

2018



**CITY OF BLUE RIDGE**  
**ANNUAL BUDGET**



Blue Ridge, Georgia  
Live. Work. Play.

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# TABLE OF CONTENTS

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<b>BUDGET SUMMARY</b> .....	1	<b>HOTEL/MOTEL FUND</b>	
<b>GENERAL FUND</b>		REVENUES.....	19
REVENUES.....	4	EXPENDITURES .....	19
GENERAL GOVERNMENT		<b>SPLOST FUND</b>	
MAYOR AND COUNCIL .....	6	REVENUES.....	21
ELECTIONS.....	6	EXPENDITURES .....	21
GENERAL ADMINISTRATION .....	7	<b>WATER AND SEWER FUND</b>	
TAX ADMIN & LICENSING.....	8	REVENUES.....	22
PUBLIC SAFETY		SANITATION AND WASTEWATER	
MUNICIPAL COURT .....	9	SANITARY ADMINISTRATION .....	23
POLICE .....	10	CDBG SEWER GRANT .....	23
CUSTODY OF PRISONERS.....	10	SANITARY SEWER MAINTENANCE .....	24
FIRE FIGHTING.....	10	SEWAGE TREATMENT PLANT.....	24
HIGHWAYS & STREETS.....	11	WATER	
SHOP .....	12	WATER ADMINISTRATION .....	26
PARKS AND RECREATION		USDA RURAL DEVELOPMENT LOAN ..	27
RECREATIONAL FACILITIES .....	13	GEFA PROJECT.....	27
PARKS ADMINISTRATION .....	14	WATER TREATMENT .....	27
PARK AREAS .....	14	WATER DISTRIBUTION .....	28
PARK GRANT.....	15	WATER LOSS PREVENTION .....	29
HOUSING AND DEVELOPMENT		<b>CAPITAL OUTLAY</b> .....	30
PLANNING & ZONING.....	16	<b>DEBT SERVICE</b> .....	31
DOWNDOWN DEVELOPMENT .....	16	<b>INTERFUND ALLOCATION OF</b>	
SPECIAL FACILITIES .....	17	<b>WAGES AND BENEFITS</b> .....	32
<b>CONFISCATED ASSETS</b>		<b>BUDGETARY POLICIES</b> .....	33
REVENUES.....	18	<b>ORGANIZATION CHART</b> .....	37
EXPENDITURES.....	18		

**CITY OF BLUE RIDGE  
2018  
BUDGET SUMMARY**

DEPT #	GENERAL FUND	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
<b>REVENUES</b>						
31	TAXES	\$ 1,561,218	\$ 1,792,308	\$ 1,897,464	\$ 1,803,625	\$ 1,862,700
32	LICENSES & PERMITS	82,060	66,591	109,465	123,150	114,250
33	INTERGOVERNMENTAL REVENUE	80,115	26,963	28,811	9,900	3,000
34	CHARGES FOR SERVICES	39,603	52,676	23,476	33,850	23,100
35	FINES AND FORFEITURES	229,150	222,979	168,446	215,000	180,000
36	INVESTMENT INCOME	2,318	2,644	4,363	1,500	2,000
37	CONTRIBUTIONS AND DONATIONS	-	3,565	100	-	-
38	MISCELLANEOUS REVENUE	94,901	58,711	65,560	63,500	52,000
39	OTHER FINANCING SOURCES	-	506,161	147,396	35,000	184,000
	<b>TOTAL REVENUES</b>	<u>\$ 2,089,365</u>	<u>\$ 2,732,598</u>	<u>\$ 2,445,081</u>	<u>\$ 2,285,525</u>	<u>\$ 2,421,050</u>
<b>EXPENDITURES</b>						
1100	MAYOR AND COUNCIL	\$ 94,216	\$ 105,096	\$ 105,255	\$ 154,722	\$ 139,285
1400	ELECTIONS	5,653	-	348	6,000	-
1500	GENERAL ADMINISTRATION	358,146	380,584	342,449	310,915	298,380
1514	TAX ADMIN & LICENSING	43,991	48,826	49,262	48,373	50,545
2650	MUNICIPAL COURT	127,992	129,371	123,859	145,024	138,158
3200	POLICE	721,305	860,640	797,247	845,732	823,479
3226	CUSTODY OF PRISONERS	6,930	5,650	9,110	10,000	10,000
3520	FIRE FIGHTING	14,675	25,652	18,646	28,600	26,600
4200	HIGHWAYS & STREETS	430,608	351,403	307,873	322,102	313,433
4900	SHOP	-	1,813	62,977	66,087	265,487
6124	RECREATIONAL FACILITIES	89,460	141,830	133,726	130,052	129,458
6210	PARKS ADMINISTRATION	28,851	36,138	40,792	46,395	49,231
6220	PARK AREAS	50,619	47,900	234,855	92,477	114,796
6225	PARK GRANT	105,354	5,549	-	-	-
7400	PLANNING AND ZONING	27,743	29,831	51,024	41,246	24,198
7550	DOWNTOWN DEVELOPMENT	20,606	31,263	52,630	33,450	33,650
7565	SPECIAL FACILITIES- RENTAL	1,856	2,260	3,685	4,350	4,350
	<b>TOTAL EXPENDITURES</b>	<u>\$ 2,128,005</u>	<u>\$ 2,203,806</u>	<u>\$ 2,333,738</u>	<u>\$ 2,285,525</u>	<u>\$ 2,421,050</u>

**CITY OF BLUE RIDGE  
2018  
BUDGET SUMMARY**

DEPT #	CONFISCATED ASSETS FUND	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017	BUDGET 2018
<b>REVENUES</b>						
35	FINES & FORFEITURES	\$ 800	\$ 2,511	\$ 1,652	\$ 1,500	\$ 1,500
37	CONTRIBUTIONS & DONATIONS	3,916	-	-	-	-
38	MISCELLANEOUS REVENUE	2,700	-	-	-	-
	<b>TOTAL REVENUES</b>	<u>\$ 7,416</u>	<u>\$ 2,511</u>	<u>\$ 1,652</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
<b>EXPENDITURES</b>						
3200	POLICE	<u>\$ 5,970</u>	<u>\$ 2,291</u>	<u>\$ 245</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>

DEPT #	HOTEL/MOTEL FUND	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017	BUDGET 2018
<b>REVENUES</b>						
31	TAXES	\$ 122,862	\$ 144,764	\$ 169,235	150,000	180,000
32	LICENSES & PERMITS	130	-	-	-	-
34	CHARGES FOR SERVICES	6,816	-	-	-	-
37	CONTRIBUTIONS & DONATIONS	2,300	-	-	-	-
	<b>TOTAL REVENUES</b>	<u>\$ 132,108</u>	<u>\$ 144,764</u>	<u>\$ 169,235</u>	<u>150,000</u>	<u>180,000</u>
<b>EXPENDITURES</b>						
7540	TOURISM/ICE RINK	\$ 3,075	\$ -	\$ -	\$ -	\$ -
7541	LIGHT UP BLUE RIDGE	500	-	-	-	-
7550	DOWNTOWN DEVELOPMENT	27,681	92,451	183,649	145,500	180,000
7565	SPECIAL FACILITIES	26,294	9,448	5,118	4,500	-
	<b>TOTAL EXPENDITURES</b>	<u>\$ 57,550</u>	<u>\$ 101,899</u>	<u>\$ 188,767</u>	<u>150,000</u>	<u>180,000</u>

DEPT #	SPLOST FUND	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017	BUDGET 2018
<b>REVENUES</b>						
33	INTERGOVERNMENTAL REVENUE	\$ 294,636	\$ 292,193	\$ 326,732	\$ 332,268	\$ 732,268
36	INVESTMENT INCOME	415	942	1,423	500	500
38	MISCELLANEOUS REVENUE	-	7,922	-	-	-
39	OTHER FINANCING SOURCES	-	-	-	532,232	-
	<b>TOTAL REVENUES</b>	<u>\$ 295,051</u>	<u>\$ 301,057</u>	<u>\$ 328,155</u>	<u>\$ 865,000</u>	<u>\$ 732,768</u>
<b>EXPENDITURES</b>						
4200	HIGHWAYS & STREETS	\$ 106,254	\$ 49,441	\$ 106,551	\$ 865,000	\$ 357,768
7550	DOWNTOWN DEVELOPMENT	-	-	15,125	-	375,000
	<b>TOTAL EXPENDITURES</b>	<u>\$ 106,254</u>	<u>\$ 49,441</u>	<u>\$ 121,676</u>	<u>\$ 865,000</u>	<u>\$ 732,768</u>

**CITY OF BLUE RIDGE  
2018  
BUDGET SUMMARY**

DEPT #	WATER AND SEWER FUND	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
<b>REVENUES</b>						
33	INTERGOVERNMENTAL REVENUE	\$ 147,868	\$ 1,698,721	\$ 2,060,344	\$ 584,800	\$ 662,500
34	CHARGES FOR SERVICES	2,516,923	2,702,985	3,094,750	3,277,000	3,398,000
36	INVESTMENT INCOME	1,351	2,367	1,895	2,000	2,000
38	MISCELLANEOUS REVENUE	-	-	5,807	-	-
39	OTHER FINANCING SOURCES	-	-	-	906,000	938,000
	<b>TOTAL REVENUES</b>	<u>\$ 2,666,142</u>	<u>\$ 4,404,073</u>	<u>\$ 5,162,796</u>	<u>\$ 4,769,800</u>	<u>\$ 5,000,500</u>
<b>EXPENSES</b>						
4310	SANITARY ADMINISTRATION	\$ 236,678	\$ 242,059	\$ 289,630	\$ 133,198	\$ 133,775
4311	CDBG SEWER GRANT	-	-	-	615,000	520,000
4331	SANITARY SEWER MAINTENANCE	117,746	143,272	220,537	823,707	1,158,163
4335	SEWAGE TREATMENT PLANT	310,561	423,891	383,076	495,143	412,148
4410	WATER ADMINISTRATION	490,727	455,060	648,955	859,972	854,284
4411	USDA RURAL DEVELOPMENT LOAN	98,000	-	-	-	-
4415	GEFA PROJECT	-	161,456	127,295	249,800	250,000
4430	WATER TREATMENT	398,473	393,433	426,135	422,973	443,770
4440	WATER DISTRIBUTION	636,005	595,366	636,686	1,100,107	1,158,360
4450	WATER LOSS PREVENTION	5,549	30,984	36,561	69,900	70,000
	<b>TOTAL EXPENSES</b>	<u>\$ 2,293,739</u>	<u>\$ 2,445,521</u>	<u>\$ 2,768,875</u>	<u>\$ 4,769,800</u>	<u>\$ 5,000,500</u>

**GENERAL FUND**

REVENUES	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
<b>31 TAXES</b>					
100-31-0000-1000 AD VALOREM TAX 2012	\$ 6,441	\$ 6,607	\$ 1,945	\$ 3,000	\$ 2,000
100-31-0000-1214 AD VALOREM TAX 2013	325,738	20,633	10,700	4,000	2,100
100-31-0000-1215 AD VALOREM TAX 2011	4,414	1,906	783	2,500	2,300
100-31-0000-1217 AD VALOREM TAX 2014	-	434,842	16,600	5,000	2,800
100-31-0000-1218 AD VALOREM TAX 2015	-	-	472,542	10,000	3,000
100-31-0000-1219 AD VALOREM TAX 2017	-	-	-	-	480,000
100-31-0000-1220 AD VALOREM TAX 2016	-	-	-	475,000	7,000
100-31-0000-1221 AD VALOREM TAX 2008	807	66	-	-	-
100-31-0000-1222 AD VALOREM TAX 2009	166	56	-	-	-
100-31-0000-1223 AD VALOREM TAX 2010	2,451	371	82	-	-
100-31-0000-1310 AUTO TAG TAX	85,740	92,217	81,153	90,000	90,000
100-31-0000-1320 MOBILE HOME TAX	-	56	355	125	500
100-31-0000-1340 INTANGIBLE TAX	6,744	6,290	4,024	5,000	5,000
100-31-0000-1600 REALESTATE TRANSFER TAX	3,163	2,369	1,525	2,000	2,000
100-31-0000-1700 FRANCHISE TAX	58,982	61,147	67,125	60,000	60,000
100-31-0000-1710 SANITATION FRANCHISE FEES	44,138	37,261	33,506	36,000	36,000
100-31-0000-3100 SALES TAX	594,721	649,423	671,113	630,000	690,000
100-31-0000-4200 BEVERAGE TAX	259,208	290,700	332,254	300,000	300,000
100-31-0000-4300 LIQUOR POURING TAX	23,386	27,491	31,328	28,000	30,000
100-31-0000-6100 BUSINESS & OCCUPATION TAXES	44,215	49,310	46,355	50,000	47,000
100-31-0000-6200 INSURANCE PREM. TAX	69,468	74,215	80,389	70,000	76,000
100-31-0000-6300 FINANCIAL INSTITUTIONS TAXES	23,130	16,001	21,055	15,000	15,000
100-31-0000-9100 PENALTIES AND INTEREST	8,306	21,347	24,630	18,000	12,000
<b>31 TAXES</b>	<b>1,561,218</b>	<b>1,792,308</b>	<b>1,897,464</b>	<b>1,803,625</b>	<b>1,862,700</b>
<b>32 LICENSES &amp; PERMITS</b>					
100-32-0000-1100 BEVERAGE LICENSE	42,134	23,865	42,995	45,000	43,000
100-32-0000-1130 LIQUOR LICENSE FEE	13,500	15,510	39,070	49,400	42,000
100-32-0000-1150 POURING PERMIT FEE	2,790	3,535	3,690	3,500	4,000
100-32-0000-2200 SIGN PERMITS/ZONING	2,645	3,449	1,817	3,000	3,000
100-32-0000-2900 VENDOR PERMIT/APPLICATION	13,440	11,200	13,000	13,000	13,000
100-32-0000-3100 BUILDING PERMITS	4,604	5,415	5,325	5,000	5,000
100-32-0000-3140 ELECTRICAL INSPECTION	2,857	3,475	3,050	3,500	3,500
100-32-0000-3900 GRADING PERMIT	90	142	488	500	500
100-32-0000-4000 PENALTIES & INT ON LIC & PERMITS	-	-	30	250	250
<b>32 LICENSES &amp; PERMITS</b>	<b>82,060</b>	<b>66,591</b>	<b>109,465</b>	<b>123,150</b>	<b>114,250</b>
<b>33 INTERGOVERNMENTAL REVENUE</b>					
100-33-0000-1000 FEDERAL GOVERNMENT GRANTS	563	-	20,157	-	-
100-33-0000-6000 LOCAL GOVERNMENT GRANTS	79,552	20,448	5,187	6,900	-
100-33-0000-8000 HOUSING AUTH LIEU OF TAX	-	6,515	3,467	3,000	3,000
<b>33 INTERGOVERNMENTAL REVENUE</b>	<b>80,115</b>	<b>26,963</b>	<b>28,811</b>	<b>9,900</b>	<b>3,000</b>
<b>34 CHARGES FOR SERVICES</b>					
100-34-0000-1000 ADMINISTRATIVE FEES	1,235	15	50	250	250
100-34-0000-1400 COPIES/USE OF FAX MACHINE	211	1,063	285	500	250
100-34-0000-2120 ACCIDENT REPORTS	550	1,197	735	500	500
100-34-0000-2900 POLICE DPT OTHER THAN FIN	8,197	2	2,375	-	-
100-34-0000-7210 GATE/TOURNAMENT FEES	1,800	13,452	-	-	-
100-34-0000-7900 PARK REVENUES	2,516	615	230	500	500
100-34-0000-7910 BALL PARK CONCESSIONS	1,694	7,938	4,424	3,500	4,500
100-34-0000-7920 PARK/POOL CONCESSION	6,177	9,915	3,309	10,000	5,000
100-34-0000-7930 POOL ADMISSION & PASS	12,996	14,119	8,971	14,000	9,000

