PUTNAM COUNTY

2019
BUDGET

August 31, 2018

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PUTNAM COUNTY BOARD OF COMMISSIONERS

117 Putnam Drive ◊ Eatonton, GA 31024
Tel: 706-485-5826 ◊ Fax: 706-923-2345 ◊ www.putnamcountyga.us

To: Putnam County Board of Commissioners
From: Linda Cook, Finance Director
Date: September 6, 2018
Subject: 2019 Approved Budget Management Summary

The 2019 budget was approved by the Board of Commissioners on August 31, 2018. The budget is based on a mill rate of 8.333 mills for the incorporated and the unincorporated area. This year a Special Service District Fund was added which was based on a mill rate of .378. The 2019 budget is for the fiscal year October 1, 2018 to September 30, 2019.

The Board of Commissioners held work sessions on July 20th, and July 23rd, 2018 in which all department heads, elected officials, and agencies had an opportunity to present their budget requests. The Board of Commissioners reviewed all the budget requests and discussed various options for each department. Based on these discussions and consensus obtained, a proposed budget was prepared and submitted to the Board on July 31, 2018 and advertised in the local paper August 2, 2018. An additional work session was held this year on August 10, 2018 to give the departments, elected officials, and agencies an opportunity to discuss their proposed budget with the board. A public hearing on the proposed budget was held August 21, 2018.

The Board of Commissioners continued its commitment to public safety with over 8 million budgeted for public safely. Other highlights of this budget are detailed below.

Highlights of General Fund Expenditures:

- Funding of $400,000 to Putnam General Hospital
- Funding of 3% Raises
- Funding of $81,000 for bonuses in the Sheriff's Office
- Several line items will be transferred from the General Fund to the Special Service District Fund on 10/1/18

We appreciate the Commissioners, staff, department heads, and elected officials for working with us in all aspects of the budget and financial management.

2019 Budget & 2018 Mill Rate Schedule (Fiscal Year Oct. 2018 – Sept. 2019)

May

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

June

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

July

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

September

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 15 - Assessment notices mailed by Tax Assessor's Office
May 25 - Distribute budget packages
June 25- Budget packages due to the Finance Department

July 2 - Estimated last day to appeal assessments (45 days after estimated mailing date)
July 6 - Preliminary digest available
July 9 - Budget requests submitted to the Board of Commissioners
July 12 - Budget work sessions advertised
July 20 - First budget work session
July 23 - First budget work session continued and guidance to County Manager on proposed budget
July 31 - Proposed budget submitted to the Board of Commissioners

August 2 - Advertise proposed budget, public hearing on budget, and meeting to adopt budget
August 10 - Second budget work session (for comments on proposed budget)
August 21 - Public Hearing on budget (with regular meeting)
August 23 - Advertise public hearing on mill rate, 5 Year History of Mill Rate, and meeting to adopt budget
August 31 - Adopt budget

September 7 - Hearing on mill rate
Adopt mill rate in regular meeting

Advertised August 2, 2018

706-991-1600 Eatonton, Georgia 31024 (across from Goodwill)

888-505-3785 Dealer

NOTICE

In accordance with Official Code of Georgia Annotated 36-81-5 the following is a summary of the proposed FY2019 Budget for Putnam County, GA as presented to the Putnam County Board of Commissioners July 31, 2018. Copies of the proposed FY2019 Budget are available weekdays at the Putnam County Board of Commissioners Office, 117 Putnam Drive. The proposed budget is also available at www.putnamcountyga.us.

THE FY2019 BUDGET HEARING WILL BE HELD ON AUGUST 21, 2018 AT 6:30 P.M.* IN THE PUTNAM COUNTY ADMINISTRATION BUILDING, 117 PUTNAM DRIVE, EATONTON, GEORGIA. THE PUTNAM COUNTY BOARD OF COMMISSIONERS WILL MEET ON AUGUST 31, 2018 AT 9:00 A.M.* TO ADOPT THE FY2019 BUDGET.

GENERAL FUND (Proposed)

ESTIMATED REVENUES	
Taxes	13,344,390
License and Permits	252,100
Intergovernmental Revenues	388,155
Charges for Services	2,338,350
Fines	211,200
Interest and Miscellaneous	75,000
Transfer from Other Funds	40,000
Appropriation from Fund Balance	421,061
TOTAL Proposed General Fund Revenues	**17,070,256**
ESTIMATED EXPENDITURES	
General Government	3,532,031
Judicial	1,729,614
Public Safety	7,810,374
Public Works	1,753,840
Health & Wellness	743,213
Culture & Recreation	1,148,385
Development	352,799
TOTAL Proposed General Fund Expenditures	**17,070,256**

SPECIAL REVENUE FUNDS (Proposed)

	Revenues	Expenses
Law Library Fund	13,500	13,500
Jail Fund	40,000	40,000
Juvenile Services Fund	1,900	1,900
Drug Abuse Education & Treatment	26,600	26,600
Drug Confiscation Fund	15,000	15,000
Federal Forfeiture Fund	3,000	3,000
Emergency 911 Fund	423,037	418,041
Fire Suppression Fund	90,614	90,614
Hotel/Motel Tax Fund	202,875	202,875
Victim & Witness Assistance Fund	22,600	8,420
Local Maintenance Improvement Grant	533,445	533,445
Juvenile Prosecutor Fund	192,606	142,825
EIP Grant Fund	150,000	150,000
Special Service District	1,838,680	1,838,680

ENTERPRISE FUNDS (Proposed)

	Revenues	Expenses
Solid Waste Fund	55,000	55,000
Oconee Springs Park	385,525	385,525

*Start time for the meeting may be delayed if another public hearing is scheduled prior to this meeting.

Persons with special needs relating to handicapped accessibility shall contact the County Manager five business days in advance of the meeting at 117 Putnam Drive, Eatonton, Georgia 31024, (706) 485-5826, between 8:00 a.m. and 5:00 p.m., Monday through Friday.

The Board of Commissioners reserves the right to continue the hearing to another time and place in the event the number of people in attendance at the hearing, including the Board of Commissioners, staff, and members of the public exceeds the legal limits. Hearings will be conducted pursuant to O.C.G.A. 50-14-1 and Section 2-42 of the Putnam County Code of Ordinances.

NOTICE OF PROPERTY TAX INCR

2019 BUDGET RESOLUTION

WHEREAS, the Board of Commissioners of Putnam County is committed to providing adequate services to its citizens as economically feasible through an official budget process; and

WHEREAS, the Board of Commissioners of Putnam County desires to comply with all requirements of the O. C. G. A.; and

WHEREAS, the Board of Commissioners of Putnam County conducted budget work sessions on July 20, 2018, July 23, 2018, and August 10, 2018, and

WHEREAS, the Board of Commissioners of Putnam County received the 2019 Proposed Budget on July 31, 2018, and

WHEREAS, the proposed budget was published in *The Eatonton Messenger*, the legal organ of Putnam County, on August 2, 2018, and

WHEREAS, the Board of Commissioners of Putnam County conducted a public hearing on August 21, 2018 for the 2019 proposed budget, and.

NOW THEREFORE, the Board of Commissioners of Putnam County hereby adopts the fiscal year 2019 budget for the general fund, special revenue funds, enterprise funds, and the special service district fund as presented in the attached exhibit "2019 Putnam County Budget - EXHIBIT A".

Adopted this 31ST day of August 2018

BOARD OF COMMISSIONERS OF PUTNAM COUNTY

Stephen J Hersey

Chairman Stephen Hersey

Attest:

Lynn Butterworth

Lynn Butterworth
County Clerk

2019 PUTNAM COUNTY BUDGET - EXHIBIT A

Fiscal Year October 1, 2018 to September 30, 2019

GENERAL FUND

GENERAL FUND REVENUES	
Taxes	13,344,390
Licenses and Permits	24,200
Intergovernmental Revenues	388,155
Charges for Services	2,340,150
Fines	211,200
Interest & Miscellaneous	75,000
Transfer from Other Funds	40,000
Appropriation from Fund Balance	**834,912**
TOTAL GENERAL FUND REVENUES	**17,258,007**

GENERAL FUND EXPENDITURES:

General Government	
District Commissioners	195,671
Executive Officers	221,294
Board of Elections & Registration	265,094
Finance Department	248,004
General Administration	320,600
Legal Services	125,000
Human Resources	134,100
Tax Commissioner	570,009
Tax Assessors	682,747
Board of Equalization	18,534
Risk Management	240,000
Public Buildings	510,204
Regional Development Fees	0
Total General Government	**3,531,257**
Judicial	
Superior Court	127,125
Clerk of Superior Court & Image Acc.	457,825
District Attorney	69,791
State Court	127,743
Solicitor's Office	134,564
State Court Judge's Office	104,305
Magistrate Court	218,317
Probate Court	258,942
Juvenile Court	139,482
Juvenile Prosecutor's Office	18,000
Public Defender's Office	88,984
Total Judicial	**1,745,078**
Public Safety	
Sheriff and Jail Operations	4,417,912
Fire Stations & Rescue	1,550,654

Public Safety (continued)	
Ambulance Service	1,742,707
Coroner	54,955
Emergency Management	31,210
Total Public Safety	**7,797,438**
Public Works	**1,753,840**
Health and Welfare	
Health Department	238,102
Putnam General Hospital	400,000
Putnam Jasper Service Center	16,000
Family & Childrens Services	32,078
Indigent Burial	1,200
Public Transit System	241,830
Total Health & Welfare	**929,210**
Cultural and Recreational	
Recreation	910,671
Uncle Remus Golf Course	237,714
Total Culture and Recreation	**1,148,385**
Development	
County Extension Service	46,233
Planning & Development	50,806
Putnam Development Authority	255,760
Total Development	**352,799**
TOTAL GENERAL FUND EXPENDITURES	**17,258,007**

2019 PUTNAM COUNTY BUDGET - EXHIBIT A

Fiscal Year October 1, 2018 to September 30, 2019

SPECIAL REVENUE FUNDS

	Revenues	Expenditures
Law Library Fund	13,500	13,500
Jail Fund	40,000	40,000
Juvenile Services Fund	1,900	1,900
Drug Abuse Education & Treatment Fund	26,600	26,600
Drug Confiscation Fund	15,000	15,000
Federal Forfeiture Fund	3,000	3,000
Emergency 911 Fund	423,037	418,041
Fire Suppression Fund	0	0
Hotel/Motel Tax Fund	202,875	202,875
Victim & Witness Assistance Program	22,600	8,420
Local Maintenance Improvement Grant	533,445	533,445
Juvenile Prosecutors Fund	192,606	142,825
EIP Grant Fund	150,000	150,000

SPECIAL SERVICE DISTRICT FUND

	Revenues	Expenditures
Taxes	1,598,406	
License & Permits	232,100	
Charges for Services	54,236	
Special Service District Revenues	**1,884,742**	
Regional Development Fees		19,821
Animal Services		226,333
Animal Services - City		46,236
Recyclables Collections		833,356
Senior Citizens Program		30,000
Eatonton Public Library		163,700
Planning & Development & Code Enforcement		565,296
Special Service District Expenditures		**1,884,742**

ENTERPRISE FUNDS

	Revenues	Expenses
Solid Waste Fund	55,000	55,000
Oconee Springs Park Fund	385,525	385,525

2019 APPROVED CAPITAL

Dept #	Description	Quantity	Cost	General Fund Request	General Fund Approved
15501	New Trucks to replace older models (Wayne-2002 Ford F-150 235,483 miles-Extremely Poor Condition, Pete - 2008 Ford Ranger 99,798 miles, Jamie-2010 Ford Ranger- 109,820 miles)	3	20,000	60,000	20,000
15501	6 DRONE BATTERIES &	1	1,000		1,000
15501	1 CHARGING STATION	1	1,200	1,200	1,200
	Tax Assessor Total			**61,200**	**22,200**
33001	Fully equipped patrol cars	4	32,229	128,916	
	Sheriff Operations Total			**128,916**	**0**
33261	Replace 15 year old A/C unit for Dispatch/Detectives area	1	6,400	6,400	
33261	82 Gallon Gas Water Heater Replacement	1	6,000	6,000	
33261	Replacement of Glass Plate in cell block	1	3,100	3,100	
33261	Rebuild and Replace Counter surfaces and flooring in jail back control room	1	5,000	5,000	
33261	Replacement Cameras	1	5,000	5,000	
33261	Replace lights with LED lights	1	1,900	1,900	
33261	Pneumatic Blocks and Controllers for showers	1	1,761	1,761	
33261	RHR/Slam shut jail lock replacement	1	1,371	1,371	
33261	Replacement of 12 kitchen sprinkler heads	1	1,185	1,185	
	Jail Operations Total			**31,717**	**0**
35001	Fire Apparatus (Tanker replacement) cost of last DEMO puchased + 4% cost due to model year estimated increase	1	328,640	328,640	
35001	PPE Replacement (SCBA, Turnout)	5	8,000	40,000	
35001	Hose,Nozzle,Appliances	1	20,000	20,000	
35001	Lawn Mower	1	11,000	11,000	
35001	Generator Station Backup	2	12,000	24,000	
	Fire Department Total			**423,640**	**0**
36001	Cardiac Monitor	3	28,000	56,000	
36001	Stryker Stretcher with mount	1	12,500		
	Ambulance Services Total			**56,000**	**0**
42001	Boom Mower	2	160,000	320,000	
42001	Medium Duty Flat Bed Truck	2	95,000	190,000	
42001	Medium Duty Dump Truck	2	95,000	190,000	

2019 APPROVED CAPITAL

Dept #	Description	Quantity	Cost	General Fund Request	General Fund Approved
42001	Tandem Axel Dump Truck	1	135,000	135,000	
	Highways & Streets Total			**835,000**	**0**
55401	New Transit Vehicle	1	10,000	10,000	
	Transit Department Total			**10,000**	**0**
61221	Paving Recreation Parking Lot	1	155,691	155,691	
61221	John Deere Lawn Mower ZX930M Commercial	1	9,874	9,874	9,874
	Recreation Department Total			**165,565**	**9,874**
61301	40 X 40 New storage building	1	45,000	45,000	
	Golf Course Total			**45,000**	**0**
74001	2019 Ford F150 (1/2 ton) Regular Cab Truck	1	27,000	27,000	
	Planning & Development Total			**27,000**	**0**
	Grand Total			**1,784,037**	**32,074**
	% Funded of Requested Capital in General Fund				**1.80%**

