

Decatur County, Georgia



Budget Document

For The Budget Year Ending
June 30, 2019

May 8, 2018 - Proposed Budget

Decatur County, Georgia
Budget Schedules
For The Year Ending June 30, 2019

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**Decatur County, Georgia
Combining Schedule of Budgeted Revenues and Expenditures/Expenses
For the Year Ended June 30, 2019**

	General Fund	SPLOST VI Capital	SPLOST Debt Service	Enterprise Funds	E-911 SRF Fund	Other Special	FY19 Total
REVENUES							
Property taxes	\$ 8,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	8,850,000
Fire Service Taxes	450,000	-	-	-	-	-	450,000
Sales Taxes	2,200,000	3,900,000	-	-	-	-	6,100,000
Forest Land/LIPT	1,390,000	-	-	-	-	-	1,390,000
Misc Taxes	1,259,000	-	-	-	-	-	1,259,000
Fees and fines	822,950	-	-	-	-	126,000	948,950
Licenses and permits	50,000	-	-	-	-	-	50,000
Intergovernmental	-	-	-	1,314,000	753,500	984,510	3,052,010
Charges for services	34,782	-	-	3,842,292	436,919	-	4,313,993
Investment earnings	40,000	6,000	-	800	-	3,151	49,951
Contributions & donations	-	-	-	-	-	-	-
Miscellaneous	884,399	-	-	18,500	-	233,072	1,135,971
TOTAL REVENUES	15,981,131	3,906,000	-	5,175,592	1,190,419	1,346,733	27,599,875
EXPENDITURES							
General Government	1,633,151	200,000	-	-	-	-	1,833,151
Judicial	1,624,784	-	-	-	-	-	1,624,784
Public Safety	9,251,288	714,133	-	-	-	-	9,965,421
Public Works	3,257,658	200,000	-	-	-	-	3,457,658
Health and Welfare	113,749	-	-	-	-	-	113,749
Parks and Recreation	12,000	-	-	-	-	-	12,000
Housing and Development	1,395,142	-	-	-	-	-	1,395,142
Intergovernmental	-	2,101,710	-	-	-	-	2,101,710
LMIG Projects	-	1,245,636	-	-	-	-	1,245,636
Principal	-	-	161,247	-	-	-	161,247
Interest	-	-	8,274	-	-	-	8,274
EF/SRF/ISF Fund Expenditures	-	-	-	5,863,995	1,638,192	1,311,483	8,813,670
Total Expenditures - All Departments	17,287,771	4,461,479	169,521	5,863,995	1,638,192	1,311,483	30,732,442
Net Excess before Other Financing Sources (Uses)	(1,306,641)	(555,479)	(169,521)	(688,403)	(447,773)	35,250	(3,132,567)
OTHER FINANCING SOURCES (USES)							
GEEFA Loan Proceeds	-	-	-	200,000	-	-	200,000
Grant Revenues	-	725,000	-	-	-	-	725,000
Transfers In - From General Fund	-	-	-	-	447,773	-	447,773
Transfers In - Landfill	-	-	-	-	-	-	-
Transfers In - Mandatory Drug Fund	50,000	-	-	-	-	-	50,000
Transfer In - Landfill	-	-	-	-	-	-	-
Transfer In-SPLOST	-	-	169,521	-	-	-	169,521
Transfer Out -Debt Svc	-	(169,521)	-	-	-	-	(169,521)
Transfers - Out	(447,773)	-	-	-	-	(50,000)	(497,773)
Total Other Financing Sources (uses)	(397,773)	555,479	169,521	200,000	447,773	(50,000)	925,000
SPECIAL ITEMS							
Proceeds from sale of Timber	-	-	-	30,000	-	-	30,000
Proceeds from sale of capital assets	10,000	-	-	3,000	-	-	13,000
Total Special Items	10,000	-	-	33,000	-	-	43,000
Net Excess (deficit) before prior year resources	(1,694,414)	-	-	(455,402)	-	(14,750)	(2,164,566)
Prior Year Resources	1,694,414	-	-	455,402	-	14,750	2,164,566
Net Excess (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Decatur County, Georgia
General Fund Budget Schedule
For the Year Ended June 30, 2019

FY19

REVENUES

Property taxes	\$	8,850,000
Fire Service taxes		450,000
Sales taxes		2,200,000
Forest Land Protection tax/LIPT		1,390,000
Miscellaneous taxes		1,259,000
Fees and fines		822,950
Licenses and permits		50,000
Charges for services		34,782
Investment earnings		40,000
Miscellaneous		884,399

TOTAL REVENUES

15,981,131

EXPENDITURES

General Government

Legislative	178,866
Elections	263,453
Tax Commissioner	508,459
Tax Assessor	512,494
Gen Govt Bldgs & Grounds	169,879
General Government	<u>1,633,151</u>

Judicial

Superior Court	123,679
Clerk of Courts	620,991
District Attorney	63,586
State Court	151,711
Magistrate Court	225,930
Probate Court	180,186
Juvenile Court	54,300
Public Defender	204,401
Judicial	<u>1,624,784</u>

Public Safety

Public Safety-	245,282
Sheriff	3,573,949
Jail	3,698,049
Fire	1,357,738
EMS	306,802
Coroner/Medical Examiner	51,047
Emergency Management	18,421
Public Safety	<u>9,251,288</u>

Public Works

Highways and Streets	3,227,658
KAB	30,000
Public Works	<u>3,257,658</u>

Health and Welfare	
Health	110,249
Welfare	3,500
Health and Welfare	<u>113,749</u>
Parks and Recreation	
Recreation	12,000
Parks and Recreation	<u>12,000</u>
Housing and Development	
Conservation	181,893
Planning and Zoning	155,605
Industrial Park	219,566
Airport	838,078
Housing and Development	<u>1,395,142</u>
Total Expenditures - All Departments	<u>17,287,772</u>
Net Excess before Operating Transfers	<u>(1,306,641)</u>
OTHER FINANCING SOURCES (USES)	
Transfers In - Prior Year Resources	1,694,414
Transfers In -Mandatory Drug Fund	50,000
Transfers (Out)- E911	(447,773)
Total Other Financing Sources (uses)	<u>1,296,641</u>
SPECIAL ITEMS	
Proceeds from sale of capital assets	10,000
Total Special Items	<u>10,000</u>
Net In-flows Less Out-flows	<u>\$ -</u>

Decatur County, Georgia
 Combining Schedule of Budgeted Revenues and Expenses - Special Revenue Funds
 For the Year Ended June 30, 2019

	Jail Building Fund	Law Library	Prison Inmate Acct	Jail Inmate Acct	E-911	E-911 Radio System	CDBG-EIP	Victim Assist	Mandatory Drug Fund	FY19 Total Special Revenue Funds
REVENUES										
Charges For Services	\$ -	\$ -	\$ -	\$ -	\$ 436,919	\$ -	\$ -	\$ -	\$ -	\$ 436,919
Intergovernmental Revenues	-	-	-	-	753,500	984,510	-	-	-	1,738,010
Fines & Fees	60,000	-	-	-	-	-	-	31,000	35,000	126,000
Investment earnings	-	-	-	-	-	-	2,901	-	250	3,151
Miscellaneous	-	16,000	135,000	30,000	-	-	52,072	-	-	233,072
TOTAL REVENUES	60,000	16,000	135,000	30,000	1,190,419	984,510	54,973	31,000	35,250	2,537,153
EXPENDITURES										
Special Revenue Expenditures	60,000	16,000	135,000	30,000	1,638,192	984,510	54,973	31,000	-	2,949,675
Total Expenditures - All Depts	60,000	16,000	135,000	30,000	1,638,192	984,510	54,973	31,000	-	2,949,675
Net Excess before (Deficit) Other Financing Sources	-	-	-	-	(447,773)	-	-	-	35,250	(412,523)
OTHER FINANCING SOURCES (USES)										
Transfers In - G/F Prior Yr Res	-	-	-	-	447,773	-	-	-	-	447,773
Transfers (Out) - General Fund	-	-	-	-	-	-	-	-	(50,000)	(50,000)
Total Other Financing Sources (uses)	-	-	-	-	447,773	-	-	-	(50,000)	397,773
Prior Year Resources	-	-	-	-	-	-	-	-	14,750	14,750
Net Excess (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Decatur County, Georgia
 Combining Schedule of Budgeted Revenues and Expenses - Business-type Funds
 For the Year Ended June 30, 2019

	DCCI Fund	Water and Sewer Fund	Natural Gas Fund	Landfill Fund	FY19 Total Enterprise Funds
REVENUES					
Intergovernmental	\$ 1,314,000	\$ -	\$ -	-	\$ 1,314,000
Charges for services	1,128,814	198,250	393,500	2,121,728	3,842,292
Investment earnings	-	800	-	-	800
Miscellaneous	18,500	-	-	-	18,500
TOTAL REVENUES	2,461,314	199,050	393,500	2,121,728	5,175,592
EXPENDITURES					
Enterprise Fund Expenditures	2,461,314	574,861	473,091	2,354,728	5,863,995
Total Expenditures - All Departments	2,461,314	574,861	473,091	2,354,728	5,863,995
Net Excess before (Deficit) Other Financing Sources	-	(375,811)	(79,591)	(233,000)	(688,403)
OTHER FINANCING SOURCES (USES)					
Proceeds from GEFA Loan	-	-	-	200,000	200,000
Grant Revenues	-	-	-	-	-
Transfers In -GF	-	-	-	-	-
Transfers In - LF	-	-	-	-	-
Transfers Out - LF	-	-	-	-	-
Prior Year Resources	-	375,811	79,591	-	455,402
Total Other Financing Sources (uses)	-	375,811	79,591	200,000	655,402
SPECIAL ITEMS					
Proceeds from sale of timber	-	-	-	30,000	30,000
Proceeds from sale of capital assets	-	-	-	3,000	3,000
Total Special Items	-	-	-	33,000	33,000
Net Excess (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

Decatur County, Georgia
Jail Fund
For the Year Ended June 30, 2019

Revenues

Fines	<u>\$ 60,000</u>
Total Revenues	<u>60,000</u>

Expenditures

Building & Grounds Maintenance	<u>60,000</u>
Total Expenditures	<u>60,000</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>
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Net Excess (deficit)	<u><u>\$ -</u></u>
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Decatur County, Georgia
Law Library Special Revenue Fund
For the Year Ended June 30, 2019

Revenues

Fees From Courts	<u>\$ 16,000</u>
Total Revenues	<u>16,000</u>

Expenditures

Books & Publications	<u>16,000</u>
Total Expenditures	<u>16,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>
Net Excess (deficit)	<u><u>\$ -</u></u>

Decatur County, Georgia
Decatur County Prison - Inmate Account
For the Year Ended June 30, 2019

Revenues

Miscellaneous Fees	\$	<u>135,000</u>
Total Revenues		<u>135,000</u>

Expenditures

Operating Expenditures		135,000
Total Expenditures		<u>135,000</u>

Excess (Deficiency) of Revenues Over Expenditures		<u>-</u>
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Net Excess (deficit)	\$	<u><u>-</u></u>
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Decatur County, Georgia
Decatur County Jail - Inmate Account
For the Year Ended June 30, 2019

Revenues

Miscellaneous Fees	\$	<u>30,000</u>
Total Revenues		<u>30,000</u>

Expenditures

Operating Expenditures		30,000
Total Expenditures		<u>30,000</u>

Excess (Deficiency) of Revenues Over Expenditures		<u>-</u>
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Net Excess (deficit)	\$	<u><u>-</u></u>
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Decatur County, Georgia
E-911 Special Revenue Fund
For the Year Ended June 30, 2019

Revenues

Local Government Units (Grady County)	\$	753,500
E-911 Charges		<u>436,919</u>

Total Revenues		<u>1,190,419</u>
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Expenditures

Operating Expenditures		<u>1,638,192</u>
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Total Expenditures		<u>1,638,192</u>
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Excess (Deficiency) of Revenues Over Expenditures		<u>(447,773)</u>
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Other Financing Sources

Operating Transfers In - G/F Prior Year Resources		<u>447,773</u>
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Total Other Financing Sources		<u>447,773</u>
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Net Excess (deficit)	\$	<u><u>-</u></u>
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Decatur County, Georgia
E-911 Radio System Fund
For the Year Ended June 30, 2019

Revenues

Radio System Fund Revenues	\$	984,510
Total Revenues		<u>984,510</u>

Expenditures

Operating Expenditures		<u>984,510</u>
Total Expenditures		<u>984,510</u>

Excess (Deficiency) of Revenues Over Expenditures		<u>-</u>
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Net Excess (deficit)	\$	<u><u>-</u></u>
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Decatur County, Georgia
CDBG EIP Special Revenue Fund
For the Year Ended June 30, 2019

Revenues

EIP Principal Payment	\$	52,072
Interest income		<u>2,901</u>
Total Revenues		<u>54,973</u>

Expenditures

Intergovernmental Loans		<u>54,973</u>
Total Expenditures		<u>54,973</u>

Excess (Deficiency) of Revenues Over Expenditures		<u>-</u>
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Net Excess (deficit)	\$	<u><u>-</u></u>
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Decatur County, Georgia
Victim's Assistance Special Revenue Fund
For the Year Ended June 30, 2019

Revenues

Intergovernmental Revenues	\$ 31,000
Total Revenues	<u>31,000</u>

Expenditures

Victim services payments	29,450
Admin Fee - 5%	<u>1,550</u>
Total Expenditures	<u>31,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>

Net Excess (deficit)	<u><u>\$ -</u></u>
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Decatur County, Georgia
Mandatory Drug Fund
For the Year Ended June 30, 2019

Revenues

Fines & Forfeitures	\$	35,000
Interest		<u>250</u>
Total Revenues		<u>35,250</u>

Expenditures

Excess (Deficiency) of Revenues Over Expenditures		<u>50,000</u>
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Other Financing Sources

Prior Year Resources		(14,750)
Operating Transfers Out(General Fund)		<u>(35,250)</u>

Total Other Financing Sources		(50,000)
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Net Excess (deficit)	\$	<u><u>-</u></u>
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Decatur County, Georgia
Prison Fund
For the Year Ended June 30, 2019

Revenues

Inmate Subsidy	\$	1,314,000
Guard Revenues-COB/BOE		331,075
Inmate Labor Revenues		797,739
Inmate Clothing/Travel Reimbursement		3,500
Telephone/Misc Revenues		<u>15,000</u>
Total Revenues		<u>2,461,314</u>

Expenditures

Operating Expenses

Personal services		1,435,512
Services and supplies		887,895
Capital Outlay		-
Allocated administration cost		<u>137,907</u>
Total Operating Expense		<u>2,461,314</u>

