FISCAL YEAR 2014 BUDGET

MCINTOSH COUNTY BOARD OF COMMISSIONERS



ADOPTED AUGUST 13, 2013

MCINTOSH COUNTY BOARD OF COMMISSIONERS

310 NORTH WAY, DARIEN, GA 31305 • PHONE 912.437.6671 • WEBSITE: WWW.MCINTOSHCOUNTYGA.COM

MCINTOSH COUNTY
BOARD OF COMMISSIONERS
ADOPTED BUDGET
FISCAL YEAR 2014

COUNTY COMMISSIONERS

KELLY SPRATT	CHAIRMAN
DAVID STEVENS	VICE CHAIRMAN
CHARLES JORDAN	COMMISSIONER
BILL WATSON	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

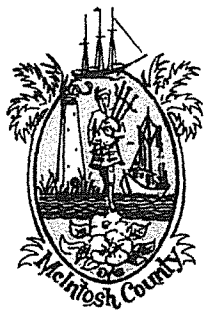
APPOINTED STAFF

C. Brett Cook	County Manager
Adam S. Poppell	County Attorney
J. Patrick Zoucks	Finance Dir/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
Melvin Amerson	Building Inspection
Robert Transue	EMS Director
Gail Braswel	E-911
Doll Gayle	Elections Superintendent
Marianna Hagan	Animal Control Director
Greg Hickey	County Extension

TABLE OF CONTENTS FISCAL YEAR 2014 BUDGET

Description	Page Number
Budget Letter	1
Budget Resolution	3
Executive General Fund Summary	4
General Fund Revenues	5
County Commission	7
Administration	8
Tax Commissioner	9
Tax Assessor	10
Public Buildings	11
Clerk of Courts	12
Superior & Juvenile Court	13
State Court	14
Sheriff's Department	15
County Jail	16
Fire Protection	17
Emergency Management	18
Roads & Bridges	19
Mosquito Control	20
County Extension	21
Leisure Services	22
Zoning, Inspections & Code Enforcement	23
Ambulance Service	24
Coroner	25
Elections & Registration	26
Magistrate/Probate Court	27
Board of Equalization	28
Intergovernmental	29
Animal Control	30
Law Library Fund	31
Confiscated Assets Fund	32
Jail Fund	33
Drug Fund	34
Victim Assistance Fund	35
Jail Commissary Fund	36
E-911 Fund	37
Grant Fund	39
Hotel/Motel Tax Fund	40
USDA Construction Fund	41
2005 SPLOST Capital Improvements	42
2010 SPLOST Capital Improvements	43
Community Development Block Grant (CDBG)	45
Water Department Fund	46
Landfill Fund	48
Revolving Loan Fund	50
Various Graphs	51

Kelly S. Spratt, Chairman
David Stevens, Vice-Chairman
Joel Williams
Charles Jordan
Bill Watson



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
P.O. Box 584 • 310 North Way • Darien, Georgia 31305 • 912-437-6671 • FAX 912-437-6416

August 13, 2013

Fiscal Year 2014 Budget Message

I am pleased to deliver the McIntosh County Board of Commissioners budget message for fiscal year 2014.

Slightly more than two years ago we began this term of office in the midst of a difficult economic period, following a great recession, the effects of which continue to challenge government officials at all levels. The County Commission has dealt with the onset of this recession in a proactive manner. The newest member of our Commission has quickly came up to speed on County operations.

The Commission is the legislative branch of County government. We establish policy by passing laws. The most important law that we enact each year is the County's annual budget which, by law, must be balanced and I am pleased to present a budget that is in balance in all funds of the County. That enactment establishes our policy statement for the essential services we provide. Our emphasis is on the services that are essential to our citizens: public works, public safety, and an adequate infrastructure, all of which allow County residents to live, work, play, and attend school in a healthy, safe environment.

The challenge of governing during a slow economy is all too familiar to us at this time. Despite slow growth in revenues, our government has maintained services at the levels our citizens demand and in some areas increased them as well. We have been able to accomplish this by our Government working cohesively and with a solid relationship between the County Commission and the County Manager and Staff.

Another challenge to the budgeting process that is now familiar to us is the tendency of the State and federal governments to try to solve their fiscal problems by pushing them off to local governments. It is with local governments that citizens most closely identify and to which they most often look for solutions. Our ability to provide solutions depends, in part, upon a cooperative effort with State and federal officials.

The burden of improving the economic climate falls on all of us as elected officials and appointed officials. I hope that during the next fiscal year we will work together County wide and begin a Unified Economic Development Plan. Our future depends on a balanced approach to solving issues that threaten our sales tax base and quality of life issues.

During the next few years, we will engage in many areas that will impact our community. From the expansion of the Townsend Bombing Range, the construction of a new leisure services complex, to the potential for planning a County Annex to consolidate our offices. I hope that we can continue to address these matters in a well thought out and sensible approach. In conclusion, I hope that the trust that you have placed in me as your County Manager continues and that we all find consensus as we chart a course for our community.

Sincerely,



C. Brett Cook
McIntosh County Manager

State of Georgia

County of McIntosh Resolution 2013-15

A RESOLUTION OF THE MCINTOSH COUNTY BOARD OF COMMISSIONERS APPROVING THE 2014 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 13th day of August, 2013.

McIntosh County Board of Commissioners
Executive General Fund Summary
Fiscal Year 2014

Revenue Type	Actual Revenue FY2012	Projected Revenue FY2013	Adopted Revenue FY2014	Percent of Total FY2014 Revenues
Taxes	7,026,402	7,108,776	7,241,723	62.80%
Fines, Forfeitures & Fees	1,944,475	2,076,986	2,208,468	19.15%
Charges for Services	883,370	857,917	809,200	7.02%
Licenses & Permits	111,472	129,313	150,626	1.31%
Other Revenues	2,068,733	1,071,120	1,120,734	9.72%
Total Revenues	**12,034,452**	**11,244,112**	**11,530,751**	**100.00%**

Department Name	Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Total FY2014 Budget
Board of Commissioners	80,834	80,513	79,182	0.69%
Administration	594,528	594,076	634,376	5.50%
Tax Commissioner	322,169	325,388	354,845	3.08%
Tax Assessor	514,128	526,936	545,452	4.73%
Public Buildings	204,105	214,128	201,314	1.75%
Clerk of Courts	414,278	431,566	426,248	3.70%
Superior & Juvenile Courts	211,201	218,489	204,770	1.78%
State Court	313,196	246,456	231,241	2.01%
Sheriff's Department	2,979,447	3,044,421	3,114,697	27.01%
County Jail	1,553,737	1,706,582	1,696,372	14.71%
Fire Protection	120,876	155,387	151,532	1.31%
Emergency Management	75,661	73,966	74,485	0.65%
Roads & Bridges	996,284	876,625	1,175,080	10.19%
Mosquito Control	0	29,000	49,500	0.43%
County Extension	73,326	68,808	72,727	0.63%
Leisure Services	430,773	417,454	351,316	3.05%
Building Inspections & Zoning	185,000	182,867	191,063	1.66%
Ambulance Service	917,506	891,629	910,708	7.90%
Coroner	19,590	18,826	19,468	0.17%
Elections & Registration	243,617	245,629	224,226	1.94%
Magistrate & Probate Courts	269,550	330,341	322,998	2.80%
Board of Equalization	8,498	24,787	31,490	0.27%
Intergovernmental	203,781	536,168	398,103	3.45%
Animal Control	148,570	76,261	69,558	0.60%
Total General Fund Expenses	**10,880,655**	**11,316,303**	**11,530,751**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget
Fiscal Year 2014 General Fund Revenues

		Actual Revenue FY2012	Projected Revenue FY2013	Adopted Revenue FY2014	Percent of Total FY2014 Revenues
Taxes					
100-50-0000-31-1100	General Property Taxes	4,240,809	4,123,338	4,312,728	37.40%
100-50-0000-31-1150	Property Taxes NOD	33,678	10,000	8,000	0.07%
100-50-0000-31-1200	Prior Year Property Taxes	205912	407,341	400,000	3.47%
100-50-0000-31-1310	Motor Vehcile Taxes	274,408	343,390	245,100	2.13%
100-50-0000-31-1320	Mobile Home Taxes	109,661	93,175	120,406	1.04%
100-50-0000-31-1330	Timber Taxes	93,340	26,706	57,746	0.50%
100-50-0000-31-1340	Intangibles (Regular & Recording)	44,880	62,138	49,809	0.43%
100-50-0000-31-1600	Real Estate Transfer Tax	10,900	13,599	14,142	0.12%
100-50-0000-31-1750	Franchise Fee Tax	99,184	88,349	91,827	0.80%
100-50-0000-31-3100	Local Option Sales Tax	1,032,476	972,468	972,468	8.43%
100-50-0000-31-4200	Alcoholic Beverage Excise Tax	136,893	130,516	130,516	1.13%
100-50-0000-31-6200	Insurance Premiums Tax	516,893	552,206	552,206	4.79%
100-50-0000-31-6300	Financial Institutions Tax	10,098	11,282	11,775	0.10%
100-50-0000-31-9500	FIFA, Penalties, Interest, Cost, etc.	217,270	274,268	275,000	2.38%
Total Taxes		**7,026,402**	**7,108,776**	**7,241,723**	**62.80%**
Fines, Forfeitures, Fees					
100-60-0000-35-1110	Superior Court	128,547	101,291	108,017	0.94%
100-60-0000-35-1120	State Court	1,767,572	1,926,648	2,052,123	17.80%
100-60-0000-35-1130	Magistrate/Probate Court	47,399	48,660	47,828	0.41%
100-60-0000-35-1160	Juvenile	957	387	500	0.00%
Total Fines, Forfeitures, Fees		**1,944,475**	**2,076,986**	**2,208,468**	**19.15%**
Charges for Services					
100-50-0000-34-1940	Tax Commissioner Commissions	187,179	192,418	197,028	1.71%
100-65-0000-34-7210	Leisure Services Registration	5,755	5,940	6,384	0.06%
100-65-0000-34-7220	Leisure Services Concessions	4,186	3,889	4,500	0.04%
100-65-0000-34-7230	Summer/Afterschool Camp	17,608	19,426	0	0.00%
100-65-0000-34-7240	Leisure Services Other Fees/Grants	1,070	1,000	1,000	0.01%
100-70-0000-34-1930	Maps/Personal Recors Cards	0	26	100	0.00%
100-90-0000-34-2330	Prisoner Housing	414,652	200,000	225,000	1.95%
100-90-0000-34-2340	Federal Transport Work Detail	0	38,132	38,132	0.33%
100-90-0000-34-2350	CRC Work Detail	0	10,760	21,000	0.18%
100-90-0000-34-2360	School Security Work Detail	0	13,160	0	0.00%
100-90-0000-34-2370	Bureau of Prisons - Transport	0	341	0	0.00%
100-90-0000-34-2600	Ambulance Fees	249,022	372,710	316,056	2.74%
100-90-0000-34-6100	Animal Shelter Fees	3,256	115	0	0.00%
100-90-0000-34-9900	Misc. Fees/Faxes & Copies	642			0.00%
Total Charges for Services		**883,370**	**857,917**	**809,200**	**7.02%**
Licenses & Permits					
100-70-0000-32-1100	Liquor Licenses On Premises	12,000	14,000	18,000	0.16%
100-70-0000-32-1101	Liquor Licenses Off Premises	0	0	1,000	0.01%

McIntosh County Board of Commissioners
2014 Annual Operating Budget
Fiscal Year 2014 General Fund Revenues

		Actual Revenue FY2012	Projected Revenue FY2013	Adopted Revenue FY2014	Percent of Total FY2014 Revenues
100-70-0000-32-1110	Beer&Wine Licenses On Premises	11,300	11,225	16,000	0.14%
100-70-0000-32-1120	Beer&Wine Licenses Off Premises	0	0	10,000	0.09%
100-70-0000-32-1121	Licenses Penalty Charges	0	100	100	0.00%
100-70-0000-32-1125	Alcohol Advertising Fee	0	0	90	0.00%
100-70-0000-32-1200	Business Licenses	35,485	35,850	35,850	0.31%
100-70-0000-32-2205	Golf Cart Permits	6,084	5,832	5,832	0.05%
100-70-0000-32-3120	Building & Zoning Permits	46,603	62,306	63,754	0.55%
Total Licenses & Permits		**111,472**	**129,313**	**150,626**	**1.31%**
Other Revenues					
100-90-0000-33-3106	National Wildlife - PIT	201,618	195,910	195,226	1.69%
100-90-0000-33-3107	Sapelo Island	200,000	100,000	100,000	0.87%
100-90-0000-34-1400	Open Records Request	0	716	500	0.00%
100-90-0000-34-3000	Criminal Justice Grants	15,935	15,000	15,000	0.13%
100-90-0000-34-9300	NSF Check Fees	0	201	200	0.00%
100-90-0000-36-1000	Interest Revenue	20,076	6,129	4,789	0.04%
100-90-0000-36-1001	Dividends	0	161	150	0.00%
100-90-0000-38-1001	Verizon Tower Lease	0	9,600	9,600	0.08%
100-90-0000-38-1003	Rental Building	5,900	3,950	0	0.00%
100-90-0000-38-1005	Book Sale Revenue	999	885	848	0.01%
100-90-0000-38-1500	Election Revenue	0	16,833	8,363	0.07%
100-90-0000-38-2000	GA DOT - LMIG Funds	0	213,378	229,096	1.99%
100-90-0000-38-9000	Miscellaneous Revenue	1,491,660	50,000	25,000	0.22%
100-90-0000-38-9001	Law Library Reimbursement	0	3,230	3,230	0.03%
100-90-0000-39-1100	Transfer from Jail Fund	70,000	25,000	50,000	0.43%
100-90-0000-39-1150	Transfer from Sheriff - Bond Accout	0	30,000	0	0.00%
100-90-0000-39-1200	Transfer from Inmate Account	0	25,000	25,000	0.22%
100-90-0000-39-1225	Transfer from Landfill	0	0	196,000	1.70%
100-90-0000-39-1250	Transfer from USDA	0	54,270	0	0.00%
100-90-0000-39-1275	Transfer from Hotel/Motel Fund	62,545	58,611	60,538	0.53%
100-90-0000-39-2100	Sale of Fixed Assets	0	3,410	5,000	0.04%
100-90-0000-39-2101	Timber Revenue	0	258,836	192,194	1.67%
Total Other Revenues		**2,068,733**	**1,071,120**	**1,120,734**	**9.72%**
	Total Revenues	**12,034,452**	**11,244,112**	**11,530,751**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

