MCINTOSH COUNTY BOARD OF COMMISSIONERS



ADOPTED OPERATING BUDGET

FISCAL YEAR 2013

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MCINTOSH COUNTY
BOARD OF COMMISSIONERS
ADOPTED BUDGET
FISCAL YEAR 2013

COUNTY COMMISSIONERS

KELLY SPRATT	CHAIRMAN
DAVID STEVENS	VICE CHAIRMAN
CHARLES JORDAN	COMMISSIONER
MARK DOUGLAS	COMMISSIONER
JOEL WILLIAMS	COMMISSIONER

MCINTOSH COUNTY

ELECTED OFFICIALS

Steve Jessup	Sheriff
Sandra "Bootie" Goodridge	Clerk of Courts
Wanda Nelson	Tax Commissioner
Terry Jennings	Probate & Magistrate
Melvin Amerson	Coroner

APPOINTED STAFF

C. Brett Cook	County Manager
Adam S. Poppell	County Attorney
J. Patrick Zoucks	County Clerk
Lamar "Spec" Echols	Leisure Services Director
Ronnie Young	Road Dept Superint.
Tim Cooke	Water Dept Superint.
Thomas Todd	Landfill Superintendent
Ray Parker	EMA Director
Rick Daniel	Chief Tax Appraiser
Mark Deverger	Volunteer Fire Chief
Building Inspection	Melvin Amerson
EMS Director	Robert Transue
E-911	Gail Braswell
Elections Superintendent	Doll Gayle
Animal Control Director	Marianna Hagan
County Extension	Greg Hickey

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Kelly S. Spratt, Chairman
David Stevens, Vice-Chairman
Joel Williams
Charles Jordan
Mark Douglas

Adam S. Poppell, III, County Attorney
Richard E. Braun, Jr., Deputy County Attorney
C. Brett Cook, County Manager
John "Patrick" Zoucks, County Clerk

McIntosh County Board of Commissioners
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Board of Commissioners

Citizens of McIntosh County

The 2013 Operating Budget for McIntosh County

The fiscal year budget for 2013 is presented for your review and use. The budget totals for every fund are included in an easy to read format.

The McIntosh County Board of Commissioners remains committed to providing quality services to its residents. This budget represents a specific plan to deliver those services to all residents as efficiency is possible. This year's budget incorporates new formatting that will enable the reader to easier break out spending components for each department such as labor, supplies, and utilities. This budget meets all Georgia Finance Officers Association (GFOA) criteria as a communication device for the fiscal condition of the county.

Profile of the County

In 1793, McIntosh County was formed from Liberty County by Act of the Georgia General Assembly. According to the 2010 Census the County serves a full time population of 14,333 residents and an unknown number of part-time residents. The County has a total area of 573 square miles of which 433 square miles is land and 141 square miles is water.

McIntosh County operates under the Commission-Manager form of government. Policy making authority is vested in the Commission. They are responsible for approving all contracts, budgets, resolutions and ordinances of the county. The Manager is responsible for the implementation of all actions of the Commission and serves as the chief executive officer of the county. The county Commission is composed of 5 commissioners, 4 from single member districts and 1 at large post. All commissioners

service 4 year staggered terms. The chairman is elected each January by vote of the commission.

The county provides many services to the citizens from the construction and maintenance of highways, streets and infrastructure; zoning and code enforcement; court-related functions; recreational activities; emergency management, mosquito control, tax appraisal and administration; general administrative services; landfill and garbage collection; fire protection and police protection.

The annual budget serves as the foundation for the County's financial planning and control. All departments and agencies of the County are required to submit requests for appropriation to the County Managers Office. The Budget Team uses these requests as the starting point for developing a proposed budget. The County Manager then presents this proposed budget to the Board for review. The Board is required to hold a public hearing on the proposed budget and to adopt a final budget no later than September 30, the close of the County's fiscal year. The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g. Sherriff).

Factors Affecting Financial Condition

The information presented in the budget is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Long-term financial planning

Maintenance and upgrading of County facilities and building of new facilities have become a priority in the last few years and the County has used a capital project based 1 % sales tax (SPLOST) to fund approximately $19 million of capital assets since January of 1999. That fund is currently paying for much needed improvements to the County Courthouse.

Pension plan and other post employment benefits

The County sponsors a single-employer defined benefit pension plan for its employees. Each year, an independent actuary engaged by the pension plan calculates the amount of the annual contribution that the County must make to the pension plan to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis. As a matter of policy, the County fully funds each year's annual required contribution to the pension plan as determined by the actuary.

The County also provides employee health insurance and currently covers 80% of the cost of the policy. In addition life insurance and ADD&D are provided as well.

Economic Outlook - Medium Term View

The Terry College of Business at the University of Georgia has predicted that the national economic recovery that began in the second half of 2009 will be sustained

through 2011 and into 2012; however the rate of U.S. economic growth, measured as gross domestic product will slip 2.8 percent in 2011 and remain as such into 2013. The slightly lower growth rate reflects the federal fiscal stimulus which is dissipating, and less spending by many state and local governments, therefore consumer demand will increasingly have to drive the forward momentum of the recovery in 2011 and into 2012. According to the Terry College of Business, many of the major imbalances that led to the "Great Recession" have been corrected. Analysis by the Selig Center indicates that both the housing market and trade deficit has partially corrected and in addition, individual household balance sheets have improved. Due to the decline in these imbalances, the necessary conditions for a double-dip recession have been reduced.

The forecast is that the Federal Reserve will continue to support a monetary policy of near zero percent short-term interest rates as long as the economy does not heat up ahead of the baseline forecast of lackluster growth. The abundance of liquidity will keep interest rates low through 2012, but unintended consequences could be significantly higher inflation and significantly higher interest rates in 2013.

Threats

For the US recovery, the major remaining recessionary risks are that the financial crisis reintensifies and that job growth decelerates. Despite ample liquidity, the banking system is still not completely fixed according to the Selig Center. Banks are making some new loans, but bank lending is still contracting overall. In Europe, government deficits have grown in the wake of the recession and pose a significant risk to global financial markets. Greece, Italy, and Spain are currently in the news with growing deficits. There is some discussion regarding the sustainability of the Euro in the long term. Similarly, the outsized budget deficit in the U.S. cannot be sustained for more than a few years without doing substantial damage to economic growth or forcing interest rates higher to attract the necessary capital. It appears that some countries may leave the European Union or drop the Euro as their currency.

National Election

It is unclear what effect the 2012 presidential election will have on the national or McIntosh County economy. It is also uncertain if anything substantial can get accomplished by Congress in the months leading up to the presidential election.

Regional Economic Outlook

The Selig Center forecast for Georgia's economy is that it will sustain the 2010 recovery and growth will be 2.8 percent in 2011 and 2012, after adjusting for inflation. The rate of growth is the state's gross domestic product (GDP) and is projected to match the national growth rate, the first time in seven years. In the prior seven years (2003-2010), the growth rate in Georgia has outpaced the national growth rate. The forecast is that through recent restructuring and as the real estate bubble fades, Georgia will begin to outperform the U.S. overall in 2012 based upon forecasts by the Selig Center.

Forces driving economic growth are fundamentally shifting from the public to private sector. The government stimulus is near completion, and going forward, GDP growth will be based primarily on consumer demand, both foreign and domestic. The recovery has become self sustaining. Due to weak job growth, the recovery however will continue very slowly. The state's unemployment rate was 10.2 percent in December 2010, and is 8.9 percent as of June 2012 (Higher than the national average of 8.2%). In April of 2012, McIntosh County had an unemployment rate of 10.2%. The state's fastest growing industries in 2012 are business services, the transportation industry, and the warehousing industry.

Homebuilding

Ben Bernanke, current chairman of the Federal Reserve, when at the international monetary conference in Atlanta, Georgia on June 7, 2011 stated that virtually all segments of the construction industry remain troubled. In the residential sector, low home prices and mortgage rates imply that housing is quite affordable by historical standards; yet, with underwriting standards for home mortgages having tightened considerably, many potential homebuyers are unable to qualify for loans.
Uncertainty regarding job prosperity and the future course of housing prices has detracted potential buyers. Given these constraints on the demand for housing, and with a large inventory of vacant and foreclosed properties overhanging the market, construction of new single family homes has remained at very low levels, and home prices have continued to decline. As the housing sector typically plays an important role in economic recoveries, the depressed state of housing in the U.S. is a big reason that the current recovery is less than vigorous. In McIntosh County, the recent year has brought many foreclosures in some neighborhoods. New building permits have declined sharply during the past 4 years. McIntosh has an abundance of lots suitable for construction when the housing market gains steam again.

Inflation

Throughout 2012, prices for commodities have risen sharply resulting in significantly higher consumer, and to a somewhat lesser extent, food. Thus far, there is not much evidence that inflation is becoming broad based or ingrained in the U.S. nor Georgia economies. Fuel prices have declined during the spring of 2012 but are expected to be around $3.50 per gallon by fall.
Other factors indicating the prospect of inflation returning to more subdued levels include the unemployment rate which has a moderating effect on inflationary pressures and the stability of longer term inflation expectations. If longer term inflationary expectations remain stable, increases in global commodity prices are unlikely to be built into domestic wage and price setting processes, and they should therefore have only transitory effects on the rate of inflation.

Political Climate
It is currently unknown what effect the 2012 presidential election will have on McIntosh County, Georgia. Federal and state legal and policy changes are continuously monitored to determine what impact, if any, those implemented changes will have on the County's people and budget.

Sales Taxes
The LOST sales tax of 1% will fluctuate with consumer spending. As consumer spending is projected to improve in the southeastern region of Georgia and to increase approximately 1.0% to 1.5% for 2011 - 2012, sales tax collections should begin to improve for fiscal year 2013 and accelerate through 2014.

General Fund
The General Fund is the chief operating fund of the County and is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is balanced at **$10,868,293**.

Special Revenue Funds
The County's Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Listed below are each fund and the balanced budget.

E-911	$590,852
Law Library	$57,567
Confiscated Assets	$56,190
Jail Fund	$190,662
Drug Fund	$27,515
Victim's Assistance	$153,180
Jail Commissary Fund	$47,465
Hotel Motel Fund	$159,467
CDBG	$474,350
USDA Construction	$3,000,000
2005 SPLOST	$376,200
2010 SPLOST	$1,417,284
Grant Fund	$512,500
Total	**$7,063,232**

Enterprise Funds
Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing

body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability, or other purposes.

Water Department	$554,325
Landfill Fund	$1,166,699
Total	**$1,721,024**

Summary

The Operating Budget for Fiscal Year 2013 is balanced across the board. The consolidated total for 2013 for each and every fund is **$19,802,629.**

Sincerely,

C. Brett Cook

County Manager

State of Georgia

County of McIntosh Resolution 2012-11

A RESOLUTION OF THE MCINTOSH COUNTY BOARD OF COMMISSIONERS APPROVING THE 2013 FISCAL BUDGET

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

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

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

THEREFORE, in accordance with the various statutes and constitutional provisions, the Board accepts and approves its Fiscal 2013 Budget, as attached.

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

SO RESOLVED this 21st day of August, 2012.

McIntosh County Board of Commissioners
Executive General Fund Summary
Fiscal Year 2013

Revenue Type	Actual Revenue FY2011	Projected Revenue FY2012	Adopted Revenue FY2013	Percent of Total FY2013 Revenues
Taxes	8,771,888	6,795,364	7,096,572	65.30%
Fines, Forfeitures & Fees	1,843,371	1,954,789	1,959,391	18.03%
Charges for Services	1,413,011	907,132	947,685	8.72%
Licenses & Permits	128,434	119,111	117,867	1.08%
Other Revenues	1,492,809	2,038,781	746,778	6.87%
Total Revenues	**13,649,514**	**11,815,177**	**10,868,293**	**100.00%**

Department Name	Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Total FY2013 Budget
Board of Commissioners	62,834	78,459	77,198	0.71%
Administration	929,410	625,346	597,127	5.49%
Tax Commissioner	305,742	317,567	311,760	2.87%
Tax Assessor	539,430	512,019	528,282	4.86%
Public Buildings	218,341	218,169	221,650	2.04%
Clerk of Courts	422,931	403,505	418,795	3.85%
Superior & Juvenile Courts	235,623	210,184	194,787	1.79%
State Court	293,175	318,971	251,348	2.31%
Sheriff's Department	2,992,446	2,973,899	2,906,804	26.75%
County Jail	1,714,430	1,506,504	1,556,869	14.32%
Fire Protection	169,563	121,013	148,383	1.37%
Emergency Management	71,710	67,155	72,618	0.67%
Roads & Bridges	892,124	938,662	913,452	8.40%
Mosquito Control	0	0	74,500	0.69%
County Extension	67,339	73,691	74,270	0.68%
Leisure Services	444,812	424,120	411,464	3.79%
Building Inspections & Zoning	181,129	184,435	179,874	1.66%
Ambulance Service	983,562	925,005	828,497	7.62%
Coroner	14,911	24,271	19,568	0.18%
Elections & Registration	186,070	207,919	202,304	1.86%
Magistrate & Probate Courts	261,055	256,253	268,879	2.47%
Board of Equalization	5,940	8,715	20,271	0.19%
Intergovernmental	700,330	439,343	510,628	4.70%
Animal Control	141,053	145,428	78,965	0.73%
Total General Fund Expenses	**11,833,957**	**10,980,633**	**10,868,293**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget
Fiscal Year 2013 General Fund Revenues