Operating Income (Loss) -

Other Financing Sources

Operating Transfers In -Landfill -

Total Other Financing Sources -

Net Excess (deficit) \$ -

Decatur County, Georgia
 Water and Sewer Fund
 For the Year Ended June 30, 2019

Operating Revenues	
Charges for services	\$ 198,250
	<u>198,250</u>
Total Operating Revenue	<u>198,250</u>
Operating Expenses	
Personal services	116,047
Services and supplies	234,829
Allocated administration cost	26,975
Total Operating Expense	<u>377,851</u>
Operating Income (Loss)	<u>(179,601)</u>
Nonoperating Revenues (Expenses)	
Interest earned	800
Principal	(129,632)
Interest expense	<u>(67,379)</u>
Total Nonoperating Revenues (Expenses)	<u>(196,210)</u>
Net Income before Transfers	<u>(375,811)</u>
Other Financing Sources	
Prior Year Resources	375,811
Transfers in -Landfill	-
Total Other Financing Sources	<u>375,811</u>
Net transfers in (out)	<u>\$ -</u>

Decatur County, Georgia
Natural Gas Fund
For the Year Ended June 30, 2019

Operating Revenues

Charges for services \$ 393,500

Total Operating Revenue 393,500

Operating Expenses

Personal services 10,165

Services and supplies 434,044

Allocated administration cost 28,882

Total Operating Expense 473,091

Net Income before Transfers (79,591)

Transfers

Transfer In 79,591

Net Transfers In(Out) -

Net Excess (Deficit) \$ -

Decatur County, Georgia
Landfill Fund
For the Year Ended June 30, 2019

Operating Revenues

Charges for services \$ 2,121,728

Total Operating Revenue 2,121,728

Operating Expenses

Personal services 475,363

Services and supplies 740,193

Allocated administration cost 84,441

Capital Outlay & Cell Development 235,000

Total Operating Expense 1,534,997

Operating Income (Loss) 586,731

Nonoperating Revenues (Expenses)

Sale of Assets 3,000

Sale of Timber 30,000

Principal (753,989)

Interest expense (65,743)

Total Nonoperating Revenues (Expenses) (786,731)

Income before Contributed Capital (200,000)

Net Income before Transfers & Loan Proceeds (200,000)

Transfers & Loan Proceeds

GEFA Loan Proceeds 200,000

Transfers out -

Net transfers in (out) & Loan Proceeds 200,000

Net Excess (Deficit) \$ -

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - REVENUES**

	FY18	PROPOSED FY19	DIFFERENCE FROM 2018
GENERAL FUND			
100-1000-0000-341000 GENERAL GOVT CHARGES	15,000	15,000	-
100-1000-0000-341150 HEALTH DEPT REVENUES	5,072	5,072	-
100-1000-0000-341155 GA FARM WORKERS REV	5,477	5,477	-
100-1000-0000-341510 CITY OF CLIMAX FUEL	5,000	5,000	-
100-1000-0000-341515 GRADY EMS FUEL	40,000	50,000	10,000
100-1000-0000-349300 NON-SUFFICIENT FUNDS	1,000	1,000	-
100-2000-0000-341195 PUBLIC DEF-ATTORNEY FEES	3,000	3,000	-
100-1000-0000-344401 SALE OF AVIATION FUEL	-	275,000	275,000
100-2000-0000-351920 RESTITUTION FEES	3,500	3,500	-
100-2000-0000-351110 SUPERIOR COURT REVENUES	150,000	150,000	-
100-2000-0000-351120 STATE COURT REVENUES	300,000	300,000	-
100-2000-0000-351130 MAGISTRATE COURT REVENUES	110,000	110,000	-
100-2000-0000-351140 COURT REPORTER INS/SUPPLEMENT	8,200	8,200	-
100-2000-0000-351150 PROBATE COURT	60,000	60,000	-
100-2000-0000-351160 JUVENILE COURT	11,000	11,000	-
100-3000-0000-342100 SPECIAL POLICE SERVICES	17,782	17,782	-
100-3000-0000-342110 METAL RECYCLERS FEE	200	200	-
100-3000-0000-342320 INMATE MEDICAL FEE	2,000	2,000	-
100-3000-0000-342330 JAIL HOUSING FEE	60,000	60,000	-
100-3000-0000-342335 JAIL-STATE OF GA	250	250	-
100-3000-0000-342600 AMBULANCE FEES	2,000	2,000	-
100-3000-0000-342915 SSA INCENTIVE PAYMENT	2,000	2,000	-
100-3000-0000-382000 JAIL COMMISSARY	8,000	-	(8,000)
100-9000-0000-311100 REAL PROPERTY CURRENT YEAR	8,850,000	8,850,000	-
100-9000-0000-311110 FOREST LAND PROTECTION ACT	600,000	600,000	-
100-9000-0000-311120 TIMBER TAX	80,000	80,000	-
100-9000-0000-311310 MOTOR VEHICLE TAX	300,000	250,000	(50,000)
100-9000-0000-311315 MOTOR VEHICLE TITLE AD VALOREM	650,000	650,000	-
100-9000-0000-311320 MOBILE HOME TAX	70,000	70,000	-
100-9000-0000-311340 INTANGIBLES RECORDING TAX	65,000	65,000	-
100-9000-0000-311350 RAILROAD EQUIPMENT	31,000	31,000	-
100-9000-0000-311600 REAL ESTATE TRANSFER TAX	18,000	18,000	-
100-9000-0000-311750 TELEVISION CABLE	20,000	20,000	-
100-9000-0000-311395 FIRE SERVICES TAXES	450,000	450,000	-
100-9000-0000-313100 LOCAL OPTION SALES TAX	2,100,000	2,200,000	100,000
100-9000-0000-314200 ALCOHOLIC BEVERAGE-EXCISE TAX	45,000	45,000	-
100-9000-0000-316100 BUSINESS & OCCUPATION TAXES	50,000	50,000	-
100-9000-0000-316200 INSURANCE PREMIUM TAX	790,000	790,000	-
100-9000-0000-319000 PENALTIES, INTEREST COM/TAX	100,000	100,000	-
100-9000-0000-321110 BUSINESS LICENSE BEER	5,000	5,000	-
100-9000-0000-322200 BUILDINGS & SIGNS	45,000	45,000	-
100-9000-0000-331000 FEDERAL GOVT GRANTS	4,500	4,500	-
100-9000-0000-333100 ELECTRICAL UPGRADE	-	350,000	350,000
100-9000-0000-331200 OPERATING NON-CAT-FICA TAX REIMB	13,000	13,000	-
100-9000-0000-333000 FED GOVT PAYMENTS IN LIEU TAXES	45,000	45,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - REVENUES**

	FY18	PROPOSED FY19	DIFFERENCE FROM 2018
100-9000-0000-334300 EMA GRANT	10,000	10,000	-
100-9000-0000-361000 INTEREST REVENUES	40,000	40,000	-
100-9000-0000-371000 CONTRIBUTIONS & DONATIONS	500	500	-
100-9000-0000-371310 FIREFIGHTERS ASSOCIATION	650	650	-
100-9000-0000-381000 RENTS & ROYALTIES	50,000	56,000	6,000
100-9000-0000-381110 PUBLIC DEFENDER REIMBURSEMENT	35,000	35,000	-
100-9000-0000-382000 TELEPHONE COMMISSIONS-JAIL	5,000	5,000	-
100-9000-0000-383001 INSURANCE RECOVERIES	10,000	10,000	-
100-9000-0000-389000 OTHER - MISC	5,000	5,000	-
100-9000-0000-389010 OTHER/REBATES	1,000	1,000	-
100-9000-0000-392002 SALES OF ASSETS	10,000	10,000	-
100-9000-0000-392120 SALES OF TIMBER	43,000	-	(43,000)
100 GENERAL FUND TOTAL BEFORE TRANSFERS	15,351,131	15,991,131	640,000
OTHER FINANCING SOURCES			
100-0000-0000-391200 TRANSFER IN-PRIOR YEAR RESOURCES	744,466	1,694,414	949,948
100-0000-0000-391200 TRANSFER IN - MAND DRUG FUND	50,000	50,000	-
OTHER FINANCING SOURCES TOTAL	794,466	1,744,414	949,948
100 GENERAL FUND TOTAL	16,145,597	17,735,545	1,589,948
SPECIAL REVENUE FUNDS			
JAIL FUND			
201-0000-0000-351400 JAIL FEE REVENUES	60,000	60,000	-
201 JAIL FUND	60,000	60,000	-
LAW LIBRARY			
205-0000-0000-391200 TRANSFERS IN	16,000	16,000	-
205 LAW LIBRARY FUND	16,000	16,000	-
CONFISCATED ASSETS			
210-0000-0000-351300 CONFISCATION	5,000	-	(5,000)
210 CONFISCATED ASSETS TOTAL	5,000	-	(5,000)
DECATUR COUNTY PRISON ACCOUNT			
211-0000-0000-382000 COMMISSARY COMMISSIONS	125,000	125,000	-
211-0000-0000-382001 MISC COMMISSIONS	10,000	10,000	-
211 DECATUR COUNTY PRISON ACCOUNT TOTAL	135,000	135,000	-
JAIL INMATE ACCOUNT			
212-0000-0000-382000 COMMISSARY COMMISSIONS	-	30,000	30,000
212 JAIL INMATE ACCOUNT	-	30,000	30,000
EMERGENCY 911 TELEPHONE FUND			
215-0000-0000-337000 LOCAL GOVT SHARED REVENUES	675,702	753,500	77,798

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - REVENUES**

	FY18	PROPOSED FY19	DIFFERENCE FROM 2018
215-0000-0000-342500 E911 CHARGES - RESIDENTAL	127,556	127,556	-
215-0000-0000-342510 E911 CHARGES - WIRELESS	254,363	254,363	-
215-0000-0000-342515 E911 CHARGES - PREPAID CARDS	55,000	55,000	-
215 EMERGENCY 911 TELEPHONE FUND BEFORE TRANSFERS	1,112,621	1,190,419	77,798
OTHER FINANCING USES			
215-0000-0000-391200 TRANSFER IN-G/F PRIOR YEAR RESOURCES	356,297	447,773	91,476
215 EMERGENCY 911 TELEPHONE FUND TOTAL	1,468,918	1,638,192	169,274
E-911 RADIO MAINTENCE FUND			
220-0000-0000-337200 RADIO SYSTEM REVENUES	-	984,510	984,510
220 E-911 RADIO MAINTENCE FUND	-	984,510	984,510
CDBG EIP			
221-0000-0000-334032 R SQUARED PRINCIPAL PAYMENT	14,916	15,369	453
221-0000-0000-334034 BAINBRIDGE MFG PAYMENT	35,620	36,703	1,083
221-0000-0000-361000 EIP INTEREST REVENUES	500	100	(400)
221-0000-0000-361002 R SQUARED INTEREST REVENUES	940	487	(453)
221-0000-0000-361004 BAINBRIDGE MFG INTEREST REV	3,399	2,314	(1,085)
221 CDBG EIP TOTAL	55,375	54,973	(402)
VICTIM ASSISTANCE FUND			
222-0000-0000-337000 LOCAL GOVT SHARED REVENUES	35,000	31,000	(4,000)
222 VICTIM ASSISTANCE FUND TOTAL	35,000	31,000	(4,000)
MANDATORY DRUG FUND			
228-0000-0000-351170 MAND DRUG FUND REVENUES	35,000	35,000	-
228-0000-0000-361000 INTEREST REVENUES	250	250	-
MANDATORY DRUG FUND TOTAL BEFORE OTHER FIN SOURCES	35,250	35,250	-
OTHER FINANCING SOURCES			
PRIOR YEAR RESOURCES	14,750	14,750	-
MANDATORY DRUG FUND TOTAL	50,000	50,000	-
SPECIAL REVENUE FUND TOTAL	1,825,292	2,999,676	1,174,384
SPLOST VI			
345-0000-0000-313200 SPECIAL PURPOSE SALE TAX	3,900,000	3,900,000	-
345-0000-0000-334000 STATE GOVT GRANTS-LMIG 2019	722,930	725,000	2,070
345-0000-0000-361000 INTEREST REVENUES	6,000	6,000	-
345 SPLOST VI -CAPITAL PROJECT	4,628,930	4,631,000	2,070
OTHER FINANCING SOURCES			
PRIOR YEAR RESOURCES	145,418	-	(145,418)
345 SPLOST VI -CAPITAL PROJECT	4,774,348	4,631,000	(143,348)

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - REVENUES**

	FY18	PROPOSED FY19	DIFFERENCE FROM 2018
CAPITAL PROJECTS TOTAL	4,774,348	4,631,000	(143,348)
DEBT SERVICE			
430-0000-0000-391201 TRANSFER IN - SPLOST	169,521	169,521	-
430 DEBT SERVICE FUND TOTAL	169,521	169,521	-
ENTERPRISE FUNDS			
DCCI			
502-3000-0000-342340 DCCI-STATE OF GA	1,314,000	1,314,000	-
502-3000-0000-342910 INMATE CLOTHING/TRAVEL REIM	3,500	3,500	-
502-3000-0000-342930 BOE GUARD REVENUE	107,195	107,195	-
502-3000-0000-342945 CITY OF BDGE GUARD REVENUE	223,880	223,880	-
502-3000-0000-342950 INMATE LABOR-OTHER CITIES	14,235	14,235	-
502-3000-0000-342955 INMATE LABOR REVENUES	717,081	783,504	66,423
502-3000-0000-382001 DCCI MISC COMM	15,000	15,000	-
502 DCCI FUND	2,394,891	2,461,314	66,423
WATER & SEWER			
505-0000-0000-344190 LATE FEES/PENALTIES	750	750	-
505-0000-0000-344210 WATER CHARGES	70,000	70,000	-
505-0000-0000-344255 SEWER CHARGES	120,000	120,000	-
505-0000-0000-345000 WATER METER MAINT REVENUES	7,500	7,500	-
505-0000-0000-361000 INTEREST REVENUES	800	800	-
WATER & SEWER FUND TOTAL BEFORE OTHER FIN USES	199,050	199,050	-
OTHER FINANCING USES			
PRIOR YEAR RESOURCES	420,490	375,811	(44,679)
505-0000-0000-391200 TRANSFER IN - LANDFILL	17,727	-	(17,727)
WATER & SEWER FUND TOTAL	637,267	574,861	(62,406)
NATURAL GAS			
515-0000-0000-344190 LATE FEES/PENALTIES	500	500	-
515-0000-0000-344400 GAS CHARGES	347,000	350,000	3,000
515-0000-0000-344423 SALES TAX REVENUES	30,000	30,000	-
515-0000-0000-345000 GAS METER REVENUES	13,500	13,500	-
4700 NATURAL GAS FUND TOTAL BEFORE TRANSFERS	390,500	393,500	3,000
OTHER FINANCING USES			
515-0000-0000-391200 TRANSFER IN - PRIOR YEAR RESOURCES	-	79,591	79,591
4700 NATURAL GAS FUND TOTAL BEFORE TRANSFERS	390,500	473,091	82,591
LANDFILL FUND			
540-0000-0000-344150 LANDFILL USE FEES	2,100,000	2,121,728	21,728
540-0000-0000-392002 SALE OF ASSETS	3,000	3,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - REVENUES**