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
General Fund Revenues:									
Real Property Tax - Current Yea	101-311100	9,446,555	8,850,938	8,906,318	8,855,589	8,900,000	**8,798,169**	8,798,169	Mill Rate of 8.333 with 98.7% collection rate
Public Utility Tax - Current Year	101-311110	0	695,125	711,948	712,747	712,000	**703,593**	703,593	same note as real property tax
Timber Tax - Current Year	101-311120	16,711	25,377	31,690	19,112	27,200	**34,667**	34,667	same note as real property tax
Other Real Property Tax - Curre	101-311190	367	0	314	315	315	315	315	
Real Property Tax - Prior Year	101-311200	0	189,077	98,298	83,500	100,000	100,000	100,000	
Personl Property Tax - Current Y	101-311300	0	402,211	436,073	474,555	474,555	**667,502**	667,502	same note as real property tax
Motor Vehicle Tax - Current Yea	101-311310	199,322	168,676	125,542	161,791	161,791	**158,428**	158,428	same note as real property tax
Title Ad Valorem Tax (TAVT)	101-311315	642,639	626,487	645,234	627,000	725,000	725,000	725,000	
Alternate Apportioned Vehicles	101-311316	0	27,469	21,198	27,469	25,000	25,000	25,000	
Mobile Home Tax - Current Yea	101-311320	35,365	33,738	34,362	35,775	35,775	**41,316**	41,316	same note as real property tax
Intangible Tax - Current Year	101-311340	194,998	178,985	154,017	174,000	165,000	165,000	165,000	
Railroad Equip Tax - Current Ye	101-311350	4,382	4,536	6,165	4,400	4,400			Transferred to Special Service District Fund
Other Personal Prop Tax- Curre	101-311390	0	334	386	160	400	400	400	
Other Personal Prop Tax - Prior	101-311400	0	16,170	7,613	5,100	7,500	7,500	7,500	
Property Not On Digest	101-311501	6,547	0	0	0	0	0	0	
Real Estate Transfer Tax	101-311600	66,206	71,789	77,221	65,000	70,000	70,000	70,000	
Franchise Taxes - Cable TV	101-311750	104,264	150,757	107,623	143,000	130,000			Transferred to Special Service District Fund
Local Option Sales Tax	101-313100	1,475,997	1,496,538	1,356,672	1,550,000	1,725,500	1,725,500	1,725,500	2 % increase 1/1/19
Alcoholic Bev Tax - Wholesale	101-314201	154,642	153,727	125,271	155,000	155,000			Transferred to Special Service District Fund
Insurance Premiums Tax	101-316200	773,189	822,797	881,187	881,188	881,187			Transferred to Special Service District Fund
Financial Institutions Taxes	101-316300	28,392	34,562	31,060	35,000	32,000	32,000	32,000	
Penalities/Interest Delinquent Ta	101-319000	148,065	108,992	89,501	76,089	90,000	90,000	90,000	
Taxes Total		**13,297,642**	**14,058,286**	**13,847,691**	**14,086,790**	**14,422,623**	**13,344,390**	**13,344,390**	
Alcoholic Bev License	101-321100	22,978	21,696	22,683	22,500	23,000	23,000	**0**	Transferred to Special Service District Fund
Business License	101-321201	12,245	13,333	19,277	12,500	13,000	**19,500**	**0**	Transferred to Special Service District Fund
Business License Inspections C	101-321291	850	1,275	1,175	1,000	1,100	1,100	**0**	Transferred to Special Service District Fund
Business License Inspection Cit	101-321295	50	0	0	0	0	0	0	
Building Permit-County	101-322101	102,765	117,063	179,848	140,000	145,000	**188,500**	**0**	Transferred to Special Service District Fund
Building Permit-City	101-322105	10,918	23,411	14,360	12,000	14,000	**18,200**	18,200	30% Increase in fee charged
EPD Permits	101-322991	4,582	2,878	9,869	2,000	6,000	6,000	6,000	
License & Permits Total		**154,388**	**179,655**	**247,212**	**190,000**	**202,100**	**256,300**	**24,200**	
Grant-Transit	101-334112	87,691	105,077	93,852	95,000	95,000	95,000	95,000	
Grant-Scrap Tire	101-334113	0	0	27,273	27,273	0	0	0	
Grant-Off System Safety Grant	101-334115	0	0	80,000	80,000	0	0	0	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Grant-Miscellaneous	101-334120	0	2,000	2,000	2,000	2,000	2,000	2,000	
Grant-Sheriff Operations	101-334156	6,762	1,925	0	0	0	0	0	
Grant-EMS	101-334160	15,442	3,050	7,809	0	3,000	3,000	3,000	
Grant-EMA	101-334163	6,365	6,365	25,901	26,313	6,365	6,365	6,365	
Timber Sales In Lieu Tax	101-335001	98,970	61,639	146,571	62,000	140,000	140,000	140,000	
Forest Land Protection Reimbur	101-335005	58,750	0	143,089	143,089	143,100	141,790	141,790	
Grant-Recreation	101-336001	0	125,000	0	0	0	0	0	
Intergovernmental Total		**273,980**	**305,055**	**526,494**	**435,675**	**389,465**	**388,155**	**388,155**	
Services Superior Court	101-341102	126,244	123,531	101,198	102,000	122,000	122,000	122,000	
Services State Court	101-341103	100	8,549	28,300	28,500	28,500	28,500	28,500	
Services Magistrate Court	101-341104	58,268	69,508	50,127	69,765	70,000	70,000	70,000	
Services Probate Court	101-341105	108,810	101,395	87,498	105,000	105,000	105,000	105,000	
City Planning & Dev Fees	101-341391	2,200	1,800	1,650	1,800	1,800	1,800	1,800	
Clerk's Image Income	101-341402	48,544	25,730	22,479	20,000	22,000	22,000	22,000	YTD balance supplied by Clerk of Superior Court records
Auto Tag & Title Fees	101-341601	84,112	79,037	62,874	60,000	75,000	75,000	75,000	
Services Tax Commissioner	101-341901	103,687	115,500	50,509	75,000	75,000	75,000	75,000	
Services Tax Assessor	101-341905	706	287	307	500	500	500	500	
Election Qualifying Fees	101-341911	6,306	3,472	9,324	9,325	3,500	3,500	3,500	
Transit Advertising Income	101-341925	40	0	0	0	0	0	0	
Map Fees	101-341931	49	39	31	50	50	50	50	
Commissions from City	101-341941	19,570	19,895	20,160	20,200	20,200	20,200	20,200	
Commissions - Taxes	101-341945	121,294	101,339	121,782	117,000	467,000	467,000	467,000	
Services Fire Department	101-342201	0	0	5	10	0	0	0	
Services Sheriff	101-342301	120,602	77,671	89,047	85,000	100,000	100,000	100,000	
Fingerprinting Fees	101-342310	270	315	135	300	300	300	300	
Ambulance Services	101-342601	1,132,980	910,309	780,788	944,200	950,000	950,000	950,000	
Other Public Safety Fees	101-342901	0	0	0	0	0	0	0	
Public Work Services	101-343001	7,210	9,705	2,569	5,000	2,500	2,500	2,500	
Recycle Sales	101-344131	1,332	2,257	2,806	2,500	3,000	3,000	3,000	
Water Service Charges	101-344210	12,117	35,795	18,030	32,000	0	0	0	
Transit Fees	101-345511	25,580	22,837	21,991	25,000	25,000	25,000	25,000	
Animal Service Fees	101-346111	10,117	7,581	6,565	9,000	8,000	**0**	0	Transferred to Special Service District Fund
Recreation Program Fees	101-347501	81,901	89,600	84,592	93,000	90,000	90,000	90,000	
Golf Course Fees	101-347550	133,807	130,377	111,357	132,000	132,000	132,000	132,000	
Recreation Concessions	101-347901	33,894	38,090	38,954	38,000	38,000	**46,800**	46,800	
Other Service Charges	101-349001	66	15	0	0	0	0	0	
Charges For Services Total		**2,239,805**	**1,974,634**	**1,713,078**	**1,975,150**	**2,339,350**	**2,340,150**	**2,340,150**	
Fines Superior Court	101-351111	84,422	75,752	42,118	85,000	50,000	50,000	50,000	
Fines State Court	101-351121	350,496	249,879	141,571	300,000	160,000	160,000	160,000	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Fines Juvenile Court	101-351161	1,586	1,540	1,779	1,100	1,200	1,200	1,200	
Fines Total		**436,503**	**327,171**	**185,468**	**386,100**	**211,200**	**211,200**	**211,200**	
Interest Earned	101-361001	56,533	60,211	69,198	55,000	60,000	60,000	60,000	
Rental Income	101-381001	0	10,000	0	0	0	0	0	
Reimb - Damaged Property	101-383001	33,538	16,418	5,801	5,578	0	0	0	
Miscellaneous Revenue	101-389001	125,637	11,217	27,824	15,000	15,000	15,000	15,000	
Revenue - Sale of Assets	101-392101	240,050	9,174	11,615	11,615	0	0	0	
Interest & Miscellaneous Total		**455,758**	**107,020**	**114,438**	**87,193**	**75,000**	**75,000**	**75,000**	
Donations	101-371001	1,250	1,250	460	0	0	0	0	
Donations Total		**1,250**	**1,250**	**460**	**0**	**0**	**0**	**0**	
Transfer From Other Funds	101-391101	70,000	65,401	27,000	75,132	40,000	40,000	40,000	
Revenue From Fund Balance	101-391201	0	0	0	1,537,533	4,392,678	**415,061**	**834,912**	
Proceeds Fr Issuance Of Note F	101-393001	1,255,761	0	0	0	0	0	0	
Other Financing Sources Total		**1,325,761**	**65,401**	**27,000**	**1,612,665**	**4,432,678**	**455,061**	**874,912**	
Total General Fund Revenues		**18,185,087**	**17,018,473**	**16,661,841**	**18,773,573**	**22,072,416**	**17,070,256**	**17,258,007**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
General Fund Expenditures:									
District Commissioners									
Elected Officials	101-11001-511020	55,646	52,550	52,079	56,607	58,257	58,257	58,257	4 - Paid by Local Legislation, Insurance Opt out for 3 & 1 declined
Per Diem District #1	101-11001-511021	382	562	0	720	720	720	720	
Per Diem District #2	101-11001-511022	279	0	0	0	720	720	720	
Per Diem District #3	101-11001-511023	350	400	175	720	720	720	720	
Per Diem District #4	101-11001-511024	225	0	0	0	720	720	**0**	declined
Full-time Staff	101-11001-511100	39,634	41,139	41,069	44,492	45,823	45,823	45,823	1 - 3% Raise
Overtime	101-11001-511300	0	3,194	0	0	0	0	0	
Insurance Benefits	101-11001-512101	19,853	21,686	21,870	21,678	12,318	12,318	12,318	
Social Security	101-11001-512201	6,872	9,560	6,607	7,844	8,182	8,182	**8,128**	
Retirement Contributions	101-11001-512401	19,047	23,646	15,549	20,458	18,050	18,050	18,050	
Worker's Compensation	101-11001-512701	934	937	1,482	1,482	1,485	1,485	1,485	
Payroll Accrual	101-11001-512901	(2,483)	(394)	0	515	600	600	600	
Personnel Expenditures Total		**140,739**	**153,280**	**138,830**	**154,516**	**147,595**	**147,595**	**146,821**	
Computer Services	101-11001-521301	1,439	3,665	4,183	7,100	9,000	9,000	9,000	Adobe; Smallpdf; Office 365/Email; Website; Device Mgmt; Meeting Mgmt
Equipment Services	101-11001-522205	1,105	1,333	1,331	1,200	1,400	1,400	1,400	Copier maint agreement
Telecommunications	101-11001-523201	1,579	1,709	825	1,800	1,000	1,000	1,000	
Postage	101-11001-523215	66	146	86	250	250	250	250	
Advertising	101-11001-523301	5,423	3,075	5,926	5,500	8,000	8,000	8,000	
Travel	101-11001-523501	1,374	1,127	1,071	1,800	1,800	1,800	1,800	
Travel District #1	101-11001-523511	2,069	3,372	408	1,800	1,800	1,800	1,800	
Travel District #2	101-11001-523512	1,862	2,233	1,080	1,800	1,800	1,800	1,800	
Travel District #3	101-11001-523513	1,667	1,717	1,136	1,800	3,800	3,800	3,800	extra classes to get certified
Travel District #4	101-11001-523514	1,529	2,438	0	1,800	1,800	1,800	1,800	
Dues & Fees	101-11001-523601	3,559	3,418	3,975	4,000	4,500	4,500	4,500	ACCG, Oconee River RD&D, GCCA, SAVE, COC Recording fees
Education Clerk	101-11001-523701	1,445	650	650	1,500	1,500	1,500	1,500	GCCA & ACCG Conference
Education District #1	101-11001-523711	880	3,414	470	1,500	1,500	1,500	1,500	
Education District #2	101-11001-523712	950	3,464	1,115	1,500	1,500	1,500	1,500	
Education District #3	101-11001-523713	650	650	650	1,500	4,000	4,000	4,000	new commissioner certification
Education District #4	101-11001-523714	1,435	2,714	685	1,500	1,500	1,500	1,500	
Fingerprinting Services	101-11001-523925	255	321	119	250	250	250	250	Reimbursed through alcohol license fees
Office & General Supplies	101-11001-531101	840	2,479	489	2,000	3,000	3,000	3,000	new commissioners=letterhead,cards,name tags,name plates, etc
Equipment Supplies	101-11001-531120	0	0	0	100	100	100	100	
Meals	101-11001-531301	0	230	0	0	0	0	0	
Books & Periodicals	101-11001-531401	35	103	35	350	350	350	350	new commissioner handbooks, etc
Small Equipment	101-11001-531601	(58)	7,789	91	100	0	0	0	
Operation Expenditures Total		**28,103**	**46,045**	**24,326**	**39,150**	**48,850**	**48,850**	**48,850**	
District Commissioners Total		**168,842**	**199,325**	**163,156**	**193,666**	**196,445**	**196,445**	**195,671**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Executive Officers									
Elected Official	101-13001-511020	16,136	16,737	15,707	17,141	16,946	16,946	16,946	1 - Paid by Local Legislation & Opt out Ins
Per Diem Chariman	101-13001-511026	0	0	100	720	720	720	720	
Full-time Staff	101-13001-511100	122,009	116,959	111,014	119,704	123,282	123,282	123,282	2 - 3% Raise
Part-time Staff	101-13001-511200	0	0	0	3,354	0	0	0	
Insurance Benefits	101-13001-512101	13,092	13,385	14,913	14,650	16,086	16,086	16,086	
Social Security	101-13001-512201	10,207	10,167	9,618	10,780	10,782	10,782	10,782	
Retirement Contributions	101-13001-512401	36,193	35,116	32,458	32,458	32,460	32,460	32,460	
Gebcorp 401A Retirement	101-13001-512405	179	1,042	900	1,115	1,148	1,148	1,148	
Gebcorp 457 Match Retirement	101-13001-512407	0	0	0	0	0	0	0	
Worker's Compensation	101-13001-512701	654	650	639	639	640	640	640	
Payroll Accrual	101-13001-512901	(3,917)	135	0	515	600	600	600	
Personnel Expenditures Total		**194,553**	**194,190**	**185,349**	**201,076**	**202,664**	**202,664**	**202,664**	
Testing/Physicals	101-13001-521205	7	0	0	0	0	0	0	
Computer Services	101-13001-521301	34	1,269	1,328	2,500	2,300	2,300	2,300	
Equipment Services	101-13001-522205	318	243	292	350	350	350	350	
Telecommunications	101-13001-523201	2,229	2,229	1,506	2,300	1,680	1,680	1,680	Cell Phone & 3 office lines
Advertising	101-13001-523301	790	0	0	0	0	0	0	
Travel	101-13001-523501	1,163	2,176	2,882	2,380	2,380	2,380	2,380	
Travel Chairman	101-13001-523515	0	140	1,134	1,135	1,800	1,800	1,800	
Dues & Fees	101-13001-523601	1,148	1,320	841	870	1,300	1,300	1,300	Civic Club, Chamber, ACCG, GCCMA, NACO
Education	101-13001-523701	1,330	1,755	2,070	2,100	2,200	2,200	2,200	
Education Chairman	101-13001-523715	0	325	650	1,000	2,000	2,000	2,000	
Office & General Supplies	101-13001-531101	69	45	109	300	300	300	300	
Vehicle Supplies	101-13001-531130	221	30	56	200	200	200	200	
Fuel	101-13001-531271	1,562	1,820	1,557	1,600	2,000	2,000	2,000	
Meals	101-13001-531301	0	0	120	120	120	120	120	
Books & Periodicals	101-13001-531401	326	0	0	0	0	0	0	
Small Equipment	101-13001-531601	317	3,600	303	1,765	2,000	2,000	2,000	
Capital Purchases	101-13001-542600	26,882	0	0	0	0	0	0	
Operation Expenditures Total		**36,394**	**14,951**	**12,848**	**16,620**	**18,630**	**18,630**	**18,630**	
Executive Officers Total		**230,948**	**209,142**	**198,196**	**217,696**	**221,294**	**221,294**	**221,294**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Board of Elections & Registration									
Board Members	101-14001-511025	14,880	14,880	13,156	14,880	14,880	14,880	14,880	5 - Paid monthly salary by resolution of BOC
Full-time Staff	101-14001-511100	81,823	81,799	76,410	82,285	84,740	84,740	84,740	2 - 3% Raise
Part-time Staff	101-14001-511200	11,340	14,047	12,897	17,300	17,300	17,300	17,300	Lump sum amount for part-time help
Part-time Staff - Poll Workers	101-14001-511238	35,338	15,987	28,549	31,875	32,000	32,000	32,000	Lump sum amount for poll workers
Overtime	101-14001-511300	906	1,073	1,509	1,209	0	0	0	
Insurance Benefits	101-14001-512101	7,620	12,877	14,144	14,098	14,472	14,472	14,472	
Social Security	101-14001-512201	8,832	9,440	8,237	11,205	11,392	11,392	11,392	
Retirement Contributions	101-14001-512401	10,755	21,647	11,321	11,321	11,325	11,325	11,325	
Gebcorp 401A Retirement	101-14001-512405	0	0	0	0	0	0	0	
Gebcorp 457 Match Retirement	101-14001-512407	0	0	0	0	0	0	0	
Worker's Compensation	101-14001-512701	466	568	423	570	425	425	425	
Payroll Accrual	101-14001-512901	(2,527)	(420)	0	405	480	480	480	
Personnel Expenditures Total		**169,434**	**171,897**	**166,646**	**185,148**	**187,014**	**187,014**	**187,014**	
Professional Services	101-14001-521220	7,157	0	584	600	0	0	0	
Computer Services	101-14001-521301	33,010	23,865	30,490	35,000	35,000	35,000	35,000	Warranties, GEMS Supports, L&A Testing, Licenses, etc
Equipment Services	101-14001-522205	1,135	1,471	76	1,500	2,200	2,200	2,200	Copier Lease
Rental Expense	101-14001-522321	897	368	1,288	1,380	1,000	1,000	1,000	Uhaul, Polling Place Buildings, ect
Telecommunications	101-14001-523201	1,824	2,521	1,100	1,650	1,650	1,650	1,650	
Postage	101-14001-523215	1,994	1,812	1,983	2,500	2,500	2,500	2,500	Ballots mailed, NCOA's, Registratin Cards etc
Advertising	101-14001-523301	1,580	162	2,388	2,105	2,500	2,500	2,500	Election & Meeting Notices, Eatonton Messenger, etc
Travel	101-14001-523501	2,092	7,444	2,601	6,000	4,000	4,000	4,000	Combined Conference in March and Precinct to Precinct Travel
Dues & Fees	101-14001-523601	315	315	357	360	350	350	350	VRAG & GEOA Dues
Education	101-14001-523701	1,740	4,690	1,770	3,500	3,500	3,500	3,500	Combined Conference in March
Office & General Supplies	101-14001-531101	13,044	7,943	7,765	13,830	14,000	14,000	14,000	Ballots, Office and Precinct Supplies
Building & Ground Supplies	101-14001-531110	0	0	0	30	30	30	30	
Equipment Supplies	101-14001-531120	183	0	0	1,200	5,000	5,000	5,000	Consumables for Voting System (new batteries for TSX & DRE units)
Fuel	101-14001-531271	75	35	166	200	150	150	150	Fuel for Uhaul
Meals	101-14001-531301	3,169	1,192	2,881	3,000	3,000	3,000	3,000	Poll Worker Meals
Books & Periodicals	101-14001-531401	0	0	155	155	200	200	200	Binding Supplies for Printing New Poll Worker Manuals
Small Equipment	101-14001-531601	2,782	210	110	2,400	3,000	3,000	3,000	Laptops and Printers for Precinct 106 and Sorter Shelf for Ballots and Supplies in BER Storage Room
Operation Expenditures Total		**70,997**	**52,027**	**53,713**	**75,410**	**78,080**	**78,080**	**78,080**	
Board of Elections & Registration Total		**240,431**	**223,925**	**220,359**	**260,558**	**265,094**	**265,094**	**265,094**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Finance Department									
Full-time Staff	101-15101-511100	122,877	119,263	114,629	126,485	134,202	134,202	134,202	3 - 3% Raise / Increase for position vacant 7/16/18
Part-time Staff	101-15101-511200	15,912	15,787	15,070	15,405	16,351	16,351	16,351	1 - 3% Raise
Overtime	101-15101-511300	264	947	1,278	819	1,125	1,125	1,125	2 - 25 hours each
Insurance Benefits	101-15101-512101	14,561	26,797	26,888	29,569	33,978	33,978	33,978	
Social Security	101-15101-512201	10,356	9,804	9,469	10,917	11,603	11,603	11,603	
Retirement Contributions	101-15101-512401	11,785	14,789	13,465	13,465	10,948	10,948	10,948	
GebCorp 401A Retirement	101-15101-512405	73	1,007	1,021	1,067	2,541	2,541	2,541	
GebCorp 401A Match Retiremer	101-15101-512407	0	0	0	0	1,079	1,079	1,079	
Worker's Compensation	101-15101-512701	491	379	437	437	440	440	440	
Payroll Accrual	101-15101-512901	(4,270)	(86)	0	490	500	500	500	
Personnel Expenditures Total		**172,048**	**188,688**	**182,257**	**198,654**	**212,767**	**212,767**	**212,767**	
Testing/Physicals	101-15101-521205	0	7	7	7	7	7	7	
Computer Services	101-15101-521301	8,192	9,095	10,686	10,404	12,500	12,500	12,500	Includes Tyler $8,000, Cogentes $3,864.
Equipment Services	101-15101-522205	972	1,324	1,091	1,500	1,500	1,500	1,500	
Rental Expense	101-15101-522321	45	45	0	45	45	45	45	
Telecommunications	101-15101-523201	2,249	2,924	1,793	2,320	2,300	2,300	2,300	
Postage	101-15101-523215	1,104	2,203	1,951	2,200	2,200	2,200	2,200	
Advertising	101-15101-523301	1,214	934	173	1,300	1,300	1,300	1,300	
Travel	101-15101-523501	2,153	3,256	3,588	4,500	4,500	**4,000**	4,000	GGFOA Conference (3), GLGPA Conference, Finance Officer Training (3), Excel classes
Dues & Fees	101-15101-523601	1,140	1,103	860	1,100	1,135	1,135	1,135	GGFOA $200, GFOA $450, PAFR $435, Safe $50
Education	101-15101-523701	3,976	3,779	3,243	4,500	4,300	**4,000**	4,000	GGFOA Conference (3), GLGPA Conference, Finance Officer Training (3), Excel classes
Miscellaneous Services	101-15101-523920	0	0	83	0	0	0	0	
Office & General Supplies	101-15101-531101	2,703	3,101	1,865	3,500	3,500	3,500	3,500	
Meals	101-15101-531301	300	325	170	250	250	250	250	
Books & Periodicals	101-15101-531401	23	0	0	0	0	0	0	
Small Equipment	101-15101-531601	4,912	3,924	53	2,500	2,500	2,500	2,500	
Operation Expenditures Total		**28,984**	**32,020**	**25,564**	**34,126**	**36,037**	**35,237**	**35,237**	
Finance Department Total		**201,031**	**220,708**	**207,821**	**232,780**	**248,804**	**248,004**	**248,004**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
General Administration									
Personnel Benefits	101-15105-512401	28,920	11,783	19,449	8,432	63,000	63,000	63,000	DB Retirement $40,000, Unemp. Ins. $20,000, Workers Comp Ins. $3,000
Personnel Expenditures Total		**28,920**	**11,783**	**19,449**	**8,432**	**63,000**	**63,000**	**63,000**	
Accounting/Auditing	101-15105-521206	50,000	53,200	50,000	50,000	55,000	55,000	55,000	
Professional Services	101-15105-521220	4,000	44,829	55,996	71,544	100,000	100,000	100,000	Wellness Contract & Website Design $15,000
Computer Services	101-15105-521301	1,737	1,494	8,718	11,000	11,000	11,000	11,000	Includes Network & Server Management
Dues & Fees	101-15105-523601	0	0	563	600	600	600	600	
Office & General Supplies	101-15105-531101	0	95	1,430	700	1,000	1,000	1,000	
Land	101-15105-541101	0	8,541	0	0	0	0	0	
Capital Purchases	101-15105-542600	0	0	10,460	0	0	0	0	
Self-Funded Insurance	101-15105-552201	102,679	47,141	56,264	90,000	110,000	**90,000**	90,000	
Transfer to Other Funds	101-15105-611001	0	0	0	0	0	0	0	
Operation Expenditures Total		**158,416**	**155,300**	**183,430**	**223,844**	**277,600**	**257,600**	**257,600**	
General Administration Total		**187,336**	**167,083**	**202,879**	**232,276**	**340,600**	**320,600**	**320,600**	
Legal Services									
County Attorney	101-15301-521207	99,506	98,202	93,213	100,000	100,000	100,000	100,000	
Legal Services	101-15301-521203	9,982	0	20,000	20,000	20,000	20,000	20,000	
Other Technical Services	101-15301-521320	2,642	3,926	978	5,000	5,000	5,000	5,000	
Operation Expenditures Total		**112,130**	**102,128**	**114,191**	**125,000**	**125,000**	**125,000**	**125,000**	
Legal Services Total		**112,130**	**102,128**	**114,191**	**125,000**	**125,000**	**125,000**	**125,000**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Human Resources									
Full-time Staff	101-15401-511100	40,860	41,791	42,667	40,935	74,548	74,548	74,548	2 - 3% Raise, part-time position changed to full-time
Part-time Staff	101-15401-511200	5,758	7,695	4,020	11,004	0	0	0	
Insurance Benefits	101-15401-512101	383	3,769	15,273	15,120	22,620	22,620	22,620	
Social Security	101-15401-512201	3,603	3,665	3,238	3,973	5,703	5,703	5,703	
Retirement Contributions	101-15401-512401	4,209	6,684	5,788	5,788	5,788	5,788	5,788	
GebCorp 401A Retirement	101-15401-512405	0	0	0	0	1,083	1,083	1,083	
GebCorp 457 Match Retirement	101-15401-512407	0	0	0	0	812	812	812	
Workers Compensation	101-15401-512701	162	373	172	172	175	175	175	
Payroll Accrual	101-15401-512901	(1,178)	(227)	0	300	350	350	350	
Personnel Expenditures Total		**53,798**	**63,750**	**71,158**	**77,292**	**111,079**	**111,079**	**111,079**	
Testing/Physicals	101-15401-521205	14	7	7	21	21	21	21	
Professional Services	101-15401-521220	3,848	4,063	3,995	4,065	4,200	4,200	4,200	
Computer Services	101-15401-521301	7,715	6,513	7,084	7,890	8,000	8,000	8,000	
Equipment Services	101-15401-522205	279	230	172	150	200	200	200	
Telecommunications	101-15401-523201	960	1,286	825	1,500	1,500	1,500	1,500	
Postage	101-15401-523215	(88)	132	109	200	200	200	200	
Advertising	101-15401-523301	0	0	0	200	200	200	200	
Travel	101-15401-523501	2,924	2,570	2,945	2,510	2,600	2,600	2,600	Fall & Spring GLGPA Conference
Dues & Fees	101-15401-523601	50	50	100	100	100	100	100	
Education	101-15401-523701	518	1,716	1,469	1,500	2,000	2,000	2,000	Fall & Spring GLGPA Conference
Office & General Supplies	101-15401-531101	2,069	2,742	2,565	2,450	2,450	2,450	2,450	Includes 2,000 for Wellness Supplies
Meals	101-15401-531301	0	750	562	1,000	1,000	1,000	1,000	
Books & Periodicals	101-15401-531401	56	0	0	50	50	50	50	
Small Equipment	101-15401-531601	3,865	1,851	59.00	500	500	500	500	
Operation Expenditures Total		**22,209**	**21,909**	**19,893**	**22,136**	**23,021**	**23,021**	**23,021**	
Human Resources Total		**76,007**	**85,659**	**91,050**	**99,428**	**134,100**	**134,100**	**134,100**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Tax Commissioner									
Elected Official	101-15451-511020	60,377	61,945	59,064	64,011	64,302	64,302	64,302	1 - Paid per State Law
Full-time Staff	101-15451-511100	191,996	165,084	153,956	193,336	205,671	205,671	205,671	6 - 3% Raise
Part-time Staff	101-15451-511200	0	0	2,553	0	0	0	0	
Overtime	101-15451-511300	4,032	4,612	3,748	6,878	7,416	7,416	7,416	6 - 50 hours each
Insurance Benefits	101-15451-512101	46,233	45,212	47,722	55,217	59,562	59,562	59,562	
Social Security	101-15451-512201	18,925	16,980	16,142	20,213	21,220	21,220	21,220	
Retirement Contributions	101-15451-512401	23,783	29,727	25,063	25,063	25,063	25,063	25,063	
Gebcorp 401A Retirement	101-15451-512405	382	2,149	1,901	2,270	3,571	3,571	3,571	
Gebcorp 457 Match Retirement	101-15451-512407	79	682	647	1,702	2,678	2,678	2,678	
Worker's Compensation	101-15451-512701	1,267	1,287	1,243	1,243	1,245	1,245	1,245	
Payroll Accrual	101-15451-512901	(7,487)	(743)	0	790	800	800	800	
Personnel Expenditures Total		**339,587**	**326,934**	**312,039**	**370,723**	**391,528**	**391,528**	**391,528**	
Collection Services	101-15451-521102	39,003	82,782	18,034	50,000	50,000	50,000	50,000	*Reimburseable - paid by customer
Professional Services	101-15451-521220	7,079	0	930	1,000	2,860	2,860	2,860	*Lexis Nexis moved from Dues & Fees
Computer Services	101-15451-521301	15,681	11,880	20,200	28,670	23,240	23,240	23,240	
Tax Billing Services	101-15451-521304	38,999	38,811	34,498	45,000	37,000	37,000	37,000	Property tax billing & motor vehicle bills
Equipment Services	101-15451-522205	756	756	693	756	756	756	756	Copier/Scanner/Fax $63 mo.
Rental Expense	101-15451-522321	3,329	2,976	2,490	3,250	3,250	3,250	3,250	Rental on postage machine
Telecommunications	101-15451-523201	5,251	7,020	3,880	5,200	3,300	3,300	3,300	$275/mo for phones. - state will provide internet beginning this year
Postage	101-15451-523215	7,900	7,721	8,183	10,000	10,000	10,000	10,000	
Advertising	101-15451-523301	6,240	5,370	0	5,000	5,500	5,500	5,500	*Reimburseable - paid by customer
Travel	101-15451-523501	1,702	3,068	2,536	2,600	2,600	2,600	2,600	
Dues & Fees	101-15451-523601	11,782	4,116	1,019	2,330	470	470	470	
Fifa E&R Fees	101-15451-523605	13,028	25,157	13,773	25,000	26,000	26,000	26,000	
Education	101-15451-523701	1,285	1,360	690	2,030	2,055	2,055	2,055	
Miscellaneous Services	101-15451-523920	100	47	30	100	100	100	100	
Office & General Supplies	101-15451-531101	6,052	6,405	5,683	6,250	6,500	6,500	6,500	
Vehicle Supplies	101-15451-531130	36	84	42	175	150	150	150	
Fuel	101-15451-531271	112	131	108	500	250	250	250	
Meals	101-15451-531301	520	74	111	250	250	250	250	
Books & Periodicals	101-15451-531401	55	0	195	0	200	200	200	
Small Equipment	101-15451-531601	2,091	4,065	18,893	4,000	4,000	4,000	4,000	
Capital Purchases	101-15451-542600	0	0	0	0	0	0	0	
Operation Expenditures Total		**161,001**	**201,825**	**131,987**	**192,111**	**178,481**	**178,481**	**178,481**	
Tax Commissioner Total		**500,588**	**528,759**	**444,025**	**562,834**	**570,009**	**570,009**	**570,009**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Tax Assessor									
Board Members	101-15501-511025	2,130	3,740	3,095	6,625	6,625	6,625	6,625	5 - 25 meetings, Paid per resolution of BOC April 2006
Full-time Staff	101-15501-511100	337,937	336,684	323,210	349,846	351,458	351,458	351,458	9 - 3% Raise , 2 opt out insurance
Part-time Staff	101-15501-511200	25,589	21,177	33,445	35,824	36,619	36,619	36,619	2 - 1,456 hours each / 3% Raise
Overtime	101-15501-511300	1,582	602	731	1,758	1,864	1,864	1,864	8 - 10 hours each
Insurance Benefits	101-15501-512101	59,972	62,827	81,966	81,735	86,166	86,166	86,166	
Social Security	101-15501-512201	26,684	26,334	25,841	28,317	30,337	30,337	30,337	
Retirement Contributions	101-15501-512401	34,319	52,987	30,745	30,745	30,745	30,745	30,745	
Gebcorp 401A Retirement	101-15501-512405	0	734	3,983	6,693	5,926	5,926	5,926	
GebCorp 457 Match Retirement	101-15501-512407	0	0	2,207	2,500	2,627	2,627	2,627	
Worker's Compensation	101-15501-512701	2,593	3,101	2,442	2,442	2,445	2,445	2,445	
Payroll Accrual	101-15501-512901	(11,055)	3,505	0	1,160	1,160	1,160	1,160	
Personnel Expenditures Total		**479,752**	**511,692**	**507,665**	**547,645**	**555,972**	**555,972**	**555,972**	
Testing/Physicals	101-15501-521205	14	14	14	100	100	100	100	
Professional Services	101-15501-521220	12,500	12,500	6,778	12,500	17,500	17,500	17,500	Middle Ga. Mapping $12,500, Metzner Nye $3,000, K&G
Computer Services	101-15501-521301	13,936	14,243	15,650	18,000	17,500	17,500	17,500	Qpublic $6,000, Southdata $5.840, Computers Plus $4,000, AVG Antivirus $350, Esri $500, Adobe $180, VREF $100
Equipment Services	101-15501-522205	1,096	1,106	39	2,160	1,500	1,500	1,500	Copy Machine Contracts $1057, A-1 Postage supplies $39
Vehicle Services	101-15501-522210	0	0	608	300	300	300	300	
Rental Expense	101-15501-522321	423	704	11,217	11,076	11,500	11,500	11,500	Software $2,610
Telecommunications	101-15501-523201	4,431	6,019	3,949	4,500	4,500	4,500	4,500	Localloop, Verizon
Postage	101-15501-523215	11,618	11,656	11,107	13,300	13,300	13,300	13,300	Reporting forms mailing, NOA mailing and all other postage
Advertising	101-15501-523301	624	771	169	800	800	800	800	BOA meetings $375 (1 meeting per month) + more if additional meetings are needed, job openings
Travel	101-15501-523501	3,554	7,556	7,401	6,900	8,000	8,000	8,000	
Dues & Fees	101-15501-523601	2,064	2,102	2,454	2,560	2,500	2,500	2,500	GAAO members $720, IAAO $210, WinGAP -$1,500 Etc.
Education	101-15501-523701	2,435	4,133	3,495	4,390	4,750	4,750	4,750	Jekyll Conf $1,300, Training for 8 $650, WinGAP $400, CAVEAT $2,093, 1-Day Sem $300
Miscellaneous Services	101-15501-523920	0	0	35	35	50	50	50	
Office & General Supplies	101-15501-531101	6,164	4,420	5,981	7,000	7,575	7,575	7,575	Replace Chairs
Equipment Supplies	101-15501-531120	80	67	12	100	100	100	100	
Vehicle Supplies	101-15501-531130	978	1,156	514	1,500	1,500	1,500	1,500	
Fuel	101-15501-531271	3,863	4,440	4,685	6,000	4,000	4,000	4,000	
Books & Periodicals	101-15501-531401	1,785	2,490	1,548	2,800	2,800	2,800	2,800	Valuation Guides
Small Equipment	101-15501-531601	4,404	2,704	2,824	3,770	5,300	5,300	5,300	Computers, Monitors, Printers (Replacing older slower models) , Zenmuse Drone Front Camera
Employee Uniforms	101-15501-531702	0	0	67	70	1,000	1,000	1,000	Snake Boots $600 (3 pair @ $200 each), Logo-Work Shirts $400
Capital Purchases	101-15501-542600	9,400	0	25,206	29,000	61,200	**22,200**	22,200	1 Vehicle, Drone Supplies
Operation Expenditures Total		**79,368**	**76,082**	**103,751**	**126,861**	**165,775**	**126,775**	**126,775**	
Tax Assessor Total		**559,120**	**587,774**	**611,416**	**674,506**	**721,747**	**682,747**	**682,747**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Board of Equalization									
Elected Official	101-15502-511020	0	0	0	0	3,884	3,884	3,884	Per O.C.G.A. 48-5-311 (d)
Board Members	101-15502-511025	3,285	2,755	3,565	4,725	4,725	4,725	4,725	6 - 15 meetings - Paid per resolution approved by BOC April 2006
Per Diem Travel	101-15502-511099	880	655	0	1,500	1,500	1,500	1,500	
Part-time Staff	101-15502-511200	0	2,301	2,671	2,671	2,402	2,402	2,402	1 - 150 hours / 3% Raise
Social Security	101-15502-512201	319	437	477	655	958	958	958	
Retirement Contributions	101-15502-512401	137	422	0	0	0	0	0	
Worker's Compensation	101-15502-512701	16	11	15	15	15	15	15	
Payroll Accrual	101-15502-512901	(1,093)	98	0	0	0	0	0	
Personnel Expenditures Total		**3,544**	**6,680**	**6,728**	**9,566**	**13,484**	**13,484**	**13,484**	
Professional Services	101-15502-521220	100	275	0	100	200	200	200	
Computer Services	101-15502-521301	250	0	440	360	200	200	200	
Telecommunications	101-15502-523201	359	503	275	400	300	300	300	
Postage	101-15502-523215	0	150	150	150	150	150	150	
Advertising	101-15502-523301	169	209	0	150	200	200	200	
Travel	101-15502-523501	777	2,594	1,330	3,440	3,000	3,000	3,000	
Education	101-15502-523701	200	410	150	500	500	500	500	
Office & General Supplies	101-15502-531101	90	370	38	300	300	300	300	
Meals	101-15502-531301	67	159	0	100	100	100	100	
Small Equipment	101-15502-531601	0	100	0	100	100	100	100	
Operation Expenditures Total		**2,011**	**4,771**	**2,383**	**5,600**	**5,050**	**5,050**	**5,050**	
Board of Equalization Total		**5,556**	**11,450**	**9,111**	**15,166**	**18,534**	**18,534**	**18,534**	
Risk Management									
General Insurance	101-15550-523101	205,286	204,201	219,298	229,838	240,000	240,000	240,000	
Risk Management Total		**205,286**	**204,201**	**219,298**	**229,838**	**240,000**	**240,000**	**240,000**	
Public Buildings									
Full-time Staff	101-15651-511100	51,403	64,524	62,439	65,479	69,972	69,972	69,972	2 - Includes insurance opt out for both / 3% Raise
Part-time Staff	101-15651-511200	34,214	32,293	29,079	32,295	33,066	**35,481**	35,481	4 - 3 at 1,456 hours each, 1 new position at 160 hours / 3% Raise
Overtime	101-15651-511300	4,818	2,200	1,924	2,268	2,336	2,336	2,336	2 - 50 hours each
Insurance Benefits	101-15651-512101	6,467	7,169	4,315	8,117	1,200	1,200	1,200	
Social Security	101-15651-512201	6,850	7,502	7,106	7,653	8,061	**8,246**	8,246	
Retirement Contributions	101-15651-512401	8,173	6,529	4,790	5,250	4,790	4,790	4,790	
Gebcorp 401A Retirement	101-15651-512405	695	1,304	1,223	1,330	1,367	1,367	1,367	
Gebcorp 457 Match Retirement	101-15651-512407	486	978	917	997	1,025	1,025	1,025	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Worker's Compensation	101-15651-512701	1,915	2,009	2,019	2,020	2,020	2,020	2,020	
Payroll Accrual	101-15651-512901	(1,689)	(321)	0	335	400	400	400	
Personnel Expenditures Total		**113,330**	**124,186**	**113,812**	**125,744**	**124,237**	**126,837**	**126,837**	
Testing/Physicals	101-15651-521205	7	7	0	0	7	7	7	
Professional Services	101-15651-521220	2,500	0	0	0	2,000	2,000	2,000	
Computer Services	101-15651-521301	160	5,616	2,621	3,000	3,500	3,500	3,500	
Disposal Services	101-15651-522111	132	136	120	140	140	140	140	
Building & Ground Services	101-15651-522201	47,426	51,594	49,861	57,000	55,000	55,000	55,000	
Building Services Projects	101-15651-522203	59,283	22,063	51,744	66,892	35,000	**70,000**	70,000	Painting BOC hallways
Equipment Services	101-15651-522205	13,583	13,448	933	13,000	20,000	20,000	20,000	
Vehicle Services	101-15651-522210	230	331	0	400	400	400	400	
Rental Expense	101-15651-522321	0	0	0	300	300	300	300	
Telecommunications	101-15651-523201	48,912	53,345	48,344	50,000	50,000	50,000	50,000	
Postage	101-15651-523215	7	0	7	10	10	10	10	
Advertising	101-15651-523301	380	0	0	200	200	200	200	
Dues & Fees	101-15651-523601	8	0	0	10	10	10	10	
Office & General Supplies	101-15651-531101	9,423	11,803	10,041	14,000	14,000	14,000	14,000	
Supplies To Distribute	101-15651-531103	0	0	124	0	0	0	0	
Building & Ground Supplies	101-15651-531110	14,546	7,891	7,212	13,500	18,500	18,500	18,500	
Equipment Supplies	101-15651-531120	1,444	437	1,619	3,000	3,000	3,000	3,000	
Vehicle Supplies	101-15651-531130	107	1,633	403	1,500	1,500	1,500	1,500	
Water/Sewerage	101-15651-531211	4,484	5,119	5,309	7,500	5,400	5,400	5,400	
Natural Gas	101-15651-531221	1,338	849	1,011	1,300	1,300	1,300	1,300	
Electricity	101-15651-531231	126,271	120,184	101,233	130,000	130,000	130,000	130,000	
Fuel	101-15651-531271	2,329	2,350	2,240	3,000	3,000	3,000	3,000	
Small Equipment	101-15651-531601	4,550	8,021	2,149	3,000	3,000	3,000	3,000	
Employee Uniforms	101-15651-531702	19	1,225	0	2,100	2,100	2,100	2,100	
Capital Purchases	101-15651-542600	0	0	23,500	34,000	0	0	0	
Damage Settlements	101-15651-573001	0	770	0	0	1,000	**0**	0	
Operation Expenditures Total		**337,138**	**306,823**	**308,468**	**403,852**	**349,367**	**383,367**	**383,367**	
Public Buildings Total		**450,468**	**431,008**	**422,280**	**529,596**	**473,604**	**510,204**	**510,204**	
Regional Development Fees									
Payment To Agency	101-15951-572005	17,809	19,208	19,467	19,545	19,821	0	0	Transferred to Special Service District Fund
Regional Development Fees Total		**17,809**	**19,208**	**19,467**	**19,545**	**19,821**	**0**	**0**	
General Government Total		**2,955,550**	**2,990,368**	**2,923,250**	**3,392,889**	**3,575,052**	**3,532,031**	**3,531,257**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Superior Court									
Part-time Staff	101-21501-511200	7,700	14,250	14,900	13,000	15,500	15,500	15,500	Lump sum for all bailiffs
Social Security	101-21501-512201	589	1,090	1,140	995	1,186	1,186	1,186	
Retirement Contributions	101-21501-512401	1,074	3,144	0	0	0	0	0	
Worker's Compensation	101-21501-512701	72	55	46	46	46	46	46	
Payroll Accrual	101-21501-512901	(620)	(161)	0	40	50	50	50	
Personnel Expenditures Total		**8,815**	**18,379**	**16,086**	**14,081**	**16,782**	**16,782**	**16,782**	
Professional Services	101-21501-521220	10,374	3,648	0	3,795	4,000	4,000	4,000	
Court Reporter Services	101-21501-521302	39,724	39,603	54,061	38,539	45,000	45,000	45,000	
Equipment Services	101-21501-522205	0	0	0	0				
Postage	101-21501-523215	97	50	0	60	60	60	60	
Advertising	101-21501-523301	190	140	40	140	140	140	140	
Travel	101-21501-523501	0	0	74	100	100	100	100	
Juror & Witness Fees	101-21501-523610	11,359	16,652	20,323	14,000	20,000	20,000	20,000	Increase in criminal cases
Office & General Supplies	101-21501-531101	733	105	147	500	500	500	500	
Meals	101-21501-531301	106	89	83	500	200	200	200	
Small Equipment	101-21501-531601	526	150	278	105	200	200	200	
Payment To Agency	101-21501-572005	33,194	33,978	36,798	40,143	40,143	40,143	40,143	Ocmulgee Judicial Circuit Budget - $13,147 operating expenses, $18,996 Judges + $8,000 Court Reporters
Operation Expenditures Total		**96,303**	**94,415**	**111,806**	**97,882**	**110,343**	**110,343**	**110,343**	
Superior Court Total		**105,118**	**112,793**	**127,892**	**111,963**	**127,125**	**127,125**	**127,125**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Clerk of Superior Court									
Elected Official	101-21801-511020	89,736	87,852	82,433	89,335	89,730	89,730	89,730	1 - Paid by State Law , Includes Opt Out Ins.
Full-time Staff	101-21801-511100	165,649	166,784	156,225	168,465	175,932	175,932	175,932	4 - Includes 3 Opt Out Ins, cell phone allowance $650 for 1 / 3% Raise
Part-time Staff	101-21801-511200	19,487	17,094	14,996	20,202	20,813	20,813	20,813	1 - 1,300 hours (150 hours charged to Board of Equalization) / 3% Raise
Overtime	101-21801-511300	1,548	1,776	1,986	3,517	3,019	3,019	3,019	4 -25 hours each
Insurance Benefits	101-21801-512101	19,855	22,349	21,732	25,403	14,670	14,670	14,670	
Social Security	101-21801-512201	20,340	20,104	18,871	21,536	22,146	22,146	22,146	
Retirement Contributions	101-21801-512401	23,654	38,554	35,651	35,651	35,655	35,655	35,655	
Worker's Compensation	101-21801-512701	984	959	880	880	880	880	880	
Payroll Accrual	101-21801-512901	(8,013)	(619)	0	920	1,000	1,000	1,000	
Personnel Expenditures Total		**333,241**	**354,853**	**332,773**	**365,909**	**363,845**	**363,845**	**363,845**	
Professional Services	101-21801-521220	688	7,936	4,416	3,000	3,000	3,000	3,000	Deed Indexing Service
Computer Services	101-21801-521301	16,296	12,269	15,084	15,700	15,700	15,700	15,700	Includes website support
Equipment Services	101-21801-522205	2,755	4,239	4,715	5,420	5,000	5,000	5,000	
Rental Expense	101-21801-522321	8,340	10,883	7,845	10,380	10,000	10,000	10,000	
Telecommunications	101-21801-523201	3,781	5,039	2,625	4,000	2,880	2,880	2,880	
Postage	101-21801-523215	3,426	1,853	2,700	3,500	3,000	3,000	3,000	
Advertising	101-21801-523301	0	0	70	0	0	0	0	
Travel	101-21801-523501	1,866	2,917	3,385	4,000	4,000	4,000	4,000	
Dues & Fees	101-21801-523601	332	424	367	400	400	400	400	
Education	101-21801-523701	500	1,159	750	1,000	1,000	1,000	1,000	
Miscellaneous Services	101-21801-523920	0	0	0	0	0	0	0	
Office & General Supplies	101-21801-531101	9,048	7,235	3,829	8,000	8,000	8,000	8,000	
Equipment Supplies	101-21801-531120	0	280	0	0	0	0	0	
Books & Periodicals	101-21801-531401	8,492	9,138	352	9,000	9,000	9,000	9,000	
Small Equipment	101-21801-531601	4,736	2,865	1,640	2,000	2,000	2,000	2,000	
Operation Expenditures Total		**60,261**	**66,236**	**47,777**	**66,400**	**63,980**	**63,980**	**63,980**	
Clerk of Superior Court Total		**393,502**	**421,089**	**380,549**	**432,309**	**427,825**	**427,825**	**427,825**	
Clerk of Superior Court Image Acc									
Technicial Services	101-21805-521320	30,932	5,394	27,545	20,000	30,000	30,000	30,000	YTD balance from Clerk of Superior Court Records
Clerk of Superior Court Image Acc Total		**30,932**	**5,394**	**27,545**	**20,000**	**30,000**	**30,000**	**30,000**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
District Attorney									
Elected Official	101-22001-511020	1,800	1,800	1,650	1,800	1,800	1,800	1,800	1 - Paid supplement by Local Legislation
Full-time Staff	101-22001-511100	33,186	34,573	32,208	34,893	35,861	35,861	35,861	1 - Includes opt out insurance / 3% Raise
Part-time Staff	101-22001-511200	5,000	5,000	4,583	5,000	5,000	5,000	5,000	1 - Paid supplement by Local Legislation
Insurance Benefits	101-22001-512101	800	425	439	425	486	486	486	
Social Security	101-22001-512201	3,059	3,165	2,941	3,190	3,264	3,264	3,264	
Retirement Contributions	101-22001-512401	3,069	0	0	0	0	0	0	
Gebcorp 401A Retirement	101-22001-512405	1,160	1,383	1,288	1,396	1,434	1,434	1,434	
Gebcorp 457 Match Retirement	101-22001-512407	831	1,037	966	1,047	1,076	1,076	1,076	
Worker's Compensation	101-22001-512701	139	144	132	145	150	150	150	
Payroll Accrual	101-22001-512901	(1,057)	(90)	0	165	180	180	180	
Personnel Expenditures Total		**47,988**	**47,436**	**44,208**	**48,061**	**49,251**	**49,251**	**49,251**	
Testing/Physicals	101-22001-521205	7	0	0	0	0	0	0	
Telecommunications	101-22001-523201	2,952	4,210	2,475	3,500	3,500	3,500	3,500	
Payment To Agency	101-22001-572005	10,040	10,040	15,620	17,040	17,040	17,040	17,040	Office expenses pursuant to 15-18-23
Operation Expenditures Total		**12,999**	**14,250**	**18,095**	**20,540**	**20,540**	**20,540**	**20,540**	
District Attorney Total		**60,987**	**61,686**	**62,303**	**68,601**	**69,791**	**69,791**	**69,791**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
State Court									
Elected Official	101-23001-511020	56,700	0	0	0	0	0	0	State Court Judge transferred to separate dept. 2017
Full-time Staff	101-23001-511100	55,280	62,455	58,678	63,654	66,670	66,670	66,670	2 - includes cell phone allowance $650 for 1, 1-3% Raise & 1-6% Raise
Part-time Staff	101-23001-511200	4,150	2,250	850	6,000	5,000	5,000	5,000	Lump sum for all bailiffs
Overtime	101-23001-511300	1,529	942	836	1,363	1,190	1,190	1,190	2 - 25 hours each
Insurance Benefits	101-23001-512101	24,854	13,436	19,376	15,130	19,020	19,020	19,020	
Social Security	101-23001-512201	8,300	4,936	4,277	5,433	5,574	5,574	5,574	
Retirement Contributions	101-23001-512401	11,974	6,656	5,301	5,360	5,360	5,360	5,360	
GebCorp 401A Retirement	101-23001-512405	56	1,007	952	1,043	1,071	1,071	1,071	
GebCorp 457 Match Retirement	101-23001-512407	14	755	714	782	803	803	803	
Worker's Compensation	101-23001-512701	467	230	202	230	205	205	205	
Payroll Accrual	101-23001-512901	(3,558)	(118)	0	215	250	250	250	
Personnel Expenditures Total		**159,765**	**92,549**	**91,186**	**99,210**	**105,143**	**105,143**	**105,143**	
Professional Services	101-23001-521220	690	1,950	0	3,000	2,000	2,000	2,000	
Computer Services	101-23001-521301	3,370	4,435	3,150	4,000	4,000	4,000	4,000	
Court Reporter Services	101-23001-521302	9,018	0	0	0	0	0	0	
Equipment Services	101-23001-522205	0	477	0	500	500	500	500	
Rental Expense	101-23001-522321	408	492	0	500	500	500	500	
Telecommunications	101-23001-523201	1,869	2,116	1,100	2,000	1,200	1,200	1,200	
Postage	101-23001-523215	500	500	700	700	700	700	700	
Advertising	101-23001-523301	250	0	0	200	200	200	200	
Travel	101-23001-523501	464	0	0	200	200	200	200	
Dues & Fees	101-23001-523601	200	0	0	0	0	0	0	
Jurors Fees	101-23001-523610	5,614	8,800	6,132	8,250	8,500	8,500	8,500	
Education	101-23001-523701	365	0	47	200	200	200	200	
Office & General Supplies	101-23001-531101	3,472	3,250	228	2,500	2,500	2,500	2,500	
Meals	101-23001-531301	0	0	0	100	100	100	100	
Small Equipment	101-23001-531601	4,497	2,000	182	2,000	2,000	2,000	2,000	
Operation Expenditures Total		**30,716**	**24,020**	**11,539**	**24,150**	**22,600**	**22,600**	**22,600**	
State Court Total		**190,482**	**116,569**	**102,725**	**123,360**	**127,743**	**127,743**	**127,743**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Solicitor's Office									
Elected Official	101-23005-511020	54,000	54,000	51,300	56,025	56,700	56,700	56,700	1 - Paid by Local Legislation
Full-time Staff	101-23005-511100	32,245	32,011	29,844	32,324	33,301	33,301	**34,300**	1 - 6% Raise
Insurance Benefits	101-23005-512101	12,601	16,753	17,498	18,533	14,472	14,472	14,472	
Social Security	101-23005-512201	6,546	6,192	5,934	6,759	6,885	6,885	**6,962**	
Retirement Contributions	101-23005-512401	8,304	12,217	13,119	11,935	11,935	11,935	11,935	
Worker's Compensation	101-23005-512701	319	305	274	274	275	275	275	
Payroll Accrual	101-23005-512901	(2,288)	(83)	0	500	600	600	600	
Personnel Expenditures Total		**111,727**	**121,395**	**117,970**	**126,350**	**124,168**	**124,168**	**125,244**	
Computer Services	101-23005-521301	0	200	1,090	1,100	600	600	600	
Court Reporter Services	101-23005-521302	0	0	170	730	600	600	600	
Equipment Services	101-23005-522205	684	453	486	700	600	600	600	
Rental Expense	101-23005-522321	0	594	1,089	1,900	2,500	2,500	2,500	Copier rental
Telecommunications	101-23005-523201	2,997	3,694	2,474	3,000	3,000	3,000	3,000	
Postage	101-23005-523215	47	0	0	50	50	50	50	
Travel	101-23005-523501	0	499	476	500	500	500	500	SGA Training
Dues & Fees	101-23005-523601	37	125	125	400	400	400	400	
Office & General Supplies	101-23005-531101	414	614	140	620	620	620	620	
Small Equipment	101-23005-531601	668	0	243	450	450	450	450	
Operation Expenditures Total		**4,847**	**6,179**	**6,294**	**9,450**	**9,320**	**9,320**	**9,320**	
Solicitor's Office Total		**116,574**	**127,574**	**124,264**	**135,800**	**133,488**	**133,488**	**134,564**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
State Court Judge									
Elected Official	101-23007-511020	0	58,725	54,450	59,400	59,400	59,400	59,400	1 - Paid per Local Legislation April 2013
Insurance Benefits	101-23007-512101	0	14,858	17,332	17,280	17,586	17,586	17,586	
Social Security	101-23007-512201	0	3,982	3,756	4,545	4,545	4,545	4,545	
Retirement Contributions	101-23007-512401	0	8,123	8,235	8,235	8,235	8,235	8,235	
Workers Compensation	101-23007-512701	0	202	189	189	189	189	189	
Payroll Accrual	101-23007-512901	0	0	0	430	0	0	0	
Personnel Expenditures Total		**0**	**85,890**	**83,962**	**90,079**	**89,955**	**89,955**	**89,955**	
Other Professional Services	101-23007-521220	0	411	296	500	500	500	500	
Legal Services	101-23007-521203	0	300	800	800	800	800	800	
Computer Services	101-23007-521301	0	0	0	500	500	500	500	
Court Reporter Services	101-23007-521302	0	8,150	7,307	9,200	9,200	9,200	9,200	
Telecommunications	101-23007-523201	0	503	275	500	500	500	500	
Travel	101-23007-523501	0	533	1,762	1,600	1,000	1,000	1,000	
Dues & Fees	101-23007-523601	0	132	0	250	250	250	250	
Education	101-23007-523701	0	384	412	415	400	400	400	
Office & General Supplies	101-23007-531101	0	360	0	200	200	200	200	
Meals	101-23007-531301	0	0	0	385	1,000	1,000	1,000	Meals for Jurors
Operation Expenditures Total		**0**	**10,774**	**10,851**	**14,350**	**14,350**	**14,350**	**14,350**	
State Court Judge Total		**0**	**96,664**	**94,813**	**104,429**	**104,305**	**104,305**	**104,305**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Magistrate Court									
Elected Official	101-24001-511020	72,030	73,441	71,005	75,759	64,396	64,396	**66,996**	1 - Paid per State Law
Full-time Staff	101-24001-511100	87,153	88,070	83,183	90,293	44,547	44,547	44,547	1-3% raise/ FT Magistrate position eliminated 12/31/18 by local legislation
Part-time Staff	101-24001-511200	913	3,969	10,532	12,378	5,000	5,000	**26,331**	Requesting lump sum for PT help
Overtime	101-24001-511300	495	2,280	2,431	3,200	1,099	1,099	1,099	1 - 50 hours
Insurance Benefits	101-24001-512101	26,953	28,375	28,339	28,805	29,856	29,856	**18,300**	
Social Security	101-24001-512201	11,501	12,275	12,216	13,529	8,801	8,801	**10,632**	
Retirement Contributions	101-24001-512401	14,910	22,324	22,939	22,939	22,940	22,940	22,940	
Gebcorp 401A Retirement	101-24001-512405	0	0	0	0	2,576	2,576	**2,680**	
Gebcorp 457 Match Retirement	101-24001-512407	0	0	0	0	1,932	1,932	**2,010**	
Worker's Compensation	101-24001-512701	577	556	545	545	545	545	545	
Payroll Accrual	101-24001-512901	(4,567)	(42)	0	550	550	550	550	
Personnel Expenditures Total		**209,964**	**231,247**	**231,190**	**247,998**	**182,242**	**182,242**	**196,630**	
Testing/Physicals	101-24001-521205	7	7	14	25	7	7	7	
Professional Services	101-24001-521220	0	850	297	300	500	500	500	
Computer Services	101-24001-521301	8,812	10,212	11,898	9,000	10,500	10,500	10,500	Includes $700 monthly fee from MicroPact Global
Equipment Services	101-24001-522205	671	970	295	700	700	700	700	
Telecommunications	101-24001-523201	1,510	2,166	1,375	1,500	1,500	1,500	1,500	Localloop $125 monthly
Postage	101-24001-523215	915	964	746	900	950	950	950	
Travel	101-24001-523501	955	1,280	1,695	1,500	1,500	1,500	1,500	JCLE annual training required by law
Dues & Fees	101-24001-523601	37	400	0	250	400	400	400	
Education	101-24001-523701	630	630	630	630	630	630	630	JCLE annual training required by law
Office & General Supplies	101-24001-531101	1,043	1,638	1,310	1,200	1,500	1,500	1,500	
Fuel	101-24001-531271	0	0	0	325	0	0	0	
Books & Periodicals	101-24001-531401	352	467	724	400	500	500	500	
Small Equipment	101-24001-531601	88	402	3,672	4,700	3,000	3,000	3,000	
Operation Expenditures Total		**15,020**	**19,987**	**22,656**	**21,430**	**21,687**	**21,687**	**21,687**	
Magistrate Court Total		**224,984**	**251,234**	**253,845**	**269,428**	**203,929**	**203,929**	**218,317**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Probate Court									
Elected Official	101-24501-511020	79,041	69,151	64,841	70,272	70,591	70,591	70,591	1 - Paid per State Law
Full-time Staff	101-24501-511100	54,469	54,934	51,835	56,160	57,845	57,845	57,845	2 - 3% Raise
Part-time Staff	101-24501-511200	22,692	20,184	21,535	22,000	25,000	25,000	25,000	Lump sum for all part-time help
Overtime	101-24501-511300	1,049	981	952	1,013	1,043	1,043	1,043	2 - 25 hours each
Insurance Benefits	101-24501-512101	18,759	20,591	21,801	21,790	22,386	22,386	22,386	
Social Security	101-24501-512201	11,924	10,945	10,543	11,432	11,818	11,818	11,818	
Retirement Contributions	101-24501-512401	11,018	17,274	13,943	13,950	13,950	13,950	13,950	
Gebcorp 401A Retirement	101-24501-512405	1,006	997	931	1,009	1,039	1,039	1,039	
Gebcorp 457 Match Retirement	101-24501-512407	484	499	465	757	779	779	779	
Worker's Compensation	101-24501-512701	513	542	468	495	470	470	470	
Payroll Accrual	101-24501-512901	(4,338)	(197)	0	590	600	600	600	
Personnel Expenditures Total		**196,618**	**195,902**	**187,314**	**199,468**	**205,521**	**205,521**	**205,521**	
Legal Services	101-24501-521203	2,550	1,300	575	1,500	1,500	1,500	1,500	covers indigent legal fees
Testing/Physicals	101-24501-521205	7.00	14.00	0.00	100	100	100	100	
Gun License Service	101-24501-521210	5,567	4,211	4,728	5,000	6,000	6,000	6,000	numbers of gun license for 2018 justifies increase
Professional Services	101-24501-521220	103	309	815	1,000	1,000	1,000	1,000	
Computer Services	101-24501-521301	3,118	1,559	1,295	3,000	2,000	2,000	2,000	Includes website support
Equipment Services	101-24501-522205	974	853	867	1,000	1,000	1,000	1,000	
Rental Expense	101-24501-522321	1,122	1,224	1,172	1,200	1,300	1,300	1,300	Copier lease
Telecommunications	101-24501-523201	3,258	4,560	2,475	4,000	3,100	3,100	3,100	
Postage	101-24501-523215	1,740	2,608	1,500	2,300	2,000	2,000	2,000	
Advertising	101-24501-523301	0	643	210	900	300	300	300	
Travel	101-24501-523501	2,312	2,383	3,832	3,925	4,000	4,000	4,000	Travel cost for three employees
Dues & Fees	101-24501-523601	483	474	462	600	621	621	621	
Education	101-24501-523701	1,230	2,130	1,805	2,200	2,000	2,000	2,000	Training cost for three employees
Fingerprinting Services	101-24501-523925	23,460	16,395	15,622	23,000	19,000	19,000	19,000	
Office & General Supplies	101-24501-531101	4,257	5,116	3,373	5,000	3,500	3,500	3,500	
Meals	101-24501-531301	0	400	0	500	500	500	500	for swearing in reception
Books & Periodicals	101-24501-531401	2,527	4,436	2,337	2,500	3,500	3,500	3,500	expenditures in 2018 required increase
Small Equipment	101-24501-531601	3,461	741	1,194	2,000	2,000	2,000	2,000	
Operation Expenditures Total		**56,169**	**49,357**	**42,261**	**59,725**	**53,421**	**53,421**	**53,421**	
Probate Court Total		**252,787**	**245,259**	**229,574**	**259,193**	**258,942**	**258,942**	**258,942**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Juvenile Court									
Full-time Staff	101-26001-511100	36,240	38,215	35,611	38,569	40,690	40,690	40,690	1 - Includes phone allowance of $650 / 6% Raise
Part-time Staff	101-26001-511200	5,250	1,850	150	5,500	4,000	4,000	4,000	Lump sum for all bailiffs
Overtime	101-26001-511300	307	396	207	382	270	270	270	1 - 10 hours
Insurance Benefits	101-26001-512101	182	397	439	424	486	486	486	
Social Security	101-26001-512201	3,198	3,095	2,744	3,400	3,439	3,439	3,439	
Retirement Contributions	101-26001-512401	3,336	5,189	5,366	5,366	5,366	5,366	5,366	
Worker's Compensation	101-26001-512701	128	129	123	123	125	125	125	
Payroll Accrual	101-26001-512901	(961)	(87)	0	130	150	150	150	
Personnel Expenditures Total		**47,680**	**49,183**	**44,640**	**53,894**	**54,526**	**54,526**	**54,526**	
Indigent Legal Services	101-26001-521203	52,877	66,850	30,763	75,000	37,500	37,500	37,500	
Testing/Physicals	101-26001-521205	0	0	7	0	0	0	0	
Professional Services	101-26001-521220	205	268	0	1,000	500	500	500	
Court Reporter Services	101-26001-521302	7,186	9,021	6,779	8,500	8,500	8,500	8,500	
Telecommunications	101-26001-523201	57	103	289	100	300	300	300	
Postage	101-26001-523215	0	250	150	250	250	250	250	
Office & General Supplies	101-26001-531101	300	300	0	300	300	300	300	
Meals	101-26001-531301	28	0	0	50	0	0	0	
Small Equipment	101-26001-531601	1,488	0	0	0	0	0	0	
Payment To Agency	101-26001-572005	10,161	10,161	10,513	11,469	37,606	37,606	37,606	Per Ocmulgee Judicial Circuit Budget
Operation Expenditures Total		**72,303**	**86,952**	**48,500**	**96,669**	**84,956**	**84,956**	**84,956**	
Juvenile Court Total		**119,982**	**136,136**	**93,141**	**150,563**	**139,482**	**139,482**	**139,482**	
Juvenile Prosecutors Office									
Payment To Agency	101-26002-572005	18,000	18,000	16,500	18,000	18,000	18,000	18,000	
Juvenile Prosecutors Office Total		**18,000**	**18,000**	**16,500**	**18,000**	**18,000**	**18,000**	**18,000**	
Public Defender									
Payment To Agency	101-28001-572005	82,533	83,857	88,984	88,984	88,984	88,984	88,984	Per contract approved by BOC
Public Defender Total		**82,533**	**83,857**	**88,984**	**88,984**	**88,984**	**88,984**	**88,984**	
Judicial Total		**1,595,881**	**1,676,254**	**1,602,135**	**1,782,630**	**1,729,614**	**1,729,614**	**1,745,078**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Sheriff Operations									
Elected Official	101-33001-511020	84,939	86,603	82,433	89,337	89,743	89,743	89,743	1 - Paid per State Law
Salary Contingency	101-33001-511098	0	0	0	50,000	0	0	0	
Full-time Staff - Office Mgr	101-33001-511113	60,026	56,895	41,149	43,140	46,051	46,051	46,051	1 - 3% Raise / 1 opt out ins
Full-time Staff - Clerical	101-33001-511115	122,568	132,443	110,500	135,304	140,296	140,296	140,296	4 - 3% Raise / 1 vacant
Full-time Staff - Deputy/Detectiv	101-33001-511150	1,210,332	1,202,848	909,271	1,217,229	1,531,067	**1,181,320**	1,181,320	36 - 3% Raise / 3 opt. out ins / several vacant, but to fund rest of vacancies as hired / $3,000 bonus
Full-time Staff - Dispatcher	101-33001-511151	93,372	117,609	133,916	118,935	126,838	126,838	126,838	4 - 3% Raise / 1 opt out ins
Part-time Staff	101-33001-511200	20,283	16,558	18,009	20,000	20,000	20,000	20,000	Lump sum budgeted for part-time help
Overtime - Clerical	101-33001-511315	126	468	899	487	502	502	502	2 - 10 hours each
Overtime - Deputy/Detective	101-33001-511350	150,618	183,815	161,371	160,170	174,941	**138,170**	138,170	4,841 hours
Overtime - Dispatcher	101-33001-511351	16,493	21,156	12,931	18,248	13,439	13,439	13,439	600 hours
Insurance Benefits	101-33001-512101	300,149	333,899	308,172	351,312	395,016	**333,942**	333,942	
Social Security	101-33001-512201	127,846	132,015	107,378	137,918	163,930	**134,362**	134,362	
Retirement Contributions	101-33001-512401	165,217	222,173	182,421	182,421	182,421	182,421	182,421	
Gebcorp 401A Retirement	101-33001-512405	5,864	8,503	6,842	11,001	9,488	**13,486**	13,486	
Gebcorp 457 Match Retirement	101-33001-512407	2,001	1,439	1,290	5,501	1,382	**2,068**	2,068	
Worker's Compensation	101-33001-512701	33,482	29,238	28,950	28,950	28,950	28,950	28,950	
Payroll Accrual	101-33001-512901	(52,705)	(5,296)	0	6,420	6,420	6,420	6,420	
Personnel Expenditures Total		**2,340,610**	**2,540,365**	**2,105,532**	**2,576,373**	**2,930,484**	**2,458,008**	**2,458,008**	
Testing/Physicals	101-33001-521205	2,080	930	0	1,800	1,800	1,800	1,800	
Professional Services	101-33001-521220	507	1,228	680	1,000	1,500	1,500	1,500	
Computer Services	101-33001-521301	26,810	30,198	26,455	34,668	34,668	34,668	34,668	
Equipment Services	101-33001-522205	11,508	8,083	7,258	8,250	8,250	8,250	8,250	
Vehicle Services	101-33001-522210	17,250	40,636	20,430	35,000	43,647	43,647	43,647	
Rental Expense	101-33001-522321	1,040	762	1,294	2,000	2,000	2,000	2,000	
Telecommunications	101-33001-523201	40,528	43,401	41,665	44,880	44,880	44,880	44,880	
Postage	101-33001-523215	1,380	2,230	111	247	247	247	247	
Advertising	101-33001-523301	275	250	450	500	500	500	500	
Travel	101-33001-523501	6,267	6,076	8,195	4,478	4,660	4,660	4,660	
Dues & Fees	101-33001-523601	1,092	1,315	1,293	2,267	1,554	1,554	1,554	
Education	101-33001-523701	2,668	3,106	341	2,590	2,590	2,590	2,590	conferences and training, application fees POST
Evidence Nonreimburse	101-33001-523875	5,000	5,128	20	6,000	6,838	6,838	6,838	drug buy funds, fingerprinting supplies, charges for phone/comp order

