McIntosh County Commission

Fiscal Year 2016 Operating Budget



MCINTOSH COUNTY
BOARD OF COMMISSIONERS
ADOPTED BUDGET FISCAL YEAR 2016

COUNTY COMMISSION

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

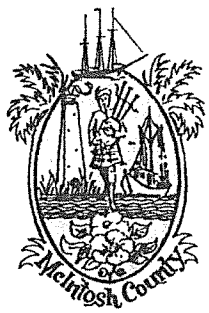
APPOINTED STAFF

C. Brett Cook	County Manager
Adam S. Poppell	County Attorney
J. Patrick Zoucks	Finance Dir./County Clerk
Gary Morris	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
Warnie Nettles	Interim EMS Director
Gail Braswell	E-911 Director
Doll Gale	Elections Superintendent
Marianna Hagan	Animal Control Director
Tammy Tyre	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

September 8, 2015

Honorable Chairman & Commissioners

2016 Operating Budget

Fiscal Year 2016 Budget Message

Dear County Officials:

As your County Manager, I am pleased to deliver the McIntosh County Board of Commissioners budget message for fiscal year ending 2016.

The state of this year's budget is very similar to previous years. We continue to operate in a time that growth is slow and overall our local economy is lagging to show signs of improvement. The County Commission has dealt with the challenge of providing services during a time of declining revenues in a proactive manner. The last 4 years have brought us decreasing tax digests, the lowest sales tax collection seen in over a decade, yet, we have been able to operate without raising the millage rate. We have together, made changes to our benefits package and other areas that helped us mitigate the loss or revenue in county coffers.

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. We are utilizing previous years fund balances to cover this year's general fund deficit. We believe that the County will continue to run deficits for the next several

years but that the fundamentals of the County remain strong. Revenues will increase over the next 3-5 years pertaining to the rising value of personal property on our tax digest; we are at a point now that the gross tax digest cannot continue to decrease in value. During that interval of time, we project that sales tax will increase as well but we could see decreases over the next 18 months due primary to the construction being performed by GDOT on I-95 exit 49. Our emphasis remains on providing the best services we can and being good stewards of the tax payers money.

After much consideration, we recommend no major changes to the county health care policies. We have explored various new models of providing insurance to our workforce but each one of them presented challenges that made them undesirable. Therefore, we will remain with the traditionally 80/20 split for another year in the allocation of health insurance. We have had back to back years of high insurance claims that have resulted in a dramatic increase in our rates but we believe this trend will stop. It is recommended that we go out for bids in 2016 for health care coverage. We will continue to monitor this issue and may make different suggestions in the future but the changes made by the Commission during the 2014 fiscal year are enabling us now to not be forced to make sweeping changes to our benefits.

As we wind down discussions with the Marine Corps, we have to think about the long term financial health of McIntosh County. We have been successful the past several years due to the creation of a reserve fund. That has given us the ability to borrow from ourselves on a year to year basis and pay back the fund when we have the ability. During the next fiscal year, we believe it is paramount that we create a reserve fund policy. This policy would set up thresholds for required balances and dictate what amount of money we need available before millage rate reductions occur. It would also set forth approved venues for investing county money. A good reserve fund policy should be considered intensely by the County Commission in the near future.

The burden of improving the economic climate falls on all of us as elected and appointed officials. We have worked diligently during the past year to assist the International Decor Outlet in opening in Darien. Chairman Spratt has visited China in an effort to show support from the local level and aid in making this venture a reality. If successful, the financial course for our

economy could change quickly. Points of sales are imperative to our fiscal policies and are the backbone of our Unified Economic Development Plan.

During the next few years, we will continue to work on issues that range from short to long term importance such as the 2016 SPLOST Referendum, considering the first phase of a Leisure Service Complex to extending the Highlander Trail. Each of these issues brings with it unique challenges and opportunities. I hope that we can continue to address these matters in a well thought out and sensible approach. In conclusion, I believe that we have done an effective job operating with less and I look forward to guiding the Commission into the next fiscal year.

Sincerely,



C. Brett Cook
McIntosh County Manager

State of Georgia

County of McIntosh Resolution 2015-15

A RESOLUTION OF THE MCINTOSH COUNTY BOARD OF COMMISSIONERS APPROVING THE 2016 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 2016 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 8th day of September, 2015.

McIntosh County Board of Commissioners
Executive General Fund Summary
Fiscal Year 2016

Revenue Type	Actual Revenue FY2014	Projected Revenue FY2015	Adopted Revenue FY2016	Percent of Total FY2016 Revenues
Taxes	7,402,126	7,249,417	7,080,683	58.12%
Fines, Forfeitures & Fees	2,308,324	1,807,763	2,136,392	17.54%
Charges for Services	848,108	735,010	760,753	6.24%
Licenses & Permits	144,364	135,305	134,250	1.10%
Other Revenues	1,212,269	2,463,431	2,070,790	17.00%
Total Revenues	**11,915,191**	**12,390,926**	**12,182,868**	**100.00%**

Department Name	Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Total FY2016 Budget
Board of Commissioners	75,870	78,068	80,880	0.66%
Administration	637,813	697,243	627,866	5.15%
Tax Commissioner	351,559	383,422	385,787	3.17%
Tax Assessor	600,572	603,889	575,566	4.72%
Public Buildings	222,009	251,950	235,601	1.93%
Clerk of Courts	423,729	462,292	458,856	3.77%
Superior & Juvenile Courts	208,772	166,573	181,417	1.49%
State Court	225,835	219,330	223,083	1.83%
Juvenile Court	24,132	64,620	73,817	0.61%
Sheriff's Department	2,952,202	3,314,473	3,296,136	27.06%
County Jail	1,660,169	1,650,431	1,738,055	14.27%
Fire Protection	144,648	149,508	156,777	1.29%
Emergency Management	137,541	187,053	128,920	1.06%
Roads & Bridges	935,392	1,273,367	1,288,379	10.58%
Mosquito Control	839	915	13,500	0.11%
County Extension	78,514	56,453	75,000	0.62%
Leisure Services	331,472	338,236	363,627	2.98%
Building Inspections & Zoning	185,671	204,669	214,078	1.76%
Ambulance Service	862,451	899,088	912,898	7.49%
Coroner	14,595	18,889	19,618	0.16%
Elections & Registration	191,611	160,540	207,806	1.71%
Magistrate & Probate Courts	311,150	312,583	329,363	2.70%
Board of Equalization	13,752	7,908	25,376	0.21%
Intergovernmental	407,360	775,476	448,461	3.68%
Animal Control	64,641	67,628	76,870	0.63%
Family Connections	0	46,322	45,131	0.37%
Total General Fund Expenses	**11,062,299**	**12,390,926**	**12,182,868**	**100.00%**

McIntosh County Board of Commissioners
2016 Annual Operating Budget
Fiscal Year 2016 General Fund Revenues

		Actual Revenue FY2014	Projected Revenue FY2015	Adopted Revenue FY2016	Percent of Total FY2016 Revenues
Taxes					
100-50-0000-31-1100	General Property Taxes	4,121,743	4,100,000	3,970,000	32.59%
100-50-0000-31-1150	Property Taxes NOD	95,837	15,000	15,000	0.12%
100-50-0000-31-1200	Prior Year Property Taxes	283,994	285,000	285,000	2.34%
100-50-0000-31-1310	Motor Vehcile Taxes	616,144	502,730	500,000	4.10%
100-50-0000-31-1320	Mobile Home Taxes	94,206	104,000	112,109	0.92%
100-50-0000-31-1330	Timber Taxes	80,079	103,449	51,121	0.42%
100-50-0000-31-1340	Intangibles (Regular & Recording)	35,256	43,772	47,099	0.39%
100-50-0000-31-1600	Real Estate Transfer Tax	31,932	17,312	19,747	0.16%
100-50-0000-31-1750	Franchise Fee Tax	85,872	113,200	113,200	0.93%
100-50-0000-31-3100	Local Option Sales Tax	952,498	939,380	939,380	7.71%
100-50-0000-31-4200	Alcoholic Beverage Excise Tax	135,152	131,842	132,982	1.09%
100-50-0000-31-6200	Insurance Premiums Tax	573,929	606,321	606,321	4.98%
100-50-0000-31-6300	Financial Institutions Tax	11,438	9,391	10,704	0.09%
100-50-0000-31-9500	FIFA, Penalties, Interest, Cost, etc.	284,046	278,020	278,020	2.28%
Total Taxes		**7,402,126**	**7,249,417**	**7,080,683**	**58.12%**
Fines, Forfeitures, Fees					
100-60-0000-35-1110	Superior Court	76,441	83,980	84,050	0.69%
100-60-0000-35-1120	State Court	2,182,482	1,667,927	2,000,000	16.42%
100-60-0000-35-1130	Magistrate/Probate Court	49,019	53,916	51,342	0.42%
100-60-0000-35-1160	Juvenile	382	1,940	1,000	0.01%
Total Fines, Forfeitures, Fees		**2,308,324**	**1,807,763**	**2,136,392**	**17.54%**
Charges for Services					
100-50-0000-34-1940	Tax Commissioner Commissions	195,661	202,368	201,584	1.65%
100-65-0000-34-7210	Leisure Services Registration	7,150	4,890	6,500	0.05%
100-65-0000-34-7220	Leisure Services Concessions	4,690	5,351	4,966	0.04%
100-65-0000-34-7240	Leisure Services Other Fees/Grants	650	0	1,000	0.01%
100-90-0000-34-2330	Prisoner Housing	338,762	209,824	240,000	1.97%
100-90-0000-34-2340	Federal Transport Work Detail	23,721	17,835	25,000	0.21%
100-90-0000-34-2350	CRC Work Detail	120	420	750	0.01%
100-90-0000-34-2360	School Security Work Detail	0	0	2,500	0.02%
100-90-0000-34-2370	Bureau of Prisons - Transport	0	3,402	1,210	0.01%
100-90-0000-34-2600	Ambulance Fees	277,329	290,870	277,174	2.28%
100-90-0000-34-9900	Misc. Fees/Faxes & Copies	25	50	69	0.00%
Total Charges for Services		**848,108**	**735,010**	**760,753**	**6.24%**
Licenses & Permits					
100-70-0000-32-1100	Liquor Licenses On Premises	6,000	0	0	0.00%
100-70-0000-32-1101	Liquor Licenses Off Premises	1,000	1,000	1,000	0.01%
100-70-0000-32-1105	Combined On Premises Licenses	14,000	21,000	21,000	0.17%
100-70-0000-32-1107	Combined Off Premises Licenses	1,250	3,750	3,750	0.03%
100-70-0000-32-1110	Beer&Wine Licenses On Premises	8,750	2,800	2,800	0.02%

McIntosh County Board of Commissioners
2016 Annual Operating Budget
Fiscal Year 2016 General Fund Revenues

		Actual Revenue FY2014	Projected Revenue FY2015	Adopted Revenue FY2016	Percent of Total FY2016 Revenues
100-70-0000-32-1120	Beer&Wine Licenses Off Premises	12,500	11,000	11,000	0.09%
100-70-0000-32-1121	Licenses Penalty Charges	675	3,300	3,300	0.03%
100-70-0000-32-1125	Alcohol Advertising Fee	105	250	250	0.00%
100-70-0000-32-1200	Business Licenses	38,310	32,000	31,340	0.26%
100-70-0000-32-2205	Golf Cart Permits	6,384	6,300	6,440	0.05%
100-70-0000-32-3120	Building & Zoning Permits	55,390	53,905	53,370	0.44%
Total Licenses & Permits		**144,364**	**135,305**	**134,250**	**1.10%**
Other Revenues					
100-90-0000-33-3106	National Wildlife - PIT	177,398	166,038	167,345	1.37%
100-90-0000-33-3107	Sapelo Island	100,000	100,000	100,000	0.82%
100-90-0000-34-1400	Open Records Request	33	50	50	0.00%
100-90-0000-34-3000	Criminal Justice Grants	15,869	31,416	27,614	0.23%
100-90-0000-34-9300	NSF Check Fees	60	120	90	0.00%
100-90-0000-36-1000	Interest Revenue	1,967	1,697	1,228	0.01%
100-90-0000-36-1001	Dividends	295	723	723	0.01%
100-90-0000-38-1001	Verizon Tower Lease	9,709	9,600	9,600	0.08%
100-90-0000-38-1005	Book Sale Revenue	1,500	0	0	0.00%
100-90-0000-38-1500	Election Revenue	10,443	0	0	0.00%
100-90-0000-38-2000	GA DOT - LMIG Funds	229,096	242,160	241,485	1.98%
100-90-0000-38-2500	DOT Off-System Projects	3,360	234,657	0	0.00%
100-90-0000-38-3000	Clerk of Courts Funds	58,524	11,725	10,036	0.08%
100-90-0000-38-3005	Family Connections	11,229	45,300	45,131	0.37%
100-90-0000-38-3006	Family Connections Other Monies	6,268	10,608	5,625	0.05%
100-90-0000-38-9000	Miscellaneous Revenue	74,688	50,000	50,000	0.41%
100-90-0000-38-9001	Law Library Reimbursements	2,960	3,230	3,230	0.03%
100-90-0000-38-9002	Coastal Regional Commission IGA	0	398,000	0	0.00%
100-90-0000-38-9003	CRC Senior Meals Reimbursement	0	46,860	46,860	0.38%
100-90-0000-39-1100	Transfer from Jail Fund	0	0	0	0.00%
100-90-0000-39-1150	Transfer from Sheriff - Bond Accout	0	0	0	0.00%
100-90-0000-39-1200	Transfer from Inmate Account	0	0	0	0.00%
100-90-0000-39-1225	Transfer from Landfill	0	0	0	0.00%
100-90-0000-39-1250	Transfer from USDA	0	0	0	0.00%
100-90-0000-39-1275	Transfer from Hotel/Motel Fund	84,475	79,111	74,893	0.61%
100-90-0000-39-2100	Sale of Fixed Assets	0	11,500	5,000	0.04%
100-90-0000-39-2101	Timber Revenue	424,395	0	0	0.00%
100-90-0000-39-2200	Riceboro IGA	0	0	500,000	4.10%
100-00-0000-13-4200	Transfer from Fund Balance	0	1,020,636	781,880	6.42%
Total Other Revenues		**1,212,269**	**2,463,431**	**2,070,790**	**17.00%**
	Total Revenues	**11,915,191**	**12,390,926**	**12,182,868**	**100.00%**