REVENUES	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
100-34-0000-7940 POOL PARTY & SWIM LESSONS	4,197	4,260	2,997	4,500	3,000
100-34-0000-9300 RETURNED CHECKS FEE	<u>30</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
34 CHARGES FOR SERVICES	39,603	52,676	23,476	33,850	23,100
35 FINES & FORFEITURES					
100-35-0000-1170 FINES & FORFEITURES	<u>229,150</u>	<u>222,979</u>	<u>168,446</u>	<u>215,000</u>	<u>180,000</u>
36 INVESTMENT INCOME					
100-36-0000-1000 INTEREST INCOME	<u>2,318</u>	<u>2,644</u>	<u>4,363</u>	<u>1,500</u>	<u>2,000</u>
37 CONTRIBUTIONS & DONATIONS					
100-37-0000-1000 CONTRIBUTIONS & DONATIONS	<u>-</u>	<u>3,565</u>	<u>100</u>	<u>-</u>	<u>-</u>
38 MISCELLANEOUS REVENUE					
100-38-0000-1000 CITY PROP RENTAL/LEASES	64,154	54,674	53,730	49,500	49,500
100-38-0000-3000 INS REIMBURSEMENT FOR DAMAGED	28,414	498	8,809	-	-
100-38-0000-6000 MISCELLANEOUS	549	35	207	10,000	500
100-38-0000-6100 BP-GAS REBATE	574	-	-	-	-
100-38-0000-6200 COCA-COLA INCOMING MONEY	1,210	1,737	868	1,500	1,500
100-38-0000-9000 SALE OF SCRAP	-	1,767	1,946	500	500
100-38-0000-9008 REGISTRATION FEES	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
38 MISCELLANEOUS REVENUE	94,901	58,711	65,560	63,500	52,000
39 OTHER FINANCING SOURCES					
100-39-0000-1275 TRANSFER IN- HOTEL MOTEL	-	-	101,226	-	-
100-39-0000-2000 SALE OF CAPITAL ASSETS	-	400,000	15,000	-	-
100-39-0000-3500 PROCEEDS FROM CAPITAL LEASES	<u>-</u>	<u>106,161</u>	<u>31,170</u>	<u>35,000</u>	<u>184,000</u>
39 OTHER FINANCING SOURCES	-	506,161	147,396	35,000	184,000
TOTAL GENERAL FUND REVENUE	<u>\$2,089,365</u>	<u>\$2,732,598</u>	<u>\$2,445,081</u>	<u>\$2,285,525</u>	<u>\$2,421,050</u>

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
<b>GENERAL GOVERNMENT</b>					
1100 MAYOR & COUNCIL	\$ 94,216	\$ 105,096	\$ 105,255	\$ 154,722	\$ 139,285
1400 ELECTIONS	5,653	-	348	6,000	-
1500 GENERAL ADMINISTRATION	358,146	380,584	342,449	310,915	298,380
1514 TAX ADMIN & LICENSING	43,991	48,826	49,262	48,373	50,545
	<u>\$ 502,006</u>	<u>\$ 534,506</u>	<u>\$ 497,314</u>	<u>\$ 520,010</u>	<u>\$ 488,211</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
1100 MAYOR & COUNCIL					
51 PERSONAL SER & EMP BENEFIT					
100-51-1100-1100 SALARIES & WAGES	\$ 38,400	\$ 38,400	\$ 38,400	\$ 38,000	\$ 38,000
100-51-1100-2100 GROUP INSURANCE	47,102	60,804	58,914	55,953	55,971
100-51-1100-2200 FICA EXPENSE	2,716	2,672	2,674	2,907	2,907
100-51-1100-2700 WORKMEN'S COMP	300	372	(368)	-	-
51 PERSONAL SER & EMP BENEFIT	88,518	102,248	99,620	96,860	96,878
52 PURCHASED/CONTR SERVICES					
100-52-1100-1300 TECHNICAL SERVICES	476	505	366	500	500
100-52-1100-3201 TELEPHONE	946	204	458	1,000	1,000
100-52-1100-3500 TRAVEL	3,868	1,189	2,300	4,000	4,000
100-52-1100-3700 TRAINING EXPENSE	165	735	1,450	2,000	2,000
52 PURCHASED/CONTR SERVICES	5,455	2,633	4,574	7,500	7,500
53 SUPPLIES					
100-53-0000-1100-1100 OFFICE SUPPLIES & EXPENSE	243	215	1,061	250	250
57 OTHER COSTS					
100-57-1100-9000 CONTINGENCIES	-	-	-	22,150	24,000
100-57-1100-9010 ADDITIONS TO RESERVE	-	-	-	27,962	10,657
57 OTHER COSTS	-	-	-	50,112	34,657
1100 MAYOR & COUNCIL	<u>\$ 94,216</u>	<u>\$ 105,096</u>	<u>\$ 105,255</u>	<u>\$ 154,722</u>	<u>\$ 139,285</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
1400 ELECTIONS					
52 PURCHASED/CONTR SERVICES					
100-52-1400-1201 LEGAL	\$ -	\$ -	\$ -	\$ -	\$ -
100-52-1400-3300 ADVERTISING	1,638	-	348	1,000	-
100-52-1400-3900 CONTRACT LABOR	3,502	-	-	4,500	-
52 PURCHASED/CONTR SERVICES	5,140	-	348	5,500	-
53 SUPPLIES					
100-53-1400-1101 MATERIALS & SUPPLIES	513	-	-	500	-
1400 ELECTIONS	<u>\$ 5,653</u>	<u>\$ -</u>	<u>\$ 348</u>	<u>\$ 6,000</u>	<u>\$ -</u>



ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
<b>1500 GENERAL ADMINISTRATION</b>					
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>					
100-51-1500-1100 SALARIES & WAGES	\$ 186,025	\$ 136,038	\$ 116,821	111,518	127,195
100-51-1500-1700 INDIRECT COST ALLOCATIONS	(112,839)	(52,967)	(64,629)	(62,687)	(63,989)
100-51-1500-2100 GROUP INSURANCE	44,769	34,374	51,446	53,800	53,804
100-51-1500-2200 FICA EXPENSE	13,106	10,199	8,598	8,531	9,730
100-51-1500-2400 RETIREMENT	7,795	4,479	6,185	7,768	7,802
100-51-1500-2700 WORKMEN'S COMP	<u>276</u>	<u>1,612</u>	<u>48</u>	<u>295</u>	<u>247</u>
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>	<b>139,132</b>	<b>133,735</b>	<b>118,469</b>	<b>119,225</b>	<b>134,790</b>
<b>52 PURCHASED/CONTR SERVICES</b>					
100-52-1500-1110 OVER/SHORT	1	(201)	21	-	-
100-52-1500-1120 BANK CHARGES	55	117	91	100	100
100-52-1500-1200 AUDIT	1,760	1,800	1,800	1,800	1,800
100-52-1500-1201 LEGAL	51,639	72,937	67,225	35,000	35,000
100-52-1500-1202 ENGINEERING	1,173	750	1,340	1,000	1,000
100-52-1500-1203 CONSULTING	-	300	-	-	-
100-52-1500-1205 LEGAL- LAWSUITS	-	51,044	44,263	35,000	-
100-52-1500-1300 TECHNICAL SERVICES	723	761	977	750	750
100-52-1500-2110 GARBAGE PICKUP	1,440	1,440	1,646	1,440	1,440
100-52-1500-2201 MAINT. BLDG&GROUNDS	1,850	5,071	3,362	4,000	10,000
100-52-1500-2202 MAINTENANCE EQUIPMENT	3,651	4,789	7,205	4,000	4,000
100-52-1500-2203 MAINTENANCE VEHICLES	-	150	-	-	-
100-52-1500-3100 INSURANCE & BONDS	13,916	17,095	17,811	20,000	20,000
100-52-1500-3201 TELEPHONE & INTERNET	4,455	4,059	5,561	4,500	4,500
100-52-1500-3202 POSTAGE	614	1,084	985	1,000	1,000
100-52-1500-3300 ADVERTISING	2,059	2,397	2,033	2,000	2,000
100-52-1500-3500 TRAVEL	1,204	2,548	975	2,000	2,000
100-52-1500-3600 PROFESSIONAL DUES	1,781	1,673	2,861	1,800	1,800
100-52-1500-3700 TRAINING EXPENSE	455	1,429	1,143	1,500	1,500
100-52-1500-3900 CONTRACTED SERVICES	14,261	19,447	23,278	25,000	25,000
100-52-1500-3904 /NORTHWEST GA REG DEV	<u>1,264</u>	<u>1,263</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>
<b>52 PURCHASED/CONTR SERVICES</b>	<b>102,301</b>	<b>189,953</b>	<b>182,577</b>	<b>142,390</b>	<b>113,390</b>
<b>53 SUPPLIES</b>					
100-53-1500-1100 OFFICE SUPPLIES & EXPENSE	5,278	5,484	4,685	6,000	6,000
100-53-1500-1101 MATERIALS & SUPPLIES	1,578	3,301	1,955	2,250	2,250
100-53-1500-1102 CLEANING & PAPER SUPPLIES	1,147	1,506	1,109	1,400	1,400
100-53-1500-1210 WATER/SEWERAGE	814	896	909	1,000	1,000
100-53-1500-1230 ELECTRICITY	14,178	13,943	13,411	15,500	15,500
100-53-1500-1270 GASOLINE	311	295	184	500	500
100-53-1500-1600 SMALL EQUIPMENT	6,264	1,496	1,649	7,300	3,000
100-53-1500-1700 MISCELLANEOUS	371	176	546	500	500
100-53-1500-1701 UNIFORMS	352	379	605	400	600
100-53-1500-2201 MAINT BLDG & GROUNDS	2,912	1,757	5,655	5,000	10,000
100-53-1500-2202 MAINTENANCE EQUIPMENT	<u>1,115</u>	<u>-</u>	<u>179</u>	<u>1,000</u>	<u>1,000</u>
<b>53 SUPPLIES</b>	<b>34,320</b>	<b>29,233</b>	<b>30,887</b>	<b>40,850</b>	<b>41,750</b>
<b>54 CAPITAL OUTLAY</b>					
100-54-1500-1001 CAPITAL OUTLAY- EQUIPMENT	3,104	-	-	-	-
100-54-1500-2400 CAPITAL OUTLAY- COMPUTERS	<u>11,922</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>54 CAPITAL OUTLAY</b>	<b>15,026</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>57 OTHER COSTS</b>					
100-57-1500-2000 PAYMENTS TO OTHERS- LIBRARY	<u>6,500</u>	<u>7,500</u>	<u>8,450</u>	<u>8,450</u>	<u>8,450</u>
<b>61 TRANSFERS</b>					
100-61-1500-1340 TRANS TO MULTIPLE GRANT FUND	<u>60,867</u>	<u>20,163</u>	<u>2,066</u>	<u>-</u>	<u>-</u>
<b>1500 GENERAL ADMINISTRATION</b>	<b>\$ 358,146</b>	<b>\$ 380,584</b>	<b>\$ 342,449</b>	<b>\$ 310,915</b>	<b>\$ 298,380</b>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED	BUDGET
	2014	2015	2016	BUDGET	2018
1514 TAX ADMIN & LICENSING					
51 PERSONAL SER & EMP BENEFIT					
100-51-1514-1100 SALARIES & WAGES	\$ 26,081	\$ 29,048	\$ 30,319	\$ 29,966	\$ 31,056
100-51-1514-2100 GROUP INSURANCE	6,902	8,201	7,911	7,578	7,580
100-51-1514-2200 FICA EXPENSE	1,793	2,045	2,126	2,292	2,376
100-51-1514-2400 RETIREMENT	2,598	2,240	2,062	2,589	2,601
100-51-1514-2700 WORKMEN'S COMP	<u>48</u>	<u>60</u>	<u>118</u>	<u>98</u>	<u>82</u>
51 PERSONAL SER & EMP BENEFIT	37,422	41,594	42,536	42,523	43,695
52 PURCHASED/CONTR SERVICES					
100-52-1514-1300 TECHNICAL SERVICES	120	127	119	150	150
100-52-1514-3100 INSURANCE & BONDS	-	100	100	100	100
100-52-1514-3202 POSTAGE	-	497	490	500	500
100-52-1514-3400 PRINTING	2,906	1,791	-	-	-
100-52-1514-3500 TRAVEL	417	790	628	600	600
100-52-1514-3600 PROFESSIONAL DUES	-	35	61	50	50
100-52-1514-3700 TRAINING EXPENSE	200	200	200	500	500
100-52-1514-3900 CONTRACTED SERVICES	-	-	750	-	-
100-52-1514-3907 BACKGROUND REPORT	<u>2,258</u>	<u>2,450</u>	<u>3,642</u>	<u>3,000</u>	<u>4,000</u>
52 PURCHASED/CONTR SERVICES	5,901	5,990	5,990	4,900	5,900
53 SUPPLIES					
100-53-1514-1100 OFFICE SUPPLIES & EXPENSE	668	1,242	589	750	750
100-53-1514-1701 UNIFORMS	<u>-</u>	<u>-</u>	<u>147</u>	<u>200</u>	<u>200</u>
53 SUPPLIES	668	1,242	736	950	950
1514 TAX ADMIN & LICENSING	<u>\$ 43,991</u>	<u>\$ 48,826</u>	<u>\$ 49,262</u>	<u>\$ 48,373</u>	<u>\$ 50,545</u>

