNSCH	45,057.60
136151220	PAYROLL TAXES-FICA: OES	45,777.60
136151270	INSURANCE W/COMP.: OES	49,376.28
136151290	BENEFITS UNIFORMS: OES	2,000.00
136152120	PROFESSIONAL SERVICES:OES	3,000.00
136152121	WATER: OES	1,200.00
136152132	BILLING TECHNICAL SUPPORT	23,684.00
136152133	EXTERMINATING SVC: OES	567.00
136152200	REPAIRS: OES	21,325.00
136152231	COPIER RENTAL: OES	842.83
136152321	TELEPHONE: OES	2,600.00
136152322	CELL SERVICE: OES	2,000.00
136152350	TRAVEL: OES	250.00
136152370	TRAINING: OES	750.00
136152380	LICENSE FEES: OES	7,931.20
136153110	SUPPLIES: OES	20,000.00
136153123	ELECTRIC: OES	12,000.00
136153127	FUEL: OES	21,000.00

Lincoln County Georgia
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GL ACCT	DESCRIPTION	BUDGET
TOTAL OFFICE OF EMERGENCY SERVICES		**812,703.91**
CORONER:		
137051110	SALARY: CO	7,500.00
137051220	PAYROLL TAXES-FICA: CO	573.00
137051270	INSURANCE W/COMP.: CO	371.48
137052321	TELEPHONE: CO	334.00
137052350	TRAVEL: CO	1,300.00
137052355	CRIME LAB TRANSPORT	1,500.00
137052360	MEMBERSHIP DUES: CO	150.00
137052370	TRAINING: CO	720.00
137053110	SUPPLIES: CO	150.00
137054240	COMPUTERS: CO	90.00
TOTAL CORONER		**12,688.48**
ROAD DEPARTMENT:		
141051110	SALARY: RD	250,000.00
141051220	PAYROLL TAXES-FICA: RD	19,125.00
141051270	INS WORKERS' COMP.: RD	33,764.05
141051290	BENEFITS UNIFORMS: RD	1,600.00
141052120	PROFESSIONAL SERVICES: RD	800.00
141052200	REPAIRS: RD	39,000.00
141052321	TELEPHONE: RD DEPT	1,200.00
141052330	ADVERTISING: RD	100.00
141052350	TRAVEL: RD	500.00
141052370	TRAINING: RD	250.00
141053110	SUPPLIES: RD	5,000.00
141053121	WATER: RD	2,000.00
141053123	ELECTRIC: ROAD	2,000.00
141053124	PROPANE GAS: RD	1,000.00
141053127	FUEL: RD	50,000.00
141054140	ROAD PROJECTS: RD	305,726.51
TOTAL ROAD DEPARTMENT		**712,065.56**
COUNTY SHOP:		
149051110	SALARY: SHOP	54,080.00
149051220	PAYROLL TAXES-FICA: SHOP	4,137.12
149051270	INSURANCE W/COMP.: SHOP	1,528.78
149051290	BENEFITS UNIFORMS: SHOP	400.00
149052200	REPAIRS: SHOP	2,000.00
149052211	DISPOSAL SERVICES: SHOP	1,900.00
149052321	TELEPHONE	650.00
149053110	SUPPLIES: SHOP	17,000.00
149053121	WATER: SHOP	740.00
149053123	ELECTRIC: SHOP	1,400.00
149053124	PROPANE GAS: SHOP	900.00