		Actual Revenue FY2011	Projected Revenue FY2012	Adopted Revenue FY2013	Percent of Total FY2013 Revenues
Taxes					
100-50-0000-31-1100	General Property Taxes	5,883,184	4,200,000	4,302,235	39.59%
100-50-0000-31-1150	Property Taxes NOD	52,260	30,000	34,591	0.32%
100-50-0000-31-1200	Prior Year Property Taxes	0	154,000	205,803	1.89%
100-50-0000-31-1310	Motor Vehcile Taxes	386,540	240,426	250,520	2.31%
100-50-0000-31-1320	Mobile Home Taxes	129,154	96,108	126,252	1.16%
100-50-0000-31-1330	Timber Taxes	88,768	86,827	59,026	0.54%
100-50-0000-31-1340	Intangibles (Regular & Recording)	42,409	43,376	43,757	0.40%
100-50-0000-31-1600	Real Estate Transfer Tax	13,095	11,712	10,137	0.09%
100-50-0000-31-1750	Franchise Fee Tax	87,948	115,008	79,619	0.73%
100-50-0000-31-3100	Local Option Sales Tax	1,019,247	1,002,094	1,103,732	10.16%
100-50-0000-31-4200	Alcoholic Beverage Excise Tax	141,086	128,820	127,783	1.18%
100-50-0000-31-6200	Insurance Premiums Tax	435,088	516,893	501,838	4.62%
100-50-0000-31-6300	Financial Institutions Tax	10,408	10,098	10,000	0.09%
100-50-0000-31-9500	FIFA, Penalties, Interest, Cost, etc.	482,700	160,000	241,279	2.22%
Total Taxes		**8,771,888**	**6,795,364**	**7,096,572**	**65.30%**
Fine, Forfeitures, Fees					
100-60-0000-35-1110	Superior Court	95,585	111,392	136,881	1.26%
100-60-0000-35-1120	State Court	1,699,172	1,793,978	1,771,632	16.30%
100-60-0000-35-1130	Magistrate/Probate Court	47,425	48,385	49,878	0.46%
100-60-0000-35-1160	Juvenile	1,190	1,034	1,000	0.01%
Total Fine, Forfeitures, Fees		**1,843,371**	**1,954,789**	**1,959,391**	**18.03%**
Charges for Services					
100-50-0000-34-1940	Tax Commissioner Commissions	211,487	180,000	215,640	1.98%
100-65-0000-34-7210	Leisure Services Registration	7,456	4,328	6,000	0.06%
100-65-0000-34-7220	Leisure Services Concessions	3,406	6,114	4,500	0.04%
100-65-0000-34-7230	Summer/Afterschool Camp	13,499	10,029	9,000	0.08%
100-65-0000-34-7240	Leisure Services Other Fees/Grants	1,486	1,125	1,200	0.01%
100-70-0000-34-1930	Maps/Personal Recors Cards	96	0	0	0.00%
100-90-0000-34-2330	Prisoner Housing	873,547	456,092	456,092	4.20%
100-90-0000-34-2600	Ambulance Fees	299,437	245,905	252,430	2.32%
100-90-0000-34-6100	Animal Shelter Fees	2,568	3,362	2,423	0.02%
100-90-0000-34-9900	Misc. Fees/Faxes & Copies	30	177	400	0.00%
Total Charges for Services		**1,413,011**	**907,132**	**947,685**	**8.72%**
Licenses & Permits					
100-70-0000-32-1100	Liquor Licenses	14,000	16,000	16,000	0.15%
100-70-0000-32-1110	Beer Licenses	8,200	8,600	8,400	0.08%
100-70-0000-32-1120	Wine Licenses	3,625	3,875	4,000	0.04%
100-70-0000-32-1200	Business Licenses	24,750	33,260	33,260	0.31%
100-70-0000-32-2205	Golf Cart Permits	12,180	5,500	6,744	0.06%
100-70-0000-32-3120	Building & Zoning Permits	65,679	51,876	49,463	0.46%

McIntosh County Board of Commissioners
2013 Annual Operating Budget
Fiscal Year 2013 General Fund Revenues

		Actual Revenue FY2011	Projected Revenue FY2012	Adopted Revenue FY2013	Percent of Total FY2013 Revenues
Total Licenses & Permits		**128,434**	**119,111**	**117,867**	**1.08%**
Other Revenues					
100-90-0000-33-3106	National Wildlife - PIT	188,150	201,000	195,910	1.80%
100-90-0000-33-3107	Sapelo Island	100,000	100,000	100,000	0.92%
100-90-0000-34-3000	Criminal Justice Grants	15,343	15,126	15,204	0.14%
100-90-0000-36-1000	Interest Revenue	15,965	26,617	9,600	0.09%
100-90-0000-38-1003	Rental Building	3,700	5,738	5,480	0.05%
100-90-0000-38-1005	Book Sale Revenue	659	1,311	1,000	0.01%
100-90-0000-38-9000	Miscellaneous Revenue	1,088,460	1,510,290	305,797	2.81%
100-90-0000-39-1100	Transfer from Jail Fund	25,000	90,000	25,000	0.23%
100-90-0000-39-1200	Transfer from Inmate Account	0	25,000	25,000	0.23%
100-90-0000-39-1275	Transfer from Hotel/Motel Fund	55,533	63,699	63,787	0.59%
Total Other Revenues		**1,492,809**	**2,038,781**	**746,778**	**6.87%**
	Total Revenues	**13,649,514**	**11,815,177**	**10,868,293**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

COUNTY COMMISSION

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-00-1110-51-1100	County Commissioner Pay	62,834	55,171	57,572	74.58%
100-00-1110-51-2200	Social Security	0	3,361	3,570	4.62%
100-00-1110-51-2300	Medicare	0	786	835	1.08%
100-00-1110-51-2400	Retirement	0	4,158	4,425	5.73%
100-00-1110-51-2500	Employee Healthcare	0	5,169	365	0.47%
100-00-1110-51-2700	Worker's Compensation	0	1,856	1,980	2.56%
100-00-1110-52-3202	Cell Phone	0	2,071	2,360	3.06%
100-00-1110-52-3500	Travel	0	3,826	3,000	3.89%
100-00-1110-52-3700	Education & Training	0	2,063	1,750	2.27%
Total Personnel Services & Employee Benefits		**62,834**	**78,459**	**75,857**	**98.26%**
Purchased/Contracted Services					
100-00-1110-52-3100	General Liability Insurance	0	801	841	1.09%
100-00-1110-52-3600	Dues & Fees	0	0	500	0.65%
Total Purchased/Contracted Services		**0**	**0**	**1,341**	**1.74%**
	Total Budget	**62,834**	**78,459**	**77,198**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

ADMINISTRATION

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-01-1510-51-1100	Regular Employees	383,747	161,839	137,400	23.01%
100-01-1510-51-2200	Social Security	27,937	16,057	14,719	2.46%
100-01-1510-51-2300	Medicare	6,534	3,755	3,443	0.58%
100-01-1510-51-2400	Retirement Contributions	10,969	18,381	5,519	0.92%
100-01-1510-51-2500	Employee Healthcare	97,066	46,575	44,444	7.44%
100-01-1510-51-2600	Unemployment	25,617	10,890	10,000	1.67%
100-01-1510-51-2700	Worker's Compensation	2,011	1,569	1,492	0.25%
100-01-1510-52-3202	Cell Phone	3,776	600	600	0.10%
100-01-1510-52-3500	Travel	8,306	4,155	3,000	0.50%
100-01-1510-52-3700	Education & Training	3,495	2,483	1,500	0.25%
Total Personnel Services & Employee Benefits		**569,457**	**266,304**	**222,117**	**37.20%**
Purchased/Contracted Services					
100-01-1510-52-1200	Professional Services	37,860	114,217	131,188	21.97%
100-01-1510-52-1201	Legal Fees	159,019	103,212	105,000	17.58%
100-01-1510-52-1202	Audit Fees	64,000	64,000	64,000	10.72%
100-01-1510-52-1301	Computer SW, HW Support	21,186	25,584	20,000	3.35%
100-01-1510-52-2320	Rentals of Equipment	4,107	4,309	4,500	0.75%
100-01-1510-52-3100	General Liability Insurance	6,380	6,699	6,072	1.02%
100-01-1510-52-3300	Advertising	4,157	2,503	2,700	0.45%
100-01-1510-52-3600	Dues and Fees	5,954	1,913	3,000	0.50%
100-01-1510-52-3850	Contract Labor	6,007	0	1,000	0.17%
100-01-1510-57-3050	Bank and NSF Charges	80	25	50	0.01%
Total Purchased/Contracted Services		**308,749**	**322,462**	**337,510**	**56.52%**
Repairs & Maintenance					
100-01-1510-52-2200	Repairs/Maintenance Building	0	0	1,000	0.17%
100-01-1510-52-2201	Repairs/Maintenance Equipment	5,669	2,966	2,000	0.33%
Total Repairs & Maintenance		**5,669**	**2,966**	**3,000**	**0.50%**
Utilities					
100-01-1510-52-3200	Telephone/Internet	18,231	15,955	16,000	2.68%
Total Utilities		**18,231**	**15,955**	**16,000**	**2.68%**
Supplies					
100-01-1510-52-3201	Postage	4,192	4,518	3,500	0.59%
100-01-1510-53-1100	General Supplies & Materials	22,515	12,850	14,000	2.34%
100-01-1510-53-1270	Gasoline	596	291	500	0.08%
100-01-1510-54-2500	Other Equipment	0	0	500	0.08%
Total Supplies		**27,303**	**17,658**	**18,500**	**3.10%**
	Total Budget	**929,410**	**625,346**	**597,127**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

TAX COMMISSIONER

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-02-1545-51-1100	Regular Employees	111,506	110,304	110,552	35.46%
100-02-1545-51-1150	Elected Official	58,469	63,634	63,635	20.41%
100-02-1545-51-1300	Overtime	1,799	1,375	3,000	0.96%
100-02-1545-51-2200	Social Security	9,579	9,834	11,060	3.55%
100-02-1545-51-2300	Medicare	2,240	2,300	2,587	0.83%
100-02-1545-51-2400	Retirement Contributions	13,203	13,369	14,019	4.50%
100-02-1545-51-2500	Employee Healthcare	68,762	62,646	54,519	17.49%
100-02-1545-51-2700	Worker's Compensation	1,008	1,242	1,233	0.40%
100-02-1545-52-3500	Travel	3,890	4,305	3,200	1.03%
100-02-1545-52-3700	Education & Training	680	690	1,000	0.32%
Total Personnel Services & Employee Benefits		**271,137**	**269,699**	**264,805**	**84.94%**
Purchased/Contracted Services					
100-02-1545-52-1200	Professional	0	750	750	0.24%
100-02-1545-52-1301	Computer SW, HW Support	2,006	8,113	7,000	2.25%
100-02-1545-52-2310	Storage Unit Rental	1,067	1,080	1,080	0.35%
100-02-1545-52-2320	Rentals of Equipment	84	100	360	0.12%
100-02-1545-52-3100	General Liability Insurance	2,757	2,895	2,665	0.85%
100-02-1545-52-3300	Advertising	7,615	3,184	3,000	0.96%
100-02-1545-52-3600	Dues & Fees	300	300	500	0.16%
100-02-1545-52-3850	Contract Labor	6,924	12,000	14,000	4.49%
Total Purchased/Contracted Services		**20,753**	**28,422**	**29,355**	**9.42%**
Repairs & Maintenance					
100-02-1545-52-2200	Repairs/Maintenance Building	0	218	900	0.29%
100-02-1545-52-2201	Repairs/Maintenance Equipment	160	114	500	0.16%
Total Repairs & Maintenance		**160**	**331**	**1,400**	**0.45%**
Utilities					
100-02-1545-52-3200	Telephone/Internet	3,723	4,014	4,200	1.35%
Total Utilities		**3,723**	**4,014**	**4,200**	**1.35%**
Supplies					
100-02-1545-52-3201	Postage	2,696	7,716	5,000	1.60%
100-02-1545-53-1100	General Supplies & Materials	7,274	7,385	7,000	2.25%
Total Supplies		**9,970**	**15,101**	**12,000**	**3.85%**
	Total Budget	**305,742**	**317,567**	**311,760**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

Tax Assessor

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-03-1550-51-1100	Regular Employees	323,059	333,426	330,843	62.63%
100-03-1550-51-1106	Board Members	12,600	12,600	12,600	2.39%
100-03-1550-51-2200	Social Security	20,203	20,787	21,129	4.00%
100-03-1550-51-2300	Medicare	4,725	4,861	4,942	0.94%
100-03-1550-51-2400	Retirement Contributions	11,452	9,761	15,330	2.90%
100-03-1550-51-2500	Employee Healthcare	54,412	45,844	44,519	8.43%
100-03-1550-51-2700	Worker's Compensation	2,450	3,914	3,953	0.75%
100-03-1550-52-3202	Cell Phone	561	633	750	0.14%
100-03-1550-52-3500	Travel	4,503	4,718	4,800	0.91%
100-03-1550-52-3700	Education & Training	1,010	1,080	1,200	0.23%
Total Personnel Services & Employee Benefits		**434,976**	**437,623**	**440,066**	**83.30%**
Purchased/Contracted Services					
100-03-1550-52-1102	Revaluation	0	950	500	0.09%
100-03-1550-52-1200	Professional	110	500	500	0.09%
100-03-1550-52-1300	Technical	13,540	500	5,400	1.02%
100-03-1550-52-1301	Computer SW, HW Support	21,709	12,525	12,000	2.27%
100-03-1550-52-2202	Building Rent	24,000	24,000	24,000	4.54%
100-03-1550-52-2320	Rentals of Equipment	3,039	2,905	2,700	0.51%
100-03-1550-52-3100	General Liability Insurance	6,982	6,771	6,766	1.28%
100-03-1550-52-3300	Advertising	2,015	1,641	1,700	0.32%
100-03-1550-52-3600	Dues & Fees	939	1,649	1,400	0.27%
100-03-1550-52-3850	Contract Labor	3,008	1,500	1,000	0.19%
Total Purchased/Contracted Services		**75,342**	**52,941**	**55,966**	**10.59%**
Repairs & Maintenance					
100-03-1550-52-2200	Repairs/Maintenance Building	1,074	645	1,000	0.19%
100-03-1550-52-2201	Repairs/Maintenance Equipment	1,226	1,329	1,000	0.19%
Total Repairs & Maintenance		**2,300**	**1,975**	**2,000**	**0.38%**
Utilities					
100-03-1550-52-3200	Telephone/Internet	4,105	4,842	5,500	1.04%
100-03-1550-53-1210	Water/ Sewer	578	541	500	0.09%
100-03-1550-53-1230	Electricity	5,858	3,564	4,750	0.90%
Total Utilities		**10,542**	**8,946**	**10,750**	**2.03%**
Supplies					
100-03-1550-52-3201	Postage	9,914	2,555	10,000	1.89%
100-03-1550-53-1100	General Supplies & Materials	4,406	5,468	7,500	1.42%
100-03-1550-53-1270	Gasoline	1,950	2,261	2,000	0.38%
100-03-1550-54-2500	Other Equipment	0	250	0	0.00%
Total Supplies		**16,270**	**10,534**	**19,500**	**3.69%**
	Total Budget	**539,430**	**512,019**	**528,282**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

