

Called meeting Minutes

July 10, 2019

Page 1

Members Present: Chairman Jackie Trim, Commissioners Edward Kennedy, Bobby Kennedy, G.W. Thompson, Wayne Tatum and Bill Kicklighter.

Staff Present: County Manager Frank Murphy, County Clerk Christy D. McCall, Interim Road Superintendent Lynn Cribbs, Tax Assessor Dean Crews and EMA Director Walt Rogers.

Also, in attendance: Sheriff Kyle Sapp and Tax Commissioner Dale Dutton.

Chairman Trim called the Meeting to order at 9:00 a.m. He then gave the invocation and lead the pledge of allegiance.

Chairman Trim welcomed everyone to the meeting.

New Business:

1. Chairman Trim called for approval of the agenda.

There was a motion by Commissioner Bobby Kennedy and 2nd by Commissioner Edward Kennedy to approve the agenda. Motion carried unanimously.

2. Chairman Trim presented mower head bids and then asked Mr. Murphy to Explain why this item was on the agenda again.

Mr. Murphy apologized to the Board as this item was on the agenda in last month's meeting and during that meeting Mr. Murphy announced the low bid incorrectly which resulted in the incorrect bid being approved.

The bids are as follows:

Jasper Engines & Transmissions	\$14,850.00
--------------------------------	-------------

Yancey Brothers/Caterpillar	\$14,329.00
-----------------------------	-------------

Mr. Murphy recommended the low bid of \$14,329.00. There was a motion by Commissioner GW Thompson and 2nd by Commissioner Wayne Tatum to approve the low bid of \$14,329.00 from Yancey Brother/Caterpillar. Motion carried unanimously.

3. FY 2020 Budget requested were then presented.

EMA Director, Walt Rogers presented the Fire & Rescue budget request. (Attached) Changes in budget were as follows:

- \$10,753.32 increase in General IRMA insurance. The overall bill for the County's Liability insurance has increased, and every department will show an increase for General IRMA insurance.
- \$55,000.00 increase in Miscellaneous Grant match. This is due to the request to Apply and proceed with the generator grant.

Mr. Rogers explained that the State offers mitigation grants. Mr. Rogers would like to apply and proceed with a grant to purchase additional portable generators. These generators would allow the County and cities to keep water wells and lift stations operational during long power outages. The City of Glennville purchased a generator; however, these additional generators would serve as a back-up for the City of Glennville also if needed. The total grant is \$354k. The county must match 15% which is \$55k and the State will match 10%. Mr. Rogers stated the State may possibly fund total purchase upfront and then deduct our matching portion.

There was a motion by Commissioner Bobby Kennedy and 2nd by Commissioner Edward Kennedy to apply and proceed with the generator grant which would be a matching cost of \$55k for the County. Motion carried unanimously.

Sheriff Kyle Sapp then presented the Sheriff Department budget request. (Attached) "Highlighted" changes were as follows:

- \$35k increase in salary, \$4,582.00 increase in retirement, \$960.00 increase in radio, \$1,500.00 increase in uniforms and \$48,250.00 increase in equipment and vehicle.

These increases are due to the request for an additional Deputy. Crime rates are sadly going up. Since 1998 the County has had two deputies on each shift from 6 am-6 pm and 6 pm- 6 am. If the same two deputies are ever on a call together and a call comes in elsewhere, one of the two deputies would have to travel quickly to the other call. By adding the third deputy on shift, that would allow for one deputy to patrol south end of the county, one to patrol north end of the county and one to patrol the middle and travel south or north to assist if needed. The Sheriff department averages 25-30 calls per day and 35-45 wrecks per month. The third deputy would allow better response time and would also cut down some on overtime.

- \$20,819.04 increase in Employee insurance is due to increasing insurance rates And every department will show an increase in employee insurance.
- \$9,587.05 increase in General IRMA insurance. The overall bill for the County's Liability insurance has increased, and every department will show an increase for General IRMA insurance.

- \$10,000.00 increase in fuel is due to rising cost in fuel and inmate transports.

Sheriff Sapp next presented the Jail budget request. (Attached) "Highlighted" changes were as follows:

- \$54,140.00 increase in inmate medical.

This is due to the request for an extra nurse. The Jail has one nurse currently who works 8 am-5 pm, Monday-Friday. The nurse did come back for calls over the weekend, but the contract no longer allows that. Adding the extra nurse, would allow medical service seven days a week from 7 am-7 pm. It would also cut down on trips to the hospital after hours.

Currently, the nurse administers medication each morning. It is up to the Jail staff to administer medication in the afternoon. Adding the extra nurse would also free up Jail staff's time and decrease liability. The County now files for reimbursement from the State for State prisoners who are housed in the Tattnell Jail and any medical expense or cost related to the State prisoner. The revenue received from these reimbursements will help off set the cost of an extra nurse. Revenue is also received from Long County Sheriff Department for housing Long County inmates. This will also help off set the cost of an extra nurse.