	FY18	PROPOSED FY19	DIFFERENCE FROM 2018
540-0000-0000-392110 SALE OF TIMBER	105,000	30,000	(75,000)
540-0000-0000-393600 GEFA LOAN PROCEEDS	635,000	200,000	(435,000)
540 LANDFILL FUND TOTAL	2,843,000	2,354,728	(488,272)
AIRPORT FUND			
550-0000-0000-333100 FED GRANT/ APRON REHAB	433,295	-	(433,295)
550-0000-0000-333105 FED GRANT/LAND ACQUISTION	-	-	-
550-0000-0000-344401 SALE OF AVIATION FUEL	275,000	-	(275,000)
550-0000-0000-381000 RENTS & ROYALTIES	6,000	-	(6,000)
550 AIRPORT FUND TOTAL BEFORE TRANSFERS	714,295	-	(714,295)
OTHER FINANCING SOURCES			
550-0000-0000-391200 TRANSFER IN	221,668	-	(221,668)
550 AIRPORT FUND TOTAL	935,963	-	(935,963)
ENTERPRISE FUND TOTALS	7,201,621	5,863,995	(1,337,626)
TOTALS BEFORE ISF	30,116,380	31,399,737	1,283,357
INTERNAL SERVICE FUND			
600-0000-0000-337000 LOCAL GOVT SHARED REVENUES	326,244	-	(326,244)
600-0000-0000-337200 RADIO SYSTEM REVENUES	639,279	-	(639,279)
600-0000-0000-341750 INTERNAL SERVICE FUND CHARGE	1,258,977	1,328,243	69,266
600-0000-0000-341775 SOFTWARE SUPPORT/REP-FUEL SYS	5,300	5,800	500
600-0000-0000-341780 POSTAGE INCOME	12,000	10,000	(2,000)
600-0000-0000-341781 OPERATING SUPPLIES INCOME	5,000	-	(5,000)
600-0000-0000-341782 VEHICLE FUEL INCOME	604,000	616,350	12,350
600-0000-0000-341783 VEHICLE PARTS INCOME(STOCK)	5,000	-	(5,000)
600-0000-0000-341784 OIL INCOME-VEHICLE MAINTENEANCE	1,000	-	(1,000)
600-0000-0000-341786 OIL INCOME-PUBLIC WORKS	15,000	15,000	-
600 INTERNAL SERVICE FUND TOTAL	2,871,800	1,975,393	(896,407)
INTERNAL SERVICE FUND-INSURANCE			
605-0000-0000-341801 COUNTY INS CONTRIBUTION	1,700,000	1,700,000	-
605-0000-0000-341802 HEALTH INS-EMPLOYEE CONTRIBUTION	200,000	200,000	-
605-0000-0000-341803 DENTAL-EMPLOYEE CONTRIBUTION	70,000	70,000	-
605-0000-0000-341805 OTHER INSURANCE PAYMENTS	8,750	8,750	-
605-0000-0000-341810 COBRA PAYMENTS	7,200	7,200	-
605-0000-0000-389025 RE-INSURANCE REFUND	161,070	161,070	-
605 INTERNAL SERVICE FUND-INSURANCE	2,147,020	2,147,020	-
ISF FUNDS TOTALS	5,018,820	4,122,413	(896,407)
TOTAL REVENUES - ALL FUNDS	\$ 35,135,200	\$ 35,522,150	386,950

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - EXPENDITURES**

	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
LEGISLATIVE			
100-1000-1100-511000 PERSONAL SERVICES-SALARIES	62,001	63,237	1,236
100-1000-1100-512000 PERSONAL SERVICES-BENEFITS	4,743	4,838	95
100-1000-1100-512400 RETIREMENT CONTRIBUTIONS	1,208	3,182	1,974
100-1000-1100-523102 WORKERS COMPENSATION INS	1,902	1,658	(244)
100-1000-1100-523104 LIABILITY/PROPERTY/VEHICLE INS	2,017	2,017	-
100-1000-1100-523210 TELEPHONE	4,000	4,000	-
100-1000-1100-523300 ADVERTISING	1,000	1,000	-
100-1000-1100-523500 TRAVEL	10,000	10,000	-
100-1000-1100-253600 DUES & FEES	1,000	1,000	-
100-1000-1100-523700 EDUCATION & TRAINING	10,000	10,000	-
100-1000-1100-531130 OPERATING SUPPLIES	1,000	1,000	-
100-1000-1100-531400 CODE ORDINANCE UPDATE	20,000	20,000	-
100-1000-1100-531600 CORNERSTONE	-	24,000	24,000
100-1000-1100-551000 INDIRECT COST ALLOCATIONS	7,257	7,934	677
100-1000-1100-579000 CONTINGENCIES	48,000	25,000	(23,000)
1100 LEGISLATIVE	174,128	178,866	4,738
ELECTIONS			
100-1000-1400-511000 PERSONAL SERVICES-SALARIES	101,899	103,000	1,101
100-1000-1400-511300 OVERTIME	2,500	2,500	-
100-1000-1400-512000 PERSONAL SERVICES-BENEFITS	7,987	8,075	88
100-1000-1400-512100 GROUP INSURANCE	14,534	16,380	1,846
100-1000-1400-512110 LIFE INSURANCE	169	169	-
100-1000-1400-512400 RETIREMENT CONTRIBUTIONS	2,300	4,440	2,140
100-1000-1400-521110 BOARD APPOINTMENTS	13,200	13,200	-
100-1000-1400-521320 SOFTWARE SUPPORT	1,500	2,000	500
100-1000-1400-522210 EQUIP REPAIRS & MAINT	1,500	1,000	(500)
100-1000-1400-522230 BUILDING & GROUNDS MAINTENAN	2,500	10,500	8,000
100-1000-1400-523102 WORKER COMP INSURANCE	740	630	(110)
100-1000-1400-523104 LIABILITY/PROPERTY/VEHICLE INS	2,374	2,374	-
100-1000-1400-523210 TELEPHONE	3,000	3,000	-
100-1000-1400-523220 POSTAGE	5,000	4,500	(500)
100-1000-1400-523300 ADVERTISING	2,500	2,250	(250)
100-1000-1400-523500 TRAVEL	7,650	7,650	-
100-1000-1400-523600 DUES & FEES	400	400	-
100-1000-1400-523700 EDUCATION & TRAINING	4,000	4,000	-
100-1000-1400-523850 CONTRACT LABOR	47,000	40,500	(6,500)
100-1000-1400-531130 OPERATING SUPPLIES	5,500	5,000	(500)
100-1000-1400-531210 WATER & SEWER	2,000	3,000	1,000
100-1000-1400-531230 ELECTRICITY	10,500	9,500	(1,000)
100-1000-1400-531305 FOOD/LUNCHES -POLL WORKERS	1,250	1,000	(250)
100-1000-1400-531600 SMALL EQUIPMENT	4,500	2,500	(2,000)
100-1000-1400-551000 INDIRECT COST ALLOCATIONS	14,799	15,885	1,086
1400 ELECTIONS	259,302	263,453	4,151

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - EXPENDITURES**

	<u>FY18</u>	<u>PROPOSED FY19</u>	<u>DIFFERENCE FROM FY18</u>
TAX COMMISSIONER			
100-1000-1545-511000 PERSONAL SERVICES-SALARIES	284,780	269,261	(15,519)
100-1000-1545-511300 OVERTIME	4,000	3,000	(1,000)
100-1000-1545-512000 PERSONAL SERVICES-BENEFITS	22,092	20,828	(1,264)
100-1000-1545-512100 GROUP INSURANCE	58,136	57,330	(806)
100-1000-1545-512110 LIFE INSURANCE	677	592	(85)
100-1000-1545-512120 LONG TERM DISABILITY	320	320	-
100-1000-1545-512400 RETIREMENT CONTRIBUTIONS	17,076	21,024	3,948
100-1000-1545-521210 ATTORNEYS	-	1,500	1,500
100-1000-1545-521230 CONSULTANTS	-	1,500	1,500
100-1000-1545-521320 SOFTWARE SUPPORT	8,100	17,572	9,472
100-1000-1545-522210 EQUIPMENT REPAIRS & MAINTENAN	3,000	2,000	(1,000)
100-1000-1545-522322 RENTAL OF POSTAGE/COPIER MACHINE	3,292	1,900	(1,392)
100-1000-1545-523102 WORKERS COMP INSURANCE	1,690	1,681	(9)
100-1000-1545-523104 LIABILITY/PROPERTY/VEHICLE INS	2,593	2,593	-
100-1000-1545-523210 TELEPHONE	3,200	3,000	(200)
100-1000-1545-523220 POSTAGE	12,000	4,000	(8,000)
100-1000-1545-523300 ADVERTISING	15,000	8,270	(6,730)
100-1000-1545-523500 TRAVEL	3,000	3,543	543
100-1000-1545-523600 DUES & FEES	350	350	-
100-1000-1545-523700 EDUCATION & TRAINING	800	1,510	710
100-1000-1545-523910 TAG RENEWAL NOTICES	-	8,400	8,400
100-1000-1545-523915 TAX NOTICE EXPENSES	15,000	19,550	4,550
100-1000-1545-523920 FIFA COSTS	2,500	6,957	4,457
100-1000-1545-531130 OPERATING SUPPLIES	11,000	12,000	1,000
100-1000-1545-531600 SMALL EQUIPMENT	3,000	-	(3,000)
100-1000-1545-542200 COMPUTERS	8,000	8,500	500
100-1000-1545-551000 INDIRECT COST ALLOCATIONS	28,869	31,278	2,409
1545 TAX COMMISSIONER	508,475	508,459	(16)
TAX ASSESSOR			
100-1000-1550-511000 PERSONAL SERVICES-SALARIES	146,499	150,250	3,751
100-1000-1550-512000 PERSONAL SERVICES-BENEFITS	11,207	11,500	293
100-1000-1550-512100 GROUP INSURANCE	29,068	32,760	3,692
100-1000-1550-512110 LIFE INSURANCE	340	340	-
100-1000-1550-512120 LONG TERM DISABILITY	405	405	-
100-1000-1550-512400 RETIREMENT CONTRIBUTIONS	14,384	15,000	616
100-1000-1550-521110 BOARD APPOINTMENTS	10,000	10,000	-
100-1000-1550-521240 APPRAISAL - REAL PROPERTY	168,000	168,000	-
100-1000-1550-521241 APPRAISAL - PERSONAL PROPERT	21,000	21,000	-
100-1000-1550-521250 MAPPING SERVICES	12,000	12,000	-
100-1000-1550-521320 SOFTWARE SUPPORT	3,000	3,000	-
100-1000-1550-522210 EQUIPMENT REPAIRS & MAINTENAN	500	500	-
100-1000-1550-523102 WORKERS COMP INSURANCE	845	630	(215)
100-1000-1550-523104 LIABILITY/PROPERTY/VEHICLE INS	1,441	1,441	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - EXPENDITURES**

	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
100-1000-1550-523210 TELEPHONE	2,025	2,025	-
100-1000-1550-523220 POSTAGE	4,000	4,000	-
100-1000-1550-523300 ADVERTISING	910	910	-
100-1000-1550-523500 TRAVEL	10,000	11,000	1,000
100-1000-1550-523600 DUES & FEES	200	200	-
100-1000-1550-523700 EDUCATION & TRAINING	3,500	4,500	1,000
100-1000-1550-523915 ASSESSMENT NOTICE MAILINGS/PERSONAL	13,000	13,000	-
100-1000-1550-531130 OPERATING SUPPLIES	7,000	9,000	2,000
100-1000-1550-542500 OTHER EQUIPMENT-PRINTER	40,000	10,000	(30,000)
100-1000-1550-551000 INDIRECT COST ALLOCATIONS	27,533	31,033	3,500
1550 TAX ASSESSOR	526,857	512,494	(14,363)
GENERAL GOVT BUILDING & GROUNDS MAINTENANCE - 1565			
100-1000-1565-522100 CLEANING SERVICE-FSA OFFICES	10,400	10,400	-
100-1000-1565-522210 EQUIPMENT REPAIRS & MAINTENAN	5,000	5,000	-
100-1000-1565-522230 BUILDING & GROUNDS MAINTENAN	25,000	25,000	-
100-1000-1565-522235 BLDG MTN/SENIOR/MENTAL/ETC	12,000	12,000	-
100-1000-1565-523210 TELEPHONE	1,600	1,600	-
100-1000-1565-523230 INTERNET COSTS	1,400	1,400	-
100-1000-1565-523104 LIABILITY/PROPERTY/VEHICLE INS	16,689	26,000	9,311
100-1000-1565-531130 OPERATING SUPPLIES	5,000	5,000	-
100-1000-1565-531210 WATER/SEWER	3,500	3,500	-
100-1000-1565-531230 ELECTRICITY	70,000	65,000	(5,000)
100-1000-1565-531270 GASOLINE/DIESEL	100	100	-
100-1000-1565-531280 GARBAGE PICK-UP	4,500	4,500	-
100-1000-1565-551000 INDIRECT COST ALLOCATIONS	8,839	10,379	1,540
1565 GENERAL GOVT BLDG AND PLANT	164,028	169,879	5,851
SUPERIOR COURT			
100-2000-2150-511000 PERSONAL SERVICES-SALARIES	36,123	36,123	-
100-2000-2150-521330 COURT REPORTERS	57,000	57,000	-
100-2000-2150-531130 OPERATING SUPPLIES	8,000	8,000	-
100-2000-2150-572000 ACCOUNTABILITY COURT	-	15,000	15,000
100-2000-2150-551000 INDIRECT COST ALLOCATIONS	6,173	7,556	1,383
2150 SUPERIOR COURT	107,296	123,679	16,383
CLERK OF SUPERIOR COURT			
100-2000-2180-511000 PERSONAL SERVICES-SALARIES	326,847	335,700	8,853
100-2000-2180-511300 OVERTIME	13,000	13,000	-
100-2000-2180-512000 PERSONAL SERVICES-BENEFITS	25,998	26,700	702
100-2000-2180-512100 GROUP INSURANCE	50,869	57,330	6,461
100-2000-2180-512110 LIFE INSURANCE	565	565	-
100-2000-2180-512120 LONG TERM DISABILITY	715	715	-
100-2000-2180-512400 RETIREMENT CONTRIBUTIONS	28,023	29,200	1,177
100-2000-2180-521126 BOARD OF EQUALIZATION	3,000	3,000	-
100-2000-2180-521260 DOCUMENT MANAGEMENT	11,000	11,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - EXPENDITURES**

