MCINTOSH COUNTY COMISSION FISCAL YEAR 2015 BUDGET



Fiscal Year 2015 Budget

Adopted August 12th, 2014

MCINTOSH COUNTY
BOARD OF COMMISSIONERS
ADOPTED BUDGET
FISCAL YEAR 2015

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" Goodrich	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
J. Wayne Mitchell	Chief Tax Appraiser
Mark Deverger	Volunteer Fire Chief
Melvin Amerson	Building Inspection
Robert Transue	EMS Director
Gail Braswel	E-911 Director
Doll Gale	Elections Superintendent
Marianna Hagan	Animal Control Director
Greg Hickey	County Extension

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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 12, 2014

Fiscal Year 2015 County Manager's Budget Message

Honorable Chairman and Commissioners:

It is my pleasure to submit the Fiscal Year 2015 operating budget for all funds of the McIntosh County Commission. This year's budget has presented many challenges in the long term solvency of our government, due primarily to decreasing revenues.

During calendar year 2013, sales tax collection dropped to a 12-year low and continues to trend downward. In addition, we have experienced our second year in a row of decreases in our tax digest. The result of these declines in revenue will force us to transfer approximately $700,000 from our General Fund Reserve to balance this current year's budget. This transfer will enable us to keep our millage rate unchanged from last year. However, based on current trends, we will deplete our Reserve by Fiscal Year 2016.

Expenses in the General Fund are static, but we have incurred an increase in health insurance premiums this year. Prior history for our County shows that we have spikes in health insurance every other year followed by a decrease the corresponding year. This year saw many more catastrophic health claims than the previous year. As a percent of health related claims, 34.1% of all claims were incurred by individuals over the age of 65. This is somewhat alarming as individuals of this age are Medicare eligible and generally elect to come off of employer insurance. The majority of claims in this category stemmed from family plans and most were spouses of employees.

Previously, the County recognized the long term implications of restructuring our health benefits package and amended our policy to pay 80% employee-only for newly hired employees (grandfathering in existing employees hired before the change in policy). This has brought down the cost curve over the last year with employee turnover but further reforms should be considered. If the County currently provided employee-only health insurance, as many other local governments do, our budget would be balanced and our reserve fund would be secured for the future. It is recommended that we consider a reduction in family insurance employer contributions in the future. A long-term plan is

suggested to address this issue, but would need to include a gradual reduction in employer contributions. This could be imposed gradually, but such action will need to be taken in the next few years unless an increase in the millage rate is proposed.

While our General Fund is not balanced this year, all other funds of the County are self-sufficient, either covering their expenses via revenue or utilizing prior years' fund balance. This includes all enterprise funds and special revenue funds. Our primary focus will be balancing the General Fund Budget as we project deficits for the next 3 years. It is projected that the deficit will decrease next year. However, without structural changes to benefits, a drastic change in growth in our local economy, or an increase in our millage rate, we will continue to experience an unbalanced budget.

While many other governments have had to address issues such as these in years past, we are fortunate that only now are we beginning to feel the impact of this economy. While many communities were raising their millage rates and furloughing employees, we were able to reduce taxes. As we look to the future it is my hope that we will address this issue and return to a balanced budget before our reserve fund is depleted and a tax increase is necessary.



C. Brett Cook
McIntosh County Manager

State of Georgia

County of McIntosh Resolution 2014-13

A RESOLUTION OF THE MCINTOSH COUNTY BOARD OF COMMISSIONERS APPROVING THE 2015 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 2015 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 12th day of August, 2014.

McIntosh County Board of Commissioners
Executive General Fund Summary
Fiscal Year 2015

Revenue Type	Actual Revenue FY2013	Projected Revenue FY2014	Adopted Revenue FY2015	Percent of Total FY2015 Revenues
Taxes	7,465,956	7,405,946	7,210,858	59.99%
Fines, Forfeitures & Fees	2,093,223	2,287,175	2,337,294	19.44%
Charges for Services	910,112	824,541	859,059	7.15%
Licenses & Permits	135,465	135,729	130,984	1.09%
Other Revenues	1,458,831	1,396,976	1,482,117	12.33%
Total Revenues	**12,063,587**	**12,050,367**	**12,020,312**	**100.00%**

Department Name	Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Total FY2015 Budget
Board of Commissioners	81,331	76,324	82,732	0.69%
Administration	621,185	613,648	631,706	5.26%
Tax Commissioner	330,081	364,888	359,713	2.99%
Tax Assessor	529,419	639,539	638,146	5.31%
Public Buildings	220,428	214,834	216,463	1.80%
Clerk of Courts	417,590	446,908	440,254	3.66%
Superior & Juvenile Courts	200,351	205,375	173,913	1.45%
State Court	242,235	220,020	237,202	1.97%
Juvenile Court	0	23,275	81,026	0.67%
Sheriff's Department	2,885,432	3,040,720	3,168,877	26.36%
County Jail	1,618,183	1,716,923	1,733,150	14.42%
Fire Protection	160,241	120,191	154,849	1.29%
Emergency Management	72,183	114,011	190,482	1.58%
Roads & Bridges	879,434	945,369	1,263,011	10.51%
Mosquito Control	23,065	469	24,500	0.20%
County Extension	76,071	77,476	77,898	0.65%
Leisure Services	406,364	351,073	346,053	2.88%
Building Inspections & Zoning	174,093	196,654	204,041	1.70%
Ambulance Service	856,397	896,619	899,657	7.48%
Coroner	17,680	16,504	19,218	0.16%
Elections & Registration	207,337	194,134	212,577	1.77%
Magistrate & Probate Courts	314,293	312,343	316,696	2.63%
Board of Equalization	27,580	16,367	31,583	0.26%
Intergovernmental	1,029,562	414,108	400,635	3.33%
Animal Control	72,784	65,694	70,630	0.59%
Family Connections	0	0	45,300	0.38%
Total General Fund Expenses	**11,463,319**	**11,283,466**	**12,020,312**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget
Fiscal Year 2015 General Fund Revenues

		Actual Revenue FY2013	Projected Revenue FY2014	Adopted Revenue FY2015	Percent of Total FY2015 Revenues
Taxes					
100-50-0000-31-1100	General Property Taxes	4,197,030	4,190,000	4,050,000	33.69%
100-50-0000-31-1150	Property Taxes NOD	5,908	90,000	43,000	0.36%
100-50-0000-31-1200	Prior Year Property Taxes	437,317	250,000	300,000	2.50%
100-50-0000-31-1310	Motor Vehcile Taxes	466,744	617,063	525,000	4.37%
100-50-0000-31-1320	Mobile Home Taxes	91,096	91,000	113,851	0.95%
100-50-0000-31-1330	Timber Taxes	49,140	58,895	81,853	0.68%
100-50-0000-31-1340	Intangibles (Regular & Recording)	62,270	38,325	38,325	0.32%
100-50-0000-31-1600	Real Estate Transfer Tax	28,575	36,972	36,972	0.31%
100-50-0000-31-1750	Franchise Fee Tax	101,382	124,096	124,096	1.03%
100-50-0000-31-3100	Local Option Sales Tax	970,159	923,206	900,000	7.49%
100-50-0000-31-4200	Alcoholic Beverage Excise Tax	135,526	129,380	130,254	1.08%
100-50-0000-31-6200	Insurance Premiums Tax	552,206	573,929	573,929	4.77%
100-50-0000-31-6300	Financial Institutions Tax	11,282	11,438	11,500	0.10%
100-50-0000-31-9500	FIFA, Penalties, Interest, Cost, etc.	357,321	271,642	282,078	2.35%
Total Taxes		**7,465,956**	**7,405,946**	**7,210,858**	**59.99%**
Fines, Forfeitures, Fees					
100-60-0000-35-1110	Superior Court	98,408	91,584	91,500	0.76%
100-60-0000-35-1120	State Court	1,943,094	2,148,154	2,200,000	18.30%
100-60-0000-35-1130	Magistrate/Probate Court	51,091	47,061	45,419	0.38%
100-60-0000-35-1160	Juvenile	630	376	375	0.00%
Total Fines, Forfeitures, Fees		**2,093,223**	**2,287,175**	**2,337,294**	**19.44%**
Charges for Services					
100-50-0000-34-1940	Tax Commissioner Commissions	206,722	215,000	215,000	1.79%
100-65-0000-34-7210	Leisure Services Registration	6,322	5,685	5,747	0.05%
100-65-0000-34-7220	Leisure Services Concessions	4,856	4,885	5,036	0.04%
100-65-0000-34-7230	Summer/Afterschool Camp	19,683	0	0	0.00%
100-65-0000-34-7240	Leisure Services Other Fees/Grants	0	650	1,000	0.01%
100-70-0000-34-1930	Maps/Personal Recors Cards	60	0	0	0.00%
100-90-0000-34-2330	Prisoner Housing	265,978	287,435	325,000	2.70%
100-90-0000-34-2340	Federal Transport Work Detail	31,839	30,778	32,000	0.27%
100-90-0000-34-2350	CRC Work Detail	12,990	1,596	0	0.00%
100-90-0000-34-2360	School Security Work Detail	8,773	0	0	0.00%
100-90-0000-34-2370	Bureau of Prisons - Transport	227	0	0	0.00%
100-90-0000-34-2600	Ambulance Fees	352,504	278,441	275,076	2.29%
100-90-0000-34-6100	Animal Shelter Fees	115	0	0	0.00%
100-90-0000-34-9900	Misc. Fees/Faxes & Copies	43	71	200	0.00%
Total Charges for Services		**910,112**	**824,541**	**859,059**	**7.15%**
Licenses & Permits					
100-70-0000-32-1100	Liquor Licenses On Premises	14,000	6,000	5,000	0.04%
100-70-0000-32-1101	Liquor Licenses Off Premises	1,000	1,000	1,000	0.01%

McIntosh County Board of Commissioners
2015 Annual Operating Budget
Fiscal Year 2015 General Fund Revenues

		Actual Revenue FY2013	Projected Revenue FY2014	Adopted Revenue FY2015	Percent of Total FY2015 Revenues
100-70-0000-32-1105	Combined On Premises Licenses	0	12,250	12,250	0.10%
100-70-0000-32-1107	Combined Off Premises Licenses	0	1,250	1,250	0.01%
100-70-0000-32-1110	Beer&Wine Licenses On Premises	7,600	7,250	750	0.01%
100-70-0000-32-1120	Beer&Wine Licenses Off Premises	4,625	11,000	11,000	0.09%
100-70-0000-32-1121	Licenses Penalty Charges	100	75	3,500	0.03%
100-70-0000-32-1125	Alcohol Advertising Fee	0	205	60	0.00%
100-70-0000-32-1200	Business Licenses	37,840	36,500	36,500	0.30%
100-70-0000-32-2205	Golf Cart Permits	6,636	6,252	6,324	0.05%
100-70-0000-32-3120	Building & Zoning Permits	63,664	53,947	53,350	0.44%
Total Licenses & Permits		**135,465**	**135,729**	**130,984**	**1.09%**
Other Revenues					
100-90-0000-33-3106	National Wildlife - PIT	189,456	177,398	181,346	1.51%
100-90-0000-33-3107	Sapelo Island	0	100,000	100,000	0.83%
100-90-0000-34-1400	Open Records Request	480	30	100	0.00%
100-90-0000-34-3000	Criminal Justice Grants	35,558	15,000	15,000	0.12%
100-90-0000-34-9300	NSF Check Fees	134	90	150	0.00%
100-90-0000-36-1000	Interest Revenue	4,713	2,161	2,000	0.02%
100-90-0000-36-1001	Dividends	163	173	175	0.00%
100-90-0000-38-1001	Verizon Tower Lease	9,600	9,600	9,600	0.08%
100-90-0000-38-1003	Rental Building	4,850	0	0	0.00%
100-90-0000-38-1005	Book Sale Revenue	1,164	1,500	0	0.00%
100-90-0000-38-1500	Election Revenue	19,973	9,767	0	0.00%
100-90-0000-38-2000	GA DOT - LMIG Funds	213,378	229,096	242,160	2.01%
100-90-0000-38-3000	Clerk of Courts Funds	0	45,578	2,000	0.02%
100-90-0000-38-3005	Family Connections	0	0	45,300	0.38%
100-90-0000-38-9000	Miscellaneous Revenue	42,485	37,777	40,000	0.33%
100-90-0000-38-9001	Law Library Reimbursement	3,499	2,512	3,230	0.03%
100-90-0000-38-9002	Coastal Regional Commission IGA	273,089	0	0	0.00%
100-90-0000-39-1100	Transfer from Jail Fund	0	50,000	25,000	0.21%
100-90-0000-39-1150	Transfer from Sheriff - Bond Accout	30,000	0	25,000	0.21%
100-90-0000-39-1200	Transfer from Inmate Account	0	25,000	25,000	0.21%
100-90-0000-39-1225	Transfer from Landfill	0	196,000	0	0.00%
100-90-0000-39-1250	Transfer from USDA	293,635	0	0	0.00%
100-90-0000-39-1275	Transfer from Hotel/Motel Fund	33,159	70,899	70,000	0.58%
100-90-0000-39-2100	Sale of Fixed Assets	3,410	0	2,500	0.02%
100-90-0000-39-2101	Timber Revenue	300,085	424,395	0	0.00%
100-00-0000-13-4200	Transfer from Fund Balance	0	0	693,556	5.77%
Total Other Revenues		**1,458,831**	**1,396,976**	**1,482,117**	**12.33%**
	Total Revenues	**12,063,587**	**12,050,367**	**12,020,312**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