It was stated that Tattnell Sheriff charges Long County \$35.00 per day per inmate which covers medical care if inmate needs any. However, any medical bills after transported to the hospital, are sent directly to Long County for payment.

There was a motion by Commissioner Bobby Kennedy and 2nd by Commissioner Bill Kicklighter to approve the Sheriff Department and Jail budget request. Motion carried unanimously.

4. There were no other Constitutional Officers or Department Heads with specific Budget request.

5. 2019 Tax Digest Review was then presented.

Mr. Dale Dutton stated that there was new growth in the digest this year.

Mr. Murphy stated that Dale, Dean and himself work together on the digest each year and he appreciated Dale and Dean being present at the meeting. He explained that it is proposed that the millage rate be rolled back to 13.720. Current millage rate was 14.205. There is a \$170k loss in tax revenue this year. Mr. Murphy then asked Dean to explain the Computation of the millage rate represented on the PT 32.1 form from the Department of Revenue.

Mr. Crews explained that there was \$12M in new growth, mainly from the New golf course. However, motor vehicle as well as timber has decreased. Timber values changed due to the Forest Land Protection act changing to 2019 values. Mr. Crews stated he is not aware of any new growth in next year's digest and if market sales continue to trend upward as it is currently, the County may have to do a county wide reassessment to ensure the sales ratio study does not drop to a level that would cause the school board to lose state funding. If a county wide reassessment is done, it would present a need for the Commissioners to continue to roll back the millage rate in the future to prevent a tax increase.

The millage rate and five-year history will be on the August Commissioners meeting for approval.

6. Mr. Murphy then presented the General Fund budget. (Attached) Revenues Were reviewed first. "Highlights" were as follows:

- Taxes-General property decreased by \$170,754.32
- Motor vehicle tax increased by \$125,000.00
- Tattnell County Development-Insurance reimbursement increased by \$2,462.23
- TPLOST Reimbursement to General fund increased to \$150,000.00
- Court fines increased by \$10,000.00
- Interest increased by \$19,820.43 (Due to higher paying interest rates. This will assist in funding pay scale step raises)
- Fund balance increased by \$15,000.00
- Insurance premium tax increased by \$50,000.00
- Sale of surplus equipment increased by \$10,000.00 (Road Department and Sheriff department have items for surplus)
- FEMA funds increased by \$75,000.00 (This will assist in offsetting matching portion due for generator grant)
- Collins, Sheriff contract for deputy decreased by \$9,000.00 (Progression contract. Will end in 2020)

Next Mr. Murphy reviewed the General Administration budget request. (Attached) "Highlights" were as follows:

- Salary adjustment of \$85,000.00 for pay scale one step increases were listed for consideration of approval. If approved, total will then be broken out by department
- One-time salary supplement of \$173,554.57

In summary, the balanced budget total is \$13,136,361.38 which includes overall budget increase of \$244,366.11.

Chairman Trim then asked if anyone had any questions. Commissioner Bill Kicklighter asked why the Coroner budget increased by \$8,160.40. Mr. Murphy stated that Coroner, Bobby Brannen, requested this as part of his budget. Mr. Brannen explained to

Mr. Murphy that he would like to purchase a cooler to house bodies, here at Tattnall. Bodies could be taken to Claxton morgue at one time, but he can no longer do that. As of now, he must take bodies to the Emanuel County morgue. If approved, Mr. Brannen plans to get with Sheriff on security regarding the morgue.

Chairman Trim asked for approval to proceed with current budget numbers to finalize the budget. The final budget will be on the August Commissioner meeting agenda for final approval.

Mr. Murphy asked the Commissioners to review budget further and advise of any line items adjustment request.

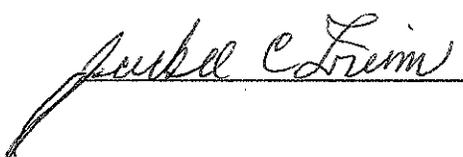
There was a motion by Commissioner GW Thompson and 2nd by Commissioner Wayne Tatum to proceed with current budget request and to proceed with final approval in the August Commissioners meeting. Motion carried unanimously.

7. Commissioner Bobby Kennedy stated that John Mock previously resigned from Code Enforcement to take another job within the County. However, he would like to rehire Mr. Mock as a Code Enforcement officer. Mr. Murphy commented that two code enforcement officer salaries were left in the budget. Therefore, funds are there if the Board would like to rehire Mr. Mock as a Code enforcement officer. Mr. Mock is also assisting with Animal Control.