McIntosh County Board of Commissioners
2016 Annual Operating Budget

COUNTY COMMISSION

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-00-1110-51-1100	County Commissioner Pay	57,047	59,224	60,189	74.42%
100-00-1110-51-2200	Social Security	3,537	3,672	3,732	4.61%
100-00-1110-51-2300	Medicare	827	859	873	1.08%
100-00-1110-51-2400	Retirement	3,853	4,404	4,519	5.59%
100-00-1110-51-2500	Employee Healthcare	277	208	296	0.37%
100-00-1110-51-2700	Worker's Compensation	4,710	3,911	4,029	4.98%
100-00-1110-52-3202	Cell Phone	2,618	2,728	2,460	3.04%
100-00-1110-52-3500	Travel	997	1,583	2,500	3.09%
100-00-1110-52-3700	Education & Training	1,212	720	1,500	1.85%
Total Personnel Services & Employee Benefits		**75,078**	**77,309**	**80,098**	**99.03%**
Purchased/Contracted Services					
100-00-1110-52-3100	General Liability Insurance	792	759	782	0.97%
Total Purchased/Contracted Services		**792**	**759**	**782**	**0.97%**
	Total Budget	**75,870**	**78,068**	**80,880**	**100.00%**

McIntosh County Board of Commissioners
2016 Annual Operating Budget

ADMINISTRATION

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-01-1510-51-1100	Regular Employees	150,601	158,579	152,063	24.22%
100-01-1510-51-2200	Social Security	14,935	15,835	15,752	2.51%
100-01-1510-51-2300	Medicare	3,493	3,703	3,684	0.59%
100-01-1510-51-2400	Retirement Contributions	11,381	11,004	18,682	2.98%
100-01-1510-51-2500	Employee Healthcare	56,301	53,477	47,333	7.54%
100-01-1510-51-2600	Unemployment	7,458	3,374	6,000	0.96%
100-01-1510-51-2700	Worker's Compensation	1,445	1,308	1,348	0.21%
100-01-1510-52-3202	Cell Phone	680	288	960	0.15%
100-01-1510-52-3500	Travel	3,043	3,509	3,000	0.48%
100-01-1510-52-3700	Education & Training	1,299	1,790	1,500	0.24%
Total Personnel Services & Employee Benefits		**250,636**	**252,867**	**250,322**	**39.87%**
Purchased/Contracted Services					
100-01-1510-52-1200	Professional Services	148,647	170,203	130,000	20.71%
100-01-1510-52-1201	Legal Fees	110,418	105,790	105,000	16.72%
100-01-1510-52-1202	Audit Fees	50,900	91,500	65,000	10.35%
100-01-1510-52-1301	Computer SW, HW Support	23,923	18,982	21,000	3.34%
100-01-1510-52-2320	Rentals of Equipment	3,667	3,955	4,000	0.64%
100-01-1510-52-3100	General Liability Insurance	4,500	6,066	6,344	1.01%
100-01-1510-52-3300	Advertising	3,326	4,120	4,200	0.67%
100-01-1510-52-3600	Dues and Fees	2,469	3,228	2,700	0.43%
100-01-1510-57-3050	Bank and NSF Charges	154	185	250	0.04%
Total Purchased/Contracted Services		**348,004**	**404,029**	**338,494**	**53.91%**
Repairs & Maintenance					
100-01-1510-52-2201	Repairs/Maintenance Equipment	60	240	1,000	0.16%
Total Repairs & Maintenance		**60**	**240**	**1,000**	**0.16%**
Utilities					
100-01-1510-52-3200	Telephone/Internet	16,223	17,429	17,050	2.72%
Total Utilities		**16,223**	**17,429**	**17,050**	**2.72%**
Supplies					
100-01-1510-52-3201	Postage	5,221	1,378	2,500	0.40%
100-01-1510-53-1100	General Supplies & Materials	15,586	18,683	15,000	2.39%
100-01-1510-53-1270	Gasoline	2,083	2,617	3,000	0.48%
100-01-1510-54-2500	Other Equipment	0	0	500	0.08%
Total Supplies		**22,890**	**22,678**	**21,000**	**3.34%**
	Total Budget	**637,813**	**697,243**	**627,866**	**100.00%**

McIntosh County Board of Commissioners
2016 Annual Operating Budget

TAX COMMISSIONER

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-02-1545-51-1100	Regular Employees	112,093	134,302	132,919	34.45%
100-02-1545-51-1150	Elected Official	66,316	66,748	67,400	17.47%
100-02-1545-51-1200	Part-Time Employees	17,690	0	0	0.00%
100-02-1545-51-1300	Overtime	1,301	1,207	2,000	0.52%
100-02-1545-51-2200	Social Security	11,117	10,978	12,544	3.25%
100-02-1545-51-2300	Medicare	2,600	2,568	2,934	0.76%
100-02-1545-51-2400	Retirement Contributions	14,732	12,480	14,545	3.77%
100-02-1545-51-2500	Employee Healthcare	59,227	83,515	82,117	21.29%
100-02-1545-51-2700	Worker's Compensation	1,610	1,308	1,348	0.35%
100-02-1545-52-3500	Travel	4,200	6,420	4,500	1.17%
100-02-1545-52-3700	Education & Training	1,060	1,116	1,500	0.39%
Total Personnel Services & Employee Benefits		**291,946**	**320,642**	**321,807**	**83.42%**
Purchased/Contracted Services					
100-02-1545-52-1200	Professional	5,707	0	0	0.00%
100-02-1545-52-1301	Computer SW, HW Support	8,133	4,097	3,500	0.91%
100-02-1545-52-2310	Storage Unit Rental	1,080	1,080	1,080	0.28%
100-02-1545-52-2320	Rentals of Equipment	3,154	3,247	3,552	0.92%
100-02-1545-52-3100	General Liability Insurance	2,419	2,765	2,848	0.74%
100-02-1545-52-3300	Advertising	3,294	9,520	6,000	1.56%
100-02-1545-52-3600	Dues & Fees	300	360	500	0.13%
100-02-1545-52-3850	Contract Labor	15,860	28,554	32,000	8.29%
Total Purchased/Contracted Services		**39,947**	**49,623**	**49,480**	**12.83%**
Repairs & Maintenance					
100-02-1545-52-2200	Repairs/Maintenance Building	0	0	0	0.00%
100-02-1545-52-2201	Repairs/Maintenance Equipment	267	0	0	0.00%
Total Repairs & Maintenance		**267**	**0**	**0**	**0.00%**
Utilities					
100-02-1545-52-3200	Telephone/Internet	4,187	3,113	3,200	0.83%
Total Utilities		**4,187**	**3,113**	**3,200**	**0.83%**
Supplies					
100-02-1545-52-3201	Postage	7,893	2,424	3,500	0.91%
100-02-1545-53-1100	General Supplies & Materials	7,319	7,620	7,800	2.02%
Total Supplies		**15,212**	**10,044**	**11,300**	**2.93%**
	Total Budget	**351,559**	**383,422**	**385,787**	**100.00%**

McIntosh County Board of Commissioners
2016 Annual Operating Budget

Tax Assessor

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-03-1550-51-1100	Regular Employees	333,343	321,974	241,890	42.03%
100-03-1550-51-1106	Board Members	12,600	12,600	12,600	2.19%
100-03-1550-51-2200	Social Security	20,432	19,745	15,779	2.74%
100-03-1550-51-2300	Medicare	4,779	4,619	3,691	0.64%
100-03-1550-51-2400	Retirement Contributions	19,219	20,676	16,866	2.93%
100-03-1550-51-2500	Employee Healthcare	50,382	48,275	32,398	5.63%
100-03-1550-51-2700	Worker's Compensation	6,156	4,002	4,121	0.72%
100-03-1550-52-3202	Cell Phone	1,044	709	1,000	0.17%
100-03-1550-52-3500	Travel	3,625	8,783	9,000	1.56%
100-03-1550-52-3700	Education & Training	795	900	1,000	0.17%
Total Personnel Services & Employee Benefits		**452,375**	**442,283**	**338,345**	**58.78%**
Purchased/Contracted Services					
100-03-1550-52-1102	Revaluation	0	0	50,000	8.69%
100-03-1550-52-1200	Professional	69,674	78,872	100,000	17.37%
100-03-1550-52-1300	Technical	2,433	5,666	5,400	0.94%
100-03-1550-52-1301	Computer SW, HW Support	8,600	11,616	12,000	2.08%
100-03-1550-52-2202	Building Rent	24,000	24,000	24,000	4.17%
100-03-1550-52-2320	Rentals of Equipment	4,683	4,658	5,000	0.87%
100-03-1550-52-3100	General Liability Insurance	6,390	6,574	6,771	1.18%
100-03-1550-52-3300	Advertising	1,920	2,531	2,500	0.43%
100-03-1550-52-3600	Dues & Fees	1,300	1,351	1,350	0.23%
100-03-1550-52-3850	Contract Labor	0	0	1,000	0.17%
Total Purchased/Contracted Services		**119,000**	**135,268**	**208,021**	**36.14%**
Repairs & Maintenance					
100-03-1550-52-2200	Repairs/Maintenance Building	360	388	1,000	0.17%
100-03-1550-52-2201	Repairs/Maintenance Equipment	80	599	1,000	0.17%
Total Repairs & Maintenance		**440**	**987**	**2,000**	**0.35%**
Utilities					
100-03-1550-52-3200	Telephone/Internet	5,259	4,450	4,600	0.80%
100-03-1550-53-1210	Water/ Sewer	510	557	600	0.10%
100-03-1550-53-1230	Electricity	4,582	4,933	5,000	0.87%
Total Utilities		**10,351**	**9,940**	**10,200**	**1.77%**
Supplies					
100-03-1550-52-3201	Postage	10,048	11,173	10,500	1.82%
100-03-1550-53-1100	General Supplies & Materials	5,345	3,744	5,000	0.87%
100-03-1550-53-1270	Gasoline	1,013	494	1,500	0.26%
100-03-1550-54-2500	Other Equipment	2,000	0	0	0.00%
Total Supplies		**18,406**	**15,411**	**17,000**	**2.95%**
	Total Budget	**600,572**	**603,889**	**575,566**	**100.00%**

McIntosh County Board of Commissioners
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PUBLIC BUILDINGS

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Purchased/Contracted Services					
100-04-1565-52-2130	Custodial	34,914	38,268	37,500	15.92%
100-04-1565-52-2140	Lawn Care	525	630	1,000	0.42%
100-04-1565-52-3100	General Liability Insurance	57,731	66,564	68,561	29.10%
100-04-1565-53-1240	Trash Service	19,554	19,972	20,100	8.53%
Total Purchased/Contracted Services		**112,724**	**125,434**	**127,161**	**53.97%**
Repairs & Maintenance					
100-04-1565-52-2200	Repairs/Maintenance Building Misc.	18,918	0	0	0.00%
100-04-1565-52-2202	Repairs/Maintenance Courthouse	9,128	15,419	10,000	4.24%
100-04-1565-52-2203	Repairs/Maintenance Annex	3,999	1,994	2,000	0.85%
100-04-1565-52-2204	Repairs/Maintenance EOC	1,110	3,402	3,000	1.27%
100-04-1565-52-2205	Repairs/Maintenance Multi-Purpose Building	1,523	7,807	2,500	1.06%
100-04-1565-52-2206	Repairs/Maintenance Sapelo Center	24	0	1,000	0.42%
100-04-1565-52-2207	Repairs/Maintenance Admin Building	883	11,754	4,000	1.70%
Total Repairs & Maintenance		**35,585**	**40,376**	**22,500**	**9.55%**
Utilities					
100-04-1565-52-3200	Telephone/Internet	883	899	900	0.38%
100-04-1565-53-1210	Water/sewerage- Courthouse	1,060	2,195	3,000	1.27%
100-04-1565-53-1211	Water/Sewerage - Annex	342	355	400	0.17%
100-04-1565-53-1212	Water/Sewerage - EOC	315	316	400	0.17%
100-04-1565-53-1214	Water/Sewerage - Multi-Purpose Building	459	439	440	0.19%
100-04-1565-53-1215	Water/Sewerage - Admin Building	0	700	700	0.30%
100-04-1565-53-1220	Natural Gas	302	242	300	0.13%
100-04-1565-53-1230	Electricity- Courthouse	40,348	37,723	38,000	16.13%
100-04-1565-53-1231	Electricity - Annex	4,625	4,384	4,500	1.91%
100-04-1565-53-1232	Electricity - EOC	5,727	5,737	0	0.00%
100-04-1565-53-1233	Electricity - Multi-Purpose Center	9,593	13,079	13,100	5.56%
100-04-1565-53-1234	Electricity - Community Center Sapelo	2,555	886	1,200	0.51%
100-04-1565-53-1235	Electricity - Ft. Barrington	946	931	1,000	0.42%
100-04-1565-53-1236	Electricity - Admin Building	0	10,399	14,000	5.94%
Total Utilities		**67,155**	**78,285**	**77,940**	**33.08%**
Supplies					
100-04-1565-53-1100	General Supplies & Materials	6,545	7,855	8,000	3.40%
Total Supplies		**6,545**	**7,855**	**8,000**	**3.40%**
	Total Budget	**222,009**	**251,950**	**235,601**	**100.00%**

McIntosh County Board of Commissioners
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CLERK OF COURTS