PUBLIC BUILDINGS

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-04-1565-51-2700	Worker's Compensation	2,367	201	0	0.00%
Total Personnel Services & Employee Benefits		**2,367**	**201**	**0**	**0.00%**
Purchased/Contracted Services					
100-04-1565-52-2130	Custodial	36,764	35,064	34,850	15.72%
100-04-1565-52-2140	Lawn Care	15,745	20,243	20,000	9.02%
100-04-1565-52-2320	Rentals of Equipment	1,271	1,890	0	0.00%
100-04-1565-52-3100	General Liability Insurance	53,451	56,124	50,328	22.71%
100-04-1565-52-3850	Contract Labor	3,171	6,860	6,900	3.11%
100-04-1565-53-1240	Trash Service	0	16,410	19,000	8.57%
Total Purchased/Contracted Services		**110,402**	**136,590**	**131,078**	**59.14%**
Repairs & Maintenance					
100-04-1565-52-2200	Repairs/Maintenance Building Misc.	18,022	613	1,000	0.45%
100-04-1565-52-2201	Repairs/Maintenance Equipment	6,538	0	0	0.00%
100-04-1565-52-2202	Repairs/Maintenance Courthouse	0	9,524	8,000	3.61%
100-04-1565-52-2203	Repairs/Maintenance Annex	0	3,975	3,500	1.58%
100-04-1565-52-2204	Repairs/Maintenance EOC	0	1,627	1,500	0.68%
100-04-1565-52-2205	Repairs/Maintenance Multi-Purpose Building	0	2,500	3,000	1.35%
100-04-1565-52-2206	Repairs/Maintenance Sapelo Center	0	70	1,000	0.45%
Total Repairs & Maintenance		**24,560**	**18,308**	**18,000**	**8.12%**
Utilities					
100-04-1565-52-3200	Telephone/Internet	804	1,350	925	0.42%
100-04-1565-53-1210	Water/sewerage- Courthouse	5,155	2,988	2,800	1.26%
100-04-1565-53-1211	Water/Sewerage - Annex	0	222	350	0.16%
100-04-1565-53-1212	Water/Sewerage - EOC	0	271	350	0.16%
100-04-1565-53-1214	Water/Sewerage - Multi-Purpose Building	0	323	500	0.23%
100-04-1565-53-1220	Natural Gas	199	404	400	0.18%
100-04-1565-53-1230	Electricity- Courthouse	67,892	33,843	39,217	17.69%
100-04-1565-53-1231	Electricity - Annex	0	2,884	3,850	1.74%
100-04-1565-53-1232	Electricity - EOC	0	4,722	5,200	2.35%
100-04-1565-53-1233	Electricity - Multi-Purpose Center	0	8,769	10,700	4.83%
100-04-1565-53-1234	Electricity - Community Center Sapelo	0	843	1,280	0.58%
100-04-1565-53-1235	Electricity - Ft. Barrington	0	2,420	2,000	0.90%
Total Utilities		**74,050**	**59,040**	**67,572**	**30.49%**
Supplies					
100-04-1565-53-1100	General Supplies & Materials	6,962	4,031	5,000	2.26%
Total Supplies		**6,962**	**4,031**	**5,000**	**2.26%**
	Total Budget	**218,341**	**218,169**	**221,650**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

CLERK OF COURTS

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-05-2180-51-1100	Regular Employees	177,213	172,836	184,559	44.07%
100-05-2180-51-1150	Elected Official	67,156	72,321	72,322	17.27%
100-05-2180-51-2200	Social Security	13,555	13,882	16,076	3.84%
100-05-2180-51-2300	Medicare	3,170	3,247	3,760	0.90%
100-05-2180-51-2400	Retirement Contributions	11,415	11,483	11,637	2.78%
100-05-2180-51-2500	Employee Healthcare	93,093	77,883	76,778	18.33%
100-05-2180-51-2700	Worker's Compensation	2,015	2,252	2,220	0.53%
100-05-2180-52-3500	Travel	2,176	2,560	2,500	0.60%
100-05-2180-52-3700	Education & Training	300	450	300	0.07%
Total Personnel Services & Employee Benefits		**370,094**	**356,914**	**370,152**	**88.39%**
Purchased/Contracted Services					
100-05-2180-52-1101	Commissions and Fees	250	300	300	0.07%
100-05-2180-52-1301	Computer SW, HW Support	11,000	12,000	12,000	2.87%
100-05-2180-52-2320	Rentals of Equipment	11,015	8,652	8,800	2.10%
100-05-2180-52-3100	General Liability Insurance	3,927	4,123	3,793	0.91%
100-05-2180-52-3300	Advertising	375	195	500	0.12%
100-05-2180-52-3850	Contract Labor	362	45	750	0.18%
Total Purchased/Contracted Services		**26,929**	**25,315**	**26,143**	**6.24%**
Repairs & Maintenance					
100-05-2180-52-2201	Repairs/Maintenance Equipment	2,340	233	1,000	0.24%
Total Repairs & Maintenance		**2,340**	**233**	**1,000**	**0.24%**
Utilities					
100-05-2180-52-3200	Telephone/Internet	6,640	6,106	6,500	1.55%
Total Utilities		**6,640**	**6,106**	**6,500**	**1.55%**
Supplies					
100-05-2180-52-3201	Postage	7,176	5,963	5,500	1.31%
100-05-2180-53-1100	General Supplies & Materials	9,752	8,975	9,500	2.27%
Total Supplies		**16,928**	**14,938**	**15,000**	**3.58%**
	Total Budget	**422,931**	**403,505**	**418,795**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

SUPERIOR & JUVENILE COURT

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-06-2300-52-1227	Juvenile Court Judge Stipend	11,613	9,625	11,000	5.65%
100-06-2300-52-3500	Travel	2,956	2,784	1,000	0.51%
Total Personnel Services & Employee Benefits		**14,570**	**12,409**	**12,000**	**6.16%**
Purchased/Contracted Services					
100-06-2300-52-1200	Professional	15,249	3,814	2,000	1.03%
100-06-2300-52-1210	Public Defender Costs	84,827	56,772	52,000	26.70%
100-06-2300-52-1215	District Attorney Costs	34,624	55,338	62,341	32.00%
100-06-2300-52-1220	Superior Court Judge Costs	11,196	11,196	11,196	5.75%
100-06-2300-52-1225	Juvenile Court Judge Costs	1,168	3,489	3,500	1.80%
100-06-2300-52-1300	Juvenile Offender's Program Expenses	14,784	2,104	7,500	3.85%
100-06-2300-52-1320	Court Reporters - Superior Court	22,172	28,673	18,000	9.24%
100-06-2300-52-1340	Court Reporters - Juvenile Court	3,993	4,670	5,000	2.57%
100-06-2300-52-3600	Dues & Fees	458	0	500	0.26%
100-06-2300-52-3610	Bailiffs - Superior Court	10,880	10,290	0	0.00%
100-06-2300-52-3630	Bailiffs - Juvenile Court	960	540	0	0.00%
100-06-2300-52-3650	Juror's & Witnesses	19,675	20,293	20,000	10.27%
Total Purchased/Contracted Services		**219,985**	**197,178**	**182,037**	**93.45%**
Utilities					
100-06-2300-52-3200	Telephone/Internet	68	234	250	0.13%
Total Utilities		**68**	**234**	**250**	**0.13%**
Supplies					
100-06-2300-53-1100	General Supplies & Materials	1,000	362	500	0.26%
Total Supplies		**1,000**	**362**	**500**	**0.26%**
	Total Budget	**235,623**	**210,184**	**194,787**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

STATE COURT

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-07-2300-51-1100	Regular Employees	31,623	34,264	8,250	3.28%
100-07-2300-51-1150	Elected Officials	171,622	180,378	144,303	57.41%
100-07-2300-51-2200	Social Security	10,172	11,987	9,459	3.76%
100-07-2300-51-2300	Medicare	2,379	3,040	2,212	0.88%
100-07-2300-51-2400	Retirement Contributions	0	15,223	15,182	6.04%
100-07-2300-51-2500	Employee Healthcare	35,159	26,267	20,402	8.12%
100-07-2300-51-2700	Worker's Compensation	605	745	740	0.29%
100-07-2300-52-3500	Travel	0	98	0	0.00%
Total Personnel Services & Employee Benefits		**251,560**	**272,002**	**200,548**	**79.79%**
Purchased/Contracted Services					
100-07-2300-52-1200	Professional	704	1,829	6,000	2.39%
100-07-2300-52-1210	Public Defender Costs	0	28,800	28,800	11.46%
100-07-2300-52-1330	Court Reporters	11,009	8,345	11,000	4.38%
100-07-2300-52-3100	General Liability Insurance	2,068	2,068	0	0.00%
100-07-2300-52-3300	Advertising	0	113	1,000	0.40%
100-07-2300-52-3600	Dues & Fees	0	0	1,000	0.40%
100-07-2300-52-3620	Bailiffs	6,210	3,690	0	0.00%
100-07-2300-52-3650	Juror's & Witnesses	0	1,125	2,000	0.80%
Total Purchased/Contracted Services		**19,992**	**45,969**	**49,800**	**19.81%**
Supplies					
100-07-2300-53-1100	General Supplies & Materials	21,624	1,000	1,000	0.40%
Total Supplies		**21,624**	**1,000**	**1,000**	**0.40%**
	Total Budget	**293,175**	**318,971**	**251,348**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

SHERIFF'S DEPARTMENT

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-09-3300-51-1100	Regular Employees	1,406,200	1,477,532	1,394,665	47.98%
100-09-3300-51-1150	Elected Official	65,414	71,992	71,992	2.48%
100-09-3300-51-1200	Baliffs	0	0	16,500	0.57%
100-09-3300-51-1300	Overtime	275,429	187,321	200,000	6.88%
100-09-3300-51-2200	Social Security	105,340	106,122	103,556	3.56%
100-09-3300-51-2300	Medicare	24,631	24,939	24,219	0.83%
100-09-3300-51-2400	Retirement Contributions	32,951	43,763	60,900	2.10%
100-09-3300-51-2500	Employee Healthcare	387,481	427,079	394,233	13.56%
100-09-3300-51-2600	Unemployment	8,682	8,682	0	0.00%
100-09-3300-51-2700	Worker's Compensation	62,811	76,261	77,125	2.65%
100-09-3300-52-3202	Cell Phone	26,417	25,457	26,800	0.92%
100-09-3300-52-3500	Travel	21,899	4,751	15,000	0.52%
100-09-3300-52-3700	Education & Training	1,826	8,554	5,000	0.17%
100-09-3300-53-1700	Uniforms	9,116	10,544	11,000	0.38%
Total Personnel Services & Employee Benefits		**2,428,197**	**2,472,998**	**2,400,990**	**82.60%**
Purchased/Contracted Services					
100-09-3300-52-1200	Professional	3,236	2,388	2,300	0.08%
100-09-3300-52-1301	Computer SW, HW Support	2,154	1,197	1,500	0.05%
100-09-3300-52-2100	Marine Expenses	2,177	1,709	2,000	0.07%
100-09-3300-52-2320	Rentals of Equipment	4,008	9,180	8,800	0.30%
100-09-3300-52-3100	General Liability Insurance	70,777	74,316	77,238	2.66%
100-09-3300-52-3300	Advertising	848	525	500	0.02%
100-09-3300-52-3550	Federal Transport	(203)	0	0	0.00%
100-09-3300-52-3600	Dues & Fees	625	938	1,000	0.03%
100-09-3300-52-3850	Contract Labor	1,130	0	0	0.00%
Total Purchased/Contracted Services		**84,752**	**90,252**	**93,338**	**3.21%**
Repairs & Maintenance					
100-09-3300-52-2200	Repairs/Maintenance Building	2,110	846	1,000	0.03%
100-09-3300-52-2201	Repairs/Maintenance Equipment	132,494	101,604	100,000	3.44%
Total Repairs & Maintenance		**134,604**	**102,449**	**101,000**	**3.47%**
Supplies					
100-09-3300-52-3201	Postage	227	141	200	0.01%
100-09-3300-53-1100	General Supplies & Materials	24,464	19,836	19,100	0.66%
100-09-3300-53-1270	Gasoline/ Diesel	320,202	271,047	275,000	9.46%
Total Supplies		**344,893**	**291,024**	**294,300**	**10.12%**
Capital Outlays/Debt Repayment					
100-09-3300-54-2500	Capital Expenditures	0	0	0	0.00%
100-09-3300-58-1310	USDA Loan Repayment	0	17,176	17,176	0.59%
Total Capital Outlays/Debt Repayment		**0**	**17,176**	**17,176**	0.59%
	Total Budget	**2,992,446**	**2,973,899**	**2,906,804**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

COUNTY JAIL

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-10-3326-51-1100	Regular Employees	726,496	740,433	694,559	44.61%
100-10-3326-51-1300	Overtime	83,216	66,946	75,000	4.82%
100-10-3326-51-2200	Social Security	49,182	49,245	48,023	3.08%
100-10-3326-51-2300	Medicare	11,502	11,517	11,232	0.72%
100-10-3326-51-2400	Retirement Contributions	20,165	17,927	26,748	1.72%
100-10-3326-51-2500	Employee Healthcare	251,071	149,885	186,705	11.99%
100-10-3326-51-2700	Worker's Compensation	35,571	45,016	44,800	2.88%
100-10-3326-52-3500	Travel	1,944	157	7,500	0.48%
100-10-3326-52-3700	Education & Training	280	0	2,500	0.16%
100-10-3326-53-1700	Uniforms	8,599	5,787	6,000	0.39%
Total Personnel Services & Employee Benefits		**1,188,025**	**1,086,913**	**1,103,067**	**70.85%**
Purchased/Contracted Services					
100-10-3326-52-1200	Professional / Inmate Medical	189,593	171,583	175,000	11.24%
100-10-3326-52-3100	General Liability Insurance	13,296	13,961	12,402	0.80%
100-10-3326-52-3300	Advertising	470	60	150	0.01%
100-10-3326-52-3600	Dues & Fees	125	0	250	0.02%
100-10-3326-52-3850	Contract Labor	195	0	1,000	0.06%
Total Purchased/Contracted Services		**203,679**	**185,604**	**188,802**	**12.13%**
Repairs & Maintenance					
100-10-3326-52-2200	Repairs/Maintenance Building	9,779	10,848	5,000	0.32%
100-10-3326-52-2201	Repairs/Maintenance Equipment	9,728	6,609	7,000	0.45%
Total Repairs & Maintenance		**19,507**	**17,456**	**12,000**	**0.77%**
Supplies					
100-10-3326-52-3201	Postage	3,285	2,512	3,000	0.19%
100-10-3326-53-1100	General Supplies & Materials	85,861	62,109	70,000	4.50%
100-10-3326-53-1300	Inmate Food	214,072	151,910	180,000	11.56%
Total Supplies		**303,218**	**216,530**	**253,000**	**16.25%**
	Total Budget	**1,714,430**	**1,506,504**	**1,556,869**	**100.00%**

McIntosh County Board of Commissioners
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FIRE PROTECTION