COUNTY COMMISSION

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department
Personnel Services & Employee Benefits		**FY2013**	**FY2014**	**FY2015**	**FY2015 Budget**
100-00-1110-51-1100	County Commissioner Pay	56,665	57,031	59,020	71.34%
100-00-1110-51-2200	Social Security	3,489	3,143	3,632	4.39%
100-00-1110-51-2300	Medicare	816	735	850	1.03%
100-00-1110-51-2400	Retirement	4,425	3,853	4,238	5.12%
100-00-1110-51-2500	Employee Healthcare	2,486	335	308	0.37%
100-00-1110-51-2700	Worker's Compensation	3,265	5,196	5,300	6.41%
100-00-1110-52-3202	Cell Phone	2,474	2,636	2,580	3.12%
100-00-1110-52-3500	Travel	3,926	1,329	4,000	4.83%
100-00-1110-52-3700	Education & Training	2,554	1,300	2,000	2.42%
Total Personnel Services & Employee Benefits		**80,100**	**75,558**	**81,928**	**99.03%**
Purchased/Contracted Services					
100-00-1110-52-3100	General Liability Insurance	748	766	804	0.97%
100-00-1110-52-3600	Dues & Fees	483	0	0	0.00%
Total Purchased/Contracted Services		**1,231**	**766**	**804**	**0.97%**
	Total Budget	**81,331**	**76,324**	**82,732**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

ADMINISTRATION

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-01-1510-51-1100	*Regular Employees*	138,131	149,555	152,063	24.07%
100-01-1510-51-2200	*Social Security*	14,453	13,652	15,752	2.49%
100-01-1510-51-2300	*Medicare*	3,380	3,192	3,684	0.58%
100-01-1510-51-2400	*Retirement Contributions*	5,519	11,381	12,519	1.98%
100-01-1510-51-2500	*Employee Healthcare*	42,530	70,232	61,303	9.70%
100-01-1510-51-2600	*Unemployment*	0	9,944	10,000	1.58%
100-01-1510-51-2700	*Worker's Compensation*	1,345	1,479	1,508	0.24%
100-01-1510-52-3202	*Cell Phone*	559	587	960	0.15%
100-01-1510-52-3500	*Travel*	4,184	2,376	3,000	0.47%
100-01-1510-52-3700	*Education & Training*	2,240	359	1,500	0.24%
Total Personnel Services & Employee Benefits		**212,341**	**262,757**	**262,289**	**41.52%**
Purchased/Contracted Services					
100-01-1510-52-1200	*Professional Services*	161,848	115,060	125,000	19.79%
100-01-1510-52-1201	*Legal Fees*	103,358	100,667	105,000	16.62%
100-01-1510-52-1202	*Audit Fees*	76,800	64,000	64,000	10.13%
100-01-1510-52-1301	*Computer SW, HW Support*	16,978	20,761	21,000	3.32%
100-01-1510-52-2320	*Rentals of Equipment*	3,304	3,752	3,700	0.59%
100-01-1510-52-3100	*General Liability Insurance*	4,328	5,016	5,267	0.83%
100-01-1510-52-3300	*Advertising*	3,427	3,444	3,400	0.54%
100-01-1510-52-3600	*Dues and Fees*	1,951	3,292	2,500	0.40%
100-01-1510-57-3050	*Bank and NSF Charges*	93	131	250	0.04%
Total Purchased/Contracted Services		**372,087**	**316,123**	**330,117**	**52.26%**
Repairs & Maintenance					
100-01-1510-52-2200	*Repairs/Maintenance Building*	0	0	0	0.00%
100-01-1510-52-2201	*Repairs/Maintenance Equipment*	931	59	1,000	0.16%
Total Repairs & Maintenance		**931**	**59**	**1,000**	**0.16%**
Utilities					
100-01-1510-52-3200	*Telephone/Internet*	15,853	16,184	16,200	2.56%
Total Utilities		**15,853**	**16,184**	**16,200**	**2.56%**
Supplies					
100-01-1510-52-3201	*Postage*	2,203	4,275	3,800	0.60%
100-01-1510-53-1100	*General Supplies & Materials*	16,246	12,665	13,000	2.06%
100-01-1510-53-1270	*Gasoline*	469	1,585	4,800	0.76%
100-01-1510-54-2500	*Other Equipment*	1,055	0	500	0.08%
Total Supplies		**19,973**	**18,525**	**22,100**	**3.50%**
	Total Budget	**621,185**	**613,648**	**631,706**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

TAX COMMISSIONER

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-02-1545-51-1100	Regular Employees	116,012	112,133	113,824	31.64%
100-02-1545-51-1150	Elected Official	65,645	66,316	66,779	18.56%
100-02-1545-51-1200	Part-Time Employees	0	17,519	13,844	3.85%
100-02-1545-51-1300	Overtime	2,510	1,475	2,000	0.56%
100-02-1545-51-2200	Social Security	10,350	10,081	12,329	3.43%
100-02-1545-51-2300	Medicare	2,421	2,357	2,884	0.80%
100-02-1545-51-2400	Retirement Contributions	14,020	14,732	16,205	4.50%
100-02-1545-51-2500	Employee Healthcare	43,419	79,655	70,787	19.68%
100-02-1545-51-2700	Worker's Compensation	1,121	1,773	1,810	0.50%
100-02-1545-52-3500	Travel	4,807	2,957	3,200	0.89%
100-02-1545-52-3700	Education & Training	215	1,120	1,000	0.28%
Total Personnel Services & Employee Benefits		**260,520**	**310,118**	**304,662**	**84.70%**
Purchased/Contracted Services					
100-02-1545-52-1200	Professional	0	0	0	0.00%
100-02-1545-52-1301	Computer SW, HW Support	4,820	5,717	6,000	1.67%
100-02-1545-52-2310	Storage Unit Rental	1,080	1,080	1,080	0.30%
100-02-1545-52-2320	Rentals of Equipment	3,604	3,083	3,150	0.88%
100-02-1545-52-3100	General Liability Insurance	2,362	2,591	2,721	0.76%
100-02-1545-52-3300	Advertising	10,498	412	2,500	0.69%
100-02-1545-52-3600	Dues & Fees	3,993	400	500	0.14%
100-02-1545-52-3850	Contract Labor	22,513	21,147	21,300	5.92%
Total Purchased/Contracted Services		**48,870**	**34,430**	**37,251**	**10.36%**
Repairs & Maintenance					
100-02-1545-52-2200	Repairs/Maintenance Building	0	0	0	0.00%
100-02-1545-52-2201	Repairs/Maintenance Equipment	0	356	0	0.00%
Total Repairs & Maintenance		**0**	**356**	**0**	**0.00%**
Utilities					
100-02-1545-52-3200	Telephone/Internet	4,654	4,251	4,300	1.20%
Total Utilities		**4,654**	**4,251**	**4,300**	**1.20%**
Supplies					
100-02-1545-52-3201	Postage	6,354	7,428	6,000	1.67%
100-02-1545-53-1100	General Supplies & Materials	9,683	8,305	7,500	2.08%
Total Supplies		**16,037**	**15,733**	**13,500**	**3.75%**
	Total Budget	**330,081**	**364,888**	**359,713**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

Tax Assessor

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-03-1550-51-1100	Regular Employees	330,553	332,360	342,173	53.62%
100-03-1550-51-1106	Board Members	12,600	12,600	12,600	1.97%
100-03-1550-51-2200	Social Security	20,546	18,743	21,996	3.45%
100-03-1550-51-2300	Medicare	4,806	4,384	5,145	0.81%
100-03-1550-51-2400	Retirement Contributions	15,330	19,219	21,140	3.31%
100-03-1550-51-2500	Employee Healthcare	35,764	61,341	63,841	10.00%
100-03-1550-51-2700	Worker's Compensation	5,061	6,521	6,652	1.04%
100-03-1550-52-3202	Cell Phone	717	997	1,200	0.19%
100-03-1550-52-3500	Travel	3,899	4,833	5,000	0.78%
100-03-1550-52-3700	Education & Training	900	1,060	1,000	0.16%
Total Personnel Services & Employee Benefits		**430,176**	**462,058**	**480,747**	**75.33%**
Purchased/Contracted Services					
100-03-1550-52-1102	Revaluation	0	0	0	0.00%
100-03-1550-52-1200	Professional	18,000	92,622	65,000	10.19%
100-03-1550-52-1300	Technical	953	1,200	5,400	0.85%
100-03-1550-52-1301	Computer SW, HW Support	14,680	11,467	12,000	1.88%
100-03-1550-52-2202	Building Rent	24,000	24,000	24,000	3.76%
100-03-1550-52-2320	Rentals of Equipment	3,801	4,688	5,000	0.78%
100-03-1550-52-3100	General Liability Insurance	6,345	6,523	6,849	1.07%
100-03-1550-52-3300	Advertising	2,023	2,240	2,000	0.31%
100-03-1550-52-3600	Dues & Fees	427	1,401	1,200	0.19%
100-03-1550-52-3850	Contract Labor	0	0	5,000	0.78%
Total Purchased/Contracted Services		**70,229**	**144,141**	**126,449**	**19.82%**
Repairs & Maintenance					
100-03-1550-52-2200	Repairs/Maintenance Building	168	299	1,000	0.16%
100-03-1550-52-2201	Repairs/Maintenance Equipment	610	106	1,000	0.16%
Total Repairs & Maintenance		**778**	**405**	**2,000**	**0.31%**
Utilities					
100-03-1550-52-3200	Telephone/Internet	4,930	5,000	5,200	0.81%
100-03-1550-53-1210	Water/ Sewer	595	492	550	0.09%
100-03-1550-53-1230	Electricity	4,030	3,821	4,000	0.63%
Total Utilities		**9,555**	**9,313**	**9,750**	**1.53%**
Supplies					
100-03-1550-52-3201	Postage	8,735	13,071	10,500	1.65%
100-03-1550-53-1100	General Supplies & Materials	8,982	6,533	7,000	1.10%
100-03-1550-53-1270	Gasoline	964	1,351	1,700	0.27%
100-03-1550-54-2500	Other Equipment	0	2,667	0	0.00%
Total Supplies		**18,681**	**23,622**	**19,200**	**3.01%**
	Total Budget	**529,419**	**639,539**	**638,146**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

PUBLIC BUILDINGS

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Purchased/Contracted Services					
100-04-1565-52-2130	Custodial	34,997	35,264	35,264	16.29%
100-04-1565-52-2140	Lawn Care	18,055	200	0	0.00%
100-04-1565-52-3100	General Liability Insurance	54,189	60,218	63,229	29.21%
100-04-1565-52-3850	Contract Labor	1,498	0	1,000	0.46%
100-04-1565-53-1240	Trash Service	17,805	19,544	19,600	9.05%
Total Purchased/Contracted Services		**126,544**	**115,226**	**119,093**	**55.02%**
Repairs & Maintenance					
100-04-1565-52-2200	Repairs/Maintenance Building Misc.	3,960	21,736	1,000	0.46%
100-04-1565-52-2202	Repairs/Maintenance Courthouse	10,008	6,571	6,800	3.14%
100-04-1565-52-2203	Repairs/Maintenance Annex	762	1,575	1,600	0.74%
100-04-1565-52-2204	Repairs/Maintenance EOC	2,612	1,432	1,500	0.69%
100-04-1565-52-2205	Repairs/Maintenance Multi-Purpose Building	2,212	1,264	2,000	0.92%
100-04-1565-52-2206	Repairs/Maintenance Sapelo Center	1,035	32	1,000	0.46%
100-04-1565-52-2207	Repairs/Maintenance Admin Building	0	0	2,000	0.92%
Total Repairs & Maintenance		**20,589**	**32,610**	**15,900**	**7.35%**
Utilities					
100-04-1565-52-3200	Telephone/Internet	852	885	885	0.41%
100-04-1565-53-1210	Water/sewerage- Courthouse	2,618	899	3,000	1.39%
100-04-1565-53-1211	Water/Sewerage - Annex	404	337	425	0.20%
100-04-1565-53-1212	Water/Sewerage - EOC	439	284	400	0.18%
100-04-1565-53-1214	Water/Sewerage - Multi-Purpose Building	313	367	360	0.17%
100-04-1565-53-1215	Water/Sewerage - Admin Building	0	0	500	0.23%
100-04-1565-53-1220	Natural Gas	452	311	350	0.16%
100-04-1565-53-1230	Electricity- Courthouse	37,208	31,935	37,000	17.09%
100-04-1565-53-1231	Electricity - Annex	6,245	3,776	4,400	2.03%
100-04-1565-53-1232	Electricity - EOC	5,939	4,941	5,250	2.43%
100-04-1565-53-1233	Electricity - Multi-Purpose Center	11,330	10,007	11,400	5.27%
100-04-1565-53-1234	Electricity - Community Center Sapelo	1,009	1,088	1,400	0.65%
100-04-1565-53-1235	Electricity - Ft. Barrington	1,806	916	1,100	0.51%
100-04-1565-53-1236	Electricity - Admin Building	0	0	5,000	2.31%
Total Utilities		**68,615**	**55,746**	**71,470**	**33.02%**
Supplies					
100-04-1565-53-1100	General Supplies & Materials	4,680	11,252	10,000	4.62%
Total Supplies		**4,680**	**11,252**	**10,000**	**4.62%**
	Total Budget	**220,428**	**214,834**	**216,463**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

CLERK OF COURTS

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-05-2180-51-1100	Regular Employees	188,296	184,060	177,960	40.42%
100-05-2180-51-1150	Elected Official	74,628	75,397	75,929	17.25%
100-05-2180-51-1200	Part-Time Employee	0	0	10,000	2.27%
100-05-2180-51-2200	Overtime	0	1,959	2,000	0.45%
100-05-2180-51-2200	Social Security	14,781	13,071	16,634	3.78%
100-05-2180-51-2300	Medicare	3,458	3,057	3,891	0.88%
100-05-2180-51-2400	Retirement Contributions	11,636	10,683	11,751	2.67%
100-05-2180-51-2500	Employee Healthcare	61,454	88,723	78,357	17.80%
100-05-2180-51-2700	Worker's Compensation	2,017	2,956	3,016	0.69%
100-05-2180-52-3500	Travel	4,338	2,497	2,500	0.57%
100-05-2180-52-3700	Education & Training	975	400	300	0.07%
Total Personnel Services & Employee Benefits		**361,583**	**382,803**	**382,338**	**86.84%**
Purchased/Contracted Services					
100-05-2180-52-1101	Commissions and Fees	0	133	250	0.06%
100-05-2180-52-1301	Computer SW, HW Support	13,534	12,047	15,000	3.41%
100-05-2180-52-2320	Rentals of Equipment	13,526	14,108	13,500	3.07%
100-05-2180-52-3100	General Liability Insurance	3,431	3,587	3,766	0.86%
100-05-2180-52-3300	Advertising	340	280	500	0.11%
Total Purchased/Contracted Services		**30,831**	**30,155**	**33,016**	**7.50%**
Repairs & Maintenance					
100-05-2180-52-2201	Repairs/Maintenance Equipment	1,242	307	1,000	0.23%
Total Repairs & Maintenance		**1,242**	**307**	**1,000**	**0.23%**
Utilities					
100-05-2180-52-3200	Telephone/Internet	6,318	6,305	6,400	1.45%
Total Utilities		**6,318**	**6,305**	**6,400**	**1.45%**
Supplies					
100-05-2180-52-3201	Postage	6,608	7,209	7,500	1.70%
100-05-2180-53-1100	General Supplies & Materials	11,008	20,129	10,000	2.27%
Total Supplies		**17,616**	**27,338**	**17,500**	**3.97%**
	Total Budget	**417,590**	**446,908**	**440,254**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