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
<b>PUBLIC SAFETY</b>					
2650 MUNICIPAL COURT	\$ 127,992	\$ 129,371	\$ 123,859	\$ 145,024	\$ 138,158
3200 POLICE	721,305	860,640	797,247	845,732	823,479
3226 CUSTODY OF PRISONERS	6,930	5,650	9,110	10,000	10,000
3520 FIRE FIGHTING	14,675	25,652	18,646	28,600	26,600
	<u>\$ 870,902</u>	<u>\$1,021,313</u>	<u>\$ 948,862</u>	<u>\$1,029,356</u>	<u>\$ 998,236</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
2650 MUNICIPAL COURT					
51 PERSONAL SER & EMP BENEFIT					
100-51-2650-1100 SALARIES & WAGES	\$ 34,310	\$ 36,505	\$ 41,120	\$ 40,697	\$ 43,282
100-51-2650-2100 GROUP INSURANCE	14,923	17,997	19,237	20,577	20,581
100-51-2650-2200 FICA EXPENSE	2,426	2,640	2,960	3,113	3,311
100-51-2650-2400 RETIREMENT	2,598	2,240	2,062	2,589	2,601
100-51-2650-2700 WORKMEN'S COMP	48	60	118	98	82
51 PERSONAL SER & EMP BENEFIT	54,305	59,442	65,497	67,074	69,858
52 PURCHASED/CONTR SERVICES					
100-52-2650-1100 CITY JUDGE	3,600	3,600	3,600	3,600	3,600
100-52-2650-1120 SOLICITER	2,400	2,400	2,400	2,400	2,400
100-52-2650-1300 TECHNICAL SERVICES	130	127	119	150	150
100-52-2650-2202 MAINTENANCE EQUIPMENT	9,841	8,719	7,065	10,000	10,000
100-52-2650-3100 INSURANCE & BONDS	-	100	100	100	100
100-52-2650-3500 TRAVEL	393	-	664	400	500
100-52-2650-3600 PROFESSIONAL DUES	65	88	74	100	100
100-52-2650-3700 TRAINING EXPENSE	225	225	225	250	250
52 PURCHASED/CONTR SERVICES	16,654	15,259	14,247	17,000	17,100
53 SUPPLIES					
100-53-2650-1100 OFFICE SUPPLIES & EXPENSE	1,536	712	1,043	750	1,000
100-53-2650-1701 UNIFORMS	-	200	143	200	200
53 SUPPLIES	1,536	912	1,186	950	1,200
57 OTHER COSTS					
100-57-2650-2000 PAYMENTS TO OTHER AGENCIES	55,497	53,758	42,929	60,000	50,000
2650 MUNICIPAL COURT	<u>\$ 127,992</u>	<u>\$ 129,371</u>	<u>\$ 123,859</u>	<u>\$ 145,024</u>	<u>\$ 138,158</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
3200 POLICE					
51 PERSONAL SER & EMP BENEFIT					
100-51-3200-1100 SALARIES & WAGES	\$ 383,165	\$ 398,577	\$ 406,737	\$ 416,850	\$ 430,064
100-51-3200-2100 GROUP INSURANCE	110,389	124,386	130,059	134,331	134,353
100-51-3200-2200 FICA EXPENSE	27,979	29,932	30,312	31,889	32,900
100-51-3200-2400 RETIREMENT	23,384	20,157	16,493	20,716	20,805
100-51-3200-2700 WORKMEN'S COMP	17,484	16,131	18,652	18,598	18,359
100-51-3200-2900 PEACE OFFICERS CONTRIBUTION	1,320	1,920	2,390	2,000	2,000
51 PERSONAL SER & EMP BENEFIT	563,721	591,103	604,643	624,384	638,481
52 PURCHASED/CONTR SERVICES					
100-52-3200-1200 AUDIT	1,560	1,600	1,600	1,600	1,600
100-52-3200-1201 LEGAL	95	285	285	500	500
100-52-3200-1300 TECHNICAL SERVICES	1,444	1,521	1,659	1,500	2,000
100-52-3200-2110 GARBAGE PICKUP	480	480	486	500	500
100-52-3200-2201 MAINT. BLDG&GROUNDS	307	170	248	500	500
100-52-3200-2202 MAINTENANCE EQUIPMENT	1,194	1,845	1,849	2,000	2,000

100-52-3200-2203 MAINTENANCE VEHICLES	1,675	365	1,219	1,500	1,500
100-52-3200-3100 INSURANCE & BONDS	12,076	12,998	18,591	20,000	20,000
100-52-3200-3201 TELEPHONE	2,988	3,463	2,804	3,000	3,000
100-52-3200-3202 POSTAGE	103	148	218	200	200
100-52-3200-3300 ADVERTISING	197	-	-	100	100
100-52-3200-3400 PRINTING	653	-	-	750	750
100-52-3200-3500 TRAVEL	1,709	1,333	1,009	1,800	1,800
100-52-3200-3600 PROFESSIONAL DUES	10	350	110	250	250
100-52-3200-3700 TRAINING EXPENSE	1,080	680	100	1,000	1,000
100-52-3200-3850 CONTRACT LABOR- SRO OFFICER	40,923	35,875	40,816	45,000	46,000
100-52-3200-3900 CONTRACTED SERVICES	579	365	501	4,000	2,000
100-52-3200-3905 DRUG TEST/BLOOD TESTS	<u>212</u>	<u>192</u>	<u>355</u>	<u>250</u>	<u>250</u>
52 PURCHASED/CONTR SERVICES	67,285	61,670	71,850	84,450	83,950
53 SUPPLIES					
100-53-3200-1100 OFFICE SUPPLIES & EXPENSE	740	1,184	701	1,500	1,500
100-53-3200-1101 MATERIALS & SUPPLIES	4,818	5,450	4,916	5,000	5,000
100-53-3200-1102 CLEANING & PAPER SUPPLIES	380	336	313	500	500
100-53-3200-1210 WATER/SEWERAGE	1,333	1,296	1,341	1,500	1,500
100-53-3200-1220 PROPANE GAS	2,296	1,093	928	3,000	3,000
100-53-3200-1230 ELECTRICITY	3,897	4,135	4,335	4,500	4,500
100-53-3200-1270 GASOLINE	38,298	19,745	18,352	20,000	20,000
100-53-3200-1600 SMALL EQUIPMENT	3,291	7,099	2,163	6,500	6,500
100-53-3200-1700 MISCELLANEOUS	138	13	-	150	150
100-53-3200-1701 UNIFORMS	5,834	4,522	5,285	5,500	5,500
100-53-3200-2201 MAINT BLDG & GROUNDS	54	454	342	250	1,000
100-53-3200-2202 MAINTENANCE EQUIPMENT	1,508	2,038	544	2,000	2,000
100-53-3200-2203 MAINTENANCE VEHICLES	<u>9,105</u>	<u>9,421</u>	<u>18,409</u>	<u>10,000</u>	<u>10,000</u>
53 SUPPLIES	71,692	56,786	57,629	60,400	61,150
54 CAPITAL OUTLAY					
100-54-3200-2200 CAPITAL OUTLAY - VEHICLES	-	108,781	21,620	35,000	-
58 DEBT SERVICE					
100-58-3200-1000 DEBT SERVICE	<u>18,607</u>	<u>42,300</u>	<u>41,505</u>	<u>41,498</u>	<u>39,898</u>
3200 POLICE	<u>\$ 721,305</u>	<u>\$ 860,640</u>	<u>\$ 797,247</u>	<u>\$ 845,732</u>	<u>\$ 823,479</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
3226 CUSTODY OF PRISONERS					
52 PURCHASED/CONTR SERVICES					
100-52-3226-3902 JAIL EXPENSE	<u>\$ 6,930</u>	<u>\$ 5,650</u>	<u>\$ 9,110</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
3520 FIRE FIGHTING					
52 PURCHASED/CONTR SERVICES					
100-52-3520-2202 MAINTENANCE EQUIPMENT	\$ 30	\$ -	\$ -	\$ -	\$ -
100-52-3520-3100 INSURANCE & BONDS	984	1,031	1,090	1,500	1,500
100-52-3520-3900 CONTRACTED SERVICES	<u>12,350</u>	<u>23,770</u>	<u>16,600</u>	<u>25,000</u>	<u>23,000</u>
52 PURCHASED/CONTR SERVICES	13,364	24,801	17,690	26,500	24,500
53 SUPPLIES					
100-53-3520-1210 WATER/SEWERAGE	1,272	851	956	1,600	1,600
100-53-3520-2203 MAINTENANCE VEHICLES	<u>39</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
53 SUPPLIES	1,311	851	956	2,100	2,100
3520 FIRE FIGHTING	<u>\$ 14,675</u>	<u>\$ 25,652</u>	<u>\$ 18,646</u>	<u>\$ 28,600</u>	<u>\$ 26,600</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
4200 HIGHWAYS & STREETS					
51 PERSONAL SER & EMP BENEFIT					
100-51-4200-1100 SALARIES & WAGES	\$ 130,564	\$ 129,124	\$ 91,878	\$ 95,626	\$ 100,029
100-51-4200-2100 GROUP INSURANCE	46,545	62,173	35,881	35,731	35,742
100-51-4200-2200 FICA EXPENSE	9,505	9,495	6,821	7,315	7,652
100-51-4200-2400 RETIREMENT	10,393	8,959	6,185	7,768	7,802
100-51-4200-2700 WORKMEN'S COMP	9,708	11,608	9,206	9,959	9,549
100-51-4200-2900 MEDICAL PMTS & VACCINES	533	202	387	500	500
51 PERSONAL SER & EMP BENEFIT	207,248	221,561	150,358	156,899	161,274
52 PURCHASED/CONTR SERVICES					
100-52-4200-1200 AUDIT	1,560	1,600	1,600	1,600	1,600
100-52-4200-1201 LEGAL	3,966	1,971	3,347	2,500	2,500
100-52-4200-1202 ENGINEERING	7,560	388	5,493	2,500	2,500
100-52-4200-1300 TECHNICAL SERVICES	481	507	357	500	500
100-52-4200-2110 GARBAGE PICKUP	1,836	2,120	-	-	-
100-52-4200-2201 MAINTENANCE BLDG & GROUNDS	-	3,516	-	-	-
100-52-4200-2202 MAINTENANCE EQUIPMENT	1,521	5,253	1,179	3,000	3,000
100-52-4200-2203 MAINTENANCE VEHICLES	-	-	-	250	500
100-52-4200-2320 RENTAL OF EQUIP & VEHICLES	504	2,204	500	2,250	2,250
100-52-4200-3100 INSURANCE & BONDS	5,948	6,260	4,806	4,500	4,500
100-52-4200-3201 TELEPHONE	780	581	787	750	750
100-52-4200-3202 POSTAGE	4	7	-	-	-
100-52-4200-3300 ADVERTISING	710	-	218	750	750
100-52-4200-3500 TRAVEL	59	56	69	60	60
100-52-4200-3700 TRAINING EXPENSE	-	-	210	250	250
100-52-4200-3900 CONTRACTED SERVICES	4,442	3,552	543	21,000	2,000
100-52-4200-3902 GA CORRECTIONS (WD)	6,393	12,850	12,850	13,200	13,200
52 PURCHASED/CONTR SERVICES	35,764	40,865	31,959	53,110	34,360
53 SUPPLIES					
100-53-4200-1100 OFFICE SUPPLIES & EXPENSE	599	334	-	500	500
100-53-4200-1101 MATERIALS & SUPPLIES	43,775	4,472	27,816	20,000	25,000
100-53-4200-1102 CLEANING & PAPER SUPPLIES	3,559	670	37	-	-
100-53-4200-1120 MATERIALS & SUP- ASPHALT/CONCRI	2,529	1,030	2,860	2,500	2,500
100-53-4200-1121 MATERIALS & SUPPLIES-STONE	1,602	747	3,911	2,500	2,500
100-53-4200-1122 MATERIALS & SUP- SIGNS	10,846	886	3,414	6,000	7,000
100-53-4200-1210 WATER/SEWERAGE	980	802	-	-	-
100-53-4200-1220 PROPANE GAS	997	874	-	-	-
100-53-4200-1230 ELECTRICITY	42,651	41,792	39,635	42,000	42,000
100-53-4200-1270 GASOLINE	13,207	8,104	6,558	9,000	9,000
100-53-4200-1600 SMALL EQUIPMENT	2,682	10,013	5,365	8,000	8,000
100-53-4200-1700 MISCELLANEOUS	118	38	8	50	50
100-53-4200-1701 UNIFORMS	1,347	1,049	1,640	1,500	1,200
100-53-4200-2201 MAINT. BLDG&GROUNDS	3,226	153	-	-	-
100-53-4200-2202 MAINTENANCE EQUIPMENT	18,193	9,308	6,075	10,000	10,000
100-53-4200-2203 MAINTENANCE VEHICLES	7,072	6,670	4,846	6,000	6,000
100-53-4200-3902 GA CORRECTIONS (WD) MATERIALS	123	2,035	1,435	2,000	2,000
53 SUPPLIES	153,506	88,977	103,600	110,050	115,750
54 CAPITAL OUTLAY					
100-54-4200-1001 CAPITAL OUTLAY - EQUIP	16,412	-	21,956	-	-
100-54-4200-1002 CAPITAL OUTLAY - OTHER	9,440	-	-	-	-
54 CAPITAL OUTLAY	25,852	-	21,956	-	-
55 INTERFUND CHARGES					
100-55-4200-1505 COST ALLOCATION- MAPPING	-	-	-	-	11,889
58 DEBT SERVICE					
100-58-4200-1000 DEBT SERVICE	8,238	-	-	2,043	2,049
4200 HIGHWAYS & STREETS	\$ 430,608	\$ 351,403	\$ 307,873	\$ 322,102	\$ 313,433