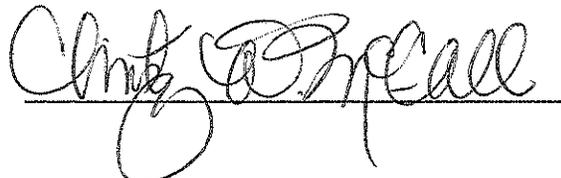
Chairman Trim stated that this item would need to be added to the August Commissioners meeting agenda and could be discussed at that time.

There was a motion by Commissioner Bill Kicklighter and 2nd by Commissioner Wayne Tatum to adjourn the meeting at 9:58 a.m. Motion carried unanimously.

JACKIE C. TRIM, CHAIRMAN



CHRISTY D. MCCALL, COUNTY CLERK



**TATTNALL COUNTY BOARD OF COMMISSIONERS
FY 2020 BUDGET PROJECTION**

		FY-19 ANNUAL BUDGET	FY-2020 BUDGET PROJECTION	DIFF
03300 SHERIFF'S DEPARTMENT				
100-03300-511100	SALARIES	\$ 1,068,578.48	\$ 1,103,578.48	\$ (35,000.00)
100-03300-512100	EMPLOYEE INSURANCE	\$ 91,055.52	\$ 111,874.56	\$ (20,819.04)
100-03300-512200	FICA EXPENSE	\$ 81,500.36	\$ 81,500.36	\$ -
100-03300-512400	RETIREMENT	\$ 75,380.00	\$ 79,962.00	\$ (4,582.00)
100-03300-512700	WORKERS COMP INSURANCE	\$ 26,900.00	\$ 26,900.00	\$ -
100-03300-521200	LEGAL FEES	\$ 2,500.00	\$ 2,500.00	\$ -
100-03300-521100	Admin. Professional Service	\$ 10,800.00	\$ 10,800.00	\$ -
100-03300-522200	RADIO MAINT - ETC.	\$ 1,500.00	\$ 1,500.00	\$ -
100-03300-522201	VEHICLE MAINT - ETC.	\$ 48,000.00	\$ 48,000.00	\$ -
100-03300-522202	MAINT & REPAIR-OFF EQUIP	\$ 5,500.00	\$ 5,500.00	\$ -
100-03300-522203	COMPUTER SERVICE	\$ 14,000.00	\$ 14,000.00	\$ -
100-03300-522204	MAINT SUPPLY & REPAIRS	\$ 6,500.00	\$ 6,500.00	\$ -
100-03300-522221	FEMA PROJ VEHICLE REPAIRS	\$ -	\$ -	\$ -
100-03300-523100	GEN INSURANCE-IRMA	\$ 45,000.00	\$ 54,587.05	\$ (9,587.05)
100-03300-523104	INSURANCE CLAIMS	\$ 2,500.00	\$ 2,500.00	\$ -
100-03300-523200	TELEPHONE	\$ 7,000.00	\$ 7,000.00	\$ -
100-03300-523205	RADIO / TELEPHONE	\$ 28,000.00	\$ 28,960.00	\$ (960.00)
100-03300-523300	ADVERTISING	\$ 200.00	\$ 200.00	\$ -
100-03300-523500	TRAVEL	\$ 20,000.00	\$ 20,000.00	\$ -
100-03300-523701	TRAINING AND EXERCISES	\$ 12,000.00	\$ 12,000.00	\$ -
100-03300-523900	MISCELLANEOUS	\$ 7,000.00	\$ 7,000.00	\$ -
100-03300-531100	OFFICE SUPPLIES	\$ 11,800.00	\$ 11,800.00	\$ -
100-03300-531101	POSTAGE	\$ 100.00	\$ 100.00	\$ -
100-03300-531230	UTILITIES	\$ 9,000.00	\$ 9,000.00	\$ -
100-03300-531270	FUEL	\$ 90,000.00	\$ 100,000.00	\$ (10,000.00)
100-03300-531703	TIRES	\$ 10,000.00	\$ 10,000.00	\$ -
100-03300-531707	CANINE UNIT EQUIP & SUPP	\$ 3,500.00	\$ 3,500.00	\$ -
100-03300-531710	UNIFORMS	\$ 13,000.00	\$ 14,500.00	\$ (1,500.00)
100-03300-531711	UNIFORM-BP VESTS	\$ 5,800.00	\$ 5,800.00	\$ -
100-03300-542500	EQUIPMENT & VEHICLES	\$ 198,243.00	\$ 246,493.00	\$ (48,250.00)
100-03300-542510	MILITARY SURPLUS MAINT	\$ 20,000.00	\$ 20,000.00	\$ -
03300 SHERIFF'S DEPARTMENT		\$ 1,915,357.36	\$ 2,046,055.45	\$ (130,698.09)