SUPERIOR COURT

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Purchased/Contracted Services					
100-06-2300-52-1200	Professional	26,499	42,183	5,000	2.88%
100-06-2300-52-1210	Public Defender Costs	66,939	53,824	58,319	33.53%
100-06-2300-52-1215	District Attorney Costs	64,945	46,691	49,500	28.46%
100-06-2300-52-1220	Superior Court Judge Costs	0	11,628	11,844	6.81%
100-06-2300-52-1320	Court Reporters - Superior Court	24,941	23,185	24,000	13.80%
100-06-2300-52-3600	Dues & Fees	2,005	653	500	0.29%
100-06-2300-52-3650	Juror's & Witnesses	14,515	22,833	22,500	12.94%
Total Purchased/Contracted Services		**199,844**	**200,997**	**171,663**	**98.71%**
Utilities					
100-06-2300-52-3200	Telephone/Internet	215	283	250	0.14%
Total Utilities		**215**	**283**	**250**	**0.14%**
Supplies					
100-06-2300-53-1100	General Supplies & Materials	292	4,095	2,000	1.15%
Total Supplies		**292**	**4,095**	**2,000**	**1.15%**
	Total Budget	**200,351**	**205,375**	**173,913**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

STATE COURT

Personnel Services & Employee Benefits		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
100-07-2300-51-1100	Regular Employees	9,962	0	0	0.00%
100-07-2300-51-1150	Elected Officials	144,302	132,277	132,278	55.77%
100-07-2300-51-1200	Part-Time Employees	0	0	0	0.00%
100-07-2300-51-2200	Social Security	8,866	7,120	8,202	3.46%
100-07-2300-51-2300	Medicare	2,181	1,665	1,918	0.81%
100-07-2300-51-2400	Retirement Contributions	14,160	12,052	15,575	6.57%
100-07-2300-51-2500	Employee Healthcare	12,649	18,411	26,075	10.99%
100-07-2300-51-2700	Worker's Compensation	672	591	604	0.25%
100-07-2300-52-3500	Travel	0	1,017	1,500	0.63%
Total Personnel Services & Employee Benefits		**192,792**	**173,133**	**186,152**	**78.48%**
Purchased/Contracted Services					
100-07-2300-52-1200	Professional	6,159	385	1,500	0.63%
100-07-2300-52-1210	Public Defender Costs	28,800	28,800	28,800	12.14%
100-07-2300-52-1330	Court Reporters	12,184	13,540	14,000	5.90%
100-07-2300-52-3300	Advertising	0	180	1,000	0.42%
100-07-2300-52-3600	Dues & Fees	920	757	1,250	0.53%
100-07-2300-52-3650	Juror's & Witnesses	0	0	2,000	0.84%
Total Purchased/Contracted Services		**48,063**	**43,662**	**48,550**	**20.47%**
Supplies					
100-07-2300-53-1100	General Supplies & Materials	1,380	3,225	2,500	1.05%
Total Supplies		**1,380**	**3,225**	**2,500**	**1.05%**
	Total Budget	**242,235**	**220,020**	**237,202**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

JUVENILE COURT

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-08-2300-51-1100	Regular Employees	0	11,271	12,750	15.74%
100-08-2300-51-1200	Part-Time Employees	0	0	0	0.00%
100-08-2300-51-2200	Social Security	0	699	791	0.98%
100-08-2300-51-2300	Medicare	0	163	185	0.23%
100-08-2300-52-3500	Travel	0	0	5,000	6.17%
Total Personnel Services & Employee Benefits		**0**	**12,133**	**18,726**	**23.11%**
Purchased/Contracted Services					
100-08-2300-52-1200	Professional	0	0	50,000	61.71%
100-08-2300-52-1330	Court Reporters	0	7,642	8,300	10.24%
100-08-2300-52-3600	Dues & Fees	0	0	1,000	1.23%
100-08-2300-52-3650	Juror's & Witnesses	0	0	1,000	1.23%
Total Purchased/Contracted Services		**0**	**7,642**	**60,300**	**74.42%**
Supplies					
100-08-2300-53-1100	General Supplies & Materials	0	3,500	2,000	2.47%
Total Supplies		**0**	**3,500**	**2,000**	**2.47%**
	Total Budget	**0**	**23,275**	**81,026**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

SHERIFF'S DEPARTMENT

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-09-3300-51-1100	Regular Employees	1,384,015	1,393,759	1,418,643	44.77%
100-09-3300-51-1150	Elected Official	74,287	75,052	75,535	2.38%
100-09-3300-51-1200	Baliffs	13,110	20,373	22,000	0.69%
100-09-3300-51-1201	Part-Time Employees	0	2,000	2,500	0.08%
100-09-3300-51-1300	Overtime	238,030	260,831	281,000	8.87%
100-09-3300-51-2200	Social Security	102,186	95,924	113,044	3.57%
100-09-3300-51-2300	Medicare	23,898	22,435	26,438	0.83%
100-09-3300-51-2400	Retirement Contributions	57,543	87,113	98,057	3.09%
100-09-3300-51-2500	Employee Healthcare	241,543	456,116	465,000	14.67%
100-09-3300-51-2700	Worker's Compensation	71,675	59,091	62,756	1.98%
100-09-3300-52-3202	Cell Phone	24,683	19,643	25,600	0.81%
100-09-3300-52-3500	Travel	16,584	14,655	14,000	0.44%
100-09-3300-52-3550	Federal Transport	28,849	25,127	30,750	0.97%
100-09-3300-52-3551	CRC Work Detail	13,753	1,706	0	0.00%
100-09-3300-52-3552	School Security Work Detail	8,773	0	0	0.00%
100-09-3300-52-3553	Bureau of Prison Transport	160	0	0	0.00%
100-09-3300-52-3700	Education & Training	3,024	4,641	5,000	0.16%
100-09-3300-53-1700	Uniforms	13,039	9,143	11,000	0.35%
Total Personnel Services & Employee Benefits		**2,315,152**	**2,547,609**	**2,651,323**	**83.67%**
Purchased/Contracted Services					
100-09-3300-52-1200	Professional	4,946	14,018	5,000	0.16%
100-09-3300-52-1301	Computer SW, HW Support	3,372	1,075	2,000	0.06%
100-09-3300-52-2100	Marine Expenses	3,997	1,647	2,000	0.06%
100-09-3300-52-2320	Rentals of Equipment	11,749	9,520	10,000	0.32%
100-09-3300-52-3100	General Liability Insurance	74,934	83,693	87,878	2.77%
100-09-3300-52-3300	Advertising	477	1,020	1,000	0.03%
100-09-3300-52-3600	Dues & Fees	1,150	133	500	0.02%
Total Purchased/Contracted Services		**100,625**	**111,106**	**108,378**	**3.42%**
Repairs & Maintenance					
100-09-3300-52-2200	Repairs/Maintenance Building	1,060	292	1,000	0.03%
100-09-3300-52-2201	Repairs/Maintenance Equipment	120,222	82,985	100,000	3.16%
Total Repairs & Maintenance		**121,282**	**83,277**	**101,000**	**3.19%**
Supplies					
100-09-3300-52-3201	Postage	633	831	1,000	0.03%
100-09-3300-53-1100	General Supplies & Materials	37,772	37,860	30,000	0.95%
100-09-3300-53-1270	Gasoline/ Diesel	292,792	242,861	260,000	8.20%
Total Supplies		**331,197**	**281,552**	**291,000**	**9.18%**
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	0.54%
Total Capital Outlays/Debt Repayment		**17,176**	**17,176**	**17,176**	0.54%
	Total Budget	**2,885,432**	**3,040,720**	**3,168,877**	**100.00%**

McIntosh County Board of Commissioners
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COUNTY JAIL

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-10-3326-51-1100	Regular Employees	750,389	771,211	738,830	42.63%
100-10-3326-51-1200	Part-Time Employees	0	5,600	20,000	1.15%
100-10-3326-51-1300	Overtime	64,979	92,064	95,000	5.48%
100-10-3326-51-2200	Social Security	48,866	47,148	51,698	2.98%
100-10-3326-51-2300	Medicare	11,428	11,027	12,091	0.70%
100-10-3326-51-2400	Retirement Contributions	26,747	45,597	50,157	2.89%
100-10-3326-51-2500	Employee Healthcare	167,607	245,141	234,461	13.53%
100-10-3326-51-2700	Worker's Compensation	43,597	38,601	39,374	2.27%
100-10-3326-52-3500	Travel	4,369	5,589	5,000	0.29%
100-10-3326-52-3700	Education & Training	52	0	1,000	0.06%
100-10-3326-53-1700	Uniforms	8,964	11,667	12,000	0.69%
Total Personnel Services & Employee Benefits		**1,126,998**	**1,273,645**	**1,259,611**	**72.68%**
Purchased/Contracted Services					
100-10-3326-52-1200	Professional / Inmate Medical	229,087	190,632	210,000	12.12%
100-10-3326-52-3100	General Liability Insurance	10,809	11,513	12,089	0.70%
100-10-3326-52-3300	Advertising	0	80	100	0.01%
100-10-3326-52-3600	Dues & Fees	0	0	150	0.01%
100-10-3326-52-3850	Contract Labor	0	0	1,000	0.06%
Total Purchased/Contracted Services		**239,896**	**202,225**	**223,339**	**12.89%**
Repairs & Maintenance					
100-10-3326-52-2200	Repairs/Maintenance Building	8,353	4,387	7,500	0.43%
100-10-3326-52-2201	Repairs/Maintenance Equipment	9,735	5,103	5,200	0.30%
Total Repairs & Maintenance		**18,088**	**9,490**	**12,700**	**0.73%**
Supplies					
100-10-3326-52-3201	Postage	2,571	2,308	2,500	0.14%
100-10-3326-53-1100	General Supplies & Materials	57,735	73,891	75,000	4.33%
100-10-3326-53-1300	Inmate Food	172,895	155,364	160,000	9.23%
Total Supplies		**233,201**	**231,563**	**237,500**	**13.70%**
	Total Budget	**1,618,183**	**1,716,923**	**1,733,150**	**100.00%**

McIntosh County Board of Commissioners
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FIRE PROTECTION

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-11-3500-51-1200	Fire Run Stipends	38,190	16,240	30,000	19.37%
100-11-3500-51-2700	Worker's Compensation	11,755	11,435	13,024	8.41%
100-11-3500-52-3101	Insurance - Volunteer Firemen	16,160	16,276	21,415	13.83%
100-11-3500-52-3202	Cell Phone	261	147	285	0.18%
100-11-3500-52-3203	Pagers	12,093	9,937	11,300	7.30%
100-11-3500-52-3500	Travel	0	0	3,000	1.94%
100-11-3500-52-3700	Education & Training	0	0	500	0.32%
Total Personnel Services & Employee Benefits		**78,459**	**54,035**	**79,524**	**51.36%**
Purchased/Contracted Services					
100-11-3500-52-2320	Rentals of Equipment	2,006	2,869	2,000	1.29%
100-11-3500-52-3100	General Liability Insurance	19,881	20,395	16,300	10.53%
Total Purchased/Contracted Services		**21,887**	**23,264**	**18,300**	**11.82%**
Repairs & Maintenance					
100-11-3500-52-2200	Repairs/Maintenance Building	434	160	3,000	1.94%
100-11-3500-52-2201	Repairs/Maintenance Equipment	14,922	4,805	15,000	9.69%
Total Repairs & Maintenance		**15,356**	**4,965**	**18,000**	**11.62%**
Utilities					
100-11-3500-52-3200	Telephone/Internet	1,962	2,185	2,200	1.42%
100-11-3500-53-1230	Electricity	18,701	16,971	18,500	11.95%
Total Utilities		**20,663**	**19,156**	**20,700**	**13.37%**
Supplies					
100-11-3500-52-3201	Postage	0	107	75	0.05%
100-11-3500-53-1100	General Supplies & Materials	12,435	10,001	6,250	4.04%
100-11-3500-53-1270	Gasoline/ Diesel	11,441	8,663	12,000	7.75%
Total Supplies		**23,876**	**18,771**	**18,325**	**11.83%**
	Total Budget	**160,241**	**120,191**	**154,849**	**100.00%**

McIntosh County Board of Commissioners
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EMERGENCY MANAGEMENT AGENCY