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Miscellaneous Services	101-33001-523920	30	458	47	500	500	500	500	
Office Supplies	101-33001-531101	11,404	11,327	9,419	10,500	11,075	11,075	11,075	Added $575 Employee Recognition Program
Program Supplies	101-33001-531107	1,636	3,339	349	500	500	500	500	
Building & Ground Supplies	101-33001-531110	117	4,981	938	500	500	500	500	
Equipment Supplies	101-33001-531120	549	482	5,168	5,000	5,000	5,000	5,000	
Vehicle Supplies	101-33001-531130	48,217	55,723	28,060	45,000	55,646	55,646	55,646	
Electricity	101-33001-531231	4,298	3,985	3,767	3,000	3,000	3,000	3,000	
Fuel	101-33001-531271	107,690	126,498	107,214	120,000	120,000	120,000	120,000	
Meals	101-33001-531301	0	0	55	0	0	0	0	
Books & Periodicals	101-33001-531401	260	657	0	900	900	900	900	
Small Equipment	101-33001-531601	4,226	4,971	1,790	8,000	8,000	8,000	8,000	
Employee Uniforms	101-33001-531702	18,856	10,947	5,083	10,500	10,500	10,500	10,500	
Capital Purchases	101-33001-542600	0	119,279	0	0	128,916	**0**	0	Fund with SPLOST #8
Operation Expenditures Total		**313,688**	**485,991**	**270,080**	**348,080**	**497,671**	**368,755**	**368,755**	
Sheriff Operations Total		**2,654,298**	**3,026,356**	**2,375,612**	**2,924,453**	**3,428,155**	**2,826,763**	**2,826,763**	
Jail Operations									
Full-time Staff - Jailer	101-33261-511155	471,053	526,763	429,251	548,018	641,888	**567,924**	567,924	18 -3% Raise / 1 opt out ins / includes vacant positions
Full-time Staff - Nurse	101-33261-511156	37,993	38,194	33,800	38,584	39,749	39,749	39,749	1 - 3% Raise
Full-time Staff - Custodian	101-33261-511157	58,177	62,732	58,322	62,172	64,023	64,023	64,023	2 - 3% Raise
Part-time Staff - Jailer	101-33261-511255	0	1,458	81	0	0	0	0	
Overtime - Jailer	101-33261-511355	74,614	84,077	86,323	62,106	92,205	**81,537**	81,537	16 - 200 hours each / 2 - 100 hours each
Overtime - Custodian & Nurse	101-33261-511357	3,128	3,442	1,692	2,196	2,078	2,078	2,078	90 hours
Insurance Benefits	101-33261-512101	139,104	158,515	151,145	176,227	183,192	**176,406**	176,406	
Social Security	101-33261-512201	47,078	52,110	44,191	54,550	64,256	**57,781**	57,781	
Retirement Contributions	101-33261-512401	58,453	81,095	72,454	72,454	72,454	72,454	72,454	
Gebcorp 401A Retirement	101-33261-512405	2,643	5,723	5,009	8,635	4,258	**6,919**	6,919	
Gebcorp 457 Match Retirement	101-33261-512407	539	1,318	1,523	4,317	690	**2,552**	2,552	
Worker's Compensation	101-33261-512701	13,606	12,536	11,746	11,746	11,750	11,750	11,750	
Payroll Accrual	101-33261-512901	(18,136)	(2,900)	0	2,250	2,250	2,250	2,250	
Personnel Expenditures Total		**888,252**	**1,025,064**	**895,537**	**1,043,255**	**1,178,793**	**1,085,423**	**1,085,423**	
Inmate Medical/Dental Services	101-33261-521204	138,193	123,732	92,923	110,000	110,000	110,000	110,000	
Testing/Physicals	101-33261-521205	1,595	280	1,960	1,000	1,000	1,000	1,000	
Professional Services	101-33261-521220	0	87	0	500	500	500	500	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Computer Services	101-33261-521301	4,775	4,575	5,850	5,000	5,000	5,000	5,000	
Building & Ground Services	101-33261-522201	9,477	24,804	10,161	25,000	25,000	25,000	25,000	
Equipment Services	101-33261-522205	3,925	268	210	1,000	1,000	1,000	1,000	
Vehicle Services	101-33261-522210	24	0	0	0	0	0	0	
Rental Expense	101-33261-522321	838	0	0	1,000	1,000	1,000	1,000	
Telecommunications	101-33261-523201	4,195	3,388	3,910	3,900	3,900	3,900	3,900	
Travel	101-33261-523501	169	193	167	500	500	500	500	
Dues & Fees	101-33261-523601	0	0	0	100	100	100	100	
Education	101-33261-523701	165	33	300	1,000	1,000	1,000	1,000	
Inmate Housing	101-33261-523915	1,505	0	842	1,000	1,000	1,000	1,000	
Inmate Monitoring	101-33261-523916	1,465	1,255	850	1,000	1,000	1,000	1,000	
Miscellaneous Services	101-33261-523920	260	1,681	800	1,200	1,200	1,200	1,200	
Office & General Supplies	101-33261-531101	8,378	2,431	614	3,000	3,275	3,275	3,275	Added $275 Employee Recognition Program
Building & Ground Supplies	101-33261-531110	7,306	13,593	4,348	10,000	8,000	8,000	8,000	
Equipment Supplies	101-33261-531120	192	1,736	1,106	1,056	4,256	4,256	4,256	Replace restraint chair and additional taser
Vehicle Supplies	101-33261-531130	60	48	0	0	64	64	64	
Inmate Supplies	101-33261-531141	74,388	58,335	70,418	50,000	53,133	53,133	53,133	
Water/Sewerage	101-33261-531211	31,940	30,026	29,938	26,144	26,144	26,144	26,144	
Natural Gas	101-33261-531221	12,709	8,939	11,758	10,000	10,000	10,000	10,000	
Electricity	101-33261-531231	45,932	44,586	41,863	35,000	35,000	35,000	35,000	
Fuel	101-33261-531271	348	0	551	1,500	1,500	1,500	1,500	
Meals	101-33261-531301	583	0	0	654	654	654	654	
Inmate Meals	101-33261-531305	215,651	208,715	194,885	200,000	210,000	210,000	210,000	
Small Equipment	101-33261-531601	75	4,684	10	1,000	1,000	1,000	1,000	
Inmate Uniforms	101-33261-531701	40	0	863	0	0	0	0	
Employee Uniforms	101-33261-531702	1,815	403	311	500	500	500	500	
Capital Purchases	101-33261-542600	0	0	0	20,989	31,716	**0**	0	Fund with SPLOST #8
Operation Expenditures Total		**566,003**	**533,790**	**474,637**	**512,043**	**537,442**	**505,726**	**505,726**	
Jail Operations Total		**1,454,255**	**1,558,854**	**1,370,174**	**1,555,298**	**1,716,235**	**1,591,149**	**1,591,149**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Fires Stations & Rescue									
Full-time Staff	101-35001-511100	526,429	613,961	580,851	625,310	738,142	**645,189**	**690,661**	18 - All at 3% Raise / 2 Opt out Ins, Note-16 total firefighters (3 on salary & 13 at 2,678 hours each
Part-time Staff	101-35001-511200	132,088	103,349	77,276	140,000	140,000	140,000	140,000	Lump sum for all part-time and dill pay help
Overtime	101-35001-511300	87,806	79,847	79,362	74,275	94,968	**76,746**	**80,567**	12 - 350 hours each
Insurance Benefits	101-35001-512101	120,838	153,237	182,609	192,974	219,144	**198,102**	**213,708**	Includes $12,000 for firefighter cancer insurance
Social Security	101-35001-512201	53,875	56,999	53,037	64,228	74,443	**65,938**	**69,709**	
Retirement Contributions	101-35001-512401	77,089	109,123	95,448	93,284	96,709	96,709	**103,039**	Includes $8,700 extra for GA Firefighter's Pension Fund
Gebcorp 401A Retirement	101-35001-512405	0	1,387	2,379	2,526	7,500	**3,054**	3,054	
Gebcorp 457 Match Retirement	101-35001-512407	0	441	1,081	1,344	5,627	**2,291**	2,291	
Worker's Compensation	101-35001-512701	14,383	13,691	13,622	13,622	13,625	13,625	13,625	
Payroll Accrual	101-35001-512901	(20,929)	(1,301)	0	2,640	2,640	2,640	2,640	
Personnel Expenditures Total		**991,578**	**1,130,733**	**1,085,665**	**1,210,203**	**1,392,798**	**1,244,294**	**1,319,294**	
Testing/Physicals	101-35001-521205	56	8,377	42	9,000	10,000	10,000	10,000	SiteMed NFPA FF Physicals
Professional Services	101-35001-521220	9,145	0	18,948	9,145	9,145	9,145	9,145	
Computer Services	101-35001-521301	5,982	7,750	8,304	6,000	6,000	6,000	6,000	
Building & Ground Services	101-35001-522201	22,330	5,747	12,627	11,000	11,000	11,000	11,000	
Equipment Services	101-35001-522205	12,261	10,526	4,392	9,000	9,000	9,000	9,000	
Vehicle Services	101-35001-522210	12,074	14,824	10,279	12,000	12,000	12,000	12,000	
Rental Expense	101-35001-522321	0	153	0	0	500	500	500	
Telecommunications	101-35001-523201	16,980	18,237	18,794	15,875	16,000	16,000	16,000	
Postage	101-35001-523215	35	24	72	90	90	90	90	
Advertising	101-35001-523301	0	0	378	400	400	400	400	
Travel	101-35001-523501	7,678	12,967	10,365	10,500	10,500	10,500	10,500	
Dues & Fees	101-35001-523601	3,554	5,146	3,385	3,100	3,500	3,500	3,500	
Education	101-35001-523701	1,245	3,337	791	4,000	4,000	4,000	4,000	
Miscellaneous Services	101-35001-523920	0	15	0	100	100	100	100	
Office & General Supplies	101-35001-531101	9,067	7,121	9,364	10,000	10,000	10,000	10,000	
Program Supplies	101-35001-531107	8,150	2,865	2,340	4,635	4,635	4,635	4,635	
Building & Ground Supplies	101-35001-531110	1,318	2,542	6,501	7,200	7,200	7,200	7,200	
Equipment Supplies	101-35001-531120	8,871	6,496	2,846	5,500	5,500	5,500	5,500	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Vehicle Supplies	101-35001-531130	24,807	26,851	17,232	24,900	27,000	27,000	27,000	
Water/Sewerage	101-35001-531211	1,961	2,242	1,545	2,500	2,500	2,500	2,500	
Natural Gas	101-35001-531221	1,611	1,729	6,655	6,615	6,615	6,615	6,615	
Electricity	101-35001-531231	27,764	27,191	25,920	30,000	30,000	30,000	30,000	
Fuel	101-35001-531271	18,321	24,630	22,414	18,000	20,000	20,000	20,000	
Meals	101-35001-531301	130	212	208	300	300	300	300	
Books & Periodicals	101-35001-531401	693	690	240	1,000	1,000	1,000	1,000	
Small Equipment	101-35001-531601	14,179	17,749	5,510	6,749	7,000	7,000	7,000	
Employee Uniforms	101-35001-531702	28,487	7,966	13,535	13,000	13,500	13,500	13,500	Averaging $800 per staff uniform cost annually
Capital Purchases	101-35001-542600	0	0	0	0	423,640	**0**	0	Fund w/SPLOST #8
Transfer to Fire Suppression Fu	101-35001-611001	0	75,000	25,000	25,000	75,000	75,000	**0**	
Operation Expenditures Total		**236,698**	**290,385**	**227,686**	**245,609**	**726,125**	**302,485**	**227,485**	
Fires Stations & Rescue Total		**1,228,276**	**1,421,118**	**1,313,351**	**1,455,812**	**2,118,923**	**1,546,779**	**1,546,779**	
Sugar Creek Fire Station									
Building & Ground Services	101-35002-522201	100	25	253	350	350	350	350	
Vehicle Services	101-35002-522210	0	0	0	80	80	80	80	
Telecommunications	101-35002-523201	609	556	0	500	500	500	500	
Miscellaneous Services	101-35002-523920	(1,513)	(978)	0	0	0	0	0	
Office & General Supplies	101-35002-531101	0	0	0	50	50	50	50	
Building & Ground Supplies	101-35002-531110	0	0	0	145	145	145	145	
Equipment Supplies	101-35002-531120	0	0	0	290	290	290	290	
Water/Sewerage	101-35002-531211	0	82	81	350	350	350	350	
Natural Gas	101-35002-531221	216	90	433	435	435	435	435	
Electricity	101-35002-531231	1,274	1,163	1,456	1,300	1,300	1,300	1,300	
Fuel	101-35002-531271	184	40	0	375	375	375	375	
Operation Expenditures Total		**870**	**978**	**2,223**	**3,875**	**3,875**	**3,875**	**3,875**	
Sugar Creek Fire Station Total		**870**	**978**	**2,223**	**3,875**	**3,875**	**3,875**	**3,875**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Ambulance Service									
Full-time Staff	101-36001-511100	598,113	615,101	538,682	597,773	611,666	611,666	611,666	19 - All 3% Raise/ Includes 3 Op out ins & Captain pay-4 employees
Part-time Staff	101-36001-511200	71,696	48,631	79,489	75,000	80,000	80,000	80,000	Lump sum for all part-time help
Overtime	101-36001-511300	327,615	326,144	317,936	349,035	356,662	356,662	356,662	18 - 936 hours each
Insurance Benefits	101-36001-512101	140,778	152,806	145,877	157,795	161,862	161,862	161,862	
Social Security	101-36001-512201	73,976	73,628	69,496	78,168	80,197	80,197	80,197	
Retirement Contributions	101-36001-512401	94,998	138,688	122,472	122,472	122,472	122,472	122,472	
GebCorp 401A Retirement	101-36001-512405	0	939	3,297	2,722	5,421	5,421	5,421	
GebCorp 457 Match Retirement	101-36001-512407	0	0	0	0	1,232	1,232	1,232	
Worker's Compensation	101-36001-512701	22,856	21,723	20,870	20,870	20,870	20,870	20,870	
Payroll Accrual	101-36001-512901	(29,036)	(2,801)	0	3,250	3,250	3,250	3,250	
Personnel Expenditures Total		**1,300,996**	**1,374,859**	**1,298,120**	**1,407,085**	**1,443,632**	**1,443,632**	**1,443,632**	
Testing/Physicals	101-36001-521205	56	21	70	1,200	1,200	1,200	1,200	Includes $1,000 for TB&Hp C test (20 personnel @ $50 each)
Professional Services	101-36001-521220	6,000	6,000	5,500	6,000	6,000	6,000	6,000	Medical Director's set fee
Computer Services	101-36001-521301	900	2,058	2,236	3,000	3,000	3,000	3,000	
Collection Services	101-36001-521320	69,607	69,662	57,730	70,000	72,000	72,000	72,000	Emergency Billing contract
Laundry Services	101-36001-522145	10,599	11,128	9,599	12,000	12,000	12,000	12,000	
Building & Ground Services	101-36001-522201	4,215	6,623	1,671	5,000	5,000	5,000	5,000	
Equipment Services	101-36001-522205	8,802	8,811	7,488	11,000	11,000	**10,000**	10,000	6,000 for caradiac moitor maintance contract
Vehicle Services	101-36001-522210	4,454	2,669	2,190	5,000	5,000	5,000	5,000	
Rental Expense	101-36001-522321	1,553	1,810	1,308	2,500	2,500	2,500	2,500	
Telecommunications	101-36001-523201	10,111	10,953	9,152	11,000	12,000	12,000	12,000	
Postage	101-36001-523215	16	15	27	50	50	50	50	
Advertising	101-36001-523301	0	0	1,020	1,200	500	500	500	
Travel	101-36001-523501	2,998	2,794	527	4,000	4,000	4,000	4,000	2 Conferences
Dues & Fees	101-36001-523601	993	750	643	1,000	1,000	1,000	1,000	
Education	101-36001-523701	2,609	1,362	750	4,000	4,000	4,000	4,000	
Licenses	101-36001-523801	8,100	9,150	9,500	9,500	9,500	9,500	9,500	
Miscellaneous Services	101-36001-523920	440	0	70	200	200	200	200	
Office & General Supplies	101-36001-531101	2,983	2,983	3,306	4,000	4,525	4,525	4,525	
Program Supplies	101-36001-531107	30,464	33,221	27,592	35,500	35,500	35,500	35,500	
Building & Ground Supplies	101-36001-531110	230	5,094	83	7,000	7,000	7,000	7,000	
Equipment Supplies	101-36001-531120	343	762	717	700	1,000	1,000	1,000	
Vehicle Supplies	101-36001-531130	26,171	23,198	20,280	25,000	25,000	25,000	25,000	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Water/Sewerage	101-36001-531211	1,660	2,082	1,453	3,000	3,000	3,000	3,000	
Natural Gas	101-36001-531221	1,661	2,065	1,790	4,000	4,000	4,000	4,000	
Electricity	101-36001-531231	13,388	13,460	11,061	14,000	14,000	14,000	14,000	
Fuel	101-36001-531271	26,179	31,079	30,522	30,000	35,000	35,000	35,000	
Meals	101-36001-531301	56	417	222	500	500	500	500	
Books & Periodicals	101-36001-531401	929	0	0	500	500	500	500	
Small Equipment	101-36001-531601	14,657	11,125	8,884	11,400	12,500	12,500	12,500	
Employee Uniforms	101-36001-531702	2,575	3,705	3,291	8,000	8,000	8,000	8,000	
Capital Purchases	101-36001-542600	0	0	0	25,000	56,000	**0**	0	Fund with SPLOST #8
Damage Settlements	101-36001-573001	700	534	0	600	600	600	600	
Operation Expenditures Total		**253,447**	**263,530**	**218,682**	**315,850**	**356,075**	**299,075**	**299,075**	
Ambulance Service Total		**1,554,443**	**1,638,389**	**1,516,802**	**1,722,935**	**1,799,707**	**1,742,707**	**1,742,707**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Coroner									
Elected Official	101-37001-511020	17,868	18,168	16,647	18,042	30,142	30,142	**18,124**	1 - Paid per Local Legislation (includes requested amount)
Per Diem Travel	101-37001-511099	2,076	1,903	0	2,076	2,422	2,422	2,422	$173 per day* 3 days*3 emp + $173 per day * 3 days * 1 emp.
Part-time Staff	101-37001-511200	8,604	8,228	4,509	9,018	9,062	9,062	9,062	2 - Paid per Local Legislation
Insurance Benefits	101-37001-512101	6,320	6,835	7,525	7,565	7,686	7,686	7,686	
Social Security	101-37001-512201	1,496	1,540	1,235	2,230	3,184	3,184	**2,266**	
Retirement Contributions	101-37001-512401	1,718	2,546	2,535	2,550	2,535	2,535	2,535	
Worker's Compensation	101-37001-512701	253	312	276	315	280	280	280	
Payroll Accrual	101-37001-512901	(522)	(39)	0	60	80	80	80	
Personnel Expenditures Total		**37,814**	**39,492**	**32,728**	**41,856**	**55,391**	**55,391**	**42,455**	
Computer Services	101-37001-521301	450	0	250	500	600	600	600	
Equipment Services	101-37001-522205	0	283	141	400	300	300	300	Copier Maintenance
Vehicle Services	101-37001-522210	750	508	0	900	500	500	500	
Telecommunications	101-37001-523201	846	934	550	900	900	900	900	
Postage	101-37001-523215	0	10	0	50	50	50	50	
Travel	101-37001-523501	344	1,400	1,704	1,150	1,100	1,100	1,100	
Dues & Fees	101-37001-523601	400	400	400	400	400	400	400	
Education	101-37001-523701	1,440	2,790	1,210	2,200	2,400	2,400	2,400	ST LOUIS RECERT.
Office & General Supplies	101-37001-531101	2,522	2,100	1,915	1,800	1,500	1,500	1,500	
Building & Ground Supplies	101-37001-531110	0	56	0	50	1,000	1,000	1,000	
Equipment Supplies	101-37001-531120	482	85	0	250	250	250	250	
Vehicle Supplies	101-37001-531130	287	747	576	600	500	500	500	
Fuel	101-37001-531271	737	1,058	985	1,000	1,000	1,000	1,000	
Books & Periodicals	101-37001-531401	217	15	200	200	200	200	200	
Small Equipment	101-37001-531601	1,657	0	1,712	1,750	1,500	1,500	1,500	
Employee Uniforms	101-37001-531702	0	76	0	200	300	300	300	
Operation Expenditures Total		**10,133**	**10,461**	**9,645**	**12,350**	**12,500**	**12,500**	**12,500**	
Coroner Total		**47,947**	**49,953**	**42,372**	**54,206**	**67,891**	**67,891**	**54,955**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Animal Services									Transferred to Special Service District Fund
Full-time Staff	101-39101-511100	92,420	90,415	95,939	103,085	106,829			
Part-time Staff	101-39101-511200	581	0	0	0	0			
Overtime	101-39101-511300	1,341	1,362	1,970	1,590	1,863			
Insurance Benefits	101-39101-512101	17,922	16,224	20,075	21,790	22,386			
Social Security	101-39101-512201	7,157	6,925	7,375	8,008	8,315			
Retirement Contributions	101-39101-512401	9,031	10,718	10,792	10,792	10,795			
Gebcorp 401A Retirement	101-39101-512405	165	576	933	1,050	1,075			
Gebcorp 457 Match Retirement	101-39101-512407	124	0	0	788	0			
Worker's Compensation	101-39101-512701	682	562	678	678	680			
Payroll Accrual	101-39101-512901	(3,193)	230	0	350	400			
Personnel Expenditures Total		**126,230**	**127,011**	**137,762**	**148,131**	**152,343**	**0**	**0**	
Testing/Physicals	101-39101-521205	7	7	0	0	0			
Professional Services	101-39101-521220	2,998	3,407	2,351	3,500	4,000			
Computer Services	101-39101-521301	293	201	206	250	250			
Disposal Services	101-39101-522111	105	133	146	150	200			
Building & Ground Services	101-39101-522201	4,837	2,337	518	2,500	2,500			
Equipment Services	101-39101-522205	0	0	240	250	300			
Vehicle Services	101-39101-522210	0	0	0	500	500			
Telecommunications	101-39101-523201	2,190	2,285	2,726	2,600	3,000			
Postage	101-39101-523215	32	82	0	100	100			
Travel	101-39101-523501	1,457	1,265	661	1,500	1,500			
Dues & Fees	101-39101-523601	773	1,046	1,052	1,000	1,000			
Education	101-39101-523701	716	257	155	2,000	2,000			
Licenses	101-39101-523801	200	400	0	200	200			
Office & General Supplies	101-39101-531101	5,923	3,316	3,023	3,500	3,600			
Program Supplies	101-39101-531107	3,649	5,496	3,083	4,000	4,000			
Building & Ground Supplies	101-39101-531110	1,835	1,305	1,077	3,000	3,000			
Equipment Supplies	101-39101-531120	21	111	5	150	150			
Vehicle Supplies	101-39101-531130	1,654	197	358	1,000	1,000			
Water/Sewerage	101-39101-531211	2,219	1,139	988	1,600	1,600			
Electricity	101-39101-531231	7,179	7,075	6,105	9,000	8,000			
Fuel	101-39101-531271	2,976	3,140	2,729	5,000	5,000			
Books & Periodicals	101-39101-531401	13	30	0	50	50			
Small Equipment	101-39101-531601	553	3,228	24	1,800	2,000			
Employee Uniforms	101-39101-531702	485	981	419	1,000	1,000			
Operation Expenditures Total		**40,115**	**37,436**	**25,866**	**44,650**	**44,950**	**0**	**0**	
Animal Services Total		**166,345**	**164,447**	**163,628**	**192,781**	**197,293**	**0**	**0**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Animal Control - City									Transferred to Special Service District Fund
Full-time Staff	101-39102-511100	28,732	29,285	24,008	0	30,472	30,472		
Overtime	101-39102-511300	1,180	1,269	875	0	1,209	1,209		
Insurance Benefits	101-39102-512101	6,086	6,863	7,569	0	7,686	7,686		
Social Security	101-39102-512201	2,268	2,294	1,864	0	2,424	2,424		
Retirement Contributions	101-39102-512401	2,832	3,369	4,225	0	4,225	4,225		
Gebcorp 401A Retirement	101-39102-512405	0	0	44	0	0	0		
Worker's Compensation	101-39102-512701	214	219	209	0	220	220		
Personnel Expenditures Total		**41,312**	**43,299**	**38,795**	**0**	**46,236**	**46,236**	**0**	
Miscellaneous Services	101-39102-523920	(41,312)	(43,299)	(34,352)	0	(46,236)	(46,236)		Reimbursement from City
Operation Expenditures Total		**(41,312)**	**(43,299)**	**(34,352)**	**0**	**(46,236)**	**(46,236)**	**0**	
Animal Control - City Total		**0**	**0**	**4,443**	**0**	**0**	**0**	**0**	
Emergency Management									
Full-time Staff	101-39201-511100	8,998	6,365	7,901	11,110	11,110	11,110	11,110	
Professional Services	101-39201-521220	0	0	18,000	18,000	18,000	18,000	18,000	
Telecommunications	101-39201-523201	2,022	1,883	1,568	2,100	2,100	2,100	2,100	
Emergency Management Total		**11,019**	**8,248**	**27,469**	**31,210**	**31,210**	**31,210**	**31,210**	
Public Safety Total		**7,117,452**	**7,868,342**	**6,816,074**	**7,940,570**	**9,363,289**	**7,810,374**	**7,797,438**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Public Works Administration									
Full-time Staff	101-41001-511100	137,394	106,336	68,788	73,965	78,458	78,458	78,458	1 - 3% Raise
Insurance Benefits	101-41001-512101	12,820	12,091	12,043	12,000	12,270	12,270	12,270	
Social Security	101-41001-512201	10,101	7,750	4,909	5,659	6,002	6,002	6,002	
Retirement Contributions	101-41001-512401	13,315	15,267	9,963	9,963	9,965	9,965	9,965	
Worker's Compensation	101-41001-512701	4,485	3,479	1,461	1,461	1,465	1,465	1,465	
Payroll Accrual	101-41001-512901	(4,748)	(938)	0	350	400	400	400	
Personnel Expenditures Total		**173,367**	**143,985**	**97,164**	**103,398**	**108,560**	**108,560**	**108,560**	
Computer Services	101-41001-521301	34	47	0	100	100	100	100	
Telecommunications	101-41001-523201	735	1,328	1,222	1,400	1,400	1,400	1,400	
Travel	101-41001-523501	482	104	0	460	500	500	500	
Education	101-41001-523701	150	0	460	500	750	750	750	
Office & General Supplies	101-41001-531101	281	0	0	100	100	100	100	
Vehicle Supplies	101-41001-531130	0	0	96	800	800	800	800	
Fuel	101-41001-531271	4,283	2,545	1,199	2,637	2,600	2,600	2,600	
Small Equipment	101-41001-531601	0	0	38	40	0	0	0	
Operation Expenditures Total		**5,964**	**4,024**	**3,015**	**6,037**	**6,250**	**6,250**	**6,250**	
Public Works Administration Total		**179,332**	**148,008**	**100,179**	**109,435**	**114,810**	**114,810**	**114,810**	
Highways & Streets									
Full-time Staff	101-42001-511100	127,423	187,209	200,680	223,892	226,034	226,034	226,034	7 - 3% Raise
Part-time Staff	101-42001-511200	61,900	56,946	61,612	82,818	113,976	0	0	Fund from TSPLOST
Overtime	101-42001-511300	65,798	7,527	2,129	6,458	6,519	6,519	6,519	7 - 40 hours each
Insurance Benefits	101-42001-512101	39,028	41,640	51,530	52,448	55,206	55,206	55,206	
Social Security	101-42001-512201	19,223	18,857	19,783	23,957	26,509	17,790	17,790	Fund part-time road crew S.S. from TSPLOST
Retirement Contributions	101-42001-512401	21,479	26,031	22,789	22,789	22,790	22,790	22,790	
Gebcorp 401A Retirement	101-42001-512405	0	1,194	2,031	2,584	2,269	2,269	2,269	
Worker's Compensation	101-42001-512701	11,968	12,496	10,890	10,890	10,890	10,890	10,890	
Payroll Accrual	101-42001-512901	(7,085)	(699)	0	950	1,000	1,000	1,000	
Personnel Expenditures Total		**339,732**	**351,201**	**371,444**	**426,786**	**465,193**	**342,498**	**342,498**	
Testing/Physicals	101-42001-521205	63	56	264	300	300	300	300	
Professional Services	101-42001-521220	0	0	111,730	0	0	0	0	
Building & Ground Services	101-42001-522201	600	900	600	1,000	1,000	1,000	1,000	
Equipment Services	101-42001-522205	21,484	14,863	2,188	10,000	10,000	10,000	10,000	
Vehicle Services	101-42001-522210	8,950	3,800	2,595	5,410	5,000	5,000	5,000	
Rental Expense	101-42001-522321	45,538	42,943	3,578	45,000	48,500	**0**	0	Includes 4 tractor leases - Fund from TSPLOST
Telecommunications	101-42001-523201	3,600	3,300	2,180	3,600	3,600	3,600	3,600	
Postage	101-42001-523215	0	0	7	10	10	10	10	
Advertising	101-42001-523301	2,080	660	567	1,000	1,000	1,000	1,000	
Travel	101-42001-523501	0	1,317	2,024	900	700	700	700	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Dues & Fees	101-42001-523601	205	1,990	550	2,500	2,500	2,500	2,500	
Education	101-42001-523701	585	1,040	1,280	1,100	1,500	1,500	1,500	
Misc Contract Labor	101-42001-523851	32,312	39,500	27,646	39,500	45,000	0	0	Landscaping services
Office & General Supplies	101-42001-531101	7,284	6,147	4,943	7,500	7,500	7,500	7,500	Add $75 Employee Recognition Program
Building & Ground Supplies	101-42001-531110	2,859	722	2,305	2,500	2,500	2,500	2,500	
Equipment Supplies	101-42001-531120	53,126	46,510	36,690	49,463	49,000	49,000	49,000	
Road Supplies	101-42001-531125	6,234	359	0	15,000	50,000	15,000	15,000	
Vehicle Supplies	101-42001-531130	55,832	39,144	27,739	50,000	50,000	50,000	50,000	
Sign / Traffic Supplies	101-42001-531135	6,530	11,179	5,482	20,000	20,000	10,000	10,000	
Natural Gas	101-42001-531221	0	326	0	500	500	500	500	
Electricity	101-42001-531231	4,044	4,205	3,208	4,500	4,500	4,500	4,500	
Fuel	101-42001-531271	43,239	60,369	59,297	75,000	45,000	70,000	70,000	
Meals	101-42001-531301	669	716	276	500	500	500	500	
Small Equipment	101-42001-531601	8,378	26,039	4,321	20,000	20,000	20,000	20,000	
Employee Uniforms	101-42001-531702	1,045	471	1,536	750	0	0	0	
Capital Purchases	101-42001-542600	44,700	0	22,050	0	835,000	0	0	Fund from TSPLOST
Damage Settlements	101-42001-573001	599	0	5,578	5,580	6,000	0	0	
Operation Expenditures Total		**349,955**	**306,557**	**328,636**	**361,613**	**1,209,610**	**255,110**	**255,110**	
Highways & Streets Total		**689,687**	**657,758**	**700,080**	**788,399**	**1,674,803**	**597,608**	**597,608**	
Water Line Project Total		**196,587**	**69,327**	**20,565**	**21,000**	**0**	**0**	**0**	BOC voted to lease water line to EPWSA
Solid Waste Disposal									
Disposal Services	101-45201-522111	498,683	548,955	512,934	500,000	500,000	650,000	650,000	Advanced Disposal Contract & City Services
Solid Waste Disposal Total		**498,683**	**548,955**	**512,934**	**500,000**	**500,000**	**650,000**	**650,000**	
Landfill Disposal									
Professional Services	101-45301-521220	416	0	0	0	2,500	2,500	2,500	No landfill available, transfer station usage
Electricity	101-45301-531231	873	406	0	700	700	700	700	
Landfill Disposal Total		**1,289**	**406**	**0**	**700**	**3,200**	**3,200**	**3,200**	
Recyclables Collection									Transferred to Special Service District Fund
Building & Ground Services	101-45501-522201	0	7,933	800	10,000	10,000			
Rental Expense	101-45501-522321	6,000	6,000	6,000	7,500	7,500			
Advertising	101-45501-523301	0	1,950	0	2,500	1,000			
Misc Contract Labor	101-45501-523851	811,345	811,679	676,121	811,356	811,356			
Building & Ground Supplies	101-45501-531110	679	0	0	1,000	1,000			
Electricity	101-45501-531231	1,298	1,319	1,231	1,500	1,500			
Fuel	101-45501-531271	808	637	561	1,000	1,000			
Capital Purchases	101-45501-542600	0	0	0	0	10,000			
Recyclables Collection Total		**820,130**	**829,519**	**684,713**	**834,856**	**843,356**	**0**	**0**	
Solid Waste Closure Care									
Transfer To Solid Waste Fund	101-45601-611002	50,000	38,182	0	50,000	50,000	50,000	50,000	
Solid Waste Closure Care Total		**50,000**	**38,182**	**0**	**50,000**	**50,000**	**50,000**	**50,000**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Maintenance & Shop									
Full-time Staff	101-49001-511100	164,602	145,167	150,035	173,452	174,720	174,720	174,720	5 - 3% Raise
Overtime	101-49001-511300	678	2,406	875	3,001	2,250	2,250	2,250	4 - 24 hours each
Insurance Benefits	101-49001-512101	24,544	32,416	45,785	49,215	47,754	47,754	47,754	
Social Security	101-49001-512201	12,229	10,600	10,827	13,498	13,538	13,538	13,538	
Retirement Contributions	101-49001-512401	15,121	19,048	4,555	4,555	4,555	4,555	4,555	
Gebcorp 401A Retirement	101-49001-512405	0	1,107	3,247	2,711	2,757	2,757	2,757	
Gebcorp 457 Match Retirement	101-49001-512407	0	533	1,628	2,033	2,068	2,068	2,068	
Worker's Compensation	101-49001-512701	2,445	2,476	2,078	2,078	2,080	2,080	2,080	
Payroll Accrual	101-49001-512901	(4,182)	(100)	0	460	500	500	500	
Personnel Expenditures Total		**215,436**	**213,654**	**219,031**	**251,003**	**250,222**	**250,222**	**250,222**	
Testing/Physicals	101-49001-521205	21	137	0	200	200	200	200	
Computer Services	101-49001-521301	515	5,247	4,761	500	6,000	6,000	6,000	Work management program
Laundry Services	101-49001-522145	2,487	4,214	3,016	4,000	4,000	4,000	4,000	
Building & Ground Services	101-49001-522201	1,571	2,352	1,936	3,000	3,000	3,000	3,000	
Equipment Services	101-49001-522205	1,033	1,295	259	1,000	1,000	1,000	1,000	
Vehicle Services	101-49001-522210	0	0	125	0	0	0	0	
Rental Expense	101-49001-522321	1,061	3,228	2,294	2,500	2,500	2,500	2,500	
Telecommunications	101-49001-523201	1,787	1,997	2,149	2,800	2,000	2,000	2,000	
Advertising	101-49001-523301	0	1,120	0	0	0	0	0	
Education	101-49001-523701	420	0	395	500	750	750	750	
Miscellaneous Services	101-49001-523920	50	17	0	50	50	50	50	
Office & General Supplies	101-49001-531101	10,111	11,962	14,446	15,000	15,000	15,000	15,000	Add $75 Employee Recognition Program
Building & Ground Supplies	101-49001-531110	1,296	1,702	3,615	4,500	4,500	4,500	4,500	
Equipment Supplies	101-49001-531120	1,975	1,346	485	2,000	2,000	2,000	2,000	
Vehicle Supplies	101-49001-531130	789	4,405	1,762	3,000	3,000	3,000	3,000	
Water/Sewerage	101-49001-531211	2,476	2,377	3,626	3,500	3,000	3,000	3,000	
Natural Gas	101-49001-531221	7,730	8,751	10,641	12,000	12,500	12,500	12,500	
Electricity	101-49001-531231	12,858	12,623	9,344	12,500	12,500	12,500	12,500	
Fuel	101-49001-531271	17,617	10,236	3,821	19,000	19,000	**10,000**	10,000	
Small Equipment	101-49001-531601	6,813	11,113	5,279	5,000	5,000	5,000	5,000	
Employee Uniforms	101-49001-531702	310	500	314	1,000	1,000	1,000	1,000	
Capital Purchases	101-49001-542600	0	0	8,600	8,600	0	0	0	
Operation Expenditures Total		**70,917**	**84,623**	**76,869**	**100,650**	**97,000**	**88,000**	**88,000**	
Maintenance & Shop Total		**286,354**	**298,276**	**295,899**	**351,653**	**347,222**	**338,222**	**338,222**	
Public Works Total		**2,722,062**	**2,590,431**	**2,314,371**	**2,656,043**	**3,533,391**	**1,753,840**	**1,753,840**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Health Department									
Vehicle Supplies	101-51101-531130	0	163	886	890	890	890	890	
Fuel	101-51101-531271	1,168	1,154	1,025	1,215	1,215	1,215	1,215	
Payment To Health Department	101-51101-572005	235,997	235,997	235,997	235,997	235,997	**200,000**	**235,997**	
Health Department Total		**237,165**	**237,313**	**237,909**	**238,102**	**238,102**	**202,105**	**238,102**	
Putnam General Hospital									
Payment To Hospital	101-51105-572005	400,000	400,000	366,667	400,000	720,000	**250,000**	**400,000**	
Putnam General Hospital Total		**400,000**	**400,000**	**366,667**	**400,000**	**720,000**	**250,000**	**400,000**	
Putnam Jasper Service Center									
Payment To Putnam Jasper Cer	101-54351-572005	16,000	16,000	14,667	16,000	16,000	16,000	16,000	
Putnam Jasper Service Center Total		**16,000**	**16,000**	**14,667**	**16,000**	**16,000**	**16,000**	**16,000**	
Family & Children Services									
Payment To DFACS	101-54401-572005	31,250	31,850	29,405	32,078	32,078	32,078	32,078	
Family & Children Services Total		**31,250**	**31,850**	**29,405**	**32,078**	**32,078**	**32,078**	**32,078**	
Indigent Burial									
Indigent Burial Services	101-54525-521204	1,200	600	0	1,200	1,200	1,200	1,200	
Indigent Burial Total		**1,200**	**600**	**0**	**1,200**	**1,200**	**1,200**	**1,200**	
Senior Citizens Program									Transferred to Special Service District Fund
Payment To City	101-55201-572005	30,000	30,000	27,500	30,000	30,000			
Senior Citizens Program Total		**30,000**	**30,000**	**27,500**	**30,000**	**30,000**	**0**	**0**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Public Transit System									
Full-time Staff	101-55401-511100	103,359	103,603	96,971	105,020	108,181	108,181	108,181	4 - 3% Raise
Part-time Staff	101-55401-511200	13,982	18,003	15,356	16,500	16,500	16,500	16,500	lump sump amount for part-time help
Overtime	101-55401-511300	350	188	402	1,360	840	840	840	3 - 15 hrs each
Insurance Benefits	101-55401-512101	26,432	27,397	30,421	30,386	30,972	30,972	30,972	
Social Security	101-55401-512201	8,592	9,114	8,418	9,400	9,602	9,602	9,602	
Retirement Contributions	101-55401-512401	9,778	14,908	14,414	14,414	14,415	14,415	14,415	
Worker's Compensation	101-55401-512701	2,173	1,980	2,167	2,167	2,170	2,170	2,170	
Payroll Accrual	101-55401-512901	(2,668)	(257)	0	430	500	500	500	
Personnel Expenditures Total		**161,998**	**174,936**	**168,149**	**179,677**	**183,180**	**183,180**	**183,180**	
Testing/Physicals	101-55401-521205	147	642	948	950	1,000	1,000	1,000	
Computer Services	101-55401-521301	114	3,073	3,164	4,000	3,500	3,500	3,500	Includes route match mobile data charges, Outlook charge, Cogentes
Vehicle Services	101-55401-522210	5,438	801	695	1,000	1,600	1,600	1,600	GDOT requiring quarterly lift service inspection
Rental Expense	101-55401-522321	2,532	1,831	0	0	0	0	0	
Vehicle Insurance	101-55401-523101	7,148	7,086	7,202	7,500	7,500	7,500	7,500	Insurance on 3 transit vans
Telecommunications	101-55401-523201	359	958	2,050	1,400	4,300	4,300	4,300	Added $300 a month for repeaters
Postage	101-55401-523215	45	65	67	70	100	100	100	
Advertising	101-55401-523301	297	474	238	500	500	500	500	
Travel	101-55401-523501	598	2,238	491	2,300	2,300	2,300	2,300	
Dues & Fees	101-55401-523601	279	0	0	280	150	150	150	
Education	101-55401-523701	0	42	30	1,450	1,000	1,000	1,000	PASS Class, CPR and First aid,
Office & General Supplies	101-55401-531101	931	969	575	1,000	1,000	1,000	1,000	Includes $75 for employee recognition program (1 staff)
Equipment Supplies	101-55401-531120	350	0	0	0	500	500	500	
Vehicle Supplies	101-55401-531130	6,719	6,356	3,531	6,000	6,000	6,000	6,000	
Electricity	101-55401-531231	673	620	534	1,000	700	700	700	
Fuel	101-55401-531271	20,261	24,006	23,170	24,000	27,000	27,000	27,000	
Small Equipment	101-55401-531601	579	473	438	1,000	1,000	1,000	1,000	
Employee Uniforms	101-55401-531702	412	500	322	290	500	500	500	
Capital Purchases	101-55401-542600	0	9,000	0	0	10,000	**0**	0	Fund with TSPLOST
Operation Expenditures Total		**46,881**	**59,133**	**43,453**	**52,740**	**68,650**	**58,650**	**58,650**	
Public Transit System Total		**208,879**	**234,069**	**211,602**	**232,417**	**251,830**	**241,830**	**241,830**	
Health / Wellness Total		**924,494**	**949,832**	**887,750**	**949,797**	**1,289,210**	**743,213**	**929,210**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Recreation									
Full-time Staff	101-61221-511100	168,179	190,367	182,115	209,186	227,490	227,490	227,490	6 - 3% Raise / Includes 3 Opt out ins
Part-time Staff	101-61221-511200	34,128	26,561	33,463	48,327	67,848	67,848	67,848	lump sump amount for part-time help, increase for more summer help, intern, lifeguards, and pool attendant
Overtime	101-61221-511300	717	1,822	222	1,036	0	0	0	
Insurance Benefits	101-61221-512101	23,658	29,041	23,626	46,995	36,528	36,528	36,528	
Social Security	101-61221-512201	14,929	16,070	16,159	19,461	22,593	22,593	22,593	
Retirement Contributions	101-61221-512401	18,016	23,884	15,516	15,516	15,520	15,520	15,520	
Gebcorp 401A Retirement	101-61221-512405	0	454	845	1,021	2,093	2,093	2,093	
Worker's Compensation	101-61221-512701	5,286	5,378	4,925	4,925	4,925	4,925	4,925	
Payroll Accrual	101-61221-512901	(5,420)	(18)	0	960	1,000	1,000	1,000	
Personnel Expenditures Total		**259,491**	**293,559**	**276,870**	**347,427**	**377,997**	**377,997**	**377,997**	
Testing/Physicals	101-61221-521205	77	56	84	100	100	100	100	
Professional Services	101-61221-521220	7,709	0	0	0	0	0	0	
Computer Services	101-61221-521301	2,213	3,634	3,635	4,000	3,000	3,000	3,000	
Pool Services	101-61221-522143	1,193	50	1,997	3,000	3,000	3,000	3,000	
Building & Ground Services	101-61221-522201	118,321	90,941	97,039	110,000	110,000	110,000	110,000	Fertilizer Program,Fence Repairs, JDP Repairs, Bathrooms
Equipment Services	101-61221-522205	5,641	5,320	1,443	4,000	4,000	4,000	4,000	
Vehicle Services	101-61221-522210	0	50	1,755	1,800	1,800	1,800	1,800	
Rental Expense	101-61221-522321	13,084	10,483	10,779	10,500	12,000	12,000	12,000	Rental for bathrooms and portable lights for games on bottom fields
Telecommunications	101-61221-523201	6,270	8,606	6,323	6,000	6,000	6,000	6,000	Cable, internet, phones, alarms, and copier fees
Postage	101-61221-523215	0	0	184	200	200	200	200	
Advertising	101-61221-523301	6,813	3,839	4,015	4,000	4,000	4,000	4,000	Ads, Recreation Magazine
Travel	101-61221-523501	3,222	3,918	3,223	3,000	3,000	3,000	3,000	
Dues & Fees	101-61221-523601	12,297	14,520	9,022	13,000	13,000	13,000	13,000	Tournament Fees, GRPA, NRPA, Dixie Baseball Fees
Education	101-61221-523701	835	535	960	1,000	1,000	1,000	1,000	
Misc Contract Labor	101-61221-523851	8,796	7,017	7,568	8,000	8,000	8,000	8,000	Concession and scorekeepers
Officials Contract Labor	101-61221-523865	44,993	48,019	36,710	40,000	48,000	48,000	48,000	Umpires and referees for all sports, hosting more tournaments
Office & General Supplies	101-61221-531101	6,495	9,765	3,819	8,000	8,000	8,000	8,000	
Athletic Supplies	101-61221-531106	74,050	92,045	89,227	100,000	100,000	100,000	100,000	Uniforms and Equipment for all sports
Program Supplies	101-61221-531107	26,277	16,436	14,723	15,000	15,000	15,000	15,000	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Concession Supplies	101-61221-531108	36,336	34,462	29,685	30,000	30,000	30,000	30,000	
Building & Ground Supplies	101-61221-531110	44,111	50,825	28,786	46,500	46,500	46,500	46,500	
Pool Supplies	101-61221-531113	7,683	5,847	8,643	8,000	8,000	8,000	8,000	
Equipment Supplies	101-61221-531120	2,510	3,735	3,400	4,000	4,000	4,000	4,000	
Vehicle Supplies	101-61221-531130	249	255	900	1,200	1,200	1,200	1,200	
Water/Sewerage	101-61221-531211	15,930	15,894	8,325	9,000	15,000	15,000	15,000	Field Irrigation and Swimming Pool
Natural Gas	101-61221-531221	4,632	5,802	7,373	8,000	8,000	8,000	8,000	
Electricity	101-61221-531231	38,677	39,118	39,753	35,000	41,000	41,000	41,000	
Fuel	101-61221-531271	7,353	4,953	5,607	7,000	7,000	7,000	7,000	
Meals	101-61221-531301	0	88	0	1,000	1,000	1,000	1,000	
Small Equipment	101-61221-531601	8,099	26,963	10,313	20,000	20,000	20,000	20,000	Fitness equipment, yard equipment, computers
Employee Uniforms	101-61221-531702	1,016	857	349	1,000	1,000	1,000	1,000	
Capital Purchases	101-61221-542600	0	130,000	35,643	48,500	165,565	**9,874**	9,874	Fund paving parking lot with SPLOST #8
Operation Expenditures Total		**504,880**	**634,031**	**471,282**	**550,800**	**688,365**	**532,674**	**532,674**	
Recreation Total		**764,371**	**927,590**	**748,152**	**898,227**	**1,066,362**	**910,671**	**910,671**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Golf Course									
Full-time Staff	101-61301-511100	45,598	61,477	71,131	78,458	80,808	80,808	80,808	2 - 3% Raise
Part-time Staff	101-61301-511200	50,062	24,178	21,952	24,131	25,699	25,699	25,699	2 - 1,456 hours each
Overtime	101-61301-511300	0	1,699	1,311	1,000	1,811	1,811	1,811	1 - 80 hours
Insurance Benefits	101-61301-512101	5,985	12,056	13,149	13,066	13,572	13,572	13,572	
Social Security	101-61301-512201	7,317	6,671	7,204	7,924	8,286	8,286	8,286	
Retirement Contributions	101-61301-512401	8,252	11,075	10,777	10,777	10,777	10,777	10,777	
Workers Compensation	101-61301-512701	746	673	715	715	715	715	715	
Payroll Accrual	101-61301-512901	(5,783)	(440)	0	340	450	450	450	
Personnel Expenditures Total		**112,177**	**117,388**	**126,240**	**136,411**	**142,118**	**142,118**	**142,118**	
Testing/Physicals	101-61301-521205	84	0	0	0	0	0	0	
Computer Services	101-61301-521301	182	324	349	600	350	350	350	
Disposal Services	101-61301-522111	264	272	240	264	280	280	280	
Laundry Services	101-61301-522145	0	0	932	725	0	0	0	
Building & Ground Services	101-61301-522201	2,731	1,216	4,843	4,805	2,500	2,500	2,500	
Equipment Services	101-61301-522205	1,361	1,418	528	1,600	1,600	1,600	1,600	
Rental Expense	101-61301-522321	1,336	1,330	0	1,800	1,000	1,000	1,000	
Telecommunications	101-61301-523201	1,525	1,253	1,210	1,600	1,600	1,600	1,600	
Postage	101-61301-523215	0	0	0	30	30	30	30	
Advertising	101-61301-523301	205	4	0	100	100	100	100	
Dues & Fees	101-61301-523601	2,692	3,398	2,757	3,000	3,000	3,000	3,000	
Education & Training	101-61301-523701	25	0	0	0	0	0	0	
Miscellaneous Services	101-61301-523920	0	150	0	0	0	0	0	
Office & General Supplies	101-61301-531101	2,292	1,395	1,196	1,600	2,375	2,375	2,375	Add $175 Employee Recognition Program
Building & Ground Supplies	101-61301-531110	11,495	32,967	22,574	23,000	30,000	30,000	30,000	
Equipment Supplies	101-61301-531120	4,682	4,104	1,903	4,400	5,500	5,500	5,500	
Water/Sewerage	101-61301-531211	706	860	812	900	900	900	900	
Electricity	101-61301-531231	13,130	15,103	11,158	13,400	13,400	13,400	13,400	
Fuel	101-61301-531271	5,874	5,715	6,907	6,000	6,000	6,000	6,000	
Meals	101-61301-531301	328	110	59	60	100	100	100	
Inventory For Resale	101-61301-531591	6,670	5,598	4,591	5,940	6,500	6,500	6,500	
Small Equipment	101-61301-531601	1,716	3,961	1,372	1,370	2,000	2,000	2,000	
Capital Purchases	101-61301-542600	0	0	21,213	21,213	45,000	**0**	0	Request- new storage building 40X40 (Fund in next SPLOST)
Golf Cart Lease Principal	101-61301-581207	14,881	13,655	12,671	13,850	14,423	14,423	14,423	
Golf Cart Lease Interest	101-61301-582207	3,479	4,705	4,159	4,515	3,938	3,938	3,938	
Operation Expenditures Total		**75,659**	**97,538**	**99,473**	**110,772**	**140,596**	**95,596**	**95,596**	
Golf Course Total		**187,836**	**214,926**	**225,713**	**247,183**	**282,714**	**237,714**	**237,714**	
Eatonton Public Library									
Payment To Library	101-65001-572005	150,000	150,000	146,942	160,300	163,700			Transferred to Special Service District Fund
Eatonton Public Library Total		**150,000**	**150,000**	**146,942**	**160,300**	**163,700**	**0**	**0**	
Culture / Recreation Total		**1,102,207**	**1,292,517**	**1,120,807**	**1,305,710**	**1,512,776**	**1,148,385**	**1,148,385**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
County Extension Service									
Full-time Staff	101-71301-511100	19,262	19,840	18,368	20,039	20,640	20,640	20,640	2 - These two employees are paid a supplement - 3% Raise
Social Security	101-71301-512201	1,385	1,429	1,321	1,533	1,579	1,579	1,579	
Retirement Contributions	101-71301-512401	2,749	2,879	3,088	3,369	4,314	4,314	4,314	TRS rate 20.90% (effective 7-1-18)
Payroll Accrual	101-71301-512901	(482)	0	0	145	200	200	200	
Personnel Expenditures Total		**22,914**	**24,148**	**22,777**	**25,086**	**26,733**	**26,733**	**26,733**	
Capital Purchases	101-71301-542600	0	0	8,800	0	0	0	0	
Payment To County Extension	101-71301-572005	19,500	19,500	17,875	19,500	19,500	19,500	19,500	
Operation Expenditures Total		**19,500**	**19,500**	**26,675**	**19,500**	**19,500**	**19,500**	**19,500**	
County Extension Service Total		**42,414**	**43,648**	**49,452**	**44,586**	**46,233**	**46,233**	**46,233**	
Planning & Development									Most of this budget was Transferred to Special Service District Fund
Full-time Staff	101-74001-511100	187,919	195,866	216,137	231,807	270,765	**26,105**	**36,380**	1 - 3% Raise
Part-time Staff	101-74001-511200	2,887	453	3,697	16,200	5,000	**500**	0	
Overtime	101-74001-511300	841	356	218	1,379	0	**0**	0	
Insurance Benefits	101-74001-512101	43,607	48,371	64,364	66,896	77,346	**7,735**	**11,643**	
Social Security	101-74001-512201	14,425	14,377	15,811	19,472	21,096	**2,035**	**2,783**	
Retirement Contributions	101-74001-512401	19,165	27,598	27,706	27,706	27,706	**2,771**	0	
Gebcorp 401A Retirement	101-74001-512405	0	0	312	1,219	1,107	**108**	0	
Gebcorp 457 Match Retirement	101-74001-512407	0	0	0	914	830	**81**	0	
Worker's Compensation	101-74001-512701	1,332	1,105	2,179	2,179	2,180	**218**	0	
Payroll Accrual	101-74001-512901	(5,358)	(199)	0	675	800	**80**	0	
Personnel Expenditures Total		**264,818**	**287,926**	**330,423**	**368,447**	**406,830**	**39,633**	**50,806**	
Testing/Physicals	101-74001-521205	21	0	21	50	50	**5**		
Professional Services	101-74001-521220	0	0	33,200	18,500	25,000	**3,500**		