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-05-2180-51-1100	Regular Employees	184,522	182,778	177,544	38.69%
100-05-2180-51-1150	Elected Official	75,398	75,893	76,642	16.70%
100-05-2180-51-1200	Part-Time Employee	0	3,064	10,000	2.18%
100-05-2180-51-2200	Overtime	2,597	107	2,000	0.44%
100-05-2180-51-2200	Social Security	14,469	14,120	16,504	3.60%
100-05-2180-51-2300	Medicare	3,384	3,302	3,860	0.84%
100-05-2180-51-2400	Retirement Contributions	10,683	11,568	10,751	2.34%
100-05-2180-51-2500	Employee Healthcare	65,603	90,444	96,342	21.00%
100-05-2180-51-2700	Worker's Compensation	2,721	2,180	2,246	0.49%
100-05-2180-52-3500	Travel	2,473	3,432	3,000	0.65%
100-05-2180-52-3700	Education & Training	440	480	500	0.11%
Total Personnel Services & Employee Benefits		**362,290**	**387,368**	**399,389**	**87.04%**
Purchased/Contracted Services					
100-05-2180-52-1101	Commissions and Fees	100	0	250	0.05%
100-05-2180-52-1301	Computer SW, HW Support	12,292	12,000	12,000	2.62%
100-05-2180-52-2320	Rentals of Equipment	13,905	14,363	14,650	3.19%
100-05-2180-52-3100	General Liability Insurance	3,470	9,161	3,867	0.84%
100-05-2180-52-3300	Advertising	237	432	500	0.11%
Total Purchased/Contracted Services		**30,004**	**35,956**	**31,267**	**6.81%**
Repairs & Maintenance					
100-05-2180-52-2201	Repairs/Maintenance Equipment	230	0	1,000	0.22%
Total Repairs & Maintenance		**230**	**0**	**1,000**	**0.22%**
Utilities					
100-05-2180-52-3200	Telephone/Internet	6,297	7,601	6,200	1.35%
Total Utilities		**6,297**	**7,601**	**6,200**	**1.35%**
Supplies					
100-05-2180-52-3201	Postage	7,407	6,793	6,000	1.31%
100-05-2180-53-1100	General Supplies & Materials	17,501	24,574	15,000	3.27%
Total Supplies		**24,908**	**31,367**	**21,000**	**4.58%**
	Total Budget	**423,729**	**462,292**	**458,856**	**100.00%**

McIntosh County Board of Commissioners
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SUPERIOR COURT

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Purchased/Contracted Services					
100-06-2300-52-1200	Professional	60,359	0	2,500	1.38%
100-06-2300-52-1210	Public Defender Costs	50,460	52,488	59,517	32.81%
100-06-2300-52-1215	District Attorney Costs	53,330	62,712	64,000	35.28%
100-06-2300-52-1220	Superior Court Judge Costs	0	15,226	12,700	7.00%
100-06-2300-52-1320	Court Reporters - Superior Court	21,894	20,218	21,000	11.58%
100-06-2300-52-3600	Dues & Fees	490	240	500	0.28%
100-06-2300-52-3650	Juror's & Witnesses	17,550	15,023	20,000	11.02%
Total Purchased/Contracted Services		**204,083**	**165,907**	**180,217**	**99.34%**
Utilities					
100-06-2300-52-3200	Telephone/Internet	1,035	191	200	0.11%
Total Utilities		**1,035**	**191**	**200**	**0.11%**
Supplies					
100-06-2300-53-1100	General Supplies & Materials	3,654	475	1,000	0.55%
Total Supplies		**3,654**	**475**	**1,000**	**0.55%**
	Total Budget	**208,772**	**166,573**	**181,417**	**100.00%**

McIntosh County Board of Commissioners
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STATE COURT

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-07-2300-51-1100	Regular Employees	0	0	0	0.00%
100-07-2300-51-1150	Elected Officials	132,277	132,277	132,278	59.30%
100-07-2300-51-1200	Part-Time Employees	0	0	0	0.00%
100-07-2300-51-2200	Social Security	7,995	8,201	8,202	3.68%
100-07-2300-51-2300	Medicare	1,870	1,918	1,918	0.86%
100-07-2300-51-2400	Retirement Contributions	15,574	13,559	15,575	6.98%
100-07-2300-51-2500	Employee Healthcare	16,437	3,967	162	0.07%
100-07-2300-51-2700	Worker's Compensation	612	437	449	0.20%
100-07-2300-52-3500	Travel	1,210	2,478	1,500	0.67%
Total Personnel Services & Employee Benefits		**175,975**	**162,837**	**160,084**	**71.76%**
Purchased/Contracted Services					
100-07-2300-52-1200	Professional	2,951	7,013	2,000	0.90%
100-07-2300-52-1210	Public Defender Costs	28,800	28,800	28,800	12.91%
100-07-2300-52-1330	Court Reporters	12,785	8,236	10,500	4.71%
100-07-2300-52-2202	Building Rent	1,810	9,635	0	0.00%
100-07-2300-52-3100	General Liability Insurance	0	1,747	1,799	0.81%
100-07-2300-52-3300	Advertising	135	0	500	0.22%
100-07-2300-52-3600	Dues & Fees	768	180	1,000	0.45%
100-07-2300-52-3650	Juror's & Witnesses	0	0	500	0.22%
Total Purchased/Contracted Services		**47,249**	**55,611**	**45,099**	**20.22%**
Utilities					
100-05-2180-52-3200	Telephone/Internet	0	0	1,400	0.63%
Total Utilities		**0**	**0**	**1,400**	**0.63%**
Supplies					
100-07-2300-53-1100	General Supplies & Materials	2,611	882	1,500	0.67%
100-07-2300-53-1101	New Office	0	0	15,000	6.72%
Total Supplies		**2,611**	**882**	**16,500**	**7.40%**
	Total Budget	**225,835**	**219,330**	**223,083**	**100.00%**

McIntosh County Board of Commissioners
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JUVENILE COURT

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-08-2300-51-1100	Regular Employees	5,313	12,750	12,750	17.27%
100-08-2300-51-1200	Part-Time Employees	0	0	0	0.00%
100-08-2300-51-2200	Social Security	329	791	791	1.07%
100-08-2300-51-2300	Medicare	77	185	185	0.25%
100-08-2300-51-2700	Worker's Comp	0	218	225	
100-08-2300-52-3500	Travel	4,269	0	2,500	3.39%
Total Personnel Services & Employee Benefits		**9,988**	**13,944**	**16,451**	**22.29%**
Purchased/Contracted Services					
100-08-2300-52-1200	Professional	5,958	40,914	45,000	60.96%
100-08-2300-52-1330	Court Reporters	8,186	9,156	10,000	13.55%
100-08-2300-52-3100	General Liability Insurance	0	112	116	0.16%
100-08-2300-52-3600	Dues & Fees	0	0	1,000	1.35%
100-08-2300-52-3650	Juror's & Witnesses	0	0	250	0.34%
Total Purchased/Contracted Services		**14,144**	**50,182**	**56,366**	**76.36%**
Supplies					
100-08-2300-53-1100	General Supplies & Materials	0	494	1,000	1.35%
Total Supplies		**0**	**494**	**1,000**	**1.35%**
	Total Budget	**24,132**	**64,620**	**73,817**	**100.00%**

McIntosh County Board of Commissioners
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SHERIFF'S DEPARTMENT

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-09-3300-51-1100	Regular Employees	1,354,810	1,482,131	1,477,009	44.81%
100-09-3300-51-1150	Elected Official	75,052	75,503	76,182	2.31%
100-09-3300-51-1200	Baliffs	21,020	20,124	21,000	0.64%
100-09-3300-51-1201	Part-Time Employees	1,500	384	2,500	0.08%
100-09-3300-51-1300	Overtime	275,786	251,460	270,000	8.19%
100-09-3300-51-2200	Social Security	101,317	106,166	114,495	3.47%
100-09-3300-51-2300	Medicare	23,696	24,830	26,777	0.81%
100-09-3300-51-2400	Retirement Contributions	86,567	96,546	89,300	2.71%
100-09-3300-51-2500	Employee Healthcare	341,290	422,568	500,000	15.17%
100-09-3300-51-2700	Worker's Compensation	61,386	68,498	72,029	2.19%
100-09-3300-52-3202	Cell Phone	20,634	22,378	23,000	0.70%
100-09-3300-52-3500	Travel	15,567	10,730	12,000	0.36%
100-09-3300-52-3550	Federal Transport	21,680	18,090	24,000	0.73%
100-09-3300-52-3551	CRC Work Detail	1,279	541	0	0.00%
100-09-3300-52-3553	Bureau of Prison Transport	344	1,649	0	0.00%
100-09-3300-52-3700	Education & Training	3,937	1,270	5,000	0.15%
100-09-3300-53-1700	Uniforms	14,680	10,225	11,000	0.33%
Total Personnel Services & Employee Benefits		**2,420,545**	**2,613,093**	**2,724,292**	**82.65%**
Purchased/Contracted Services					
100-09-3300-52-1200	Professional	16,653	9,442	9,500	0.29%
100-09-3300-52-1301	Computer SW, HW Support	1,333	274	2,000	0.06%
100-09-3300-52-2100	Marine Expenses	1,235	371	2,000	0.06%
100-09-3300-52-2320	Rentals of Equipment	9,374	12,086	12,000	0.36%
100-09-3300-52-3100	General Liability Insurance	77,125	82,688	85,168	2.58%
100-09-3300-52-3300	Advertising	855	408	1,000	0.03%
100-09-3300-52-3600	Dues & Fees	100	1,931	2,000	0.06%
Total Purchased/Contracted Services		**106,675**	**107,200**	**113,668**	**3.45%**
Repairs & Maintenance					
100-09-3300-52-2200	Repairs/Maintenance Building	219	2,012	2,000	0.06%
100-09-3300-52-2201	Repairs/Maintenance Equipment	105,544	170,132	160,000	4.85%
Total Repairs & Maintenance		**105,763**	**172,144**	**162,000**	**4.91%**
Supplies					
100-09-3300-52-3201	Postage	722	800	1,000	0.03%
100-09-3300-53-1100	General Supplies & Materials	40,350	37,967	38,000	1.15%
100-09-3300-53-1270	Gasoline/ Diesel	260,971	237,898	240,000	7.28%
Total Supplies		**302,043**	**276,665**	**279,000**	**8.46%**
Capital Outlays/Debt Repayment					
100-09-3300-54-2500	Capital Expenditures	0	128,195	0	0.00%
100-09-3300-58-1310	USDA Loan Repayment	17,176	17,176	17,176	0.52%
Total Capital Outlays/Debt Repayment		**17,176**	**145,371**	**17,176**	0.52%
	Total Budget	**2,952,202**	**3,314,473**	**3,296,136**	**100.00%**

McIntosh County Board of Commissioners
2016 Annual Operating Budget

COUNTY JAIL

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-10-3326-51-1100	Regular Employees	762,315	779,032	795,540	45.77%
100-10-3326-51-1200	Part-Time Employees	4,200	9,384	12,000	0.69%
100-10-3326-51-1300	Overtime	89,830	90,941	92,000	5.29%
100-10-3326-51-2200	Social Security	49,985	51,581	55,772	3.21%
100-10-3326-51-2300	Medicare	11,691	12,062	13,044	0.75%
100-10-3326-51-2400	Retirement Contributions	45,597	49,224	46,365	2.67%
100-10-3326-51-2500	Employee Healthcare	189,739	166,970	187,227	10.77%
100-10-3326-51-2700	Worker's Compensation	39,886	43,363	44,664	2.57%
100-10-3326-52-3500	Travel	7,350	1,513	3,000	0.17%
100-10-3326-52-3700	Education & Training	0	156	1,000	0.06%
100-10-3326-53-1700	Uniforms	13,397	15,263	12,000	0.69%
Total Personnel Services & Employee Benefits		**1,213,990**	**1,219,489**	**1,262,612**	**72.65%**
Purchased/Contracted Services					
100-10-3326-52-1200	Professional / Inmate Medical	185,452	137,165	180,000	10.36%
100-10-3326-52-3100	General Liability Insurance	10,985	11,617	11,965	0.69%
100-10-3326-52-3300	Advertising	60	562	750	0.04%
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		**196,497**	**149,344**	**193,865**	**11.15%**
Repairs & Maintenance					
100-10-3326-52-2200	Repairs/Maintenance Building	9,750	12,210	13,000	0.75%
100-10-3326-52-2201	Repairs/Maintenance Equipment	4,454	17,279	15,000	0.86%
Total Repairs & Maintenance		**14,204**	**29,489**	**28,000**	**1.61%**
Supplies					
100-10-3326-52-3201	Postage	2,076	1,296	1,500	0.09%
100-10-3326-53-1100	General Supplies & Materials	77,906	101,058	102,078	5.87%
100-10-3326-53-1300	Inmate Food	155,496	149,755	150,000	8.63%
Total Supplies		**235,478**	**252,109**	**253,578**	**14.59%**
	Total Budget	**1,660,169**	**1,650,431**	**1,738,055**	**100.00%**

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FIRE PROTECTION

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-11-3500-51-1200	Fire Run Stipends	22,200	31,158	30,000	19.14%
100-11-3500-51-2700	Worker's Compensation	12,477	14,508	14,943	9.53%
100-11-3500-52-3101	Insurance - Volunteer Firemen	16,502	15,402	17,000	10.84%
100-11-3500-52-3202	Cell Phone	166	121	384	0.24%
100-11-3500-52-3203	Pagers	10,392	11,786	12,000	7.65%
100-11-3500-52-3500	Travel	0	604	2,000	1.28%
100-11-3500-52-3700	Education & Training	0	0	500	0.32%
Total Personnel Services & Employee Benefits		**61,737**	**73,579**	**76,827**	**49.00%**
Purchased/Contracted Services					
100-11-3500-52-2320	Rentals of Equipment	2,152	4,247	2,500	1.59%
100-11-3500-52-3100	General Liability Insurance	20,395	19,812	20,407	13.02%
Total Purchased/Contracted Services		**22,547**	**24,059**	**22,907**	**14.61%**
Repairs & Maintenance					
100-11-3500-52-2200	Repairs/Maintenance Building	228	961	3,000	1.91%
100-11-3500-52-2201	Repairs/Maintenance Equipment	7,396	16,049	16,000	10.21%
Total Repairs & Maintenance		**7,624**	**17,010**	**19,000**	**12.12%**
Utilities					
100-11-3500-52-3200	Telephone/Internet	2,205	2,284	3,768	2.40%
100-11-3500-53-1210	Water/ Sewer	0	0	1,200	0.77%
100-11-3500-53-1230	Electricity	17,855	17,502	18,000	11.48%
Total Utilities		**20,060**	**19,786**	**22,968**	**14.65%**
Supplies					
100-11-3500-52-3201	Postage	80	0	75	0.05%
100-11-3500-53-1100	General Supplies & Materials	24,632	6,841	5,000	3.19%
100-11-3500-53-1270	Gasoline/ Diesel	7,968	8,233	10,000	6.38%
Total Supplies		**32,680**	**15,074**	**15,075**	**9.62%**
	Total Budget	**144,648**	**149,508**	**156,777**	**100.00%**