	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
100-2000-2180-521320 SOFTWARE SUPPORT	7,100	9,000	1,900
100-2000-2180-522210 EQUIPMENT REPAIRS & MAINTENAN	500	500	-
100-2000-2180-522322 RENTAL OF POSTAGE/COPIER MACHINE	9,500	9,500	-
100-2000-2180-523102 WORKER COMP INSURANCE	2,180	1,891	(289)
100-2000-2180-523104 LIABILITY/PROPERTY/VEHICLE INS	2,593	2,593	-
100-2000-2180-523210 TELEPHONE	3,000	3,000	-
100-2000-2180-523220 POSTAGE	8,000	8,000	-
100-2000-2180-523300 ADVERTISING	500	500	-
100-2000-2180-523500 TRAVEL	3,000	3,000	-
100-2000-2180-523600 DUES & FEES	700	400	(300)
100-2000-2180-523620 JURY & WITNESS FEES	38,000	38,000	-
100-2000-2180-523700 EDUCATION & TRAINING	3,000	3,000	-
100-2000-2180-531130 OPERATING SUPPLIES	18,000	18,000	-
100-2000-2180-531400 BOOKS & PERIODICALS	-	1,000	1,000
100-2000-2180-542300 FURNITURE & FIXTURES	2,500	2,500	-
100-2000-2180-542310 BOOK RESTORATION	3,000	3,000	-
100-2000-2180-542400 COMPUTERS	2,500	2,500	-
100-2000-2180-551000 INDIRECT COST ALLOCATIONS	33,919	37,397	3,478
2180 CLERK OF COURT	598,009	620,991	22,982
DISTRICT ATTORNEY			
100-2000-2200-572200 D.A. OFFICE EXPENSE	44,750	63,586	18,836
2200 DISTRICT ATTORNEY	44,750	63,586	18,836
STATE COURT			
100-2000-2300-511000 PERSONAL SERVICES-SALARIES	104,075	104,075	-
100-2000-2300-512000 PERSONAL SERVICES-BENEFITS	7,962	7,962	-
100-2000-2300-521205 INTERPRETER FEES	1,000	1,000	-
100-2000-2300-521235 CONFLICT/TEMP JUDGES	1,200	1,200	-
100-2000-2300-521330 COURT REPORTERS	15,600	20,000	4,400
100-2000-2300-523102 WORKERS COMPENSATION	211	420	209
100-2000-2300-523104 LIABILITY/PROPERTY/VEHICLE INS	576	576	-
100-2000-2300-523500 TRAVEL	1,000	2,500	1,500
100-2000-2300-523700 EDUCATION & TRAINING	500	1,000	500
100-2000-2300-523600 DUES & FEES	500	500	-
100-2000-2300-523930 OFFICE EXPENSE	3,600	3,600	-
100-2000-2300-551000 INDIRECT COST ALLOCATIONS	8,316	8,878	562
2300 STATE COURT	144,540	151,711	7,171
MAGISTRATE COURT			
100-2000-2400-511000 PERSONAL SERVICES-SALARIES	159,689	147,100	(12,589)
100-2000-2400-512000 PERSONAL SERVICES-BENEFITS	12,216	11,260	(956)
100-2000-2400-512100 GROUP INSURANCE	21,801	24,570	2,769
100-2000-2400-512110 LIFE INSURANCE	95	170	75
100-2000-2400-512120 LONG TERM DISABILITY	280	280	-
100-2000-2400-512400 RETIREMENT CONTRIBUTIONS	10,502	4,350	(6,152)

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - EXPENDITURES**

	<u>FY18</u>	<u>PROPOSED FY19</u>	<u>DIFFERENCE FROM FY18</u>
100-2000-2400-521205 INTERPRETER FEES	150	150	-
100-2000-2400-521230 CONSULTANTS	-	-	-
100-2000-2400-521320 SOFTWARE SUPPORT	-	8,500	8,500
100-2000-2400-522210 EQUIPMENT REPAIRS & MAINTENAN	250	250	-
100-2000-2400-522322 RENTAL OF POSTAGE/COPIER MACHINE	1,700	1,700	-
100-2000-2400-523102 WORKERS COMP INSURANCE	750	696	(54)
100-2000-2400-523104 LIABILITY/PROPERTY/VEHICLE INS	864	864	-
100-2000-2400-523210 TELEPHONE	2,000	2,000	-
100-2000-2400-523220 POSTAGE	1,000	1,000	-
100-2000-2400-523500 TRAVEL	1,500	2,500	1,000
100-2000-2400-523600 DUES & FEES	200	230	30
100-2000-2400-523700 EDUCATION & TRAINING	750	1,000	250
100-2000-2400-531130 OPERATING SUPPLIES	5,000	5,000	-
100-2000-2400-551000 INDIRECT COST ALLOCATIONS	13,285	14,310	1,025
2400 MAGISTRATE COURT	232,032	225,930	(6,102)
 PROBATE COURT			
100-2000-2450-511000 PERSONAL SERVICES-SALARIES	131,116	134,500	3,384
100-2000-2450-512000 PERSONAL SERVICES-BENEFITS	10,030	10,300	270
100-2000-2450-512100 GROUP INSURANCE	7,267	8,190	923
100-2000-2450-512110 LIFE INSURANCE	170	170	-
100-2000-2450-512120 LONG TERM DISABILITY	100	100	-
100-2000-2450-512400 RETIREMENT CONTRIBUTIONS	3,880	4,100	220
100-2000-2450-521260 DOCUMENT IMAGING	5,000	3,500	(1,500)
100-2000-2450-522210 EQUIPMENT REPAIRS & MAINTENAN	200	300	100
100-2000-2450-523102 WORKERS COMP INSURANCE	634	696	62
100-2000-2450-523104 LIABILITY/PROPERTY/VEHICLE INS	864	721	(143)
100-2000-2450-523210 TELEPHONE	2,000	1,365	(635)
100-2000-2450-523220 POSTAGE	600	600	-
100-2000-2450-523500 TRAVEL	800	950	150
100-2000-2450-523600 DUES & FEES	400	250	(150)
100-2000-2450-523700 EDUCATION & TRAINING	500	500	-
100-2000-2450-531130 OPERATING SUPPLIES	3,500	3,000	(500)
100-2000-2450-551000 INDIRECT COST ALLOCATIONS	10,062	10,944	882
2450 PROBATE COURT	177,123	180,186	3,063
 JUVENILE COURT			
100-2000-2600-521211 ATTORNEY FEES-DECATUR CO	3,000	10,000	7,000
100-2000-2600-521215 JUVENILE COURT OFFICIALS-DEC CO	16,800	16,800	-
100-2000-2600-521330 COURT REPORTERS-DECATUR CO	7,500	7,500	-
100-2000-2600-572000 JUVENILE COURT EXPENSES-MITCHELL CO	20,000	20,000	-
2600 JUVENILE COURT	47,300	54,300	7,000
 PUBLIC DEFENDER			
100-2000-2800-521212 INDIGENT DEFENSE - STATE COURT	20,000	20,000	-
100-2000-2800-521213 INDIGENT DEF - SUPERIOR COURT	184,401	184,401	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - EXPENDITURES**

	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
2800 PUBLIC DEFENDER	204,401	204,401	-
PUBLIC SAFETY			
100-3000-3100-522225 BOAT REPAIR	1,000	1,000	-
100-3000-3100-523025 CONTRACTED SERVICES-CLIMAX	-	9,490	9,490
100-3000-3100-523026 CONTRACTED SERVICES-ATTAPUL	-	4,745	4,745
100-3000-3100-531270 CITY OF CLIMAX/VFD FUEL USAGE	5,000	5,000	-
100-3000-3100-542000 DIVE TEAM EQUIPMENT	16,000	16,000	-
100-3000-3100-572040 FORESTRY COMMISSION	17,239	17,239	-
100-3000-3100-572090 HUMANE SOCIETY CONTRIBUTION	50,000	50,000	-
100-3000-3100-579000 CONTINGENCIES	125,477	130,000	4,524
100-3000-3100-581000 PRINCIPAL-NARROWBAND RADIOS	106,104	11,755	(94,349)
100-3000-3100-582000 INTEREST-NARROWBAND RADIOS	717	53	(664)
3100 PUBLIC SAFETY	321,536	245,282	(76,254)
SHERIFF			
100-3000-3300-511000 PERSONAL SERVICES-SALARIES	1,716,904	1,802,750	85,846
100-3000-3300-511300 OVERTIME	175,000	175,000	-
100-3000-3300-512000 PERSONAL SERVICES-BENEFITS	144,731	149,500	4,769
100-3000-3300-512100 GROUP INSURANCE	247,078	278,460	31,382
100-3000-3300-512110 LIFE INSURANCE	3,122	3,121	(1)
100-3000-3300-512120 LONG TERM DISABILITY	2,730	2,442	(288)
100-3000-3300-512400 RETIREMENT CONTRIBUTIONS	126,988	143,300	16,312
100-3000-3300-521270 MEDICAL - EMPLOYEES	1,000	1,000	-
100-3000-3300-521272 MEDICAL-VICTIM SVC & INVESTIGATIONS	500	500	-
100-3000-3300-521320 SOFTWARE SUPPORT	3,000	3,500	500
100-3000-3300-521322 RADIO SYSTEM MAINT & SUPPORT	32,252	31,960	(292)
100-3000-3300-522210 EQUIP REPAIRS & MAINT	7,000	7,000	-
100-3000-3300-522215 COMPUTER REPAIR	1,000	2,000	1,000
100-3000-3300-522220 VEHICLE REPAIR & MAINTENANCE	90,000	90,000	-
100-3000-3300-522230 BUILDING & GROUNDS MAINTENAN	10,000	10,000	-
100-3000-3300-523102 WORKER COMP INSURANCE	40,056	40,056	-
100-3000-3300-523103 UNEMPLOYMENT COMPENSATION	3,300	3,300	-
100-3000-3300-523104 LIABILITY/PROPERTY/VEHICLE INS	76,865	87,000	10,135
100-3000-3300-523210 TELEPHONE	37,500	35,000	(2,500)
100-3000-3300-523220 POSTAGE	2,000	2,000	-
100-3000-3300-523300 ADVERTISING	500	500	-
100-3000-3300-523500 TRAVEL	17,000	20,000	3,000
100-3000-3300-523600 DUES & FEES	4,000	4,000	-
100-3000-3300-523630 BALIFF FEES	13,000	15,000	2,000
100-3000-3300-523700 EDUCATION & TRAINING	7,000	7,000	-
100-3000-3300-523850 CONTRACT LABOR	-	2,000	2,000
100-3000-3300-523870 INVESTIGATIONS	1,500	2,500	1,000
100-3000-3300-531130 OPERATING SUPPLIES	48,000	45,000	(3,000)
100-3000-3300-531135 CHAMPS	3,000	3,000	-
100-3000-3300-531150 AMMUNITION	7,500	7,500	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
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	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
100-3000-3300-531230 ELECTRICITY	4,000	4,000	-
100-3000-3300-531270 GASOLINE / DIESEL	93,000	100,000	7,000
100-3000-3300-531305 FOOD FOR LUNCHEONS	2,000	-	(2,000)
100-3000-3300-531400 BOOKS & PERIODICALS	18,000	18,000	-
100-3000-3300-531600 SMALL EQUIPMENT	6,000	36,500	30,500
100-3000-3300-531620 TASERS	-	8,190	8,190
100-3000-3300-531630 CAMERAS - VEHICLES	-	27,300	27,300
100-3000-3300-531710 UNIFORMS - EMPLOYEES	17,000	17,000	-
100-3000-3300-531720 VESTS	15,000	10,000	(5,000)
100-3000-3300-542200 VEHICLES	150,000	175,000	25,000
100-3000-3300-551000 INDIRECT COST ALLOCATIONS	181,892	200,070	18,178
100-3000-3300-572025 PATAULA DRUG TASK FORCE	30,000	-	(30,000)
100-3000-3300-572030 RESCUE UNIT EXPENSES	3,500	3,500	-
100-3000-3300-581000 PRINCIPAL	35,309	-	(35,309)
100-3000-3300-582000 INTEREST	1,237	-	(1,237)
3300 SHERIFF	3,379,464	3,573,949	194,485
JAIL			
100-3000-3326-511000 PERSONAL SERVICES-SALARIES	1,117,899	1,089,500	(28,399)
100-3000-3326-511100 PS - SALARIES/OTHER	127,514	132,500	4,986
100-3000-3326-511300 OVERTIME	115,000	115,000	-
100-3000-3326-511310 OVERTIME - OTHER	20,000	20,000	-
100-3000-3326-512000 PERSONAL SERVICES-BENEFITS	94,317	92,150	(2,167)
100-3000-3326-512100 PS- BENEFITS/OTHER	11,285	11,700	415
100-3000-3326-512100 GROUP INSURANCE	203,476	237,510	34,034
100-3000-3326-512110 GROUP INS/OTHER	25,435	28,665	3,230
100-3000-3326-512110 LIFE INSURANCE	2,530	2,445	(85)
100-3000-3326-512111 LIFE INS/OTHER	340	340	-
100-3000-3326-512120 LONG TERM DISABILITY	2,843	2,818	(25)
100-3000-3326-512400 RETIREMENT CONTRIBUTIONS	96,975	95,625	(1,350)
100-3000-3326-512410 RETIREMENT/OTHER	13,086	14,425	1,339
100-3000-3326-521230 CONSULTANTS(FINANCIAL)	-	2,000	2,000
100-3000-3326-521269 PHYSICIANS SALARY	158,004	158,004	-
100-3000-3326-521270 MEDICAL-EMPLOYEES	1,000	1,000	-
100-3000-3326-521271 MEDICAL - INMATES	197,000	197,000	-
100-3000-3326-521320 SOFTWARE SUPPORT	20,000	20,000	-
100-3000-3326-522210 EQUIP REPAIRS & MAINT	20,000	20,000	-
100-3000-3326-522230 BUILDINGS & GROUNDS MAINTENANCE	-	30,000	30,000
100-3000-3326-5222 TRAINING ROOM RENOVATION	-	40,000	40,000
100-3000-3326-523025 CONTRACTED SERVICES	28,470	28,470	-
100-3000-3326-523102 WORKERS COMP INSURANCE	36,521	36,521	-
100-3000-3326-523104 LIABILITY PROPERTY/VEHICLE INS	19,583	20,000	417
100-3000-3326-523210 TELEPHONE	8,000	8,000	-
100-3000-3326-523220 POSTAGE	300	1,000	700
100-3000-3326-523230 INTERNET COSTS	-	14,500	14,500
100-3000-3326-523500 TRAVEL	3,000	3,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
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	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
100-3000-3326-523510 INMATE TRANSPORTATION	1,000	1,000	-
100-3000-3326-523600 DUES & FEES	300	500	200
100-3000-3326-523700 EDUCATION & TRAINING	2,000	2,000	-
100-3000-3326-531130 OPERATING SUPPLIES	55,000	50,000	(5,000)
100-3000-3326-531210 WATER/SEWER	15,000	15,000	-
100-3000-3326-531220 NATURAL GAS EXPENDITURES	27,500	25,000	(2,500)
100-3000-3326-531230 ELECTRICITY	140,000	125,000	(15,000)
100-3000-3326-531270 GASOLINE / DIESEL	4,000	4,000	-
100-3000-3326-531280 GARBAGE PICK-UP	5,500	5,500	-
100-3000-3326-531300 FOOD	150,000	140,000	(10,000)
100-3000-3326-531600 SMALL EQUIPMENT	7,500	7,500	-
100-3000-3326-531710 UNIFORMS - EMPLOYEES	5,000	10,000	5,000
100-3000-3326-531720 INMATE CLOTHING	5,000	-	(5,000)
100-3000-3326-541200 SITE IMPROVEMENTS -JAIL ROOF	480,000	650,000	170,000
100-3000-3326-542000 MACHINERY & EQUIPMENT	10,000	10,000	-
100-3000-3326-542400 COMPUTERS	6,000	10,000	4,000
100-3000-3326-551000 INDIRECT COST ALLOCATIONS	164,797	185,376	20,579
100-3000-3326-572000 COUNTY INMATE EXPENSES	40,000	35,000	(5,000)
3326 JAIL	3,441,175	3,698,049	256,874
FIRE			
100-3000-3500-511000 PERSONAL SERVICES-SALARIES	582,004	600,000	17,996
100-3000-3500-511300 OVERTIME	100,000	110,000	10,000
100-3000-3500-512000 PERSONAL SERVICES-BENEFITS	52,173	54,300	2,127
100-3000-3500-512100 GROUP INSURANCE	123,539	139,230	15,691
100-3000-3500-512110 LIFE INSURANCE	1,467	1,467	-
100-3000-3500-512120 LONG TERM DISABILITY	1,525	1,525	-
100-3000-3500-512400 RETIREMENT CONTRIBUTIONS	70,812	76,100	5,288
100-3000-3500-521320 SOFTWARE SUPPORT	600	1,000	400
100-3000-3500-521322 RADIO SYSTEM MAINT & SUPPORT	46,208	45,789	(419)
100-3000-3500-522210 EQUIPMENT REPAIRS & MAINTENANCE	6,000	6,000	-
100-3000-3500-522220 VEHICLE REPAIR & MAINTENANCE	20,500	20,500	-
100-3000-3500-522230 BUILDING & GROUNDS MAINTENANCE	6,000	6,000	-
100-3000-3500-523025 CONTRACTED SERVICES	18,980	25,000	6,020
100-3000-3500-523101 W/C INSURANCE-VFD	5,000	5,000	-
100-3000-3500-523102 W/C INSURANCE - PAID FF	16,506	16,750	244
100-3000-3500-523104 LIABILITY INS-EQUIP-BUILDING/VFD & PAID	32,898	35,000	2,102
100-3000-3500-523110 CANCER INS POLICY	-	13,000	13,000
100-3000-3500-523210 TELEPHONE	3,500	3,500	-
100-3000-3500-523220 POSTAGE	50	50	-
100-3000-3500-523300 ADVERTISING	100	100	-
100-3000-3500-523500 TRAVEL	1,200	1,200	-
100-3000-3500-523600 DUES & FEES	400	400	-
100-3000-3500-523640 FLEET REGISTRATION-HWY IMPACT FEES	-	1,200	1,200
100-3000-3500-523700 EDUCATION & TRAINING	3,000	3,000	-
100-3000-3500-531130 OPERATING SUPPLIES	12,000	12,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
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	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
100-3000-3500-531210 WATER/SEWER	2,000	2,000	-
100-3000-3500-531220 NATURAL GAS EXPENDITURES	2,500	2,500	-
100-3000-3500-531230 ELECTRICITY	18,000	20,000	2,000
100-3000-3500-531240 BOTTLED GAS - PROPANE	3,500	3,500	-
100-3000-3500-531280 GARBAGE PICK-UP	-	350	350
100-3000-3500-531270 GASOLINE / DIESEL	30,000	30,000	-
100-3000-3500-531600 SMALL EQUIPMENT	4,000	4,000	-
100-3000-3500-531710 UNIFORMS - EMPLOYEES	6,000	6,000	-
100-3000-3500-542100 VOLUNTEER FIRE DEPARTMENT	27,000	27,000	-
100-3000-3500-542200 FIRE TRUCK PAYMENT	75,000	-	(75,000)
100-3000-3500-551000 INDIRECT COST ALLOCATIONS	70,280	81,277	10,997
100-3000-3500-572045 CLIMAX VFD	3,000	3,000	-
3500 FIRE	1,345,742	1,357,738	11,996
EMS			
100-3000-3600-521130 EMS CONSULTANTS BILLING SVC	1,000	-	(1,000)
100-3000-3600-521322 RADIO MAINTENANCE & SUPPORT	4,342	4,302	(40)
100-3000-3600-523940 STATE FEE - INDIGENCE	2,500	2,500	-
100-3000-3600-531270 GASOLINE / DIESEL	40,000	50,000	10,000
100-3000-3600-57 2150 GRADY EMS PAYMENT	250,000	250,000	-
3600 EMS	297,842	306,802	8,960
CORONER			
100-3000-3700-511000 PERSONAL SERVICES-SALARIES	4,454	4,750	296
100-3000-3700-512000 PERSONAL SERVICES-BENEFITS	341	365	24
100-3000-3700-521213 DEATH INVESTIGATIONS	18,000	30,000	12,000
100-3000-3700-521214 INVESTIGATION TRANSPORT	5,000	5,000	-
100-3000-3700-522210 EQUIPMENT REPAIRS & MAINTENANCE	1,000	1,000	-
100-3000-3700-523102 WORKERS COMP INSURANCE	1,072	276	(796)
100-3000-3700-523104 LIABILITY/PROPERTY/VEHICLE INS	288	288	-
100-3000-3700-523500 TRAVEL	1,500	2,000	500
100-3000-3700-523600 DUES & FEES	325	325	-
100-3000-3700-523700 EDUCATION & TRAINING	720	720	-
100-3000-3700-531130 OPERATING SUPPLIES	1,000	1,000	-
100-3000-3700-531230 ELECTRICITY	2,500	3,000	500
100-3000-3700-551000 INDIRECT COST ALLOCATIONS	2,210	2,323	113
3700 CORONER	38,410	51,047	12,637
EMERGENCY MANAGEMENT			
100-3000-3920-511000 PERSONAL SERVICES-SALARIES	9,888	10,185	297
100-3000-3920-512000 PERSONAL SERVICES-BENEFITS	756	780	24
100-3000-3920-512400 RETIREMENT CONTRIBUTIONS	1,137	1,185	48
100-3000-3920-523104 LIABILITY/PROPERTY/VEHICLE INS	576	576	-
100-3000-3920-523210 TELEPHONE	300	300	-
100-3000-3920-523500 TRAVEL	3,500	2,000	(1,500)
100-3000-3920-523700 EDUCATION & TRAINING	1,848	770	(1,078)