**TATTNALL COUNTY BOARD OF COMMISSIONERS
FY 2020 BUDGET REQUEST**

		FY-19 ANNUAL BUDGET	FY-2020 BUDGET REQUEST	DIFF
03326 JAIL OPERATIONS				
100-03326-511100	SALARIES	\$ 900,928.52	\$ 900,928.52	\$ -
100-03326-512100	EMPLOYEE INSURANCE	\$ 121,407.36	\$ 137,766.44	\$ (16,359.08)
100-03326-512200	FICA EXPENSE	\$ 63,064.99	\$ 70,250.80	\$ (7,185.81)
100-03326-512400	RETIREMENT	\$ 27,619.00	\$ 27,619.00	\$ -
100-03326-512700	WORKERS COMP INSURANCE	\$ 21,000.00	\$ 21,000.00	\$ -
100-03326-522201	VEHICLE MAINT - ETC.	\$ 5,000.00	\$ 5,000.00	\$ -
100-03326-522202	MAINT & REPAIR-OFF EQUIP	\$ 14,000.00	\$ 14,000.00	\$ -
100-03326-522203	COMPUTER SERVICE	\$ 25,000.00	\$ 25,000.00	\$ -
100-03326-522204	MAINT SUPPLY & REPAIRS	\$ 75,000.00	\$ 75,000.00	\$ -
100-03326-522205	OPER & MAINT INSIDE CO.	\$ 200,000.00	\$ 200,000.00	\$ -
100-03326-523100	GEN INSURANCE-IRMA	\$ 14,000.00	\$ 24,093.93	\$ (10,093.93)
100-03326-523500	TRAVEL	\$ 5,000.00	\$ 5,000.00	\$ -
100-03326-523701	TRAINING AND EXERCISES	\$ 3,000.00	\$ 3,000.00	\$ -
100-03326-523903	PRISONER TRANSPORT	\$ 850.00	\$ 850.00	\$ -
100-03326-523926	INMATE MEDICAL	\$ 138,000.00	\$ 192,140.00	\$ (54,140.00)
100-03326-531230	UTILITIES	\$ 80,000.00	\$ 80,000.00	\$ -
100-03326-531270	FUEL	\$ 15,000.00	\$ 18,000.00	\$ (3,000.00)
100-03326-531703	TIRES	\$ 3,000.00	\$ 3,000.00	\$ -
100-03326-531710	UNIFORMS	\$ 17,000.00	\$ 17,000.00	\$ -
100-03326-542500	EQUIPMENT	\$ 20,000.00	\$ 20,000.00	\$ -
				\$ -
				\$ -
				\$ -
03326 JAIL OPERATIONS		\$ 1,748,869.87	\$ 1,839,648.69	\$ (90,778.82)

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2019

COUNTY: **TATTNALL** TAXING JURISDICTION: **01- COUNTY M&O**

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2018 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2019 DIGEST
REAL	425,285,749	14,871,111	(2,481,509)	437,675,351
PERSONAL	44,462,961		(225,174)	44,237,787
MOTOR VEHICLES	13,359,770		(1,764,860)	11,594,910
MOBILE HOMES	7,416,621		18,104	7,434,725
TIMBER -100%	13,141,559		(2,673,387)	10,468,172
HEAVY DUTY EQUIP	0		278,453	278,453
GROSS DIGEST	503,666,660	14,871,111	(6,848,373)	511,689,398
EXEMPTIONS	75,346,319		945,984	76,292,303
NET DIGEST	428,320,341	14,871,111	(7,794,357)	435,397,095
	(PYD)	(RVA)	(NAG)	(CYD)
2018 MILLAGE RATE:	14.205		2019 MILLAGE RATE:	13.720

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2018 Net Digest	PYD	428,320,341	
Net Value Added-Reassessment of Existing Real Property	RVA	14,871,111	
Other Net Changes to Taxable Digest	NAG	(7,794,357)	
2019 Net Digest	CYD	435,397,095	(PYD+RVA+NAG)
2018 Millage Rate	PYM	14.205	PYM
Millage Equivalent of Reassessed Value Added	ME	0.485	(RVA/CYD) * PYM
Rollback Millage Rate for 2019	RR - ROLLBACK RATE	13.720	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2019 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	13.720
	2019 Millage Rate	13.720
	Percentage Tax Increase	0.00%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

Chairman, Board of Tax Assessors

Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

Tax Collector or Tax Commissioner

Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2019 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2019 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2019 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2019 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