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-12-3920-51-1100	Regular Employees	36,657	36,763	37,250	19.56%
100-12-3920-51-2200	Social Security	2,173	2,033	2,310	1.21%
100-12-3920-51-2300	Medicare	508	476	540	0.28%
100-12-3920-51-2400	Retirement Contributions	2,946	3,108	3,418	1.79%
100-12-3920-51-2500	Employee Healthcare	4,070	7,147	7,311	3.84%
100-12-3920-51-2700	Worker's Compensation	654	1,039	1,060	0.56%
100-12-3920-52-3202	Cell Phone	617	719	730	0.38%
100-12-3920-52-3500	Travel	88	702	1,000	0.52%
100-12-3920-52-3700	Education & Training	0	333	500	0.26%
Total Personnel Services & Employee Benefits		**47,713**	**52,320**	**54,119**	**28.41%**
Purchased/Contracted Services					
100-12-3920-52-2320	Rentals of Equipment	0	0	500	0.26%
100-12-3920-52-3100	General Liability Insurance	2,447	2,265	2,378	1.25%
100-12-3920-52-3600	Dues & Fees	25	0	50	0.03%
Total Purchased/Contracted Services		**2,472**	**2,265**	**2,928**	**1.54%**
Repairs & Maintenance					
100-12-3920-52-2201	Repairs/Maintenance Equipment	2,130	101	1,000	0.52%
Total Repairs & Maintenance		**2,130**	**101**	**1,000**	**0.52%**
Utilities					
100-12-3920-52-3200	Telephone/Internet	1,606	1,123	1,200	0.63%
Total Utilities		**1,606**	**1,123**	**1,200**	**0.63%**
Supplies					
100-12-3920-52-3900	Other	0	48,345	121,035	63.54%
100-12-3920-53-1100	General Supplies & Materials	8,085	2,608	2,000	1.05%
100-12-3920-53-1270	Gasoline/ Diesel	10,177	7,249	8,200	4.30%
Total Supplies		**18,262**	**58,202**	**131,235**	**68.90%**
	Total Budget	**72,183**	**114,011**	**190,482**	**100.00%**

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ROAD DEPARTMENT

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-13-4200-51-1100	Regular Employees	439,338	460,893	483,794	38.30%
100-13-4200-51-1200	Part-Time Employees	0	5,827	0	0.00%
100-13-4200-51-1300	Overtime	572	749	3,000	0.24%
100-13-4200-51-2200	Social Security	25,921	24,833	30,182	2.39%
100-13-4200-51-2300	Medicare	6,061	5,808	7,059	0.56%
100-13-4200-51-2400	Retirement Contributions	28,080	28,964	30,910	2.45%
100-13-4200-51-2500	Employee Healthcare	72,040	152,088	163,916	12.98%
100-13-4200-51-2700	Worker's Compensation	39,130	38,511	39,281	3.11%
100-13-4200-52-3202	Cell Phone	2,921	2,415	2,500	0.20%
100-13-4200-52-3500	Travel	0	0	300	0.02%
100-13-4200-52-3700	Education & Training	0	0	1,000	0.08%
Total Personnel Services & Employee Benefits		**614,063**	**720,088**	**761,942**	**60.33%**
Purchased/Contracted Services					
100-13-4200-52-1200	Professional	861	0	1,000	0.08%
100-13-4200-52-2320	Rentals of Equipment	1,896	2,544	2,600	0.21%
100-13-4200-52-3100	General Liability Insurance	17,721	20,009	21,009	1.66%
Total Purchased/Contracted Services		**20,478**	**22,553**	**24,609**	**1.95%**
Repairs & Maintenance					
100-13-4200-52-2200	Repairs/Maintenance Building	403	476	1,500	0.12%
100-13-4200-52-2201	Repairs/Maintenance Equipment	45,145	43,547	50,000	3.96%
Total Repairs & Maintenance		**45,548**	**44,023**	**51,500**	**4.08%**
Utilities					
100-13-4200-52-3200	Telephone/Internet	2,429	2,763	2,800	0.22%
100-13-4200-53-1230	Electricity	74,017	59,505	70,000	5.54%
Total Utilities		**76,446**	**62,268**	**72,800**	**5.76%**
Supplies					
100-13-4200-53-1100	General Supplies & Materials	25,254	28,293	30,000	2.38%
100-13-4200-53-1270	Gasoline/Diesel	97,645	68,144	80,000	6.33%
Total Supplies		**122,899**	**96,437**	**110,000**	**8.71%**
Capital Outlays/Debt Repayment					
100-13-4200-54-2501	*LMIG Project*	0	0	242,160	19.17%
Total Capital Outlays/Debt Repayment		**0**	**0**	**242,160**	**19.17%**
	Total Budget	**879,434**	**945,369**	**1,263,011**	**100.00%**

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MOSQUITO CONTROL

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Purchased/Contracted Services					
100-14-5144-52-1200	Professional	21,659	0	1,000	4.08%
Total Purchased/Contracted Services		**21,659**	**0**	**1,000**	**4.08%**
Repairs & Maintenance					
100-14-5144-52-2201	Repairs/Maintenance Equipment	0	0	1,000	4.08%
Total Repairs & Maintenance		**0**	**0**	**1,000**	**4.08%**
Supplies					
100-14-5144-53-1100	General Supplies & Materials	1,120	49	20,000	81.63%
100-14-5144-53-1270	Gasoline/Diesel	286	420	2,500	10.20%
Total Supplies		**1,406**	**469**	**22,500**	**91.84%**
	Total Budget	**23,065**	**469**	**24,500**	**100.00%**

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COUNTY EXTENSION

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-16-7130-51-1100	Regular Employees	28,349	32,135	29,521	37.90%
100-16-7130-51-1200	Part-Time Employees	4,327	6,901	10,000	12.84%
100-16-7130-51-2200	Social Security	2,291	2,307	2,611	3.35%
100-16-7130-51-2300	Medicare	536	539	611	0.78%
100-16-7130-51-2400	Retirement Contributions	1,511	1,787	1,787	2.29%
100-16-7130-52-3202	Cell Phone	450	600	600	0.77%
100-16-7130-52-3500	Travel	9,737	6,176	9,000	11.55%
100-16-7130-52-3700	Education & Training	998	2,047	1,800	2.31%
Total Personnel Services & Employee Benefits		**48,199**	**52,492**	**55,930**	**71.80%**
Purchased/Contracted Services					
100-16-7130-52-2320	Rentals of Equipment	6,661	7,012	4,350	5.58%
100-16-7130-52-3100	General Liability Insurance	540	541	568	0.73%
100-16-7130-52-3600	Dues & Fees	310	293	500	0.64%
100-16-7130-57-1000	4-H Allotment	8,258	9,024	9,000	11.55%
Total Purchased/Contracted Services		**15,769**	**16,870**	**14,418**	**18.51%**
Utilities					
100-16-7130-52-3200	Telephone/Internet	2,498	2,369	2,400	3.08%
Total Utilities		**2,498**	**2,369**	**2,400**	**3.08%**
Supplies					
100-16-7130-52-3201	Postage	100	141	150	0.19%
100-16-7130-53-1100	General Supplies & Materials	5,006	4,353	3,500	4.49%
100-16-7130-53-1270	Gasoline	2,161	1,251	1,500	1.93%
100-16-7130-54-2500	Other Equipment	2,338	0	0	0.00%
Total Supplies		**9,605**	**5,745**	**5,150**	**6.61%**
	Total Budget	**76,071**	**77,476**	**77,898**	**100.00%**

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DEPARTMENT OF LEISURE SERVICES		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-17-6100-51-1100	Regular Employees	105,118	106,088	105,991	30.63%
100-17-6100-51-1101	After School Employees	50,821	0	0	0.00%
100-17-6100-51-1106	Board Members	4,200	4,200	4,200	1.21%
100-17-6100-51-1200	Part-Time Employees	5,660	14,817	15,000	4.33%
100-17-6100-51-2200	Social Security	10,396	6,379	7,762	2.24%
100-17-6100-51-2300	Medicare	2,432	1,491	1,816	0.52%
100-17-6100-51-2400	Retirement Contributions	8,609	8,997	9,898	2.86%
100-17-6100-51-2500	Employee Healthcare	24,130	43,767	44,810	12.95%
100-17-6100-51-2700	Worker's Compensation	10,213	7,067	7,209	2.08%
100-17-6100-52-3202	Cell Phone	2,731	2,276	2,300	0.66%
100-17-6100-52-3500	Travel	4,588	4,897	5,600	1.62%
100-17-6100-52-3700	Education & Training	0	0	1,000	0.29%
Total Personnel Services & Employee Benefits		**228,898**	**199,979**	**205,586**	**59.41%**
Purchased/Contracted Services					
100-17-6100-52-1200	Professional	2,261	0	500	0.14%
100-17-6100-52-2320	Rentals of Equipment	6,853	8,533	5,000	1.44%
100-17-6100-52-3100	General Liability Insurance	6,543	7,683	8,067	2.33%
100-17-6100-52-3300	Advertising	2,419	2,149	2,500	0.72%
100-17-6100-52-3600	Dues & Fees	550	813	2,500	0.72%
100-17-6100-52-3850	Contract Labor	13,385	7,589	5,000	1.44%
Total Purchased/Contracted Services		**32,011**	**26,767**	**23,567**	**6.81%**
Repairs & Maintenance					
100-17-6100-52-2200	Repairs/Maintenance Building	1,547	2,783	3,000	0.87%
100-17-6100-52-2201	Repairs/Maintenance Equipment	8,730	10,015	9,500	2.75%
Total Repairs & Maintenance		**10,277**	**12,798**	**12,500**	**3.61%**
Utilities					
100-17-6100-52-3200	Telephone/Internet	3,829	3,981	4,400	1.27%
100-17-6100-53-1210	Water	3,252	1,667	2,000	0.58%
100-17-6100-53-1230	Electricity	25,499	18,555	19,000	5.49%
Total Utilities		**32,580**	**24,203**	**25,400**	**7.34%**
Supplies					
100-17-6100-53-1100	General Supplies & Materials	10,930	14,937	10,000	2.89%
100-17-6100-53-1101	Program Supplies	36,675	46,757	48,000	13.87%
100-17-6100-53-1102	Banquet & Awards	3,017	3,888	3,000	0.87%
100-17-6100-53-1105	After School Program Supplies	21,002	0	0	0.00%
100-17-6100-53-1110	Concessions	5,134	8,521	4,000	1.16%
100-17-6100-53-1270	Gasoline/Diesel	24,185	12,604	13,000	3.76%
100-17-6100-53-1700	Other Supplies	1,655	619	1,000	0.29%
Total Supplies		**102,598**	**87,326**	**79,000**	**22.83%**
	Total Budget	**406,364**	**351,073**	**346,053**	**100.00%**

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BUILDING & ZONING/CODE ENFORCEMENT

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-18-7200-51-1100	Regular Employees	100,896	101,695	102,728	50.35%
100-18-7200-51-1200	Board Members	3,000	2,600	3,000	1.47%
100-18-7200-51-2200	Social Security	5,809	5,252	6,630	3.25%
100-18-7200-51-2300	Medicare	1,359	1,229	1,551	0.76%
100-18-7200-51-2400	Retirement Contributions	8,958	9,520	10,472	5.13%
100-18-7200-51-2500	Employee Healthcare	30,218	54,895	56,206	27.55%
100-18-7200-51-2700	Worker's Compensation	3,081	3,556	3,628	1.78%
100-18-7200-52-3202	Cell Phone	2,057	2,459	2,460	1.21%
100-18-7200-52-3500	Travel	1,200	1,200	1,200	0.59%
100-18-7200-52-3700	Education & Training	0	197	500	0.25%
Total Personnel Services & Employee Benefits		**156,578**	**182,603**	**188,375**	**92.32%**
Purchased/Contracted Services					
100-18-7200-52-1200	Professional	1,781	0	0	0.00%
100-18-7200-52-3100	General Liability Insurance	3,181	3,349	3,516	1.72%
100-18-7200-52-3300	Advertising	1,511	1,556	1,500	0.74%
100-18-7200-52-3600	Dues & Fees	150	200	200	0.10%
Total Purchased/Contracted Services		**6,623**	**5,105**	**5,216**	**2.56%**
Repairs & Maintenance					
100-18-7200-52-2201	Repairs/Maintenance Equipment	1,912	701	1,500	0.74%
Total Repairs & Maintenance		**1,912**	**701**	**1,500**	**0.74%**
Utilities					
100-18-7200-52-3200	Telephone/Internet	2,277	2,443	2,500	1.23%
Total Utilities		**2,277**	**2,443**	**2,500**	**1.23%**
Supplies					
100-18-7200-52-3201	Postage	136	131	150	0.07%
100-18-7200-53-1100	General Supplies & Materials	2,206	2,056	2,200	1.08%
100-18-7200-53-1270	Gasoline	4,361	3,615	3,600	1.76%
100-18-7200-54-2500	Other Equipment	0	0	500	0.25%
Total Supplies		**6,703**	**5,802**	**6,450**	**3.16%**
	Total Budget	**174,093**	**196,654**	**204,041**	**100.00%**

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AMBULANCE SERVICE (EMS)

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department
Personnel Services & Employee Benefits		**FY2013**	**FY2014**	**FY2015**	**FY2015 Budget**
100-20-3600-51-1100	Regular Employees	416,627	266,100	254,552	28.29%
100-20-3600-51-1200	Part-Time Employees	0	168,365	175,000	19.45%
100-20-3600-51-1300	Overtime	144,997	130,147	135,000	15.01%
100-20-3600-51-2200	Social Security	33,454	30,849	35,003	3.89%
100-20-3600-51-2300	Medicare	7,825	7,215	8,186	0.91%
100-20-3600-51-2400	Retirement Contributions	32,947	28,365	31,202	3.47%
100-20-3600-51-2500	Employee Healthcare	72,095	136,680	127,089	14.13%
100-20-3600-51-2700	Worker's Compensation	28,782	27,891	28,449	3.16%
100-20-3600-52-3202	Cell Phone	2,220	2,393	2,700	0.30%
100-20-3600-52-3700	Education & Training	190	0	900	0.10%
Total Personnel Services & Employee Benefits		**739,137**	**798,005**	**798,081**	**88.71%**
Purchased/Contracted Services					
100-20-3600-52-1200	Professional Services	32,139	16,029	20,000	2.22%
100-20-3600-52-2320	Rentals of Equipment	3,433	4,043	4,000	0.44%
100-20-3600-52-3100	General Liability Insurance	12,451	12,700	12,376	1.38%
100-20-3600-52-3602	State Fee	8,100	8,100	8,100	0.90%
100-20-3600-52-3850	Contract Labor	498	0	500	0.06%
Total Purchased/Contracted Services		**56,621**	**40,872**	**44,976**	**5.00%**
Repairs & Maintenance					
100-20-3600-52-2200	Repairs/Maintenance Building	2,797	903	1,000	0.11%
100-20-3600-52-2201	Repairs/Maintenance Equipment	9,372	18,844	10,000	1.11%
Total Repairs & Maintenance		**12,169**	**19,747**	**11,000**	**1.22%**
Utilities					
100-20-3600-52-3200	Telephone/Internet	2,757	2,552	2,600	0.29%
100-20-3600-53-1210	Water/ Sewer	441	367	400	0.04%
100-20-3600-53-1230	Electricity	7,739	5,743	7,000	0.78%
Total Utilities		**10,937**	**8,662**	**10,000**	**1.11%**
Supplies					
100-20-3600-52-3201	Postage	65	77	100	0.01%
100-20-3600-52-3900	Other	177	0	0	0.00%
100-20-3600-53-1100	General Supplies & Materials	12,149	6,652	12,000	1.33%
100-20-3600-53-1270	Gasoline/Diesel	25,142	22,604	23,500	2.61%
Total Supplies		**37,533**	**29,333**	**35,600**	**3.96%**
	Total Budget	**856,397**	**896,619**	**899,657**	**100.00%**