COUNTY COMMISSION

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-00-1110-51-1100	County Commissioner Pay	55,471	56,400	56,897	71.86%
100-00-1110-51-2200	Social Security	3,377	3,496	3,528	4.46%
100-00-1110-51-2300	Medicare	790	818	825	1.04%
100-00-1110-51-2400	Retirement	4,158	4,425	3,853	4.87%
100-00-1110-51-2500	Employee Healthcare	7,857	2,487	308	0.39%
100-00-1110-51-2700	Worker's Compensation	1,980	3,060	3,268	4.13%
100-00-1110-52-3202	Cell Phone	2,125	2,430	2,640	3.33%
100-00-1110-52-3500	Travel	2,550	4,018	4,000	5.05%
100-00-1110-52-3700	Education & Training	1,725	2,288	3,000	3.79%
Total Personnel Services & Employee Benefits		**80,033**	**79,422**	**78,319**	**98.91%**
Purchased/Contracted Services					
100-00-1110-52-3100	General Liability Insurance	0	841	763	0.96%
100-00-1110-52-3600	Dues & Fees	801	250	100	0.13%
Total Purchased/Contracted Services		**801**	**1,091**	**863**	**1.09%**
	Total Budget	**80,834**	**80,513**	**79,182**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

ADMINISTRATION

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-01-1510-51-1100	Regular Employees	152,587	136,279	151,192	23.83%
100-01-1510-51-2200	Social Security	15,432	8,449	15,574	2.46%
100-01-1510-51-2300	Medicare	3,609	1,976	3,643	0.57%
100-01-1510-51-2400	Retirement Contributions	18,381	5,519	11,381	1.79%
100-01-1510-51-2500	Employee Healthcare	42,384	54,628	58,782	9.27%
100-01-1510-51-2600	Unemployment	7,377	2,349	10,000	1.58%
100-01-1510-51-2700	Worker's Compensation	1,605	1,261	1,345	0.21%
100-01-1510-52-3202	Cell Phone	1,257	560	480	0.08%
100-01-1510-52-3500	Travel	4,749	5,152	3,000	0.47%
100-01-1510-52-3700	Education & Training	3,123	1,170	1,500	0.24%
Total Personnel Services & Employee Benefits		**250,504**	**217,343**	**256,897**	**40.50%**
Purchased/Contracted Services					
100-01-1510-52-1200	Professional Services	111,308	120,018	136,500	21.52%
100-01-1510-52-1201	Legal Fees	101,500	118,654	105,000	16.55%
100-01-1510-52-1202	Audit Fees	63,600	64,000	64,000	10.09%
100-01-1510-52-1301	Computer SW, HW Support	16,631	20,971	21,000	3.31%
100-01-1510-52-2320	Rentals of Equipment	4,573	2,717	3,500	0.55%
100-01-1510-52-3100	General Liability Insurance	5,782	6,072	4,329	0.68%
100-01-1510-52-3300	Advertising	2,839	3,506	3,600	0.57%
100-01-1510-52-3600	Dues and Fees	1,375	2,200	2,500	0.39%
100-01-1510-52-3850	Contract Labor	0	0	0	0.00%
100-01-1510-57-3050	Bank and NSF Charges	25	50	250	0.04%
Total Purchased/Contracted Services		**307,633**	**338,188**	**340,679**	**53.70%**
Repairs & Maintenance					
100-01-1510-52-2200	Repairs/Maintenance Building	0	0	1,000	0.16%
100-01-1510-52-2201	Repairs/Maintenance Equipment	1,978	1,251	1,500	0.24%
Total Repairs & Maintenance		**1,978**	**1,251**	**2,500**	**0.39%**
Utilities					
100-01-1510-52-3200	Telephone/Internet	15,952	15,579	15,800	2.49%
Total Utilities		**15,952**	**15,579**	**15,800**	**2.49%**
Supplies					
100-01-1510-52-3201	Postage	4,817	1,775	2,500	0.39%
100-01-1510-53-1100	General Supplies & Materials	13,072	18,239	15,000	2.36%
100-01-1510-53-1270	Gasoline	572	646	500	0.08%
100-01-1510-54-2500	Other Equipment	0	1,055	500	0.08%
Total Supplies		**18,461**	**21,715**	**18,500**	**2.92%**
	Total Budget	**594,528**	**594,076**	**634,376**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

TAX COMMISSIONER

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-02-1545-51-1100	Regular Employees	109,021	112,674	112,708	31.76%
100-02-1545-51-1150	Elected Official	63,634	65,310	66,316	18.69%
100-02-1545-51-1200	Part-Time Employees	0	0	9,360	2.64%
100-02-1545-51-1300	Overtime	866	2,008	3,000	0.85%
100-02-1545-51-2200	Social Security	9,767	11,160	12,015	3.39%
100-02-1545-51-2300	Medicare	2,284	2,610	2,810	0.79%
100-02-1545-51-2400	Retirement Contributions	13,369	14,020	14,732	4.15%
100-02-1545-51-2500	Employee Healthcare	67,931	57,932	76,044	21.43%
100-02-1545-51-2700	Worker's Compensation	1,290	1,050	1,121	0.32%
100-02-1545-52-3500	Travel	4,854	3,330	3,200	0.90%
100-02-1545-52-3700	Education & Training	460	135	500	0.14%
Total Personnel Services & Employee Benefits		**273,476**	**270,229**	**301,806**	**85.05%**
Purchased/Contracted Services					
100-02-1545-52-1200	Professional	555	500	500	0.14%
100-02-1545-52-1301	Computer SW, HW Support	8,685	14,020	6,000	1.69%
100-02-1545-52-2310	Storage Unit Rental	1,080	1,080	1,080	0.30%
100-02-1545-52-2320	Rentals of Equipment	1,362	5,493	3,250	0.92%
100-02-1545-52-3100	General Liability Insurance	2,538	2,665	2,409	0.68%
100-02-1545-52-3300	Advertising	2,198	7,028	5,000	1.41%
100-02-1545-52-3600	Dues & Fees	300	3,993	500	0.14%
100-02-1545-52-3850	Contract Labor	13,544	3,825	17,000	4.79%
Total Purchased/Contracted Services		**30,262**	**38,604**	**35,739**	**10.07%**
Repairs & Maintenance					
100-02-1545-52-2200	Repairs/Maintenance Building	145	0	500	0.14%
100-02-1545-52-2201	Repairs/Maintenance Equipment	107	0	250	0.07%
Total Repairs & Maintenance		**252**	**0**	**750**	**0.21%**
Utilities					
100-02-1545-52-3200	Telephone/Internet	3,991	4,031	4,050	1.14%
Total Utilities		**3,991**	**4,031**	**4,050**	**1.14%**
Supplies					
100-02-1545-52-3201	Postage	7,339	5,073	5,000	1.41%
100-02-1545-53-1100	General Supplies & Materials	6,849	7,451	7,500	2.11%
Total Supplies		**14,188**	**12,524**	**12,500**	**3.52%**
	Total Budget	**322,169**	**325,388**	**354,845**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

Tax Assessor

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-03-1550-51-1100	Regular Employees	330,139	333,695	334,151	61.26%
100-03-1550-51-1106	Board Members	12,600	12,600	12,600	2.31%
100-03-1550-51-2200	Social Security	20,599	21,470	21,499	3.94%
100-03-1550-51-2300	Medicare	4,818	5,021	5,028	0.92%
100-03-1550-51-2400	Retirement Contributions	9,761	15,330	19,219	3.52%
100-03-1550-51-2500	Employee Healthcare	44,180	48,022	57,797	10.60%
100-03-1550-51-2700	Worker's Compensation	4,091	4,745	5,061	0.93%
100-03-1550-52-3202	Cell Phone	585	703	725	0.13%
100-03-1550-52-3500	Travel	5,320	3,475	4,000	0.73%
100-03-1550-52-3700	Education & Training	960	300	1,000	0.18%
Total Personnel Services & Employee Benefits		**433,053**	**445,361**	**461,080**	**84.53%**
Purchased/Contracted Services					
100-03-1550-52-1102	Revaluation	950	0	0	0.00%
100-03-1550-52-1200	Professional	0	0	500	0.09%
100-03-1550-52-1300	Technical	0	80	5,400	0.99%
100-03-1550-52-1301	Computer SW, HW Support	14,620	13,650	10,500	1.93%
100-03-1550-52-2202	Building Rent	24,000	24,000	24,000	4.40%
100-03-1550-52-2320	Rentals of Equipment	4,192	3,881	3,450	0.63%
100-03-1550-52-3100	General Liability Insurance	6,444	6,766	6,472	1.19%
100-03-1550-52-3300	Advertising	1,574	2,284	1,700	0.31%
100-03-1550-52-3600	Dues & Fees	1,099	641	1,000	0.18%
100-03-1550-52-3850	Contract Labor	0	0	1,000	0.18%
Total Purchased/Contracted Services		**52,879**	**51,302**	**54,022**	**9.90%**
Repairs & Maintenance					
100-03-1550-52-2200	Repairs/Maintenance Building	1,062	168	1,000	0.18%
100-03-1550-52-2201	Repairs/Maintenance Equipment	1,158	42	1,000	0.18%
Total Repairs & Maintenance		**2,220**	**210**	**2,000**	**0.37%**
Utilities					
100-03-1550-52-3200	Telephone/Internet	4,896	4,910	5,400	0.99%
100-03-1550-53-1210	Water/ Sewer	500	543	550	0.10%
100-03-1550-53-1230	Electricity	4,566	4,008	4,200	0.77%
Total Utilities		**9,962**	**9,461**	**10,150**	**1.86%**
Supplies					
100-03-1550-52-3201	Postage	8,296	9,049	9,000	1.65%
100-03-1550-53-1100	General Supplies & Materials	6,054	10,526	7,500	1.38%
100-03-1550-53-1270	Gasoline	1,664	1,027	1,700	0.31%
100-03-1550-54-2500	Other Equipment	0	0	0	0.00%
Total Supplies		**16,014**	**20,602**	**18,200**	**3.34%**
	Total Budget	**514,128**	**526,936**	**545,452**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

PUBLIC BUILDINGS

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-04-1565-51-2700	Worker's Compensation	134	0	0	0.00%
Total Personnel Services & Employee Benefits		**134**	**0**	**0**	**0.00%**
Purchased/Contracted Services					
100-04-1565-52-2130	Custodial	34,664	35,177	35,177	17.47%
100-04-1565-52-2140	Lawn Care	20,010	18,068	2,000	0.99%
100-04-1565-52-2320	Rentals of Equipment	1,260	0	0	0.00%
100-04-1565-52-3100	General Liability Insurance	47,931	50,328	55,273	27.46%
100-04-1565-52-3850	Contract Labor	4,573	1,875	3,000	1.49%
100-04-1565-53-1240	Trash Service	15,382	17,608	17,700	8.79%
Total Purchased/Contracted Services		**123,820**	**123,056**	**113,150**	**56.21%**
Repairs & Maintenance					
100-04-1565-52-2200	Repairs/Maintenance Building Misc.	1,290	1,322	1,000	0.50%
100-04-1565-52-2201	Repairs/Maintenance Equipment	647	0	0	0.00%
100-04-1565-52-2202	Repairs/Maintenance Courthouse	10,726	11,086	7,500	3.73%
100-04-1565-52-2203	Repairs/Maintenance Annex	2,752	655	2,000	0.99%
100-04-1565-52-2204	Repairs/Maintenance EOC	2,659	1,043	1,500	0.75%
100-04-1565-52-2205	Repairs/Maintenance Multi-Purpose Building	159	2,995	3,000	1.49%
100-04-1565-52-2206	Repairs/Maintenance Sapelo Center	46	1,011	1,000	0.50%
Total Repairs & Maintenance		**18,279**	**18,112**	**16,000**	**7.95%**
Utilities					
100-04-1565-52-3200	Telephone/Internet	837	849	960	0.48%
100-04-1565-53-1210	Water/sewerage- Courthouse	2,845	2,816	3,000	1.49%
100-04-1565-53-1211	Water/Sewerage - Annex	237	432	475	0.24%
100-04-1565-53-1212	Water/Sewerage - EOC	248	510	510	0.25%
100-04-1565-53-1214	Water/Sewerage - Multi-Purpose Building	309	282	360	0.18%
100-04-1565-53-1220	Natural Gas	375	492	475	0.24%
100-04-1565-53-1230	Electricity- Courthouse	32,756	35,527	36,250	18.01%
100-04-1565-53-1231	Electricity - Annex	3,386	5,768	5,727	2.84%
100-04-1565-53-1232	Electricity - EOC	4,301	5,278	5,300	2.63%
100-04-1565-53-1233	Electricity - Multi-Purpose Center	8,027	10,912	10,912	5.42%
100-04-1565-53-1234	Electricity - Community Center Sapelo	2,158	971	1,000	0.50%
100-04-1565-53-1235	Electricity - Ft. Barrington	1,871	2,193	2,195	1.09%
Total Utilities		**57,350**	**66,030**	**67,164**	**33.36%**
Supplies					
100-04-1565-53-1100	General Supplies & Materials	4,522	6,930	5,000	2.48%
Total Supplies		**4,522**	**6,930**	**5,000**	**2.48%**
	Total Budget	**204,105**	**214,128**	**201,314**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