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
4900 SHOP					
51 PERSONAL SER & EMP BENEFIT					
100-51-4900-1100 SALARIES & WAGES	\$ -	\$ -	\$ 35,451	\$ 35,477	\$ 37,933
100-51-4900-1700 INDIRECT COST ALLOC- WTR/SWR	-	-	(58,596)	(63,687)	(81,687)
100-51-4900-2100 GROUP INSURANCE	-	-	15,951	12,645	12,649
100-51-4900-2200 FICA EXPENSE	-	-	2,651	2,714	2,902
100-51-4900-2400 RETIREMENT	-	-	2,062	2,589	2,601
100-51-4900-2700 WORKMEN'S COMP	-	-	777	749	840
51 PERSONAL SER & EMP BENEFIT	-	-	(1,704)	(9,513)	(24,763)
52 PURCHASED/CONTR SERVICES					
100-52-4900-1300 TECHNICAL SERVICES	-	-	118	200	200
100-52-4900-2110 GARBAGE PICKUP	-	710	3,939	3,500	3,500
100-52-4900-2201 MAINTENANCE BLDG & GROUNDS	-	-	-	1,000	1,000
100-52-4900-2202 MAINTENANCE EQUIPMENT	-	-	-	1,000	1,000
100-52-4900-2203 MAINTENANCE VEHICLES	-	-	-	1,000	1,000
100-52-4900-3100 INSURANCE & BONDS	-	-	388	750	750
100-52-4900-3201 TELEPHONE & INTERNET	-	-	1,646	1,800	1,800
100-52-4900-3900 CONTRACT SERVICES	-	-	9,226	5,000	3,000
52 PURCHASED/CONTR SERVICES	-	710	15,317	14,250	12,250
53 SUPPLIES					
100-53-4900-1100 OFFICE SUPPLIES & EXPENSE	-	-	618	500	500
100-53-4900-1101 MATERIALS & SUPPLIES	-	-	13,930	18,750	15,000
100-53-4900-1101 CLEANING & PAPER SUPPLIES	-	-	4,891	4,000	6,000
100-53-4900-1210 WATER & SEWER	-	19	4,256	3,500	3,500
100-53-4900-1220 PROPANE GAS	-	-	621		
100-53-4900-1230 ELECTRICITY	-	584	6,498	6,000	6,000
100-53-4900-1270 GASOLINE	-	-	77	6,000	1,000
100-53-4900-1600 SMALL EQUIPMENT	-	298	6,666	10,600	10,000
100-53-4900-2201 MAINTENANCE BLDG & GROUNDS	-	-	1,029	1,500	1,500
100-53-4900-2202 MAINTENANCE EQUIPMENT	-	30	5,862	6,000	6,000
100-53-4900-2203 MAINTENANCE VEHICLES	-	172	4,916	4,500	4,500
53 SUPPLIES	-	1,103	49,364	61,350	54,000
54 CAPITAL OUTLAY					
100-54-4900-1001 CAPITAL OUTLAY - EQUIP	-	-	-	-	184,000
58 DEBT SERVICE					
100-58-4900-1000 DEBT SERVICE	-	-	-	-	40,000
4900 SHOP	\$ -	\$ 1,813	\$ 62,977	\$ 66,087	\$ 265,487

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
<b>PARKS AND RECREATION</b>					
6124 RECREATIONAL FACILITIES	\$ 89,460	\$ 141,830	\$ 133,726	\$ 130,052	\$ 129,458
6210 PARKS ADMINISTRATION	28,851	36,138	40,792	46,395	49,231
6220 PARK AREAS	50,619	47,900	234,855	92,477	114,796
6225 PARK GRANT	<u>105,354</u>	<u>5,549</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 274,284</u>	<u>\$ 231,417</u>	<u>\$ 409,373</u>	<u>\$ 268,924</u>	<u>\$ 293,485</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
6124 RECREATIONAL FACILITIES					
51 PERSONAL SER & EMP BENEFIT					
100-51-6124-1100 SALARIES & WAGES	\$ 19,453	\$ 23,981	\$ 30,020	\$ 29,020	\$ 31,700
100-51-6124-2200 FICA EXPENSE	1,488	1,903	2,174	2,220	2,425
100-51-6124-2400 RETIREMENT	-	-	-	-	217
100-51-6124-2700 WORKMEN'S COMP	<u>864</u>	<u>672</u>	<u>1,576</u>	<u>712</u>	<u>667</u>
51 PERSONAL SER & EMP BENEFIT	21,805	26,556	33,770	31,952	35,008
52 PURCHASED/CONTR SERVICES					
100-52-6124-1110 CASH OVER/SHORT	50	289	(60)	-	-
100-52-6124-1300 TECHNICAL SERVICES	877	761	1,175	1,000	1,500
100-52-6124-2110 GARBAGE PICKUP	2,781	1,777	2,425	2,000	2,500
100-52-6124-2201 MAINTENANCE BLDG & GROUNDS	-	350	2,485	4,500	3,000
100-52-6124-2202 MAINTENANCE EQUIPMENT	-	205	696	1,000	1,000
100-52-6124-2320 RENTAL- EQUIP & VEHICLES	180	431	260	500	500
100-52-6124-3300 ADVERTISING	218	145	-	500	500
100-52-6124-3700 TRAINING EXPENSE	2,219	2,355	4,903	3,500	4,000
100-52-6124-3900 CONTRACTED SERVICES	<u>930</u>	<u>-</u>	<u>2,816</u>	<u>2,000</u>	<u>2,000</u>
52 PURCHASED/CONTR SERVICES	7,255	6,313	14,700	15,000	15,000
53 SUPPLIES					
100-53-6124-1101 MATERIALS & SUPPLIES	1,603	2,887	3,107	3,600	4,000
100-53-6124-1102 CLEANING & PAPER SUPPLIES	977	1,478	1,307	1,450	1,450
100-53-6124-1103 TOURNAMENT EXP & SUPPLIES	308	8,299	-	8,000	-
100-53-6124-1210 WATER/SEWERAGE	4,867	7,284	21,621	13,500	8,000
100-53-6124-1230 ELECTRICITY	26,955	17,912	14,920	18,000	18,000
100-53-6124-1270 GASOLINE	237	-	-	-	-
100-53-6124-1280 CHEMICALS	3,406	2,105	3,945	4,000	4,000
100-53-6124-1501 BALLFIELD CONCESSIONS	2,707	8,759	4,844	7,000	5,000
100-53-6124-1502 CONCESSIONS- COCA-COLA COMPAN	2,459	-	-	-	-
100-53-6124-1503 POOL CONCESSION	3,561	5,972	2,604	4,000	5,000
100-53-6124-1600 SMALL EQUIPMENT	2,377	8,366	5,765	5,000	6,000
100-53-6124-1701 UNIFORMS	370	275	485	500	1,000
100-53-6124-2201 MAINT BLDG & GROUNDS	7,792	3,320	16,784	14,050	15,000
100-53-6124-2202 MAINTENANCE EQUIPMENT	<u>561</u>	<u>5,451</u>	<u>3,074</u>	<u>4,000</u>	<u>4,000</u>
53 SUPPLIES	58,180	72,108	78,456	83,100	71,450
54 CAPITAL OUTLAY					
100-54-6124-1200 SITE IMPROVEMENTS	-	32,432	6,800	-	-
100-54-6124-1300 BUILDINGS	<u>2,220</u>	<u>4,421</u>	<u>-</u>	<u>-</u>	<u>8,000</u>
54 CAPITAL OUTLAY	2,220	36,853	6,800	-	8,000
6124 RECREATIONAL FACILITIES	<u>\$ 89,460</u>	<u>\$ 141,830</u>	<u>\$ 133,726</u>	<u>\$ 130,052</u>	<u>\$ 129,458</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
<b>6210 PARKS ADMINISTRATION</b>					
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>					
100-51-6210-1100 SALARIES & WAGES	\$ 9,997	\$ 20,436	\$ 22,177	\$ 30,165	\$ 31,070
100-51-6210-2100 GROUP INSURANCE	8,705	6,834	4,930	77	2,400
100-51-6210-2200 FICA EXPENSE	767	1,838	1,875	2,308	2,377
100-51-6210-2300 STATE UNEMPLOYMENT	-	-	-	2,400	-
100-51-6210-2400 RETIREMENT	2,598	-	2,062	2,589	2,601
100-51-6210-2700 WORKMEN'S COMP	<u>108</u>	<u>(237)</u>	<u>99</u>	<u>356</u>	<u>333</u>
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>	<b>22,175</b>	<b>28,871</b>	<b>31,143</b>	<b>37,895</b>	<b>38,781</b>
<b>52 PURCHASED/CONTR SERVICES</b>					
100-52-6210-1200 AUDIT	1,560	1,600	1,600	1,600	1,600
100-52-6210-1201 LEGAL	1,259	24	553	500	500
100-52-6210-1300 TECHNICAL SERVICES	169	107	72	150	150
100-52-6210-3100 INSURANCE & BONDS	1,404	1,645	1,870	2,000	3,500
100-52-6210-3201 TELEPHONE	1,677	2,038	2,449	3,200	3,200
100-52-6210-3202 POSTAGE	6	200	-	-	-
100-52-6210-3300 ADVERTISING	164	382	1,677	300	300
100-52-6210-3500 TRAVEL	<u>-</u>	<u>228</u>	<u>158</u>	<u>150</u>	<u>150</u>
<b>52 PURCHASED/CONTR SERVICES</b>	<b>6,239</b>	<b>6,224</b>	<b>8,379</b>	<b>7,900</b>	<b>9,400</b>
<b>53 SUPPLIES</b>					
100-53-6210-1100 OFFICE SUPPLIES & EXPENSE	437	744	422	150	500
100-53-6210-1101 MATERIALS & SUPPLIES	-	14	122	-	-
100-53-6210-1701 UNIFORMS	-	285	580	300	400
100-53-6210-2203 MAINTENANCE VEHICLES	<u>-</u>	<u>-</u>	<u>146</u>	<u>150</u>	<u>150</u>
<b>53 SUPPLIES</b>	<b>437</b>	<b>1,043</b>	<b>1,270</b>	<b>600</b>	<b>1,050</b>
<b>6210 PARKS ADMINISTRATION</b>	<b>\$ 28,851</b>	<b>\$ 36,138</b>	<b>\$ 40,792</b>	<b>\$ 46,395</b>	<b>\$ 49,231</b>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
<b>6220 PARK AREAS</b>					
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>					
100-51-6220-1100 SALARIES & WAGES	\$ 9,868	\$ 5,621	\$ 10,745	\$ 36,500	\$ 42,446
100-51-6220-2100 GROUP INSURANCE	-	-	-	4,500	13,369
100-51-6220-2200 FICA EXPENSE	674	390	705	2,721	3,247
100-51-6220-2700 WORKMEN'S COMP	<u>108</u>	<u>72</u>	<u>(264)</u>	<u>356</u>	<u>333</u>
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>	<b>10,650</b>	<b>6,083</b>	<b>11,186</b>	<b>44,077</b>	<b>59,396</b>
<b>52 PURCHASED/CONTR SERVICES</b>					
100-52-6220-1300 TECHNICAL SERVICES	-	-	-	-	300
100-52-6220-2110 GARBAGE PICKUP	631	1,749	1,309	1,400	-
100-52-6220-2201 MAINT BLDG & GROUNDS	-	3,516	2,850	3,000	3,000
100-52-6220-2202 MAINTENANCE EQUIPMENT	525	-	-	-	-
100-52-6220-2320 RENTAL OF EQUIPMENT & VEHICLES	-	600	2,240	2,000	2,000
100-52-6220-3900 CONTRACTED SERVICES	-	-	3,130	1,500	1,500
100-52-6220-3902 GA CORRECTIONS (WD)	<u>6,393</u>	<u>12,850</u>	<u>12,850</u>	<u>13,500</u>	<u>13,500</u>
<b>52 PURCHASED/CONTR SERVICES</b>	<b>7,549</b>	<b>18,715</b>	<b>22,379</b>	<b>21,400</b>	<b>20,300</b>
<b>53 SUPPLIES</b>					
100-53-6220-1101 MATERIALS & SUPPLIES	3,591	3,332	4,606	3,000	3,000
100-53-6220-1102 CLEANING & PAPER SUPPLIES	2,819	3,771	6,926	4,500	6,000
100-53-6220-1210 WATER /SEWERAGE	3,153	2,726	7,242	6,000	6,000
100-53-6220-1230 ELECTRICITY	4,513	4,797	4,937	3,000	5,000
100-53-6220-1270 GASOLINE	2,592	2,939	2,431	1,000	2,500
100-53-6220-1600 SMALL EQUIPMENT	297	-	3,090	2,000	2,000
100-53-6220-1701 UNIFORMS	200	-	134	500	600
100-53-6220-2201 MAINT. BLDG&GROUNDS	4,911	2,642	40,542	4,000	6,000
100-53-6220-2202 MAINTENANCE EQUIPMENT	1,093	555	273	1,000	2,000
100-53-6220-2203 MAINTENANCE VEHICLES	1,905	311	586	-	-