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CORONER

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-21-3700-51-1100	Elected Official	11,126	9,760	12,000	62.44%
100-21-3700-51-1300	Social Security	705	596	744	3.87%
100-21-3700-51-2300	Medicare	165	139	174	0.91%
100-21-3700-52-3500	Travel	1,864	1,984	1,650	8.59%
100-21-3700-52-3700	Education & Training	600	960	1,000	5.20%
Total Personnel Services & Employee Benefits		**14,460**	**13,439**	**15,568**	**81.01%**
Purchased/Contracted Services					
100-21-3700-52-1200	Professional	0	600	500	2.60%
100-21-3700-52-3600	Dues & Fees	150	0	150	0.78%
Total Purchased/Contracted Services		**150**	**600**	**650**	**3.38%**
Supplies					
100-21-3700-52-3900	Other	1,485	933	1,500	7.81%
100-21-3700-53-1100	General Supplies & Materials	1,585	1,532	1,500	7.81%
Total Supplies		**3,070**	**2,465**	**3,000**	**15.61%**
	Total Budget	**17,680**	**16,504**	**19,218**	**100.00%**

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ELECTIONS & REGISTRATION

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-23-1400-51-1100	Regular Employees	69,727	72,728	62,284	29.30%
100-23-1400-51-1150	Part-Time Employees	0	0	10,000	4.70%
100-23-1400-51-1200	Board Members	19,740	16,907	15,000	7.06%
100-23-1400-51-1300	Overtime	1,738	265	0	0.00%
100-23-1400-51-1350	Poll Workers	14,140	8,141	15,000	7.06%
100-23-1400-51-2200	Social Security	5,531	4,887	5,412	2.55%
100-23-1400-51-2300	Medicare	1,294	1,143	1,266	0.60%
100-23-1400-51-2400	Retirement Contributions	3,338	3,692	4,061	1.91%
100-23-1400-51-2500	Employee Healthcare	14,051	26,945	26,075	12.27%
100-23-1400-51-2700	Worker's Compensation	2,017	2,953	3,016	1.42%
00-23-1400-51-3202	Cell Phone	0	0	1,000	0.47%
100-23-1400-52-3500	Travel	9,311	3,807	2,500	1.18%
100-23-1400-52-3700	Education & Training	3,659	2,400	3,000	1.41%
Total Personnel Services & Employee Benefits		**144,546**	**143,868**	**148,614**	**69.91%**
Purchased/Contracted Services					
100-23-1400-52-1200	Professional	23,359	4,376	20,000	9.41%
100-23-1400-52-2310	Building Rent (Churches)	2,765	3,600	3,600	1.69%
100-23-1400-52-2320	Rentals of Equipment	7,053	2,053	5,000	2.35%
100-23-1400-52-3100	General Liability Insurance	1,364	1,391	1,163	0.55%
100-23-1400-52-3300	Advertising	3,973	4,757	4,000	1.88%
100-23-1400-52-3600	Dues & Fees	405	540	500	0.24%
100-23-1400-52-3850	Contract Labor	9,450	16,533	12,000	5.65%
Total Purchased/Contracted Services		**48,369**	**33,250**	**46,263**	**21.76%**
Repairs & Maintenance					
100-23-1400-52-2200	Repairs/Maintenance Building	340	453	1,000	0.47%
100-23-1400-52-2201	Repairs/Maintenance Equipment	0	0	1,000	0.47%
Total Repairs & Maintenance		**340**	**453**	**2,000**	**0.94%**
Utilities					
100-23-1400-52-3200	Telephone/Internet	4,325	5,099	5,200	2.45%
Total Utilities		**4,325**	**5,099**	**5,200**	**2.45%**
Supplies					
100-23-1400-52-3201	Postage	4,100	1,411	2,000	0.94%
100-23-1400-53-1100	General Supplies & Materials	5,657	6,791	7,500	3.53%
100-23-1400-54-2500	Other Equipment	0	3,262	1,000	0.47%
Total Supplies		**9,757**	**11,464**	**10,500**	**4.94%**
	Total Budget	**207,337**	**194,134**	**212,577**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

MAGISTRATE & PROBATE COURT

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-25-2400-51-1100	Regular Employees	122,218	95,319	92,948	29.35%
100-25-2400-51-1150	Elected Official	80,069	82,233	82,815	26.15%
100-25-2400-51-1200	*Part-Time Magistrate Judges*	7,348	14,222	7,112	2.25%
100-25-2400-51-1225	*Associate Probate Judge*	0	7,800	7,800	2.46%
100-25-2400-51-1250	*Part-Time Employees*	0	6,329	10,400	3.28%
100-25-2400-51-1300	Overtime	266	0	2,000	0.63%
100-25-2400-51-2200	Social Security	12,851	11,236	12,467	3.94%
100-25-2400-51-2300	Medicare	3,006	2,628	2,916	0.92%
100-25-2400-51-2400	Retirement Contributions	5,953	6,389	7,028	2.22%
100-25-2400-51-2500	Employee Healthcare	24,880	34,588	33,495	10.58%
100-25-2400-51-2700	Worker's Compensation	2,637	2,908	2,966	0.94%
100-25-2400-52-3202	Cell Phone	4,381	3,425	3,500	1.11%
100-25-2400-52-3500	Travel	8,453	8,397	7,000	2.21%
100-25-2400-52-3700	Education & Training	2,055	3,045	4,000	1.26%
Total Personnel Services & Employee Benefits		**274,117**	**278,519**	**276,447**	**87.29%**
Purchased/Contracted Services					
100-25-2400-52-1200	Professional	170	456	2,000	0.63%
100-25-2400-52-1201	Weapons Permit Cost	0	0	1,500	0.47%
100-25-2400-52-1301	Computer SW, HW Support	8,645	3,237	5,000	1.58%
100-25-2400-52-2310	Rental of Land & Buildings	540	540	600	0.19%
100-25-2400-52-2320	Rentals of Equipment	3,741	3,929	4,000	1.26%
100-25-2400-52-3100	General Liability Insurance	6,451	7,109	5,599	1.77%
100-25-2400-52-3300	Advertising	307	413	500	0.16%
100-25-2400-52-3600	Dues & Fees	1,328	267	500	0.16%
100-25-2400-52-3601	Juror's & Witnesses	0	0	1,000	0.32%
100-25-2400-52-3850	Contract Labor	0	0	500	0.16%
Total Purchased/Contracted Services		**21,182**	**15,951**	**21,199**	**6.69%**
Repairs & Maintenance					
100-25-2400-52-2200	Repairs/Maintenance Building	0	0	1,000	0.32%
100-25-2400-52-2201	Repairs/Maintenance Equipment	1,060	119	1,200	0.38%
Total Repairs & Maintenance		**1,060**	**119**	**2,200**	**0.69%**
Utilities					
100-25-2400-52-3200	Telephone/Internet	5,291	5,184	5,250	1.66%
Total Utilities		**5,291**	**5,184**	**5,250**	**1.66%**
Supplies					
100-25-2400-52-3201	Postage	728	1,029	1,100	0.35%
100-25-2400-53-1100	General Supplies & Materials	8,749	8,141	7,000	2.21%
100-25-2400-53-1270	Gasoline	3,166	2,473	2,500	0.79%
100-25-2400-54-2500	Other Equipment	0	927	1,000	0.32%
Total Supplies		**12,643**	**12,570**	**11,600**	**3.66%**
	Total Budget	**314,293**	**312,343**	**316,696**	**100.00%**

McIntosh County Board of Commissioners
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BOARD OF EQUALIZATION

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-27-3900-51-1106	Board Members	18,674	9,747	10,000	31.66%
100-27-3900-51-1200	Part-Time Employees	0	0	8,000	25.33%
100-27-3900-51-2200	Social Security	1,175	604	1,116	3.53%
100-27-3900-51-2300	Medicare	275	141	261	0.83%
100-27-3900-52-3500	Travel	1,556	2,013	1,000	3.17%
100-27-3900-52-3700	Education & Training	150	293	250	0.79%
Total Personnel Services & Employee Benefits		**21,830**	**12,798**	**20,627**	**65.31%**
Purchased/Contracted Services					
100-27-3900-52-1200	Professional	0	0	5,000	15.83%
100-27-3900-52-1301	Computer HW & SW Support	1,800	2,020	2,000	6.33%
100-27-3900-52-3100	General Liability Insurance	111	196	206	0.65%
100-27-3900-52-3300	Advertising	244	213	500	1.58%
Total Purchased/Contracted Services		**2,155**	**2,429**	**7,706**	**24.40%**
Supplies					
100-27-3900-52-3201	Postage	2,809	857	2,250	7.12%
100-27-3900-53-1100	General Supplies & Materials	786	283	1,000	3.17%
Total Supplies		**3,595**	**1,140**	**3,250**	**10.29%**
	Total Budget	**27,580**	**16,367**	**31,583**	**100.00%**

McIntosh County Board of Commissioners
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INTERGOVERNMENTAL

Transfers to Other Funds/Agencies		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
100-29-0000-51-2500	Health Reimbursement	150,484	212	0	0.00%
100-29-0000-54-3500	Grant Matches	257,563	56,314	30,000	7.49%
100-29-1510-57-2100	Atlantic Area CASA Expenses	6,249	6,755	10,000	2.50%
100-29-3500-57-1050	Forestry	17,129	22,139	17,579	4.39%
100-29-3910-52-1201	Payment to Animal Shelter Contractor	161,423	162,696	162,696	40.61%
100-29-5100-57-1100	Board of Health	52,080	52,080	52,080	13.00%
100-29-5440-57-1200	DFACS	14,040	14,040	14,040	3.50%
100-29-5440-57-1250	Family Connections	0	5,000	5,000	1.25%
100-29-5440-57-1275	McCares	0	0	13,212	3.30%
100-29-6500-57-1300	Ida Hilton Library	54,000	59,000	54,000	13.48%
100-29-6500-57-1350	Hog Hammock Library	0	4,000	4,000	1.00%
100-29-7680-52-3600	CRC Membership Fees	39,498	29,259	24,000	5.99%
100-29-7680-52-3650	CRC Rural Transportation	4,007	2,613	14,028	3.50%
100-29-7680-52-3700	Coastal Regional Commission/IGA	273,089	0	0	0.00%
100-29-8000-52-1000	Debt Repayment/Interest	0	0	0	0.00%
Total Transfers to Other Funds/Agencies		**1,029,562**	**414,108**	**400,635**	**100.00%**
	Total Budget	**1,029,562**	**414,108**	**400,635**	**100.00%**

McIntosh County Board of Commissioners
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ANIMAL CONTROL

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-32-3910-51-1100	Regular Employees	46,571	32,555	28,388	40.19%
100-32-3910-51-1200	Part-Time Employees	0	11,260	15,382	21.78%
100-32-3910-51-1300	Overtime	0	0	500	0.71%
100-32-3910-51-2200	Social Security	2,872	2,431	2,745	3.89%
100-32-3910-51-2300	Medicare	672	568	642	0.91%
100-32-3910-51-2400	Retirement Contributions	0	0	1,420	2.01%
100-32-3910-51-2500	Employee Healthcare	4,170	7,169	7,340	10.39%
100-32-3910-51-2700	Worker's Compensation	1,402	867	885	1.25%
100-32-3910-52-3202	Cell Phone	411	452	450	0.64%
100-32-3910-52-3500	Travel	0	0	250	0.35%
100-32-3910-52-3700	Education & Training	0	0	250	0.35%
Total Personnel Services & Employee Benefits		**56,098**	**55,302**	**58,252**	**82.47%**
Purchased/Contracted Services					
100-32-3910-52-1200	Professional	1,499	0	1,000	1.42%
100-32-3910-52-3100	General Liability Insurance	2,111	2,360	2,478	3.51%
100-32-3910-52-3600	Dues & Fees	0	0	100	0.14%
Total Purchased/Contracted Services		**3,610**	**2,360**	**3,578**	**5.07%**
Repairs & Maintenance					
100-32-3910-52-2200	Repairs/Maintenance Building	40	0	0	0.00%
100-32-3910-52-2201	Repairs/Maintenance Equipment	1,740	2,577	1,500	2.12%
Total Repairs & Maintenance		**1,780**	**2,577**	**1,500**	**2.12%**
Utilities					
100-32-3910-52-3200	Telephone/Internet	240	0	0	0.00%
100-32-3910-53-1210	Water/Sewer	88	0	0	0.00%
100-32-3910-53-1230	Electricity	2,006	0	0	0.00%
Total Utilities		**2,334**	**0**	**0**	**0.00%**
Supplies					
100-32-3910-53-1100	General Supplies & Materials	2,128	924	2,000	2.83%
100-32-3910-53-1150	Supplies for Animals	659	0	0	0.00%
100-32-3910-53-1270	Gasoline	6,175	4,531	5,300	7.50%
Total Supplies		**8,962**	**5,455**	**7,300**	**10.34%**
	Total Budget	**72,784**	**65,694**	**70,630**	**100.00%**