Lincoln County Georgia
FY 2018 BUDGET

GL ACCT	DESCRIPTION	BUDGET
149053127	FUEL: SHOP	1,250.00
TOTAL COUNTY SHOP		**85,985.90**
COMMUNITY COST SHARE:		
151157200	SHARE PAY: HEALTH DEPT	38,800.00
151357200	SHARE PAY: GA FORESTRY	8,201.00
154357204	SHARE PAY: DFACS	7,400.00
171157200	SHARE: USDA NAT RES CONS SVC	4,474.17
TOTAL COMMUNITY COST SHARE		**58,875.17**
SENIOR CITIZENS PROGRAM:		
155251110	SALARY : SCP	17,101.89
155251220	PAYROLL TAXES-FICA: SCP	1,308.29
155251270	INS WORKERS' COMP.: SCP	215.54
155252130	CSRA RC: REG SVC ALLOCA:SCP	1,760.00
155252231	COPIER LEASE: SCP	126.44
155252321	TELEPHONE: SCP	675.00
155252350	TRAVEL: SCP	100.00
155252370	TRAINING: SCP	150.00
155253110	SUPPLIES: SCP	350.00
155253123	ELECTRIC: SCP	10,000.00
155253130	FOOD: SCP	52,000.00
155254250	EQUIPMENT: SCP	200.00
TOTAL SENIOR CITIZENS PROGRAM		**83,987.16**
LINCOLN CENTER:		
155351110	SALARY : LC	2,200.00
155351220	PAYROLL TAXES-FICA: LC	168.30
155351270	INSURANCE W/COMP.: LC	117.54
155352133	EXTERMINATING SRVC: LC	800.00
155352213	CUSTODIAL: LC	500.00
155353110	SUPPLIES: LC	3,000.00
155353121	WATER: LC	2,000.00
155353123	ELECTRIC: LC	6,000.00
TOTAL LINCOLN CENTER		**14,785.84**
TRANSIT DEPARTMENT:		
155451110	SALARY : TD	51,187.12
155451220	PAYROLL TAXES-FICA: TD	3,915.81
155451270	INSURANCE W/COMP.: TD	2,961.27
155452120	PROFESSIONAL SERVICES: TD	200.00
155452200	REPAIRS: TD	2,000.00
155452231	COPIER LEASE: TD	126.44
155452321	TELEPHONE: TD	600.00
155452330	ADVERTISING: TD	50.00
155452350	TRAVEL: TD	300.00

Lincoln County Georgia
FY 2018 BUDGET

GL ACCT	DESCRIPTION	BUDGET
155452370	TRAINING: TD	200.00
155453110	SUPPLIES: TD	300.00
155453127	FUEL: TD	15,000.00
TOTAL TRANSIT DEPARTMENT		**76,840.64**
RECREATION DEPARTMENT:		
161052214	GROUNDS KEEPING: AAR	4,500.00
161151110	SALARY : AAR	47,703.36
161151220	PAYROLL TAXES-FICA: AAR	3,649.31
161151270	INSURANCE W/COMP.: AAR	2,662.82
161152133	EXTERMINATING SERVICE: AAR	600.00
161152200	REPAIRS: AAR	3,000.00
161152211	DISPOSAL SERVICES: AAR	1,200.00
161152231	COPIER RENTAL: AAR	252.76
161152310	INSURANCE FOR PLAYERS	2,000.00
161152320	POSTAGE: AAR	25.00
161152321	TELEPHONE: AAR	1,560.00
161152330	ADVERTISING: AAR	400.00
161152350	TRAVEL: AAR	200.00
161152360	MEMBERSHIPS	585.00
161152385	CONTRACT LABOR: AAR	4,000.00
161153110	SUPPLIES: AAR	8,707.36
161153112	UNIFORMS: AAR	5,000.00
161153121	WATER: AAR	4,200.00
161153123	ELECTRIC: AAR	30,000.00
161153124	PROPANE GAS: AAR	800.00
161153127	FUEL: AAR	2,000.00
161252220	POOL MAINTENANCE: AAR	3,750.00
161253110	POOL SUPPLIES:AAR	2,725.00
TOTAL RECREATION DEPARTMENT		**129,520.61**
LIBRARY:		
165151110	SALARY : LIB	81,760.00
165151210	BENEFITS HEALTH INS: LIB	7,682.25
165151220	PAYROLL TAXES-FICA: LIB	6,254.64
165151240	BENEFITS RETIREMENT: LIB	7,740.10
165151270	INSURANCE W/COMP.: LIB	723.92
165152133	EXTERMINATING SRVC: LIB	224.00
165152200	REPAIRS: LIB	1,500.00
165152231	COPIER RENTAL:LIB	2,100.00
165152320	POSTAGE: LIB	200.00
165152321	TELEPHONE: LIB	1,968.00
165152350	TRAVEL: LIB	1,000.00
165153110	SUPPLIES: LIB	3,200.00
165153121	WATER: LIB	2,500.00
165153123	ELECTRIC: LIB	16,000.00