**DECATUR COUNTY BOARD OF COMMISSIONERS
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	<u>FY18</u>	<u>PROPOSED FY19</u>	<u>DIFFERENCE FROM FY18</u>
100-3000-3920-531130 OPERATING SUPPLIES	1,500	1,500	-
100-3000-3920-551000 INDIRECT COST ALLOCATIONS	1,170	1,125	(45)
3920 EMERGENCY MANAGEMENT	20,675	18,421	(2,254)
PUBLIC WORKS			
100-4000-4200-511000 PERSONAL SERVICES-SALARIES	760,475	793,250	32,775
100-4000-4200-511000 PS - SALARIES - OTHER	201,647	201,647	-
100-4000-4200-511300 OVERTIME	35,000	35,000	-
100-4000-4200-511310 OVERTIME - OTHER	10,000	7,500	(2,500)
100-4000-4200-512000 PERSONAL SERVICES-BENEFITS	60,854	63,400	2,546
100-4000-4200-512100 PS - BENEFITS - OTHER	16,191	15,609	(582)
100-4000-4200-512100 GROUP INSURANCE	159,874	171,990	12,116
100-4000-4200-512110 GROUP INS - OTHER	43,602	40,950	(2,652)
100-4000-4200-512110 LIFE INSURANCE	2,141	2,056	(85)
100-4000-4200-512111 LIFE INS - OTHER	510	510	-
100-4000-4200-512120 LONG TERM DISABILITY	4,410	1,594	(2,816)
100-4000-4200-512400 RETIREMENT CONTRIBUTIONS	63,584	71,076	7,492
100-4000-4200-512410 RETIREMENT - OTHER	24,339	20,443	(3,896)
100-4000-4200-521270 PHYSICIANS-EMPLOYEES	780	780	-
100-4000-4200-521290 SURVEYING	300	300	-
100-4000-4200-521320 SOFTWARE SUPPORT	550	1,000	450
100-4000-4200-521322 RADO SYSTEM MAINT & SUPPORT	19,848	19,668	(180)
100-4000-4200-522210 EQUIPMENT REPAIRS & MAINTENANCE	125,000	125,000	-
100-4000-4200-522220 VEHICLE REPAIR & MAINTENANCE	75,000	75,000	-
100-4000-4200-522230 BUILDING & GROUNDS MAINTENANCE	2,500	8,200	5,700
100-4000-4200-522245 RAILROAD REPAIRS-SPRING CREEK	5,000	5,000	-
100-4000-4200-522320 RENTAL OF EQUIPMENT & VEHICLES	1,000	1,000	-
100-4000-4200-523025 CONTRACTED SERVICES	270,465	279,955	9,490
100-4000-4200-523102 WORKER COMP INSURANCE	51,555	48,929	(2,626)
100-4000-4200-523103 UNEMPLOYMENT INSURANCE	-	5,000	5,000
100-4000-4200-523104 LIABILITY/PROPERTY/VEHICLE INS	44,571	44,571	-
100-4000-4200-523210 TELEPHONE	6,000	6,540	540
100-4000-4200-523500 TRAVEL	1,000	1,000	-
100-4000-4200-523640 FLEET REGISTRATION-HWY IMPACT FEES	-	1,200	1,200
100-4000-4200-523700 EDUCATION & TRAINING	750	750	-
100-4000-4200-531110 ROAD SUPPLIES	75,000	75,000	-
100-4000-4200-531130 OPERATING SUPPLIES	43,000	40,000	(3,000)
100-4000-4200-531210 WATER / SEWER	3,500	4,550	1,050
100-4000-4200-531220 NATURAL GAS	5,100	5,100	-
100-4000-4200-531230 ELECTRICITY	14,600	15,000	400
100-4000-4200-531250 OIL	7,500	7,500	-
100-4000-4200-531270 GASOLINE / DIESEL	200,000	200,000	-
100-4000-4200-531280 GARBAGE PICK-UP	1,250	1,450	200
100-4000-4200-531710 UNIFORMS - EMPLOYEES	11,500	11,500	-
100-4000-4200-542000 MACHINERY & EQUIPMENT	80,000	257,000	177,000
100-4000-4200-542200 VEHICLES	-	55,000	55,000

**DECATUR COUNTY BOARD OF COMMISSIONERS
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	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
100-4000-4200-541415 CITY OF BDGE ROAD MAINTENANCE	125,000	125,000	-
100-4000-4200-551000 INDIRECT COST ALLOCATIONS	155,228	170,209	14,981
100-4000-4200-581000 PRINCIPAL	159,177	194,167	34,990
100-4000-4200-582000 INTEREST	7,675	17,264	9,589
4200 PUBLIC WORKS	2,875,476	3,227,658	352,183
KAB OPERATIONS			
100-4000-4550-572055 KAB CONTRIBUTION	30,000	30,000	-
4550 KAB OPERATIONS	30,000	30,000	-
HEALTH			
100-5000-5100-523104 VEHICLE INSURANCE-HEALTH	1,772	1,772	-
100-5000-5100-523105 VEHICLE INSURANCE- GA FARM WORKER	2,477	2,477	-
100-5000-5100-523210 TELEPHONE	300	-	(300)
100-5000-5100-531270 GASOLINE / DIESEL	3,000	3,000	-
100-5000-5100-531271 GAS/DIESEL-GA FARM WORKERS	3,000	3,000	-
100-5000-5100-572065 HEALTH DEPT CONTRIBUTION	100,000	100,000	-
5100 HEALTH	110,549	110,249	(300)
WELFARE			
100-5000-5400-572051 FOSTER CARE - DFACS	3,500	3,500	-
5400 WELFARE	3,500	3,500	-
RECREATION			
100-6000-6100-572061 RIVERTOWN DAYS	3,000	3,000	-
100-6000-6100-572080 CHAMBER OF COMMERCE BASS PRO	9,000	9,000	-
6100 RECREATION	12,000	12,000	-
EXTENSION SERVICE			
100-7000-7100-511000 PERSONAL SERVICES-SALARIES	58,082	72,850	14,768
100-7000-7100-512000 PERSONAL SERVICES-BENEFITS	4,443	5,575	1,132
100-7000-7100-512400 RETIREMENT CONTRIBUTIONS	9,764	12,250	2,486
100-7000-7100-522210 EQUIPMENT REPAIRS & MAINTENANCE	1,000	1,000	-
100-7000-7100-522220 VEHICLE REPAIR & MAINTENANCE	1,065	1,065	-
100-7000-7100-522230 BUILDING & GROUNDS MAINTENANCE	6,500	6,500	-
100-7000-7100-522322 RENTAL OF POSTAGE/COPIER MACHINE	1,600	1,600	-
100-7000-7100-523104 LIABILITY/PROPERTY/VEHICLE INS	7,008	7,008	-
100-7000-7100-523210 TELEPHONE	2,700	2,700	-
100-7000-7100-523220 POSTAGE	500	-	(500)
100-7000-7100-523500 TRAVEL	5,000	5,500	500
100-7000-7100-523850 CONTRACT LABOR	-	6,000	6,000
100-7000-7100-523880 AMERICORPS STATE PROGRAM	3,000	3,000	-
100-7000-7100-531130 OPERATING SUPPLIES	3,700	3,700	-
100-7000-7100-531210 WATER / SEWER	2,200	2,200	-
100-7000-7100-531220 NATURAL GAS	600	1,200	600
100-7000-7100-531230 ELECTRICITY	35,000	35,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
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	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
100-7000-7100-531270 GASOLINE / DIESEL	2,500	2,500	-
100-7000-7100-531280 GARBAGE PICK-UP	1,000	1,000	-
100-7000-7100-542200 VEHICLE	35,000	-	(35,000)
100-7000-7100-551000 INDIRECT COST ALLOCATIONS	10,900	11,245	345
7100 EXTENSION SERVICE	191,562	181,893	(9,669)
PLANNING & ZONING			
100-7000-7400-572205 CODE ENFORCEMENT POSITION	49,500	58,605	9,105
100-7000-7400-572210 PLANNING DEPT AGREEMENT-BDGE	75,000	87,000	12,000
100-7000-7400-579000 CONTINGENCIES	10,000	10,000	-
7400 PLANNING & ZONING	134,500	155,605	21,105
INDUSTRIAL DEVELOPMENT			
100-7000-7500-511000 PERSONAL SERVICES-SALARIES	78,260	95,150	16,890
100-7000-7500-511300 OVERTIME	1,450	1,000	(450)
100-7000-7500-512000 PERSONAL SERVICES-BENEFITS	6,017	7,475	1,458
100-7000-7500-512100 GROUP INSURANCE	11,991	15,971	3,980
100-7000-7500-512110 LIFE INSURANCE	200	225	25
100-7000-7500-512120 LONG TERM DISABILITY	278	222	(56)
100-7000-7500-512400 RETIREMENT CONTRIBUTIONS	6,651	9,875	3,224
100-7000-7500-521270 PHYSICIANS-EMPLOYEES	1,863	1,863	-
100-7000-7500-521322 RADIO SYSTEM MAINT & SUPPORT	2,171	2,151	(20)
100-7000-7500-522210 EQUIPMENT REPAIRS & MAINTENANCE	8,000	12,000	4,000
100-7000-7500-522220 VEHICLE REPAIR & MAINTENANCE	3,400	3,500	100
100-7000-7500-522230 BUILDING & GROUNDS MAINTENANCE	1,200	3,000	1,800
100-7000-7500-523025 CONTRACTED SERVICES	9,490	9,490	-
100-7000-7500-523102 WORKERS COMP INSURANCE	3,810	9,000	5,190
100-7000-7500-523104 LIABILITY/PROPRTY/VEHICLE INS	5,749	5,749	-
100-7000-7500-523210 TELEPHONE	2,500	2,500	-
100-7000-7500-523640 FLEET REGISTRATION-HWY IMPACT FEES	-	100	100
100-7000-7500-531130 OPERATING SUPPLIES	5,500	5,000	(500)
100-7000-7500-531210 WATER & SEWER	-	720	720
100-7000-5000-531220 NATURAL GAS EXPENDITURES	1,500	1,500	-
100-7000-7500-531230 ELECTRICITY	5,000	4,000	(1,000)
100-7000-7500-531270 GASOLINE / DIESEL	12,000	14,000	2,000
100-7000-7500-531280 GARBAGE PICKUP	-	350	350
100-7000-7500-531600 SMALL EQUIPMENT	800	1,000	200
100-7000-7500-531710 UNIFORMS - EMPLOYEES	1,500	1,200	(300)
100-7000-7500-551000 INDIRECT COST ALLOCATIONS	10,177	12,525	2,348
7500 INDUSTRIAL DEVELOPMENT	179,507	219,566	40,059
AIRPORT			
100-7000-7563-511000 PERSONAL SERVICES-SALARIES	-	76,700	76,700
100-7000-7563-511300 OVERTIME	-	4,000	4,000
100-7000-7563-512000 PERSONAL SERVICES-BENEFITS	-	6,025	6,025
100-7000-7563-512100 GROUP INSURANCE	-	18,837	18,837