100-53-6220-3902 GA CORRECTIONS (WD) MATERIALS	<u>123</u>	<u>2,029</u>	<u>1,417</u>	<u>2,000</u>	<u>2,000</u>
53 SUPPLIES	25,197	23,102	72,184	27,000	35,100
54 CAPITAL OUTLAY					
100-54-6220-1001 CAPITAL OUTLAY EQUIPMENT	3,104	-	17,382	-	-
100-54-6220-1200 CAPITAL OUTLAY- SITE IMPROVEMEN	<u>-</u>	<u>-</u>	<u>111,724</u>	<u>-</u>	<u>-</u>
54 CAPITAL OUTLAY	3,104	-	129,106	-	-
58 DEBT SERVICE					
100-58-6220-1000 DEBT SERVICE	<u>4,119</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6220 PARK AREAS	<u>\$ 50,619</u>	<u>\$ 47,900</u>	<u>\$ 234,855</u>	<u>\$ 92,477</u>	<u>\$ 114,796</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
6225 PARK GRANT					
52 PURCHASED/CONTR SERVICES					
100-52-6225-1201 LEGAL	\$ 1,453	\$ -	\$ -	\$ -	\$ -
100-52-6225-3900 CONTRACTED SERVICES	<u>2,300</u>	<u>2,840</u>	<u>-</u>	<u>-</u>	<u>-</u>
52 PURCHASED/CONTR SERVICES	3,753	2,840	-	-	-
53 SUPPLIES					
100-53-6225-1600 SMALL EQUIPMENT	<u>10,166</u>	<u>2,709</u>	<u>-</u>	<u>-</u>	<u>-</u>
54 CAPITAL OUTLAY					
100-54-6225-1200 SITE IMPROVEMENTS	<u>91,435</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6225 PARK GRANT	<u>\$ 105,354</u>	<u>\$ 5,549</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
<b>HOUSING AND DEVELOPMENT</b>					
7400 PLANNING AND ZONING	\$ 27,743	\$ 29,831	\$ 51,024	\$ 41,246	\$ 24,198
7550 DOWNTOWN DEVELOPMENT	20,606	31,263	52,630	33,450	33,650
7565 SPECIAL FACILITIES- RENTAL	<u>1,856</u>	<u>2,260</u>	<u>3,685</u>	<u>4,350</u>	<u>4,350</u>
	<u>\$ 50,205</u>	<u>\$ 63,354</u>	<u>\$ 107,339</u>	<u>\$ 79,046</u>	<u>\$ 62,198</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
7400 PLANNING AND ZONING					
51 PERSONAL SER & EMP BENEFIT					
100-51-7400-1100 SALARIES & WAGES	\$ 22,290	\$ 21,398	\$ 21,166	\$ 20,329	\$ -
100-51-7400-2200 FICA EXPENSE	1,684	1,616	1,599	2,172	-
100-51-7400-2400 RETIREMENT	-	-	-	2,589	-
100-51-7400-2700 WORKMEN'S COMP	<u>432</u>	<u>509</u>	<u>864</u>	<u>481</u>	<u>373</u>
51 PERSONAL SER & EMP BENEFIT	24,406	23,523	23,629	25,571	373
52 PURCHASED/CONTR SERVICES					
100-52-7400-1201 LEGAL	6	2,565	22,805	6,000	6,000
100-52-7400-1300 TECHNICAL SERVICES	120	127	119	150	150
100-52-7400-3201 TELEPHONE	260	205	346	300	300
100-52-7400-3202 POSTAGE	6	40	6	-	-
100-52-7400-3300 ADVERTISING	423	2,085	1,380	1,500	1,500
100-52-7400-3500 TRAVEL	48	-	85	100	100
100-52-7400-3600 PROFESSIONAL DUES	25	25	290	25	25
100-52-7400-3700 TRAINING EXPENSE	-	-	100	500	500
100-52-7400-3900 CONTRACTED SERVICES	<u>2,250</u>	<u>1,040</u>	<u>2,150</u>	<u>6,850</u>	<u>15,000</u>
52 PURCHASED/CONTR SERVICES	3,138	6,087	27,281	15,425	23,575
53 SUPPLIES					
100-53-7400-1100 OFFICE SUPPLIES & EXPENSE	199	121	29	150	150
100-53-7400-1701 UNIFORMS	<u>-</u>	<u>100</u>	<u>85</u>	<u>100</u>	<u>100</u>
53 SUPPLIES	199	221	114	250	250
7400 PLANNING AND ZONING	<u>\$ 27,743</u>	<u>\$ 29,831</u>	<u>\$ 51,024</u>	<u>\$ 41,246</u>	<u>\$ 24,198</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
7550 DOWNTOWN DEVELOPMENT					
51 PERSONAL SER & EMP BENEFIT					
100-51-7550-1100 SALARIES & WAGES	\$ 550	\$ -	\$ -	\$ -	\$ -
100-51-7550-2200 FICA EXPENSE	42	-	-	-	-
51 PERSONAL SER & EMP BENEFIT	592	-	-	-	-
52 PURCHASED/CONTR SERVICES					
100-52-7550-2201 MAINT BLDG & GROUNDS	432	877	620	500	500
100-52-7550-2310 RENTAL OF LAND AND BUILDINGS	-	-	938	1,500	1,200
100-52-7550-2320 RENTAL OF EQUIP & VEHICLES	660	5,150	4,891	6,500	4,500
100-52-7550-3100 INSURANCE & BONDS	448	1,124	1,028	1,200	1,200
100-52-7550-3300 MARKETING/ADVERTISING	139	141	145	250	250
100-52-7550-3900 CONTRACT LABOR	<u>-</u>	<u>358</u>	<u>1,033</u>	<u>1,000</u>	<u>1,500</u>
52 PURCHASED/CONTR SERVICES	1,679	7,650	8,655	10,950	9,150
53 SUPPLIES					
100-53-7550-1101 MATERIALS & SUPPLIES	3,463	3,081	6,444	2,500	2,500
100-53-7550-1102 CLEANING & PAPER SUPPLIES	1,775	2,674	4,149	3,000	5,000
100-53-7550-1210 WATER/SEWERAGE	5,570	8,055	16,148	9,000	9,000
100-53-7550-1220 PROPANE GAS	447	1,613	-	-	-

100-53-7550-1230 ELECTRICITY	4,946	6,251	4,901	6,000	6,000
100-53-7550-2201 MAINT. BLDG & GROUNDS	2,134	1,939	4,566	1,500	2,000
100-53-7550-2203 MAINTENANCE VEHICLES	-	-	464	500	-
53 SUPPLIES	18,335	23,613	36,672	22,500	24,500
54 CAPITAL OUTLAY					
100-54-7550-1300 CAPITAL OUTLAY- BUILDINGS	-	-	7,303	-	-
7550 DOWNTOWN DEVELOPMENT	<u>\$ 20,606</u>	<u>\$ 31,263</u>	<u>\$ 52,630</u>	<u>\$ 33,450</u>	<u>\$ 33,650</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
7565 SPECIAL FACILITIES- RENTAL					
52 PURCHASED/CONTR SERVICES					
100-52-7565-2201 MAINT. BLDG & GROUNDS	\$ -	\$ -	\$ -	\$ 500	\$ 500
100-52-7565-3100 INSURANCE & BONDS	952	1,137	948	1,000	1,000
52 PURCHASED/CONTR SERVICES	952	1,137	948	1,500	1,500
53 SUPPLIES					
100-53-7565-1210 WATER/SEWERAGE	242	221	285	250	250
100-53-7565-1230 ELECTRICITY	662	884	1,313	1,600	1,600
100-53-7565-2201 MAINT BLDG & GROUNDS	-	18	1,139	1,000	1,000
	904	1,123	2,737	2,850	2,850
7565 SPECIAL FACILITIES- RENTA	<u>\$ 1,856</u>	<u>\$ 2,260</u>	<u>\$ 3,685</u>	<u>\$ 4,350</u>	<u>\$ 4,350</u>

**CONFISCATED ASSETS FUND**

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
<b>35 FNES &amp; FORFEITURES</b>					
210-35-0000-1300 CONFISCATIONS	\$ -	\$ 2,511	\$ 1,652	\$ 1,500	\$ 1,500
210-35-0000-1360 PROCEEDS FROM SALE OF CON	800	-	-	-	-
<b>35 FNES &amp; FORFEITURES</b>	<b>800</b>	<b>2,511</b>	<b>1,652</b>	<b>1,500</b>	<b>1,500</b>
<b>37 CONTRIBUTIONS &amp; DONATIONS</b>					
210-37-0000-1000 CONTRIBUTIONS & DONATIONS	3,916	-	-	-	-
<b>38 MISCELLANEOUS REVENUE</b>					
210-38-0000-6000 MISCELLANEOUS REVENUE	2,700	-	-	-	-
<b>REVENUES</b>	<b>\$ 7,416</b>	<b>\$ 2,511</b>	<b>\$ 1,652</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
<b>3200 POLICE</b>					
<b>52 PURCHASED/CONTR SERVICES</b>					
100-52-3200-1201 LEGAL	\$ 203	\$ 92	\$ -	\$ -	\$ -
210-52-3200-2203 MAINTENANCE VEHICLES	200	-	-	-	-
210-52-3200-3600 DISTRICT ATTORNEY FEES	-	-	245	150	150
<b>52 PURCHASED/CONTR SERVICES</b>	<b>403</b>	<b>92</b>	<b>245</b>	<b>150</b>	<b>150</b>
<b>53 SUPPLIES</b>					
210-53-3200-1600 SMALL EQUIPMENT	5,567	2,199	-	1,350	1,350
<b>3200 POLICE</b>	<b>\$ 5,970</b>	<b>\$ 2,291</b>	<b>\$ 245</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>

## HOTEL/MOTEL FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
<b>31 TAXES</b>					
275-31-0000-4100 HOTEL/MOTEL TAXES	\$ 122,862	\$ 144,764	\$ 169,235	\$ 150,000	\$ 180,000
<b>32 LICENSES &amp; PERMITS</b>					
275-32-0000-2900 VENDOR PERMIT/INCOME	130	-	-	-	-
<b>34 CHARGES FOR SERVICES</b>					
275-34-0000-7400 LUBR/ICE RINK INCOME	102	-	-	-	-
275-34-7565-3400 FARMER'S MARKET EVENT INCO	6,714	3,191	-	-	-
34 CHARGES FOR SERVICES	6,816	3,191	-	-	-
<b>37 CONTRIBUTIONS &amp; DONATIONS</b>					
275-37-0000-1000 CONTRIBUTIONS & DONATIONS	2,300	-	-	-	-
<b>38 MISCELLANEOUS REVENUE</b>					
275-38-0000-1200 FARMER'S MKT RENTAL INC	-	-	-	-	-
<b>39 OTHER FINANCING SOURCES</b>					
275-39-7565-1505 TRANSFERS IN- WATER FUND	-	-	-	-	-
<b>REVENUES</b>	<b>\$ 132,108</b>	<b>\$ 147,955</b>	<b>\$ 169,235</b>	<b>\$ 150,000</b>	<b>\$ 180,000</b>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	AMENDED BUDGET 2018
<b>7540 TOURISM/ICE RINK</b>					
<b>52 PURCHASED/CONTR SERVICES</b>					
275-52-7540-3201 TELEPHONE & INTERNET	\$ 50	\$ -	\$ -	\$ -	\$ -
275-52-7540-3300 ADVERTISING	3,025	-	-	-	-
52 PURCHASED/CONTR SERVICES	3,075	-	-	-	-
<b>7541 LIGHT UP BLUE RIDGE</b>					
<b>52 PURCHASED/CONTR SERVICES</b>					
275-52-7541-3850 CONTRACT LABOR	500	-	-	-	-
<b>7550 DOWNTOWN DEVELOPMENT</b>					
<b>52 PURCHASED/CONTR SERVICES</b>					
100-52-7550-1202 CONTRACT SERVICES- PROF	\$ -	\$ 17,121	\$ -	\$ -	\$ -
275-52-7550-3300 MARKETING/ADVERTISING	5,057	1,000	-	-	-
275-52-7550-3310 RESTRICTED- MARKETING/ADVE	21,882	28,400	82,423	55,500	72,000
275-52-7550-3850 CONTRACT LABOR	40	1,500	-	-	-
52 PURCHASED/CONTR SERVICES	26,979	48,021	82,423	55,500	72,000
<b>53 SUPPLIES</b>					
275-53-7550-1101 MATERIALS & SUPPLIES	702	4,430	-	-	-
<b>57 OTHER COSTS</b>					
275-57-7550-9010 ADDITIONS TO RESERVE	-	-	-	72,600	108,000
<b>61 TRANSFERS</b>					
275-61-7550-1100 TRANSFERS OUT- GEN FUND	-	-	101,226	17,400	-
275-61-7550-1275 TRANSFERS OUT- STSCAPE	-	40,000	-	-	-
61 TRANSFERS	-	40,000	101,226	17,400	-
<b>7550 DOWNTOWN DEVELOPMENT</b>	<b>\$ 27,681</b>	<b>\$ 92,451</b>	<b>\$ 183,649</b>	<b>145,500</b>	<b>180,000</b>
<b>7565 SPECIAL FACILITIES- RENTA</b>					
<b>52 PURCHASED/CONTR SERVICES</b>					
275-52-7565-2110 GARBAGE PICKUP	\$ 1,611	\$ 306	\$ 358	\$ -	\$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
275-52-7565-3100 INSURANCE AND BONDS	-	-	136	-	-
275-52-7565-3201 TELEPHONE & INTERNET	461	414	260	-	-
275-52-7565-3300 ADVERTISING & MARKETING	198	-	-	-	-
275-52-7565-3850 CONTRACT LABOR	5,225	2,475	-	-	-
52 PURCHASED/CONTR SERVICES	7,495	3,195	754	-	-
53 SUPPLIES					
275-53-7565-1101 MATERIALS & SUPPLIES	454	120	23	-	-
275-53-7565-1102 CLEANING & PAPER SUPPLIES	34	157	-	-	-
275-53-7565-1210 WATER/SEWERAGE	1,820	1,949	1,835	1,500	-
275-53-7565-1230 ELECTRICITY	2,441	3,130	2,506	3,000	-
275-53-7565-1503 FARMER'S MARKET CONCESSIONS	1,779	765	-	-	-
275-53-7565-2201 MAINT BLDG & GROUNDS	4,698	37	-	-	-
275-53-7565-2202 MAINTENANCE EQUIPMENT	48	95	-	-	-
53 SUPPLIES	11,274	6,253	4,364	4,500	-
54 CAPITAL OUTLAY					
275-54-7565-1300 CAPITAL OUTLAY- BUILDINGS	7,525	-	-	-	-
7565 SPECIAL FACILITIES- RENTA	\$ 26,294	\$ 9,448	\$ 5,118	4,500	-
EXPENDITURES	\$ 57,550	\$ 101,899	\$ 188,767	\$ 150,000	\$ 180,000

**SPLST FUND**

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
33 INTERGOVERNMENTAL REVENUE					
320-33-0000-3200 SPLST INCOME	\$ 251,998	\$ 292,193	\$ 302,051	\$ 300,000	\$ 350,000
320-33-0000-4310 DOT LMIG GRANT PROGRAM	-	-	24,681	32,268	32,268
320-33-0000-4310 DOT STREETScape GRANT- PH/	42,638	-	-	-	350,000
33 INTERGOVERNMENTAL REVENUE	294,636	292,193	326,732	332,268	732,268
36 INVESTMENT INCOME					
320-36-0000-1000 INTEREST INCOME	415	942	1,423	500	500
38 MISCELLANEOUS					
320-38-0000-9000 MISC REV- RESTITUTION	-	7,922	-	-	-
39 OTHER FINANCING SOURCES					
320-39-0000-5000 USE OF FUND BALANCE	-	-	-	532,232	-
<b>REVENUES</b>	<b>\$ 295,051</b>	<b>\$ 301,057</b>	<b>\$ 328,155</b>	<b>\$ 865,000</b>	<b>\$ 732,768</b>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
4200 HIGHWAYS & STREETS					
52 PURCHASED/CONTR SERVICES					
320-52-4200-1100 ADMINISTRATIVE SERVICES	\$ -	\$ -	\$ 290	\$ -	\$ -
320-52-4200-1201 LEGAL	-	-	5,486	-	-
320-52-4200-1202 ENGINEERING	-	42,655	97,109	35,000	-
320-52-4200-3850 CONTRACT LABOR- PAVING & ST	38,896	-	-	820,000	347,768
320-52-4200-3851 CONTRACT LABOR- SIDEWALKS	2,800	-	-	-	-
52 PURCHASED/CONTR SERVICES	41,696	42,655	102,885	855,000	347,768
53 SUPPLIES					
320-53-4200-1101 MATERIALS & SUPPLIES	892	1,939	-	-	-
320-53-4200-1120 MATERIALS & SPPLIES- CONCRE	-	328	-	-	-
320-53-4200-1121 MATERIALS & SPPLIES- STONE	4,808	4,519	3,666	10,000	10,000
53 SUPPLIES	5,700	6,786	3,666	10,000	10,000
54 CAPITAL OUTLAY					
320-54-4200-2000 CAPITAL OUTLAY- EQUIPMENT	58,858	-	-	-	-
<b>7540 HIGHWAYS &amp; STREETS</b>	<b>\$ 106,254</b>	<b>\$ 49,441</b>	<b>\$ 106,551</b>	<b>\$ 865,000</b>	<b>\$ 357,768</b>
7550 DOWNTOWN DEVELOPMENT					
52 PURCHASED/CONTR SERVICES					
320-52-7550-1202 ENGINEERING	\$ -	\$ -	\$ 15,125	\$ -	\$ 25,000
54 CAPITAL OUTLAY					
320-54-7550-1400 ROAD IMPROVEMENTS	-	-	-	-	350,000
<b>7550 DOWNTOWN DEVELOPMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,125</b>	<b>\$ -</b>	<b>\$ 375,000</b>