Responsible Party

Title

Date

2019 TAX DIGEST AND 5-YEAR HISTORY OF LEVY

COUNTY WIDE	2014	2015	2016	2017	2018	2019
Real & Personal	432,788,215	431,636,658	438,099,719	454,725,808	469,748,710	481,913,138
Motor Vehicles	36350,900	27,606,640	21,554,970	16,473,950	13,359,770	11,594,910
Mobile Homes	6,929,319	6,396,164	6,651,825	7,109,464	7,416,621	7,434,725
Timber-100%	11,593,365	7,619,498	8,357,002	12,538,574	13,141,559	10,468,172
Heavy Duty Equipment	0	72,768	0	0	0	278,453
Gross	487,661,799	473,331,728	474,663,516	490,847,796	503,666,660	511,689,398
Less M&O Exemptions	76,587,793	80,879,065	78,288,682	76,990,540	75,346,319	76,292,303
Net M&O Exemptions	411,074,006	392,452,663	396,374,834	413,857,256	428,320,341	435,397,095
State Forest Land Grant Value	2,634,958	3,816,459	3,160,821	3,939,274	4,232,127	0
Adjusted Net M&O Digest	413,708,964	396,269,122	399,535,655	417,796,530	432,552,468	435,397,095
Gross M&O Millage	17.721	18.008	17.6113	16.9611	16.864	16.476
Less (Lost) Roll-back	2.9	3.028	2.7532	2.7526	2.659	2.756
Net M&O Millage	14.821	14.98	14.8581	14.209	14.205	13.720
Total County Taxes Levied	6131,581.00	5,936,109.00	5,936,345.84	5,936,268.67	6,144,401.16	5,973,646.84
Net Tax (DECREASE)	636,704	(195,472.00)	\$236.84	(\$77.17)	208,132.49	-170,754.32
Net Millage Roll-back	11.93%	-0.031	-0.12	-0.65	-0.04	-0.485

TATTNALL COUNTY BOARD OF COMMISSIONERS
FY-2020 REVENUE PROJECTIONS
GENERAL FUND ::: 100

REVENUE	FY19 REVENUE	FY- 20 REVENUE	DIFFERENCE FY19 vs FY20
100-00000-311100 TAXES - GENERAL PROPERTY	\$ 6,144,401.16	\$ 5,973,646.84	\$ (170,754.32)
100-00000-311101 DELINQUENT TAXES	\$ 250,000.00	\$ 250,000.00	\$ -
100-00000-311120 TIMBER TAX	\$ 125,000.00	\$ 125,000.00	\$ -
100-00000-311190 TAXES - COMMISSIONS	\$ 500.00	\$ 500.00	\$ -
100-00000-311191 COMMISSIONS BD OF EDUCAT	\$ 140,000.00	\$ 140,000.00	\$ -
100-00000-311310 MOTOR VEHICLE TAX	\$ -	\$ -	\$ -
100-00000-311315 MOTOR VEHICLE TAVT FEE	\$ 650,000.00	\$ 775,000.00	\$ 125,000.00
100-00000-311320 PERS PROP-MOBILE HM-CUR	\$ -	\$ -	\$ -
100-00000-311340 INTANGIBLE TAX	\$ 60,000.00	\$ 60,000.00	\$ -
100-00000-311350 RAILROAD EQUIP TAXES	\$ 6,500.00	\$ 6,500.00	\$ -
100-00000-311600 REAL ESTATE TRANSFER TAX	\$ 19,000.00	\$ 19,000.00	\$ -
100-00000-311700 FRANCHISE TAX	\$ 13,000.00	\$ 13,000.00	\$ -
100-00000-313100 GA LOCAL OPTION SALES TX	\$ 1,200,000.00	\$ 1,200,000.00	\$ -
100-00000-314200 WINE AND BEER TAXES	\$ 45,000.00	\$ 45,000.00	\$ -
100-00000-316300 BUSINESS LIC TAX - BANKS	\$ 30,000.00	\$ 30,000.00	\$ -
100-00000-318000 TAXES, OTHER	\$ 1,000.00	\$ 1,000.00	\$ -
100-00000-319110 INT, PEN-DELINQ REAL PROP	\$ 50,000.00	\$ 50,000.00	\$ -
100-00000-319120 INT, PEN-DELIN PER PROP	\$ 50,000.00	\$ 50,000.00	\$ -
100-00000-319122 INT-DELINQUENT MH	\$ 10,000.00	\$ 10,000.00	\$ -
100-00000-319900 INTEREST, PENALTY-TIMBER	\$ 500.00	\$ 500.00	\$ -
100-00000-321100 WINE & BEER LICENSE	\$ 8,000.00	\$ 8,000.00	\$ -
100-00000-321200 BUSINESS LICENSE	\$ 500.00	\$ 500.00	\$ -
100-00000-321201 SALVAGE BUSINESS LICENSE	\$ 500.00	\$ 500.00	\$ -
100-00000-323100 BUILDING PERMITS	\$ 8,000.00	\$ 8,000.00	\$ -
100-00000-323101 MH/LOCATION/RELO-PERMIT	\$ 6,500.00	\$ 6,500.00	\$ -
100-00000-323102 MOBILE HOME-EXIT PERMIT	\$ 25.00	\$ 25.00	\$ -
100-00000-324300 TAG/TAX PEN, MAIL, AG FEE	\$ 55,000.00	\$ 55,000.00	\$ -
100-00000-324301 INSURANCE FEE ON TAGS	\$ 4,000.00	\$ 4,000.00	\$ -
100-00000-331150 EDUCATION - Sheriff Contract	\$ 50,000.00	\$ 50,000.00	\$ -
100-00000-334131 GEMA-PPA	\$ -	\$ -	\$ -
100-00000-341114 DEPT. CORR-RESTITUTION	\$ 1,000.00	\$ 1,000.00	\$ -
100-00000-341115 LOCAL VICTIMS ASS'T FEES	\$ 15,000.00	\$ 15,000.00	\$ -
100-00000-3411111 TCDA INSURANCE REINB.	\$ 10,037.77	\$ 12,500.00	\$ 2,462.23
100-00000-111111 T-SPLOST PROJECT RENB.	\$ -	\$ 150,000.00	\$ 150,000.00
100-00000-341910 QUALIFYING FEE	\$ -	\$ 1,800.00	\$ 1,800.00
100-00000-341920 ADVERTISING FEES	\$ 500.00	\$ 500.00	\$ -
100-00000-342100 SHERIFF'S DEPT - MISC (FEES)	\$ 60,000.00	\$ 60,000.00	\$ -
100-00000-342200 JAIL-INMATE HOUSING	\$ 300,000.00	\$ 300,000.00	\$ -