Lincoln County Georgia
FY 2018 BUDGET

GL ACCT	DESCRIPTION	BUDGET
165153140	BOOKS AND MATERIALS	12,000.00
165157900	CONTINGENCIES: LIB	3,200.00
TOTAL LIBRARY		**148,052.91**
COUNTY EXTENSION SERVICE:		
171351110	SALARY: CES	36,000.00
171351220	PAYROLL TAXES-FICA: CES	2,754.00
171351240	BENEFITS RETIREMENT: CES	6,052.00
171351270	WORKER'S COMP - CES	198.01
171352120	PROFESSIONAL SERVICES: CEO	3,000.00
171352230	BUILDING RENT: CES	5,700.00
171352231	COPIER RENTAL: CES	300.00
171352321	TELEPHONE: CES	3,000.00
171352350	TRAVEL: CES	5,000.00
171353110	SUPPLIES: CES	4,000.00
171353123	ELECTRIC: CES	3,050.00
171354230	FURNITURE&FIX: CES	435.00
171354250	EQUIPMENT: CAPITAL : CES	150.00
TOTAL COUNTY EXTENSION SERVICE		**69,639.01**
PLANNING & ZONING:		
174151110	SALARY: PAP	32,000.00
174151220	PAYROLL TAXES-FICA: PAP	2,448.00
174151270	INSURANCE W/COMP.: PAP	339.65
174152120	PROFESSIONAL SERV: PAP	3,000.00
174152133	EXTERMINATING: PAP	275.00
174152231	COPIER RENTAL: PAP	515.08
174152321	TELEPHONE:PAP	2,000.00
174152324	POSTAGE: PAZ	150.00
174152330	ADVERTISING: PAP	350.00
174152350	TRAVEL: PAP	135.00
174152370	TRAINING: PAP	135.00
174152385	SALARY: BOARD	2,000.00
174153110	SUPPLIES: PAP	1,650.00
174153121	WATER: PAP	250.00
174153123	ELECTRIC: PAP	1,100.00
174153124	PROPANE GAS: PAP	500.00
TOTAL PLANNING & ZONING		**46,847.73**
CODE ENFORCEMENT:		
174551110	SALARY:CEO	32,700.00
174551220	PAYROLL TAXES-FICA-CEO	2,501.55
174551270	INSURANCE:W/COMP.-CEO	2,109.86
174552122	EXTERMINATING: CEO	298.68
174552200	REPAIRS:CEO	500.00
174552231	COPIER RENTAL: CEO	515.08

GL ACCT	DESCRIPTION	BUDGET
174552322	CELL SERVICE: CEO	840.00
174552324	POSTAGE: CEO	500.00
174552350	TRAVEL-CEO	500.00
174552360	MEMBERSHIP DUES: CEO	100.00
174552370	TRAINING-CEO	250.00
174553110	SUPPLIES	1,000.00
174553121	WATER: CEO	228.00
174553123	ELECTRIC: CEO	1,500.00
174553124	PROPANE GAS: CEO	100.00
174553127	FUEL-CEO	3,500.00
TOTAL CODE ENFORCEMENT		**47,143.17**
DEVELOPMENT AUTHORITY		
175051110	SALARY: IDA	58,999.72
175051220	PAYROLL TAXES: IDA	4,513.48
175051270	W/COMPENSATION: IDA	533.10
175057900	MISCELLANEOUS: IDA	2,500.00
TOTAL DEVELOPMENT AUTHORITY		**66,546.30**

HOTEL-MOTEL FUND

REVENUE:		
200314100	COUNTY HOTEL/MOTEL TAX	5,024.28
200314200	DEV. AUTHORITY TAX	7,536.41
200314300	DNR TAX	11,829.00
200361000	INTEREST EARNED	1.50
TOTAL		**24,391.19**
EXPENSES:		
275257207	LINCOLN CO DEV AUTHORITY	7,536.41
275757206	GA DEPT. OF NATURAL RESOU	11,829.00
275757207	LINCOLN CO TOURISM EXP	5,025.78
TOTAL		**24,391.19**

S.P.L.O.S.T.