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Computer Services	101-74001-521301	3,997	6,375	12,801	17,668	17,700	1,770		
Building & Ground Services	101-74001-522201	658	0	0	0	0	0		
Equipment Services	101-74001-522205	3,691	3,364	3,201	4,000	4,000	400		
Vehicle Services	101-74001-522210	365	0	0	300	300	30		
Rental Expense	101-74001-522321	4,424	4,408	3,699	4,545	4,545	1,325		
Telecommunications	101-74001-523201	5,524	5,862	3,831	5,100	5,800	580		
Postage	101-74001-523215	912	315	750	750	600	60		
Advertising	101-74001-523301	1,845	2,223	2,738	2,800	2,200	220		
Travel	101-74001-523501	2,917	4,163	5,489	5,000	5,000	500		
Dues & Fees	101-74001-523601	2,017	2,293	3,482	3,700	3,700	370		
Education	101-74001-523701	3,317	3,964	4,994	3,600	3,800	380		
Miscellaneous Services	101-74001-523920	270	0	0	0	0	0		
Office & General Supplies	101-74001-531101	8,995	10,257	4,044	5,000	10,000	1,298		
Equipment Supplies	101-74001-531120	306	0	0	0	0	0		
Vehicle Supplies	101-74001-531130	3,876	351	1,092	1,500	1,500	150		
Fuel	101-74001-531271	2,384	2,987	2,217	3,000	3,000	300		
Meals	101-74001-531301	148	39	0	100	100	10		
Books & Periodicals	101-74001-531401	417	1,010	427	500	550	55		
Small Equipment	101-74001-531601	8,262	11,293	1,321	2,000	2,000	200		
Employee Uniforms	101-74001-531702	43	1,066	72	200	200	20		
Capital Purchases	101-74001-542600	0	0	0	0	27,000	0		
Operation Expenditures Total		**54,388**	**59,971**	**83,379**	**78,313**	**117,045**	**11,173**	**0**	
Planning & Development Total		**319,207**	**347,897**	**413,802**	**446,760**	**523,875**	**50,806**	**50,806**	
Planning & Dev. Commission									Transferred to Special Service District Fund
Board Members	101-74003-511025	2,700	2,750	1,805	3,180	3,180			
Social Security	101-74003-512201	207	210	138	244	244			
Retirement Contributions	101-74003-512401	54	586	0	475	0			
Worker's Compensation	101-74003-512701	11	15	20	20	20			
Payroll Accrual	101-74003-512901	(80)	64	0	20	20			
Personnel Expenditures Total		**2,892**	**3,626**	**1,963**	**3,939**	**3,464**	**0**	**0**	
Travel	101-74003-523501	1,767	3,093	778	3,000	3,000			
Dues & Fees	101-74003-523601	125	175	210	175	175			
Education	101-74003-523701	1,220	2,455	1,654	2,500	2,500			
Meals	101-74003-531301	0	36	71	100	100			
Operation Expenditures Total		**3,112**	**5,759**	**2,714**	**5,775**	**5,775**	**0**	**0**	
Planning & Dev. Commission Total		**6,004**	**9,384**	**4,677**	**9,714**	**9,239**	**0**	**0**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Code Enforcement									Transferred to Special Service District Fund
Full-time Staff	101-74501-511100	2,284	0	18,615	31,498	70,242			
Part-time Staff	101-74501-511200	8,475	13,363	0	0	0			
Overtime	101-74501-511300	0	34	346	360	0			
Insurance Benefits	101-74501-512101	1,043	3,946	5,682	13,098	13,572			
Social Security	101-74501-512201	821	1,023	1,437	4,581	5,373			
Retirement Contributions	101-74501-512401	632	0	0	0	0			
Gebcorp 401A Retirement	101-74501-512405	91	309	760	2,395	2,809			
Gebcorp 457 Match Retirement	101-74501-512407	69	0	0	0	0			
Worker's Compensation	101-74501-512701	145	188	524	524	525			
Payroll Accrual	101-74501-512901	(1,069)	13	0	250	250			
Personnel Expenditures Total		**12,491**	**18,877**	**27,363**	**52,706**	**92,771**	**0**	**0**	
Testing/Physicals	101-74501-521205	7	0	0	7	7			
Telecommunications	101-74501-523201	472	846	604	1,000	1,000			
Travel	101-74501-523501	752	1,073	1,327	1,400	1,500			
Dues & Fees	101-74501-523601	50	30	0	100	100			
Education	101-74501-523701	319	860	813	1,000	1,200			
Office & General Supplies	101-74501-531101	0	0	0	100	100			
Vehicle Supplies	101-74501-531130	608	210	56	300	300			
Fuel	101-74501-531271	435	1,261	1,477	1,500	1,500			
Books & Periodicals	101-74501-531401	0	332	86	300	300			
Small Equipment	101-74501-531601	240	0	0	0	0			
Employee Uniforms	101-74501-531702	0	0	0	300	200			
Capital Purchases	101-74501-542600	23,245	0	0	0	0			
Operation Expenditures Total		**26,128**	**4,612**	**4,363**	**6,007**	**6,207**	**0**	**0**	
Code Enforcement Total		**38,619**	**23,490**	**31,726**	**58,713**	**98,978**	**0**	**0**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Putnam Development Authority									
Full-time Staff	101-75201-511100	60,026	64,808	60,377	65,412	67,221	67,221	67,221	1 - 3% Raise / Includes $4,800 mileage pay
Insurance Benefits	101-75201-512101	6,355	6,869	7,569	7,564	7,686	7,686	7,686	
Social Security	101-75201-512201	4,561	4,920	4,577	5,004	5,143	5,143	5,143	
Retirement Contributions	101-75201-512401	5,642	8,514	9,004	9,004	9,005	9,005	9,005	
Workers Compensation	101-75201-512701	217	212	207	207	210	210	210	
Payroll Accrual	101-75201-512901	(1,644)	(168)	0	220	300	300	300	
Personnel Expenditures Total		**75,157**	**85,155**	**81,734**	**87,411**	**89,565**	**89,565**	**89,565**	
Accounting/Auditing	101-75201-521206	5,300	3,400	200	5,500	6,500	6,500	6,500	Monthly bookkeeping $500 & external audit fee $6,000
Legal Services	101-75201-521203	1,300	62,601	12,825	35,000	65,600	**15,600**	15,600	legal advisory work $15,600 / projects, property acquistion, etc. $50,000
Professional Services	101-75201-521220	18,926	15,900	23,890	20,000	90,000	**40,000**	40,000	engineering, surveying, site assessments for sip pad ready sites
Computer Services	101-75201-521301	1,813	2,069	2,402	2,600	3,200	3,200	3,200	website $1680, Office365 $201, A/V $50, network maint $1200
Building & Ground Services	101-75201-522201	3,360	800	0	3,500	5,000	5,000	5,000	building services for CGTC bldg
Equipment Services	101-75201-522205	280	274	178	300	600	600	600	copier maintenance & copies
Rental Expense	101-75201-522321	28	0	0	350	3,000	3,000	3,000	Safe deposit box $28 & rentals for ground breaking events
General Insurance	101-75201-523101	5,376	5,854	5,877	6,500	6,550	6,550	6,550	PDA E&O ins $2300 / CGTC bldg ins $3900 / land ins $350
Telecommunications	101-75201-523201	945	1,150	866	1,200	1,320	1,320	1,320	Desk phone $45/mo & Cell $65/mo
Postage	101-75201-523215	0	72	98	100	300	300	300	
Advertising	101-75201-523301	720	3,250	8	4,500	19,625	**4,625**	4,625	GA Trend Ad $4625/3 Site Selection Ads $15000 / Fund 15K fr Hotel Motel Tax
Printing & Binding	101-75201-523401	9	12	0	500	1,500	1,500	1,500	printing for new brochure
Travel	101-75201-523501	6,690	2,295	3,032	6,540	7,900	7,900	7,900	GEDA fall $700, IEDC $1000, Pittcon $5,500, GEDA Spring $550, ICSC $150
Dues & Fees	101-75201-523601	2,857	12,749	250	2,550	2,750	2,750	2,750	GEDA $750, IEDC $500, SEDC $400, GA CoC $500, ICSC $100, MGEA $500