CLERK OF COURTS

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-05-2180-51-1100	Regular Employees	175,946	190,492	183,463	43.04%
100-05-2180-51-1150	Elected Official	72,321	74,244	75,398	17.69%
100-05-2180-51-2200	Social Security	14,052	16,414	16,199	3.80%
100-05-2180-51-2300	Medicare	3,286	3,839	3,789	0.89%
100-05-2180-51-2400	Retirement Contributions	11,483	11,636	10,683	2.51%
100-05-2180-51-2500	Employee Healthcare	85,416	78,804	78,899	18.51%
100-05-2180-51-2700	Worker's Compensation	2,334	1,891	2,017	0.47%
100-05-2180-52-3500	Travel	2,507	3,938	2,500	0.59%
100-05-2180-52-3700	Education & Training	550	725	300	0.07%
Total Personnel Services & Employee Benefits		**367,895**	**381,983**	**373,248**	**87.57%**
Purchased/Contracted Services					
100-05-2180-52-1101	Commissions and Fees	407	0	500	0.12%
100-05-2180-52-1301	Computer SW, HW Support	11,036	13,288	12,000	2.82%
100-05-2180-52-2320	Rentals of Equipment	8,501	8,684	13,500	3.17%
100-05-2180-52-3100	General Liability Insurance	3,612	3,793	3,500	0.82%
100-05-2180-52-3300	Advertising	240	308	500	0.12%
100-05-2180-52-3850	Contract Labor	30	0	0	0.00%
Total Purchased/Contracted Services		**23,826**	**26,073**	**30,000**	**7.04%**
Repairs & Maintenance					
100-05-2180-52-2201	Repairs/Maintenance Equipment	155	1,210	1,000	0.23%
Total Repairs & Maintenance		**155**	**1,210**	**1,000**	**0.23%**
Utilities					
100-05-2180-52-3200	Telephone/Internet	6,333	6,343	6,500	1.52%
Total Utilities		**6,333**	**6,343**	**6,500**	**1.52%**
Supplies					
100-05-2180-52-3201	Postage	6,233	5,519	5,500	1.29%
100-05-2180-53-1100	General Supplies & Materials	9,836	10,438	10,000	2.35%
Total Supplies		**16,069**	**15,957**	**15,500**	**3.64%**
	Total Budget	**414,278**	**431,566**	**426,248**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

SUPERIOR & JUVENILE COURT

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-06-2300-52-1227	Juvenile Court Judge Stipend	10,083	11,000	11,000	5.37%
100-06-2300-52-3500	Travel	3,070	3,610	1,000	0.49%
Total Personnel Services & Employee Benefits		**13,153**	**14,610**	**12,000**	**5.86%**
Purchased/Contracted Services					
100-06-2300-52-1200	Professional	20,443	5,890	3,000	1.47%
100-06-2300-52-1210	Public Defender Costs	55,240	62,340	60,552	29.57%
100-06-2300-52-1215	District Attorney Costs	56,229	64,158	64,440	31.47%
100-06-2300-52-1220	Superior Court Judge Costs	0	11,196	11,628	5.68%
100-06-2300-52-1225	Juvenile Court Judge Costs	2,326	5,825	3,500	1.71%
100-06-2300-52-1300	Juvenile Offender's Program Expenses	1,517	154	0	0.00%
100-06-2300-52-1320	Court Reporters - Superior Court	26,737	28,501	25,000	12.21%
100-06-2300-52-1340	Court Reporters - Juvenile Court	4,254	8,909	8,400	4.10%
100-06-2300-52-3600	Dues & Fees	220	2,005	500	0.24%
100-06-2300-52-3610	Bailiffs - Superior Court	9,970	0	0	0.00%
100-06-2300-52-3630	Bailiffs - Juvenile Court	360	0	0	0.00%
100-06-2300-52-3650	Juror's & Witnesses	19,833	14,463	15,000	7.33%
Total Purchased/Contracted Services		**197,129**	**203,441**	**192,020**	**93.77%**
Utilities					
100-06-2300-52-3200	Telephone/Internet	236	215	250	0.12%
Total Utilities		**236**	**215**	**250**	**0.12%**
Supplies					
100-06-2300-53-1100	General Supplies & Materials	683	223	500	0.24%
Total Supplies		**683**	**223**	**500**	**0.24%**
	Total Budget	**211,201**	**218,489**	**204,770**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

STATE COURT

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-07-2300-51-1100	Regular Employees	33,631	9,962	0	0.00%
100-07-2300-51-1150	Elected Officials	180,378	144,302	132,278	57.20%
100-07-2300-51-1200	Part-Time Employees	0	0	0	0.00%
100-07-2300-51-2200	Social Security	12,273	9,564	8,202	3.55%
100-07-2300-51-2300	Medicare	3,028	2,237	1,918	0.83%
100-07-2300-51-2400	Retirement Contributions	15,210	14,160	15,575	6.74%
100-07-2300-51-2500	Employee Healthcare	25,242	16,528	15,296	6.61%
100-07-2300-51-2700	Worker's Compensation	774	630	672	0.29%
100-07-2300-52-3500	Travel	2,368	1,000	2,000	0.86%
Total Personnel Services & Employee Benefits		**272,904**	**198,383**	**175,941**	**76.09%**
Purchased/Contracted Services					
100-07-2300-52-1200	Professional	1,767	5,540	5,000	2.16%
100-07-2300-52-1210	Public Defender Costs	24,000	28,800	28,800	12.45%
100-07-2300-52-1330	Court Reporters	10,235	9,949	11,000	4.76%
100-07-2300-52-3300	Advertising	100	500	1,000	0.43%
100-07-2300-52-3600	Dues & Fees	0	920	1,500	0.65%
100-07-2300-52-3620	Bailiffs	3,440	0	0	0.00%
100-07-2300-52-3650	Juror's & Witnesses	750	500	3,000	1.30%
Total Purchased/Contracted Services		**40,292**	**46,209**	**50,300**	**21.75%**
Supplies					
100-07-2300-53-1100	General Supplies & Materials	0	1,864	5,000	2.16%
Total Supplies		**0**	**1,864**	**5,000**	**2.16%**
	Total Budget	**313,196**	**246,456**	**231,241**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

SHERIFF'S DEPARTMENT

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-09-3300-51-1100	Regular Employees	1,444,661	1,441,977	1,451,659	46.61%
100-09-3300-51-1150	Elected Official	71,992	75,487	75,053	2.41%
100-09-3300-51-1200	Baliffs	0	18,480	23,000	0.74%
100-09-3300-51-1300	Overtime	200,997	224,200	225,000	7.22%
100-09-3300-51-2200	Social Security	104,608	109,129	110,256	3.54%
100-09-3300-51-2300	Medicare	24,545	25,522	25,786	0.83%
100-09-3300-51-2400	Retirement Contributions	43,763	59,992	89,143	2.86%
100-09-3300-51-2500	Employee Healthcare	430,573	362,155	403,849	12.97%
100-09-3300-51-2700	Worker's Compensation	78,393	69,217	75,292	2.42%
100-09-3300-52-3202	Cell Phone	30,050	31,242	25,600	0.82%
100-09-3300-52-3500	Travel	12,418	13,621	14,000	0.45%
100-09-3300-52-3550	Federal Transport	1,047	32,143	30,700	0.99%
100-09-3300-52-3551	CRC Work Detail	0	13,736	21,000	0.67%
100-09-3300-52-3552	School Security Work Detail	0	13,160	0	0.00%
100-09-3300-52-3553	Bureau of Prison Transport	0	239	0	0.00%
100-09-3300-52-3700	Education & Training	6,327	1,644	5,000	0.16%
100-09-3300-53-1700	Uniforms	12,645	10,574	11,000	0.35%
Total Personnel Services & Employee Benefits		**2,462,019**	**2,502,518**	**2,586,338**	**83.04%**
Purchased/Contracted Services					
100-09-3300-52-1200	Professional	1,757	1,026	1,500	0.05%
100-09-3300-52-1301	Computer SW, HW Support	2,154	2,484	2,000	0.06%
100-09-3300-52-2100	Marine Expenses	1,602	1,514	2,000	0.06%
100-09-3300-52-2320	Rentals of Equipment	10,750	12,333	11,400	0.37%
100-09-3300-52-3100	General Liability Insurance	73,560	77,238	76,433	2.45%
100-09-3300-52-3300	Advertising	390	675	500	0.02%
100-09-3300-52-3600	Dues & Fees	625	1,150	1,150	0.04%
100-09-3300-52-3850	Contract Labor	0	0	0	0.00%
Total Purchased/Contracted Services		**90,838**	**96,420**	**94,983**	**3.05%**
Repairs & Maintenance					
100-09-3300-52-2200	Repairs/Maintenance Building	564	1,309	1,000	0.03%
100-09-3300-52-2201	Repairs/Maintenance Equipment	116,876	97,449	100,000	3.21%
Total Repairs & Maintenance		**117,440**	**98,758**	**101,000**	**3.24%**
Supplies					
100-09-3300-52-3201	Postage	471	53	200	0.01%
100-09-3300-53-1100	General Supplies & Materials	18,703	47,926	25,000	0.80%
100-09-3300-53-1270	Gasoline/ Diesel	272,800	281,570	290,000	9.31%
Total Supplies		**291,974**	**329,549**	**315,200**	**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	17,176	17,176	17,176	0.55%
Total Capital Outlays/Debt Repayment		**17,176**	**17,176**	**17,176**	0.55%
	Total Budget	**2,979,447**	**3,044,421**	**3,114,697**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

COUNTY JAIL

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-10-3326-51-1100	Regular Employees	729,718	758,130	714,624	42.13%
100-10-3326-51-1200	Part-Time Employees	0	0	20,000	1.18%
100-10-3326-51-1300	Overtime	68,828	65,584	70,000	4.13%
100-10-3326-51-2200	Social Security	48,540	51,070	49,887	2.94%
100-10-3326-51-2300	Medicare	11,353	11,944	11,667	0.69%
100-10-3326-51-2400	Retirement Contributions	17,927	26,747	45,597	2.69%
100-10-3326-51-2500	Employee Healthcare	159,752	224,419	220,634	13.01%
100-10-3326-51-2700	Worker's Compensation	46,811	41,004	43,738	2.58%
100-10-3326-52-3500	Travel	3,945	3,260	5,000	0.29%
100-10-3326-52-3700	Education & Training	125	60	1,000	0.06%
100-10-3326-53-1700	Uniforms	8,212	8,997	7,500	0.44%
Total Personnel Services & Employee Benefits		**1,095,211**	**1,191,215**	**1,189,647**	**70.13%**
Purchased/Contracted Services					
100-10-3326-52-1200	Professional / Inmate Medical	204,154	238,133	233,000	13.74%
100-10-3326-52-3100	General Liability Insurance	12,131	12,402	11,025	0.65%
100-10-3326-52-3300	Advertising	40	50	50	0.00%
100-10-3326-52-3600	Dues & Fees	0	0	150	0.01%
100-10-3326-52-3850	Contract Labor	3,280	0	1,000	0.06%
Total Purchased/Contracted Services		**219,605**	**250,585**	**245,225**	**14.46%**
Repairs & Maintenance					
100-10-3326-52-2200	Repairs/Maintenance Building	10,369	9,553	10,000	0.59%
100-10-3326-52-2201	Repairs/Maintenance Equipment	8,913	3,713	3,000	0.18%
Total Repairs & Maintenance		**19,282**	**13,266**	**13,000**	**0.77%**
Supplies					
100-10-3326-52-3201	Postage	2,457	2,565	2,500	0.15%
100-10-3326-53-1100	General Supplies & Materials	47,119	80,782	77,000	4.54%
100-10-3326-53-1300	Inmate Food	170,063	168,169	169,000	9.96%
Total Supplies		**219,639**	**251,516**	**248,500**	**14.65%**
	Total Budget	**1,553,737**	**1,706,582**	**1,696,372**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

FIRE PROTECTION

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-11-3500-51-1200	Fire Run Stipends	20,940	29,500	30,000	19.80%
100-11-3500-51-2700	Worker's Compensation	11,925	11,105	11,605	7.66%
100-11-3500-52-3101	Insurance - Volunteer Firemen	34,059	15,969	16,000	10.56%
100-11-3500-52-3202	Cell Phone	231	243	285	0.19%
100-11-3500-52-3203	Pagers	9,207	11,352	11,300	7.46%
100-11-3500-52-3500	Travel	2,746	2,626	3,000	1.98%
100-11-3500-52-3700	Education & Training	0	0	500	0.33%
Total Personnel Services & Employee Benefits		**79,108**	**70,795**	**72,690**	**47.97%**
Purchased/Contracted Services					
100-11-3500-52-2320	Rentals of Equipment	1,527	2,933	2,000	1.32%
100-11-3500-52-3100	General Liability Insurance	0	20,096	19,617	12.95%
Total Purchased/Contracted Services		**1,527**	**23,029**	**21,617**	**14.27%**
Repairs & Maintenance					
100-11-3500-52-2200	Repairs/Maintenance Building	4,699	3,564	3,000	1.98%
100-11-3500-52-2201	Repairs/Maintenance Equipment	8,053	16,051	15,000	9.90%
Total Repairs & Maintenance		**12,752**	**19,615**	**18,000**	**11.88%**
Utilities					
100-11-3500-52-3200	Telephone/Internet	1,723	1,838	1,900	1.25%
100-11-3500-53-1230	Electricity	14,715	19,398	18,800	12.41%
Total Utilities		**16,438**	**21,236**	**20,700**	**13.66%**
Supplies					
100-11-3500-52-3201	Postage	0	0	25	0.02%
100-11-3500-53-1100	General Supplies & Materials	2,471	9,219	6,500	4.29%
100-11-3500-53-1270	Gasoline/ Diesel	8,580	11,493	12,000	7.92%
Total Supplies		**11,051**	**20,712**	**18,525**	**12.23%**
	Total Budget	**120,876**	**155,387**	**151,532**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

EMERGENCY MANAGEMENT AGENCY

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-12-3920-51-1100	Regular Employees	36,720	36,520	36,885	49.52%
100-12-3920-51-2200	Social Security	2,157	2,265	2,287	3.07%
100-12-3920-51-2300	Medicare	504	530	535	0.72%
100-12-3920-51-2400	Retirement Contributions	3,063	2,946	3,108	4.17%
100-12-3920-51-2500	Employee Healthcare	18,384	4,881	5,970	8.02%
100-12-3920-51-2700	Worker's Compensation	405	613	654	0.88%
100-12-3920-52-3202	Cell Phone	653	603	650	0.87%
100-12-3920-52-3500	Travel	629	133	1,000	1.34%
100-12-3920-52-3700	Education & Training	0	0	500	0.67%
Total Personnel Services & Employee Benefits		**62,515**	**48,491**	**51,589**	**69.26%**
Purchased/Contracted Services					
100-12-3920-52-2320	Rentals of Equipment	0	0	1,000	1.34%
100-12-3920-52-3100	General Liability Insurance	1,624	1,705	2,496	3.35%
100-12-3920-52-3300	Advertising	0	0	50	0.07%
100-12-3920-52-3600	Dues & Fees	25	25	50	0.07%
Total Purchased/Contracted Services		**1,649**	**1,730**	**3,596**	**4.83%**
Repairs & Maintenance					
100-12-3920-52-2201	Repairs/Maintenance Equipment	3,231	3,192	1,500	2.01%
Total Repairs & Maintenance		**3,231**	**3,192**	**1,500**	**2.01%**
Utilities					
100-12-3920-52-3200	Telephone/Internet	864	1,879	1,800	2.42%
Total Utilities		**864**	**1,879**	**1,800**	**2.42%**
Supplies					
100-12-3920-52-3201	Postage	0	0	0	0.00%
100-12-3920-52-3900	Other	583	8,000	8,000	10.74%
100-12-3920-53-1100	General Supplies & Materials	1,140	3,355	2,000	2.69%
100-12-3920-53-1270	Gasoline/ Diesel	5,679	7,319	6,000	8.06%
Total Supplies		**7,402**	**18,674**	**16,000**	**21.48%**
	Total Budget	**75,661**	**73,966**	**74,485**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