REVENUE:		
300132015	GOVT BUILDING RENOVATION	127,697.52
300132020	ROAD CONSTRUCTION	178,367.88
300132025	GENERAL GNMT-SPLOST REC	86,834.28
300132030	RECREATION	34,478.28
300132035	FLEET VEHICLE PURCHASES	22,372.56
300132040	CITY OF LINCOLNTON	101,289.60
300132050	RESCUE	15,936.60
300132060	MARTIN'S CROSSROADS	17,877.60
300132070	MIDWAY	17,877.60
300132080	BEULAH	17,877.60
300132090	LOCO	17,877.60

Lincoln County Georgia
FY 2018 BUDGET

GL ACCT	DESCRIPTION	BUDGET
TOTAL		**638,487.12**
EXPENSES:		
335257200	BEULAH VFD SPLOST	17,877.60
335257201	LOCO VFD SPLOST	17,877.60
335257202	MIDWAY VFD SPLOST	17,877.60
335357202	MARTIN'S CROSSROADS VFD	17,877.60
336154221	RESCUE	15,936.60
336155000	FLEET VEHICLE REPLACEMENT	22,372.56
342154140	ROAD PROJECTS: SPLOST	178,367.88
349657300	CITY OF LINCOLNTON	101,289.60
351154140	GENERAL GOVT BLDG RENOVATIONS	127,697.52
356100000	GENERAL GNMT-SPLOST EXP	86,834.28
361154140	RECREATION	34,478.28
TOTAL		**638,487.12**

E-911 FUND

REVENUE:		
400342500	WIRELESS E-911 FEES	77,500.00
400342510	LAND E-911 FESS	51,500.00
400342530	PREPAID WIRELESS FEES-GDOR	16,000.00
TOTAL		**145,000.00**
EXPENSES:		
438057105	E-911 EXPENDITURE	145,000.00
TOTAL		**145,000.00**

WATER FUND

REVENUE:		
500344200	WATER SET-UP/TAP ONS	26,000.00
500344210	WATER CHARGES	802,155.37
500344230	PENALTIES	33,280.00
500344425	SEWAGE	76,800.00
500349500	CREDIT CARD FEES RECEIVED	2,600.00
500361000	INTEREST INCOME: WATER	394.00
TOTAL		**941,229.37**
EXPENSES:		
543053121	SEWAGE EXPENSE: WATER	20,000.00
544058501	WATER RESERVE PAYMENTS	5,848.00
544151110	SALARY: WATER	130,319.00
544151210	BENEFITS-HEALTH: WATER	24,000.00
544151220	PAYROLL TAXES: WATER	9,969.40
544151240	BENEFITS: RET: WATER	13,031.90
544151270	INSURANCE: W/COMP: WATE	9,629.35
544151290	BENEFIT: UNIFORMS WATER	600.00

Lincoln County Georgia
FY 2018 BUDGET

GL ACCT	DESCRIPTION	BUDGET
544152120	PROF SERVICES: WATER	35,000.00
544152125	ADMINISTRATIVE FEES: WATER	59,693.69
544152133	EXTERMINATING: WATER	500.00
544152134	TECHNICAL SERVICES	6,700.00
544152200	REPAIRS; WATER	46,000.00
544152231	COPIER RENTAL: WATER	515.08
544152321	TELEPHONE:WATER	2,150.00
544152322	CELL SERVICE: WATER	1,070.00
544152324	POSTAGE:WATER	14,000.00
544152330	ADVERTISING: WATER	400.00
544152350	TRAVEL: WATER	500.00
544152360	MEMBERSHIP DUES: WATER	500.00
544152370	TRAINING: WATER	500.00
544152380	LICENSE FEE: WATER	130.00
544153110	SUPPLIES: WATER	25,000.00
544153113	CHEMICALS: WATER	20,000.00
544153121	WATER: WATER	250.00
544153123	ELECTRIC: WATER	25,000.00
544153124	PROPANE GAS: WATER	2,500.00
544153127	FUEL: WATER	15,000.00
544153151	WATER PURCHASE	109,200.00
544154250	CAPITAL EQUIPMENT: WATER	5,000.00
544156100	DEPRECIATION EXPENSE	427,748.32
544157500	CREDIT CARD EXPENSES	1,750.00
544157900	CONTIGENCY: WATER	4,396.29
544258230	INTEREST EXPENSE	108,674.26
TOTAL		**1,125,575.29**