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Education	101-75201-523701	0	1,010	1,351	2,950	1,400	1,400	1,400	GEDA fall $550, GEDA spring $500, ICSC $350
Miscellaneous Services	101-75201-523920	0	18,488	0	970	75,000	55,000	55,000	services related to SIP improvements
Office & General Supplies	101-75201-531101	440	556	410	550	1,000	1,000	1,000	
Building & Ground Supplies	101-75201-531110	0	(131)	0	1,500	3,000	3,000	3,000	building supplies / misc for CGTC bldg
Electricity	101-75201-531231	472	503	635	550	700	700	700	electric for RETP sign
Meals For Special Events	101-75201-531301	639	1,032	1,136	1,500	3,500	3,500	3,500	B&I meetings, ground breaking, ribbon cuttings, familarization tours
Books & Periodicals	101-75201-531401	35	35	85	90	250	250	250	Messenger, GA County Guide, etc
Small Equipment	101-75201-531601	99	1,441	849	1,500	2,500	2,500	2,500	
Operation Expenditures Total		**49,289**	**133,360**	**54,091**	**98,750**	**301,195**	**166,195**	**166,195**	
Putnam Development Authority Total		**124,446**	**218,515**	**135,825**	**186,161**	**390,760**	**255,760**	**255,760**	
Development Total		**530,690**	**642,935**	**635,482**	**745,934**	**1,069,085**	**352,799**	**352,799**	
Total General Fund Expenditures		**16,948,336**	**18,010,679**	**16,299,868**	**18,773,573**	**22,072,416**	**17,070,256**	**17,258,007**	
General Fund Net		**1,236,751**	**(992,206)**	**361,973**	**0.00**	**(0)**	**0**	**0**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
SPECIAL REVENUE FUNDS:									
Law Library Fund				YTD 8/17/18					YTD balances were supplied by Probate Court
Fines Superior Court	205-351111	2,447	2,436	2,294	2,500	2,500	2,500	2,500	
Fines State Court	205-351121	6,549	5,844	3,742	7,000	5,000	5,000	5,000	
Fines Magistrate Court	205-351131	3,775	4,995	4,085	4,500	5,000	5,000	5,000	
Fines Probate Court	205-351151	890	1,035	960	900	900	900	900	
Fines Juvenile Court	205-351161	65	28	55	50	50	50	50	
Interest Earnings	205-361001	39	29	28	50	50	50	50	
Revenue From Fund Balance	205-391201	0	0	0	0	0	0	0	
Law Library Revenues Total		**13,765**	**14,367**	**11,164**	**15,000**	**13,500**	**13,500**	**13,500**	
Part-time Staff	205-27501-511200	3,250	3,000	1,750	3,250	3,250	3,250	3,250	
Computer Services	205-27501-521301	320	1,320	1,164	250	250	250	250	
Miscellaneous Expense	205-27501-523920	775	190	0	550	0	0	0	
Office & General Supplies	205-27501-531101	4,231	1,291	5,943	6,200	5,000	5,000	5,000	
Books & Periodicals	205-27501-531401	7,774	5,177	3,156	4,750	5,000	5,000	5,000	
Law Library Expenditures Total		**16,350**	**10,978**	**12,013**	**15,000**	**13,500**	**13,500**	**13,500**	
Law Library Fund Net		**(2,584)**	**3,389**	**(850)**	**0**	**0**	**0**	**0**	
Jail Fund									
Fines Superior Court	206-351111	10,971	10,060	6,717	10,000	6,800	6,800	6,800	
Fines State Court	206-351121	34,710	27,069	18,307	33,000	20,000	20,000	20,000	
Fines City Of Eatonton	206-351125	19,250	17,780	9,968	17,000	13,000	13,000	13,000	
Fines Juvenile Court	206-351161	10	145	134	0	100	100	100	
Interest Earned	206-361001	80	91	89	0	100	100	100	
Jail Fund Revenues Total		**65,021**	**55,145**	**35,216**	**60,000**	**40,000**	**40,000**	**40,000**	
Transfer To General Fund	206-33251-611001	70,000	64,000	27,000	60,000	40,000	40,000	40,000	
Jail Fund Expenditures Total		**70,000**	**64,000**	**27,000**	**60,000**	**40,000**	**40,000**	**40,000**	
Jail Fund Net		**(4,979)**	**(8,855)**	**8,216**	**0**	**0**	**0**	**0**	
Juvenile Services Fund									
Supervision Fees	207-341190	810	1,865	1,651	1,500	1,800	1,800	1,800	
Interest Earned	207-361001	113	113	112	100	100	100	100	
Juvenile Services Revenues Total		**923**	**1,978**	**1,763**	**1,600**	**1,900**	**1,900**	**1,900**	
Professional Services	207-33241-521220	0	1,350	0	1,600	1,900	1,900	1,900	
Miscellaneous Services	207-33241-523920	0	801	0	0	0	0	0	
Juvenile Services Expenditures Total		**0**	**2,151**	**0**	**1,600**	**1,900**	**1,900**	**1,900**	
Juvenile Services Fund Net		**923**	**(173)**	**1,763**	**0**	**0**	**0**	**0**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Drug Abuse Education & Treatment Fund									
Fines Superior Court	208-351111	12,855	16,560	8,213	14,000	10,000	10,000	10,000	
Fines State Court	208-351121	30,849	19,727	11,756	20,000	13,500	13,500	13,500	
Fines City Of Eatonton	208-351125	9,030	5,069	1,940	5,000	3,000	3,000	3,000	
Fines Juvenile Court	208-351161	0	250	0	0	0	0	0	
Interest Earned	208-361001	95	60	126	75	100	100	100	
DATE Revenues Total		**52,829**	**41,665**	**22,035**	**39,075**	**26,600**	**26,600**	**26,600**	
Personnel Expenditures Total		**0**	**16,349**	**0**	**0**	**0**	**0**	**0**	
Professional Services	208-33701-521220	0	0	0	10,000	10,000	10,000	10,000	DUI Court Coordinator
Building & Ground Services	208-33701-522201	4,620	0	0	0	0	0	0	
Advertising	208-33701-523301	2,525	500	0	0	0	0	0	
Program Supplies	208-33701-531107	1,902	1,803	0	0	0	0	0	
Building & Ground Supplies	208-33701-531110	0	0	0	15,000	16,600	16,600	16,600	
Wellness Center Project	208-33701-531116	6,246	0	0	14,075	0	0	0	
Capital Purchases	208-33701-542600	64,175	22,650	0	0	0	0	0	
DATE Expenditures Total		**79,468**	**41,302**	**0**	**39,075**	**26,600**	**26,600**	**26,600**	
DATE Fund Net		**(26,639)**	**364**	**22,035**	**0**	**0**	**0**	**0**	
DRUG CONFISCATION FUND:				**6/30/18**					
Miscellaneous Revenue	211-389001	81,649	11,188	5,233	35,000	10,000	10,000	10,000	YTD balances supplied by the Sheriff's Office
Revenue From Fund Balance	211-391201	0	0	0	15,000	5,000	5,000	5,000	
Drug Confiscation Revenues Total		**81,649**	**11,188**	**5,233**	**50,000**	**15,000**	**15,000**	**15,000**	
Capital Outlay	211-33005-521220	2,441	2,820	0	3,000	0	0	0	
Public Safety Expenditures	211-33005-521220	21,886	18,224	7,435	47,000	15,000	15,000	15,000	
Drug Confiscation Expenses Total		**24,327**	**21,044**	**7,435**	**50,000**	**15,000**	**15,000**	**15,000**	
Drug Confiscation Net		**57,322**	**(9,856)**	**(2,202)**	**0**	**0**	**0**	**0**	
FEDERAL FORFEITURE FUND:				**6/30/18**					
Revenue From Fund Balance	212-391201	0	0	0	3,000	3,000	3,000	3,000	YTD balances supplied by the Sheriff's Office
Federal Forfeiture Revenues Total		**0**	**0**	**0**	**3,000**	**3,000**	**3,000**	**3,000**	
Public Safety Expenditures	212-33006-521220	6,584	0	0	3,000	3,000	3,000	3,000	
Federal Forfeiture Expenditures Total		**6,584**	**0**	**0**	**3,000**	**3,000**	**3,000**	**3,000**	
Federal Forfeiture Net		**(6,584)**	**0**	**0**	**0**	**0**	**0**	**0**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
E-911 Fund									
Wireless Revenue Fees	215-342510	249,223	219,261	177,506	200,000	200,000	200,000	200,000	
Landline Revenue Fees	215-342515	77,096	59,928	49,227	38,000	38,000	38,000	38,000	
VOIP Revenue Fees	215-342520	73,570	60,480	25,543	65,000	65,000	65,000	65,000	
Fees from Department of Reven	215-342525	37,900	42,581	32,155	45,000	45,000	45,000	45,000	
Interest Earned	215-361001	1,423	975	1,341	1,100	1,100	1,100	1,100	
Revenue From Fund Balance	215-391201	0	0	0	73,346	73,937	73,937	73,937	
E-911 Revenues Total		**439,212**	**383,225**	**285,772**	**422,446**	**423,037**	**423,037**	**423,037**	
Full-time Staff	215-38001-511100	163,121	145,277	134,589	173,368	176,946	176,946	176,946	6 - 3% Raise
Part-time Staff	215-38001-511200	616	0	7,895	5,000	5,000	5,000	5,000	Lump sum for part-time help
Overtime	215-38001-511300	34,934	28,652	25,841	27,503	28,711	28,711	28,711	6 - 225 hours each
Insurance Benefits	215-38001-512101	39,966	39,711	36,851	50,549	44,316	44,316	44,316	
Social Security	215-38001-512201	14,520	12,931	12,699	18,427	16,116	16,116	16,116	
Retirement Contributions	215-38001-512401	16,820	22,374	19,411	19,411	19,411	19,411	19,411	
Gebcorp 401A Retirement	215-38001-512405	1,212	2,695	2,382	3,891	3,890	3,890	3,890	
Gebcorp 457 Match Retirement	215-38001-512407	260	351	300	1,946	334	334	334	
Unemployment Insurance	215-38001-512601	299	0	0	500	0	0	0	
Worker's Compensation	215-38001-512701	667	564	523	523	525	525	525	
Payroll Accrual	215-38001-512901	(4,441)	(451)	0	525	525	525	525	
Personnel Expenditures Total		**267,974**	**252,104**	**240,490**	**301,643**	**295,774**	**295,774**	**295,774**	
Testing/Physicals	215-38001-521205	440	310	0	500	500	500	500	
Professional Services	215-38001-521220	3,415	5,755	5,755	5,755	5,755	5,755	5,755	
Computer Services	215-38001-521301	0	3,287	0	5,956	7,500	7,500	7,500	
Equipment Services	215-38001-522205	7,203	0	11,100	180	0	0	0	
Telecommunications	215-38001-523201	115,605	94,052	65,917	85,000	85,000	85,000	85,000	
Telecommunications-Wireless	215-38001-523202	16,769	8,993	3,369	12,600	12,600	12,600	12,600	
Travel	215-38001-523501	88	33	0	2,000	2,000	2,000	2,000	
Dues & Fees	215-38001-523601	413	413	0	500	500	500	500	
Education	215-38001-523701	814	0	0	1,000	1,000	1,000	1,000	
Miscellaneous Services	215-38001-523920	67	0	0	0	0	0	0	
Office & General Supplies	215-38001-531101	1,376	2,520	646	2,849	2,949	2,949	2,949	Added $100 Employee Recognition Program
Equipment Supplies	215-38001-531120	0	29	0	39	39	39	39	
Small Equipment	215-38001-531601	422	2,568	532	3,424	3,424	3,424	3,424	
Employee Uniforms	215-38001-531702	541	48	0	1,000	1,000	1,000	1,000	
Capital Purchases	215-38001-542600	0	107,200	0	0	0	0	0	
Operation Expenditures Total		**147,152**	**225,209**	**87,319**	**120,803**	**122,267**	**122,267**	**122,267**	
E-911 Expenditures Total		**415,126**	**477,313**	**327,809**	**422,446**	**418,041**	**418,041**	**418,041**	
E-911 Fund Net		**24,086**	**(94,088)**	**(42,036)**	**0**	**4,996**	**4,996**	**4,996**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Fire Suppression Fund									**This fund will be closed 9/30/18.**
Fire Suppression Revenues Total		**0**	**75,158**	**25,463**	**75,231**	**90,614**	**90,614**	**0**	
Fire Suppression Expenditures Total		**0**	**22,064**	**41,247**	**75,231**	**90,614**	**90,614**	**0**	
Fire Suppression Fund Net		**0**	**53,094**	**(15,784)**	**0**	**0**	**0**	**0**	
Hotel/Motel Tax Fund									
Hotel/Motel Tax	275-314100	182,080	171,228	100,921	160,000	160,000	160,000	160,000	
Hotel/Motel Tax (Short Term)	275-314150	0	0	34,605	0	40,000	40,000	40,000	
Business Permits	275-321295	850	899	825	875	875	875	875	
Short Term Vacation Rental Per	275-321300	0	0	400	0	0	0	0	
Interest Earned	275-361001	899	1,097	2,212	1,000	2,000	2,000	2,000	
Hotel/Motel Tax Revenues Total		**183,830**	**173,225**	**138,963**	**161,875**	**202,875**	**202,875**	**202,875**	
Professional Services	275-75401-521220	108,993	102,985	80,904	96,000	120,000	120,000	120,000	60% of estimated taxes to be paid to Chamber of Commerce
Advertising	275-75401-523301	0	0	1,666	50,743	82,875	82,875	82,875	
Transfer To General Fund	275-75401-611001	0	0	0	15,132	0	0	0	
Hotel/Motel Tax Expenditures Total		**108,993**	**102,985**	**82,570**	**161,875**	**202,875**	**202,875**	**202,875**	
Hotel/Motel Tax Fund Net		**74,836**	**70,240**	**56,393**	**0**	**0**	**0**	**0**	
Victim/Witness Assistance Fund				**YTD 8/15/18**					
Fines - County	285-351121	17,804	13,687	9,603	16,000	16,000	16,000	16,000	
Fines City Of Eatonton	285-351125	9,346	8,431	6,552	6,500	6,500	6,500	6,500	
Interest Earned	285-361001	496	573	412	100	100	100	100	
Victim/Witness Revenues Total		**27,647**	**22,690**	**16,568**	**22,600**	**22,600**	**22,600**	**22,600**	
Professional Services	285-54310-521220	0	0	136	200	200	200	200	
Computer Services	285-54310-521301	0	0	0	320	2,500	2,500	2,500	
Court Reporter Services	285-54310-521302	0	0	0	320	320	320	320	
Office & General Supplies	285-54310-531101	0	0	0	600	600	600	600	
Small Equipment	285-54310-531601	0	0	0	600	600	600	600	
Payment To Agency	285-54310-572005	4,500	4,500	4,067	4,200	4,200	4,200	4,200	
Victim/Witness Expenditures Total		**4,500**	**4,500**	**4,203**	**6,240**	**8,420**	**8,420**	**8,420**	
Victim/Witness Assistance Fund Net		**23,147**	**18,190**	**12,365**	**16,360**	**14,180**	**14,180**	**14,180**	
LMIG Fund									
State Grant LMIG Funds	335-334115	416,721	486,440	523,065	523,065	532,845	532,845	532,845	
Interest Earned	335-361001	1,290	592	3,616	600	600	600	600	
LMIG Revenues Total		**418,011**	**487,033**	**526,680**	**523,665**	**533,445**	**533,445**	**533,445**	
Transfer To SPLOST Fund	335-42001-611001	420,634	904,327	0	523,665	533,445	533,445	533,445	
LMIG Expenditures Total		**420,634**	**904,327**	**0**	**523,665**	**533,445**	**533,445**	**533,445**	
LMIG Fund Net		**(2,623)**	**(417,295)**	**526,680**	**0**	**0**	**0**	**0**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
EIP Grant Fund									
EIP Grant	340-331350	0	0	227,048	0	150,000	150,000	150,000	
EIP Revenues Total		**0**	**0**	**227,048**	**0**	**150,000**	**150,000**	**150,000**	
Infrastructure	340-43301-541401	0	0	227,048	0	150,000	150,000	150,000	
EIP Expenditures Total		**0**	**0**	**227,048**	**0**	**150,000**	**150,000**	**150,000**	
EIPFund Net		**0**	**0**	**0**	**0**	**0**	**0**	**0**	
Juvenile Prosecutor Fund									
Baldwin	717-336001	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
Greene	717-336002	14,900	14,900	30,266	14,900	32,364	32,364	32,364	Greene pays extra for victims advocate position
Hancock	717-336003	7,228	7,228	0	7,228	7,228	7,228	7,228	
Jasper	717-336004	13,712	12,669	13,712	13,712	13,712	13,712	13,712	
Jones	717-336005	20,675	20,675	15,506	20,675	20,675	20,675	20,675	
Morgan	717-336006	19,383	19,383	67,652	19,363	36,827	36,827	36,827	Morgan pays extra for victims advocate position
Putnam	717-336007	18,000	18,000	16,500	18,000	18,000	18,000	18,000	
Wilkinson	717-336008	13,000	13,000	11,917	13,000	13,000	13,000	13,000	
Interest Earned	717-361001	168	195	1,011	175	800	800	800	
Juvenile Prosecutor Revenues Total		**157,066**	**156,050**	**206,564**	**157,053**	**192,606**	**192,606**	**192,606**	
Clerical	717-26002-511015	47,869	46,000	63,058	48,601	47,381	47,381	47,381	1- 3% Raise
Court Prosecutor	717-26002-511033	58,437	14,423	10,154	19,500	39,946	39,946	39,946	1 FT & 1 PT / 3% Raise
Investigator	717-26002-511096	34,369	30,500	32,308	35,000	36,050	36,050	36,050	1- 3% Raise
Insurance Benefits	717-26002-512101	9,034	3,203	6,568	6,958	6,786	6,786	6,786	
Social Security	717-26002-512201	10,534	6,947	8,053	7,887	9,438	9,438	9,438	
Gebcorp 401A Retirement	717-26002-512405	318	915	1,292	3,344	1,442	1,442	1,442	
Gebcorp 457 Match Retirement	717-26002-512407	0	296	646	2,508	1,082	1,082	1,082	
Worker's Compensation	717-26002-512701	554	432	300	435	300	300	300	
Payroll Accrual	717-26002-512901	(5,716)	(7)	0	335	400	400	400	
Testing/Physicals	717-26002-521205		14	0	0	0	0	0	
Juvenile Prosecutor Expenditures Total		**155,399**	**102,724**	**122,380**	**124,568**	**142,825**	**142,825**	**142,825**	
Juvenile Prosecutor Fund Net		**1,666**	**53,326**	**84,184**	**32,485**	**49,781**	**49,781**	**49,781**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Enterprise Funds:									
Solid Waste Fund									
Interest Earned	540-361001	4,515	3,689	4,852	4,000	5,000	5,000	5,000	
Transfer From General Fund	540-391102	50,000	38,182	0	0	50,000	50,000	50,000	
Revenue Frm Fund Balance	540-391201	0	0	0	56,000	0	0	0	
Solid Waste Revenues Total		**54,515**	**41,871**	**4,852**	**60,000**	**55,000**	**55,000**	**55,000**	
Postclosure Cost	540-45601-590001	57,644	42,813	0	60,000	55,000	55,000	55,000	
Solid Waste Expenses Total		**57,644**	**42,813**	**0**	**60,000**	**55,000**	**55,000**	**55,000**	
Solid Waste Fund Net		**(3,129)**	**(942)**	**4,852**	**0**	**0**	**0**	**0**	
Oconee Springs Park Fund									
Grant - FEMA/GEMA	565-331150	0	82,092	13,242	0	0	0	0	
Fuel Sales	565-347201	109,679	91,253	99,868	110,000	110,000	110,000	110,000	Increased price recently
Store Sales	565-347202	57,202	41,785	40,247	55,000	55,000	55,000	55,000	
Space Rental	565-347203	8,990	10,043	13,086	9,000	13,000	13,000	13,000	23 spaces and working to add 9 more
Cabin Rental	565-347204	33,973	21,940	32,825	43,000	41,975	41,975	41,975	6 cabins
Boat Launch	565-347205	578	666	489	650	650	650	650	
Bait Sales	565-347206	5,060	2,902	3,743	3,900	3,900	3,900	3,900	
Monthly Rental	565-347207	138,405	130,026	141,053	151,800	149,000	149,000	149,000	30 long-term spots
Dry Storage	565-347208	2,385	1,325	3,315	4,000	4,000	4,000	4,000	
Facility Rent	565-347209	5,473	3,470	1,806	3,000	2,000	2,000	2,000	
Propane Gas Tanks	565-347211	6,472	4,338	3,214	6,000	4,500	4,500	4,500	
Interest Earned	565-361001	968	936	2,416	2,000	1,500	1,500	1,500	
Miscellaneous Revenue	565-389001	313	253	(55)	100	0	0	0	
Gain on Disposal of Assets	565-392101	0	230,647	0	0	0	0	0	
OS Park Revenues Total		**369,499**	**621,675**	**355,249**	**388,450**	**385,525**	**385,525**	**385,525**	
Full-time Staff	565-61801-511100	65,488	70,658	65,851	71,344	73,404	73,404	73,404	2 - Includes Opt Out Ins for 1 / 3% Raise
Part-time Staff	565-61801-511200	9,744	12,565	9,520	13,050	13,500	13,500	13,500	Lump sum for part-time help based on 1,800 hours
Insurance Benefits	565-61801-512101	6,718	7,259	7,964	7,990	8,172	8,172	8,172	
Social Security	565-61801-512201	5,716	6,322	5,718	6,456	6,648	6,648	6,648	
Retirement Contributions	565-61801-512401	6,840	11,110	9,818	9,818	9,820	9,820	9,820	
Worker's Compensation	565-61801-512701	1,731	1,759	1,590	1,590	1,590	1,590	1,590	
Payroll Accrual	565-61801-512901	(1,839)	(444)	0	360	400	400	400	
Change In Annual Leave	565-61801-512902	1,834	1,539	0	1,900	2,000	2,000	2,000	
Personnel Expenditures Total		**96,232**	**110,768**	**100,461**	**112,508**	**115,534**	**115,534**	**115,534**	