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EMERGENCY MANAGEMENT AGENCY

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-12-3920-51-1100	Regular Employees	36,884	38,003	37,250	28.89%
100-12-3920-51-2200	Social Security	2,212	2,242	2,310	1.79%
100-12-3920-51-2300	Medicare	517	524	540	0.42%
100-12-3920-51-2400	Retirement Contributions	3,108	2,844	2,983	2.31%
100-12-3920-51-2500	Employee Healthcare	5,690	7,889	8,991	6.97%
100-12-3920-51-2700	Worker's Compensation	943	782	806	0.63%
100-12-3920-52-3202	Cell Phone	700	448	550	0.43%
100-12-3920-52-3500	Travel	526	484	1,000	0.78%
100-12-3920-52-3700	Education & Training	250	270	500	0.39%
Total Personnel Services & Employee Benefits		**50,830**	**53,486**	**54,930**	**42.61%**
Purchased/Contracted Services					
100-12-3920-52-2320	Rentals of Equipment	0	48	500	0.39%
100-12-3920-52-3100	General Liability Insurance	2,402	2,255	2,322	1.80%
100-12-3920-52-3600	Dues & Fees	0	0	50	0.04%
Total Purchased/Contracted Services		**2,402**	**2,303**	**2,872**	**2.23%**
Repairs & Maintenance					
100-12-3920-52-2201	Repairs/Maintenance Equipment	1,050	2,312	1,200	0.93%
Total Repairs & Maintenance		**1,050**	**2,312**	**1,200**	**0.93%**
Utilities					
100-12-3920-52-3200	Telephone/Internet	1,131	1,392	1,400	1.09%
Total Utilities		**1,131**	**1,392**	**1,400**	**1.09%**
Supplies					
100-12-3920-52-3900	Other	72,517	122,634	62,518	48.49%
100-12-3920-53-1100	General Supplies & Materials	1,956	1,154	2,000	1.55%
100-12-3920-53-1270	Gasoline/ Diesel	7,655	3,772	4,000	3.10%
Total Supplies		**82,128**	**127,560**	**68,518**	**53.15%**
	Total Budget	**137,541**	**187,053**	**128,920**	**100.00%**

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ROAD DEPARTMENT

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-13-4200-51-1100	Regular Employees	468,087	501,967	495,537	38.46%
100-13-4200-51-1200	Part-Time Employees	4,370	0	0	0.00%
100-13-4200-51-1300	Overtime	577	197	3,000	0.23%
100-13-4200-51-2200	Social Security	27,327	28,361	30,910	2.40%
100-13-4200-51-2300	Medicare	6,391	6,634	7,229	0.56%
100-13-4200-51-2400	Retirement Contributions	28,964	29,892	33,873	2.63%
100-13-4200-51-2500	Employee Healthcare	125,013	151,840	178,617	13.86%
100-13-4200-51-2700	Worker's Compensation	38,665	34,404	35,436	2.75%
100-13-4200-52-3202	Cell Phone	2,362	1,669	2,940	0.23%
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		**701,756**	**754,964**	**788,842**	**61.23%**
Purchased/Contracted Services					
100-13-4200-52-1200	Professional	0	285,944	1,000	0.08%
100-13-4200-52-2320	Rentals of Equipment	4,820	2,674	3,500	0.27%
100-13-4200-52-3100	General Liability Insurance	18,657	18,667	19,227	1.49%
Total Purchased/Contracted Services		**23,477**	**307,285**	**23,727**	**1.84%**
Repairs & Maintenance					
100-13-4200-52-2200	Repairs/Maintenance Building	427	420	1,500	0.12%
100-13-4200-52-2201	Repairs/Maintenance Equipment	38,204	42,805	50,000	3.88%
Total Repairs & Maintenance		**38,631**	**43,225**	**51,500**	**4.00%**
Utilities					
100-13-4200-52-3200	Telephone/Internet	2,572	2,819	2,825	0.22%
100-13-4200-53-1230	Electricity	61,967	68,383	70,000	5.43%
Total Utilities		**64,539**	**71,202**	**72,825**	**5.65%**
Supplies					
100-13-4200-53-1100	General Supplies & Materials	27,899	18,421	30,000	2.33%
100-13-4200-53-1270	Gasoline/Diesel	79,090	78,270	80,000	6.21%
Total Supplies		**106,989**	**96,691**	**110,000**	**8.54%**
Capital Outlays/Debt Repayment					
100-13-4200-54-2501	LMIG Project	0	0	241,485	18.74%
Total Capital Outlays/Debt Repayment		**0**	**0**	**241,485**	**18.74%**
	Total Budget	**935,392**	**1,273,367**	**1,288,379**	**100.00%**

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MOSQUITO CONTROL

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Purchased/Contracted Services					
100-14-5144-52-1200	Professional	0	0	1,000	7.41%
Total Purchased/Contracted Services		**0**	**0**	**1,000**	**7.41%**
Repairs & Maintenance					
100-14-5144-52-2201	Repairs/Maintenance Equipment	0	0	1,000	7.41%
Total Repairs & Maintenance		**0**	**0**	**1,000**	**7.41%**
Supplies					
100-14-5144-53-1100	General Supplies & Materials	235	308	10,000	74.07%
100-14-5144-53-1270	Gasoline/Diesel	604	607	1,500	11.11%
Total Supplies		**839**	**915**	**11,500**	**85.19%**
	Total Budget	**839**	**915**	**13,500**	**100.00%**

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COUNTY EXTENSION

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department
Personnel Services & Employee Benefits		**FY2014**	**FY2015**	**FY2016**	**FY2016 Budget**
100-16-7130-51-1100	Regular Employees	32,444	28,099	19,151	25.53%
100-16-7130-51-1200	Part-Time Employees	6,419	5,251	0	0.00%
100-16-7130-51-2200	Social Security	2,524	2,114	1,188	1.58%
100-16-7130-51-2300	Medicare	590	494	278	0.37%
100-16-7130-51-2400	Retirement Contributions	1,790	1,979	2,358	3.14%
100-16-7130-51-2500	Employee Healthcare	0	0	162	0.22%
100-16-7130-52-3202	Cell Phone	600	324	720	0.96%
100-16-7130-52-3500	Travel	6,025	4,933	9,000	12.00%
100-16-7130-52-3700	Education & Training	2,460	0	1,800	2.40%
Total Personnel Services & Employee Benefits		**52,852**	**43,194**	**34,657**	**46.21%**
Purchased/Contracted Services					
100-16-7130-52-2320	Rentals of Equipment	6,344	5,238	5,700	7.60%
100-16-7130-52-3100	General Liability Insurance	540	0	613	0.82%
100-16-7130-52-3600	Dues & Fees	220	348	500	0.67%
100-16-7130-57-1000	4-H Allotment	8,992	1,729	9,000	12.00%
Total Purchased/Contracted Services		**16,096**	**7,315**	**15,813**	**21.08%**
Utilities					
100-16-7130-52-3200	Telephone/Internet	2,396	2,431	2,460	3.28%
Total Utilities		**2,396**	**2,431**	**2,460**	**3.28%**
Supplies					
100-16-7130-52-3201	Postage	154	0	150	0.20%
100-16-7130-53-1100	General Supplies & Materials	5,434	2,102	3,500	4.67%
100-16-7130-53-1270	Gasoline	1,582	1,411	1,500	2.00%
100-16-7130-54-2500	Other	0	0	16,920	22.56%
Total Supplies		**7,170**	**3,513**	**22,070**	**29.43%**
	Total Budget	**78,514**	**56,453**	**75,000**	**100.00%**

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DEPARTMENT OF LEISURE SERVICES		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-17-6100-51-1100	Regular Employees	104,834	101,551	108,090	29.73%
100-17-6100-51-1106	Board Members	4,050	4,020	4,200	1.16%
100-17-6100-51-1200	Part-Time Employees	13,035	20,264	12,064	3.32%
100-17-6100-51-1210	Seasonal Employees	0	0	23,470	6.45%
100-17-6100-51-2200	Social Security	6,765	6,762	7,710	2.12%
100-17-6100-51-2300	Medicare	1,582	1,582	1,804	0.50%
100-17-6100-51-2400	Retirement Contributions	8,998	8,400	9,073	2.50%
100-17-6100-51-2500	Employee Healthcare	34,834	43,619	41,093	11.30%
100-17-6100-51-2700	Worker's Compensation	7,854	6,982	7,191	1.98%
100-17-6100-52-3202	Cell Phone	2,278	1,175	1,800	0.50%
100-17-6100-52-3500	Travel	4,707	5,840	5,500	1.51%
100-17-6100-52-3700	Education & Training	0	0	1,000	0.28%
Total Personnel Services & Employee Benefits		**188,937**	**200,195**	**222,995**	**61.33%**
Purchased/Contracted Services					
100-17-6100-52-1200	Professional	0	155	13,800	3.80%
100-17-6100-52-2202	Parking Lot Rental	0	1,440	2,400	0.66%
100-17-6100-52-2320	Rentals of Equipment	7,575	5,580	4,500	1.24%
100-17-6100-52-3100	General Liability Insurance	6,828	7,081	7,294	2.01%
100-17-6100-52-3300	Advertising	1,982	2,574	2,600	0.72%
100-17-6100-52-3600	Dues & Fees	610	924	2,000	0.55%
100-17-6100-52-3850	Contract Labor	7,934	7,327	0	0.00%
Total Purchased/Contracted Services		**24,929**	**25,081**	**32,594**	**8.96%**
Repairs & Maintenance					
100-17-6100-52-2200	Repairs/Maintenance Building	2,638	12,235	3,000	0.83%
100-17-6100-52-2201	Repairs/Maintenance Equipment	7,673	6,395	7,000	1.93%
Total Repairs & Maintenance		**10,311**	**18,630**	**10,000**	**2.75%**
Utilities					
100-17-6100-52-3200	Telephone/Internet	3,983	4,214	4,300	1.18%
100-17-6100-53-1210	Water	1,642	1,753	2,000	0.55%
100-17-6100-53-1230	Electricity	20,707	20,336	21,238	5.84%
Total Utilities		**26,332**	**26,303**	**27,538**	**7.57%**
Supplies					
100-17-6100-53-1100	General Supplies & Materials	16,077	6,001	7,000	1.93%
100-17-6100-53-1101	Program Supplies	41,006	41,530	45,000	12.38%
100-17-6100-53-1102	Banquet & Awards	2,916	4,424	3,500	0.96%
100-17-6100-53-1110	Concessions	7,700	6,493	4,000	1.10%
100-17-6100-53-1270	Gasoline/Diesel	12,800	9,464	10,000	2.75%
100-17-6100-53-1700	Other Supplies	464	115	1,000	0.28%
Total Supplies		**80,963**	**68,027**	**70,500**	**19.39%**
	Total Budget	**331,472**	**338,236**	**363,627**	**100.00%**

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BUILDING & ZONING/CODE ENFORCEMENT

		Actual Expenses	Projected Expenses	Adopted Budget	Percent of Department
Personnel Services & Employee Benefits		FY2014	FY2015	FY2016	FY2016 Budget
100-18-7200-51-1100	Regular Employees	101,884	104,944	102,728	47.99%
100-18-7200-51-1200	Board Members	2,550	2,820	3,000	1.40%
100-18-7200-51-2200	Social Security	5,758	5,754	6,630	3.10%
100-18-7200-51-2300	Medicare	1,347	1,346	1,551	0.72%
100-18-7200-51-2400	Retirement Contributions	9,520	8,844	9,080	4.24%
100-18-7200-51-2500	Employee Healthcare	43,679	60,665	69,161	32.31%
100-18-7200-51-2700	Worker's Compensation	1,634	1,783	1,836	0.86%
100-18-7200-52-3202	Cell Phone	2,572	937	1,080	0.50%
100-18-7200-52-3500	Travel	1,200	1,200	1,200	0.56%
100-18-7200-52-3700	Education & Training	148	1,052	1,700	0.79%
Total Personnel Services & Employee Benefits		**170,292**	**189,345**	**197,966**	**92.47%**
Purchased/Contracted Services					
100-18-7200-52-1200	Professional	0	0	0	0.00%
100-18-7200-52-3100	General Liability Insurance	3,223	3,327	3,427	1.60%
100-18-7200-52-3300	Advertising	1,517	1,542	1,700	0.79%
100-18-7200-52-3600	Dues & Fees	150	0	200	0.09%
Total Purchased/Contracted Services		**4,890**	**4,869**	**5,327**	**2.49%**
Repairs & Maintenance					
100-18-7200-52-2201	Repairs/Maintenance Equipment	679	2,586	2,000	0.93%
Total Repairs & Maintenance		**679**	**2,586**	**2,000**	**0.93%**
Utilities					
100-18-7200-52-3200	Telephone/Internet	2,445	2,687	2,735	1.28%
Total Utilities		**2,445**	**2,687**	**2,735**	**1.28%**
Supplies					
100-18-7200-52-3201	Postage	146	118	150	0.07%
100-18-7200-53-1100	General Supplies & Materials	3,327	1,472	1,800	0.84%
100-18-7200-53-1270	Gasoline	3,892	3,592	3,600	1.68%
100-18-7200-54-2500	Other Equipment	0	0	500	0.23%
Total Supplies		**7,365**	**5,182**	**6,050**	**2.83%**
	Total Budget	**185,671**	**204,669**	**214,078**	**100.00%**

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AMBULANCE SERVICE (EMS)