McIntosh County Board of Commissioners
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FAMILY CONNECTIONS

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Personnel Services & Employee Benefits					
100-35-4553-51-1100	Regular Employees	0	0	33,127	73.13%
100-35-4553-51-2200	Social Security	0	0	2,054	4.53%
100-35-4553-51-2300	Medicare	0	0	481	1.06%
100-35-4553-51-2500	Employee Healthcare	0	0	7,340	16.20%
100-35-4553-52-3202	Cell Phone	0	0	623	1.38%
Total Personnel Services & Employee Benefits		**0**	**0**	**43,625**	**96.30%**
Utilities					
100-35-4553-52-3200	Telephone/Internet	0	0	1,675	3.70%
Total Utilities		**0**	**0**	**1,675**	**3.70%**
	Total Budget	**0**	**0**	**45,300**	**100.00%**

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LAW LIBRARY

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 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	56,029	60,000	62,000	99.20%
205-90-0000-36-1000	Interest	487	490	500	0.80%
Total Revenue		**56,516**	**60,490**	**62,500**	**100.00%**
Personnel Services & Employee Benefits					
205-00-2750-51-1100	Regular Employees	3,000	3,000	3,000	4.80%
205-00-2750-51-2200	Social Security	183	183	183	0.29%
205-00-2750-51-2300	Medicare	43	43	43	0.07%
Total Personnel Services & Employee Benefits		**3,226**	**3,226**	**3,226**	**5.16%**
Purchased/Contracted Services					
205-00-2750-52-1200	Professional	3,572	4,000	5,000	8.00%
Total Purchased/Contracted Services		**3,572**	**4,000**	**5,000**	**8.00%**
Supplies					
205-00-2750-52-3201	Postage	44	50	75	0.12%
205-00-2750-53-1400	Books & Periodicals	16,974	17,000	20,000	32.00%
Total Supplies		**17,018**	**17,050**	**20,075**	**32.12%**
Capital Outlays/Debt Repayment					
205-00-2750-54-1000	Property Improvements	0	20,000	30,000	48.00%
Total Capital Outlays/Debt Repayment		**0**	**20,000**	**30,000**	**48.00%**
Contingencies					
205-00-2750-57-9000	Contingencies	0	0	4,199	6.72%
Total Contingencies		**0**	**0**	**4,199**	**6.72%**
	Total Budget	**23,816**	**44,276**	**62,500**	**100.00%**

McIntosh County Board of Commissioners
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CONFISCATED ASSETS FUNDS

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Revenues					
210-60-0000-35-1100	Fines & Forfeitures	67,750	71,245	75,000	99.73%
210-90-0000-36-1000	Interest Revenue	157	200	200	0.27%
Total Revenue		**67,907**	**71,445**	**75,200**	**100.00%**
Purchased/Contracted Services					
210-00-0000-53-1700	Public Safety	73,789	57,689	75,200	100.00%
Total Purchased/Contracted Services		**73,789**	**57,689**	**75,200**	**100.00%**
	Total Budget	**73,789**	**57,689**	**75,200**	**100.00%**

McIntosh County Board of Commissioners
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JAIL FUND

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Revenues					
211-00-0000-13-4200	Prior Year Fund Balance	0	0		0.00%
211-60-0000-35-1111	Superior Court Fees	3,015	4,068	3,864	1.99%
211-60-0000-35-1121	State Court Fees	191,348	191,681	190,587	97.92%
211-60-0000-35-1131	Magistrate/Probate	0	40	30	0.02%
211-60-0000-35-1161	Juvenile Court Fees	44	33	25	0.01%
211-90-0000-36-1000	Interest	198	97	126	0.06%
Total Revenue		**194,605**	**195,919**	**194,632**	**100.00%**
Purchased/Contracted Services					
211-00-3326-52-1200	Professional	0	0	2,500	1.28%
211-00-3326-52-3850	Contract Labor	6,175	0	0	0.00%
211-00-3326-53-1541	IT Maintenance	34,610	70,649	50,000	25.69%
Total Purchased/Contracted Services		**40,785**	**70,649**	**52,500**	**26.97%**
Repairs & Maintenance					
211-00-3326-52-2200	R&M Building	18,304	13,949	21,000	10.79%
211-00-3326-52-2201	R&M Equipment	17,705	8,455	11,080	5.69%
Total Repairs & Maintenance		**36,009**	**22,404**	**32,080**	**16.48%**
Utilities					
211-00-3326-52-3200	Telephone/Internet	31,844	22,927	22,600	11.61%
211-00-3326-53-1220	Natural Gas	10,067	11,222	10,700	5.50%
211-00-3326-53-1230	Electricity	74,605	60,904	70,000	35.97%
Total Utilities		**116,516**	**95,053**	**103,300**	**53.07%**
Supplies					
211-00-3326-53-1100	Supplies	12,947	4,169	4,400	2.26%
211-00-3326-53-1300	Food	0	0	2,352	1.21%
Total Supplies		**12,947**	**4,169**	**6,752**	**3.47%**
Capital Outlays/Debt Repayment					
211-00-3326-54-2500	Capital Expenditures	0	0	0	0.00%
Total Capital Outlays/Debt Repayment		**0**	**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	**206,257**	**192,275**	**194,632**	**100.00%**

McIntosh County Board of Commissioners
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DRUG FUND

Revenues		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
212-60-0000-35-1112	Superior Court Fees	8,554	7,718	9,488	23.19%
212-60-0000-35-1122	State Court Fees	7,846	21,876	23,658	57.82%
212-60-0000-35-1132	City of Darien	4,085	7,840	7,733	18.90%
212-90-0000-36-1000	Interest Revenue	92	32	38	0.09%
Total Revenue		**20,577**	**37,466**	**40,917**	**100.00%**
Education & Training					
212-00-0000-52-3700	Drug Education	9,763	30,000	40,917	100.00%
Total Education & Training		**9,763**	**30,000**	**40,917**	**100.00%**
	Total Budget	**9,763**	**30,000**	**40,917**	**100.00%**

McIntosh County Board of Commissioners
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VICTIM'S ASSISTANCE FUND

Revenues		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
213-60-0000-35-1113	Superior Court Fees	1,142	1,247	1,501	0.91%
213-60-0000-35-1123	State Court Fees	93,970	107,617	105,533	63.98%
213-60-0000-35-1133	City of Darien	68,084	55,664	57,785	35.03%
213-60-0000-35-1143	Magistrate/Probate	0	20	15	0.01%
213-60-0000-35-1163	Juvenile Court Fees	22	17	15	0.01%
213-60-0000-36-1000	Interest Revenue	187	72	90	0.05%
Total Revenue		**163,405**	**164,637**	**164,939**	**100.00%**
Transfers to Other Funds/Agencies					
213-00-0000-57-1215	Payments to McIntosh County LVAP	191,287	164,637	164,939	100.00%
Total Transfers to Other Funds/Agencies		**191,287**	**164,637**	**164,939**	**100.00%**
	Total Budget	**191,287**	**164,637**	**164,939**	**100.00%**

McIntosh County Board of Commissioners
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JAIL COMMISSARY FUND

Revenues		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
214-65-0000-34-1100	Charges for Services	31,122	35,235	40,000	99.50%
214-90-0000-36-1000	Interest Revenue	117	169	200	0.50%
Total Revenue		**31,239**	**35,404**	**40,200**	**100.00%**
Purchased/Contracted Services					
214-00-0000-52-1100	Public Safety	18,681	21,254	40,200	100.00%
Total Purchased/Contracted Services		**18,681**	**21,254**	**40,200**	**100.00%**
	Total Budget	**18,681**	**21,254**	**40,200**	**100.00%**

McIntosh County Board of Commissioners
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E-911

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Revenues					
215-90-0000-34-2500	McIntosh County Land Lines	70,930	67,163	63,379	11.07%
215-90-0000-34-2510	McIntosh County Cell Phones	116,764	129,702	136,835	23.90%
215-90-0000-34-2515	Transfer from Long County Surcharges	178,000	270,000	286,291	50.00%
215-90-0000-34-2520	Property Signs	890	624	500	0.09%
215-90-0000-36-1000	Interest Revenue	642	346	250	0.04%
215-00-0000-13-4200	Prior Years Fund Balance	0	0	85,327	14.90%
Total Revenue		**367,226**	**467,835**	**572,582**	**100.00%**
Personnel Services & Employee Benefits					
215-00-3800-51-1100	Regular Employees	221,432	220,990	259,003	45.23%
215-00-3800-51-1200	Board Members	6,000	5,314	6,000	1.05%
215-00-3800-51-1201	Part-Time Employees	0	0	61,277	10.70%
215-00-3800-51-1300	Overtime	88,414	18,197	40,000	6.99%
215-00-3800-51-2200	Social Security	19,345	60,896	22,710	3.97%
215-00-3800-51-2300	Medicare	4,524	18,298	5,312	0.93%
215-00-3800-51-2400	Retirement	0	4,517	5,000	0.87%
215-00-3800-51-2500	Employee Healthcare	25,313	47,316	50,000	8.73%
215-00-3800-51-2700	Worker's Compensation	8,497	8,895	9,074	1.58%
215-00-3800-52-3202	Cell Phone	4,085	897	1,200	0.21%
215-00-3800-52-3500	Travel	0	0	1,000	0.17%
215-00-3800-52-3700	Education&Training	0	0	2,000	0.35%
215-00-3800-53-1700	Uniforms	492	0	0	0.00%
Total Personnel Services & Employee Benefits		**378,102**	**385,320**	**462,576**	**80.79%**
Purchased/Contracted Services					
215-00-3800-52-1200	Professional Services	1,480	2,263	5,000	0.87%
215-00-3800-52-1301	Computer SW, HW & Support	54,411	30,833	25,100	4.38%
215-00-3800-52-3100	General Liability Insurance	4,646	4,739	5,156	0.90%
215-00-3800-51-3300	Advertising	200	522	200	0.03%
215-00-3800-52-3600	Dues&Fees	142	243	150	0.03%
215-00-3800-52-3850	Contract Labor	14,323	20,952	23,000	4.02%
Total Purchased/Contracted Services		**75,202**	**59,552**	**58,606**	**10.24%**
Repairs & Maintenance					
215-00-3800-52-2200	Repairs/Maintenance Building	610	2,328	500	0.09%
215-00-3800-52-2201	Repairs/Maintenance Vehicle	159	1,583	700	0.12%
215-00-3800-52-2202	Repairs/Maintenance Equipment	435	7,371	1,000	0.17%
215-00-3800-52-2203	Repairs/Maintenance Radios	3,068	0	8,000	1.40%
Total Repairs & Maintenance		**4,272**	**11,282**	**10,200**	**1.78%**
Utilities					
215-00-3800-52-3200	Telephone/Internet	18,073	16,575	21,500	3.75%
215-00-3800-53-1210	Water/Sewerage	724	459	1,000	0.17%

McIntosh County Board of Commissioners
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		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
215-00-3800-53-1220	Natural Gas	678	478	1,000	0.17%
215-00-3800-53-1230	Electricity	8,842	7,025	8,400	1.47%
Total Utilities		**28,317**	**24,537**	**31,900**	**5.57%**
Supplies					
215-00-3800-53-1100	Supplies	2,006	1,540	2,500	0.44%
215-00-3800-53-1101	Minor Operating Expenses	982	0	1,000	0.17%
215-00-3800-53-1102	911 New Road Signs	788	0	1,000	0.17%
215-00-3800-53-1270	Gasoline	4,446	2,494	3,200	0.56%
215-00-3800-53-3200	Postage	0	0	100	0.02%
215-00-3800-54-2300	Office Furniture/Equipment	0	0	500	0.09%
Total Supplies		**8,222**	**4,034**	**8,300**	**1.45%**
Contingencies					
215-00-3800-57-9000	Contingencies	0	0	1,000	0.17%
Total Contingencies		**0**	**0**	**1,000**	**0.17%**
	Total Budget	**494,115**	**484,725**	**572,582**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

GRANT FUND

Revenues		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
220-00-0000-33-4102	Emergency Management Agency	5,000	5,500	5,000	0.54%
220-00-0000-33-4104	Hazard Mitigation Grant	13,600	0	0	0.00%
220-80-0000-33-4103	Coastal Incentive Grant-S. Newport	0	0	20,000	2.15%
220-80-0000-33-4104	Coastal Incentive Grant-County	5,000	0	0	0.00%
220-80-0000-33-4107	GDOT-Highlander Trail Grant	0	0	875,000	94.09%
220-80-0000-33-4108	Highlander Trail Matching Funds	0	0	0	0.00%
220-80-0000-33-4111	Juvenile Offender's Grant	400	0	0	0.00%
220-80-0000-33-4115	ARRA Edward Byrne Memorial	9,000	0	0	
220-90-0000-39-1100	Matching Funds from General Fund	0	0	30,000	3.23%
Total Revenue		**33,000**	**5,500**	**930,000**	**100.00%**
Purchased/Contracted Services					
220-00-0000-52-1200	Professional Services	1,250	4,935	55,000	5.91%
220-00-0000-52-1500	Highlander Trail Grant Expenses	0	46,555	875,000	94.09%
220-00-0000-52-2200	LLEFS Expenses	0	5,454	0	0.00%
220-00-0000-52-7100	Coastal Incentive Grant	38,539	48	0	
Total Purchased/Contracted Services		**39,789**	**56,992**	**930,000**	**100.00%**
	Total Budget	**39,789**	**56,992**	**930,000**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

HOTEL/MOTEL TAX FUND

Revenues		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
275-50-0000-31-4100	Hotel/Motel Tax Revenue	152,730	176,124	175,000	100.00%
Total Revenue		**152,730**	**176,124**	**175,000**	**100.00%**
Transfers to Other Funds/Agencies					
275-29-7540-57-1300	Chamber of Commerce Allocation	91,638	105,674	105,000	60.00%
275-29-7540-61-1000	Transfer to General Fund	61,092	70,450	70,000	40.00%
Total Transfers to Other Funds/Agencies		**152,730**	**176,124**	**175,000**	**100.00%**
	Total Budget	**152,730**	**176,124**	**175,000**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