FAMILY CONNECTION GRANT PROGRAM

REVENUE:

700421000	FAMILY CONNECTION RECEIVED	46,000.00
700425200	DHR RECEIVED	160,000.00
TOTAL		**206,000.00**

EXPENSES:

776051110	SALARY: FC	32,944.01
776051210	BENEFITS: LIFE INSURANCE	81.00
776051220	PAYROLL TAXES: FC	2,520.22
776051270	WORKER'S COMP:	1,000.00
776052110	ADMINISTRATIVE SERVICES: FC	9,840.00
776052350	TRAVEL: FC	1,000.00
776052370	TRAINING: FC	500.00
776053110	SUPPLIES: FC	8,114.77
776551110	SALARY - CD	100,000.00
776551220	PAYROLL TAXES: CD	7,650.00
776552230	BUILDING RENT: CD	24,000.00

GL ACCT	DESCRIPTION	BUDGET
776552320	TRANSPORT (PART): DHR	5,000.00
776552321	TELECOMM. - CD	1,300.00
776553110	SUPPLIES - CD	12,050.00
TOTAL		**206,000.00**

DRUG EDUCATION EXPENSE

REVENUE:		
800346910	DRUG EDUCATION FEES	3,200.00
800361000	INTEREST EARNED	7.00
TOTAL		**3,207.00**
EXPENSES:		
856157901	DRUG EDUCATION EXPENSE	3,207.00
TOTAL		**3,207.00**

JAIL FEE FUND

REVENUE:		
900346920	JAIL FEES	7,000.00
TOTAL		**7,000.00**
EXPENSES:		
938000000	JAIL FEE EXPENSES	7,000.00
TOTAL		**7,000.00**

SOLID WASTE

REVENUE:		
500344110	SERVICE CHARGE FOR PICKUP	622,084.94
500344130	SALE OF RECYCLABLES	1,800.00
500344150	CONVENIENCE CENTER FEES	20,000.00
500344190	ADMINISTRATION FEE	44,712.00
500344192	PENALTIES	12,000.00
TOTAL		**700,596.94**
EXPENSES:		
545151110	SALARY: TS	23,210.00
545151220	PAYROLL TAXES: FICA:TS	1,775.57
545151221	CENTER CONTRACT SERVICE	18,000.00
545151270	INSURANCE W/COMP: TS	1,772.01
545152120	PROFESSIONAL SERVICES: TS	42,084.94
545152133	EXTERMINATING: TRANSFER	224.00
545152200	REPAIRS: TS	300.00
545152212	RES CONTRACTED SERVICE	603,522.42
545152321	TELEPHONE: TS	650.00
545152324	POSTAGE: TS	125.00
545153110	SUPPLIES: TS	675.00
545153121	WATER: TS	300.00

GL ACCT	DESCRIPTION	BUDGET
545153123	ELECTRIC: TS	1,020.00
545153124	PROPANE GAS: TS	1,125.00
545157901	REIMBURSEMENTS	1,425.00
545159000	DEPRECIATION EXPENSE	4,388.00
TOTAL		**700,596.94**

LAW LIBRARY

REVENUE:		
400	REVENUE: FINES	3,300.00
TOTAL		**3,300.00**
EXPENSES:		
500	PURCHASE OF BOOKS	3,000.00
501	SUPPLIES	300.00
TOTAL		**3,300.00**