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-20-3600-51-1100	Regular Employees	267,212	259,631	252,400	27.65%
100-20-3600-51-1200	Part-Time Employees	166,779	144,911	147,820	16.19%
100-20-3600-51-1300	Overtime	129,986	182,291	183,280	20.08%
100-20-3600-51-2200	Social Security	33,330	34,362	36,177	3.96%
100-20-3600-51-2300	Medicare	7,795	8,036	8,461	0.93%
100-20-3600-51-2400	Retirement Contributions	28,365	21,456	23,243	2.55%
100-20-3600-51-2500	Employee Healthcare	108,788	127,212	133,388	14.61%
100-20-3600-51-2700	Worker's Compensation	28,113	25,884	26,660	2.92%
100-20-3600-52-3202	Cell Phone	2,398	959	1,200	0.13%
100-20-3600-52-3700	Education & Training	0	0	900	0.10%
Total Personnel Services & Employee Benefits		**772,766**	**804,742**	**813,529**	**89.11%**
Purchased/Contracted Services					
100-20-3600-52-1200	Professional Services	16,614	17,888	20,000	2.19%
100-20-3600-52-2320	Rentals of Equipment	3,889	4,402	4,500	0.49%
100-20-3600-52-3100	General Liability Insurance	1,988	14,203	14,269	1.56%
100-20-3600-52-3602	State Fee	8,100	8,100	8,100	0.89%
100-20-3600-52-3850	Contract Labor	0	0	500	0.05%
Total Purchased/Contracted Services		**30,591**	**44,593**	**47,369**	**5.19%**
Repairs & Maintenance					
100-20-3600-52-2200	Repairs/Maintenance Building	884	1,076	1,100	0.12%
100-20-3600-52-2201	Repairs/Maintenance Equipment	14,664	6,092	8,000	0.88%
Total Repairs & Maintenance		**15,548**	**7,168**	**9,100**	**1.00%**
Utilities					
100-20-3600-52-3200	Telephone/Internet	2,559	2,522	2,600	0.28%
100-20-3600-53-1210	Water/ Sewer	365	360	400	0.04%
100-20-3600-53-1230	Electricity	6,481	7,692	7,300	0.80%
Total Utilities		**9,405**	**10,574**	**10,300**	**1.13%**
Supplies					
100-20-3600-52-3201	Postage	58	94	100	0.01%
100-20-3600-53-1100	General Supplies & Materials	10,682	12,005	12,000	1.31%
100-20-3600-53-1270	Gasoline/Diesel	23,401	19,912	20,500	2.25%
Total Supplies		**34,141**	**32,011**	**32,600**	**3.57%**
	Total Budget	**862,451**	**899,088**	**912,898**	**100.00%**

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CORONER

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-21-3700-51-1100	Elected Official	8,886	11,464	12,000	61.17%
100-21-3700-51-1300	Social Security	569	716	744	3.79%
100-21-3700-51-2300	Medicare	133	168	174	0.89%
100-21-3700-52-3500	Travel	1,638	2,791	2,000	10.19%
100-21-3700-52-3700	Education & Training	720	864	1,000	5.10%
Total Personnel Services & Employee Benefits		**11,946**	**16,003**	**15,918**	**81.14%**
Purchased/Contracted Services					
100-21-3700-52-1200	Professional	450	438	500	2.55%
100-21-3700-52-3600	Dues & Fees	0	180	200	1.02%
Total Purchased/Contracted Services		**450**	**618**	**700**	**3.57%**
Supplies					
100-21-3700-52-3900	Other	700	210	1,000	5.10%
100-21-3700-53-1100	General Supplies & Materials	1,499	2,058	2,000	10.19%
Total Supplies		**2,199**	**2,268**	**3,000**	**15.29%**
	Total Budget	**14,595**	**18,889**	**19,618**	**100.00%**

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ELECTIONS & REGISTRATION

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-23-1400-51-1100	Regular Employees	73,794	67,990	64,117	30.85%
100-23-1400-51-1150	Part-Time Employees	0	1,942	10,000	4.81%
100-23-1400-51-1200	Board Members	16,258	6,898	12,000	5.77%
100-23-1400-51-1300	Overtime	199	241	0	0.00%
100-23-1400-51-1350	Poll Workers	9,901	6,467	13,000	6.26%
100-23-1400-51-2200	Social Security	5,237	4,296	5,216	2.51%
100-23-1400-51-2300	Medicare	1,225	1,006	1,249	0.60%
100-23-1400-51-2400	Retirement Contributions	3,692	3,180	5,118	2.46%
100-23-1400-51-2500	Employee Healthcare	20,274	25,716	23,135	11.13%
100-23-1400-51-2700	Worker's Compensation	2,721	654	1,500	0.72%
00-23-1400-51-3202	Cell Phone	0	463	1,000	0.48%
100-23-1400-52-3500	Travel	3,198	3,811	3,000	1.44%
100-23-1400-52-3700	Education & Training	2,430	4,176	3,000	1.44%
Total Personnel Services & Employee Benefits		**138,929**	**126,840**	**142,335**	**68.49%**
Purchased/Contracted Services					
100-23-1400-52-1200	Professional	3,282	6,696	20,000	9.62%
100-23-1400-52-2310	Building Rent (Churches)	3,600	3,600	3,600	1.73%
100-23-1400-52-2320	Rentals of Equipment	1,886	3,769	5,000	2.41%
100-23-1400-52-3100	General Liability Insurance	1,300	1,234	1,271	0.61%
100-23-1400-52-3300	Advertising	3,868	1,819	5,000	2.41%
100-23-1400-52-3600	Dues & Fees	405	510	450	0.22%
100-23-1400-52-3850	Contract Labor	19,675	8,040	12,000	5.77%
Total Purchased/Contracted Services		**34,016**	**25,668**	**47,321**	**22.77%**
Repairs & Maintenance					
100-23-1400-52-2200	Repairs/Maintenance Building	340	0	1,000	0.48%
100-23-1400-52-2201	Repairs/Maintenance Equipment	0	599	1,000	0.48%
Total Repairs & Maintenance		**340**	**599**	**2,000**	**0.96%**
Utilities					
100-23-1400-52-3200	Telephone/Internet	5,160	4,060	4,650	2.24%
Total Utilities		**5,160**	**4,060**	**4,650**	**2.24%**
Supplies					
100-23-1400-52-3201	Postage	1,364	72	3,000	1.44%
100-23-1400-53-1100	General Supplies & Materials	9,356	3,301	7,500	3.61%
100-23-1400-54-2500	Other Equipment	2,446	0	1,000	0.48%
Total Supplies		**13,166**	**3,373**	**11,500**	**5.53%**
	Total Budget	**191,611**	**160,540**	**207,806**	**100.00%**

McIntosh County Board of Commissioners
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MAGISTRATE & PROBATE COURT

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-25-2400-51-1100	Regular Employees	94,828	91,160	67,676	20.55%
100-25-2400-51-1150	Elected Official	82,234	82,775	85,844	26.06%
100-25-2400-51-1200	Part-Time Magistrate Judges	14,222	14,222	14,224	4.32%
100-25-2400-51-1225	Associate Probate Judge	7,800	7,800	7,800	2.37%
100-25-2400-51-1250	Part-Time Employees	7,633	14,303	31,052	9.43%
100-25-2400-51-1300	Overtime	0	0	2,000	0.61%
100-25-2400-51-2200	Social Security	12,481	12,563	12,933	3.93%
100-25-2400-51-2300	Medicare	2,919	2,938	3,025	0.92%
100-25-2400-51-2400	Retirement Contributions	6,389	6,288	6,588	2.00%
100-25-2400-51-2500	Employee Healthcare	27,472	36,138	41,174	12.50%
100-25-2400-51-2700	Worker's Compensation	2,840	2,696	2,777	0.84%
100-25-2400-52-3202	Cell Phone	3,393	3,552	3,700	1.12%
100-25-2400-52-3500	Travel	8,603	4,174	7,000	2.13%
100-25-2400-52-3700	Education & Training	2,409	1,518	4,000	1.21%
Total Personnel Services & Employee Benefits		**273,223**	**280,127**	**289,793**	**87.99%**
Purchased/Contracted Services					
100-25-2400-52-1200	Professional	2,168	2,125	2,000	0.61%
100-25-2400-52-1201	Weapons Permit Cost	0	1,927	2,000	0.61%
100-25-2400-52-1301	Computer SW, HW Support	5,792	6,074	6,200	1.88%
100-25-2400-52-2310	Rental of Land & Buildings	540	540	550	0.17%
100-25-2400-52-2320	Rentals of Equipment	3,676	3,325	3,800	1.15%
100-25-2400-52-3100	General Liability Insurance	6,171	3,514	3,620	1.10%
100-25-2400-52-3300	Advertising	310	546	650	0.20%
100-25-2400-52-3600	Dues & Fees	200	744	750	0.23%
100-25-2400-52-3601	Juror's & Witnesses	0	30	1,000	0.30%
100-25-2400-52-3850	Contract Labor	0	0	500	0.15%
Total Purchased/Contracted Services		**18,857**	**18,825**	**21,070**	**6.40%**
Repairs & Maintenance					
100-25-2400-52-2200	Repairs/Maintenance Building	0	0	1,000	0.30%
100-25-2400-52-2201	Repairs/Maintenance Equipment	319	124	1,000	0.30%
Total Repairs & Maintenance		**319**	**124**	**2,000**	**0.61%**
Utilities					
100-25-2400-52-3200	Telephone/Internet	5,158	4,613	5,000	1.52%
Total Utilities		**5,158**	**4,613**	**5,000**	**1.52%**
Supplies					
100-25-2400-52-3201	Postage	1,262	634	1,000	0.30%
100-25-2400-53-1100	General Supplies & Materials	9,044	6,192	7,000	2.13%
100-25-2400-53-1270	Gasoline	2,592	2,068	2,500	0.76%
100-25-2400-54-2500	Other Equipment	695	0	1,000	0.30%
Total Supplies		**13,593**	**8,894**	**11,500**	**3.49%**
	Total Budget	**311,150**	**312,583**	**329,363**	**100.00%**

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BOARD OF EQUALIZATION

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-27-3900-51-1106	Board Members	7,539	1,606	5,000	19.70%
100-27-3900-51-1200	Part-Time Employees	0	1,570	8,000	31.53%
100-27-3900-51-2200	Social Security	468	197	806	3.18%
100-27-3900-51-2300	Medicare	109	46	189	0.74%
100-27-3900-52-3500	Travel	2,144	1,208	1,700	6.70%
100-27-3900-52-3700	Education & Training	380	354	350	1.38%
Total Personnel Services & Employee Benefits		**10,640**	**4,981**	**16,045**	**63.23%**
Purchased/Contracted Services					
100-27-3900-52-1200	Professional	0	0	5,000	19.70%
100-27-3900-52-1301	Computer HW & SW Support	1,965	1,800	2,000	7.88%
100-27-3900-52-3100	General Liability Insurance	132	30	31	0.12%
100-27-3900-52-3300	Advertising	160	168	300	1.18%
Total Purchased/Contracted Services		**2,257**	**1,998**	**7,331**	**28.89%**
Supplies					
100-27-3900-52-3201	Postage	643	601	1,000	3.94%
100-27-3900-53-1100	General Supplies & Materials	212	328	1,000	3.94%
Total Supplies		**855**	**929**	**2,000**	**7.88%**
	Total Budget	**13,752**	**7,908**	**25,376**	**100.00%**

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INTERGOVERNMENTAL

Transfers to Other Funds/Agencies		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
100-29-0000-54-3500	Grant Matches	42,235	14,400	30,000	6.69%
100-29-1510-57-2100	Atlantic Area CASA Expenses	6,798	5,026	10,000	2.23%
100-29-3500-57-1050	Forestry	17,504	17,579	17,579	3.92%
100-29-3910-52-1201	Payment to Animal Shelter Contractor	162,606	162,480	162,696	36.28%
100-29-5100-57-1100	Board of Health	52,080	52,080	52,080	11.61%
100-29-5440-57-1200	DFACS	14,040	14,040	14,040	3.13%
100-29-5440-57-1250	Family Connections	5,000	5,000	5,000	1.11%
100-29-5440-57-1275	McCares	0	13,212	0	0.00%
100-29-6500-57-1300	Ida Hilton Library	59,000	54,000	59,000	13.16%
100-29-6500-57-1350	Hog Hammock Library	4,000	4,000	4,000	0.89%
100-29-7680-52-3600	CRC Membership Fees	29,779	24,000	24,000	5.35%
100-29-7680-52-3650	CRC Rural Transportation	14,318	12,893	16,066	3.58%
100-29-7680-52-3700	Coastal Regional Commission/IGA	0	354,771	0	0.00%
100-29-7680-52-3750	C.G.A.C.A.A. - Senior Meals	0	41,995	54,000	12.04%
100-29-8000-52-1000	Debt Repayment/Interest	0	0	0	0.00%
Total Transfers to Other Funds/Agencies		**407,360**	**775,476**	**448,461**	**100.00%**
	Total Budget	**407,360**	**775,476**	**448,461**	**100.00%**

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ANIMAL CONTROL

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-32-3910-51-1100	Regular Employees	33,212	29,118	28,388	36.93%
100-32-3910-51-1200	Part-Time Employees	11,270	11,412	15,382	20.01%
100-32-3910-51-1300	Overtime	0	4,920	4,500	5.85%
100-32-3910-51-2200	Social Security	2,683	2,704	2,993	3.89%
100-32-3910-51-2300	Medicare	628	632	700	0.91%
100-32-3910-51-2400	Retirement Contributions	0	2,388	2,523	3.28%
100-32-3910-51-2500	Employee Healthcare	5,715	7,918	9,020	11.73%
100-32-3910-51-2700	Worker's Compensation	1,000	685	1,000	1.30%
100-32-3910-52-3202	Cell Phone	469	430	780	1.01%
100-32-3910-52-3500	Travel	0	0	250	0.33%
100-32-3910-52-3700	Education & Training	0	210	300	0.39%
Total Personnel Services & Employee Benefits		**54,977**	**60,417**	**65,836**	**85.65%**
Purchased/Contracted Services					
100-32-3910-52-1200	Professional	0	0	1,000	1.30%
100-32-3910-52-3100	General Liability Insurance	2,173	2,363	2,434	3.17%
100-32-3910-52-3600	Dues & Fees	0	0	100	0.13%
Total Purchased/Contracted Services		**2,173**	**2,363**	**3,534**	**4.60%**
Repairs & Maintenance					
100-32-3910-52-2201	Repairs/Maintenance Equipment	1,973	996	1,500	1.95%
Total Repairs & Maintenance		**1,973**	**996**	**1,500**	**1.95%**
Utilities					
100-32-3910-52-3200	Telephone/Internet	0	0	0	0.00%
100-32-3910-53-1210	Water/Sewer	0	0	0	0.00%
100-32-3910-53-1230	Electricity	0	0	0	0.00%
Total Utilities		**0**	**0**	**0**	**0.00%**
Supplies					
100-32-3910-53-1100	General Supplies & Materials	594	121	2,000	2.60%
100-32-3910-53-1150	Supplies for Animals	187	0	0	0.00%
100-32-3910-53-1270	Gasoline	4,737	3,731	4,000	5.20%
Supplies		**5,518**	**3,852**	**6,000**	**7.81%**
	Total Budget	**64,641**	**67,628**	**76,870**	**100.00%**