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-11-3500-51-1200	Fire Run Stipends	53,723	18,450	30,000	20.22%
100-11-3500-51-2700	Worker's Compensation	9,527	11,483	11,387	7.67%
100-11-3500-52-3101	Insurance - Volunteer Firemen	13,488	16,681	16,450	11.09%
100-11-3500-52-3202	Cell Phone	246	242	300	0.20%
100-11-3500-52-3203	Pagers	9,923	8,651	9,300	6.27%
100-11-3500-52-3500	Travel	2,789	4,118	3,000	2.02%
100-11-3500-52-3700	Education & Training	100	0	500	0.34%
Total Personnel Services & Employee Benefits		**89,795**	**59,625**	**70,937**	**47.81%**
Purchased/Contracted Services					
100-11-3500-52-2320	Rentals of Equipment	1,440	1,000	2,000	1.35%
100-11-3500-52-3100	General Liability Insurance	20,232	21,244	20,096	13.54%
Total Purchased/Contracted Services		**21,672**	**22,244**	**22,096**	**14.89%**
Repairs & Maintenance					
100-11-3500-52-2200	Repairs/Maintenance Building	32	4,037	5,000	3.37%
100-11-3500-52-2201	Repairs/Maintenance Equipment	20,403	7,845	13,000	8.76%
Total Repairs & Maintenance		**20,435**	**11,882**	**18,000**	**12.13%**
Utilities					
100-11-3500-52-3200	Telephone/Internet	1,666	1,716	2,000	1.35%
100-11-3500-53-1230	Electricity	15,523	14,096	16,800	11.32%
Total Utilities		**17,189**	**15,812**	**18,800**	**12.67%**
Supplies					
100-11-3500-52-3201	Postage	0	0	50	0.03%
100-11-3500-53-1100	General Supplies & Materials	6,255	3,642	6,500	4.38%
100-11-3500-53-1270	Gasoline/ Diesel	14,217	7,809	12,000	8.09%
Total Supplies		**20,472**	**11,451**	**18,550**	**12.50%**
	Total Budget	**169,563**	**121,013**	**148,383**	**100.00%**

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EMERGENCY MANAGEMENT AGENCY

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-12-3920-51-1100	Regular Employees	38,484	37,170	36,520	50.29%
100-12-3920-51-2200	Social Security	2,205	2,167	2,265	3.12%
100-12-3920-51-2300	Medicare	516	506	530	0.73%
100-12-3920-51-2400	Retirement Contributions	0	3,063	2,946	4.06%
100-12-3920-51-2500	Employee Healthcare	13,915	8,727	4,881	6.72%
100-12-3920-51-2700	Worker's Compensation	159	385	396	0.55%
100-12-3920-52-3202	Cell Phone	632	647	700	0.96%
100-12-3920-52-3500	Travel	294	944	1,000	1.38%
100-12-3920-52-3700	Education & Training	0	0	500	0.69%
Total Personnel Services & Employee Benefits		**56,205**	**53,609**	**49,738**	**68.49%**
Purchased/Contracted Services					
100-12-3920-52-2320	Rentals of Equipment	0	0	1,500	2.07%
100-12-3920-52-3100	General Liability Insurance	1,803	1,894	1,705	2.35%
100-12-3920-52-3300	Advertising	0	0	50	0.07%
100-12-3920-52-3600	Dues & Fees	25	38	100	0.14%
Total Purchased/Contracted Services		**1,828**	**1,932**	**3,355**	**4.62%**
Repairs & Maintenance					
100-12-3920-52-2201	Repairs/Maintenance Equipment	6,005	3,721	3,000	4.13%
Total Repairs & Maintenance		**6,005**	**3,721**	**3,000**	**4.13%**
Utilities					
100-12-3920-52-3200	Telephone/Internet	1,205	576	1,000	1.38%
Total Utilities		**1,205**	**576**	**1,000**	**1.38%**
Supplies					
100-12-3920-52-3201	Postage	0	0	25	0.03%
100-12-3920-52-3900	Other	0	875	8,000	11.02%
100-12-3920-53-1100	General Supplies & Materials	1,014	1,660	2,000	2.75%
100-12-3920-53-1270	Gasoline/ Diesel	5,454	4,782	5,500	7.57%
Total Supplies		**6,468**	**7,317**	**15,525**	**21.38%**
	Total Budget	**71,710**	**67,155**	**72,618**	**100.00%**

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ROAD DEPARTMENT

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-13-4200-51-1100	Regular Employees	422,592	432,045	436,556	47.79%
100-13-4200-51-1300	Overtime	504	484	3,000	0.33%
100-13-4200-51-2200	Social Security	25,554	25,792	27,253	2.98%
100-13-4200-51-2300	Medicare	5,976	6,032	6,374	0.70%
100-13-4200-51-2400	Retirement Contributions	27,810	28,078	25,773	2.82%
100-13-4200-51-2500	Employee Healthcare	106,205	97,118	86,677	9.49%
100-13-4200-51-2700	Worker's Compensation	39,427	41,470	40,669	4.45%
100-13-4200-52-3202	Cell Phone	1,118	1,853	2,500	0.27%
100-13-4200-52-3500	Travel	0	150	300	0.03%
100-13-4200-52-3700	Education & Training	100	723	1,000	0.11%
Total Personnel Services & Employee Benefits		**629,286**	**633,747**	**630,102**	**68.98%**
Purchased/Contracted Services					
100-13-4200-52-1200	Professional	17,475	33,029	1,000	0.11%
100-13-4200-52-2320	Rentals of Equipment	1,026	7,359	3,500	0.38%
100-13-4200-52-3100	General Liability Insurance	16,485	17,310	17,130	1.88%
100-13-4200-52-3850	Contract Labor	280	0	420	0.05%
Total Purchased/Contracted Services		**35,266**	**57,698**	**22,050**	**2.41%**
Repairs & Maintenance					
100-13-4200-52-2200	Repairs/Maintenance Building	350	330	1,500	0.16%
100-13-4200-52-2201	Repairs/Maintenance Equipment	47,682	50,912	45,000	4.93%
Total Repairs & Maintenance		**48,032**	**51,242**	**46,500**	**5.09%**
Utilities					
100-13-4200-52-3200	Telephone/Internet	1,623	2,107	2,800	0.31%
100-13-4200-53-1230	Electricity	65,824	63,995	72,000	7.88%
Total Utilities		**67,447**	**66,102**	**74,800**	**8.19%**
Supplies					
100-13-4200-53-1100	General Supplies & Materials	19,354	27,525	30,000	3.28%
100-13-4200-53-1270	Gasoline/Diesel	92,738	102,347	110,000	12.04%
Total Supplies		**112,092**	**129,872**	**140,000**	**15.33%**
	Total Budget	**892,124**	**938,662**	**913,452**	**100.00%**

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MOSQUITO CONTROL

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-14-5144-52-3700	Education & Training	0	0	1,000	1.34%
Total Personnel Services & Employee Benefits		**0**	**0**	**1,000**	**1.34%**
Purchased/Contracted Services					
100-14-5144-52-1200	Professional	0	0	50,000	67.11%
Total Purchased/Contracted Services		**0**	**0**	**50,000**	**67.11%**
Repairs & Maintenance					
100-14-5144-52-2201	Repairs/Maintenance Equipment	0	0	1,000	1.34%
Total Repairs & Maintenance		**0**	**0**	**1,000**	**1.34%**
Supplies					
100-14-5144-53-1100	General Supplies & Materials	0	0	20,000	26.85%
100-14-5144-53-1270	Gasoline/Diesel	0	0	2,500	3.36%
Total Supplies		**0**	**0**	**22,500**	**30.20%**
	Total Budget	**0**	**0**	**74,500**	**100.00%**

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COUNTY EXTENSION

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-16-7130-51-1100	Regular Employees	28,942	29,842	28,942	38.97%
100-16-7130-51-1200	Part-Time Employees	1,600	3,750	6,000	8.08%
100-16-7130-51-2200	Social Security	1,767	2,231	2,167	2.92%
100-16-7130-51-2300	Medicare	837	555	507	0.68%
100-16-7130-51-2400	Retirement Contributions	3,242	2,975	2,975	4.01%
100-16-7130-52-3202	Cell Phone	550	600	600	0.81%
100-16-7130-52-3500	Travel	8,324	10,220	9,000	12.12%
100-16-7130-52-3700	Education & Training	738	188	1,500	2.02%
Total Personnel Services & Employee Benefits		**46,000**	**50,361**	**51,691**	**69.60%**
Purchased/Contracted Services					
100-16-7130-52-2320	Rentals of Equipment	5,645	5,990	4,800	6.46%
100-16-7130-52-3100	General Liability Insurance	706	626	579	0.78%
100-16-7130-52-3600	Dues & Fees	741	848	500	0.67%
100-16-7130-57-1000	4-H Allotment	9,762	8,253	9,000	12.12%
Total Purchased/Contracted Services		**16,855**	**15,717**	**14,879**	**20.03%**
Utilities					
100-16-7130-52-3200	Telephone/Internet	2,153	2,307	2,600	3.50%
Total Utilities		**2,153**	**2,307**	**2,600**	**3.50%**
Supplies					
100-16-7130-52-3201	Postage	100	75	100	0.13%
100-16-7130-53-1100	General Supplies & Materials	1,994	3,259	3,500	4.71%
100-16-7130-53-1270	Gasoline	237	1,973	1,500	2.02%
Total Supplies		**2,331**	**5,307**	**5,100**	**6.87%**
	Total Budget	**67,339**	**73,691**	**74,270**	**100.00%**

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DEPARTMENT OF LEISURE SERVICES		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-17-6100-51-1100	Regular Employees	119,734	106,714	103,913	25.25%
100-17-6100-51-1101	After School Employees	55,195	61,678	70,000	17.01%
100-17-6100-51-1106	Board Members	4,200	3,825	4,200	1.02%
100-17-6100-51-1200	Part-Time Employees	3,701	7,254	5,000	1.22%
100-17-6100-51-2200	Social Security	10,974	10,782	11,353	2.76%
100-17-6100-51-2300	Medicare	2,567	2,522	2,655	0.65%
100-17-6100-51-2400	Retirement Contributions	9,640	9,223	8,608	2.09%
100-17-6100-51-2500	Employee Healthcare	38,259	34,139	29,714	7.22%
100-17-6100-51-2700	Worker's Compensation	8,319	9,594	9,481	2.30%
100-17-6100-52-3202	Cell Phone	2,087	3,106	3,653	0.89%
100-17-6100-52-3500	Travel	5,352	3,952	6,000	1.46%
100-17-6100-52-3700	Education & Training	0	0	250	0.06%
Total Personnel Services & Employee Benefits		**260,029**	**252,790**	**254,827**	**61.93%**
Purchased/Contracted Services					
100-17-6100-52-1200	Professional	814	100	200	0.05%
100-17-6100-52-2320	Rentals of Equipment	5,257	5,927	6,300	1.53%
100-17-6100-52-3100	General Liability Insurance	9,122	9,577	8,337	2.03%
100-17-6100-52-3300	Advertising	1,811	2,780	2,700	0.66%
100-17-6100-52-3600	Dues & Fees	5,085	1,815	3,000	0.73%
100-17-6100-52-3850	Contract Labor	14,252	6,678	2,000	0.49%
Total Purchased/Contracted Services		**36,340**	**26,877**	**22,537**	**5.48%**
Repairs & Maintenance					
100-17-6100-52-2200	Repairs/Maintenance Building	3,016	3,127	3,000	0.73%
100-17-6100-52-2201	Repairs/Maintenance Equipment	14,820	16,685	9,000	2.19%
Total Repairs & Maintenance		**17,836**	**19,813**	**12,000**	**2.92%**
Utilities					
100-17-6100-52-3200	Telephone/Internet	2,389	3,075	3,300	0.80%
100-17-6100-53-1210	Water	5,410	2,485	3,500	0.85%
100-17-6100-53-1230	Electricity	28,563	18,971	24,000	5.83%
100-17-6100-53-1271	Natural Gas	1,077	504	0	0.00%
Total Utilities		**37,438**	**25,034**	**30,800**	**7.49%**
Supplies					
100-17-6100-53-1100	General Supplies & Materials	4,395	10,281	9,300	2.26%
100-17-6100-53-1101	Program Supplies	43,946	45,384	47,000	11.42%
100-17-6100-53-1102	Banquet & Awards	2,637	3,506	3,000	0.73%
100-17-6100-53-1105	After School Program Supplies	19,835	13,752	14,500	3.52%
100-17-6100-53-1110	Concessions	5,722	6,833	4,500	1.09%
100-17-6100-53-1270	Gasoline/Diesel	14,209	19,729	13,000	3.16%
100-17-6100-53-1700	Other Supplies	2,426	121	0	0.00%
Total Supplies		**93,169**	**99,607**	**91,300**	**22.19%**
	Total Budget	**444,812**	**424,120**	**411,464**	**100.00%**

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BUILDING & ZONING/CODE ENFORCEMENT

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-18-7200-51-1100	Regular Employees	98,516	101,339	100,714	55.99%
100-18-7200-51-1200	Board Members	2,850	3,000	3,000	1.67%
100-18-7200-51-2200	Social Security	5,819	6,018	6,505	3.62%
100-18-7200-51-2300	Medicare	1,361	1,408	1,522	0.85%
100-18-7200-51-2400	Retirement Contributions	9,019	8,649	8,958	4.98%
100-18-7200-51-2500	Employee Healthcare	45,315	37,603	37,250	20.71%
100-18-7200-51-2700	Worker's Compensation	1,485	2,396	2,421	1.35%
100-18-7200-52-3202	Cell Phone	1,086	1,548	1,660	0.92%
100-18-7200-52-3500	Travel	1,356	1,200	1,500	0.83%
100-18-7200-52-3700	Education & Training	2,174	446	800	0.44%
Total Personnel Services & Employee Benefits		**168,982**	**163,606**	**164,330**	**91.36%**
Purchased/Contracted Services					
100-18-7200-52-1200	Professional	339	4,425	500	0.28%
100-18-7200-52-3100	General Liability Insurance	311	2,403	2,244	1.25%
100-18-7200-52-3300	Advertising	2,131	1,341	1,700	0.95%
100-18-7200-52-3600	Dues & Fees	100	225	200	0.11%
Total Purchased/Contracted Services		**2,881**	**8,394**	**4,644**	**2.58%**
Repairs & Maintenance					
100-18-7200-52-2201	Repairs/Maintenance Equipment	2,255	1,358	1,500	0.83%
Total Repairs & Maintenance		**2,255**	**1,358**	**1,500**	**0.83%**
Utilities					
100-18-7200-52-3200	Telephone/Internet	1,847	1,645	2,700	1.50%
Total Utilities		**1,847**	**1,645**	**2,700**	**1.50%**
Supplies					
100-18-7200-52-3201	Postage	88	135	200	0.11%
100-18-7200-53-1100	General Supplies & Materials	2,316	1,568	2,000	1.11%
100-18-7200-53-1270	Gasoline	2,760	3,099	3,500	1.95%
100-18-7200-54-2500	Other Equipment	0	4,630	1,000	0.56%
Total Supplies		**5,165**	**9,431**	**6,700**	**3.72%**
	Total Budget	**181,129**	**184,435**	**179,874**	**100.00%**

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AMBULANCE SERVICE (EMS)