ROAD DEPARTMENT

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-13-4200-51-1100	Regular Employees	433,811	438,312	428,380	36.46%
100-13-4200-51-1200	Part-Time Employees	0	0	14,470	1.23%
100-13-4200-51-1300	Overtime	323	500	3,000	0.26%
100-13-4200-51-2200	Social Security	25,860	27,206	27,643	2.35%
100-13-4200-51-2300	Medicare	6,047	6,363	6,465	0.55%
100-13-4200-51-2400	Retirement Contributions	28,078	28,080	28,100	2.39%
100-13-4200-51-2500	Employee Healthcare	120,040	92,170	121,500	10.34%
100-13-4200-51-2700	Worker's Compensation	42,898	36,685	39,130	3.33%
100-13-4200-52-3202	Cell Phone	1,987	3,256	3,300	0.28%
100-13-4200-52-3500	Travel	100	0	300	0.03%
100-13-4200-52-3700	Education & Training	482	0	1,000	0.09%
Total Personnel Services & Employee Benefits		**659,626**	**632,572**	**673,288**	**57.30%**
Purchased/Contracted Services					
100-13-4200-52-1200	Professional	60,650	450	1,000	0.09%
100-13-4200-52-2320	Rentals of Equipment	5,482	1,788	2,800	0.24%
100-13-4200-52-3100	General Liability Insurance	16,314	17,130	18,076	1.54%
100-13-4200-52-3850	Contract Labor	0	0	420	0.04%
Total Purchased/Contracted Services		**82,446**	**19,368**	**22,296**	**1.90%**
Repairs & Maintenance					
100-13-4200-52-2200	Repairs/Maintenance Building	1,014	158	1,500	0.13%
100-13-4200-52-2201	Repairs/Maintenance Equipment	48,402	36,499	45,000	3.83%
Total Repairs & Maintenance		**49,416**	**36,657**	**46,500**	**3.96%**
Utilities					
100-13-4200-52-3200	Telephone/Internet	2,588	2,527	2,800	0.24%
100-13-4200-53-1230	Electricity	72,419	70,051	76,100	6.48%
Total Utilities		**75,007**	**72,578**	**78,900**	**6.71%**
Supplies					
100-13-4200-53-1100	General Supplies & Materials	30,962	28,533	30,000	2.55%
100-13-4200-53-1270	Gasoline/Diesel	98,827	86,917	95,000	8.08%
Total Supplies		**129,789**	**115,450**	**125,000**	**10.64%**
Capital Outlays/Debt Repayment					
100-13-4200-54-2501	LMIG Project	0	0	229,096	19.50%
Total Capital Outlays/Debt Repayment		**0**	**0**	**229,096**	**19.50%**
	Total Budget	**996,284**	**876,625**	**1,175,080**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

MOSQUITO CONTROL

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-14-5144-52-3700	Education & Training	0	250	1,000	2.02%
Total Personnel Services & Employee Benefits		**0**	**250**	**1,000**	**2.02%**
Purchased/Contracted Services					
100-14-5144-52-1200	Professional	0	15,000	25,000	50.51%
Total Purchased/Contracted Services		**0**	**15,000**	**25,000**	**50.51%**
Repairs & Maintenance					
100-14-5144-52-2201	Repairs/Maintenance Equipment	0	250	1,000	2.02%
Total Repairs & Maintenance		**0**	**250**	**1,000**	**2.02%**
Supplies					
100-14-5144-53-1100	General Supplies & Materials	0	12,500	20,000	40.40%
100-14-5144-53-1270	Gasoline/Diesel	0	1,000	2,500	5.05%
Total Supplies		**0**	**13,500**	**22,500**	**45.45%**
	Total Budget	**0**	**29,000**	**49,500**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

COUNTY EXTENSION

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-16-7130-51-1100	Regular Employees	29,542	27,751	22,585	31.05%
100-16-7130-51-1200	Part-Time Employees	5,000	4,008	12,580	17.30%
100-16-7130-51-2200	Social Security	3,916	1,969	2,181	3.00%
100-16-7130-51-2300	Medicare	568	461	510	0.70%
100-16-7130-51-2400	Retirement Contributions	1,442	1,351	1,770	2.43%
100-16-7130-52-3202	Cell Phone	600	525	600	0.83%
100-16-7130-52-3500	Travel	10,034	9,763	9,000	12.38%
100-16-7130-52-3700	Education & Training	629	353	1,500	2.06%
Total Personnel Services & Employee Benefits		**51,731**	**46,181**	**50,726**	**69.75%**
Purchased/Contracted Services					
100-16-7130-52-2320	Rentals of Equipment	5,786	5,246	4,350	5.98%
100-16-7130-52-3100	General Liability Insurance	711	579	551	0.76%
100-16-7130-52-3600	Dues & Fees	865	310	500	0.69%
100-16-7130-57-1000	4-H Allotment	6,670	7,863	9,000	12.38%
Total Purchased/Contracted Services		**14,032**	**13,998**	**14,401**	**19.80%**
Utilities					
100-16-7130-52-3200	Telephone/Internet	2,310	2,376	2,500	3.44%
Total Utilities		**2,310**	**2,376**	**2,500**	**3.44%**
Supplies					
100-16-7130-52-3201	Postage	50	100	100	0.14%
100-16-7130-53-1100	General Supplies & Materials	3,127	4,415	3,500	4.81%
100-16-7130-53-1270	Gasoline	2,076	1,738	1,500	2.06%
Total Supplies		**5,253**	**6,253**	**5,100**	**7.01%**
	Total Budget	**73,326**	**68,808**	**72,727**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

DEPARTMENT OF LEISURE SERVICES		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-17-6100-51-1100	Regular Employees	105,351	106,358	104,952	29.87%
100-17-6100-51-1101	After School Employees	67,194	52,972	0	0.00%
100-17-6100-51-1106	Board Members	3,950	4,200	4,200	1.20%
100-17-6100-51-1200	Part-Time Employees	4,936	5,217	20,000	5.69%
100-17-6100-51-2200	Social Security	10,917	10,462	8,008	2.28%
100-17-6100-51-2300	Medicare	2,554	2,447	1,873	0.53%
100-17-6100-51-2400	Retirement Contributions	9,368	8,609	8,998	2.56%
100-17-6100-51-2500	Employee Healthcare	28,998	31,555	36,398	10.36%
100-17-6100-51-2700	Worker's Compensation	9,951	9,575	10,213	2.91%
100-17-6100-52-3202	Cell Phone	2,983	2,856	3,000	0.85%
100-17-6100-52-3500	Travel	4,348	4,045	6,000	1.71%
100-17-6100-52-3700	Education & Training	0	0	1,500	0.43%
Total Personnel Services & Employee Benefits		**250,550**	**238,296**	**205,142**	**58.39%**
Purchased/Contracted Services					
100-17-6100-52-1200	Professional	510	1,725	1,000	0.28%
100-17-6100-52-2320	Rentals of Equipment	5,668	8,216	6,300	1.79%
100-17-6100-52-3100	General Liability Insurance	7,940	8,337	6,674	1.90%
100-17-6100-52-3300	Advertising	2,607	2,729	2,800	0.80%
100-17-6100-52-3600	Dues & Fees	2,185	825	3,000	0.85%
100-17-6100-52-3850	Contract Labor	4,452	15,530	4,000	1.14%
Total Purchased/Contracted Services		**23,362**	**37,362**	**23,774**	**6.77%**
Repairs & Maintenance					
100-17-6100-52-2200	Repairs/Maintenance Building	2,474	1,641	3,000	0.85%
100-17-6100-52-2201	Repairs/Maintenance Equipment	18,052	9,027	9,000	2.56%
Total Repairs & Maintenance		**20,526**	**10,668**	**12,000**	**3.42%**
Utilities					
100-17-6100-52-3200	Telephone/Internet	3,156	3,321	3,600	1.02%
100-17-6100-53-1210	Water	3,217	3,584	3,500	1.00%
100-17-6100-53-1230	Electricity	23,629	18,229	20,000	5.69%
100-17-6100-53-1271	Natural Gas	336	0	0	0.00%
Total Utilities		**30,338**	**25,134**	**27,100**	**7.71%**
Supplies					
100-17-6100-53-1100	General Supplies & Materials	8,375	12,298	9,300	2.65%
100-17-6100-53-1101	Program Supplies	48,145	35,621	50,000	14.23%
100-17-6100-53-1102	Banquet & Awards	3,362	2,869	3,000	0.85%
100-17-6100-53-1105	After School Program Supplies	18,153	24,355	0	0.00%
100-17-6100-53-1110	Concessions	6,104	4,891	4,500	1.28%
100-17-6100-53-1270	Gasoline/Diesel	20,664	23,878	13,500	3.84%
100-17-6100-53-1700	Other Supplies	1,194	2,082	3,000	0.85%
Total Supplies		**105,997**	**105,994**	**83,300**	**23.71%**
	Total Budget	**430,773**	**417,454**	**351,316**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

BUILDING & ZONING/CODE ENFORCEMENT

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-18-7200-51-1100	Regular Employees	100,563	101,739	101,721	53.24%
100-18-7200-51-1200	Board Members	3,000	3,000	3,000	1.57%
100-18-7200-51-2200	Social Security	5,959	6,494	6,568	3.44%
100-18-7200-51-2300	Medicare	1,394	1,519	1,536	0.80%
100-18-7200-51-2400	Retirement Contributions	8,649	8,958	9,520	4.98%
100-18-7200-51-2500	Employee Healthcare	39,869	39,562	45,643	23.89%
100-18-7200-51-2700	Worker's Compensation	2,505	2,889	3,081	1.61%
100-18-7200-52-3202	Cell Phone	1,355	1,844	1,850	0.97%
100-18-7200-52-3500	Travel	1,200	1,200	1,500	0.79%
100-18-7200-52-3700	Education & Training	644	0	500	0.26%
Total Personnel Services & Employee Benefits		**165,138**	**167,205**	**174,919**	**91.55%**
Purchased/Contracted Services					
100-18-7200-52-1200	Professional	2,950	950	500	0.26%
100-18-7200-52-3100	General Liability Insurance	2,137	2,244	3,244	1.70%
100-18-7200-52-3300	Advertising	1,374	1,586	1,500	0.79%
100-18-7200-52-3600	Dues & Fees	150	150	200	0.10%
Total Purchased/Contracted Services		**6,611**	**4,930**	**5,444**	**2.85%**
Repairs & Maintenance					
100-18-7200-52-2201	Repairs/Maintenance Equipment	2,361	2,444	2,000	1.05%
Total Repairs & Maintenance		**2,361**	**2,444**	**2,000**	**1.05%**
Utilities					
100-18-7200-52-3200	Telephone/Internet	2,400	2,498	2,500	1.31%
Total Utilities		**2,400**	**2,498**	**2,500**	**1.31%**
Supplies					
100-18-7200-52-3201	Postage	224	138	200	0.10%
100-18-7200-53-1100	General Supplies & Materials	1,540	1,633	2,000	1.05%
100-18-7200-53-1270	Gasoline	3,639	3,519	3,500	1.83%
100-18-7200-54-2500	Other Equipment	3,087	500	500	0.26%
Total Supplies		**8,490**	**5,790**	**6,200**	**3.25%**
	Total Budget	**185,000**	**182,867**	**191,063**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

AMBULANCE SERVICE (EMS)

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-20-3600-51-1100	Regular Employees	442,579	419,179	254,010	27.89%
100-20-3600-51-1200	Part-Time Employees	0	0	190,711	20.94%
100-20-3600-51-1300	Overtime	146,558	155,689	150,000	16.47%
100-20-3600-51-2200	Social Security	35,275	35,642	36,873	4.05%
100-20-3600-51-2300	Medicare	8,250	8,336	8,624	0.95%
100-20-3600-51-2400	Retirement Contributions	35,219	32,947	28,365	3.11%
100-20-3600-51-2500	Employee Healthcare	114,348	95,403	93,980	10.32%
100-20-3600-51-2700	Worker's Compensation	28,619	26,983	28,782	3.16%
100-20-3600-52-3202	Cell Phone	2,686	2,429	2,500	0.27%
100-20-3600-52-3700	Education & Training	0	250	900	0.10%
Total Personnel Services & Employee Benefits		**813,534**	**776,858**	**794,745**	**87.27%**
Purchased/Contracted Services					
100-20-3600-52-1200	Professional Services	16,981	30,064	31,713	3.48%
100-20-3600-52-2320	Rentals of Equipment	4,961	2,282	3,000	0.33%
100-20-3600-52-3100	General Liability Insurance	16,104	16,542	12,700	1.39%
100-20-3600-52-3602	State Fee	8,100	8,100	8,100	0.89%
100-20-3600-52-3850	Contract Labor	45	746	500	0.05%
Total Purchased/Contracted Services		**46,191**	**57,734**	**56,013**	**6.15%**
Repairs & Maintenance					
100-20-3600-52-2200	Repairs/Maintenance Building	1,517	2,509	1,000	0.11%
100-20-3600-52-2201	Repairs/Maintenance Equipment	9,604	7,778	10,000	1.10%
Total Repairs & Maintenance		**11,121**	**10,287**	**11,000**	**1.21%**
Utilities					
100-20-3600-52-3200	Telephone/Internet	2,859	2,561	2,600	0.29%
100-20-3600-53-1210	Water/ Sewer	375	474	500	0.05%
100-20-3600-53-1230	Electricity	8,098	8,233	8,250	0.91%
Total Utilities		**11,332**	**11,268**	**11,350**	**1.25%**
Supplies					
100-20-3600-52-3201	Postage	68	84	100	0.01%
100-20-3600-52-3900	Other	818	0	0	0.00%
100-20-3600-53-1100	General Supplies & Materials	10,471	10,244	12,000	1.32%
100-20-3600-53-1270	Gasoline/Diesel	23,971	25,154	25,500	2.80%
Total Supplies		**35,328**	**35,482**	**37,600**	**4.13%**
	Total Budget	**917,506**	**891,629**	**910,708**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