USDA CONSTRUCTION FUND

Revenues		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
300-80-0000-33-1300	USDA Loan Drawdowns	0	0	0	0.00%
300-80-0000-33-1301	USDA Grant Drawdowns	738,428	184,281	800,000	100.00%
Total Revenue		**738,428**	**184,281**	**800,000**	**100.00%**
Purchased/Contracted Services					
300-00-4400-54-1306	Water Projects	725,265	144,859	800,000	100.00%
Total Purchased/Contracted Services		**725,265**	**144,859**	**800,000**	**100.00%**
	Total Budget	**725,265**	**144,859**	**800,000**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

2005 SPLOST FUND

Revenues		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
325-90-0000-31-3200	Sale Tax Collection	0	0	0	0.00%
325-90-0000-36-1000	Interest Revenue	988	335	333	0.10%
	Prior Years Fund Balance	587,129	155,867	350,000	99.90%
Total Revenue		**588,117**	**156,202**	**350,333**	**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.	9,950	100,000	350,333	100.00%
325-00-3326-54-1200	Jail Site Improvements	6,342	0	0	0.00%
325-00-3520-54-2500	Fire Department	44,529	23,954	0	0.00%
325-00-3910-54-1300	Animal Shelter	0	0	0	0.00%
325-00-4220-54-2500	Roads & Bridges	277,896	32,248	0	0.00%
325-00-4530-54-1200	Landfill	108,489	0	0	0.00%
325-00-6149-54-2200	Recreation	124,717	0	0	0.00%
325-00-6149-54-2400	EMS	16,194	0	0	0.00%
325-00-6149-54-2600	Development Authority	0	0	0	0.00%
Total Capital Outlays/Debt Repayment		**588,117**	**156,202**	**350,333**	**100.00%**
	Total Budget	**588,117**	**156,202**	**350,333**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

2010 SPLOST FUND FY2011-FY2016

		Approved Budget 2010 SPLOST	Expended As of FYE 2014	Remaining Balance as of FYE 2014
Revenues				
326-00-0000-31-3200	Sale Tax Collection	9,500,000	4,951,519	4,548,481
Total Revenue		**9,500,000**	**4,951,519**	**4,548,481**
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	319,320	340,680
326-00-0000-57-1000	Project - City of Darien SPLOST 2010	1,900,000	967,073	932,927
326-01-1510-54-1200	Project - Courthouse R&M/Equipment	221,455	206,989	14,466
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	207,842	142,158
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	188,627	261,373
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	82,343	417,657
326-13-4200-54-1401	Project - Road Paving Road Dept.	1,071,305	16,958	1,054,347
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	244,900	5,100
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	31,450	(1,450)
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	24,660	5,340
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	528,717	3,051
326-20-3600-54-2400	Project- 3 Dell Computers w/printers EMS	4,000	335	3,665
326-20-3600-54-2401	Project - 4 Laptops w/printers EMS	4,500	4,500	0
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	1,995	5
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
2015 Annual Operating Budget

		Approved Budget 2010 SPLOST	Expended As of FYE 2014	Remaining Balance as of FYE 2014
326-22-4500-54-2503	Project - Grapple Boom Truck LANDFILL	80,000	47,012	32,988
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	18,362	6,638
Total Capital Outlays/Debt Repayment		**9,500,000**	**4,071,964**	**5,428,036**
	Total Budget	**9,500,000**	**4,071,964**	**5,428,036**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

WATER FUND

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Revenues					
505-90-0000-34-4210	Water Charges	578,719	617,229	615,000	91.12%
505-90-0000-34-4211	Water Penaly - Late Charges	31,185	26,447	25,000	3.70%
505-90-0000-34-4212	Non-Refundable Deposit	2,600	0	0	0.00%
505-90-0000-34-4213	Water Application Fee	1,300	1,520	1,520	0.23%
505-90-0000-34-4214	Connection/Disconnection Fee	3,324	3,667	3,700	0.55%
505-90-0000-34-4215	Sewer Charges	0	20,250	20,250	3.00%
505-90-0000-36-1000	Interest Revenue	491	525	450	0.07%
505-90-0000-38-9000	Misc. Revenue	367,926	9,181	9,000	1.33%
505-90-0000-39-1210	Transfer from USDA	0	0	0	0.00%
Total Revenue		**985,545**	**678,819**	**674,920**	**100.00%**
Personnel Services & Employee Benefits					
505-19-4400-51-1100	Regular Employees	112,196	111,276	120,950	17.92%
505-19-4400-51-1300	Overtime	1,607	1,559	3,000	0.44%
505-19-4400-51-2200	Social Security	6,885	6,499	7,685	1.14%
505-19-4400-51-2300	Medicare	1,610	1,520	1,798	0.27%
505-19-4400-51-2400	Retirement Contributions	0	1,940	2,134	0.32%
505-19-4400-51-2500	Employee Healthcare	25,993	39,807	29,467	4.37%
505-19-4400-51-2700	Worker's Compensation	0	5,185	5,290	0.78%
505-19-4400-52-3202	Cell Phone	1,620	1,826	2,000	0.30%
505-19-4400-52-3500	Travel	0	2,046	1,000	0.15%
505-19-4400-53-3203	Education & Training	100	746	1,000	0.15%
Total Personnel Services & Employee Benefits		**150,011**	**172,404**	**174,324**	**25.83%**
Purchased/Contracted Services					
505-19-4400-52-1200	Professional	85,363	26,904	30,000	4.44%
505-19-4400-52-1210	State Fees	0	12,555	13,000	1.93%
505-19-4400-52-1301	Computer Support	1,275	0	1,000	0.15%
505-19-4400-52-3050	NSF Checks and Bank Charges	102	0	200	0.03%
505-19-4400-52-3100	General Liability Insurance	5,100	0	5,311	0.79%
505-19-4400-52-3300	Advertising	199	0	250	0.04%
505-19-4400-52-3600	Dues & Fees	275	471	300	0.04%
505-19-4400-52-3850	Contract Labor	0	0	1,000	0.15%
Total Purchased/Contracted Services		**92,314**	**39,930**	**51,061**	**7.57%**
Repairs & Maintenance					
505-19-4400-52-2201	Repairs & Maintenance - Equipment	12,740	14,039	3,500	0.52%
Total Repairs & Maintenance		**12,740**	**14,039**	**3,500**	**0.52%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Utilities					
505-19-4400-52-3200	Telephone/Internet	1,150	896	1,000	0.15%
505-19-4400-53-1230	Electricity	27,109	23,669	27,500	4.07%
Total Utilities		**28,259**	**24,565**	**28,500**	**4.22%**
Supplies					
505-19-4400-52-3201	Postage	6,693	6,756	6,700	0.99%
505-19-4400-53-1100	General Supplies & Materials	39,383	18,829	600	0.09%
505-19-4400-53-1101	Chemicals	5,001	7,991	10,500	1.56%
505-19-4400-53-1102	Water & Sewer Supplies	0	0	24,000	3.56%
505-19-4400-53-1270	Gasoline/Diesel	14,747	11,889	14,100	2.09%
Total Supplies		**65,824**	**45,465**	**55,900**	**8.28%**
Capital Outlays/Debt Repayment					
505-19-4400-54-2500	USDA Loan Repayment	0	59,297	84,751	12.56%
505-19-4400-54-2501	USDA Loan Interest	253,500	613,991	249,474	36.96%
Total Capital Outlays/Debt Repayment		**253,500**	**673,288**	**334,225**	**49.52%**
Contingencies					
505-19-4400-58-5001	Reserve for Loan Repayment	0	0	27,410	4.06%
Total Contingencies		**0**	**0**	**27,410**	**4.06%**
	Total Budget	**602,648**	**969,691**	**674,920**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

LANDFILL

		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Revenues					
540-90-0000-34-4150	Tipping Fees at Landfill	111,183	125,000	125,000	10.18%
540-90-0000-34-4151	Tipping Fees Curbside Provider	187,977	213,294	227,657	18.54%
540-90-0000-34-4152	Curbside Waste Collection	774,578	771,646	770,186	62.73%
540-90-0000-36-1000	Interest Earned	1,166	742	379	0.03%
540-90-0000-38-9000	Misc. Revenue	197,404	5,566	5,000	0.41%
540-90-0000-39-1200	Operating Transfer from General	0	0	0	0.00%
540-00-0000-13-4200	Prior Years Fund Balance	0	0	99,599	8.11%
Total Revenues		**1,272,308**	**1,116,248**	**1,227,821**	**100.00%**
Personnel Services & Employee Benefits					
540-22-4500-51-1100	Regular Employees	146,144	147,689	149,178	12.15%
540-22-4500-51-1300	Overtime	1,518	0	0	0.00%
540-22-4500-51-2200	Social Security	8,865	8,722	9,249	0.75%
540-22-4500-51-2300	Medicare	2,073	2,040	2,163	0.18%
540-22-4500-51-2400	Retirement Contributions	13,677	12,478	14,676	1.20%
540-22-4500-51-2500	Employee Healthcare	12,549	25,683	33,548	2.73%
540-22-4500-51-2700	Worker's Compensation	14,705	5,831	5,948	0.48%
540-22-4500-52-3202	Cell Phone	0	0	720	0.06%
540-22-4500-52-3500	Travel	1,790	0	1,000	0.08%
540-22-4500-52-3700	Education & Training	1,200	0	500	0.04%
Total Personnel Services & Employee Benefits		**202,521**	**202,443**	**216,982**	**17.67%**
Purchased/Contracted Services					
540-22-4500-52-1200	Professional	52,694	39,999	50,000	4.07%
540-22-4500-52-1201	Payment to Curbside Provider	795,177	815,704	817,772	66.60%
540-22-4500-52-1202	Recycling Program	1,829	8,200	10,000	0.81%
540-22-4500-52-2320	Rentals of Equipment	7,793	7,368	6,700	0.55%
540-22-4500-52-3100	General Liability Insurance	6,721	6,855	7,367	0.60%
540-22-4500-52-3300	Advertising	0	469	100	0.01%
540-22-4500-52-3600	Dues & Fees	234	411	250	0.02%
540-22-4500-52-3602	State Fee	10,264	11,500	11,000	0.90%
540-22-4500-52-3850	Contract Labor	0	0	250	0.02%
Total Purchased/Contracted Services		**874,712**	**890,506**	**903,439**	**73.58%**
Repairs & Maintenance					
540-22-4500-52-2200	Repairs/Maintenance Building	448	518	1,000	0.08%
540-22-4500-52-2201	Repairs/Maintenance Equipment	29,510	61,058	30,000	2.44%
Total Repairs & Maintenance		**29,958**	**61,576**	**31,000**	**2.52%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

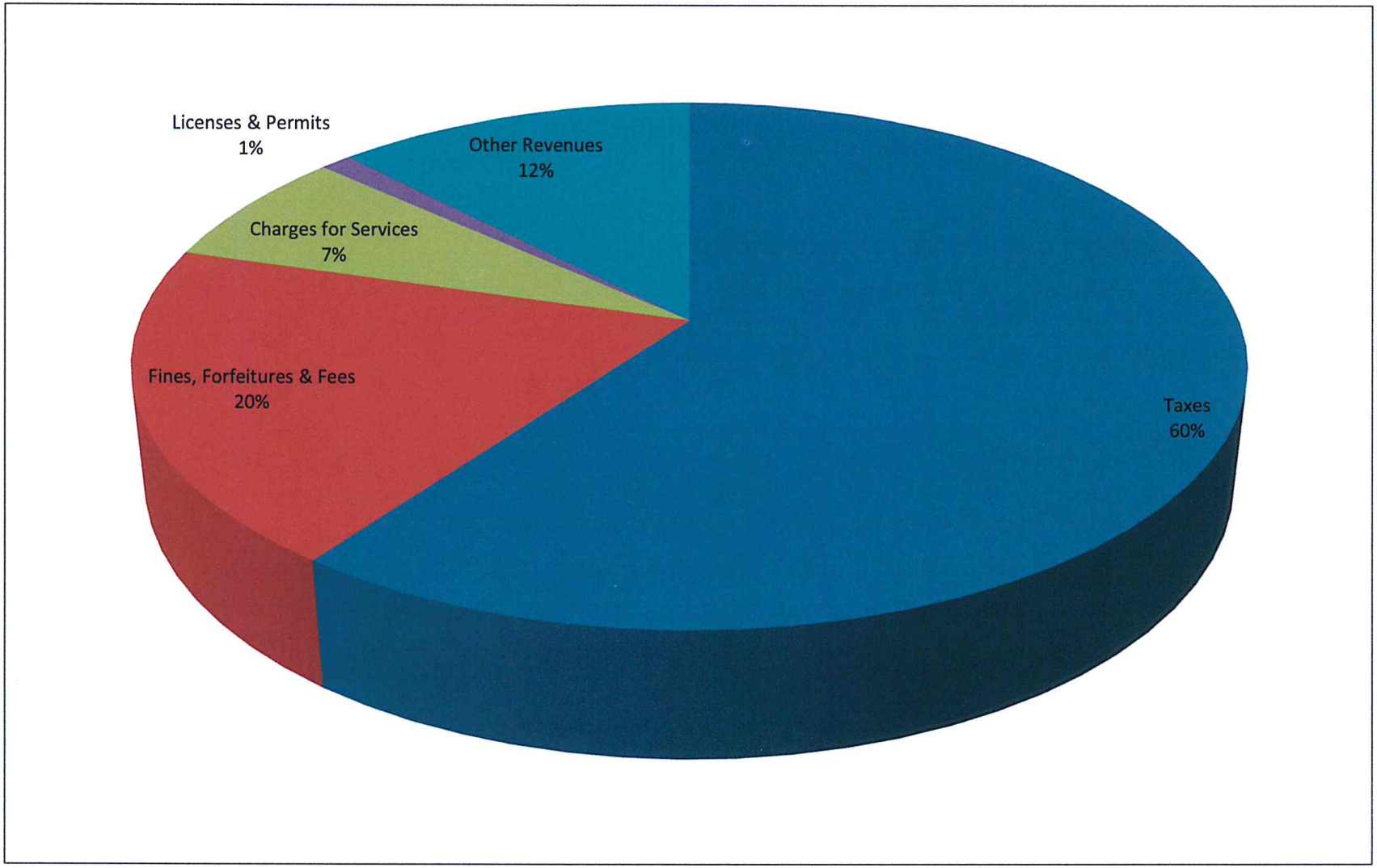
		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
Utilities					
540-22-4500-52-3200	Telephone/Internet	3,168	3,206	2,600	0.21%
540-22-4500-53-1230	Electricity	4,511	4,294	5,600	0.46%
Total Utilities		**7,679**	**7,500**	**8,200**	**0.67%**
Supplies					
540-22-4500-52-3201	Postage	182	0	200	0.02%
540-22-4500-53-1100	General Supplies & Materials	10,648	17,378	18,000	1.47%
540-22-4500-53-1270	Gasoline/ Diesel	43,065	39,260	45,000	3.67%
540-22-4500-54-2500	Other Equipment	7,301	0	5,000	0.41%
Total Supplies		**61,196**	**56,638**	**68,200**	**5.55%**
	Total Budget	**1,176,066**	**1,218,663**	**1,227,821**	**100.00%**