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-20-3600-51-1100	Regular Employees	450,923	456,191	385,611	46.54%
100-20-3600-51-1300	Overtime	169,713	145,042	128,000	15.45%
100-20-3600-51-2200	Social Security	37,025	36,046	31,844	3.84%
100-20-3600-51-2300	Medicare	8,659	8,430	7,448	0.90%
100-20-3600-51-2400	Retirement Contributions	35,086	35,219	32,946	3.98%
100-20-3600-51-2500	Employee Healthcare	133,503	112,693	94,023	11.35%
100-20-3600-51-2700	Worker's Compensation	20,848	27,494	27,441	3.31%
100-20-3600-52-3202	Cell Phone	2,734	2,819	3,300	0.40%
100-20-3600-52-3700	Education & Training	920	0	900	0.11%
Total Personnel Services & Employee Benefits		**859,412**	**823,933**	**711,513**	**85.88%**
Purchased/Contracted Services					
100-20-3600-52-1200	Professional Services	20,645	14,817	17,840	2.15%
100-20-3600-52-2320	Rentals of Equipment	4,310	3,922	3,660	0.44%
100-20-3600-52-3100	General Liability Insurance	15,687	15,859	16,542	2.00%
100-20-3600-52-3602	State Fee	8,100	8,100	8,100	0.98%
100-20-3600-52-3850	Contract Labor	996	68	500	0.06%
Total Purchased/Contracted Services		**49,738**	**42,765**	**46,642**	**5.63%**
Repairs & Maintenance					
100-20-3600-52-2200	Repairs/Maintenance Building	542	1,049	1,000	0.12%
100-20-3600-52-2201	Repairs/Maintenance Equipment	21,601	10,897	16,000	1.93%
Total Repairs & Maintenance		**22,144**	**11,945**	**17,000**	**2.05%**
Utilities					
100-20-3600-52-3200	Telephone/Internet	2,435	3,344	3,242	0.39%
100-20-3600-53-1210	Water/ Sewer	918	420	1,000	0.12%
100-20-3600-53-1230	Electricity	10,877	8,066	10,000	1.21%
Total Utilities		**14,230**	**11,829**	**14,242**	**1.72%**
Supplies					
100-20-3600-52-3201	Postage	229	84	100	0.01%
100-20-3600-52-3900	Other	729	443	0	0.00%
100-20-3600-53-1100	General Supplies & Materials	11,559	10,765	12,000	1.45%
100-20-3600-53-1270	Gasoline/Diesel	25,522	23,241	27,000	3.26%
Total Supplies		**38,039**	**34,533**	**39,100**	**4.72%**
	Total Budget	**983,562**	**925,005**	**828,497**	**100.00%**

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CORONER

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-21-3700-51-1100	Elected Official	8,865	12,718	12,000	61.32%
100-21-3700-51-1300	Social Security	572	805	744	3.80%
100-21-3700-51-2300	Medicare	134	188	174	0.89%
100-21-3700-52-3500	Travel	1,424	3,227	1,750	8.94%
100-21-3700-52-3700	Education & Training	1,638	900	1,000	5.11%
Total Personnel Services & Employee Benefits		**12,633**	**17,838**	**15,668**	**80.07%**
Purchased/Contracted Services					
100-21-3700-52-1200	Professional	0	600	500	2.56%
100-21-3700-52-3600	Dues & Fees	150	150	150	0.77%
Total Purchased/Contracted Services		**150**	**750**	**650**	**3.32%**
Supplies					
100-21-3700-52-3900	Other	1,310	4,093	1,750	8.94%
100-21-3700-53-1100	General Supplies & Materials	818	1,590	1,500	7.67%
Total Supplies		**2,128**	**5,683**	**3,250**	**16.61%**
	Total Budget	**14,911**	**24,271**	**19,568**	**100.00%**

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ELECTIONS & REGISTRATION

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-23-1400-51-1100	Regular Employees	61,759	69,599	61,063	30.18%
100-23-1400-51-1200	Board Members	22,288	18,663	22,000	10.87%
100-23-1400-51-1300	Overtime	146	165	0	0.00%
100-23-1400-51-1350	Poll Workers	8,763	8,054	20,000	9.89%
100-23-1400-51-2200	Social Security	5,171	5,434	5,150	2.55%
100-23-1400-51-2300	Medicare	1,181	1,271	1,205	0.60%
100-23-1400-51-2400	Retirement Contributions	3,601	6,174	3,338	1.65%
100-23-1400-51-2500	Employee Healthcare	21,350	16,222	17,298	8.55%
100-23-1400-51-2700	Worker's Compensation	1,973	2,248	2,220	1.10%
100-23-1400-52-3500	Travel	7,740	2,814	4,000	1.98%
100-23-1400-52-3700	Education & Training	3,834	8,040	8,000	3.95%
Total Personnel Services & Employee Benefits		**137,805**	**138,683**	**144,274**	**71.32%**
Purchased/Contracted Services					
100-23-1400-52-1200	Professional	16,011	12,262	18,000	8.90%
100-23-1400-52-2310	Building Rent (Churches)	3,754	3,600	3,600	1.78%
100-23-1400-52-2320	Rentals of Equipment	9,101	3,609	4,000	1.98%
100-23-1400-52-3100	General Liability Insurance	1,423	1,495	1,230	0.61%
100-23-1400-52-3300	Advertising	1,970	2,606	3,500	1.73%
100-23-1400-52-3600	Dues & Fees	250	578	500	0.25%
100-23-1400-52-3850	Contract Labor	340	18,413	5,000	2.47%
Total Purchased/Contracted Services		**32,849**	**42,562**	**35,830**	**17.71%**
Repairs & Maintenance					
100-23-1400-52-2200	Repairs/Maintenance Building	650	1,037	1,000	0.49%
100-23-1400-52-2201	Repairs/Maintenance Equipment	1,527	245	1,000	0.49%
Total Repairs & Maintenance		**2,177**	**1,281**	**2,000**	**0.99%**
Utilities					
100-23-1400-52-3200	Telephone/Internet	3,849	3,514	4,200	2.08%
100-23-1400-53-1200	Electricity	274	0	0	0.00%
Total Utilities		**4,123**	**3,514**	**4,200**	**2.08%**
Supplies					
100-23-1400-52-3201	Postage	1,534	3,825	3,500	1.73%
100-23-1400-53-1100	General Supplies & Materials	4,170	7,705	10,000	4.94%
100-23-1400-54-2500	Other Equipment	3,411	10,349	2,500	1.24%
Total Supplies		**9,116**	**21,879**	**16,000**	**7.91%**
	Total Budget	**186,070**	**207,919**	**202,304**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

MAGISTRATE & PROBATE COURT

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-25-2400-51-1100	Regular Employees	108,752	101,057	98,925	36.79%
100-25-2400-51-1150	Elected Official	68,843	73,576	73,576	27.36%
100-25-2400-51-1200	Part-Time Magistrate	0	8,222	12,000	4.46%
100-25-2400-51-1300	Overtime	0	0	1,500	0.56%
100-25-2400-51-2200	Social Security	12,565	11,295	11,533	4.29%
100-25-2400-51-2300	Medicare	2,939	2,642	2,697	1.00%
100-25-2400-51-2400	Retirement Contributions	11,479	6,532	5,952	2.21%
100-25-2400-51-2500	Employee Healthcare	10,525	10,762	9,924	3.69%
100-25-2400-51-2700	Worker's Compensation	2,087	2,773	2,769	1.03%
100-25-2400-52-3202	Cell Phone	2,860	3,169	3,550	1.32%
100-25-2400-52-3500	Travel	3,962	3,887	4,000	1.49%
100-25-2400-52-3700	Education & Training	1,875	1,763	3,000	1.12%
Total Personnel Services & Employee Benefits		**225,887**	**225,676**	**229,426**	**85.33%**
Purchased/Contracted Services					
100-25-2400-52-1200	Professional	170	1,000	3,200	1.19%
100-25-2400-52-1301	Computer SW, HW Support	3,432	6,801	6,000	2.23%
100-25-2400-52-2310	Rental of Land & Buildings	540	540	600	0.22%
100-25-2400-52-2320	Rentals of Equipment	3,073	2,746	3,100	1.15%
100-25-2400-52-3100	General Liability Insurance	3,869	4,063	7,053	2.62%
100-25-2400-52-3300	Advertising	518	803	1,000	0.37%
100-25-2400-52-3600	Dues & Fees	620	150	500	0.19%
100-25-2400-52-3601	Juror's & Witnesses	56	0	500	0.19%
100-25-2400-52-3850	Contract Labor	2,166	500	1,000	0.37%
Total Purchased/Contracted Services		**14,445**	**16,603**	**22,953**	**8.54%**
Repairs & Maintenance					
100-25-2400-52-2200	Repairs/Maintenance Building	246	500	1,000	0.37%
100-25-2400-52-2201	Repairs/Maintenance Equipment	287	271	800	0.30%
Total Repairs & Maintenance		**533**	**771**	**1,800**	**0.67%**
Utilities					
100-25-2400-52-3200	Telephone/Internet	6,541	4,898	5,200	1.93%
Total Utilities		**6,541**	**4,898**	**5,200**	**1.93%**
Supplies					
100-25-2400-52-3201	Postage	1,231	528	1,000	0.37%
100-25-2400-53-1100	General Supplies & Materials	7,200	5,337	5,000	1.86%
100-25-2400-53-1270	Gasoline	2,457	2,439	3,000	1.12%
100-25-2400-54-2500	Other Equipment	2,760	0	500	0.19%
Total Supplies		**13,649**	**8,304**	**9,500**	**3.53%**
	Total Budget	**261,055**	**256,253**	**268,879**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

BOARD OF EQUALIZATION

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-27-3900-51-1106	Board Members	3,786	2,739	6,490	32.02%
100-27-3900-51-2200	Social Security	235	167	403	1.99%
100-27-3900-51-2300	Medicare	55	34	95	0.47%
100-27-3900-52-3500	Travel	175	1,200	1,000	4.93%
100-27-3900-52-3700	Education & Training	90	383	255	1.26%
Total Personnel Services & Employee Benefits		**4,341**	**4,523**	**8,243**	**40.66%**
Purchased/Contracted Services					
100-27-3900-52-1200	Professional	0	979	8,000	39.47%
100-27-3900-52-1301	Computer HW & SW Support	1,050	1,800	2,000	9.87%
100-27-3900-52-3100	General Liability Insurance	58	61	28	0.14%
100-27-3900-52-3300	Advertising	0	600	500	2.47%
Total Purchased/Contracted Services		**1,108**	**3,440**	**10,528**	**51.94%**
Supplies					
100-27-3900-52-3201	Postage	97	592	1,000	4.93%
100-27-3900-53-1100	General Supplies & Materials	394	161	500	2.47%
Total Supplies		**491**	**752**	**1,500**	**7.40%**
	Total Budget	**5,940**	**8,715**	**20,271**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

INTERGOVENMENTAL

Transfers to Other Funds/Agencies		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
100-29-0000-51-2500	Health Reimbursement	42,110	237,284	150,000	29.38%
100-29-0000-54-3500	Grant Matches	0	11,000	0	0.00%
100-29-1510-57-2100	Atlantic Area CASA Expenses	5,861	2,745	10,000	1.96%
100-29-3500-57-1050	Forestry	17,812	24,918	17,812	3.49%
100-29-3910-52-1201	Payment to Animal Shelter Contractor	0	0	162,500	31.82%
100-29-4400-54-3420	Local Funds Transfer CDBG	0	5,328	12,288	2.41%
100-29-4500-61-1540	Transfer to Landfill Fund	466,414	0	0	0.00%
100-29-5100-57-1100	Board of Health	53,250	52,000	52,000	10.18%
100-29-5440-57-1200	DFACS	12,870	14,040	14,000	2.74%
100-29-6500-57-1300	Ida Hilton Library	54,000	54,000	54,000	10.58%
100-29-7680-52-3600	Coastal Area Planning	14,028	14,028	14,028	2.75%
100-29-7680-52-3650	RDC Rural Transportation	24,000	24,000	24,000	4.70%
100-29-8000-52-1000	Debt Repayment/Interest	9,985	0	0	0.00%
Total Transfers to Other Funds/Agencies		**700,330**	**439,343**	**510,628**	**100.00%**
	Total Budget	**700,330**	**439,343**	**510,628**	**100.00%**

McIntosh County Board of Commissioners
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ANIMAL CONTROL

		Actual Expenses FY2011	Projected Expenses FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Personnel Services & Employee Benefits					
100-32-3910-51-1100	Regular Employees	77,410	84,875	49,151	62.24%
100-32-3910-51-1300	Overtime	0	0	500	0.63%
100-32-3910-51-2200	Social Security	4,799	5,141	3,079	3.90%
100-32-3910-51-2300	Medicare	1,122	1,202	720	0.91%
100-32-3910-51-2400	Retirement Contributions	0	3,621	0	0.00%
100-32-3910-51-2500	Employee Healthcare	3,536	7,422	9,762	12.36%
100-32-3910-51-2700	Worker's Compensation	1,530	1,508	1,471	1.86%
100-32-3910-52-3202	Cell Phone	515	573	700	0.89%
100-32-3910-52-3500	Travel	978	0	700	0.89%
100-32-3910-52-3700	Education & Training	525	500	500	0.63%
Total Personnel Services & Employee Benefits		**90,416**	**104,843**	**66,583**	**84.32%**
Purchased/Contracted Services					
100-32-3910-52-1200	Professional	11,853	9,254	0	0.00%
100-32-3910-52-3100	General Liability Insurance	2,221	2,333	2,321	2.94%
100-32-3910-52-3300	Advertising	190	293	0	0.00%
100-32-3910-52-3600	Dues & Fees	200	0	200	0.25%
100-32-3910-52-3850	Contract Labor	400	180	0	0.00%
Total Purchased/Contracted Services		**14,864**	**12,060**	**2,521**	**3.19%**
Repairs & Maintenance					
100-32-3910-52-2200	Repairs/Maintenance Building	1,402	2,241	0	0.00%
100-32-3910-52-2201	Repairs/Maintenance Equipment	5,432	667	1,200	1.52%
Total Repairs & Maintenance		**6,834**	**2,908**	**1,200**	**1.52%**
Utilities					
100-32-3910-52-3200	Telephone/Internet	1,649	1,683	1,861	2.36%
100-32-3910-53-1210	Water/Sewer	2,610	1,530	0	0.00%
100-32-3910-53-1230	Electricity	7,486	4,278	0	0.00%
Total Utilities		**11,744**	**7,491**	**1,861**	**2.36%**
Supplies					
100-32-3910-52-3201	Postage	12	0	0	0.00%
100-32-3910-53-1100	General Supplies & Materials	9,216	6,561	2,000	2.53%
100-32-3910-53-1150	Supplies for Animals	3,857	7,255	0	0.00%
100-32-3910-53-1270	Gasoline	4,044	4,061	4,800	6.08%
100-32-3910-53-1700	Other Supplies	65	250	0	0.00%
Total Supplies		**17,195**	**18,126**	**6,800**	**8.61%**
	Total Budget	**141,053**	**145,428**	**78,965**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