## WATER AND SEWER FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
<b>REVENUES</b>					
<b>33 INTERGOVERNMENTAL REVENUE</b>					
505-33-0000-1150 GEFA PRINCIPAL FORGIVENESS	\$ -	\$ 50,392	\$ 62,941	\$ 84,800	\$ 212,500
505-33-0000-1300 USDA CAPITAL WATER GRANT	-	1,648,329	1,972,245	-	-
505-33-0000-4310 CDBG GRANT INCOME	<u>147,868</u>	<u>-</u>	<u>25,158</u>	<u>500,000</u>	<u>450,000</u>
<b>33 INTERGOVERNMENTAL REVENUE</b>	<b>147,868</b>	<b>1,698,721</b>	<b>2,060,344</b>	<b>584,800</b>	<b>662,500</b>
<b>34 CHARGES FOR SERVICES</b>					
505-34-0000-4200 WATER LINE SURCHARGE	50,000	36,000	34,500	30,000	40,000
505-34-0000-4210 WATER RECEIPTS	1,808,789	1,910,360	2,024,843	2,300,000	2,300,000
505-34-0000-4212 WATER TAPS	8,546	27,302	57,088	10,000	30,000
505-34-0000-4214 PENALTIES	27,852	21,119	29,234	20,000	25,000
505-34-0000-4216 W/SW LABOR & MATERIALS CHAR	9,884	30,158	49,031	-	-
505-34-0000-4217 CONNECTION FEES	11,925	11,375	11,868	12,000	12,000
505-34-0000-4218 BACK FLOW VALVES	9,623	4,975	6,182	5,000	5,000
505-34-0000-4220 SEWER RECEIPTS	564,237	623,000	817,296	870,000	950,000
505-34-0000-4221 SEWER TAP FEES	1,930	5,441	29,180	2,000	5,000
505-34-0000-4223 SEWER LINE SURCHARGE	6,500	14,000	9,500	7,000	10,000
505-34-0000-9300 SERVICE CHARGE	15,077	15,950	21,938	18,000	18,000
505-34-0000-9301 RETURNED CHECK FEES	<u>2,560</u>	<u>3,305</u>	<u>4,090</u>	<u>3,000</u>	<u>3,000</u>
<b>34 CHARGES FOR SERVICES</b>	<b>2,516,923</b>	<b>2,702,985</b>	<b>3,094,750</b>	<b>3,277,000</b>	<b>3,398,000</b>
<b>36 INVESTMENT INCOME</b>					
505-36-0000-1000 INTEREST INCOME	1,351	2,367	1,895	2,000	2,000
<b>38 MISCELLANEOUS REVENUE</b>					
505-38-0000-3000 INS REIMB FOR DAMAGED PROP	-	-	5,807	-	-
<b>39 OTHER FINANCING SOURCES</b>					
505-39-0000-3200 CONTRACTOR CONTRIBUTIONS	-	-	-	250,000	250,000
505-39-0000-3500 LOAN PROCEEDS	-	-	-	165,000	688,000
505-39-0000-5000 USE OF FUND BALANCE	-	-	-	191,000	-
505-39-0000-5001 USE OF SURCHARGE FUNDS	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>-</u>
<b>39 OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>906,000</b>	<b>938,000</b>
<b>REVENUES</b>	<b><u>\$ 2,666,142</u></b>	<b><u>\$ 4,404,073</u></b>	<b><u>\$ 5,162,796</u></b>	<b><u>\$ 4,769,800</u></b>	<b><u>\$ 5,000,500</u></b>



	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
<b>SANITATION AND WASTEWATER EXPENSE</b>					
4310 SANITARY ADMINISTRATION	\$ 236,678	\$ 242,059	\$ 289,630	\$ 133,198	\$ 133,775
4311 CDBG SEWER GRANT	-	-	-	615,000	520,000
4331 SANITARY SEWER MAINTENANCE	117,746	143,272	220,537	823,707	1,158,163
4335 SEWAGE TREATMENT PLANT	310,561	423,891	383,076	495,143	412,148
	\$ 664,985	\$ 809,222	\$ 893,243	\$ 2,067,048	\$ 2,224,086

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
4310 SANITARY ADMINISTRATION					
51 PERSONAL SER & EMP BENEFIT					
52 PURCHASED/CONTR SERVICES					
505-52-4310-1200 AUDIT	\$ 1,720	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
505-52-4310-1201 LEGAL	-	903	776	1,000	1,000
505-52-4310-1202 ENGINEERING	8,762	9,125	31,308	10,000	10,000
505-52-4310-1300 TECHNICAL SERVICES	-	-	-	-	-
505-52-4310-2202 MAINTENANCE EQUIPMENT	-	-	717	500	500
505-52-4310-3100 INSURANCE & BONDS	10,220	14,690	12,776	12,000	1,500
505-52-4310-3201 TELEPHONE	392	395	-	-	-
505-52-4310-3202 POSTAGE	6,266	6,470	3,998	3,600	5,000
505-52-4310-3300 ADVERTISING	-	-	483	500	500
505-52-4310-3400 PRINTING	4,954	4,960	2,108	2,000	2,000
505-52-4310-3500 TRAVEL	818	-	116	-	-
505-52-4310-3600 PROFESSIONAL DUES	-	310	82	275	-
505-52-4310-3700 TRAINING EXPENSE	836	930	-	-	-
505-52-4310-3900 CONTRACTED SERVICES	564	4,693	5,941	6,000	7,000
52 PURCHASED/CONTR SERVICES	34,532	44,276	60,105	37,675	29,300
53 SUPPLIES					
505-53-4310-1100 OFFICE SUPPLIES & EXPENSE	297	290	-	-	-
505-53-4310-1102 CLEANING & PAPER SUPPLIES	-	5	-	-	-
53 SUPPLIES	297	295	-	-	-
55 INTERFUND CHARGES					
505-55-4310-1100 COST ALLOCATION- GENERAL	24,184	10,353	12,926	12,517	12,778
505-55-4310-1505 COST ALLOCATION- WATER ADMI	-	6,410	20,462	20,869	29,560
55 INTERFUND CHARGES	24,184	16,763	33,388	33,386	42,338
56 DEPRECIATION					
505-56-4310-1000 DEPRECIATION	137,410	141,476	158,042	-	-
58 DEBT SERVICE					
505-58-4310-1001 RURAL DEVELOPMENT LOAN	40,255	39,249	38,095	62,137	62,136
4310 SANITARY ADMINISTRATION	\$ 236,678	\$ 242,059	\$ 289,630	\$ 133,198	\$ 133,775

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
4311 CDBG SEWER GRANT					
52 PURCHASED/CONTR SERVICES					
505-52-4311-1201 CDBG LEGAL	\$ 95	\$ 1,568	\$ 2,889	\$ 1,000	\$ 10,000
505-52-4311-1202 CDBG GRANT ENGINEERING	4,450	-	12,813	10,000	20,000
505-52-4311-1205 CDBG GRANT ADMINISTRATION	4,100	8,500	16,374	10,000	15,000
505-52-4311-1210 CDBG MATCH FUNDS	136	24	18	-	60,000
505-52-4311-3300 CDBG ADVERTISING	315	191	654	-	-
52 PURCHASED/CONTR SERVICES	9,096	10,283	32,748	21,000	105,000

54 CAPITAL OUTLAY					
505-54-4311-1000 CDBG CAPITAL OUTLAY	(151,570)	(10,283)	(32,748)	-	-
505-54-4311-1100 CDBG SITES/ ACQUISITION	1,000	-	-	5,000	10,000
505-54-4311-1400 CDBG INFRASTRUCTURE	141,474	-	-	589,000	405,000
54 CAPITAL OUTLAY	(9,096)	(10,283)	(32,748)	594,000	415,000
4311 CDBG SEWER GRANT	\$ -	\$ -	\$ -	\$ 615,000	\$ 520,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
4331 SANITARY SEWER MAINTENANCE					
52 PURCHASED/CONTR SERVICES					
505-52-4331-2110 GARBAGE PICKUP	\$ -	\$ 218	\$ -	\$ -	\$ -
505-52-4331-2202 MAINTENANCE EQUIPMENT	1,642	6,605	24,941	7,000	10,000
505-52-4331-3100 INSURANCE & BONDS	-	-	-	-	2,000
505-52-4331-3900 CONTRACTED SERVICES	3,435	779	1,507	2,500	2,500
505-52-4331-3905 SEWER PUMPING SVC (TOWS)	27,220	19,838	14,170	25,000	25,000
52 PURCHASED/CONTR SERVICES	32,297	27,440	40,618	34,500	39,500
53 SUPPLIES					
505-53-4331-1101 MATERIALS & SUPPLIES	1,900	1,309	717	2,000	2,000
505-53-4331-1110 LINES & SYSTEM	1,996	8,419	18,099	9,000	9,000
505-53-4331-1210 WATER/SEWERAGE	228	263	228	250	250
505-53-4331-1220 PROPANE GAS	-	43	-	-	-
505-53-4331-1230 ELECTRICITY	49,751	52,276	40,881	52,000	52,000
505-53-4331-1270 GASOLINE	2,370	1,949	3,540	3,000	5,000
505-53-4331-1600 SMALL EQUIPMENT	169	348	413	500	500
505-53-4331-1701 UNIFORMS	-	-	348	250	-
505-53-4331-2201 MAINT BLDG & GROUNDS	333	64	602	1,000	1,000
505-53-4331-2202 MAINTENANCE EQUIPMENT	9,295	11,574	6,837	10,000	10,000
505-53-4331-2203 MAINTENANCE VEHICLES	435	440	252	1,000	-
53 SUPPLIES	66,477	76,685	71,917	79,000	79,750
54 CAPITAL OUTLAY					
505-54-4331-2000 CAPITAL OUTLAY- EQUIPMENT	-	-	-	600,000	900,000
55 INTERFUND CHARGES					
505-55-4331-1100 COST ALLOCATION- SHOP	-	-	-	-	24,476
505-55-4331-1505 COST ALLOCATION- WATER MAIN	18,731	39,147	108,002	110,207	114,437
55 INTERFUND CHARGES	18,731	39,147	108,002	110,207	138,913
58 DEBT SERVICE					
505-58-4331-1002 DEBT SERVICE	241	-	-	-	-
4331 SANITARY SEWER MAINTENANCE	\$ 117,746	\$ 143,272	\$ 220,537	\$ 823,707	\$ 1,158,163

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
4335 SEWAGE TREATMENT PLANT					
51 PERSONAL SER & EMP BENEFIT					
505-51-4335-1100 SALARIES & WAGES	\$ 77,763	\$ 78,350	\$ 77,475	\$ 78,751	\$ 83,027
505-51-4335-2100 GROUP INSURANCE	29,499	35,995	38,475	41,155	41,162
505-51-4335-2200 FICA EXPENSE	5,376	5,655	5,568	6,024	6,352
505-51-4335-2400 RETIREMENT	5,196	3,393	5,824	5,179	5,201
505-51-4335-2700 WORKMEN'S COMP	1,272	1,343	849	1,184	1,206
51 PERSONAL SER & EMP BENEFIT	119,106	124,736	128,191	132,293	136,948
52 PURCHASED/CONTR SERVICES					

505-52-4335-1300 TECHNICAL SERVICES	259	254	238	300	300
505-52-4335-1310 LAB SAMPLE TESTING	1,005	1,871	19,052	18,000	20,000
505-52-4335-2110 GARBAGE PICKUP	600	600	606	600	600
505-52-4335-2201 MAINT BLDG & GROUNDS	186	328	1,475	1,000	1,000
505-52-4335-2202 MAINTENANCE EQUIPMENT	13,628	33,582	18,922	20,000	20,000
505-52-4335-2320 RENTAL EQUIP & VEHICLES	-	40	-	100	100
505-52-4335-3201 TELEPHONE & INTERNET	1,729	1,678	1,911	2,000	2,000
505-52-4335-3600 PROFESSIONAL DUES	-	-	-	-	250
505-52-4335-3903 SANITATION PICK UP	17,238	22,362	28,569	20,000	25,000
52 PURCHASED/CONTR SERVICES	34,645	60,715	70,773	62,000	69,250
53 SUPPLIES					
505-53-4335-1100 OFFICE SUPPLIES & EXPENSE	287	128	263	500	500
505-53-4335-1101 MATERIALS & SUPPLIES	2,108	3,175	3,371	2,000	5,000
505-53-4335-1102 CLEANING & PAPER SUPPLIES	136	118	235	250	250
505-53-4335-1210 WATER/SEWERAGE	25,267	26,048	26,233	28,000	28,000
505-53-4335-1220 PROPANE GAS	3,125	1,467	610	2,000	2,000
505-53-4335-1230 ELECTRICITY	87,215	96,871	97,236	94,000	100,000
505-53-4335-1270 GASOLINE	825	1,869	2,105	2,000	2,000
505-53-4335-1280 CHEMICALS	11,650	25,435	14,567	28,000	28,000
505-53-4335-1600 SMALL EQUIPMENT	1,484	1,941	6,030	2,000	3,000
505-53-4335-1701 UNIFORMS	557	490	400	500	600
505-53-4335-2201 MAINT. BLDG&GROUNDS	2,432	605	1,816	1,100	1,100
505-53-4335-2202 MAINTENANCE EQUIPMENT	21,406	79,969	30,717	40,000	35,000
505-53-4335-2203 MAINTENANCE VEHICLES	318	324	529	500	500
53 SUPPLIES	156,810	238,440	184,112	200,850	205,950
54 CAPITAL OUTLAY					
505-54-4335-2000 CAPITAL OUTLAY- EQUIPMENT	-	-	-	100,000	-
4335 SEWAGE TREATMENT PLANT	<u>\$ 310,561</u>	<u>\$ 423,891</u>	<u>\$ 383,076</u>	<u>\$ 495,143</u>	<u>\$ 412,148</u>