**DECATUR COUNTY BOARD OF COMMISSIONERS
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	<u>FY18</u>	<u>PROPOSED FY19</u>	<u>DIFFERENCE FROM FY18</u>
100-7000-7563-512110 LIFE INSURANCE	-	217	217
100-7000-7563-512120 LONG TERM DISABILITY	-	216	216
100-7000-7563-512400 RETIREMENT CONTRIBUTIONS	-	8,800	8,800
100-7000-7563-521230 CONSULTANTS	-	2,000	2,000
100-7000-7563-522210 EQUIPMENT REPAIRS & MAINTENANCE	-	23,000	23,000
100-7000-7563-522220 VEHICLE REPAIR & MAINTENANCE	-	1,000	1,000
100-7000-7563-522230 BUILDING & GROUNDS MAINTENANCE	-	4,000	4,000
100-7000-7563-523102 WORKERS COMP INSURANCE	-	1,461	1,461
100-7000-7563-523104 LIABILITY INSURANCE	-	11,000	11,000
100-7000-7563-523210 TELEPHONE	-	7,500	7,500
100-7000-7563-523300 ADVERTISING	-	500	500
100-7000-7563-523500 TRAVEL	-	400	400
100-7000-7563-523600 DUES & FEES	-	1,000	1,000
100-7000-7563-523700 EDUCATION & TRAINING	-	100	100
100-7000-7563-531130 OPERATING SUPPLIES	-	3,000	3,000
100-7000-7563-531210 WATER & SEWER	-	2,000	2,000
100-7000-7563-531220 NATURAL GAS	-	500	500
100-7000-7563-531230 ELECTRICITY	-	15,500	15,500
100-7000-7563-531250 OIL	-	1,000	1,000
100-7000-7563-531270 GASOLINE / DIESEL	-	1,750	1,750
100-7000-7563-531521 LL100 - AVIATION FUEL	-	90,000	90,000
100-7000-7563-531522 JET - AVIATION FUEL	-	165,000	165,000
100-7000-7563-531523 SALES TAX	-	10,000	10,000
100-7000-7563-531600 SMALL EQUIPMENT	-	2,500	2,500
100-7000-7563-531710 UNIFORMS - EMPLOYEES	-	800	800
100-7000-7563-541215 ELECTRICAL UPGRADES	-	350,000	350,000
100-7000-7563-551000 INDIRECT COST ALLOCATIONS	-	29,272	29,272
7563 AIRPORT	-	838,078	838,078
100 GENERAL FUND TOTAL BEFORE TRANSFERS	15,570,178	17,287,772	1,717,594
OTHER FINANCING USES			
100-0000-0000-611003 TRANSFER OUT-AIRPORT	219,122	-	(219,122)
100-0000-0000-611004 TRANSFER OUT - E-911	356,297	447,773	91,476
OTHER FINANCING USES TOTAL	575,419	447,773	(127,646)
100 GENERAL FUND TOTAL	16,145,597	17,735,545	1,589,948
SPECIAL REVENUE FUNDS			
JAIL FUND			
201-3000-3326-522230 BUILDING & GROUNDS MTN	60,000	60,000	-
201 JAIL FUND TOTAL	60,000	60,000	-
LAW LIBRARY FUND			
205-2000-0000-531400 BOOKS & PERIODICALS	16,000	16,000	-
205 LAW LIBRARY FUND	16,000	16,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
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	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
CONFISCATED ASSETS			
210-0000-0000-531100 GENERAL SUPPLIES & MATERIALS	5,000	-	(5,000)
210 CONFISCATED ASSETS	5,000	-	(5,000)
PRISON FUND			
211-0000-0000-511000 PERSONAL SERVICES-SALARIES	-	11,000	11,000
211-0000-0000-512000 PERSONAL SERVICES-BENEFITS	-	842	842
211-0000-0000-523205 CABLE TV	2,000	2,000	-
211-0000-0000-523215 TELEPHONE CARDS	2,000	7,500	5,500
211-0000-0000-523700 EDUCATION/TRAINING - INMATES	20,000	2,658	(17,342)
211-0000-0000-531130 OPERATING SUPPLIES	111,000	5,000	(106,000)
211-0000-0000-531750 COMMISSARY SALES-STEWART	-	106,000	106,000
211 PRISON FUND	135,000	135,000	-
JAIL INMATE FUND			
212-0000-0000-531130 OPERATING SUPPLIES	-	10,000	10,000
212-0000-0000-531720 INMATE CLOTHING	-	20,000	20,000
212 JAIL INMATE FUND	-	30,000	30,000
EMERGENCY 911 TELEPHONE FUND			
215-3000-3800-511000 PERSONAL SERVICES-SALARIES	586,623	561,574	(25,049)
215-3000-3800-511300 OVERTIME	75,760	147,583	71,823
215-3000-3800-512000 PERSONAL SERVICES-BENEFITS	50,672	54,271	3,599
215-3000-3800-512100 GROUP INSURANCE	130,806	131,040	234
215-3000-3800-512110 LIFE INSURANCE	1,550	1,380	(170)
215-3000-3800-512120 LONG TERM DISABILITY	760	898	138
215-3000-3800-512400 RETIREMENT CONTRIBUTIONS	40,107	50,091	9,984
215-3000-3800-521250 MAPPING SERVICES-SWGA RC	8,000	-	(8,000)
215-3000-3800-521270 PHYSICIANS - EMPLOYEES	1,500	1,500	-
215-3000-3800-521320 SOFTWARE SUPPORT-	7,500	10,000	2,500
215-3000-3800-522210 EQUIPMENT REPAIRS & MAINTENANCE	5,000	5,000	-
215-3000-3800-522220 VEHICLE REPAIR & MAINTENANCE	550	550	-
215-3000-3800-522230 BUILDING & GROUNDS MAINTENANCE	1,000	1,000	-
215-3000-3800-523102 WORKERS COMP INSURANCE	4,146	4,146	-
215-3000-3800-523103 UNEMPLOYMENT COMPENSATION	5,000	5,000	-
215-3000-3800-523104 LIABILITY/PROPERTY/VEHICLE	7,700	7,700	-
215-3000-3800-523210 TELEPHONE/CABLE	21,200	21,200	-
215-3000-3800-523220 POSTAGE	250	250	-
215-3000-3800-523230 INTERNET COSTS(FIBER)	1,400	1,400	-
215-3000-3800-523300 ADVERTISING	100	100	-
215-3000-3800-523500 TRAVEL	10,000	10,000	-
215-3000-3800-523600 DUES & FEES	200	200	-
215-3000-3800-523700 EDUCATION & TRAINING	10,000	10,000	-
215-3000-3800-523855 LANDLINE CARRIERS	140,000	140,000	-
215-3000-3800-523860 WIRELESS CARRIERS	10,000	5,000	(5,000)
215-3000-3800-523865 CONTRACTS/MOTOROLA-SOUTH SOFT	33,000	41,000	8,000

**DECATUR COUNTY BOARD OF COMMISSIONERS
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	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
215-3000-3800-531130 OPERATING SUPPLIES	7,500	8,000	500
215-3000-3800-531210 WATER & SEWER	1,500	1,000	(500)
215-3000-3800-531230 ELECTRICITY	15,000	15,000	-
215-3000-3800-531270 GASOLINE / DIESEL	2,500	2,500	-
215-3000-3800-531280 GARBAGE PICK-UP	1,000	1,000	-
215-3000-3800-542005 MASTER SWITCH-INITIAL PAYMENT	131,828	131,828	-
215-3000-3800-551000 INDIRECT COST ALLOCATIONS	74,156	74,156	-
215-3000-3800-579000 CONTINGENCIES	5,000	5,000	-
215-3000-3800-581000 PRINCIPAL-TELEPHONE/NEW TOWER	70,530	164,750	94,220
215-3000-3800-582000 INTEREST-TELEPHONE/NEW TOWER	7,080	24,075	16,995
215 EMERGENCY 911 TELEPHONE FUND	1,468,918	1,638,192	169,274
E-911 RADIO SYSTEM			
220-3000-3805-511000 PERSONAL SERVICES-SALARIES	-	56,270	56,270
220-3000-3805-512000 PERSONAL SERVICES-BENEFITS	-	4,305	4,305
220-3000-3805-512100 GROUP INSURANCE	-	8,190	8,190
220-3000-3805-512110 LIFE INSURANCE	-	91	91
220-3000-3805-512120 LONG TERM DISABILITY	-	190	190
220-3000-3805-512400 RETIREMENT	-	3,264	3,264
220-3000-3805-521321 MASTER SITE MAINTENANCE	-	44,800	44,800
220-3000-3805-521322 RADIO SYSTEM MTN & SUPPORT	-	162,495	162,495
220-3000-3805-522210 EQUIPMENT REPAIRS & MAINTENACE	-	10,700	10,700
220-3000-3805-522320 INTERNET(FIBER)	-	3,000	3,000
220-3000-3805-523102 WORKERS COMP INSURANCE	-	276	276
220-3000-3805-531230 ELECTRICITY	-	15,000	15,000
220-3000-3805-531240 BOTTLED GAS - PROPANE	-	2,000	2,000
220-3000-3805-551000 INDIRECT COST ALLOCATIONS	-	60,148	60,148
220-3000-3805-579000 CONTINGENCIES	-	10,000	10,000
220-3000-3805-581000 PRINCIPAL/RADIO SYSTEM-DECATUR CO	-	259,975	259,975
220-3000-3805-581010 PRINCIPAL/RADIO SYSTEM-GRADY CO	-	214,860	214,860
220-3000-3805-581015 PRINCIPAL/RADIO SYSTEM-BAINBRIDGE	-	32,298	32,298
220-3000-3805-582000 INTEREST/RADIO SYSTEM-DECATUR CO	-	49,546	49,546
220-3000-3805-582010 INTEREST/RADIO SYSTEM-GRADY CO	-	40,948	40,948
220-3000-3805-582015 INTEREST/RADIO SYSTEM-BAINBRIDGE	-	6,155	6,155
220 E- 911 RADIO SYSTEM TOTAL	-	984,510	984,510
CDBG - EIP			
221-0000-0000-571050 INTERGOVT AGREEMENT-GA DCA	-	54,973	54,973
221-0000-0000-571100 INTERGOVT AGREEMENT-LOAN	55,375	-	(55,375)
221 CDBG - EIP	55,375	54,973	(402)
VICTIM ASSISTANCE FUND			
222-0000-0000-573610 5% ADMIN FEE	2,000	1,550	(450)
222-0000-0000-572003 VICTIM SERVICES PAYMENT	33,000	29,450	(3,550)