LAW LIBRARY

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Revenues					
205-00-0000-13-4200	Prior Year Fund Balance	0	24,545	21,467	37.29%
205-60-0000-35-1110	Superior Court Fees	0	1,000	1,000	1.74%
205-60-0000-35-1120	State Court Fees	109,835	36,242	35,000	60.80%
205-90-0000-36-1000	Interest	344	114	100	0.17%
Total Revenue		**110,179**	**61,901**	**57,567**	**100.00%**
Personnel Services & Employee Benefits					
205-00-2750-51-1100	Regular Employees	3,000	3,230	3,230	5.61%
205-00-2750-51-2200	Social Security	185	201	201	0.35%
205-00-2750-51-2300	Medicare	43	47	47	0.08%
Total Personnel Services & Employee Benefits		**3,228**	**3,478**	**3,478**	**6.04%**
Purchased/Contracted Services					
205-00-2750-52-1200	Professional	3,684	3,000	3,000	5.21%
Total Purchased/Contracted Services		**3,684**	**3,000**	**3,000**	**5.21%**
Supplies					
205-00-2750-52-3201	Postage	312	70	100	0.17%
205-00-2750-53-1400	Books & Periodicals	17,547	10,000	10,000	17.37%
Total Supplies		**17,859**	**10,070**	**10,100**	**17.54%**
Capital Outlays/Debt Repayment					
205-00-2750-54-1000	Property Improvements	0	40,000	40,000	69.48%
Total Capital Outlays/Debt Repayment		**0**	**40,000**	**40,000**	**69.48%**
Contingencies					
205-00-2750-57-9000	Contingencies	0	5,353	989	1.72%
Total Contingencies		**0**	**5,353**	**989**	**1.72%**
	Total Budget	**24,772**	**61,901**	**57,567**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

CONFISCATED ASSETS FUNDS

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Revenues					
210-60-0000-35-1100	Fines & Forfeitures	84,264	54,126	56,000	99.66%
210-90-0000-36-1000	Interest Revenue	289	173	190	0.34%
Total Revenue		**84,553**	**54,299**	**56,190**	**100.00%**
Purchased/Contracted Services					
210-00-0000-53-1700	Public Safety	46,197	44,281	56,190	100.00%
Total Purchased/Contracted Services		**46,197**	**44,281**	**56,190**	**100.00%**
	Total Budget	**46,197**	**44,281**	**56,190**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

JAIL FUND

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Revenues					
211-00-0000-13-4200	Prior Year Fund Balance	0	0	0	0.00%
211-60-0000-35-1111	Superior Court Fees	1,847	6,012	5,000	2.62%
211-60-0000-35-1121	State Court Fees	176,381	186,889	184,712	96.88%
211-60-0000-35-1161	Juvenile Court Fees	115	98	100	0.05%
211-90-0000-36-1000	Interest	1,981	1,653	850	0.45%
Total Revenue		**180,323**	**194,652**	**190,662**	**100.00%**
Purchased/Contracted Services					
211-00-3326-52-1200	Professional	25,000	25,000	25,000	13.11%
211-00-3326-52-3850	Contract Labor	2,980	0	3,000	1.57%
211-00-3326-53-1541	IT Maintenance	13,360	18,727	30,000	15.73%
Total Purchased/Contracted Services		**41,340**	**43,727**	**58,000**	**30.42%**
Repairs & Maintenance					
211-00-3326-52-2200	R&M Building	1,424	0	0	0.00%
211-00-3326-52-2201	R&M Equipment	22,182	2,702	5,492	2.88%
Total Repairs & Maintenance		**23,605**	**2,702**	**5,492**	**2.88%**
Utilities					
211-00-3326-52-3200	Telephone/Internet	23,400	36,450	36,824	19.31%
211-00-3326-53-1220	Natural Gas	9,169	6,147	8,346	4.38%
211-00-3326-53-1230	Electricity	80,112	47,604	71,000	37.24%
Total Utilities		**112,681**	**90,202**	**116,170**	**60.93%**
Supplies					
211-00-3326-53-1100	Supplies	6,147	172	1,000	0.52%
211-00-3326-53-1300	Food	0	0	10,000	5.24%
Total Supplies		**6,147**	**172**	**11,000**	**5.77%**
Capital Outlays/Debt Repayment					
211-00-3326-54-2500	Capital Expenditures	41,120	0	0	0.00%
Total Capital Outlays/Debt Repayment		**41,120**	**0**	**0**	**0.00%**
Contingencies					
211-00-3326-57-9000	Contingencies	0	0	0	0.00%
Total Contingencies		**0**	**0**	**0**	**0.00%**
	Total Budget	**224,893**	**136,803**	**190,662**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

DRUG FUND

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Revenues					
212-60-0000-35-1112	Superior Court Fees	2,431	8,426	8,631	31.37%
212-60-0000-35-1122	State Court Fees	2,123	7,346	7,050	25.62%
212-60-0000-35-1132	City of Darien	13,011	8,587	11,791	42.85%
212-90-0000-36-1000	Interest Revenue	51	57	43	0.16%
Total Revenue		**17,617**	**24,416**	**27,515**	**100.00%**
Education & Training					
212-00-0000-52-3700	Drug Education	17,000	12,000	27,515	100.00%
Total Education & Training		**17,000**	**12,000**	**27,515**	**100.00%**
	Total Budget	**17,000**	**12,000**	**27,515**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

JAIL COMMISSARY FUND

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Revenues					
214-65-0000-34-1100	Charges for Services	49,856	45,000	47,000	99.02%
214-90-0000-36-1000	Interest Revenue	824	550	465	0.98%
Total Revenue		**50,680**	**45,550**	**47,465**	**100.00%**
Purchased/Contracted Services					
214-00-0000-52-1100	Public Safety	88,446	45,550	47,465	100.00%
Total Purchased/Contracted Services		**88,446**	**45,550**	**47,465**	**100.00%**
	Total Budget	**88,446**	**45,550**	**47,465**	**100.00%**

McIntosh County Board of Comissioners
2013 Annual Operating Budget

E-911

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Revenues					
215-90-0000-34-2500	McIntosh County Land Lines	62,413	84,937	80,000	13.54%
215-90-0000-34-2510	McIntosh County Cell Phones	90,971	117,679	120,000	20.31%
215-90-0000-34-2515	Transfer from Long County Surcharges	200,000	237,037	295,426	50.00%
215-90-0000-34-2520	Property Signs	2,980	1,680	2,000	0.34%
215-90-0000-36-1000	Interest Revenue	4,935	4,539	2,500	0.42%
215-00-0000-13-4200	Prior Years Fund Balance	0	0	90,926	15.39%
Total Revenue		**361,299**	**445,872**	**590,852**	**100.00%**
Personnel Services & Employee Benefits					
215-00-3800-51-1100	Regular Employees	276,680	242,745	320,280	54.21%
215-00-3800-51-1200	Board Members	5,900	6,000	6,000	1.02%
215-00-3800-51-1300	Overtime	36,907	56,627	40,000	6.77%
215-00-3800-51-2200	Social Security	19,672	18,785	22,709	3.84%
215-00-3800-51-2300	Medicare	4,601	4,394	5,311	0.90%
215-00-3800-51-2500	Employee Healthcare	63,164	51,938	59,079	10.00%
215-00-3800-51-2700	Worker's Compensation	2,226	5,004	5,147	0.87%
215-00-3800-52-3202	Cell Phone	722	1,367	1,500	0.25%
215-00-3800-52-3203	Pagers	990	866	0	0.00%
215-00-3800-52-3500	Travel	615	469	2,000	0.34%
215-00-3800-52-3700	Education&Training	195	593	3,000	0.51%
215-00-3800-53-1700	Uniforms	0	0	500	0.08%
Total Personnel Services & Employee Benefits		**411,672**	**388,787**	**465,526**	**78.79%**
Purchased/Contracted Services					
215-00-3800-52-1301	Computer SW, HW & Support	85,966	54,913	25,100	4.25%
215-00-3800-52-3100	General Liability Insurance	3,978	4,177	5,326	0.90%
215-00-3800-51-3300	Advertising	90	180	200	0.03%
215-00-3800-52-3600	Dues&Fees	287	256	300	0.05%
215-00-3800-52-3850	Contract Labor	13,015	0	42,000	7.11%
Total Purchased/Contracted Services		**103,336**	**59,527**	**72,926**	**12.34%**
Repairs & Maintenance					
215-00-3800-52-2200	Repairs/Maintenance Building	93	270	500	0.08%
215-00-3800-52-2201	Repairs/Maintenance Vehicle	288	0	700	0.12%
215-00-3800-52-2202	Repairs/Maintenance Equipment	599	0	500	0.08%
215-00-3800-52-2203	Repairs/Maintenance Radios	8,691	9,135	8,000	1.35%
Total Repairs & Maintenance		**9,670**	**9,405**	**9,700**	**1.64%**
Utilities					
215-00-3800-52-3200	Telephone/Internet	17,967	21,811	22,000	3.72%
215-00-3800-53-1210	Water/Sewerage	888	448	1,000	0.17%
215-00-3800-53-1220	Natural Gas	1,751	677	2,000	0.34%
215-00-3800-53-1230	Electricity	7,136	7,083	7,500	1.27%

McIntosh County Board of Comissioners
2013 Annual Operating Budget

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Total Utilities		**27,742**	**30,018**	**32,500**	**5.50%**
Supplies					
215-00-3800-53-1100	Supplies	6,741	1,255	3,000	0.51%
215-00-3800-53-1101	Minor Operating Expenses	574	0	1,000	0.17%
215-00-3800-53-1102	911 New Road Signs	0	591	1,000	0.17%
215-00-3800-53-1270	Gasoline	3,422	3,442	3,500	0.59%
215-00-3800-53-3200	Postage	0	0	200	0.03%
215-00-3800-54-2300	Office Furniture/Equipment	0	0	500	0.08%
Total Supplies		**10,738**	**5,287**	**9,200**	**1.56%**
Contingencies					
215-00-3800-57-9000	Contingencies	0	0	1,000	0.17%
Total Contingencies		**0**	**0**	**1,000**	**0.17%**
	Total Budget	**563,157**	**493,023**	**590,852**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

GRANT FUND

Revenues		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
220-00-0000-33-4102	Emergency Management Agency	0	0	5,000	0.98%
220-00-0000-33-4103	Georgia Foresty Grant	3,389	0	0	0.00%
220-80-0000-33-4102	State DOT Operational Grant	0	0	0	0.00%
220-80-0000-33-4107	Highlander Trail Grant	0	0	500,000	97.56%
220-80-0000-33-4108	Transportation Enhancement Grant	0	0	0	0.00%
220-80-0000-33-4111	Juvenile Offender's Grant	3,465	2,078	7,500	1.46%
220-90-0000-39-1100	Matching Funds from General Fund	0	11,000	0	0.00%
Total Revenue		**6,854**	**13,078**	**512,500**	**100.00%**
Purchased/Contracted Services					
220-00-0000-52-1200	Professional Services	18,154	11,633	512,500	100.00%
220-00-0000-52-2200	LLEFS Expenses	0	7,945	0	0.00%
Total Purchased/Contracted Services		**18,154**	**11,633**	**512,500**	**100.00%**
	Total Budget	**18,154**	**11,633**	**512,500**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

HOTEL/MOTEL TAX FUND

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Revenues					
275-50-0000-31-4100	Hotel/Motel Tax Revenue	138,545	159,173	159,467	100.00%
Total Revenue		**138,545**	**159,173**	**159,467**	**100.00%**
Transfers to Other Funds/Agencies					
275-29-7540-57-1300	Chamber of Commerce Allocation	83,012	95,504	95,680	60.00%
275-29-7540-61-1000	Transfer to General Fund	55,533	63,669	63,787	40.00%
Total Transfers to Other Funds/Agencies		**138,545**	**159,173**	**159,467**	**100.00%**
	Total Budget	**138,545**	**159,173**	**159,467**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

USDA CONSTRUCTION FUND

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Revenues					
300-80-0000-33-1300	USDA Loan Drawdowns	4,798,666	6,913,864	0	0.00%
300-80-0000-33-1301	USDA Grant Drawdowns	0	636,833	3,000,000	100.00%
Total Revenue		**4,798,666**	**7,550,697**	**3,000,000**	**100.00%**
Purchased/Contracted Services					
300-00-4400-54-1306	Water Projects	3,579,962	8,526,821	3,000,000	100.00%
Total Purchased/Contracted Services		**3,579,962**	**8,526,821**	**3,000,000**	**100.00%**
	Total Budget	**3,579,962**	**8,526,821**	**3,000,000**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

2005 SPLOST FUND

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Revenues					
325-90-0000-31-3200	Sale Tax Collection	104,960	0	0	0.00%
325-90-0000-36-1000	Interest Revenue	15,544	7,000	1,200	0.32%
	Prior Years Fund Balance	0	0	375,000	99.68%
Total Revenue		**120,504**	**7,000**	**376,200**	**100.00%**
Capital Outlays/Debt Repayment					
325-00-0000-57-1000	City of Darien	26,833	0	0	0.00%
325-00-1510-54-2500	Office Equipment - Admin.	1,624	0	0	0.00%
325-00-3326-54-1200	Jail Site Improvements	222,301	12,194	58,000	15.42%
325-00-3520-54-2500	Fire Department	142,948	73,735	26,200	6.96%
325-00-3910-54-1300	Animal Shelter	21,482	0	0	0.00%
325-00-4220-54-2500	Roads & Bridges	92,469	320,651	150,000	39.87%
325-00-4530-54-1200	Landfill	64,254	73,000	30,000	7.97%
325-00-6149-54-2200	Recreation	85,390	15,161	62,000	16.48%
325-00-6149-54-2400	EMS	141,212	0	50,000	13.29%
325-00-6149-54-2600	Development Authority	0	0	0	0.00%
Total Capital Outlays/Debt Repayment		**798,513**	**494,741**	**376,200**	**100.00%**
	Total Budget	**798,513**	**494,741**	**376,200**	**100.00%**

McIntosh County Board of Commissioners
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2010 SPLOST FUND