McIntosh County Board of Commissioners
2015 Annual Operating Budget

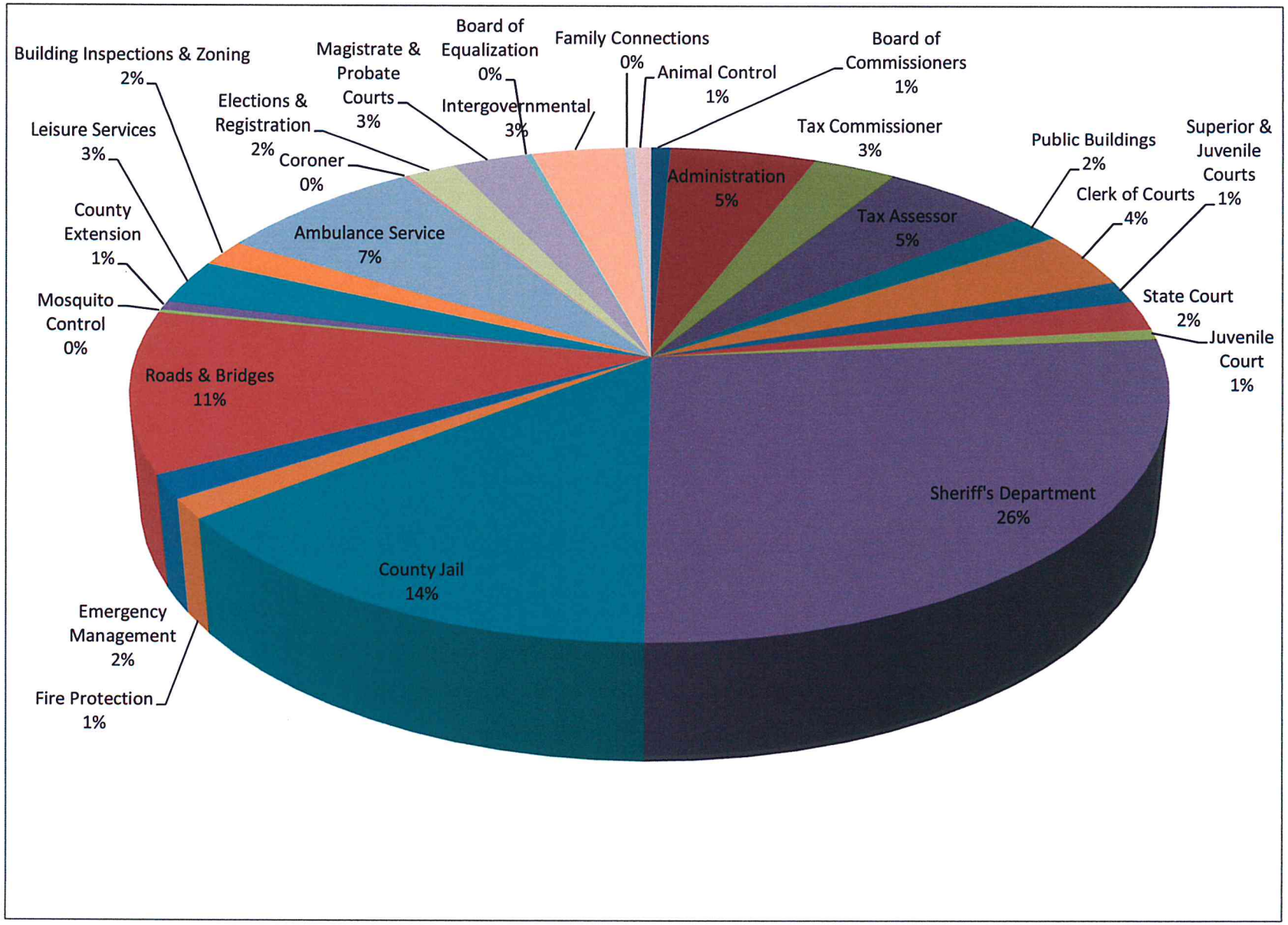
REVOLVING LOAN FUND

Revenues		Actual Expenses FY2013	Projected Expenses FY2014	Adopted Budget FY2015	Percent of Department FY2015 Budget
790-75-9000-39-3000	Loan Revenue	0	0	0	0.00%
790-90-0000-36-1000	Interest Revenue	70	62	62	100.00%
Total Revenues		**70**	**62**	**62**	**100.00%**
Purchased/Contracted Services					
790-17-6100-57-3050	Bank Charges	5	10	15	24.19%
Total Purchased/Contracted Services		**5**	**10**	**15**	**24.19%**
Contingencies					
790-00-9000-57-9000	Contingencies	0	0	47	75.81%
Total Contingencies		**0**	**0**	**47**	**75.81%**
	Total Budget	**5**	**10**	**62**	**100.00%**

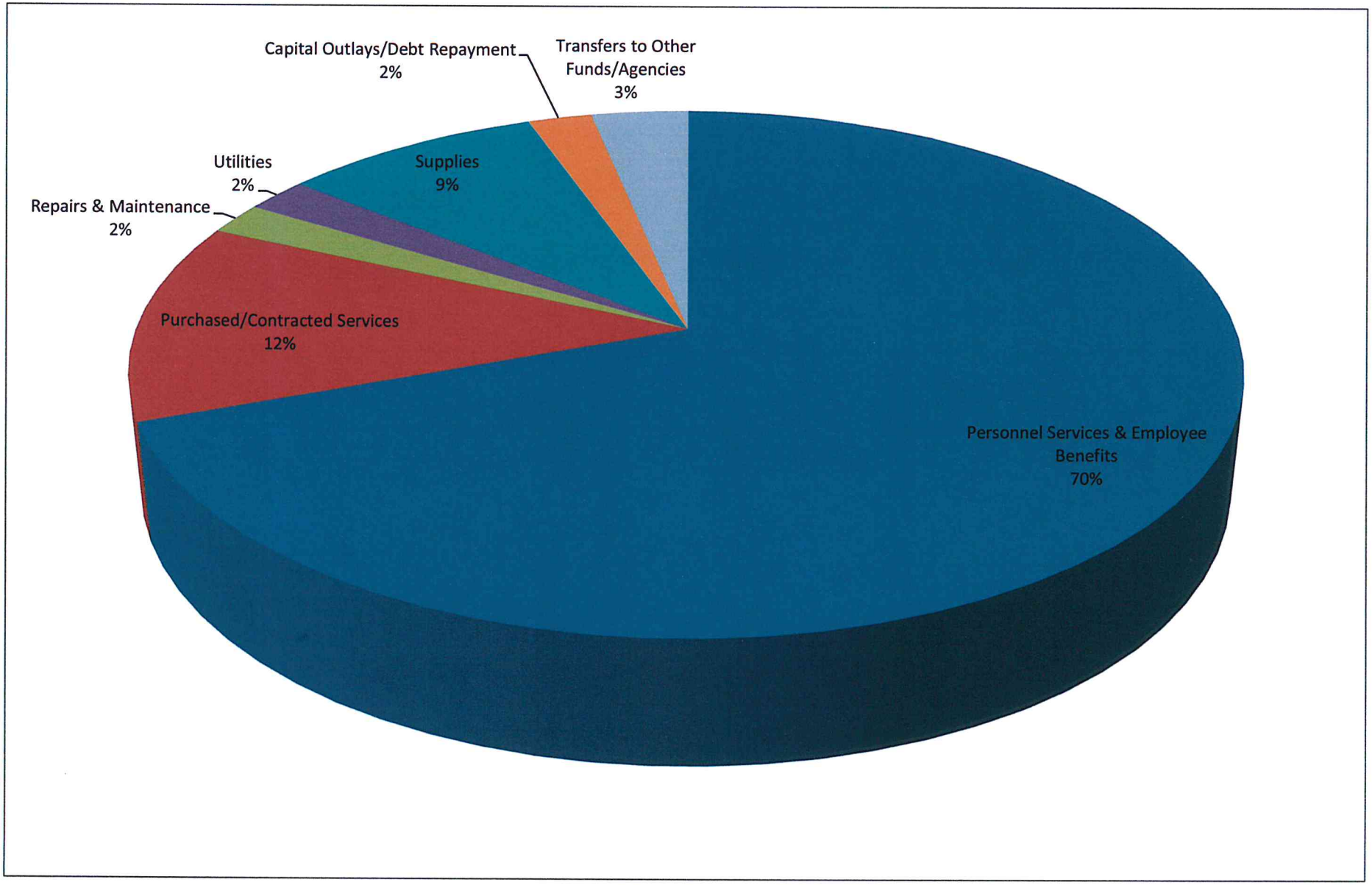
McIntosh County General Fund Revenue Breakdown



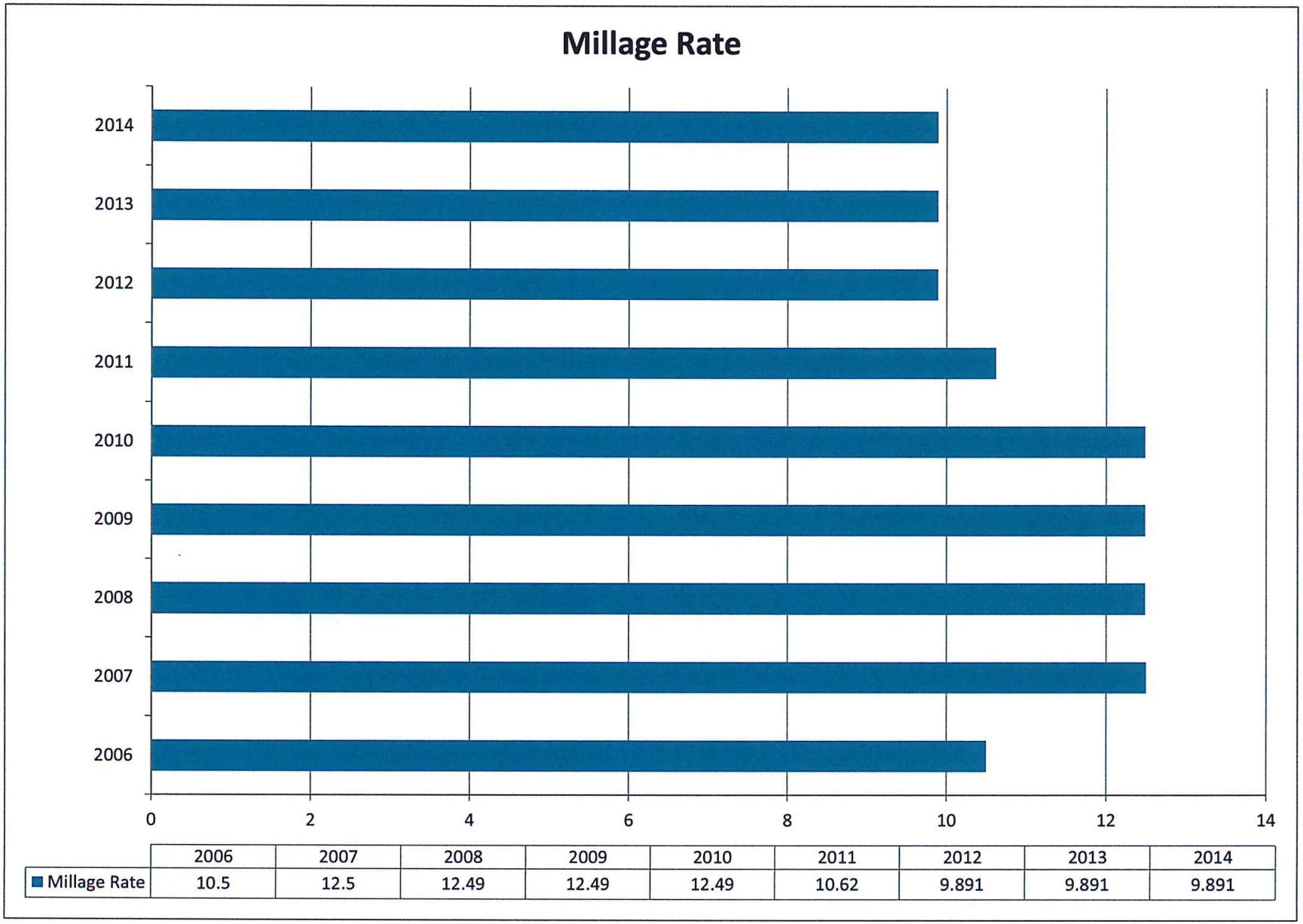
McIntosh County General Fund Department Expenditure Breakdown



General Fund Expenditure by Class



Millage Rate Change 2006-2013



	2006	2007	2008	2009	2010	2011	2012	2013	2014
Millage Rate	10.5	12.5	12.49	12.49	12.49	10.62	9.891	9.891	9.891