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FAMILY CONNECTIONS

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Personnel Services & Employee Benefits					
100-35-4553-51-1100	Regular Employees	0	33,127	31,566	69.94%
100-35-4553-51-2200	Social Security	0	1,942	1,957	4.34%
100-35-4553-51-2300	Medicare	0	454	458	1.01%
100-35-4553-51-2500	Employee Healthcare	0	8,884	9,020	19.99%
100-35-4553-52-3202	Cell Phone	0	721	802	1.78%
Total Personnel Services & Employee Benefits		**0**	**45,128**	**43,803**	**97.06%**
Utilities					
100-35-4553-52-3200	Telephone/Internet	0	1,194	1,328	2.94%
Total Utilities		**0**	**1,194**	**1,328**	**2.94%**
Supplies					
100-35-4553-53-1100	Other Supplies	0	8,843	0	0.00%
Supplies		**0**	**8,843**	**0**	**0.00%**
	Total Budget	**0**	**46,322**	**45,131**	**100.00%**

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LAW LIBRARY

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Revenues					
205-00-0000-13-4200	Prior Year Fund Balance	0	0		0.00%
205-60-0000-35-1110	Superior Court Fees	0	0		0.00%
205-60-0000-35-1120	State Court Fees	91,633	90,000	92,000	99.39%
205-90-0000-36-1000	Interest	546	545	560	0.61%
Total Revenue		**92,179**	**90,545**	**92,560**	**100.00%**
Personnel Services & Employee Benefits					
205-00-2750-51-1100	Regular Employees	6,000	3,000	3,000	3.24%
205-00-2750-51-2200	Social Security	366	186	186	0.20%
205-00-2750-51-2300	Medicare	90	44	44	0.05%
Total Personnel Services & Employee Benefits		**6,456**	**3,230**	**3,230**	**3.49%**
Purchased/Contracted Services					
205-00-2750-52-1200	Professional	3,722	5,000	5,000	5.40%
Total Purchased/Contracted Services		**3,722**	**5,000**	**5,000**	**5.40%**
Supplies					
205-00-2750-52-3201	Postage	44	50	100	0.11%
205-00-2750-53-1400	Books & Periodicals	17,725	20,000	20,000	21.61%
Total Supplies		**17,769**	**20,050**	**20,100**	**21.72%**
Capital Outlays/Debt Repayment					
205-00-2750-54-1000	Property Improvements	0	25,000	30,000	32.41%
Total Capital Outlays/Debt Repayment		**0**	**25,000**	**30,000**	**32.41%**
Contingencies					
205-00-2750-57-9000	Contingencies	0	0	34,230	36.98%
Total Contingencies		**0**	**0**	**34,230**	**36.98%**
	Total Budget	**27,947**	**53,280**	**92,560**	**100.00%**

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CONFISCATED ASSETS FUNDS

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Revenues					
210-60-0000-35-1100	Fines & Forfeitures	77,744	71,286	75,000	99.80%
210-90-0000-36-1000	Interest Revenue	156	175	150	0.20%
Total Revenue		**77,900**	**71,461**	**75,150**	**100.00%**
Purchased/Contracted Services					
210-00-0000-53-1700	Public Safety	83,643	68,431	75,150	100.00%
Total Purchased/Contracted Services		**83,643**	**68,431**	**75,150**	**100.00%**
	Total Budget	**83,643**	**68,431**	**75,150**	**100.00%**

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JAIL FUND

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Revenues					
211-00-0000-13-4200	Prior Year Fund Balance	0	0	0	0.00%
211-60-0000-35-1111	Superior Court Fees	4,119	3,604	3,650	2.04%
211-60-0000-35-1121	State Court Fees	202,407	167,093	175,000	97.78%
211-60-0000-35-1131	Magistrate/Probate	67	28	25	0.01%
211-60-0000-35-1151	City of Darien	0	4	0	0.00%
211-60-0000-35-1161	Juvenile Court Fees	49	245	200	0.11%
211-90-0000-36-1000	Interest	156	130	100	0.06%
Total Revenue		**206,798**	**171,104**	**178,975**	**100.00%**
Purchased/Contracted Services					
211-00-3326-52-1200	Professional	0	0	0	0.00%
211-00-3326-52-3850	Contract Labor	0	0	0	0.00%
211-00-3326-53-1541	IT Maintenance	47,099	26,049	28,000	15.64%
Total Purchased/Contracted Services		**47,099**	**26,049**	**28,000**	**15.64%**
Repairs & Maintenance					
211-00-3326-52-2200	R&M Building	20,938	31,837	28,000	15.64%
211-00-3326-52-2201	R&M Equipment	9,851	27,787	15,000	8.38%
Total Repairs & Maintenance		**30,789**	**59,624**	**43,000**	**24.03%**
Utilities					
211-00-3326-52-3200	Telephone/Internet	22,932	18,802	19,000	10.62%
211-00-3326-53-1220	Natural Gas	10,340	10,709	11,000	6.15%
211-00-3326-53-1230	Electricity	61,892	71,591	72,975	40.77%
Total Utilities		**95,164**	**101,102**	**102,975**	**57.54%**
Supplies					
211-00-3326-53-1100	Supplies	4,118	7,264	5,000	2.79%
211-00-3326-53-1300	Food	0	0	0	0.00%
Total Supplies		**4,118**	**7,264**	**5,000**	**2.79%**
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	**177,170**	**194,039**	**178,975**	**100.00%**

McIntosh County Board of Commissioners
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DRUG FUND

Revenues		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
212-60-0000-35-1112	Superior Court Fees	10,879	11,228	11,000	51.52%
212-60-0000-35-1122	State Court Fees	23,883	7,368	7,300	34.19%
212-60-0000-35-1132	City of Darien	7,785	3,026	3,000	14.05%
212-90-0000-36-1000	Interest Revenue	43	53	50	0.23%
Total Revenue		**42,590**	**21,675**	**21,350**	**100.00%**
Education & Training					
212-00-0000-52-3700	Drug Education	22,305	28,770	2,135	100.00%
Total Education & Training		**22,305**	**28,770**	**2,135**	**100.00%**
	Total Budget	**22,305**	**28,770**	**2,135**	**100.00%**

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VICTIM'S ASSISTANCE FUND

Revenues		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
213-60-0000-35-1113	Superior Court Fees	1,775	1,580	1,500	1.12%
213-60-0000-35-1123	State Court Fees	108,689	83,731	80,000	59.81%
213-60-0000-35-1133	City of Darien	58,003	53,134	52,000	38.88%
213-60-0000-35-1143	Magistrate/Probate	34	15	0	0.00%
213-60-0000-35-1163	Juvenile Court Fees	31	115	100	0.07%
213-60-0000-36-1000	Interest Revenue	112	178	150	0.11%
Total Revenue		**168,644**	**138,753**	**133,750**	**100.00%**
Transfers to Other Funds/Agencies					
213-00-0000-57-1215	Payments to McIntosh County LVAP	105,045	164,939	133,750	100.00%
Total Transfers to Other Funds/Agencies		**105,045**	**164,939**	**133,750**	**100.00%**
	Total Budget	**105,045**	**164,939**	**133,750**	**100.00%**

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JAIL COMMISSARY FUND

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Revenues					
214-65-0000-34-1100	Charges for Services	46,243	38,462	40,000	99.50%
214-90-0000-36-1000	Interest Revenue	50	75	200	0.50%
Total Revenue		**46,293**	**38,537**	**40,200**	**100.00%**
Purchased/Contracted Services					
214-00-0000-52-1100	Public Safety	48,254	36,469	40,200	100.00%
Total Purchased/Contracted Services		**48,254**	**36,469**	**40,200**	**100.00%**
	Total Budget	**48,254**	**36,469**	**40,200**	**100.00%**

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E-911

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Revenues					
215-90-0000-34-2500	McIntosh County Land Lines	66,027	70,387	70,278	12.04%
215-90-0000-34-2510	McIntosh County Cell Phones	162,323	130,125	130,000	22.27%
215-90-0000-34-2515	Transfer from Long County Surcharges	246,106	232,115	291,827	50.00%
215-90-0000-34-2520	Property Signs	620	528	500	0.09%
215-90-0000-36-1000	Interest Revenue	356	390	300	0.05%
215-00-0000-13-4200	Prior Years Fund Balance	0	0	90,750	15.55%
Total Revenue		**475,432**	**433,545**	**583,655**	**100.00%**
Personnel Services & Employee Benefits					
215-00-3800-51-1100	Regular Employees	228,740	248,806	249,618	42.77%
215-00-3800-51-1200	Board Members	5,200	6,367	6,000	1.03%
215-00-3800-51-1201	Part-Time Employees	17,109	18,312	20,000	3.43%
215-00-3800-51-1300	Overtime	70,530	74,827	75,000	12.85%
215-00-3800-51-2200	Social Security	19,281	20,567	21,739	3.72%
215-00-3800-51-2300	Medicare	4,509	4,810	5,084	0.87%
215-00-3800-51-2400	Retirement	4,517	15,948	15,950	2.73%
215-00-3800-51-2500	Employee Healthcare	39,263	54,814	59,295	10.16%
215-00-3800-51-2700	Worker's Compensation	6,672	2,746	2,827	0.48%
215-00-3800-52-3202	Cell Phone	916	754	1,050	0.18%
215-00-3800-52-3500	Travel	0	0	500	0.09%
215-00-3800-52-3700	Education&Training	0	0	2,000	0.34%
215-00-3800-53-1700	Uniforms	566	0	0	0.00%
Total Personnel Services & Employee Benefits		**397,303**	**447,951**	**459,063**	**78.65%**
Purchased/Contracted Services					
215-00-3800-52-1200	Professional Services	5,610	4,562	5,000	0.86%
215-00-3800-52-1301	Computer SW, HW & Support	26,862	33,512	28,000	4.80%
215-00-3800-52-3100	General Liability Insurance	1,228	5,114	5,267	0.90%
215-00-3800-51-3300	Advertising	495	336	250	0.04%
215-00-3800-52-3600	Dues&Fees	142	110	150	0.03%
215-00-3800-52-3850	Contract Labor	17,854	30,535	34,000	5.83%
Total Purchased/Contracted Services		**52,191**	**74,169**	**72,667**	**12.45%**
Repairs & Maintenance					
215-00-3800-52-2200	Repairs/Maintenance Building	1,571	2,292	3,000	0.51%
215-00-3800-52-2201	Repairs/Maintenance Vehicle	923	223	1,000	0.17%
215-00-3800-52-2202	Repairs/Maintenance Equipment	4,299	1,967	1,000	0.17%
215-00-3800-52-2203	Repairs/Maintenance Radios	0	0	5,000	0.86%
Total Repairs & Maintenance		**6,793**	**4,482**	**10,000**	**1.71%**
Utilities					
215-00-3800-52-3200	Telephone/Internet	20,766	19,606	19,800	3.39%
215-00-3800-53-1210	Water/Sewerage	474	473	525	0.09%

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		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
215-00-3800-53-1220	Natural Gas	453	364	500	0.09%
215-00-3800-53-1230	Electricity	8,590	8,610	15,000	2.57%
Total Utilities		**30,283**	**29,053**	**35,825**	**6.14%**
Supplies					
215-00-3800-53-1100	Supplies	2,659	1,376	1,500	0.26%
215-00-3800-53-1101	Minor Operating Expenses	477	0	500	0.09%
215-00-3800-53-1102	911 New Road Signs	1,327	122	1,000	0.17%
215-00-3800-53-1270	Gasoline	2,963	2,318	2,500	0.43%
215-00-3800-53-3200	Postage	49	17	100	0.02%
215-00-3800-54-2300	Office Furniture/Equipment	0	0	500	0.09%
Total Supplies		**7,475**	**3,833**	**6,100**	**1.05%**
Contingencies					
215-00-3800-57-9000	Contingencies	0	0	0	0.00%
Total Contingencies		**0**	**0**	**0**	**0.00%**
	Total Budget	**494,045**	**559,488**	**583,655**	**100.00%**

McIntosh County Board of Commissioners
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GRANT FUND

Revenues		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
220-00-0000-33-4102	Emergency Management Agency	5,500	5,500	5,000	7.14%
220-00-0000-33-4104	Hazard Mitigation Grant	0	0	0	0.00%
220-80-0000-33-4103	Coastal Incentive Grant-S. Newport	0	35,200	0	0.00%
220-80-0000-33-4104	Coastal Incentive Grant-County	0	0	15,000	21.43%
220-80-0000-33-4105	Sheriff's Department Grant	0	17,480	20,000	28.57%
220-80-0000-33-4107	GDOT-Highlander Trail Grant	0	675,606	0	0.00%
220-80-0000-33-4108	Highlander Trail Matching Funds	0	11,700	0	0.00%
220-80-0000-33-4111	Juvenile Offender's Grant	0	0	0	0.00%
220-80-0000-33-4115	ARRA Edward Byrne Memorial	0	0	0	0.00%
220-80-0000-33-4125	Clean Vessel Act Grant	0	11,725	0	0.00%
220-90-0000-39-1100	Matching Funds from General Fund	0	0	30,000	42.86%
Total Revenue		**5,500**	**757,211**	**70,000**	**100.00%**
Purchased/Contracted Services					
220-00-0000-52-1200	Professional Services	26,737	26,532	70,000	100.00%
220-00-0000-52-1500	Highlander Trail Grant Expenses	72,646	830,687	0	0.00%
220-00-0000-52-2200	LLEFS Expenses	5,454	0	0	0.00%
220-00-0000-52-7100	Coastal Incentive Grant	48	0	0	
Total Purchased/Contracted Services		**104,885**	**857,219**	**70,000**	**100.00%**
	Total Budget	**104,885**	**857,219**	**70,000**	**100.00%**