TATTNALL COUNTY BOARD OF COMMISSIONERS
FY-2020 REVENUE PROJECTIONS
GENERAL FUND ::: 100

REVENUE	FY19 REVENUE	FY- 20 REVENUE	DIFFERENCE FY19 vs FY20
100-00000-342600 AMBULANCE SERVICE FUNDS	\$ 900,000.00	\$ 900,000.00	\$ -
100-00000-346110 ANIMAL CONTROL	\$ 500.00	\$ 500.00	\$ -
100-00000-351110 CLERK-SUPER COURT FINES	\$ 70,000.00	\$ 70,000.00	\$ -
100-00000-351112 SUP CTS GA - REC CASES	\$ 500.00	\$ 500.00	\$ -
100-00000-351113 CLERK-CT.REC,FILE,ETC.	\$ 80,000.00	\$ 80,000.00	\$ -
100-00000-351120 CLERK-STATE COURT FINES	\$ 200,000.00	\$ 210,000.00	\$ 10,000.00
100-00000-351130 MAGISTRATE COURT	\$ 16,000.00	\$ 16,000.00	\$ -
100-00000-351150 PROBATE JUDGE	\$ 80,490.35	\$ 80,490.35	\$ -
100-00000-351300 CONDEMNATION - DRUGS	\$ 20,000.00	\$ 20,000.00	\$ -
100-00000-361000 INTEREST (GF SAVINGS)	\$ 28,500.00	\$ 48,320.43	\$ 19,820.43
100-00000-381000 RENT - PUBLIC BUILDINGS	\$ 20,000.00	\$ 20,000.00	\$ -
100-00000-389000 MISC (FUND BAL)	\$ 782,762.76	\$ 797,762.76	\$ 15,000.00
100-00000-389002 SOUTHERN NUCLEAR	\$ 31,066.00	\$ 31,066.00	\$ -
100-00000-389003 TAX ASSESS AERIAL PHOTO	\$ 250.00	\$ 250.00	\$ -
100-00000-389005 MISCELLANEOUS	\$ 15,000.00	\$ 15,000.00	\$ -
100-00000-389010 ACCG INSURANCE CLAIM PROCEE	\$ -	\$ -	\$ -
100-00000-389112 GIS DATA	\$ -	\$ -	\$ -
100-00000-391000 INSURANCE TAX PREMIUMS	\$ 1,025,000.00	\$ 1,075,000.00	\$ 50,000.00
100-00000-392100 SALE SURPLUS EQUIPMENT	\$ 5,000.00	\$ 15,000.00	\$ 10,000.00
100-03326-523900 FEMA FUNDS (GF SAVINGS)	\$ 200,000.00	\$ 275,000.00	\$ 75,000.00
REIDSVILLE/GLENNVILLE SHERIFF CONTRACT	\$ 50,000.00	\$ 50,000.00	\$ -
COLLINS - SHERIFF CONTRACT - FINAL YEAR	\$ 18,000.00	\$ 9,000.00	\$ (9,000.00)
TOTAL REVENUE	\$ 12,857,033.04	\$ 13,136,361.38	\$ 288,328.34