CORONER

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-21-3700-51-1100	Elected Official	10,986	10,496	12,000	61.64%
100-21-3700-51-1300	Social Security	699	651	744	3.82%
100-21-3700-51-2300	Medicare	164	152	174	0.89%
100-21-3700-52-3500	Travel	2,352	2,427	1,700	8.73%
100-21-3700-52-3700	Education & Training	600	900	1,000	5.14%
Total Personnel Services & Employee Benefits		**14,801**	**14,626**	**15,618**	**80.22%**
Purchased/Contracted Services					
100-21-3700-52-1200	Professional	850	0	500	2.57%
100-21-3700-52-3600	Dues & Fees	150	150	150	0.77%
Total Purchased/Contracted Services		**1,000**	**150**	**650**	**3.34%**
Supplies					
100-21-3700-52-3900	Other	2,729	2,228	1,700	8.73%
100-21-3700-53-1100	General Supplies & Materials	1,060	1,822	1,500	7.70%
Total Supplies		**3,789**	**4,050**	**3,200**	**16.44%**
	Total Budget	**19,590**	**18,826**	**19,468**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

ELECTIONS & REGISTRATION

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-23-1400-51-1100	Regular Employees	70,050	74,568	61,674	27.51%
100-23-1400-51-1150	Part-Time Employees	0	0	10,800	4.82%
100-23-1400-51-1200	Board Members	22,382	27,053	27,053	12.07%
100-23-1400-51-1300	Overtime	239	2,607	0	0.00%
100-23-1400-51-1350	Poll Workers	11,594	20,438	18,250	8.14%
100-23-1400-51-2200	Social Security	5,691	6,462	6,171	2.75%
100-23-1400-51-2300	Medicare	1,331	1,511	1,444	0.64%
100-23-1400-51-2400	Retirement Contributions	6,174	3,338	3,692	1.65%
100-23-1400-51-2500	Employee Healthcare	25,226	18,368	21,184	9.45%
100-23-1400-51-2700	Worker's Compensation	2,331	1,891	2,017	0.90%
100-23-1400-52-3500	Travel	9,707	12,371	2,000	0.89%
100-23-1400-52-3700	Education & Training	4,985	4,200	2,000	0.89%
Total Personnel Services & Employee Benefits		**159,710**	**172,807**	**156,285**	**69.70%**
Purchased/Contracted Services					
100-23-1400-52-1200	Professional	25,389	27,798	22,000	9.81%
100-23-1400-52-2310	Building Rent (Churches)	3,754	3,600	3,600	1.61%
100-23-1400-52-2320	Rentals of Equipment	3,412	7,348	7,350	3.28%
100-23-1400-52-3100	General Liability Insurance	1,171	1,230	1,391	0.62%
100-23-1400-52-3300	Advertising	7,623	4,818	4,000	1.78%
100-23-1400-52-3600	Dues & Fees	385	225	500	0.22%
100-23-1400-52-3850	Contract Labor	12,275	14,175	10,000	4.46%
Total Purchased/Contracted Services		**54,009**	**59,194**	**48,841**	**21.78%**
Repairs & Maintenance					
100-23-1400-52-2200	Repairs/Maintenance Building	1,149	0	1,000	0.45%
100-23-1400-52-2201	Repairs/Maintenance Equipment	692	0	1,000	0.45%
Total Repairs & Maintenance		**1,841**	**0**	**2,000**	**0.89%**
Utilities					
100-23-1400-52-3200	Telephone/Internet	3,851	4,380	4,300	1.92%
Total Utilities		**3,851**	**4,380**	**4,300**	**1.92%**
Supplies					
100-23-1400-52-3201	Postage	2,550	3,084	3,800	1.69%
100-23-1400-53-1100	General Supplies & Materials	11,307	6,164	7,500	3.34%
100-23-1400-54-2500	Other Equipment	10,349	0	1,500	0.67%
Total Supplies		**24,206**	**9,248**	**12,800**	**5.71%**
	Total Budget	**243,617**	**245,629**	**224,226**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

MAGISTRATE & PROBATE COURT

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-25-2400-51-1100	Regular Employees	99,917	122,295	92,037	28.49%
100-25-2400-51-1150	Elected Official	73,576	81,069	82,234	25.46%
100-25-2400-51-1200	Part-Time Magistrate Judges	8,881	7,467	14,507	4.49%
100-25-2400-51-1225	Associate Probate Judge	0	0	7,800	2.41%
100-25-2400-51-1250	Part-Time Employees	0	0	10,400	3.22%
100-25-2400-51-1300	Overtime	0	0	0	0.00%
100-25-2400-51-2200	Social Security	11,264	13,072	12,833	3.97%
100-25-2400-51-2300	Medicare	2,635	3,057	3,002	0.93%
100-25-2400-51-2400	Retirement Contributions	6,532	5,953	6,389	1.98%
100-25-2400-51-2500	Employee Healthcare	19,362	31,956	36,479	11.29%
100-25-2400-51-2700	Worker's Compensation	2,887	2,472	2,637	0.82%
100-25-2400-52-3202	Cell Phone	2,900	4,572	3,000	0.93%
100-25-2400-52-3500	Travel	5,855	3,175	4,000	1.24%
100-25-2400-52-3700	Education & Training	1,280	1,475	4,000	1.24%
Total Personnel Services & Employee Benefits		**235,089**	**276,563**	**279,318**	**86.48%**
Purchased/Contracted Services					
100-25-2400-52-1200	Professional	0	255	1,000	0.31%
100-25-2400-52-1301	Computer SW, HW Support	7,346	15,581	7,000	2.17%
100-25-2400-52-2310	Rental of Land & Buildings	540	600	600	0.19%
100-25-2400-52-2320	Rentals of Equipment	2,847	4,537	4,500	1.39%
100-25-2400-52-3100	General Liability Insurance	6,717	7,053	6,580	2.04%
100-25-2400-52-3300	Advertising	535	461	1,000	0.31%
100-25-2400-52-3600	Dues & Fees	100	1,480	1,000	0.31%
100-25-2400-52-3601	Juror's & Witnesses	0	0	1,000	0.31%
100-25-2400-52-3850	Contract Labor	0	0	500	0.15%
Total Purchased/Contracted Services		**18,085**	**29,967**	**23,180**	**7.18%**
Repairs & Maintenance					
100-25-2400-52-2200	Repairs/Maintenance Building	0	0	1,000	0.31%
100-25-2400-52-2201	Repairs/Maintenance Equipment	181	1,384	1,000	0.31%
Total Repairs & Maintenance		**181**	**1,384**	**2,000**	**0.62%**
Utilities					
100-25-2400-52-3200	Telephone/Internet	4,850	5,406	5,400	1.67%
Total Utilities		**4,850**	**5,406**	**5,400**	**1.67%**
Supplies					
100-25-2400-52-3201	Postage	352	1,092	1,100	0.34%
100-25-2400-53-1100	General Supplies & Materials	8,292	13,120	8,000	2.48%
100-25-2400-53-1270	Gasoline	2,574	2,809	3,000	0.93%
100-25-2400-54-2500	Other Equipment	127	0	1,000	0.31%
Total Supplies		**11,345**	**17,021**	**13,100**	**4.06%**
	Total Budget	**269,550**	**330,341**	**322,998**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

BOARD OF EQUALIZATION

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-27-3900-51-1106	Board Members	2,150	17,991	10,000	31.76%
100-27-3900-51-1200	Part-Time Employees	0	0	8,000	25.40%
100-27-3900-51-2200	Social Security	132	1,116	1,116	3.54%
100-27-3900-51-2300	Medicare	27	261	261	0.83%
100-27-3900-52-3500	Travel	1,810	523	1,000	3.18%
100-27-3900-52-3700	Education & Training	255	225	250	0.79%
Total Personnel Services & Employee Benefits		**4,374**	**20,116**	**20,627**	**65.50%**
Purchased/Contracted Services					
100-27-3900-52-1200	Professional	653	0	5,000	15.88%
100-27-3900-52-1301	Computer HW & SW Support	1,800	1,200	2,000	6.35%
100-27-3900-52-3100	General Liability Insurance	27	28	113	0.36%
100-27-3900-52-3300	Advertising	400	155	500	1.59%
Total Purchased/Contracted Services		**2,880**	**1,383**	**7,613**	**24.18%**
Supplies					
100-27-3900-52-3201	Postage	1,137	2,738	2,250	7.15%
100-27-3900-53-1100	General Supplies & Materials	107	550	1,000	3.18%
Total Supplies		**1,244**	**3,288**	**3,250**	**10.32%**
	Total Budget	**8,498**	**24,787**	**31,490**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

INTERGOVERNMENTAL

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Transfers to Other Funds/Agencies					
100-29-0000-51-2500	Health Reimbursement	0	166,091	0	0.00%
100-29-0000-54-3500	Grant Matches	11,000	15,000	35,996	9.04%
100-29-1510-57-2100	Atlantic Area CASA Expenses	3,350	6,228	10,000	2.51%
100-29-3500-57-1050	Forestry	17,812	17,812	17,579	4.42%
100-29-3910-52-1201	Payment to Animal Shelter Contractor	0	162,500	162,500	40.82%
100-29-4500-61-1540	Transfer to Landfill Fund	0	0	0	0.00%
100-29-5100-57-1100	Board of Health	52,080	52,000	52,000	13.06%
100-29-5440-57-1200	DFACS	14,040	14,000	14,000	3.52%
100-29-5440-57-1250	Family Connections	0	0	5,000	1.26%
100-29-6500-57-1300	Ida Hilton Library	54,000	54,000	59,000	14.82%
100-29-6500-57-1350	Hog Hammock Library	0	0	4,000	1.00%
100-29-7680-52-3600	Coastal Area Planning	24,362	24,537	24,000	6.03%
100-29-7680-52-3650	RDC Rural Transportation	24,000	24,000	14,028	3.52%
100-29-8000-52-1000	Debt Repayment/Interest	3,137	0	0	0.00%
Total Transfers to Other Funds/Agencies		**203,781**	**536,168**	**398,103**	**100.00%**
	Total Budget	**203,781**	**536,168**	**398,103**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

ANIMAL CONTROL

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Personnel Services & Employee Benefits					
100-32-3910-51-1100	Regular Employees	81,375	47,640	28,109	40.41%
100-32-3910-51-1200	Part-Time Employees	0	0	15,080	21.68%
100-32-3910-51-1300	Overtime	0	0	500	0.72%
100-32-3910-51-2200	Social Security	4,964	2,954	2,709	3.89%
100-32-3910-51-2300	Medicare	1,161	691	634	0.91%
100-32-3910-51-2400	Retirement Contributions	3,621	0	0	0.00%
100-32-3910-51-2500	Employee Healthcare	9,775	5,225	5,970	8.58%
100-32-3910-51-2700	Worker's Compensation	1,557	1,314	1,402	2.02%
100-32-3910-52-3202	Cell Phone	569	370	500	0.72%
100-32-3910-52-3500	Travel	603	0	500	0.72%
100-32-3910-52-3700	Education & Training	150	0	500	0.72%
Total Personnel Services & Employee Benefits		**103,775**	**58,194**	**55,904**	**80.37%**
Purchased/Contracted Services					
100-32-3910-52-1200	Professional	8,637	1,291	1,000	1.44%
100-32-3910-52-3100	General Liability Insurance	2,370	2,321	2,154	3.10%
100-32-3910-52-3300	Advertising	295	0	0	0.00%
100-32-3910-52-3600	Dues & Fees	200	0	200	0.29%
100-32-3910-52-3850	Contract Labor	120	0	0	0.00%
Total Purchased/Contracted Services		**11,622**	**3,612**	**3,354**	**4.82%**
Repairs & Maintenance					
100-32-3910-52-2200	Repairs/Maintenance Building	1,957	40	0	0.00%
100-32-3910-52-2201	Repairs/Maintenance Equipment	2,073	2,529	1,500	2.16%
Total Repairs & Maintenance		**4,030**	**2,569**	**1,500**	**2.16%**
Utilities					
100-32-3910-52-3200	Telephone/Internet	1,697	240	0	0.00%
100-32-3910-53-1210	Water/Sewer	1,461	88	0	0.00%
100-32-3910-53-1230	Electricity	4,697	2,006	0	0.00%
Total Utilities		**7,855**	**2,334**	**0**	**0.00%**
Supplies					
100-32-3910-52-3201	Postage	6	0	0	0.00%
100-32-3910-53-1100	General Supplies & Materials	8,774	2,891	3,000	4.31%
100-32-3910-53-1150	Supplies for Animals	7,594	659	0	0.00%
100-32-3910-53-1270	Gasoline	4,850	6,002	5,800	8.34%
100-32-3910-53-1700	Other Supplies	64	0	0	0.00%
Total Supplies		**21,288**	**9,552**	**8,800**	**12.65%**
	Total Budget	**148,570**	**76,261**	**69,558**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

LAW LIBRARY

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Revenues					
205-00-0000-13-4200	Prior Year Fund Balance	0	0	0	0.00%
205-60-0000-35-1110	Superior Court Fees	0	0	0	0.00%
205-60-0000-35-1120	State Court Fees	62,509	63,000	62,500	99.68%
205-90-0000-36-1000	Interest	245	250	200	0.32%
Total Revenue		**62,754**	**63,250**	**62,700**	**100.00%**
Personnel Services & Employee Benefits					
205-00-2750-51-1100	Regular Employees	3,000	3,000	3,000	4.78%
205-00-2750-51-2200	Social Security	185	185	185	0.30%
205-00-2750-51-2300	Medicare	43	43	43	0.07%
Total Personnel Services & Employee Benefits		**3,228**	**3,228**	**3,228**	**5.15%**
Purchased/Contracted Services					
205-00-2750-52-1200	Professional	2,260	2,100	2,500	3.99%
Total Purchased/Contracted Services		**2,260**	**2,100**	**2,500**	**3.99%**
Supplies					
205-00-2750-52-3201	Postage	897	879	900	1.44%
205-00-2750-53-1400	Books & Periodicals	14,865	14,964	14,800	23.60%
Total Supplies		**15,762**	**15,843**	**15,700**	**25.04%**
Capital Outlays/Debt Repayment					
205-00-2750-54-1000	Property Improvements	30,231	29,561	31,000	49.44%
Total Capital Outlays/Debt Repayment		**30,231**	**29,561**	**31,000**	**49.44%**
Contingencies					
205-00-2750-57-9000	Contingencies	0	0	10,272	16.38%
Total Contingencies		**0**	**0**	**10,272**	**16.38%**
	Total Budget	**51,481**	**50,732**	**62,700**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