McIntosh County Board of Commissioners
2016 Annual Operating Budget

HOTEL/MOTEL TAX FUND

Revenues		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
275-50-0000-31-4100	Hotel/Motel Tax Revenue	172,410	183,270	187,233	100.00%
Total Revenue		**172,410**	**183,270**	**187,233**	**100.00%**
Transfers to Other Funds/Agencies					
275-29-7540-57-1300	Chamber of Commerce Allocation	97,966	109,962	112,340	60.00%
275-29-7540-61-1000	Transfer to General Fund	84,475	73,308	74,893	40.00%
Total Transfers to Other Funds/Agencies		**182,441**	**183,270**	**187,233**	**100.00%**
	Total Budget	**182,441**	**183,270**	**187,233**	**100.00%**

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USDA CONSTRUCTION FUND

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Revenues					
300-80-0000-33-1300	USDA Loan Drawdowns	0	0	0	0.00%
300-80-0000-33-1301	USDA Grant Drawdowns	184,281	400,000	250,000	100.00%
Total Revenue		**184,281**	**400,000**	**250,000**	**100.00%**
Purchased/Contracted Services					
300-00-4400-54-1306	Water Projects	144,859	400,000	250,000	100.00%
Total Purchased/Contracted Services		**144,859**	**400,000**	**250,000**	**100.00%**
	Total Budget	**144,859**	**400,000**	**250,000**	**100.00%**

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2005 SPLOST FUND

Revenues		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
325-90-0000-31-3200	Sale Tax Collection	0	0	0	0.00%
325-90-0000-36-1000	Interest Revenue	321	210	125	0.09%
	Prior Years Fund Balance	0	0	146,495	99.91%
Total Revenue		**321**	**210**	**146,620**	**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.	44,492	74,946	122,666	83.66%
325-00-3326-54-1200	Jail Site Improvements	0	0	0	0.00%
325-00-3520-54-2500	Fire Department	23,954	23,954	23,954	16.34%
325-00-3910-54-1300	Animal Shelter	0	0	0	0.00%
325-00-4220-54-2500	Roads & Bridges	32,248	0	0	0.00%
325-00-4530-54-1200	Landfill	0	0	0	0.00%
325-00-6149-54-2200	Recreation	0	0	0	0.00%
325-00-6149-54-2400	EMS	0	0	0	0.00%
325-00-6149-54-2600	Development Authority	0	0	0	0.00%
Total Capital Outlays/Debt Repayment		**100,694**	**98,900**	**146,620**	**100.00%**
	Total Budget	**100,694**	**98,900**	**146,620**	**100.00%**

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2010 SPLOST FUND FY2011-FY2016

		Approved Budget 2010 SPLOST	Expended As of FYE 2015	Remaining Balance as of FYE 2015
Revenues				
326-00-0000-31-3200	Sale Tax Collection	9,500,000	6,355,217	3,144,783
Total Revenue		**9,500,000**	**6,355,217**	**3,144,783**
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	1,245,837	654,163
326-01-1510-54-1200	Project - Courthouse R&M/Equipment	221,455	221,455	0
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	259,305	90,695
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	254,233	245,767
326-13-4200-54-1401	Project - Road Paving Road Dept.	1,071,305	477,463	593,842
326-13-4200-54-2500	Project - Lease on Equip. Road Dept.	300,000	97,549	202,451
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	6,604	393,396
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	45,701	(5,701)
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	117,490	182,510
326-22-4500-54-2500	Project-Remaining Lease on Equip.LANDFIL	150,000	53,109	96,891
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

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		Approved Budget 2010 SPLOST	Expended As of FYE 2015	Remaining Balance as of FYE 2015
326-22-4500-54-2503	Project - Grapple Boom Truck LANDFILL	80,000	69,024	10,976
326-23-1400-54-2500	Project - Elections Office Equipment	5,000	2,039	2,961
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	19,477	5,523
Total Capital Outlays/Debt Repayment		**9,500,000**	**5,279,370**	**4,220,630**
	Total Budget	**9,500,000**	**5,279,370**	**4,220,630**

McIntosh County Board of Commissioners
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WATER FUND

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Revenues					
505-90-0000-34-4210	Water Charges	621,920	619,111	620,000	90.25%
505-90-0000-34-4211	Water Penaly - Late Charges	26,755	29,022	28,987	4.22%
505-90-0000-34-4212	Non-Refundable Deposit	30	0	0	0.00%
505-90-0000-34-4213	Water Application Fee	1,440	1,374	1,350	0.20%
505-90-0000-34-4214	Connection/Disconnection Fee	2,850	1,440	1,400	0.20%
505-90-0000-34-4215	Sewer Charges	14,462	24,840	24,840	3.62%
505-90-0000-36-1000	Interest Revenue	395	422	436	0.06%
505-90-0000-38-9000	Misc. Revenue	10,951	10,521	10,000	1.46%
505-90-0000-39-1210	Transfer from USDA	0	0	0	0.00%
Total Revenue		**678,803**	**686,730**	**687,013**	**100.00%**
Personnel Services & Employee Benefits					
505-19-4400-51-1100	Regular Employees	110,697	117,318	120,950	17.61%
505-19-4400-51-1300	Overtime	2,282	1,754	3,000	0.44%
505-19-4400-51-2200	Social Security	6,569	6,944	7,685	1.12%
505-19-4400-51-2300	Medicare	1,536	1,625	1,798	0.26%
505-19-4400-51-2400	Retirement Contributions	1,940	1,872	1,955	0.28%
505-19-4400-51-2500	Employee Healthcare	30,550	23,794	27,140	3.95%
505-19-4400-51-2700	Worker's Compensation	3,889	5,303	5,462	0.80%
505-19-4400-52-3202	Cell Phone	1,817	1,085	1,700	0.25%
505-19-4400-52-3500	Travel	1,193	82	1,000	0.15%
505-19-4400-53-3203	Education & Training	435	570	1,000	0.15%
Total Personnel Services & Employee Benefits		**160,908**	**160,347**	**171,690**	**24.99%**
Purchased/Contracted Services					
505-19-4400-52-1200	Professional	33,452	33,911	30,000	4.37%
505-19-4400-52-1210	State Fees	12,555	12,320	13,000	1.89%
505-19-4400-52-1301	Computer Support	0	1,604	1,000	0.15%
505-19-4400-52-3050	NSF Checks and Bank Charges	15	68	200	0.03%
505-19-4400-52-3100	General Liability Insurance	1,265	4,959	5,108	0.74%
505-19-4400-52-3300	Advertising	420	174	250	0.04%
505-19-4400-52-3600	Dues & Fees	275	330	300	0.04%
505-19-4400-52-3850	Contract Labor	0	0	1,000	0.15%
Total Purchased/Contracted Services		**47,982**	**53,366**	**50,858**	**7.40%**
Repairs & Maintenance					
505-19-4400-52-2201	Repairs & Maintenance - Equipment	11,117	2,701	3,500	0.51%
Total Repairs & Maintenance		**11,117**	**2,701**	**3,500**	**0.51%**

McIntosh County Board of Commissioners
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		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Utilities					
505-19-4400-52-3200	Telephone/Internet	969	1,024	1,050	0.15%
505-19-4400-53-1230	Electricity	26,197	31,772	32,775	4.77%
Total Utilities		**27,166**	**32,796**	**33,825**	**4.92%**
Supplies					
505-19-4400-52-3201	Postage	6,944	5,891	6,700	0.98%
505-19-4400-53-1100	General Supplies & Materials	21,813	2,213	1,000	0.15%
505-19-4400-53-1101	Chemicals	9,714	10,488	11,000	1.60%
505-19-4400-53-1102	Water & Sewer Supplies	0	16,589	24,000	3.49%
505-19-4400-53-1270	Gasoline/Diesel	13,178	10,432	12,000	1.75%
Total Supplies		**51,649**	**45,613**	**54,700**	**7.96%**
Capital Outlays/Debt Repayment					
505-19-4400-54-2500	USDA Loan Repayment	68,358	85,435	87,296	12.71%
505-19-4400-54-2501	USDA Loan Interest	463,662	248,789	246,929	35.94%
Total Capital Outlays/Debt Repayment		**532,020**	**334,224**	**334,225**	**48.65%**
Contingencies					
505-19-4400-58-5001	Reserve for Loan Repayment	0	0	38,215	5.56%
Total Contingencies		**0**	**0**	**38,215**	**5.56%**
	Total Budget	**830,842**	**629,047**	**687,013**	**100.00%**

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LANDFILL

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Revenues					
540-90-0000-34-4150	Tipping Fees at Landfill	132,145	100,000	97,264	8.21%
540-90-0000-34-4151	Tipping Fees Curbside Provider	219,378	360,088	84,000	7.09%
540-90-0000-34-4152	Curbside Waste Collection	787,940	710,000	750,000	63.29%
540-90-0000-36-1000	Interest Earned	707	626	500	0.04%
540-90-0000-38-9000	Misc. Revenue	4,175	5,000	5,000	0.42%
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	248,308	20.95%
Total Revenues		**1,144,345**	**1,175,714**	**1,185,072**	**100.00%**
Personnel Services & Employee Benefits					
540-22-4500-51-1100	Regular Employees	143,850	132,986	124,887	10.54%
540-22-4500-51-1200	Part Time Employees	0	0	15,080	1.27%
540-22-4500-51-1300	Overtime	190	0	0	0.00%
540-22-4500-51-2200	Social Security	8,514	7,842	8,678	0.73%
540-22-4500-51-2300	Medicare	1,991	1,834	2,030	0.17%
540-22-4500-51-2400	Retirement Contributions	12,478	11,520	7,569	0.64%
540-22-4500-51-2500	Employee Healthcare	25,542	40,387	46,970	3.96%
540-22-4500-51-2700	Worker's Compensation	4,373	5,802	5,976	0.50%
540-22-4500-52-3202	Cell Phone	0	152	780	0.07%
540-22-4500-52-3500	Travel	0	698	1,000	0.08%
540-22-4500-52-3700	Education & Training	0	720	600	0.05%
Total Personnel Services & Employee Benefits		**196,938**	**201,941**	**213,570**	**18.02%**
Purchased/Contracted Services					
540-22-4500-52-1200	Professional	57,709	133,295	50,000	4.22%
540-22-4500-52-1201	Payment to Curbside Provider	818,962	837,822	696,384	58.76%
540-22-4500-52-1202	Recycling Program	8,834	10,319	90,000	7.59%
540-22-4500-52-2320	Rentals of Equipment	5,695	3,625	5,500	0.46%
540-22-4500-52-3100	General Liability Insurance	1,754	5,454	5,618	0.47%
540-22-4500-52-3300	Advertising	273	101	100	0.01%
540-22-4500-52-3600	Dues & Fees	240	294	250	0.02%
540-22-4500-52-3602	State Fee	10,702	14,094	12,000	1.01%
540-22-4500-52-3850	Contract Labor	0	0	250	0.02%
Total Purchased/Contracted Services		**904,169**	**1,005,004**	**860,102**	**72.58%**
Repairs & Maintenance					
540-22-4500-52-2200	Repairs/Maintenance Building	467	1,157	1,000	0.08%
540-22-4500-52-2201	Repairs/Maintenance Equipment	44,031	34,632	35,000	2.95%
Total Repairs & Maintenance		**44,498**	**35,789**	**36,000**	**3.04%**

McIntosh County Board of Commissioners
2016 Annual Operating Budget

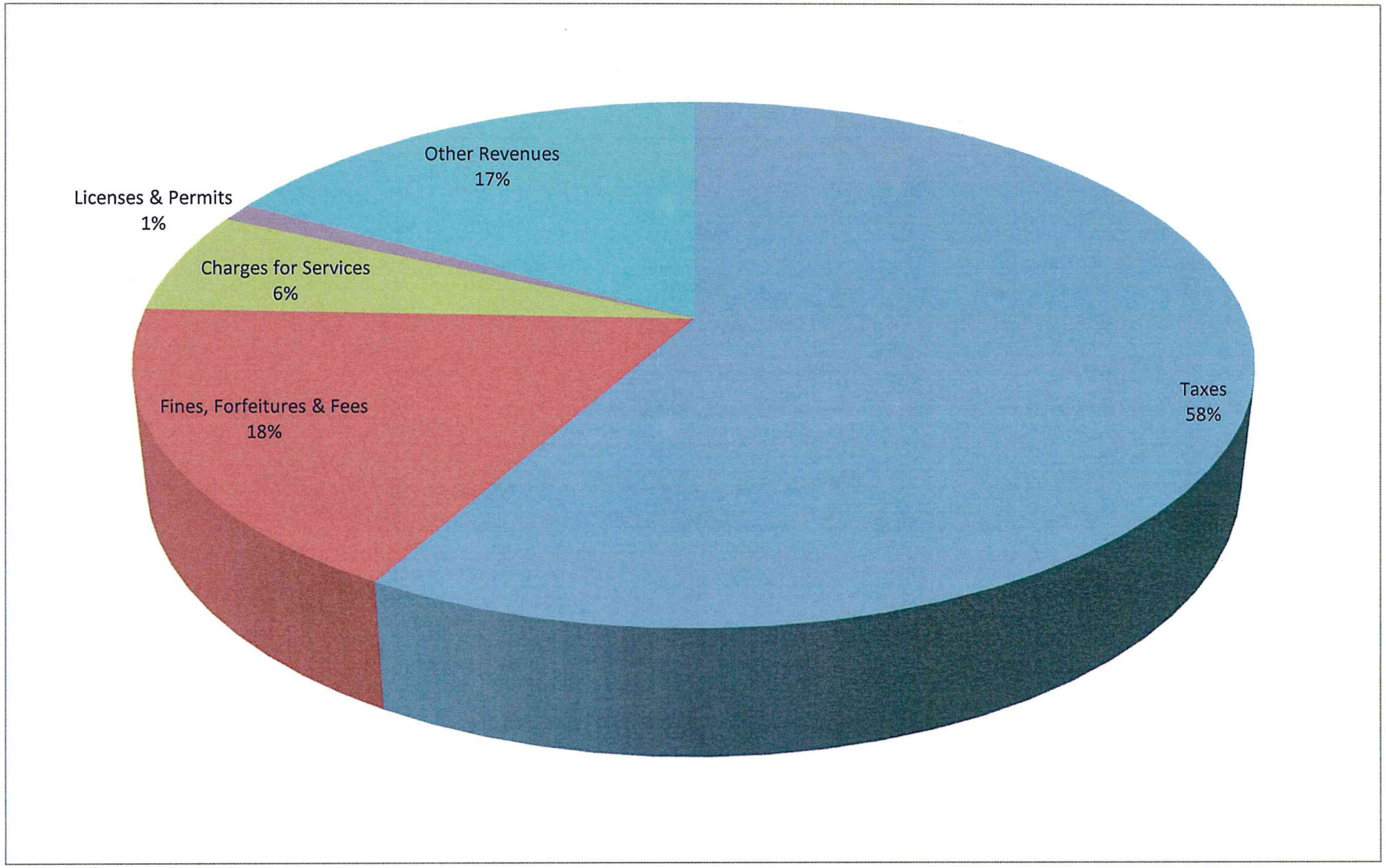
		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Utilities					
540-22-4500-52-3200	Telephone/Internet	3,192	3,044	3,000	0.25%
540-22-4500-53-1230	Electricity	5,367	6,146	6,200	0.52%
Total Utilities		**8,559**	**9,190**	**9,200**	**0.78%**
Supplies					
540-22-4500-52-3201	Postage	244	118	200	0.02%
540-22-4500-53-1100	General Supplies & Materials	21,691	6,334	25,000	2.11%
540-22-4500-53-1270	Gasoline/ Diesel	42,882	28,627	40,000	3.38%
540-22-4500-54-2500	Other Equipment	0	4,320	1,000	0.08%
Total Supplies		**64,817**	**39,399**	**66,200**	**5.59%**
	Total Budget	**1,218,981**	**1,291,323**	**1,185,072**	**100.00%**