**TATTNALL COUNTY BOARD OF COMMISSIONERS
FY 2020 BUDGET REQUEST**

		FY-19 ANNUAL BUDGET	FY-20 BUDGET REQUEST	
01500 GENERAL ADMINISTRATION				
100-01500-511100	SALARIES	\$ 230,789.61	\$ 230,789.61	
PAY-SCALE	<i>Salary Adjustments Projected</i>		\$ 85,000.00	
100-01500-511103	ONE-TIME SALARY SUPPLEMENT	\$ 173,554.57	\$ 173,554.57	\$ -
100-01500-511110	COMMISSIONERS SUPPLEMENT	\$ 30,000.00	\$ 30,000.00	\$ -
100-01500-512100	EMPLOYEE INSURANCE	\$ 30,351.84	\$ 30,351.84	\$ -
100-01500-512200	FICA EXPENSE	\$ 14,973.00	\$ 14,973.00	\$ -
100-01500-512201	PAYROLL TAXES	\$ 20,000.00	\$ 20,000.00	\$ -
100-01500-512400	RETIREMENT	\$ 21,155.00	\$ 21,155.00	\$ -
100-01500-512700	WORKERS COMP INSURANCE	\$ 2,600.00	\$ 2,600.00	\$ -
100-01500-521200	LEGAL FEES	\$ 15,000.00	\$ 15,000.00	\$ -
100-01500-521201	AUDITING	\$ 35,000.00	\$ 35,000.00	\$ -
100-01500-521300	WEBSITE SERVICE	\$ 5,500.00	\$ 5,500.00	\$ -
100-01500-522201	VEHICLE MAINT - ETC.	\$ 500.00	\$ 500.00	\$ -
100-01500-522202	MAINT & REPAIR-OFF EQUIP	\$ 7,000.00	\$ 7,000.00	\$ -
100-01500-522203	COMPUTER SERVICE	\$ 18,000.00	\$ 18,000.00	\$ -
100-01500-523100	GEN INSURANCE-IRMA	\$ 20,000.00	\$ 16,138.93	\$ 3,861.07
100-01500-523200	TELEPHONE	\$ 54,000.00	\$ 54,000.00	\$ -
100-01500-523205	RADIO / TELEPHONE	\$ 5,000.00	\$ 5,000.00	\$ -
100-01500-523300	ADVERTISING	\$ 6,000.00	\$ 6,000.00	\$ -
100-01500-523500	TRAVEL	\$ 3,000.00	\$ 3,000.00	\$ -
100-01500-523604	ACCG DUES	\$ 3,500.00	\$ 3,500.00	\$ -
100-01500-523605	MEMBERSHIP DUES	\$ 200.00	\$ 200.00	\$ -
100-01500-523701	TRAINING AND EXERCISES	\$ 2,000.00	\$ 2,000.00	\$ -
100-01500-523900	MISCELLANEOUS	\$ 2,000.00	\$ 2,000.00	\$ -
100-01500-523907	RECORDING FEES	\$ 1,000.00	\$ 1,000.00	\$ -
100-01500-523915	PAUPER BURIAL	\$ 750.00	\$ 750.00	\$ -
100-01500-523931	DRUG TESTING	\$ 7,500.00	\$ 7,500.00	\$ -
100-01500-523934	MAPPING MAINTENANCE	\$ -	\$ -	\$ -
100-01500-531100	OFFICE SUPPLIES	\$ 12,000.00	\$ 12,000.00	\$ -
100-01500-531101	POSTAGE	\$ 2,000.00	\$ 2,000.00	\$ -
100-01500-531104	BANK CHARGES	\$ 150.00	\$ 150.00	\$ -
100-01500-531270	FUEL	\$ 500.00	\$ 500.00	\$ -
100-01500-542500	EQUIPMENT	\$ 5,000.00	\$ 5,000.00	\$ -
Employee Insurance	Projected Increase		\$ 196,332.00	\$ (196,332.00)
			\$ -	\$ -
100-01500-579000	Contingency Fund	\$ 675,503.24	\$ 474,044.20	\$ 201,459.04
01500 GENERAL ADMINISTRATION		\$ 1,404,527.26	\$ 1,480,539.15	\$ 76,011.89