WATER EXPENSE	ACTUAL	ACTUAL	ACTUAL	AMENDED	BUDGET
	2014	2015	2016	BUDGET	BUDGET
	2017	2018			
4410 WATER ADMINISTRATION	\$ 490,727	\$ 455,060	\$ 648,955	\$ 859,972	\$ 854,284
4411 USDA RURAL DEVELOPMENT LOAN	98,000	-	-	-	-
4415 GEFA PROJECT	-	161,456	127,295	249,800	250,000
4430 WATER TREATMENT	398,473	393,433	426,135	422,973	443,770
4440 WATER DISTRIBUTION	636,005	595,366	636,686	1,100,107	1,158,360
4450 WATER LOSS PREVENTION	-	-	36,561	69,900	70,000
	\$ 1,623,205	\$ 1,605,315	\$ 1,875,632	\$ 2,702,752	\$ 2,776,414

ACCOUNT NUMBER/DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED	BUDGET
	2014	2015	2016	BUDGET	BUDGET
	2017	2018			
4410 WATER ADMINISTRATION					
51 PERSONAL SER & EMP BENEFIT					
505-51-4410-1100 SALARIES & WAGES	\$ -	\$ 44,926	\$ 48,787	\$ 45,983	\$ 48,281
505-51-4410-1700 INDIRECT COST ALLOCATIONS	-	(6,410)	(20,462)	(20,869)	(41,449)
505-51-4410-2100 GROUP INSURANCE	-	17,997	19,237	20,577	19,969
505-51-4410-2200 FICA EXPENSE	-	3,024	3,748	3,518	3,694
505-51-4410-2400 RETIREMENT	-	1,697	2,912	2,589	2,601
505-51-4410-2700 WORKMEN'S COMP	-	81	274	98	82
505-51-4410-2902 VACCINE	303	106	106	150	150
51 PERSONAL SER & EMP BENEFIT	303	61,421	54,602	52,046	33,327
52 PURCHASED/CONTR SERVICES					
505-52-4410-1110 CASH OVER/SHORT	-	-	29	-	-
505-52-4410-1120 BANK CHARGES	226	205	6,474	7,850	7,850
505-52-4410-1200 AUDIT	1,720	4,100	5,600	5,600	5,600
505-52-4410-1201 LEGAL	1,547	1,315	4,847	9,500	5,000
505-52-4410-1202 ENGINEERING	10,789	7,579	18,819	12,000	12,000
505-52-4410-1300 TECHNICAL SERVICES	1,240	1,395	1,481	1,800	1,800
505-52-4410-2202 MAINTENANCE EQUIPMENT	616	640	1,691	1,500	1,500
505-52-4410-3100 INSURANCE & BONDS	15,572	19,907	29,444	34,000	8,000
505-52-4410-3201 TELEPHONE	1,917	2,355	3,895	4,000	4,000
505-52-4410-3202 POSTAGE	6,753	7,056	9,301	9,000	11,000
505-52-4410-3300 ADVERTISING	767	962	1,208	1,000	1,500
505-52-4410-3400 PRINTING	5,073	4,961	4,918	4,500	6,000
505-52-4410-3500 TRAVEL	1,630	1,505	3,607	3,000	3,000
505-52-4410-3600 PROFESSIONAL DUES	1,930	2,127	1,377	2,500	2,500
505-52-4410-3700 TRAINING EXPENSE	516	1,337	3,855	1,500	1,500
505-52-4410-3900 CONTRACTED SERVICES	9,476	13,047	15,751	16,000	46,000
52 PURCHASED/CONTR SERVICES	59,772	68,491	112,297	113,750	117,250
53 SUPPLIES					
505-53-4410-1100 OFFICE SUPPLIES & EXPENSE	3,824	3,766	2,840	4,000	4,000
505-53-4410-1101 MATERIALS & SUPPLIES	185	253	562	500	500
505-53-4410-1102 CLEANING & PAPER SUPPLIES	3,212	80	-	250	-
505-53-4410-1600 SMALL EQUIPMENT	954	1,399	2,125	1,200	1,200
505-53-4410-1700 MISCELLANEOUS	419	13	673	500	500
505-53-4410-1701 UNIFORMS	-	500	244	500	500
505-53-4410-2202 MAINTENANCE EQUIPMENT	500	-	-	-	-
53 SUPPLIES	9,094	6,011	6,444	6,950	6,700
55 INTERFUND CHARGES					
505-55-4410-1100 COST ALLOCATION- GENERAL	86,827	42,614	51,703	50,169	51,211
56 DEPRECIATION					
505-56-4410-1000 DEPRECIATION	236,602	269,631	306,172	-	-

<b>57 OTHER COSTS</b>					
505-57-4410-4000 BAD DEBT EXPENSE	12,320	6,317	5,038	5,000	5,000
505-57-4410-9000 CONTINGENCIES	-	-	-	8,777	37,013
<b>57 OTHER COSTS</b>	<b>12,320</b>	<b>6,317</b>	<b>5,038</b>	<b>13,777</b>	<b>42,013</b>
<b>58 DEBT SERVICE</b>					
505-58-4410-4442 USDA BOND DEBT WATER PROJ	85,109	-	112,249	620,707	601,836
505-58-4410-4444 MINERAL BLUFF WATER DEBT	700	575	450	2,573	1,947
<b>58 DEBT SERVICE</b>	<b>85,809</b>	<b>575</b>	<b>112,699</b>	<b>623,280</b>	<b>603,783</b>
<b>4410 WATER ADMINISTRATION</b>	<b>\$ 490,727</b>	<b>\$ 455,060</b>	<b>\$ 648,955</b>	<b>\$ 859,972</b>	<b>\$ 854,284</b>

<b>ACCOUNT NUMBER/DESCRIPTION</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>AMENDED BUDGET 2017</b>	<b>BUDGET 2018</b>
<b>4411 USDA RURAL DEV LOAN</b>					
<b>52 PURCHASED/CONTR SERVICES</b>					
100-52-4411-1120 BANK CHARGES	\$ 90	\$ 102	\$ 386	\$ -	\$ -
505-52-4411-1201 USDA LEGAL	106,280	11,881	-	-	-
505-52-4411-1202 USDA ENGINEERING	315,348	276,811	96,242	-	-
505-52-4411-3100 INSURANCE & BONDS	6,377	3,188	-	-	-
505-52-4411-3300 USDA ADVERTISING	410	-	-	-	-
<b>52 PURCHASED/CONTR SERVICES</b>	<b>428,505</b>	<b>291,982</b>	<b>96,628</b>	<b>-</b>	<b>-</b>
<b>54 CAPTIAL OUTLAY</b>					
505-54-4411-1000 USDA CAPITAL OUTLAY	(3,394,775)	(6,976,748)	(1,305,960)	-	-
505-54-4411-1100 USDA SITES/ACQUISITION	-	16,150	(10,331)	-	-
505-54-4411-1410 C/O MINERAL BLUFF WATER TANK	1,238,755	246,365	-	-	-
505-54-4411-1420 C/O WATER TREATMENT PLANT	984,400	5,828,632	1,219,663	-	-
505-54-4411-1430 C/O WATER STORAGE TANK	749,332	250,764	-	-	-
<b>54 CAPTIAL OUTLAY</b>	<b>(422,288)</b>	<b>(634,837)</b>	<b>(96,628)</b>	<b>-</b>	<b>-</b>
<b>58 DEBT SERVICE</b>					
505-58-4411-4443 INTERIM LOAN INTEREST PMT	91,783	342,855	-	-	-
<b>4411 USDA RURAL DEV LOAN</b>	<b>\$ 98,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>ACCOUNT NUMBER/DESCRIPTION</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>AMENDED BUDGET 2017</b>	<b>BUDGET 2018</b>
<b>4415 GEFA PROJECT</b>					
<b>51 PER SERVICE &amp; EMP BENEFIT</b>					
505-51-4415-1100 SALARIES & WAGES	\$ -	\$ 8,153	\$ -	\$ -	\$ -
<b>52 PURCHASED/CONTR SERVICES</b>					
505-52-4415-1201 LEGAL	-	469	1,686	-	-
505-52-4415-1202 ENGINEERING	-	7,616	28,844	4,800	17,000
<b>52 PURCHASED/CONTR SERVICES</b>	<b>-</b>	<b>8,085</b>	<b>30,530</b>	<b>4,800</b>	<b>17,000</b>
<b>53 SUPPLIES</b>					
505-53-4415-1110 LINES & SYSTEMS	-	145,218	96,765	245,000	233,000
<b>4415 GEFA PROJECT</b>	<b>\$ -</b>	<b>\$ 161,456</b>	<b>\$ 127,295</b>	<b>\$ 249,800</b>	<b>\$ 250,000</b>

<b>ACCOUNT NUMBER/DESCRIPTION</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>AMENDED BUDGET 2017</b>	<b>BUDGET 2018</b>
<b>4430 WATER TREATMENT</b>					
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>					
505-51-4430-1100 SALARIES & WAGES	\$ 165,727	\$ 152,527	\$ 165,217	\$ 154,134	\$ 165,074
505-51-4430-2100 GROUP INSURANCE	42,966	52,397	52,327	48,376	48,384

505-51-4430-2200 FICA EXPENSE	11,612	11,813	11,915	11,791	12,628
505-51-4430-2400 RETIREMENT	10,393	6,785	11,649	10,358	10,402
505-51-4430-2700 WORKMEN'S COMP	<u>7,056</u>	<u>7,756</u>	<u>10,117</u>	<u>8,964</u>	<u>10,181</u>
51 PERSONAL SER & EMP BENEFIT	237,754	231,278	251,225	233,623	246,670
52 PURCHASED/CONTR SERVICES					
505-52-4430-1310 WATER SAMPLE TESTING	10,206	10,706	11,106	12,000	12,000
505-52-4430-2201 MAINT BLDG & GROUNDS	-	-	150	500	500
505-52-4430-2202 MAINTENANCE EQUIPMENT	6,698	7,461	3,958	10,000	10,000
505-52-4430-3201 TELEPHONE & INTERNET	1,849	2,054	3,021	2,500	3,500
505-52-4430-3500 TRAVEL	720	1,330	573	2,000	2,000
505-52-4430-3600 PROFESSIONAL DUES	-	-	-	-	750
505-52-4430-3700 TRAINING EXPENSE	2,462	2,186	719	2,500	2,500
505-52-4430-3903 SANITATION PICK-UP	-	-	2,735	10,000	3,500
52 PURCHASED/CONTR SERVICES	<u>21,935</u>	<u>23,737</u>	<u>22,262</u>	<u>39,500</u>	<u>34,750</u>
53 SUPPLIES					
505-53-4430-1100 OFFICE SUPPLIES & EXPENSE	941	126	888	500	500
505-53-4430-1101 MATERIALS & SUPPLIES	863	510	1,038	500	1,500
505-53-4430-1102 CLEANING & PAPER SUPPLIES	188	364	451	500	500
505-53-4430-1210 WATER/SEWERAGE	307	257	114	500	-
505-53-4430-1230 ELECTRICITY	100,920	99,690	105,033	105,000	108,000
505-53-4430-1270 GASOLINE	473	1,109	943	1,500	1,500
505-53-4430-1280 CHEMICALS	23,767	25,644	38,628	28,000	35,000
505-53-4430-1600 SMALL EQUIPMENT	4,013	-	559	4,000	6,000
505-53-4430-1701 UNIFORMS	782	1,165	800	1,200	1,200
505-53-4430-2201 MAINT. BLDG&GROUNDS	159	34	2,075	500	500
505-53-4430-2202 MAINTENANCE EQUIPMENT	6,371	9,407	1,590	6,900	6,900
505-53-4430-2203 MAINTENANCE VEHICLES	-	112	529	750	750
53 SUPPLIES	<u>138,784</u>	<u>138,418</u>	<u>152,648</u>	<u>149,850</u>	<u>162,350</u>
4430 WATER TREATMENT	<u>\$ 398,473</u>	<u>\$ 393,433</u>	<u>\$ 426,135</u>	<u>\$ 422,973</u>	<u>\$ 443,770</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
4440 WATER DISTRIBUTION					
51 PERSONAL SER & EMP BENEFIT					
505-51-4440-1100 SALAIRES & WAGES	\$ 219,738	\$ 227,399	\$ 234,066	\$ 272,866	\$ 285,738
505-34-4440-1700 INDIRECT COST ALLOCATIONS	(19,610)	(39,147)	(96,283)	(110,207)	(114,437)
505-51-4440-2100 GROUP INSURANCE	80,140	96,556	90,524	81,964	95,608
505-51-4440-2200 FICA EXPENSE	15,526	17,016	17,005	20,874	21,859
505-51-4440-2400 RETIREMENT	15,590	10,178	17,473	15,537	18,204
505-51-4440-2700 WORKMEN'S COMP	14,124	10,800	14,041	13,446	15,271
505-51-4410-2901 MEDICAL PMTS FOR INJURIES	<u>591</u>	<u>587</u>	<u>25</u>	<u>1,000</u>	<u>1,000</u>
51 PERSONAL SER & EMP BENEFIT	<u>326,099</u>	<u>323,389</u>	<u>276,851</u>	<u>295,480</u>	<u>323,243</u>
52 PURCHASED/CONTR SERVICES					
505-52-4440-1202 ENGINEERING	-	3,950	-	-	-
505-52-4440-1310 WATER SAMPLE TESTING	-	-	100	-	-
505-52-4440-2110 GARBAGE PICKUP	2,172	1,531	-	-	-
505-52-4440-2201 MAINT BLDG & GROUNDS	-	180	120	-	-
505-52-4440-2202 MAINTENANCE EQUIPMENT	8,540	7,608	4,320	10,000	10,000
505-52-4440-2203 MAINTENANCE VEHICLES	-	152	6,761	500	1,500
505-52-4440-2320 RENTAL OF EQUIPMENT AND VEH	388	953	32	1,250	1,250
505-52-4440-3100 INSURANCE & BONDS	-	-	-	-	5,000
505-52-4440-3900 CONTRACTED SERVICES	1,984	2,113	2,452	6,000	3,000
505-52-4440-3902 GA CORRECTIONS (WD)	6,393	12,850	12,850	13,500	13,500
505-52-4440-3910 CONTRACT LABOR- PATCHING	<u>39,311</u>	<u>4,200</u>	<u>-</u>	<u>25,650</u>	<u>25,650</u>
52 PURCHASED/CONTR SERVICES	<u>58,788</u>	<u>33,537</u>	<u>26,635</u>	<u>56,900</u>	<u>59,900</u>