CONFISCATED ASSETS FUNDS

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Revenues					
210-60-0000-35-1100	Fines & Forfeitures	38,044	40,000	45,000	98.90%
210-90-0000-36-1000	Interest Revenue	354	375	500	1.10%
Total Revenue		**38,398**	**40,375**	**45,500**	**100.00%**
Purchased/Contracted Services					
210-00-0000-53-1700	Public Safety	36,477	38,468	45,500	100.00%
Total Purchased/Contracted Services		**36,477**	**38,468**	**45,500**	**100.00%**
	Total Budget	**36,477**	**38,468**	**45,500**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

JAIL FUND

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Revenues					
211-00-0000-13-4200	Prior Year Fund Balance	33,884	0	0	0.00%
211-60-0000-35-1111	Superior Court Fees	5,510	2,736	3,000	1.54%
211-60-0000-35-1121	State Court Fees	184,210	190,507	191,000	98.33%
211-60-0000-35-1161	Juvenile Court Fees	104	52	50	0.03%
211-90-0000-36-1000	Interest	1,253	238	200	0.10%
Total Revenue		**224,961**	**193,533**	**194,250**	**100.00%**
Purchased/Contracted Services					
211-00-3326-52-1200	Professional	70,000	0	10,000	5.15%
211-00-3326-52-3850	Contract Labor	0	2,895	5,000	2.57%
211-00-3326-53-1541	IT Maintenance	28,112	34,000	35,000	18.02%
Total Purchased/Contracted Services		**98,112**	**36,895**	**50,000**	**25.74%**
Repairs & Maintenance					
211-00-3326-52-2200	R&M Building	788	10,055	10,000	5.15%
211-00-3326-52-2201	R&M Equipment	7,385	13,309	5,000	2.57%
Total Repairs & Maintenance		**8,173**	**23,364**	**15,000**	**7.72%**
Utilities					
211-00-3326-52-3200	Telephone/Internet	27,618	28,000	37,000	19.05%
211-00-3326-53-1220	Natural Gas	7,733	9,000	10,235	5.27%
211-00-3326-53-1230	Electricity	60,325	70,000	73,000	37.58%
Total Utilities		**95,676**	**107,000**	**120,235**	**61.90%**
Supplies					
211-00-3326-53-1100	Supplies	114	9,300	5,000	2.57%
211-00-3326-53-1300	Food	0	5,000	4,015	2.07%
Total Supplies		**114**	**14,300**	**9,015**	**4.64%**
Capital Outlays/Debt Repayment					
211-00-3326-54-2500	Capital Expenditures	22,886	0	0	0.00%
Total Capital Outlays/Debt Repayment		**22,886**	**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	**224,961**	**181,559**	**194,250**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

DRUG FUND

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Revenues					
212-60-0000-35-1112	Superior Court Fees	9,165	9,185	9,200	45.77%
212-60-0000-35-1122	State Court Fees	6,599	7,540	7,600	37.81%
212-60-0000-35-1132	City of Darien	11,088	3,166	3,200	15.92%
212-90-0000-36-1000	Interest Revenue	77	116	100	0.50%
Total Revenue		**26,929**	**20,007**	**20,100**	**100.00%**
Education & Training					
212-00-0000-52-3700	Drug Education	8,000	20,000	20,100	100.00%
Total Education & Training		**8,000**	**20,000**	**20,100**	**100.00%**
	Total Budget	**8,000**	**20,000**	**20,100**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

VICTIM'S ASSISTANCE FUND

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Revenues					
213-60-0000-35-1113	Superior Court Fees	2,462	1,170	1,147	0.72%
213-60-0000-35-1123	State Court Fees	92,451	93,337	93,580	58.74%
213-60-0000-35-1133	City of Darien	53,191	60,273	64,327	40.38%
213-60-0000-35-1163	Juvenile Court Fees	52	26	25	0.02%
213-60-0000-36-1000	Interest Revenue	249	229	240	0.15%
Total Revenue		**148,405**	**155,035**	**159,319**	**100.00%**
Transfers to Other Funds/Agencies					
213-00-0000-57-1215	Payments to McIntosh County LVAP	104,274	155,035	159,319	100.00%
Total Transfers to Other Funds/Agencies		**104,274**	**155,035**	**159,319**	**100.00%**
	Total Budget	**104,274**	**155,035**	**159,319**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

JAIL COMMISSARY FUND

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Revenues					
214-65-0000-34-1100	Charges for Services	31,094	30,000	35,000	98.94%
214-90-0000-36-1000	Interest Revenue	356	300	375	1.06%
Total Revenue		**31,450**	**30,300**	**35,375**	**100.00%**
Purchased/Contracted Services					
214-00-0000-52-1100	Public Safety	6,583	9,876	35,375	100.00%
Total Purchased/Contracted Services		**6,583**	**9,876**	**35,375**	**100.00%**
	Total Budget	**6,583**	**9,876**	**35,375**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

E-911

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Revenues					
215-90-0000-34-2500	McIntosh County Land Lines	75,422	73,642	70,985	12.86%
215-90-0000-34-2510	McIntosh County Cell Phones	105,272	130,169	134,681	24.41%
215-90-0000-34-2515	Transfer from Long County Surcharges	237,037	243,853	275,918	50.00%
215-90-0000-34-2520	Property Signs	2,360	851	756	0.14%
215-90-0000-36-1000	Interest Revenue	3,451	850	800	0.14%
215-00-0000-13-4200	Prior Years Fund Balance	65,740	38,341	68,696	12.45%
Total Revenue		**489,282**	**487,706**	**551,836**	**100.00%**
Personnel Services & Employee Benefits					
215-00-3800-51-1100	Regular Employees	238,536	217,340	320,280	58.04%
215-00-3800-51-1200	Board Members	6,000	6,000	6,000	1.09%
215-00-3800-51-1300	Overtime	57,985	94,035	40,000	7.25%
215-00-3800-51-2200	Social Security	18,593	19,677	22,709	4.12%
215-00-3800-51-2300	Medicare	4,349	4,602	5,311	0.96%
215-00-3800-51-2500	Employee Healthcare	49,098	30,299	40,000	7.25%
215-00-3800-51-2700	Worker's Compensation	5,266	8,497	8,497	1.54%
215-00-3800-52-3202	Cell Phone	1,207	1,048	1,300	0.24%
215-00-3800-52-3203	Pagers	914	0	0	0.00%
215-00-3800-52-3500	Travel	313	0	2,000	0.36%
215-00-3800-52-3700	Education&Training	395	0	2,000	0.36%
215-00-3800-53-1700	Uniforms	0	591	500	0.09%
Total Personnel Services & Employee Benefits		**382,656**	**382,089**	**448,597**	**81.29%**
Purchased/Contracted Services					
215-00-3800-52-1200	Professional Services	0	1,480	1,500	
215-00-3800-52-1301	Computer SW, HW & Support	54,229	45,131	25,100	4.55%
215-00-3800-52-3100	General Liability Insurance	5,072	5,326	4,739	0.86%
215-00-3800-51-3300	Advertising	120	200	200	0.04%
215-00-3800-52-3600	Dues&Fees	171	142	300	0.05%
215-00-3800-52-3850	Contract Labor	3,630	17,188	25,000	4.53%
Total Purchased/Contracted Services		**63,222**	**69,467**	**56,839**	**10.30%**
Repairs & Maintenance					
215-00-3800-52-2200	Repairs/Maintenance Building	485	216	500	0.09%
215-00-3800-52-2201	Repairs/Maintenance Vehicle	0	200	700	0.13%
215-00-3800-52-2202	Repairs/Maintenance Equipment	0	500	500	0.09%
215-00-3800-52-2203	Repairs/Maintenance Radios	8,700	1,913	4,000	0.72%
Total Repairs & Maintenance		**9,185**	**2,829**	**5,700**	**1.03%**
Utilities					
215-00-3800-52-3200	Telephone/Internet	20,155	17,712	20,000	3.62%
215-00-3800-53-1210	Water/Sewerage	417	743	1,000	0.18%
215-00-3800-53-1220	Natural Gas	610	684	1,000	0.18%

McIntosh County Board of Commissioners
2014 Annual Operating Budget

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
215-00-3800-53-1230	Electricity	7,345	7,178	7,500	1.36%
Total Utilities		**28,527**	**26,317**	**29,500**	**5.35%**
Supplies					
215-00-3800-53-1100	Supplies	1,900	1,690	3,000	0.54%
215-00-3800-53-1101	Minor Operating Expenses	0	0	1,000	0.18%
215-00-3800-53-1102	911 New Road Signs	394	945	1,000	0.18%
215-00-3800-53-1270	Gasoline	3,385	4,369	4,500	0.82%
215-00-3800-53-3200	Postage	13	0	200	0.04%
215-00-3800-54-2300	Office Furniture/Equipment	0	0	500	0.09%
Total Supplies		**5,692**	**7,004**	**10,200**	**1.85%**
Contingencies					
215-00-3800-57-9000	Contingencies	0	0	1,000	0.18%
Total Contingencies		**0**	**0**	**1,000**	**0.18%**
	Total Budget	**489,282**	**487,706**	**551,836**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

GRANT FUND

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Revenues					
220-00-0000-33-4102	Emergency Management Agency	0	5,000	5,000	0.79%
220-80-0000-33-4103	Coastal Incentive Grant-S. Newport	0	5,000	35,000	5.50%
220-00-0000-33-4104	Coastal Incentive Grant-County	0	0	50,000	7.86%
220-80-0000-33-4107	GDOT-Highlander Trail Grant	0	0	500,000	78.62%
220-80-0000-33-4108	Highlander Trail Matching Funds	0	0	35,996	5.66%
220-80-0000-33-4111	Juvenile Offender's Grant	1,385	0	0	0.00%
220-90-0000-39-1100	Matching Funds from General Fund	11,000	0	10,000	1.57%
Total Revenue		**12,385**	**10,000**	**635,996**	**100.00%**
Purchased/Contracted Services					
220-00-0000-52-1200	Professional Services	19,565		100,000	15.72%
220-00-0000-52-1500	Highlander Trail Grant Expenses	0	0	535,996	84.28%
220-00-0000-52-2200	LLEFS Expenses	5,546	0	0	0.00%
Total Purchased/Contracted Services		**25,111**	**0**	**635,996**	**100.00%**
	Total Budget	**25,111**	**0**	**635,996**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

HOTEL/MOTEL TAX FUND

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Revenues					
275-50-0000-31-4100	Hotel/Motel Tax Revenue	156,361	150,962	151,345	100.00%
Total Revenue		**156,361**	**150,962**	**151,345**	**100.00%**
Transfers to Other Funds/Agencies					
275-29-7540-57-1300	Chamber of Commerce Allocation	91,609	90,577	90,807	60.00%
275-29-7540-61-1000	Transfer to General Fund	64,752	60,385	60,538	40.00%
Total Transfers to Other Funds/Agencies		**156,361**	**150,962**	**151,345**	**100.00%**
	Total Budget	**156,361**	**150,962**	**151,345**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

USDA CONSTRUCTION FUND

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Revenues					
300-80-0000-33-1300	USDA Loan Drawdowns	153,864	0	0	0.00%
300-80-0000-33-1301	USDA Grant Drawdowns	687,609	485,901	1,433,490	100.00%
Total Revenue		**841,473**	**485,901**	**1,433,490**	**100.00%**
Purchased/Contracted Services					
300-00-4400-54-1306	Water Projects	841,473	485,901	1,433,490	100.00%
Total Purchased/Contracted Services		**841,473**	**485,901**	**1,433,490**	**100.00%**
	Total Budget	**841,473**	**485,901**	**1,433,490**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

2005 SPLOST FUND

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Revenues					
325-90-0000-31-3200	Sale Tax Collection	0	0	0	0.00%
325-90-0000-36-1000	Interest Revenue	6,672	1,289	1,000	0.50%
	Prior Years Fund Balance	709,556	557,204	200,000	99.50%
Total Revenue		**716,228**	**558,493**	**201,000**	**100.00%**
Capital Outlays/Debt Repayment					
325-00-0000-57-1000	City of Darien	0	0	0	0.00%
325-00-1510-54-2500	Office Equipment - Admin.	0	0	0	0.00%
325-00-3326-54-1200	Jail Site Improvements	81,503	6,342	50,000	24.88%
325-00-3520-54-2500	Fire Department	111,631	44,529	40,000	19.90%
325-00-3910-54-1300	Animal Shelter	0	0	0	0.00%
325-00-4220-54-2500	Roads & Bridges	410,087	267,596	50,000	24.88%
325-00-4530-54-1200	Landfill	109,016	100,809	8,000	3.98%
325-00-6149-54-2200	Recreation	0	124,717	50,000	24.88%
325-00-6149-54-2400	EMS	3,991	14,500	3,000	1.49%
325-00-6149-54-2600	Development Authority	0	0	0	0.00%
Total Capital Outlays/Debt Repayment		**716,228**	**558,493**	**201,000**	**100.00%**
	Total Budget	**716,228**	**558,493**	**201,000**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