Account	Account #	2016	2017	2018 YTD 8/31/18	2018 Budget	2019 Request	2019 Proposed	2019 Approved	NOTES
Testing/Physicals	565-61801-521205	7	28	28	31	21	21	21	
Computer Services	565-61801-521301	180	209	826	1,000	500	500	500	
Building & Ground Services	565-61801-522201	5,082	4,483	7,654	14,842	10,000	10,000	10,000	
Equipment Services	565-61801-522205	0	402	0	100	100	100	100	
Vehicle Services	565-61801-522210	150	0	250	500	500	500	500	
Rental Expense	565-61801-522321	1,828	1,000	1,000	1,000	1,000	1,000	1,000	Lease on lots with Georiga Power
General Insurance	565-61801-523101	836	815	1,260	850	850	850	850	
Telecommunications	565-61801-523201	11,664	10,686	9,327	12,000	12,000	12,000	12,000	Charter
Postage	565-61801-523215	69	0	0	100	100	100	100	Post cards to campers
Advertising	565-61801-523301	2,130	2,915	2,235	3,500	3,500	3,500	3,500	Flaire, Lake Life, & Boating magazine ads
Dues & Fees	565-61801-523601	4,435	4,689	4,568	4,500	4,500	4,500	4,500	
Miscellaneous Services	565-61801-523920	65	120	0	120	120	120	120	
Office & General Supplies	565-61801-531101	934	588	677	1,150	800	800	800	
Building & Ground Supplies	565-61801-531110	3,418	5,027	11,365	11,000	10,000	10,000	10,000	
Equipment Supplies	565-61801-531120	0	1,202	509	800	800	800	800	
Vehicle Supplies	565-61801-531130	26	0	0	500	300	300	300	
Water/Sewerage	565-61801-531211	2,907	3,218	2,561	3,500	3,500	3,500	3,500	
Electricity	565-61801-531231	59,133	55,549	52,022	63,000	65,000	65,000	65,000	
Fuel	565-61801-531271	78,343	21,432	78,534	63,000	65,000	65,000	65,000	
Inventory For Resale	565-61801-531591	54,779	86,113	39,710	63,000	63,400	63,400	63,400	
Small Equipment	565-61801-531601	7,444	2,671	2,931	5,000	3,000	3,000	3,000	
Capital Purchases	565-61801-542600	0	0	41,897	0	0	0	0	
Depreciation	565-61801-561001	15,997	17,685	22,738	21,000	25,000	25,000	25,000	
Loss Account	565-61801-576001	113	417	0	0	0	0	0	
Operation Expenditures Total		**249,540**	**219,250**	**280,091**	**270,493**	**269,991**	**269,991**	**269,991**	
TORNADO PROJECT:									
Personnel Expenditures Total		**0**	**172**	**0**	**0**	**0**	**0**	**0**	
Operation Expenditures Total		**0**	**88,725**	**0**	**0**	**0**	**0**	**0**	
OS Park Expenses Total		**345,771**	**418,915**	**380,552**	**383,001**	**385,525**	**385,525**	**385,525**	
Oconee Springs Park Fund Net		**23,728**	**202,760**	**(25,303)**	**5,449**	**0**	**0**	**0**	