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Revenues					
326-00-0000-31-3200		1,255,552	1,336,117	1,416,284	99.93%
326-00-0000-36-1000		798	1,645	1,000	0.07%
Total Revenue		**1,256,350**	**1,337,762**	**1,417,284**	**100.00%**
Capital Outlays/Debt Repayment					
326-00-0000-54-1100	Project - Chamber of Commerce	0	0	0	0.00%
326-00-0000-54-1200	Project - Development Authority	0	4,400	110,000	7.76%
326-00-0000-57-1000	Project - City of Darien SPLOST 2010	251,110	203,882	283,257	19.99%
326-01-1510-54-1200	Project - Courthouse R&M/Equipment	15,999	24,540	36,909	2.60%
326-09-3300-54-2200	Project - Patrol Car Sheriff's Dept.	21,780	25,000	25,000	1.76%
326-10-3326-54-1200	Project - Jail Improvements	42,352	33,159	58,333	4.12%
326-11-3500-54-2500	Project - Misc. Fire Equipment	10,072	0	16,667	1.18%
326-11-3500-54-2501	Project - Fire Pumper	0	0	200,000	14.11%
326-11-3500-54-2502	Project - 3 Fire Tankers	0	0	0	0.00%
326-11-3500-54-2503	Project - 3 Slip in Tanks Fire Dept.	0	0	0	0.00%
326-12-3920-54-2500	Project - Voter System (Comm System) EMA	0	0	0	0.00%
326-12-3920-54-2501	Project - Outboard Motors EMA	0	0	0	0.00%
326-12-3920-54-2502	Project - Mobile Command Equip. EMA	0	0	0	0.00%
326-13-4200-54-1400	Project - Road Repair Road Dept.	0	70,620	83,333	5.88%
326-13-4200-54-1401	Project - Road Paving Road Dept.	0	0	178,551	12.60%
326-13-4200-54-2500	Project - Lease on Equip. Road Dept.	0	0	50,000	3.53%
326-13-4200-54-2501	Project - Tractor Road Dept.	30,000	0	0	0.00%
326-13-4200-54-2502	Project - 2 Used Motor Graders Road Dept	101,500	0	0	0.00%
326-17-6100-54-1100	Project - Land Purchase LEISURE SERVICES	0	252,483	0	0.00%
326-17-6100-54-1200	Project - Refurb. Gym LEISURE SERVICES	0	0	0	0.00%
326-17-6100-54-1201	Project - Refurb. Eulonia Park L.SERVICE	0	0	130,234	9.19%
326-17-6100-54-1202	Project - 8 Bleachers (Eulonia) L.Serv.	0	4,117	0	0.00%
326-17-6100-54-1203	Project - Benches (Eulonia) L. SERVICES	0	0	0	0.00%
326-17-6100-54-1300	Project - Maint. Bldg. LEISURE SERVICES	0	0	0	0.00%
326-17-6100-54-2200	Project - Van LEISURE SERVICES	0	0	0	0.00%
326-17-6100-54-2500	Project - Lawnmower LEISURE SERVICES	10,000	0	0	0.00%
326-17-6100-54-2501	Project - Tractor LEISURE SERVICES	0	0	0	0.00%
326-20-3600-54-2200	Project - Ambulances	150,892	89,775	0	0.00%
326-20-3600-54-2400	Project- 3 Dell Computers w/printers EMS	0	0	0	0.00%
326-20-3600-54-2401	Project - 4 Laptops w/printers EMS	0	0	0	0.00%
326-20-3600-54-2500	Project -4 Ferno Model 93EX Ambul. Cots	0	0	0	0.00%
326-20-3600-54-2501	Project - 2 Cardiac Monitors EMS	0	56,056	0	0.00%
326-20-3600-54-2502	Project - EMS Copy Machine	0	0	0	0.00%
326-22-4500-54-1100	Project - Land Purchase Landfill	0	0	50,000	3.53%
326-22-4500-54-2500	Project-Remaining Lease on Equip.LANDFIL	0	0	25,000	1.76%
326-22-4500-54-2501	Project -Front End Loader Maint.LANDFILL	89,500	0	0	0.00%

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2013 Annual Operating Budget

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
326-22-4500-54-2502	Project - D6 Dozer Landfill	0	0	0	0.00%
326-22-4500-54-2503	Project - Grapple Boom Truck LANDFILL	0	0	80,000	5.64%
326-23-1400-54-2500	Project - Elections Office Equipment	0	0	5,000	0.35%
326-23-1400-54-2501	Project-Imaging One Scanning System Elct	0	0	10,000	0.71%
326-32-3910-54-1200	Project - Animal Shelter Improvements	0	2,675	50,000	3.53%
326-32-3910-54-2200	Project - Animal Control Truck w/boxes	0	0	25,000	1.76%
Total Capital Outlays/Debt Repayment		**723,206**	**766,708**	**1,417,284**	**100.00%**
	Total Budget	**723,206**	**766,708**	**1,417,284**	**100.00%**

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2013 Annual Operating Budget

COMMUNITY DEVELOPMENT BLOCK GRANT

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Revenues					
342-00-0000-33-4100		278,869	25,650	474,350	100.00%
Total Revenue		**278,869**	**25,650**	**474,350**	**100.00%**
Capital Outlays/Debt Repayment					
342-00-5170-52-1310	Other Administrative Costs	283,121	0	0	0.00%
342-00-5170-54-1301	ALGA - Grant Administrators	0	13,518	16,482	3.47%
342-00-5170-54-1302	Contractor - Water Line Installation	0	0	429,068	90.45%
342-00-5170-54-1303	Hofstadter & Associates - Engineers	0	16,200	28,800	6.07%
Total Capital Outlays/Debt Repayment		**283,121**	**29,718**	**474,350**	**100.00%**
	Total Budget	**283,121**	**29,718**	**474,350**	**100.00%**

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2013 Annual Operating Budget

WATER FUND

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Revenues					
505-90-0000-34-4210	Water Charges	356,678	522,588	538,200	95.64%
505-90-0000-34-4211	Water Penaly - Late Charges	0	5,235	10,000	1.78%
505-90-0000-34-4212	Non-Refundable Deposit	0	750	2,000	0.36%
505-90-0000-34-4213	Water Application Fee	0	150	375	0.07%
505-90-0000-34-4214	Connection/Disconnection Fee	0	1,740	2,500	0.44%
505-90-0000-36-1000	Interest Revenue	116	364	250	0.04%
505-90-0000-38-9000	Misc. Revenue	1,891	413	9,400	1.67%
Total Revenue		**358,684**	**531,240**	**562,725**	**100.00%**
Personnel Services & Employee Benefits					
505-19-4400-51-1100	Regular Employees	0	31,465	110,244	19.59%
505-19-4400-51-1300	Overtime	0	0	5,000	0.89%
505-19-4400-51-2200	Social Security	0	1,951	7,145	1.27%
505-19-4400-51-2300	Medicare	0	456	1,671	0.30%
505-19-4400-51-2500	Employee Healthcare	0	2,400	27,059	4.81%
505-19-4400-51-2700	Worker's Compensation	0	0	7,789	1.38%
505-19-4400-52-3202	Cell Phone	0	1,830	2,400	0.43%
505-19-4400-52-3500	Travel	0	0	1,000	0.18%
505-19-4400-53-3203	Education & Training	0	0	2,000	0.36%
Total Personnel Services & Employee Benefits		**0**	**38,102**	**164,308**	**29.20%**
Purchased/Contracted Services					
505-19-4400-52-1200	Professional	329,527	201,093	40,000	7.11%
505-19-4400-52-1301	Computer Support	0	0	2,500	0.44%
505-19-4400-52-3050	NSF Checks and Bank Charges	0	0	0	0.00%
505-19-4400-52-3100	General Liability Insurance	0	0	6,000	1.07%
505-19-4400-52-3300	Advertising	0	0	500	0.09%
505-19-4400-52-3600	Dues & Fees	0	0	500	0.09%
505-19-4400-52-3850	Contract Labor	0	0	1,500	0.27%
Total Purchased/Contracted Services		**329,527**	**201,093**	**51,000**	**9.06%**
Repairs & Maintenance					
505-19-4400-52-2201	Repairs & Maintenance - Equipment	0	0	3,000	0.53%
Total Repairs & Maintenance		**0**	**0**	**3,000**	**0.53%**
Utilities					
505-19-4400-52-3200	Telephone/Internet	0	850	2,400	0.43%
505-19-4400-53-1230	Electricity	24,995	21,959	26,840	4.77%
Total Utilities		**24,995**	**22,809**	**29,240**	**5.20%**
Supplies					
505-19-4400-52-3201	Postage	3,259	3,509	5,700	1.01%
505-19-4400-53-1100	General Supplies & Materials	5,238	8,000	15,000	2.67%

McIntosh County Board of Commissioners
2013 Annual Operating Budget

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
505-19-4400-53-1101	Chemicals	0	3,959	10,500	1.87%
505-19-4400-53-1270	Gasoline/Diesel	0	2,500	7,500	1.33%
Total Supplies		**8,497**	**17,968**	**38,700**	**6.88%**
Contingencies					
505-19-4400-58-5001	Reserve for Loan Repayment	0	251,268	276,477	49.13%
Total Contingencies		**0**	**251,268**	**276,477**	**49.13%**
	Total Budget	**363,019**	**531,240**	**562,725**	**100.00%**

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LANDFILL

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Revenues					
540-90-0000-34-4110	Dumping Fees Commercial Cans	154,450	28,000	0	0.00%
540-90-0000-34-4150	Tipping Fees at Landfill	75,760	93,352	93,092	7.98%
540-90-0000-34-4151	Tipping Fees Curbside Provider	0	171,527	207,845	17.81%
540-90-0000-34-4152	Curbside Waste Collection	0	772,515	768,250	65.85%
540-90-0000-36-1000	Interest Earned	1,093	3,648	1,200	0.10%
540-90-0000-38-9000	Misc. Revenue	297	204,883	2,000	0.17%
540-90-0000-39-1200	Operating Transfer from General	420,299	0	0	0.00%
540-00-0000-13-4200	Prior Years Fund Balance	0	0	94,312	8.08%
Total Revenues		**651,898**	**1,273,925**	**1,166,699**	**100.00%**
Personnel Services & Employee Benefits					
540-22-4500-51-1100	Regular Employees	277,462	163,336	144,804	12.41%
540-22-4500-51-1300	Overtime	4,028	5,888	0	0.00%
540-22-4500-51-2200	Social Security	16,964	10,256	8,978	0.77%
540-22-4500-51-2300	Medicare	3,967	2,388	2,100	0.18%
540-22-4500-51-2400	Retirement Contributions	15,190	20,041	13,677	1.17%
540-22-4500-51-2500	Employee Healthcare	66,519	26,319	17,622	1.51%
540-22-4500-51-2700	Worker's Compensation	15,714	16,442	16,117	1.38%
540-22-4500-52-3700	Education & Training	0	0	3,000	0.26%
Total Personnel Services & Employee Benefits		**399,843**	**244,670**	**206,298**	**17.68%**
Purchased/Contracted Services					
540-22-4500-52-1200	Professional	42,578	57,881	50,000	4.29%
540-22-4500-52-1201	Payment to Curbside Provider	0	576,938	778,800	66.75%
540-22-4500-52-2320	Rentals of Equipment	5,335	669	1,500	0.13%
540-22-4500-52-3100	General Liability Insurance	12,416	13,037	8,901	0.76%
540-22-4500-52-3300	Advertising	21	0	50	0.00%
540-22-4500-52-3600	Dues & Fees	221	228	250	0.02%
540-22-4500-52-3602	State Fee	8,377	8,500	12,000	1.03%
540-22-4500-52-3850	Contract Labor	568	0	500	0.04%
Total Purchased/Contracted Services		**69,516**	**657,252**	**852,001**	**73.03%**
Repairs & Maintenance					
540-22-4500-52-2200	Repairs/Maintenance Building	1,677	311	1,500	0.13%
540-22-4500-52-2201	Repairs/Maintenance Equipment	54,061	28,838	30,000	2.57%
Total Repairs & Maintenance		**55,738**	**29,148**	**31,500**	**2.70%**
Utilities					
540-22-4500-52-3200	Telephone/Internet	3,086	3,192	3,500	0.30%
540-22-4500-53-1230	Electricity	4,553	4,541	5,200	0.45%
Total Utilities		**7,639**	**7,733**	**8,700**	**0.75%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Supplies					
540-22-4500-52-3201	Postage	570	132	200	0.02%
540-22-4500-53-1100	General Supplies & Materials	16,866	16,589	18,000	1.54%
540-22-4500-53-1270	Gasoline/ Diesel	101,726	63,969	40,000	3.43%
540-22-4500-54-2500	Other Equipment	0	0	10,000	0.86%
Total Supplies		**119,162**	**80,690**	**68,200**	**5.85%**
	Total Budget	**651,898**	**1,019,493**	**1,166,699**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

HEALTH REIMBURSEMENT ACCOUNT

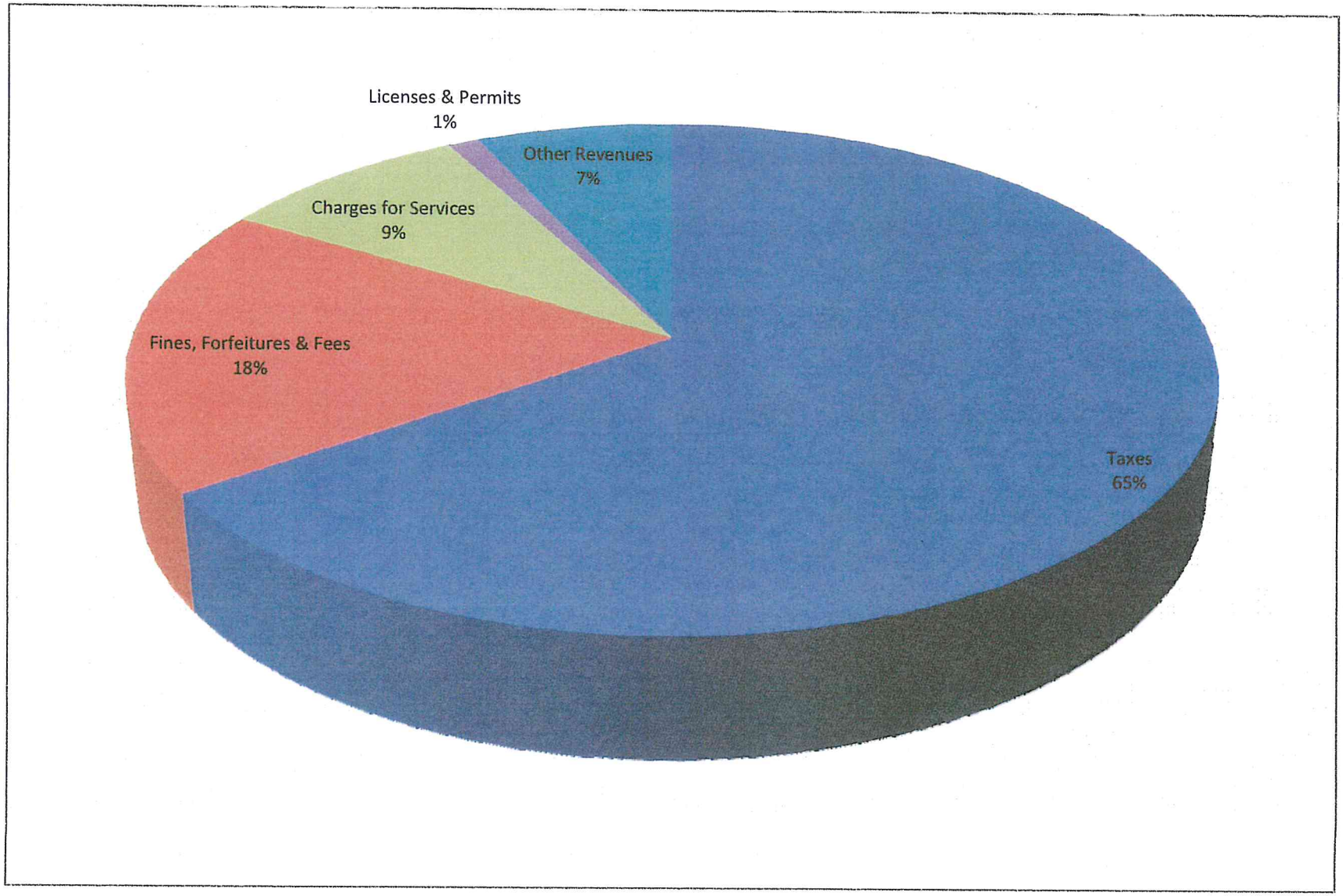
		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Revenues					
605-00-0000-39-1201	Transfer from General Fund	42,110	295,362	150,000	100.00%
Total Revenue		**42,110**	**295,362**	**150,000**	**100.00%**
Personnel Services & Employee Benefits					
605-01-1510-51-2500	Claims Paid	42,110	295,362	150,000	100.00%
Total Personnel Services & Employee Benefits		**42,110**	**295,362**	**150,000**	**100.00%**
Total Budget		**42,110**	**295,362**	**150,000**	**100.00%**