2010 SPLOST FUND FY2011-FY2016

		Approved Budget 2010 SPLOST	Expended As of FYE 2013	Remaining Balance as of FYE 2013
Revenues				
326-00-0000-31-3200	Sale Tax Collection	9,500,000	3,706,109	5,793,891
Total Revenue		**9,500,000**	**3,706,109**	**5,793,891**
Capital Outlays/Debt Repayment				
326-00-0000-54-1100	Project - Chamber of Commerce	710,000	12,100	697,900
326-00-0000-54-1200	Project - Development Authority	660,000	118,476	541,524
326-00-0000-57-1000	Project - City of Darien SPLOST 2010	1,900,000	741,152	1,158,848
326-01-1510-54-1200	Project - Courthouse R&M/Equipment	221,455	180,582	40,873
326-09-3300-54-2200	Project - Patrol Car Sheriff's Dept.	150,000	149,748	252
326-10-3326-54-1200	Project - Jail Improvements	350,000	102,740	247,260
326-11-3500-54-2500	Project - Misc. Fire Equipment	100,000	26,741	73,259
326-11-3500-54-2501	Project - Fire Pumper	200,000	200,000	0
326-11-3500-54-2502	Project - 3 Fire Tankers	450,000	0	450,000
326-11-3500-54-2503	Project - 3 Slip in Tanks Fire Dept.	30,000	30,000	0
326-12-3920-54-2500	Project - Voter System (Comm System) EMA	50,000	0	50,000
326-12-3920-54-2501	Project - Outboard Motors EMA	53,000	0	53,000
326-12-3920-54-2502	Project - Mobile Command Equip. EMA	44,000	31,468	12,532
326-13-4200-54-1400	Project - Road Repair Road Dept.	500,000	82,125	417,875
326-13-4200-54-1401	Project - Road Paving Road Dept.	1,071,305	0	1,071,305
326-13-4200-54-2500	Project - Lease on Equip. Road Dept.	300,000	75,301	224,699
326-13-4200-54-2501	Project - Tractor Road Dept.	30,000	30,000	0
326-13-4200-54-2502	Project - 2 Used Motor Graders Road Dept	250,000	101,500	148,500
326-17-6100-54-1100	Project - Land Purchase LEISURE SERVICES	300,000	252,483	47,517
326-17-6100-54-1200	Project - Refurb. Gym LEISURE SERVICES	30,000	30,000	0
326-17-6100-54-1201	Project - Refurb. Eulonia Park L.SERVICE	400,000	0	400,000
326-17-6100-54-1202	Project - 8 Bleachers (Eulonia) L.Serv.	20,000	4,117	15,883
326-17-6100-54-1203	Project - Benches (Eulonia) L. SERVICES	20,000	0	20,000
326-17-6100-54-1300	Project - Maint. Bldg. LEISURE SERVICES	40,000	40,000	0
326-17-6100-54-2200	Project - Van LEISURE SERVICES	30,000	0	30,000
326-17-6100-54-2500	Project - Lawnmower LEISURE SERVICES	10,000	10,000	0
326-17-6100-54-2501	Project - Tractor LEISURE SERVICES	18,000	0	18,000
326-20-3600-54-2200	Project - Ambulances	531,768	240,667	291,101
326-20-3600-54-2400	Project- 3 Dell Computers w/printers EMS	4,000	0	4,000
326-20-3600-54-2401	Project - 4 Laptops w/printers EMS	4,500	0	4,500
326-20-3600-54-2500	Project -4 Ferno Model 93EX Ambul. Cots	18,916	0	18,916
326-20-3600-54-2501	Project - 2 Cardiac Monitors EMS	56,056	56,056	0
326-20-3600-54-2502	Project - EMS Copy Machine	2,000	0	2,000
326-22-4500-54-1100	Project - Land Purchase Landfill	300,000	0	300,000
326-22-4500-54-2500	Project-Remaining Lease on Equip.LANDFIL	150,000	0	150,000
326-22-4500-54-2501	Project -Front End Loader Maint.LANDFILL	100,000	89,500	10,500
326-22-4500-54-2502	Project - D6 Dozer Landfill	225,000	144,554	80,446

McIntosh County Board of Commissioners
2014 Annual Operating Budget

		Approved Budget 2010 SPLOST	Expended As of FYE 2013	Remaining Balance as of FYE 2013
326-22-4500-54-2503	Project - Grapple Boom Truck LANDFILL	80,000	0	80,000
326-23-1400-54-2500	Project - Elections Office Equipment	5,000	0	5,000
326-23-1400-54-2501	Project-Imaging One Scanning System Elct	10,000	0	10,000
326-32-3910-54-1200	Project - Animal Shelter Improvements	50,000	28,813	21,187
326-32-3910-54-2200	Project - Animal Control Truck w/boxes	25,000	0	25,000
Total Capital Outlays/Debt Repayment		**9,500,000**	**2,778,123**	**6,721,877**
	Total Budget	**9,500,000**	**2,778,123**	**6,721,877**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

COMMUNITY DEVELOPMENT BLOCK GRANT

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Revenues					
342-00-0000-33-4100	CDBG Drawdowns	42,739	403,573	97,000	100.00%
Total Revenue		**42,739**	**403,573**	**97,000**	**100.00%**
Capital Outlays/Debt Repayment					
342-00-5170-52-1310	Other Administrative Costs	0	0	0	0.00%
342-00-5170-54-1301	ALGA - Grant Administrators	13,718	15,000	15,000	15.46%
342-00-5170-54-1302	Contractor - Water Line Installation	0	370,573	62,000	63.92%
342-00-5170-54-1303	Hofstadter & Associates - Engineers	18,239	18,000	20,000	20.62%
Total Capital Outlays/Debt Repayment		**31,957**	**403,573**	**97,000**	**100.00%**
	Total Budget	**31,957**	**403,573**	**97,000**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

WATER FUND

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Revenues					
505-90-0000-34-4210	Water Charges	554,195	576,459	560,000	65.61%
505-90-0000-34-4211	Water Penaly - Late Charges	12,750	31,943	30,000	3.51%
505-90-0000-34-4212	Non-Refundable Deposit	1,500	2,600	0	0.00%
505-90-0000-34-4213	Water Application Fee	451	1,252	1,200	0.14%
505-90-0000-34-4214	Connection/Disconnection Fee	2,451	3,562	3,500	0.41%
505-90-0000-36-1000	Interest Revenue	362	438	350	0.04%
505-90-0000-38-9000	Misc. Revenue	4,625	5,000	5,000	0.59%
505-90-0000-39-1210	Transfer from USDA	0	253,500	253,500	29.70%
Total Revenue		**576,334**	**874,754**	**853,550**	**100.00%**
Personnel Services & Employee Benefits					
505-19-4400-51-1100	Regular Employees	31,477	110,244	115,640	13.55%
505-19-4400-51-1300	Overtime	192	1,607	5,000	0.59%
505-19-4400-51-2200	Social Security	1,945	6,935	7,480	0.88%
505-19-4400-51-2300	Medicare	455	1,622	1,749	0.20%
505-19-4400-51-2500	Employee Healthcare	7,605	34,728	33,123	3.88%
505-19-4400-51-2700	Worker's Compensation	0	0	8,000	0.94%
505-19-4400-52-3202	Cell Phone	447	896	2,300	0.27%
505-19-4400-52-3500	Travel	593	0	500	0.06%
505-19-4400-53-3203	Education & Training	435	0	1,000	0.12%
Total Personnel Services & Employee Benefits		**43,149**	**156,032**	**174,792**	**20.48%**
Purchased/Contracted Services					
505-19-4400-52-1200	Professional	245,028	84,000	25,000	2.93%
505-19-4400-52-1210	State Fees	0	0	13,000	1.52%
505-19-4400-52-1301	Computer Support	200	1,912	2,000	0.23%
505-19-4400-52-3050	NSF Checks and Bank Charges	94	75	200	0.02%
505-19-4400-52-3100	General Liability Insurance	0	1,052	4,129	0.48%
505-19-4400-52-3300	Advertising	90	199	250	0.03%
505-19-4400-52-3600	Dues & Fees	200	275	300	0.04%
505-19-4400-52-3850	Contract Labor	857	0	1,000	0.12%
Total Purchased/Contracted Services		**246,469**	**87,513**	**45,879**	**5.38%**
Repairs & Maintenance					
505-19-4400-52-2201	Repairs & Maintenance - Equipment	36,349	3,456	3,500	0.41%
Total Repairs & Maintenance		**36,349**	**3,456**	**3,500**	**0.41%**
Utilities					
505-19-4400-52-3200	Telephone/Internet	338	1,541	1,600	0.19%
505-19-4400-53-1230	Electricity	22,495	14,126	25,000	2.93%
Total Utilities		**22,833**	**15,667**	**26,600**	**3.12%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Supplies					
505-19-4400-52-3201	Postage	4,388	3,432	6,000	0.70%
505-19-4400-53-1100	General Supplies & Materials	65,016	33,819	24,000	2.81%
505-19-4400-53-1101	Chemicals	4,131	203	10,500	1.23%
505-19-4400-53-1270	Gasoline/Diesel	2,774	7,125	13,000	1.52%
Total Supplies		**76,309**	**44,579**	**53,500**	**6.27%**
Capital Outlays/Debt Repayment					
505-19-4400-54-2500	USDA Loan Repayment	0	0	278,520	32.63%
505-19-4400-54-2501	USDA Loan Interest Only Payment	0	253,500	253,500	29.70%
Total Capital Outlays/Debt Repayment		**0**	**253,500**	**532,020**	**62.33%**
Contingencies					
505-19-4400-58-5001	Reserve for Loan Repayment	0	0	17,259	2.02%
Total Contingencies		**0**	**0**	**17,259**	**2.02%**
	Total Budget	**425,109**	**560,747**	**853,550**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

LANDFILL

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Revenues					
540-90-0000-34-4110	Dumping Fees Commercial Cans	26,708	0	0	0.00%
540-90-0000-34-4150	Tipping Fees at Landfill	98,739	108,251	119,076	9.92%
540-90-0000-34-4151	Tipping Fees Curbside Provider	184,999	175,619	171,167	14.26%
540-90-0000-34-4152	Curbside Waste Collection	782,060	778,465	776,676	64.71%
540-90-0000-36-1000	Interest Earned	3,024	1,000	500	0.04%
540-90-0000-38-9000	Misc. Revenue	205,211	1,000	1,000	0.08%
540-90-0000-39-1200	Operating Transfer from General	0	0	0	0.00%
540-00-0000-13-4200	Prior Years Fund Balance	0	39,773	131,864	10.99%
Total Revenues		**1,300,741**	**1,104,108**	**1,200,283**	**100.00%**
Personnel Services & Employee Benefits					
540-22-4500-51-1100	Regular Employees	156,247	106,191	162,608	13.55%
540-22-4500-51-1300	Overtime	3,925	1,518	0	0.00%
540-22-4500-51-2200	Social Security	9,693	6,678	10,082	0.84%
540-22-4500-51-2300	Medicare	2,260	1,562	2,358	0.20%
540-22-4500-51-2400	Retirement Contributions	20,041	13,677	13,342	1.11%
540-22-4500-51-2500	Employee Healthcare	29,845	16,008	24,383	2.03%
540-22-4500-51-2700	Worker's Compensation	17,005	14,705	14,705	1.23%
540-22-4500-52-3700	Education & Training	0	1,200	500	0.04%
Total Personnel Services & Employee Benefits		**239,016**	**161,539**	**227,978**	**18.99%**
Purchased/Contracted Services					
540-22-4500-52-1200	Professional	55,684	49,188	50,000	4.17%
540-22-4500-52-1201	Payment to Curbside Provider	643,109	791,418	804,000	66.98%
540-22-4500-52-1202	Recycling Program	0	2,655	12,000	
540-22-4500-52-2320	Rentals of Equipment	2,512	3,068	3,000	0.25%
540-22-4500-52-3100	General Liability Insurance	8,477	8,901	6,855	0.57%
540-22-4500-52-3300	Advertising	0	0	50	0.00%
540-22-4500-52-3600	Dues & Fees	228	234	250	0.02%
540-22-4500-52-3602	State Fee	9,949	10,265	11,500	0.96%
540-22-4500-52-3850	Contract Labor	0	0	250	0.02%
Total Purchased/Contracted Services		**719,959**	**865,729**	**887,905**	**73.97%**
Repairs & Maintenance					
540-22-4500-52-2200	Repairs/Maintenance Building	290	507	1,000	0.08%
540-22-4500-52-2201	Repairs/Maintenance Equipment	32,447	10,785	20,000	1.67%
Total Repairs & Maintenance		**32,737**	**11,292**	**21,000**	**1.75%**
Utilities					
540-22-4500-52-3200	Telephone/Internet	3,129	3,091	3,200	0.27%
540-22-4500-53-1230	Electricity	4,884	3,826	4,000	0.33%
Total Utilities		**8,013**	**6,917**	**7,200**	**0.60%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

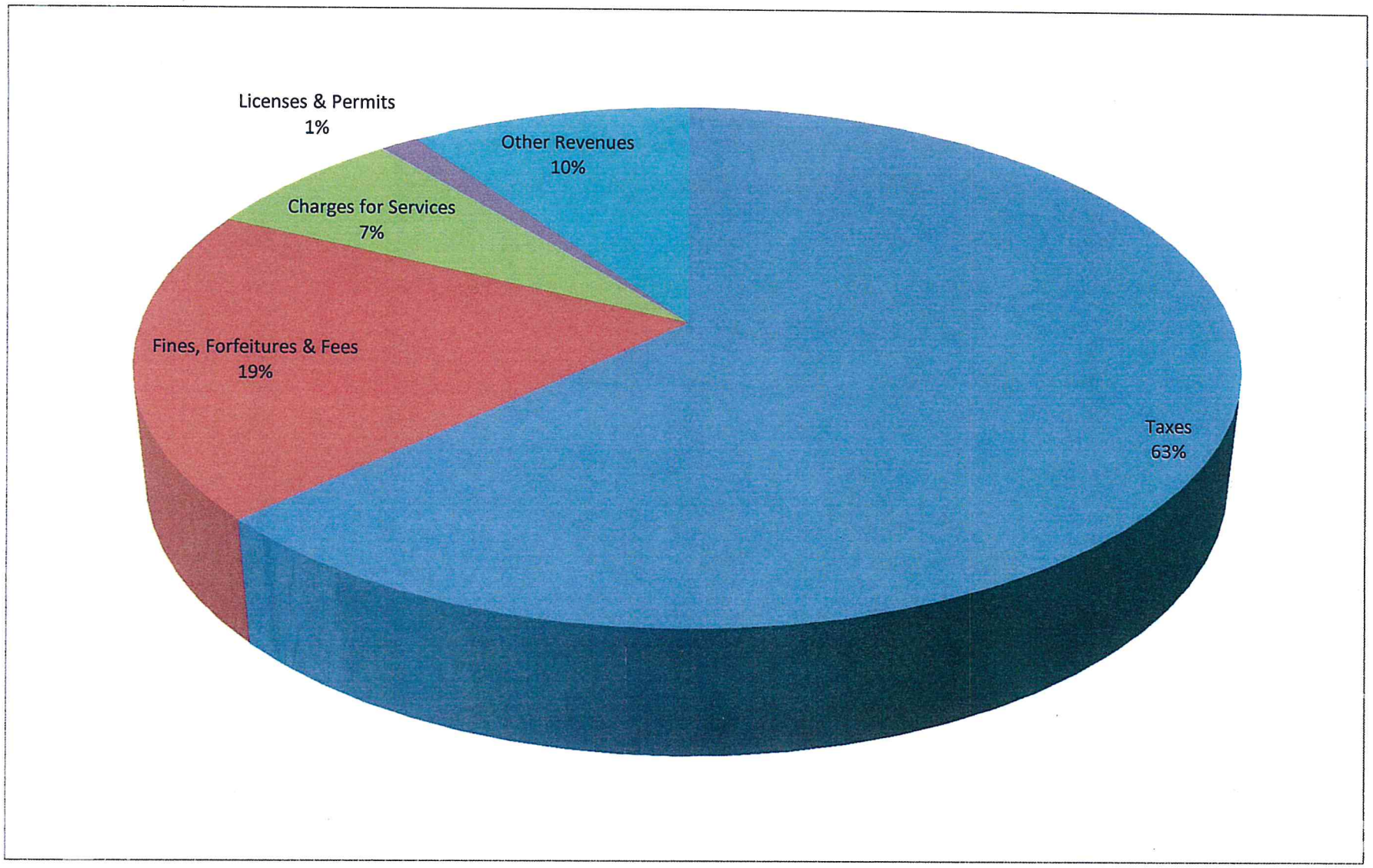
		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Supplies					
540-22-4500-52-3201	Postage	132	182	200	0.02%
540-22-4500-53-1100	General Supplies & Materials	11,306	10,788	13,000	1.08%
540-22-4500-53-1270	Gasoline/ Diesel	55,847	41,623	40,000	3.33%
540-22-4500-54-2500	Other Equipment	0	6,038	3,000	0.25%
Total Supplies		**67,285**	**58,631**	**56,200**	**4.68%**
	Total Budget	**1,067,010**	**1,104,108**	**1,200,283**	**100.00%**