**DECATUR COUNTY BOARD OF COMMISSIONERS
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	<u>FY18</u>	<u>PROPOSED FY19</u>	<u>DIFFERENCE FROM FY18</u>
222 VICTIM ASSISTANCE FUND	35,000	31,000	(4,000)
MANDATORY DRUG FUND			
228-0000-0000-611007 TRANSFER OUT-GENERAL FUND	50,000	50,000	-
228 MANDATORY DRUG FUND	50,000	50,000	-
200 SPECIAL REVENUE FUNDS	1,825,292	2,999,676	1,174,384
SPLOST VI			
345-0000-0000-572100 BDGE/DEC CO HOSPITAL AUTHORITY	468,000	468,000	-
345-0000-0000-572110 CITY OF ATTAPULGUS	62,790	62,790	-
345-0000-0000-572120 CITY OF BAINBRIDGE	1,501,500	1,501,500	-
345-0000-0000-572130 CITY OF BRINSON	30,030	30,030	-
345-0000-0000-572140 CITY OF CLIMAX	39,390	39,390	-
PAYMENT TO CITIES & HOSPITAL TOTAL	2,101,710	2,101,710	-
GENERAL GOVERNMENT			
345-0000-9022-541200 COURTHOUSE REPAIRS	200,000	200,000	-
GENERAL GOVERNMENT TOTAL	200,000	200,000	-
PUBLIC SAFETY			
345-0000-9007-541200-JAIL IMPROVEMENTS	500,000	714,133	214,133
345-0000-9046-541200 E-911 RADIO EQUIPMENT	734,769	-	(734,769)
PUBLIC SAFETY TOTAL	1,234,769	714,133	(520,636)
PUBLIC WORKS			
345-0000-9004-541400 INFRASTRUCTURE-LANDFILL	200,000	200,000	-
TOTAL PUBLIC WORKS	200,000	200,000	-
SPLOST VI TOTAL BEFORE TRANSFERS	3,736,479	3,215,843	(520,636)
OTHER FINANCING USES			
TRANSFER OUT-SPLOST DEBT SVC	169,521	169,521	-
OTHER FINANCING USES TOTAL	169,521	169,521	-
SPLOST VI TOTAL	3,906,000	3,385,364	(520,636)
LMIG			
345-0000-9060-541400 2016 LMIG PROJECTS	145,418	-	(145,418)
345-0000-9061-541400 2017 LMIG PROJECTS	722,930	94,643	(628,287)
345-0000-9062-541400 2018 LMIG PROJECTS	-	425,993	425,993
345-0000-9063-541400 2019 LMIG PROJECTS	-	725,000	725,000
LMIG TOTAL	868,348	1,245,636	377,288
CAPITAL PROJECTS FUND TOTAL	4,774,348	4,631,000	(143,348)

**DECATUR COUNTY BOARD OF COMMISSIONERS
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	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
DEBT SERVICE			
SILVER LAKE			
430-0000-9030-581310 SILVER LAKE - PRINCIPAL	160,411	161,247	836
430-0000-9030-582310 SILVER LAKE - INTEREST	9,110	8,274	(836)
9030 SILVER LAKE TOTAL	169,521	169,521	-
430 DEBT SERVICE FUND TOTAL	169,521	169,521	-
ENTERPRISE FUNDS			
DCCI			
502-3000-3400-511000 PERSONAL SERVICES-SALARIES	922,622	950,500	27,878
502-3000-3400-511300 OVERTIME	80,000	100,000	20,000
502-3000-3400-512000 PERSONAL SERVICES-BENEFITS	76,701	80,400	3,699
502-3000-3400-512100 GROUP INSURANCE	170,775	200,655	29,880
502-3000-3400-512110 LIFE INSURANCE	2,228	2,228	-
502-3000-3400-512120 LONG TERM DISABILITY	2,058	2,229	171
502-3000-3400-512400 RETIREMENT	96,400	99,500	3,100
502-3000-3400-521270 PHYSICIANS-EMPLOYEES	1,000	1,000	-
502-3000-3400-521271 PHYSICIANS / MEDICAL - INMATES	35,000	35,000	-
502-3000-3400-521322 RADIO SYSTEM MAINT & SUPPORT	12,405	12,715	310
502-3000-3400-522210 EQUIPMENT REPAIRS & MAINTENAN	25,000	25,000	-
502-3000-3400-522220 VEHICLE REPAIR & MAINTENANCE	15,000	15,000	-
502-3000-3400-522230 BUILDING & GROUNDS MAINTENAN	40,000	40,000	-
502-3000-3400-522320 RENTAL OF EQUIPMENT & VEHICL	2,500	2,500	-
502-3000-3400-522320 CONTRACTED SERVICES	156,586	156,586	-
502-3000-3400-523102 WORKERS COMP INSURANCE	44,230	34,747	(9,483)
502-3000-3400-523103 UNEMPLOYMENT COMPENSATION	10,000	10,000	-
502-3000-3400-523104 LIABILITY/PROPERTY/VEHICLE INS	27,294	27,294	-
502-3000-3400-523210 TELEPHONE	14,000	10,000	(4,000)
502-3000-3400-523220 POSTAGE	200	200	-
502-3000-3400-523300 ADVERTISING	300	300	-
502-3000-3400-523500 TRAVEL	2,500	3,700	1,200
502-3000-3400-523510 INMATE TRANSPORTATION	2,500	3,500	1,000
502-3000-3400-523600 DUES & FEES	200	200	-
502-3000-3400-523700 EDUCATION & TRAINING	400	400	-
502-3000-3400-523720 EDUCATION - INMATES	3,000	-	(3,000)
502-3000-3400-531120 MEDICAL SUPPLIES	3,000	3,000	-
502-3000-3400-531125 PHARMACY MEDICAL SUPPLIES	30,000	20,000	(10,000)
502-3000-3400-531130 OPERATING SUPPLIES	65,000	65,000	-
502-3000-3400-531210 WATER/SEWER	4,000	4,000	-
502-3000-3400-531220 NATURAL GAS EXPENDITURES	35,000	35,000	-
502-3000-3400-531230 ELECTRICITY	55,000	57,500	2,500
502-3000-3400-531270 GASOLINE / DIESEL	15,000	15,000	-
502-3000-3400-531280 GARBAGE PICK-UP	6,500	4,500	(2,000)
502-3000-3400-531300 FOOD	213,253	233,253	20,000
502-3000-3400-531710 UNIFORMS - EMPLOYEES	10,000	10,000	-

**DECATUR COUNTY BOARD OF COMMISSIONERS
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	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
502-3000-3400-531720 INMATE CLOTHING	10,000	12,500	2,500
502-3000-3400-542200 VEHICLES	20,000	-	(20,000)
502-3000-3400-551000 INDIRECT COST ALLOCATIONS	135,239	137,907	2,668
502-3000-3400-572085 ANIMAL CONTROL FEES	50,000	50,000	-
502 DCCI FUND	2,394,891	2,461,314	66,423
 WATER & SEWER FUND			
WASTEWATER TREATMENT PLANT			
505-4000-4300-511000 PERSONAL SERVICES-SALARIES	65,473	52,000	(13,473)
505-4000-4300-511300 OVERTIME	3,375	4,000	625
505-4000-4300-512000 PERSONAL SERVICES-BENEFITS	5,246	4,300	(946)
505-4000-4300-512100 GROUP INSURANCE	15,987	14,750	(1,237)
505-4000-4300-512110 LIFE INSURANCE	200	153	(47)
505-4000-4300-512120 LONG TERM DISABILITY	56	38	(18)
505-4000-4300-512400 RETIREMENT CONTRIBUTIONS	2,632	3,600	968
505-4000-4300-521220 LAB TESTING	58,000	30,000	(28,000)
505-4000-4300-521320 SOFTWARE SUPPORT	400	400	-
505-4000-4300-522210 EQUIPMENT REPAIRS & MAINTENANCE	25,000	25,000	-
505-4000-4300-522230 BUILDING & GROUNDS MAINTENANCE	1,500	1,500	-
505-4000-4300-523102 WORKERS COMP INSURANCE	641	1,962	1,321
505-4000-4300-523104 LIABILITY/PROPERTY/VEHICLE INS	5,512	5,512	-
505-4000-4300-523210 TELEPHONE	2,500	2,000	(500)
505-4000-4300-523220 POSTAGE	800	500	(300)
505-4000-4300-523500 TRAVEL	4,000	4,000	-
505-4000-4300-523700 EDUCATION & TRAINING	2,500	2,500	-
505-4000-4300-523850 CONTRACT LABOR	1,000	-	(1,000)
505-4000-4300-531130 OPERATING SUPPLIES	22,500	20,000	(2,500)
505-4000-4300-531210 WATER & SEWER	-	9,000	9,000
505-4000-4300-531230 ELECTRICITY	80,000	85,000	5,000
505-4000-4300-531270 GASOLINE / DIESEL	2,000	2,000	-
505-4000-4300-531280 GARBAGE PICK-UP	1,000	200	(800)
505-4000-4300-531600 SMALL EQUIPMENT	2,500	2,500	-
505-4000-4300-531710 UNIFORMS - EMPLOYEES	1,000	800	(200)
505-4000-4300-551000 INDIRECT COST ALLOCATIONS	30,383	22,000	(8,383)
505-4000-4300-581000 PRINCIPAL	123,563	129,632	6,069
505-4000-4300-582000 INTEREST	73,448	67,379	(6,069)
4300 WASTEWATER TREATMENT PLANT	531,215	490,725	(40,490)
 WATER			
505-4000-4400-511000 PERSONAL SERVICES-SALARIES	43,243	25,000	(18,243)
505-4000-4400-511300 OVERTIME	1,400	1,400	-
505-4000-4400-512000 PERSONAL SERVICES-BENEFITS	3,392	2,025	(1,367)
505-4000-4400-512100 GROUP INSURANCE	9,447	6,600	(2,847)
505-4000-4400-512110 LIFE INSURANCE	123	68	(55)
505-4000-4400-512120 LONG TERM DISABILITY	56	38	(18)
505-4000-4400-512400 RETIREMENT CONTRIBUTIONS	2,128	2,075	(53)

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - EXPENDITURES**

	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
505-4000-4400-521220 LAB TESTING	1,000	1,500	500
505-4000-4400-522210 EQUIPMENT REPAIRS & MAINTENANCE	6,500	6,000	(500)
505-4000-4400-522230 BUILDING & GROUNDS MAINTENANCE	600	600	-
505-4000-4400-523102 WORKERS COMP INSURANCE	2,083	1,276	(807)
505-4000-4400-523104 LIABILITY/PROPERTY/VEHICLE INS	2,279	2,279	-
505-4000-4400-523500 TRAVEL	2,000	2,000	-
505-4000-4400-523600 DUES & FEES	800	800	-
505-4000-4400-523700 EDUCATION & TRAINING	1,000	1,000	-
505-4000-4400-531130 OPERATING SUPPLIES	2,000	1,500	(500)
505-4000-4400-531230 ELECTRICITY	22,000	25,000	3,000
505-4000-4400-551000 INDIRECT COST ALLOCATIONS	6,001	4,975	(1,026)
WATER TOTAL	106,052	84,136	(21,916)
505 WATER & SEWER FUND	637,267	574,861	(62,406)
NATURAL GAS			
515-4000-4700-511000 PERSONAL SERVICES-SALARIES	7,129	7,400	271
515-4000-4700-511300 OVERTIME	25	100	75
515-4000-4700-512000 PERSONAL SERVICES - BENEFITS	545	600	55
515-4000-4700-512100 GROUP INSURANCE	1,090	1,229	139
515-4000-4700-512110 LIFE INSURANCE	17	17	-
515-4000-4700-512120 LONG TERM DISABILITY	28	19	(9)
515-4000-4700-512400 RETIREMENT	483	800	317
515-4000-4700-521340 MANAGEMENT CONTRACT-CITY	24,000	24,000	-
515-4000-4700-521345 SRCS CONTRACT	12,000	12,000	-
515-4000-4700-522210 EQUIPMENT REPAIRS & MAINTENANCE	1,000	3,000	2,000
515-4000-4700-522230 BUILDING & GROUNDS MAINTENANCE	150	150	-
515-4000-4700-523102 WORKERS COMP INSURANCE	798	144	(654)
515-4000-4700-523104 LIABILITY/PROPERTY/VEHICLE INS	2,250	2,250	-
515-4000-4700-523500 TRAVEL	500	500	-
515-4000-4700-523600 DUES & FEES	2,500	5,000	2,500
515-4000-4700-523700 EDUCATION & TRAINING	2,000	500	(1,500)
515-4000-4700-531130 OPERATING SUPPLIES	2,000	1,500	(500)
515-4000-4700-531230 ELECTRICITY	2,500	2,500	-
515-4000-4700-531520 GAS	285,532	350,000	64,468
515-4000-4700-531523 SALES TAX	22,000	31,000	9,000
515-4000-4700-531600 SMALL EQUIPMENT	1,500	1,500	-
515-4000-4700-551000 INDIRECT COST ALLOCATIONS	22,453	28,882	6,429
4700 NATURAL GAS	390,500	473,091	82,591
LANDFILL-275			
540-4000-4500-511000 PERSONAL SERVICES-SALARIES	210,924	230,000	19,076
540-4000-4500-511100 PS -SALARIES-OTHER	77,294	79,700	2,406
540-4000-4500-511300 OVERTIME	35,000	35,000	-
540-4000-4500-511300 OVERTIME - OTHER	15,000	15,000	-
540-4000-4500-512000 PERSONAL SERVICES - BENEFITS	18,813	20,000	1,187
540-4000-4500-512100 PS - BENEFITS - OTHER	5,913	7,250	1,337