Account	Account #	2019 Proposed	2019 Approved	NOTES
Special Service District Revenues:				
Real Property Tax - Current Year	273-311100	571,130	**370,106**	Mill Rate of .378 with 98.7% collection rate
Public Utility Tax - Current Year	273-311110	45,510	**29,519**	
Timber Tax - Current Year	273-311120	2,420	**1,573**	
Personl Property Tax - Current Year	273-311300	28,990	**18,804**	
Motor Vehicle Tax - Current Year	273-311310	10,083	**6,544**	
Mobile Home Tax - Current Year	273-311320	1,960	**1,273**	
Railroad Equip Tax - Current Year	273-311350	4,400	4,400	
Franchise Taxes - Cable TV	273-311750	130,000	130,000	
Alcoholic Bev Tax - Wholesale	273-314201	155,000	155,000	
Insurance Premiums Tax	273-316200	881,187	881,187	
Taxes Total		**1,830,680**	**1,598,406**	
Alcoholic Bev License	273-321100		**23,000**	
Business License	273-321201		**19,500**	Increase in fee charged
Business License Inspections County	273-321291		**1,100**	
Building Permit-County	273-322101		**188,500**	30% Increase in fee charged
License & Permits Total		**0**	**232,100**	
Animal Service Fees	273-346111	8,000	8,000	
Animal Service Fees - City	273-346112		**46,236**	
Charges For Services Total		**8,000**	**54,236**	
Special Service District Revenues		**1,838,680**	**1,884,742**	
Special Service District Expenditures:				
Regional Development Fees				
Payment To Agency	273-15951-572005	19,821	19,821	Based on letter from MGRDC + 3% increase for last quarter of 2019
Regional Development Fees Total		**19,821**	**19,821**	
General Government Total		**19,821**	**19,821**	
Animal Services				
Full-time Staff	273-39101-511100	**108,743**	108,743	3 - 2-3% Raise, 1-6% Raise
Part-time Staff	273-39101-511200	**25,000**	25,000	Lump sum for all part-time help
Overtime	273-39101-511300	**1,925**	1,925	2 - 45 hours each
Insurance Benefits	273-39101-512101	22,386	22,386	
Social Security	273-39101-512201	**10,379**	10,379	
Retirement Contributions	273-39101-512401	10,795	10,795	
Gebcorp 401A Retirement	273-39101-512405	1,075	1,075	
Worker's Compensation	273-39101-512701	680	680	
Payroll Accrual	273-39101-512901	400	400	
Personnel Expenditures Total		**181,383**	**181,383**	
Professional Services	273-39101-521220	4,000	4,000	Increase in veterinary care
Computer Services	273-39101-521301	250	250	
Disposal Services	273-39101-522111	200	200	