McIntosh County Board of Commissioners
2014 Annual Operating Budget

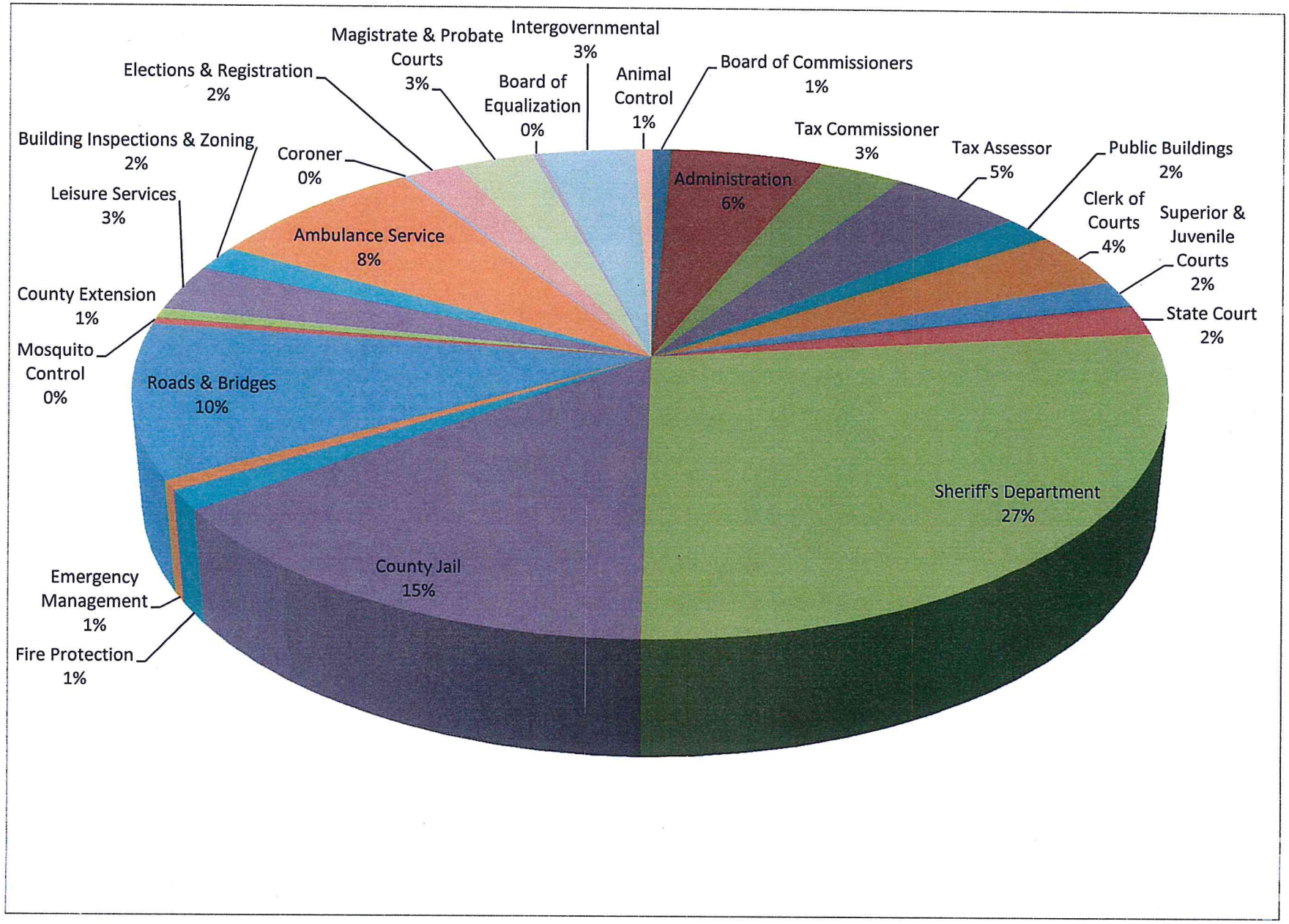
REVOLVING LOAN FUND

		Actual Expenses FY2012	Projected Expenses FY2013	Adopted Budget FY2014	Percent of Department FY2014 Budget
Revenues					
790-75-9000-39-3000	Loan Revenue	0	0	0	0.00%
790-90-0000-36-1000	Interest Revenue	115	72	75	100.00%
Total Revenues		**115**	**72**	**75**	**100.00%**
Purchased/Contracted Services					
790-17-6100-57-3050	Bank Charges	323	10	25	33.33%
Total Purchased/Contracted Services		**323**	**10**	**25**	**33.33%**
Contingencies					
790-00-9000-57-9000	Contingencies	0	62	50	66.67%
Total Contingencies		**0**	**62**	**50**	**66.67%**
	Total Budget	**323**	**72**	**75**	**100.00%**

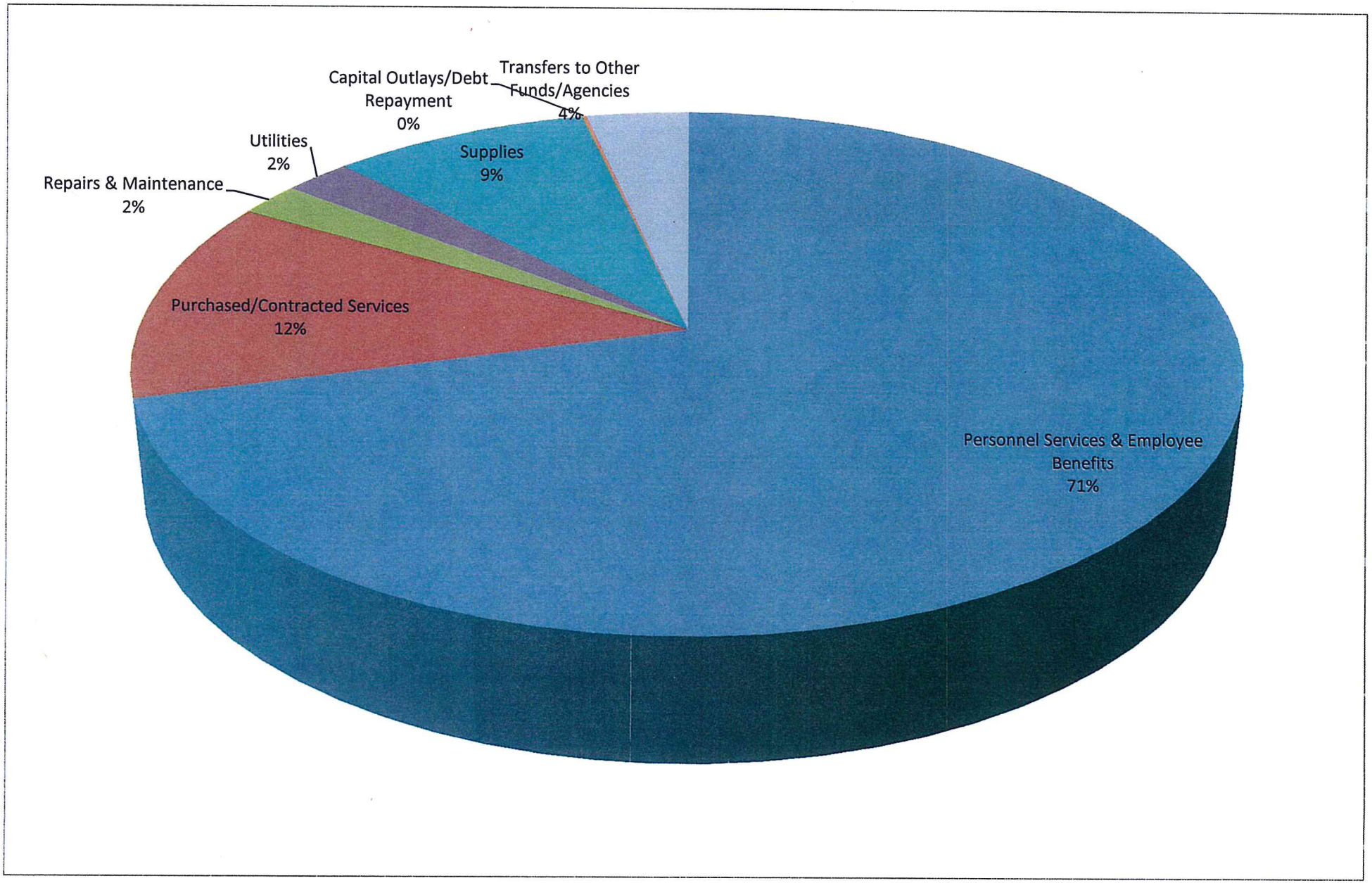
McIntosh County General Fund Revenue Breakdown



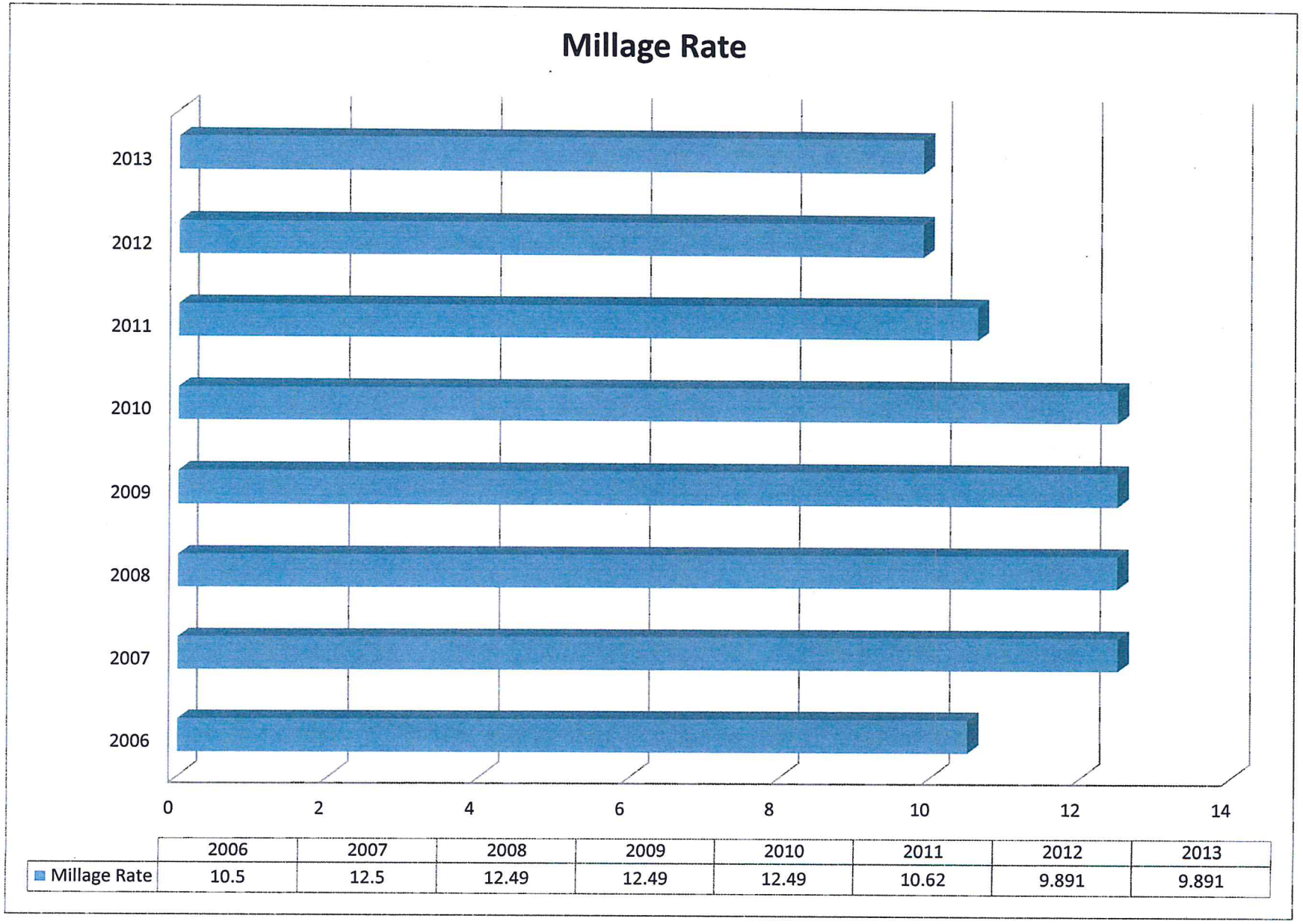
McIntosh County General Fund Department Expenditure Breakdown



General Fund Expenditure by Class



Millage Rate Change 2006-2013



	2006	2007	2008	2009	2010	2011	2012	2013
Millage Rate	10.5	12.5	12.49	12.49	12.49	10.62	9.891	9.891