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - EXPENDITURES**

	<u>FY18</u>	<u>PROPOSED FY19</u>	<u>DIFFERENCE FROM FY18</u>
540-4000-4500-512100 GROUP INSURANCE	43,602	49,140	5,538
540-4000-4500-512110 GROUP INS - OTHER	14,534	8,190	(6,344)
540-4000-4500-512110 LIFE INSURANCE	513	513	-
540-4000-4500-512111 LIFE INS - OTHER	170	170	-
540-4000-4500-512120 LONG TERM DISABILITY	900	900	-
540-4000-4500-512400 RETIREMENT CONTRIBUTIONS	22,861	20,250	(2,611)
540-4000-4500-512410 RETIREMENT - OTHER	8,889	9,250	361
540-4000-4500-521200 PROFESSIONAL FEES-AUDITO/CONSULTANT	20,000	20,000	-
540-4000-4500-521220 LAB TESTING	900	900	-
540-4000-4500-521270 MEDICAL - EMPLOYEES	100	100	-
540-4000-4500-521295 ENGINEERING-27 S LANDFILL	42,000	42,000	-
540-4000-4500-521300 TECHNICAL	35,000	35,000	-
540-4000-4500-521315 REFOREST TIMBER/COMMISSION	-	10,000	10,000
540-4000-4500-521320 SOFTWARE SUPPORT	1,250	1,250	-
540-4000-4500-522115 GARBAGE TRANSPORTATION	45,000	-	(45,000)
540-4000-4500-522210 EQUIPMENT REPAIRS & MAINTENANCE	75,000	75,000	-
540-4000-4500-522220 VEHICLE REPAIR & MAINTENANCE	6,000	6,000	-
540-4000-4500-522230 BUILDING & GROUNDS MAINTENANCE	7,500	7,500	-
540-4000-4500-522320 RENTAL OF EQUIPMENT & VEHICLE	1,000	1,000	-
540-4000-4500-523102 WORKERS COMP INSURANCE	8,425	6,367	(2,058)
540-4000-4500-523104 LIABILITY/PROPERTY/VEHICLE INS	14,476	14,476	-
540-4000-4500-523025 CONTRACTED SERVICES	94,900	94,900	-
540-4000-4500-523210 TELEPHONE	3,600	3,600	-
540-4000-4500-523220 POSTAGE	200	200	-
540-4000-4500-523300 ADVERTISING	500	500	-
540-4000-4500-523500 TRAVEL	1,000	1,000	-
540-4000-4500-523600 DUES	6,000	6,100	100
540-4000-4500-523635 COLLECTIONS FEE	500	500	-
540-4000-4500-523700 EDUCATION & TRAINING	1,300	1,300	-
540-4000-4500-523950 TIRE PICK-UP	15,000	15,000	-
540-4000-4500-531130 OPERATING SUPPLIES	15,000	20,000	5,000
540-4000-4500-531140 ROCK	10,000	10,000	-
540-4000-4500-531230 ELECTRICITY-27 S LANDFILL	5,000	5,000	-
540-4000-4500-531250 OIL	12,500	12,500	-
540-4000-4500-531270 GASOLINE / DIESEL	175,000	175,000	-
540-4000-4500-531600 SMALL EQUIPMENT	1,550	10,000	8,450
540-4000-4500-531710 UNIFORMS - EMPLOYEES	1,000	1,000	-
540-4000-4500-541210 SITE IMPROVEMENTS-CELL 5 DEVELOPMENT	635,000	200,000	(435,000)
540-4000-4500-542000 MACHINERY & EQUIPMENT	50,000	-	(50,000)
540-4000-4500-542200 VEHICLE	35,000	35,000	-
540-4000-4500-551000 INDIRECT COST ALLOCATIONS	123,267	84,441	(38,826)
540-4000-4500-572002 HAZARDOUS WASTE TRUST FUND	95,000	95,000	-
540-4000-4500-581000 PRINCIPAL	388,463	440,007	51,544
540-4000-4500-581100 GEFA LOAN PRINCIPAL	312,789	313,981	1,192
540-4000-4500-582000 INTEREST	30,897	35,193	4,295
540-4000-4500-582200 GEFA LOAN INTEREST	31,742	30,550	(1,192)

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - EXPENDITURES**

	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
LANDFILL-275	2,756,273	2,285,728	(470,545)
LANDFILL-309S			
540-4005-4505-521294 ENGINEERING	40,000	40,000	-
540-4005-4505-521300 TECHNICAL	15,000	15,000	-
540-4000-4505-522230 BUILDINGS & GROUNDS MAINTENANCE	6,000	6,000	-
540-4000-4505-531229 ELECTRICITY	8,000	8,000	-
LANDFILL-309S	69,000	69,000	-
SUBTOTAL LANDFILL	2,825,273	2,354,728	(470,545)
OTHER FINANCING USES			
540-0000-0000-611000 TRANSFER OUT	17,727	-	(17,727)
540 LANDFILL	2,843,000	2,354,728	(488,272)
AIRPORT			
550-7000-7563-511000 PERSONAL SERVICES-SALARIES	77,449	-	(77,449)
550-7000-7563-511300 OVERTIME	4,250	-	(4,250)
550-7000-7563-512000 PERSONAL SERVICES-BENEFITS	6,031	-	(6,031)
550-7000-7563-512100 GROUP INSURANCE	12,534	-	(12,534)
550-7000-7563-512110 LIFE INSURANCE	225	-	(225)
550-7000-7563-512120 LONG TERM DISABILITY	140	-	(140)
550-7000-7563-512400 RETIREMENT CONTRIBUTIONS	8,234	-	(8,234)
550-7000-7563-522210 EQUIPMENT REPAIRS & MAINTENANCE	23,000	-	(23,000)
550-7000-7563-522220 VEHICLE REPAIR & MAINTENANCE	1,000	-	(1,000)
550-7000-7563-522230 BUILDING & GROUNDS MAINTENANCE	3,500	-	(3,500)
550-7000-7563-523102 WORKERS COMP INSURANCE	1,473	-	(1,473)
550-7000-7563-523104 LIABILITY INSURANCE	9,194	-	(9,194)
550-7000-7563-523210 TELEPHONE	7,500	-	(7,500)
550-7000-7563-523300 ADVERTISING	500	-	(500)
550-7000-7563-523500 TRAVEL	400	-	(400)
550-7000-7563-523600 DUES & FEES	500	-	(500)
550-7000-7563-523700 EDUCATION & TRAINING	100	-	(100)
550-7000-7563-531130 OPERATING SUPPLIES	3,000	-	(3,000)
550-7000-7563-531230 ELECTRICITY	15,000	-	(15,000)
550-7000-7563-531250 OIL	1,000	-	(1,000)
550-7000-7563-531270 GASOLINE / DIESEL	2,000	-	(2,000)
550-7000-7563-531521 LL100 - AVIATION FUEL	100,000	-	(100,000)
550-7000-7563-531522 JET - AVIATION FUEL	175,000	-	(175,000)
550-7000-7563-531600 SMALL EQUIPMENT	3,000	-	(3,000)
550-7000-7563-531710 UNIFORMS - EMPLOYEES	1,000	-	(1,000)
550-7000-7563-541205 LAND ACQUISITION	-	-	-
550-7000-7563-541215 24 DESIGN APRON REHAB PHASING	452,250	-	(452,250)
550-7000-7563-551000 INDIRECT COST ALLOCATIONS	27,683	-	(27,683)
550 AIRPORT	935,963	-	(935,963)
ENTERPRISE FUNDS TOTAL	7,201,621	5,863,995	(1,337,626)
TOTAL ALL FUNDS EXCLUDING INTERNAL SERVICE FUNDS	30,116,380	31,399,737	1,283,358

INTERNAL SERVICE FUND

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - EXPENDITURES**

	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
ADMINISTRATION			
600-1000-1510-511000 PERSONAL SERVICES-SALARIES	321,168	312,500	(8,668)
600-1000-1510-512000 PERSONAL SERVICES-BENEFITS	24,569	24,000	(569)
600-1000-1510-512100 GROUP INSURANCE	43,602	40,950	(2,652)
600-1000-1510-512110 LIFE INSURANCE	621	536	(85)
600-1000-1510-512120 LONG TERM DISABILITY	1,507	700	(807)
600-1000-1510-512400 RETIREMENT CONTRIBUTIONS	31,463	30,500	(963)
600-1000-1510-521210 LAWYERS	100,000	100,000	-
600-1000-1510-521221 AUDITORS	60,000	60,000	-
600-1000-1510-521230 CONSULTANTS	65,000	65,000	-
600-1000-1510-521270 PHYSICIANS-EMPLOYEES	100	100	-
600-1000-1510-521275 RANDOM DRUG TESTING	100	-	(100)
600-1000-1510-521320 SOFTWARE SUPPORT	17,000	18,000	1,000
600-1000-1510-521322 RADIO SYSTEM MAINT & SUPPORT	310	307	(3)
600-1000-1510-522220 VEHICLE REPAIR	1,000	1,000	-
600-1000-1510-522322 RENTAL OF POSTAGE/COPIER MACHINE	6,300	6,300	-
600-1000-1510-523101 WORKERS COMP INSURANCE	1,056	840	(216)
600-1000-1510-523102 UNEMPLOYMENT COMPENSATION	5,000	5,000	-
600-1000-1510-523104 PROP / VEHICLE / LIABILITY INS	3,664	3,800	136
600-1000-1510-523210 TELEPHONE	4,500	4,500	-
600-1000-1510-523220 POSTAGE	4,000	4,000	-
600-1000-1510-523230 INTERNET COSTS	4,500	4,500	-
600-1000-1510-523300 ADVERTISING	2,000	2,000	-
600-1000-1510-523500 TRAVEL	2,000	2,000	-
600-1000-1510-523600 DUES & FEES	21,300	21,300	-
600-1000-1510-523700 EDUCATION & TRAINING	2,500	2,500	-
600-1000-1510-531130 OPERATING SUPPLIES	15,000	15,000	-
600-1000-1510-531270 GASOLINE/DIESEL	1,600	1,600	-
600-1000-1510-531500 SALARY SURVEY	-	30,000	30,000
600-1000-1510-572000 HR AGREEMENT	50,000	50,000	-
1510 ADMINISTRATION	789,860	806,933	17,073
COUNTYWIDE MAINTENANCE			
600-1000-1565-511000 PERSONAL SERVICES-SALARIES	171,419	184,000	12,581
600-1000-1565-511300 OVERTIME	5,500	10,000	4,500
600-1000-1565-512000 PERSONAL SERVICES-BENEFITS	13,534	14,850	1,316
600-1000-1565-512100 GROUP INSURANCE	36,335	40,950	4,615
600-1000-1565-512110 LIFE INSURANCE	425	425	-
600-1000-1565-512120 LONG TERM DISABILITY	485	578	93
600-1000-1565-512400 RETIREMENT CONTRIBUTIONS	19,713	21,350	1,637
600-1000-1565-521270 PHYSICIANS - EMPLOYEES	100	100	-
600-1000-1565-521322 RADIO MAINTENANCE	2,481	2,460	(21)
600-1000-1565-522210 EQUIPMENT REPAIRS & MAINTENANCE	10,000	10,000	-
600-1000-1565-522220 VEHICLE REPAIR	5,000	8,000	3,000
600-1000-1565-523025 CONTRACTED SERVICES	161,330	175,000	13,670
600-1000-1565-523101 WORKERS COMP INSURANCE	1,270	6,272	5,002

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - EXPENDITURES**

	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
600-1000-1565-523104 LIABILITY/PROPERTY/VEHICLE INS	4,825	4,825	-
600-1000-1565-523210 TELEPHONE	1,700	2,500	800
600-1000-1565-531130 OPERATING SUPPLIES	5,000	5,000	-
600-1000-1565-531270 GASOLINE/DIESEL	10,000	15,000	5,000
600-1000-1565-542000 MACHINERY & EQUIPMENT	20,000	20,000	-
1565 COUNTYWIDE MAINTENEANCE	469,117	521,310	52,193
ALLOCATED EXPENSES			
600-0000-1596-521320 SOFTWARE SUPPORT	2,500	3,000	500
600-0000-1596-521325 FUELING SYSTEM REPAIRS	2,800	2,800	-
600-0000-1596-522221 INVENTORY PARTS	5,000	-	(5,000)
600-0000-1596-523220 POSTAGE	12,000	10,000	(2,000)
600-0000-1596-531130 OPERATING SUPPLIES	5,000	-	(5,000)
600-0000-1596-531250 OIL-VEHICLE MAINTENANCE	1,000	-	(1,000)
600-0000-1596-531255 OIL - ROAD DEPARTMENT	15,000	15,000	-
600-0000-1596-531270 GASOLINE/DIESEL	604,000	616,350	12,350
1596 ALLOCATED EXPENSES	647,300	647,150	(150)
E-911 RADIO SYSTEM			
600-3000-3805-511000 PERSONAL SERVICES-SALARIES	54,631	-	(54,631)
600-3000-3805-512000 PERSONAL SERVICES-BENEFITS	4,180	-	(4,180)
600-3000-3805-512100 GROUP INSURANCE	7,267	-	(7,267)
600-3000-3805-512110 LIFE INSURANCE	91	-	(91)
600-3000-3805-512120 LONG TERM DISABILITY	190	-	(190)
600-3000-3805-521321 MASTER SITE MAINTENANCE	44,800	-	(44,800)
600-3000-3805-521322 RADIO SYSTEM MTN & SUPPORT	154,995	-	(154,995)
600-3000-3805-522210 EQUIPMENT REPAIRS & MAINTENACE	5,000	-	(5,000)
600-3000-3805-531230 ELECTRICITY	14,000	-	(14,000)
600-3000-3805-531240 BOTTLED GAS - PROPANE	2,000	-	(2,000)
600-3000-3805-523865 GRADY CO TOWER-LEASE AGREEMENT	19,000	-	(19,000)
600-3000-3805-551000 INDIRECT COST ALLOCATIONS	10,091	-	(10,091)
600-3000-3805-579000 CONTINGENCIES	10,000	-	(10,000)
600-3000-3805-581000 PRINCIPAL/RADIO SYSTEM-DECATUR CO	256,532	-	(256,532)
600-3000-3805-581010 PRINCIPAL/RADIO SYSTEM-GRADY CO	212,014	-	(212,014)
600-3000-3805-581015 PRINCIPAL/RADIO SYSTEM-BAINBRIDGE	31,870	-	(31,870)
600-3000-3805-581020 PRINCIPAL/RADIO SYSTEM-WHIGHAM	5,464	-	(5,464)
600-3000-3805-581025 PRINCIPAL/RADIO SYSTEM-CAIRO	24,390	-	(24,390)
600-3000-3805-582000 INTEREST/RADIO SYSTEM-DECATUR CO	52,988	-	(52,988)
600-3000-3805-582010 INTEREST/RADIO SYSTEM-GRADY CO	43,793	-	(43,793)
600-3000-3805-582015 INTEREST/RADIO SYSTEM-BAINBRIDGE	6,583	-	(6,583)
600-3000-3805-582020 INTEREST/RADIO SYSTEM-WHIGHAM	1,129	-	(1,129)
600-3000-3805-582025 INTEREST/RADIO SYSTEM-CAIRO	4,515	-	(4,515)
3805 E- 911 RADIO SYSTEM TOTAL	965,523	-	(965,523)
INTERNAL SERVICE FUNDS TOTAL	2,871,800	1,975,393	(896,407)

INTERNAL SERVICE FUND - INSURANCE

**DECATUR COUNTY BOARD OF COMMISSIONERS
PROPOSED FY2019 BUDGET DETAILED - EXPENDITURES**

	FY18	PROPOSED FY19	DIFFERENCE FROM FY18
605-0000-0000-521274 PREVENTIVE HEALTH CARE	10,000	10,000	-
605-0000-0000-523600 DUES & FEES	15,000	15,000	-
605-0000-0000-531130 OPERATING SUPPLIES	20	20	-
605-0000-0000-552100 ADMINISTRATIVE FEES - MEDICAL	570,000	570,000	-
605-0000-0000-552110 ADMINISTRATIVE FEES - DENTAL	2,000	2,000	-
605-0000-0000-552200 CLAIMS - MEDICAL INSURANCE	1,000,000	1,000,000	-
605-0000-0000-552205 CLAIMS - PHARMACY	500,000	500,000	-
605-0000-0000-552210 CLAIMS - DENTAL INSURANCE	50,000	50,000	-
605 INTERNAL SERVICE FUND - INSURANCE	2,147,020	2,147,020	-
INTERNALSERVICE FUNDS TOTAL INCLUDING INSURANCE	5,018,820	4,122,413	(896,407)
ALL FUNDS - GRAND TOTAL	35,135,200	35,522,150	386,950