CAMPRGROUNDS & PARKS

REVENUE:		
400310000	ANNUAL PARK PASS - ALL PARKS	4,500.00
400311000	GATE RECEIPTS- CHEROKEE PARK	21,000.00
400311500	SHELTER RENT-CHEROKEE PARK	1,500.00
400312000	GATE REC-BROAD RIVER CAMPGROUND	3,000.00
400312500	CAMPSITE RES-BROAD RIVER	17,000.00
400313000	GATE REC-HESTERS FERRY	1,000.00
400313500	CAMPSITE RES-HESTERS FERRY	13,000.00
400314000	GATE RECEIPTS-CLAY HILL	800.00
400314500	CAMPSITE RES-CLAY HILL	9,000.00
TOTAL		**70,800.00**
EXPENSES:		
511510110	PAYROLL - ALL PARKS	5,063.80
511510120	PAYROLL TAXES- ALL PARKS	387.38
511510127	WORKER'S COMP-ALL PARKS	1,181.42
511510211	DISPOSAL SVC - ALL PARKS	1,860.00
511510212	PROF SERVICES-ALL PARKS	5,453.91
511510214	GROUNDS KEEPING-ALL PARKS	500.00
511510220	REPAIRS - ALL PARKS	2,505.00
511510310	SUPPLIES - ALL PARKS	3,500.00
511510500	CREDIT/BANK CHG-ALL PARKS	800.00
511511110	PAYROLL - CHEROKEE PARK	4,804.20
511511220	REPAIRS - CHEROKEE PARK	2,750.00
511511221	TELEPHONE - CHEROKEE PARK	540.00
511511310	SUPPLIES - CHEROKEE PARK	4,400.00
511511312	WATER - CHEROKEE PARK	800.00
511511313	ELECTRICITY - CHEROKEE PARK	5,000.00
511512211	DISPOSAL SVC - BROAD RIVER	90.00

GL ACCT	DESCRIPTION	BUDGET
511512220	REPAIRS - BROAD RIVER	1,000.00
511512221	TELEPHONE - BROAD RIVER	1,125.00
511512238	CONTRACT LABOR - BROAD RIV	8,824.50
511512310	SUPPLIES - BROAD RIVER	700.00
511512313	ELECTRICITY - BROAD RIVER	4,200.00
511513211	DISPOSAL SERVICES - HF	90.00
511513220	REPAIRS - HESTER'S FERYY	100.00
511513221	TELEPHONE - HESTER'S FERRY	1,300.00
511513238	CONTRACT LABOR - HF	8,824.50
511513310	SUPPLIES - HESTER'S FERRY	200.00
511513313	ELECTRICITY - HESTER'S FERRY	6,600.00
511514110	PAYROLL - CLAY HILL	4,625.00
511514120	PAYROLL TAXES - CLAY HILL	572.00
511514211	DISPOSAL SERVICES- CLAY HILL	90.00
511514220	REPAIRS - CLAY HILL	225.00
511514221	TELEPHONE - CLAY HILL	1,048.00
511514310	SUPPLIES - CLAY HILL	651.00
511514313	ELECTRICITY - CLAY HILL	3,165.00
TOTAL		**82,975.71**

WORKFORCE INVESTMENT ACT GRANT PROGRAM

REVENUE:

70030-000000	WIA RECEIPTS - WFD	1,885,000.00
TOTAL		**1,885,000.00**

EXPENSES:

77410-111617	PROGRAM EXPENSE-ADULT FY2017	290,601.13
77410-111717	PROGRAM EXPENSE-ADULT PY2017	56,282.00
77410-111718	PROGRAM EXPENSE-ADULT FY2018	154,108.01
77410-151616	YOUTH PROGRAM EXPENSES-PY16	181,614.83
77410-151717	YOUTH PROGRAM EXPENSES-PY17	441,609.00
77410-311616	PROGRAM EXPENSES-DISLOCATED WORKER PY 2016	481,929.00
77410-311717	PROGRAM EXPENSES-DISLOCATED WORKER PY 2017	79,263.00
77450-111617	ADMIN EXPENSES-ADULT FY 2017	35,122.74
77450-111717	ADMIN EXPENSES-ADULT PY 2017	6,254.00
77450-111718	ADMIN EXPENSE-ADULT FY2018	17,123.12
77450-151616	YOUTH ADMIN EXPENSES-PY16	29,669.17
77450-151717	YOUTH ADMIN EXPENSES-PY17	49,069.00
77450-311617	ADMIN EXPENSES-DISLOCATED WORKER FY 2017	53,548.00
77450-311717	ADMIN EXPENSES-DISLOCATED WORKER PY 2017	8,807.00
TOTAL		**1,885,000.00**