McIntosh County Board of Commissioners
2013 Annual Operating Budget

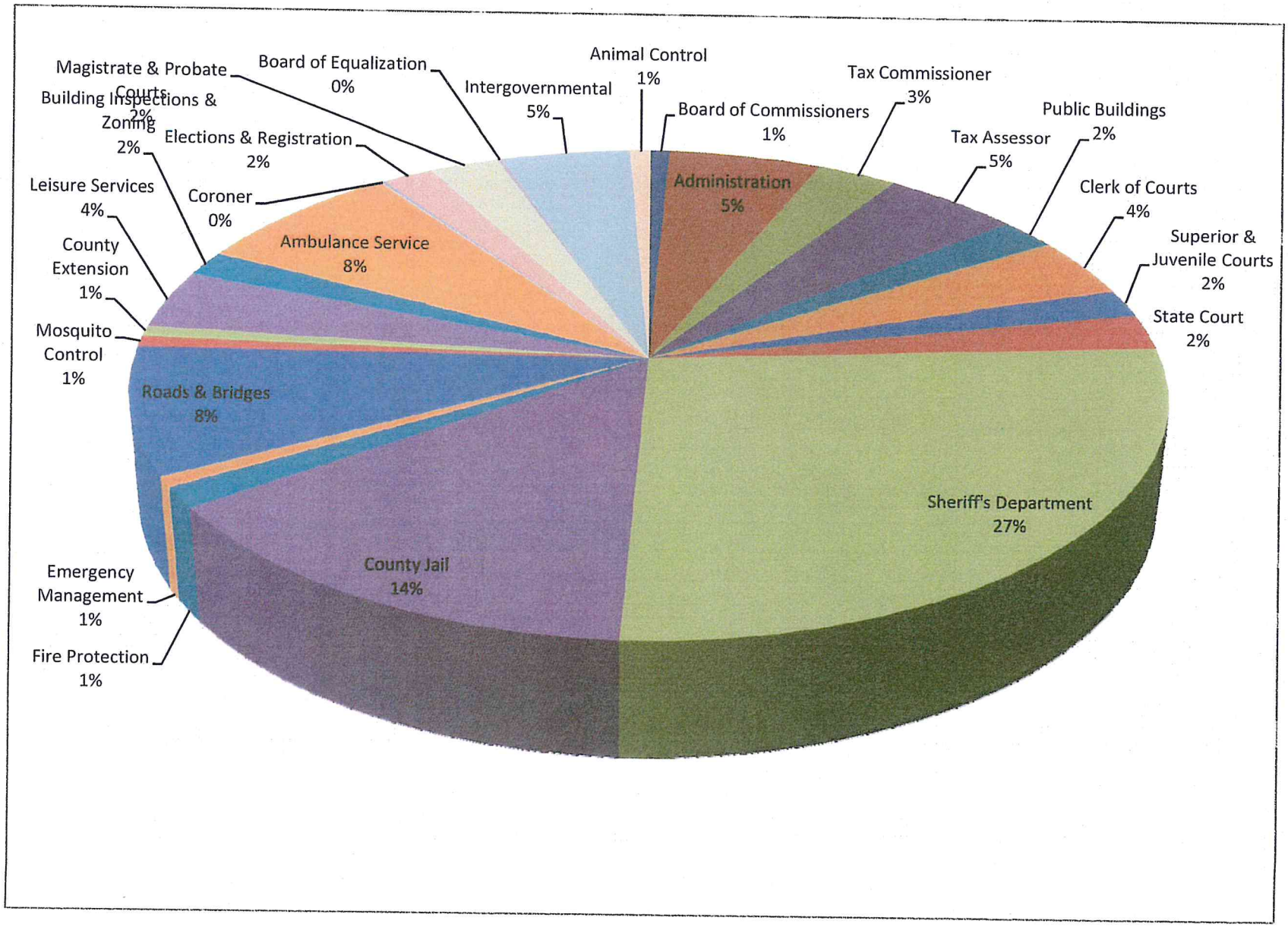
REVOLVING LOAN FUND

		Actual Year End FY2011	Projected Year End FY2012	Adopted Budget FY2013	Percent of Department FY2013 Budget
Revenues					
790-75-9000-39-3000	Loan Revenue	3,701	0	0	0.00%
790-90-000-36-1000	Interest Revenue	108	84	80	100.00%
Total Revenues		**3,809**	**84**	**80**	**100.00%**
Purchased/Contracted Services					
790-17-6100-57-3050	Bank Charges	249	313	80	100.00%
Total Purchased/Contracted Services		**249**	**313**	**80**	**100.00%**
Contingencies					
790-00-9000-57-9000	Contingencies	3,560	0	0	0.00%
Total Contingencies		**3,560**	**0**	**0**	**0.00%**
	Total Budget	**3,809**	**313**	**80**	**100.00%**

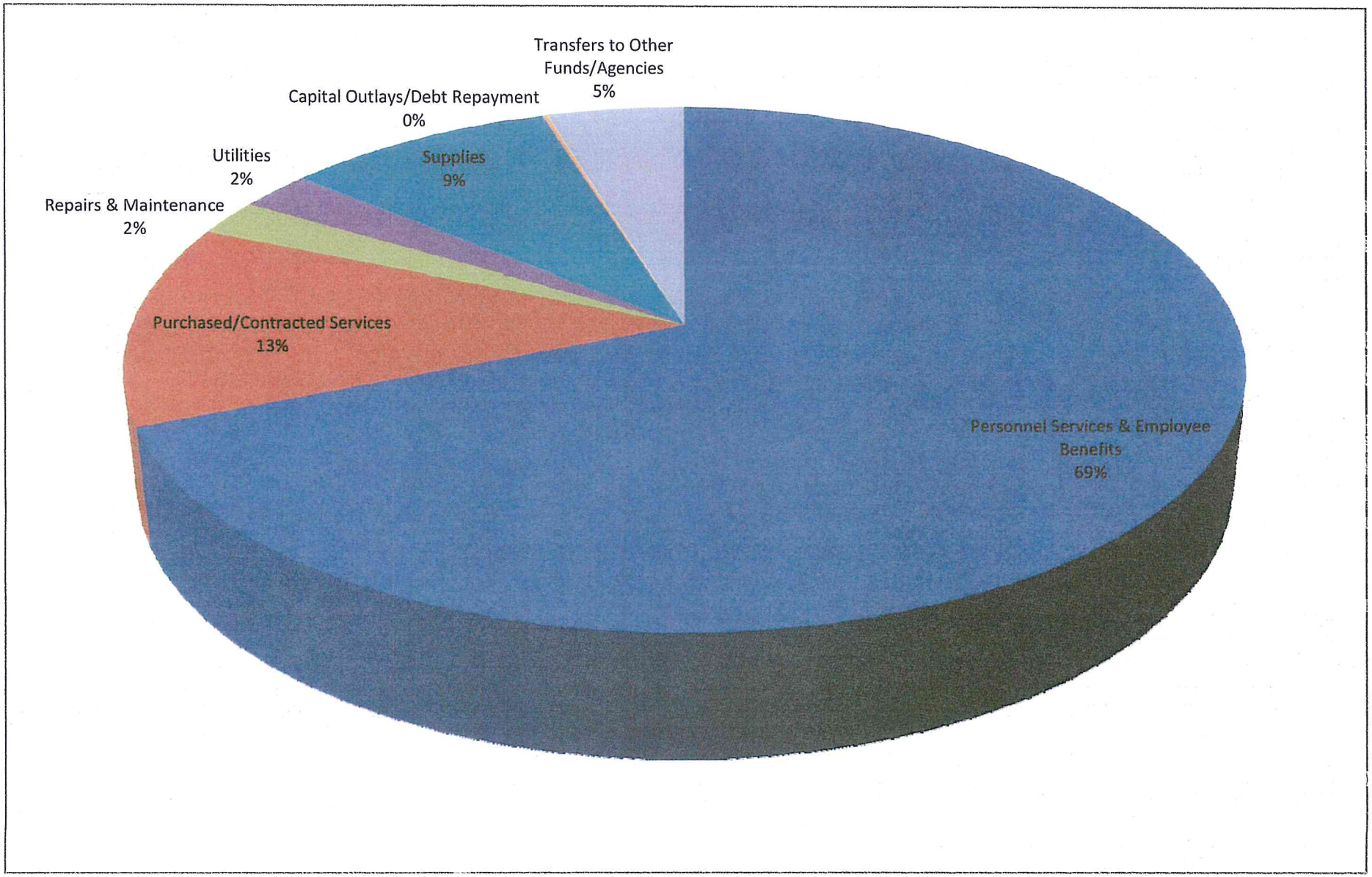
McIntosh County General Fund Revenue Breakdown



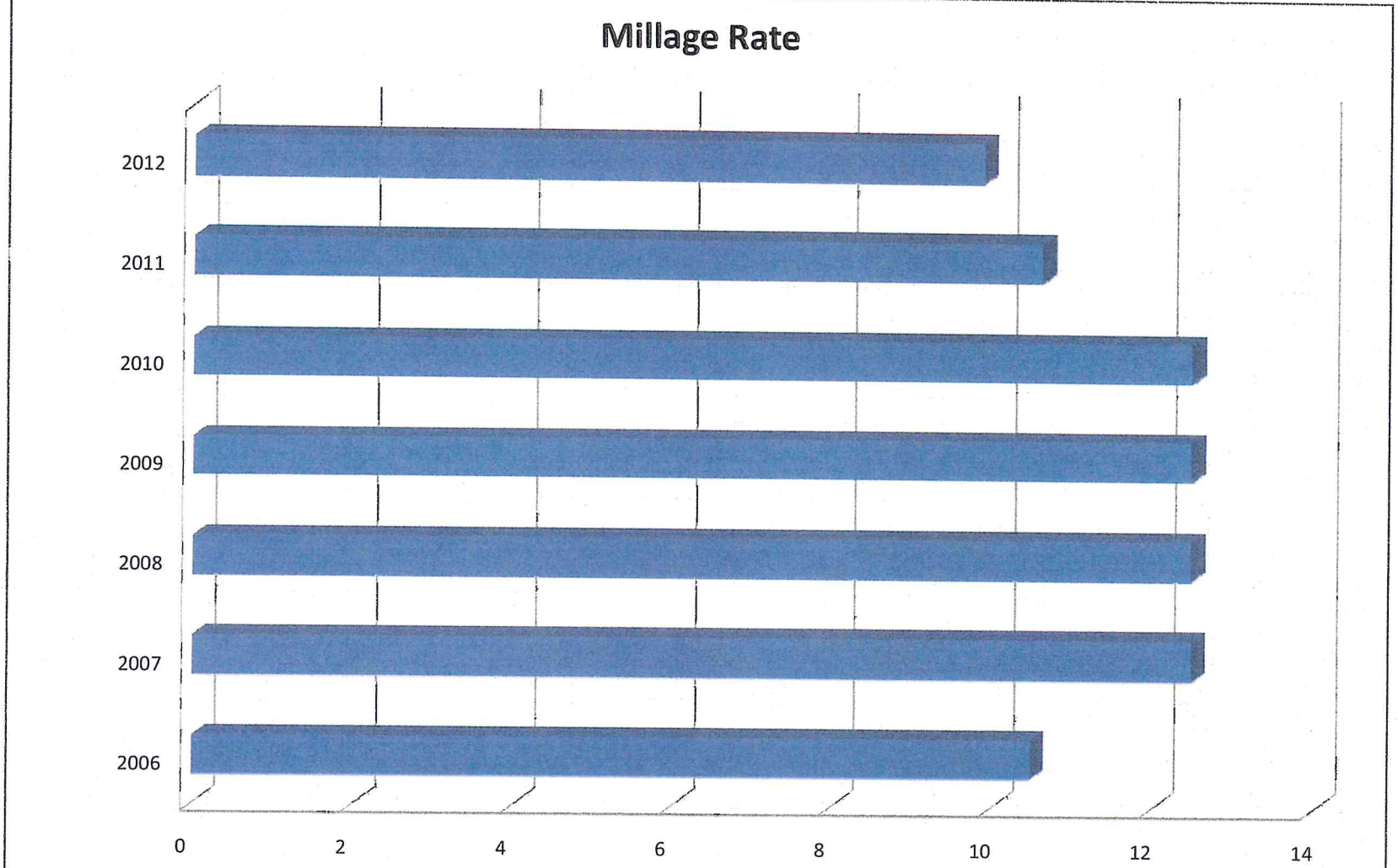
McIntosh County General Fund Department Expenditure Breakdown



General Fund Expenditure by Class



Millage Rate Change 2006-2012



	2006	2007	2008	2009	2010	2011	2012
Millage Rate	10.5	12.5	12.49	12.49	12.49	10.62	9.891