**TATTNALL COUNTY BOARD OF COMMISSIONERS
FY-2020 BUDGET
GENERAL FUND**

SUMMARY

GENERAL FUND::: EXPENDITURES		FY19	FY20	INCREASE	%
1	01400 ELECTIONS	\$ 226,482.42	\$ 260,142.44	\$ (33,660.02)	1.98%
2	01500 GENERAL ADMINISTRATION	\$ 1,404,527.26	\$ 1,480,539.15	\$ (76,011.89)	11.27%
3	01545 TAX COMMISSIONER	\$ 367,558.23	\$ 363,295.61	\$ 4,262.62	2.77%
4	01550 TAX ASSESSOR	\$ 358,762.78	\$ 361,377.74	\$ (2,614.96)	2.75%
5	01551 BOARD OF EQUALIZATION	\$ 7,000.00	\$ 7,000.00	\$ -	0.05%
6	01565 PUBLIC BUILDINGS	\$ 301,685.00	\$ 309,004.01	\$ (7,319.01)	2.35%
7	01570 CODE ENFORCEMENT	\$ 74,248.21	\$ 73,548.25	\$ 699.96	0.56%
8	01580 ARCHIVES BUILDING GRANT	\$ 8,889.72	\$ 8,818.67	\$ 71.05	0.07%
9	02150 STATE AND SUPERIOR COURTS	\$ 619,454.62	\$ 607,586.43	\$ 11,868.19	4.63%
10	02151 STATE COURT SOLICITOR	\$ 55,888.76	\$ 55,888.76	\$ -	0.43%
11	02180 CLERK OF SUPERIOR COURT	\$ 422,206.77	\$ 425,729.54	\$ (3,522.77)	3.24%
12	02400 MAGISTRATE COURT	\$ 231,488.26	\$ 232,390.24	\$ (901.98)	1.77%
13	02450 PROBATE COURT	\$ 283,319.89	\$ 284,482.27	\$ (1,162.38)	2.17%
14	03300 SHERIFF'S DEPARTMENT	\$ 1,915,357.36	\$ 2,046,055.45	\$ (130,698.09)	15.58%
15	03310 INVESTIGATOR-SHERIFF	\$ -	\$ -	\$ -	0.00%
16	03326 JAIL OPERATIONS	\$ 1,748,869.87	\$ 1,839,648.69	\$ (90,778.82)	14.00%
17	03390 CONDEMNATION DRUGS	\$ 20,000.00	\$ 20,000.00	\$ -	0.15%
18	03450 COUNTY PROBATION		\$ -	\$ -	0.00%
19	03630 AMBULANCE SERVICE	\$ 1,419,479.96	\$ 1,424,361.81	\$ (4,881.85)	10.84%
20	03700 CORONER	\$ 37,322.67	\$ 45,483.07	\$ (8,160.40)	0.35%
21	03800 E-911 CONTINGENCY	\$ 150,000.00	\$ 125,000.00	\$ 25,000.00	0.95%
22	03910 ANIMAL CONTROL	\$ 131,213.00	\$ 130,893.14	\$ 319.86	1.00%
23	03920 FIRE AND RESCUE	\$ 451,006.25	\$ 516,759.57	\$ (65,753.32)	3.93%
24	03921 SOUTHERN NUCLEAR	\$ 36,995.47	\$ 36,995.47	\$ -	0.28%
25	04220 ROADS AND BRIDGES	\$ 1,747,533.86	\$ 1,737,287.92	\$ 10,245.94	13.23%
26	04500 SOLID WASTE CONTINGENCY	\$ 132,000.00	\$ -	\$ 132,000.00	0.00%
27	04900 COUNTY ROAD SHOP	\$ -	\$ -	\$ -	0.00%
28	05100 HEALTH AND WELFARE	\$ 120,993.00	\$ 122,731.58	\$ (1,738.58)	0.93%
29	05500 COMMUNITY SERVICES	\$ 2,800.00	\$ 2,800.00	\$ -	0.02%
30	05501 OTHER PARTICIPATION	\$ 15,000.00	\$ 15,000.00	\$ -	0.11%
31	05550 NUTRITION CENTER	\$ 14,550.00	\$ 14,943.83	\$ (393.83)	0.11%
32	05560 SCHOOL RESOURCE OFFICER		\$ -	\$ -	0.00%
33	06100 RECREATION	\$ 70,000.00	\$ 70,000.00	\$ -	0.53%
34	06400 LIBRARY	\$ 65,500.00	\$ 66,251.83	\$ (751.83)	0.50%
35	07130 COOPERATIVE EXTENSION SERVICE	\$ 267,268.91	\$ 267,752.91	\$ (484.00)	2.04%
36	07140 FORESTRY COMMISSION	\$ 17,593.00	\$ 17,593.00	\$ -	0.13%
37	07520 TATTNALL CO DEV AUTHORITY	\$ 150,000.00	\$ 150,000.00	\$ -	1.14%
38	07521 HEART OF GEORGIA RDC	\$ 17,000.00	\$ 17,000.00	\$ -	0.13%
	TOTAL EXPENDITURES	\$ 12,891,995.27	\$ 13,136,361.38	\$ (244,366.11)	100.00%
	PROJECTED REVENUE		\$ 13,136,361.38	\$ -	