McIntosh County Board of Commissioners
2016 Annual Operating Budget

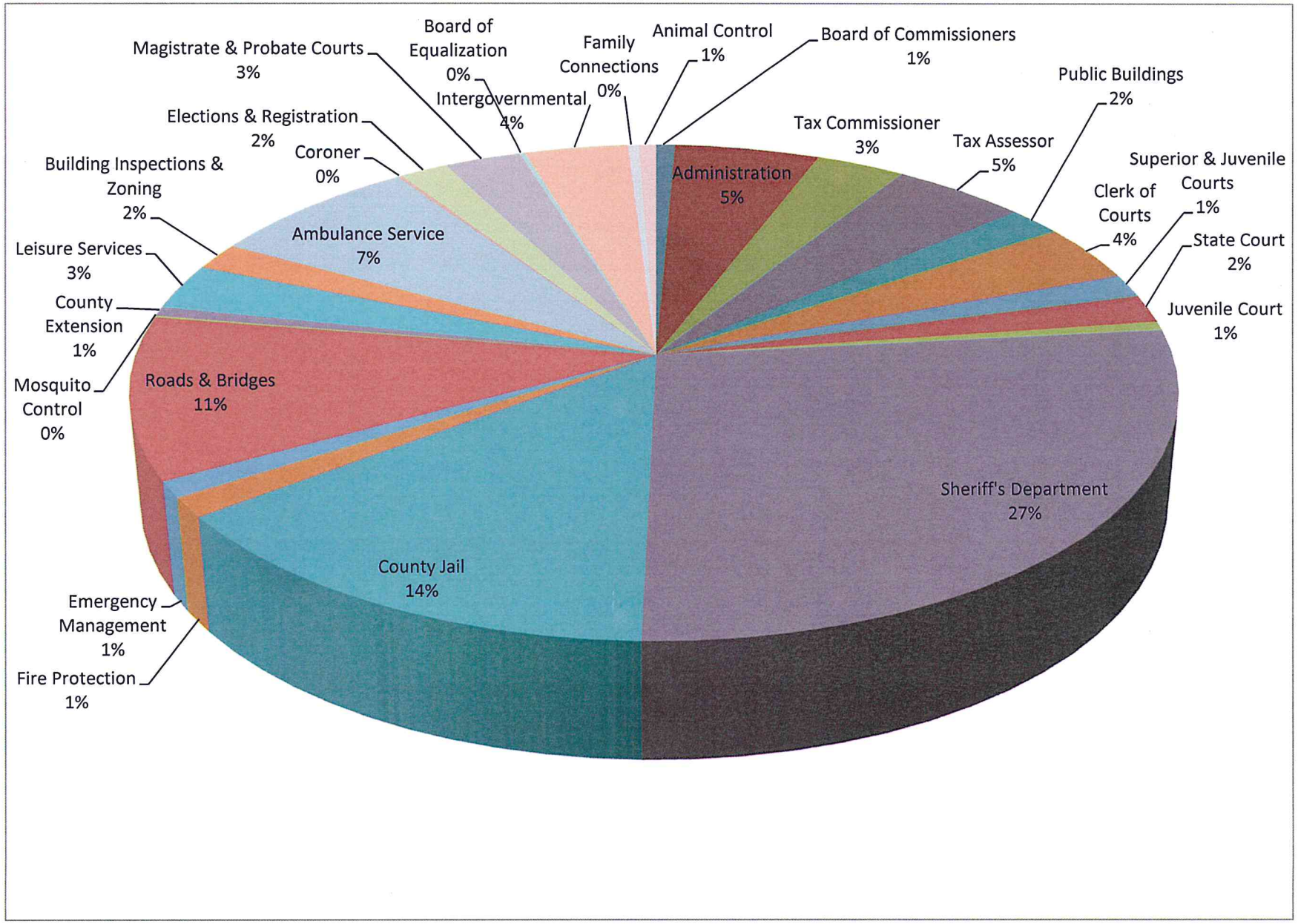
REVOLVING LOAN FUND

		Actual Expenses FY2014	Projected Expenses FY2015	Adopted Budget FY2016	Percent of Department FY2016 Budget
Revenues					
790-75-9000-39-3000	Loan Revenue	0	0	0	0.00%
790-90-0000-36-1000	Interest Revenue	63	63	63	100.00%
Total Revenues		**63**	**63**	**63**	**100.00%**
Purchased/Contracted Services					
790-17-6100-57-3050	Bank Charges	0	0	25	39.68%
Total Purchased/Contracted Services		**0**	**0**	**25**	**39.68%**
Contingencies					
790-00-9000-57-9000	Contingencies	0	0	38	60.32%
Total Contingencies		**0**	**0**	**38**	**60.32%**
	Total Budget	**0**	**0**	**63**	**100.00%**

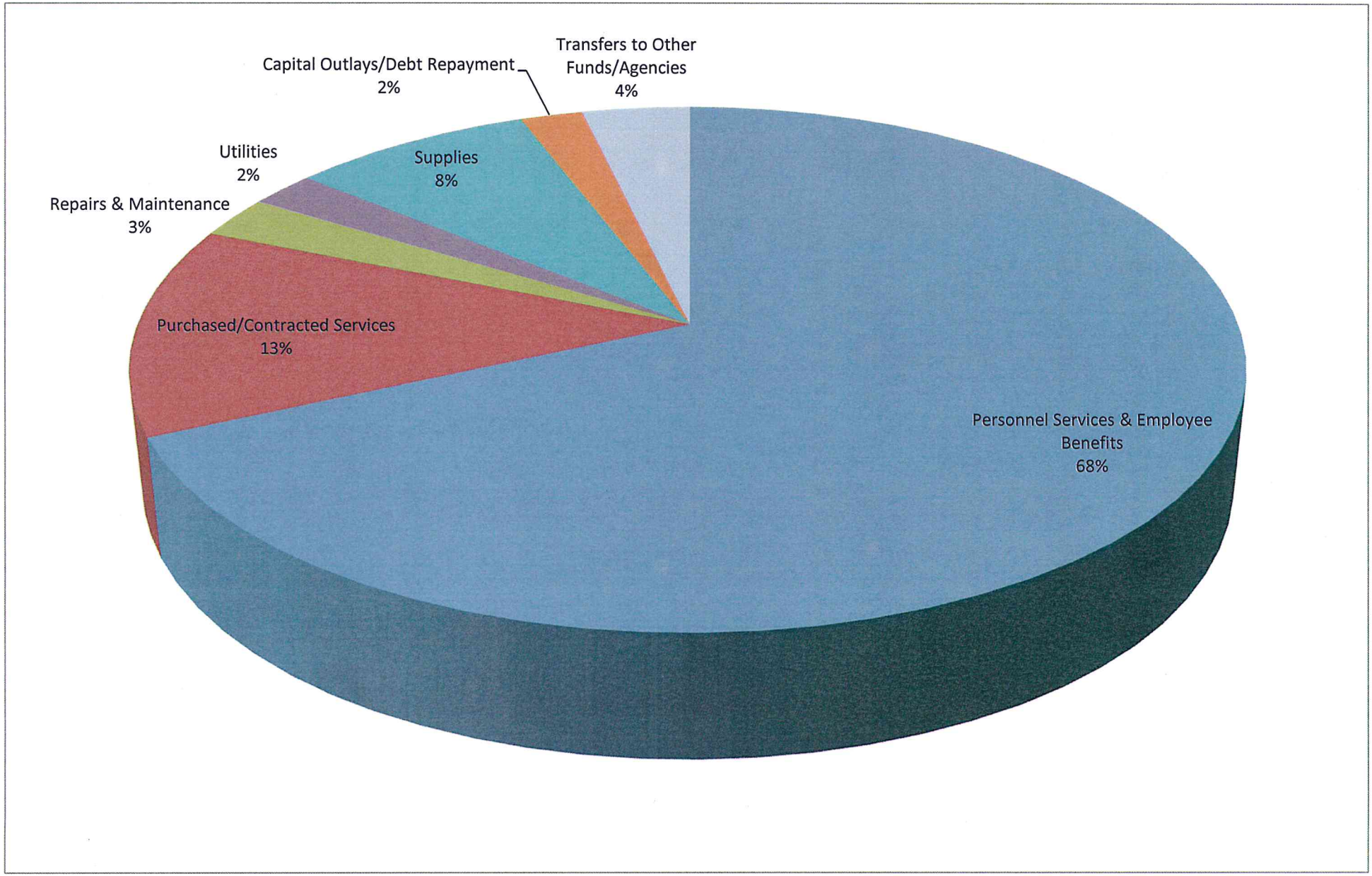
McIntosh County General Fund Revenue Breakdown



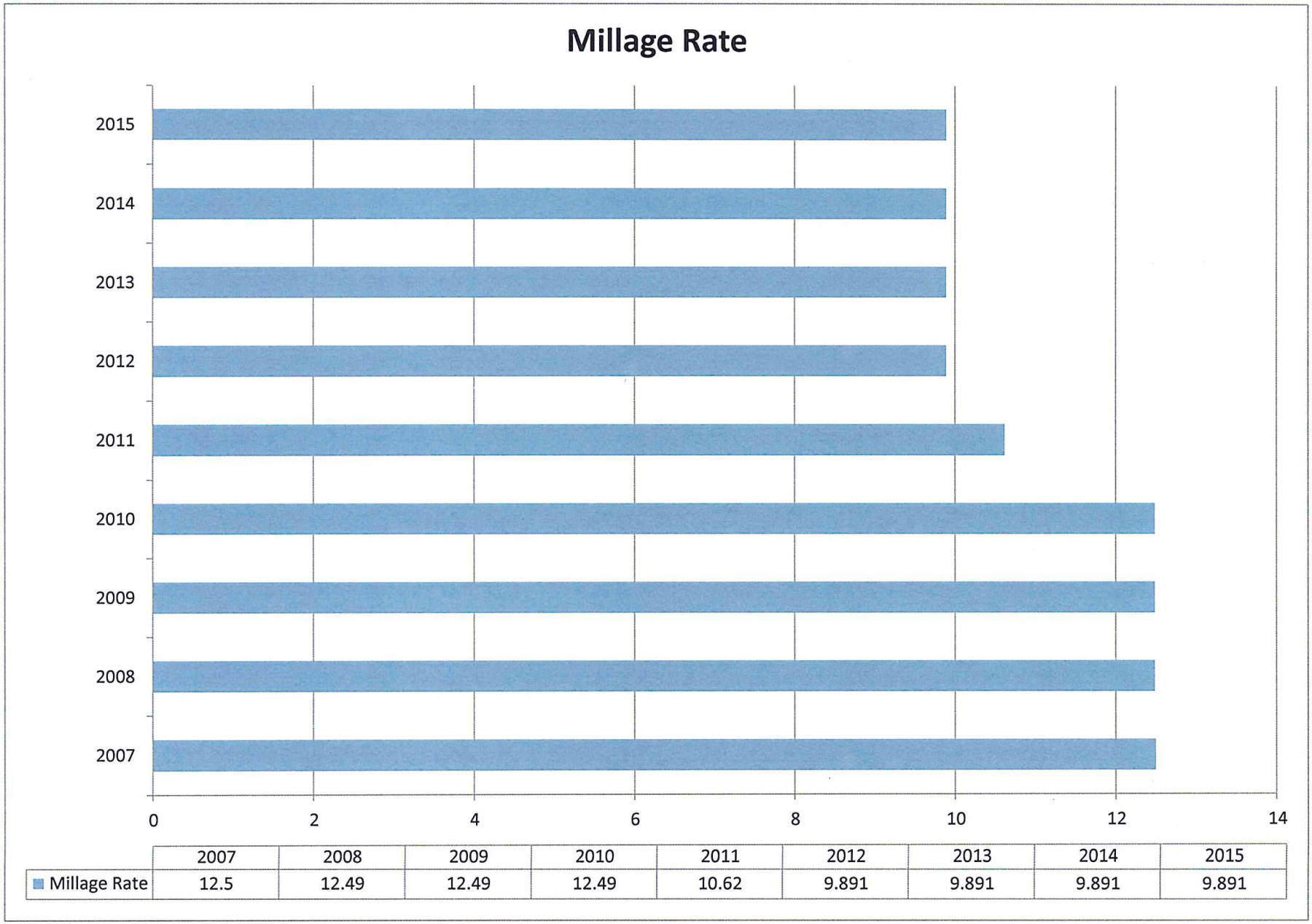
McIntosh County General Fund Department Expenditure Breakdown



General Fund Expenditure by Class



Millage Rate Change 2006-2016



	2007	2008	2009	2010	2011	2012	2013	2014	2015
Millage Rate	12.5	12.49	12.49	12.49	10.62	9.891	9.891	9.891	9.891