Account	Account #	2019 Proposed	2019 Approved	NOTES
Building & Ground Services	273-39101-522201	2,500	2,500	
Equipment Services	273-39101-522205	300	300	
Vehicle Services	273-39101-522210	500	500	
Telecommunications	273-39101-523201	3,000	3,000	4 lines, fax line, internet, 1 cell phone
Postage	273-39101-523215	100	100	
Travel	273-39101-523501	1,500	1,500	
Dues & Fees	273-39101-523601	1,000	1,000	
Education	273-39101-523701	2,000	2,000	Conference held in July each year
Licenses	273-39101-523801	200	200	
Office & General Supplies	273-39101-531101	3,600	3,600	
Program Supplies	273-39101-531107	4,000	4,000	
Building & Ground Supplies	273-39101-531110	3,000	3,000	
Equipment Supplies	273-39101-531120	150	150	
Vehicle Supplies	273-39101-531130	1,000	1,000	
Water/Sewerage	273-39101-531211	1,600	1,600	
Electricity	273-39101-531231	8,000	8,000	
Fuel	273-39101-531271	5,000	5,000	
Books & Periodicals	273-39101-531401	50	50	
Small Equipment	273-39101-531601	2,000	2,000	Computer, two printers
Employee Uniforms	273-39101-531702	1,000	1,000	
Operation Expenditures Total		**44,950**	**44,950**	
Animal Services Total		**226,333**	**226,333**	
Animal Control - City				
Full-time Staff	273-39102-511100		**30,472**	1 - 3% Raise
Overtime	273-39102-511300		**1,209**	1 - 55 hours
Insurance Benefits	273-39102-512101		**7,686**	
Social Security	273-39102-512201		**2,424**	
Retirement Contributions	273-39102-512401		**4,225**	
Worker's Compensation	273-39102-512701		**220**	
Personnel Expenditures Total		**0**	**46,236**	
Animal Control - City Total		**0**	**46,236**	
Public Safety Total		**226,333**	**272,569**	
Recyclables Collection				
Building & Ground Services	273-45501-522201	10,000	10,000	
Rental Expense	273-45501-522321	7,500	7,500	
Advertising	273-45501-523301	1,000	1,000	
Misc Contract Labor	273-45501-523851	811,356	811,356	Advanced Disposal Contract
Building & Ground Supplies	273-45501-531110	1,000	1,000	
Electricity	273-45501-531231	1,500	1,500	
Fuel	273-45501-531271	1,000	1,000	
Recyclables Collection Total		**833,356**	**833,356**	
Public Works Total		**833,356**	**833,356**	

Account	Account #	2019 Proposed	2019 Approved	NOTES
Senior Citizens Program				
Payment To City	273-55201-572005	30,000	30,000	
Senior Citizens Program Total		**30,000**	**30,000**	
Health / Wellness Total		**30,000**	**30,000**	
Eatonton Public Library				
Payment To Library	273-65001-572005	163,700	163,700	
Eatonton Public Library Total		**163,700**	**163,700**	
Culture / Recreation Total		**163,700**	**163,700**	
Planning & Development				
Full-time Staff	273-74001-511100	246,636	246,636	6 - Request to keep 1 permit clerk added 5/18 / 5-3% Raise / 1-6% raise
Part-time Staff	273-74001-511200	4,500	4,500	Lump sum for all part-time help
Insurance Benefits	273-74001-512101	69,611	69,611	
Social Security	273-74001-512201	19,212	19,212	
Retirement Contributions	273-74001-512401	24,935	24,935	
Gebcorp 401A Retirement	273-74001-512405	975	975	
Gebcorp 457 Match Retirement	273-74001-512407	731	731	
Worker's Compensation	273-74001-512701	1,962	1,962	
Payroll Accrual	273-74001-512901	720	720	
Personnel Expenditures Total		**369,282**	**369,282**	
Testing/Physicals	273-74001-521205	45	45	
Professional Services	273-74001-521220	22,500	22,500	Consulting with Larry Kaiser for plan review
Computer Services	273-74001-521301	15,930	15,930	Includes Tyler software maint $7,000, permit program $1,000, mapping software $500, $1,200 email serv., Netplicity $7,168
Equipment Services	273-74001-522205	3,600	3,600	Includes Federal Graphics $192x12=$2,304 / GA Duplica $85x12=$1,020
Vehicle Services	273-74001-522210	270	270	
Rental Expense	273-74001-522321	11,021	11,021	KIP/770 , Bizhub287, C280 - Plotter Lease
Telecommunications	273-74001-523201	5,220	5,220	
Postage	273-74001-523215	540	540	
Advertising	273-74001-523301	1,980	1,980	Advertising is for City and County P&Z Meeting
Travel	273-74001-523501	4,500	4,500	Office training, Inspectors training & Assist Co. Manager's ACCG Training (Training for two new inspectors)
Dues & Fees	273-74001-523601	3,330	3,330	Dues for GAZA, ICC Dues, Georgia Builders Ass, GPA Dues
Education	273-74001-523701	3,420	3,420	Office training, Inspectors training & Assist Co.Manager's ACCG Training New Inspector's training & certification
Office & General Supplies	273-74001-531101	9,000	9,000	
Vehicle Supplies	273-74001-531130	1,350	1,350	
Fuel	273-74001-531271	2,700	2,700	
Meals	273-74001-531301	90	90	

Account	Account #	2019 Proposed	2019 Approved	NOTES
Books & Periodicals	273-74001-531401	495	495	
Small Equipment	273-74001-531601	1,800	1,800	
Employee Uniforms	273-74001-531702	180	180	
Operation Expenditures Total		**87,971**	**87,971**	
Planning & Development Total		**457,253**	**457,253**	
Planning & Dev. Commission				
Board Members	273-74003-511025	3,180	3,180	5 - 12 meetings, Paid by resolution of BOC April 2006
Social Security	273-74003-512201	244	244	
Worker's Compensation	273-74003-512701	20	20	
Payroll Accrual	273-74003-512901	20	20	
Personnel Expenditures Total		**3,464**	**3,464**	
Travel	273-74003-523501	3,000	3,000	
Dues & Fees	273-74003-523601	175	175	
Education	273-74003-523701	2,500	2,500	
Meals	273-74003-531301	100	100	
Operation Expenditures Total		**5,775**	**5,775**	
Planning & Dev. Commission Total		**9,239**	**9,239**	
Code Enforcement				
Full-time Staff	273-74501-511100	70,242	70,242	2 - 3% Raise
Insurance Benefits	273-74501-512101	13,572	13,572	
Social Security	273-74501-512201	5,373	5,373	
Gebcorp 401A Retirement	273-74501-512405	2,809	2,809	
Worker's Compensation	273-74501-512701	525	525	
Payroll Accrual	273-74501-512901	250	250	
Personnel Expenditures Total		**92,771**	**92,771**	
Testing/Physicals	273-74501-521205	7	7	
Telecommunications	273-74501-523201	1,000	1,000	
Travel	273-74501-523501	1,500	1,500	
Dues & Fees	273-74501-523601	100	100	
Education	273-74501-523701	1,200	**1,026**	
Office & General Supplies	273-74501-531101	100	100	
Vehicle Supplies	273-74501-531130	300	300	
Fuel	273-74501-531271	1,500	1,500	
Books & Periodicals	273-74501-531401	300	300	
Employee Uniforms	273-74501-531702	200	200	
Operation Expenditures Total		**6,207**	**6,033**	
Code Enforcement Total		**98,978**	**98,804**	
Development Total		**565,470**	**565,296**	
Special Service District Expenditures		**1,838,680**	**1,884,742**	
Special Service District Net		**0**	**0**	