53 SUPPLIES					
505-52-4440-1100 OFFICE SUPPLIES & EXPENSE	36	129	23	100	500
505-53-4440-1101 MATERIALS & SUPPLIES	9,614	11,452	3,865	12,000	12,000
505-53-4440-1102 CLEANING & PAPER SUPPLIES	-	471	26	-	-
505-53-4440-1110 LINES & SYSTEM	140,252	135,537	195,670	100,000	100,000
505-53-4440-1120 MATERIALS & SUPPLIES- PATCHIN	-	436	11,770	8,000	10,000
505-53-4440-1121 MATERIALS & SUPPLIES- STONE	5,504	4,888	5,646	5,000	6,000
505-53-4440-1210 WATER/SEWERAGE	1,043	768	-	-	-
505-53-4440-1220 PROPANE GAS	997	831	-	-	-
505-53-4440-1230 ELECTRICITY	14,484	12,796	10,842	12,000	12,000
505-53-4440-1270 GASOLINE	27,787	16,398	8,751	10,000	10,000
505-53-4440-1600 SMALL EQUIPMENT	2,601	10,680	8,384	10,000	10,000
505-53-4440-1701 UNIFORMS	1,546	2,305	2,212	2,500	2,500
505-53-4440-1702 WATER LEAK-DINNER/SUPPER	569	87	27	500	500
505-53-4440-2201 MAINT BLDG & GROUNDS	541	2,967	-	-	-
505-53-4440-2202 MAINTENANCE EQUIPMENT	13,811	14,637	7,180	14,000	14,000
505-53-4440-2203 MAINTENANCE VEHICLES	14,481	7,784	16,142	13,000	13,000
505-53-4440-3902 GA CORRECTIONS (WD) MATERIA	123	2,035	1,414	2,000	2,000
53 SUPPLIES	233,389	224,201	271,952	189,100	192,500
54 CAPITAL OUTLAY					
505-54-4440-1400 CAPITAL OUTLAY- INFRASTRUCTL	-	-	-	391,000	350,000
55 INTERFUND CHARGES					
505-55-4440-1100 COST ALLOCATION- SHOP	-	-	46,877	44,611	57,211
58 DEBT SERVICE					
505-58-4440-1002 DEBT SERVICE- GEFA LOAN	(211)	32	3,234	17,370	61,245
505-58-4440-1003 NEW METER REPL LOAN PMTS	17,940	14,207	10,535	99,070	99,070
505-58-4440-1004 GMA/USDA LEASE PAYMENTS	-	-	602	6,576	15,191
58 DEBT SERVICE	17,729	14,239	14,371	123,016	175,506
4440 WATER DISTRIBUTION	<u>\$ 636,005</u>	<u>\$ 595,366</u>	<u>\$ 636,686</u>	<u>\$ 1,100,107</u>	<u>\$ 1,158,360</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED BUDGET 2017	BUDGET 2018
4450 WATER LOSS PREVENTION					
51 PERSONAL SER & EMP BENEFIT					
505-51-4450-1100 SALAIRES & WAGES	\$ 451	\$ -	\$ -	\$ -	\$ -
52 PURCHASED/CONTR SERVICES					
505-52-4450-1202 ENGINEERING	4,979	2,894	7,000	5,000	5,000
505-52-4450-3500 TRAVEL	-	1,804	60	2,000	2,000
505-52-4450-3700 TRAINING EXPENSE	-	806	-	1,500	1,500
505-52-4450-3900 CONTRACT SERVICES	-	24,995	29,133	25,400	25,500
52 PURCHASED/CONTR SERVICES	4,979	30,499	36,193	33,900	34,000
53 SUPPLIES					
505-53-4450-1101 MATERIALS & SUPPLIES	119	485	368	5,000	5,000
54 CAPITAL OUTLAY					
505-54-4450-2000 CAPITAL OUTLAY - EQUIP	-	-	-	31,000	31,000
4450 WATER LOSS PREVENTION	<u>\$ 5,549</u>	<u>\$ 30,984</u>	<u>\$ 36,561</u>	<u>\$ 69,900</u>	<u>\$ 70,000</u>

## 5-YEAR CAPITAL BUDGET

ACCOUNT NUMBER/DESCRIPTION	2018	2019	2020	2021	2022	FUNDING SOURCE
Heavy Equipment- Ton Truck, Trackhoe & Backhoe	184,000					GMA lease- General & Water Funds
Downtown Storm Drainage Engineering		16,750				SPLOST revenue
Downtown Storm Drainage Construction		750,000				SPLOST/ unrestricted Hotel/Motel
West Main Street Streetscape	375,000					\$350,000 Streetscape grant + \$93,750 SPLOST
Aging Infrastructure Waterline Replacement	350,000	350,000	350,000	350,000	350,000	Water Fund operating revenue
Trackside Lane Pump Station, including updrade to reroute E. Main force main	900,000					\$250,000 contractor commitment + \$650,000 GEFA loan with 25% loan forgiveness
Meter Replacement Project Phase III, IV, V	250,000	390,000	250,000			2017, 2018 & 2019 GEFA loans with 20% forgiveness
CDBG Orchard Boulevard	520,000					\$500,000 CDBG grant + water operating revenue
Sewer Plant Metals Project		225,000				2018 GEFA loan
Sewer Plant Temperature Project		775,000				2018 GEFA loan
Aska Sewer Substations			500,000			2019 GEFA loan
Sewer Plant Upgrades				1,000,000		USDA bonds
<b>TOTAL CAPITAL OUTLAY</b>	<b><u>\$ 2,579,000</u></b>	<b><u>\$ 2,506,750</u></b>	<b><u>\$ 1,100,000</u></b>	<b><u>\$ 1,350,000</u></b>	<b><u>\$ 350,000</u></b>	



## DEBT SERVICE

DEBT TITLE / DEPARTMENT		BUDGET ACCOUNT NUMBER	ORIGINAL ISSUE AMOUNT	BALANCE 12/31/17	PRINCIPAL	INTEREST	2017 BUDGET PAYOFF	
<b>GENERAL FUND</b>								
GMA 2015 Police Fleet Lease			\$ 93,265	\$ 23,711	\$ 23,711	\$ 714		Feb-18
GMA 2015 Police Equipment Lease			12,896	3,276	3,276	111		Feb-18
GMA 2016 Police Equipment Lease			21,620	10,804	5,309	377		Jan-19
GMA 2017 Police Vehicle Lease*			<u>35,000</u>	<u>35,000</u>	<u>6,000</u>	<u>400</u>		
			162,781	72,791	38,296	1,602		
POLICE	DEBT SERVICE	100-58-3200-1000					\$ 39,898	
USDA Skidsteer Loan			9,550	<u>7,728</u>	<u>1,865</u>	<u>184</u>		Oct-21
STREET	DEBT SERVICE	100-58-4200-1000					<u>2,049</u>	
GMA Truck and Equipment Lease*			184,000	-	34,000	6,000		
SHOP	DEBT SERVICE	100-58-4900-1000					<u>40,000</u>	
<b>TOTAL GENERAL FUND</b>				<b>\$ 80,519</b>	<b>\$ 74,161</b>	<b>\$ 7,786</b>	<b>\$ 81,947</b>	
<b>WATER AND SEWER FUND</b>								
<i>BONDS</i>								
USDA 1997A			\$ 1,050,000	\$ 742,684	\$ 23,827	\$ 32,933		2037
USDA 1997B			<u>99,350</u>	<u>69,885</u>	<u>2,278</u>	<u>3,098</u>		2037
			1,149,350	812,569	26,105	36,031		
SEWER ADMIN	USDA BONDS	505-58-4310-1001					\$ 62,136	
USDA 2014A			9,000,000	8,953,010	134,011	285,029		2054
USDA 2014B			<u>3,926,000</u>	<u>3,904,565</u>	<u>58,490</u>	<u>124,306</u>		2054
			12,926,000	12,857,575	192,501	409,335		
WATER ADMIN	USDA WATER PROJECTS	505-58-4410-4442					601,836	
<i>NOTES &amp; LOANS PAYABLE</i>								
GMAC Berkadia- Mineral Bluff Water			39,000	4,500	1,500	447		Jan-20
WATER ADMIN	PMT- MINERAL BLUFF WATER	505-58-4410-4444					1,947	
GEFA DWSRF 15-001			117,000	109,482	5,373	1,102		2036
GEFA DWSRF 16-007 *			<u>127,185</u>	<u>125,122</u>	<u>25,477</u>	<u>1,239</u>		
GEFA DWSRF 17*			<u>249,852</u>	<u>249,852</u>	<u>20,377</u>	<u>2,668</u>		
			518,927	540,692	56,236	5,009		
WATER DIST	DEBT SERVICE GEFA LOANS	505-58-4440-1002					61,245	
PNC Equip- Meter Replacement			788,880	95,789	95,789	3,281		Sep-18
WATER DIST	NEW METER REPL LOAN PMTS	505-58-4440-1003					99,070	
GMA 2016 F-350 Truck Lease			24,912	16,590	3,927	606		Mar-21
USDA Skidsteer Loan			9,550	7,728	1,865	184		Oct-21
USDA Backhoe Loan*			<u>40,000</u>	<u>40,000</u>	<u>7,609</u>	<u>1,000</u>		
				64,318	13,401	1,790		
WATER DIST	GMA/USDA LEASE PAYMENTS	505-58-4440-1004					<u>15,191</u>	
<b>TOTAL WATER AND SEWER FUND</b>				<b>\$ 14,375,443</b>	<b>\$ 385,532</b>	<b>\$ 455,893</b>	<b>\$ 841,425</b>	

\*Estimated amounts since loan is not finalized or is in construction phase.

**INTERFUND ALLOCATION OF EXPENSE**

	TOTAL WAGES EXPENSE	OTHER EXPENSE	TOTAL EXPENSE ALLOCATION		GENERAL		WATER		SEWER
<b>ALLOCATION OF GENERAL ADMIN</b>									
CUSTOMER SERVICE	52,465		52,465	50%	\$ 26,232	40%	\$ 21,086	10%	\$ 5,246
FINANCE & HUMAN RESOURCES	75,313		75,313	50%	37,656	40%	30,125	10%	7,531
COLLECTIONS & NEW SERVICES	41,314		41,314	70%	<u>28,920</u>	25%	<u>10,328</u>	5%	<u>2,066</u>
	169,091				<u>\$ 63,889</u>		<u>\$ 51,211</u>		<u>\$ 12,778</u>
<b>ALLOCATION OF SHOP</b>									
WATER/SEWER		163,174	163,174	50%	<u>\$ 81,587</u>	35%	<u>\$ 57,211</u>	15%	<u>\$ 24,476</u>
<b>ALLOCATION OF WATER MAINTENANCE</b>									
SEWER MAINTENANCE	377,458	4,000	381,458		\$ -	70%	\$ 267,021	30%	\$ 114,437
<b>ALLOCATION OF WATER ADMINISTRATION</b>									
SEWER ADMINISTRATION	72,113		72,113		-	70%	50,479	30%	21,634
<b>ALLOCATION OF MAPPING CONTRACT</b>									
SEWER ADMINISTRATION/ STREET DEPT	9,631	30,000	39,631	30%	<u>11,889</u>	50%	<u>19,816</u>	20%	<u>7,926</u>
					<u>\$ 11,889</u>		<u>\$ 337,315</u>		<u>\$ 143,997</u>
<b>WATER/SEWER ALLOCATION OF CUSTOMER SERVICE/COLLECTIONS</b>									
WATER			2,500	71%					
SEWER			<u>1,000</u>	29%					
			3,500						

# BUDGETARY POLICIES

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The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated available resources. Budget policy guides this process and directs the City's financial health and stability.

At a minimum, the City shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund in accordance with the Official Code of Georgia, O.C.G.A. 36-81-3. Georgia law also requires a project-length balanced budget for each capital projects fund.

The annual proposed budgeted should be submitted to the governing authority while being held at City Hall for public review/inspection in accordance with O.C.G.A. 36-81-3. A public hearing will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document (O.C.G.A. 36-81-5 and 36-81-6).

## BUDGET OBJECTIVE BY TYPE OF FUND

The following budget objectives are established for the different funds the City uses:

### *General Fund*

The annual budget for the General Fund shall provide for the general government operations of the City and maintain working capital necessary for financial planning and managing the resources of the City.

### *Special Revenue Fund(s)*

The City adopts annual budget for each special revenue fund that demonstrates any legally

restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e. Hotel/Motel Tax Fund).

### *Capital Project Fund(s)*

The City adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.

### *Debt Service Fund(s)*

The City adopts annual budgets for any debt service fund. Any remaining fund balances from prior years plus current year's projected revenues shall be sufficient to meet all annual debt service requirements.

### *Proprietary Funds(s)*

Although generally accepted accounting principals (GAAP) and Georgia statutes do not require the City to adopt budgets for enterprise funds, the City does adopt budget a for enterprise funds in order to monitor revenues and control expenses. The City uses a business approach when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible.

Additionally, the City classifies funds as either operating funds or non-operating funds. Operating funds are those funds that include appropriations for the payment of salary and benefits and whose maintenance and operating appropriations are necessary to continue the daily operations of the City. The General Fund will always be an operating fund. Non-operating funds are those funds that do not include appropriations for the payment of

salary and benefits and whose maintenance and operating appropriations are not critical to the daily operations of the City.

#### BASIS OF BUDGETING

Neither GAAP nor Georgia statutes address a required basis of budgeting; however, the City shall adopt budgets in conformity with GAAP for all budgeted funds. All governmental funds shall use the modified accrual basis of accounting. Proprietary funds shall use the accrual basis of accounting with the exception that debt principal payments and capital outlay are budgeted and depreciation is not for budgeting cash flow purposes.

#### BALANCED BUDGET

A balanced budget is defined as one in which total anticipated revenues plus that portion of fund balance in excess of authorized reserves that is designated as a budget-funding source shall equal total estimated expenditures for each fund.

The City shall avoid budgetary procedures that balance current expenditures through the obligation of future resources. The City shall avoid short-term borrowing to meet operating budget requirements, except as authorized by the Mayor and Council.

Revenues include those which are due for the current year. Expenditures appropriated by the annual budget include items for which disbursements are made or incurred during the fiscal year through the payables process.

All operating budget appropriations shall lapse at the end of the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be

charged against a department's subsequent year appropriation.

#### BUDGET ADOPTION AND CONTROL

All budgets shall be adopted at the legal level of budgetary control, which is the department level within each individual fund. The City budget is adopted annually by resolution of the Mayor and Council before the beginning of the new fiscal year. In accordance with O.C.G.A. 36-80-21, as soon as the City has adopted a final budget for an upcoming fiscal year, a copy of the budget shall be electronically transmitted in a PDF file to the Vinson Institute and posted on the website accessible to the public. The PDF should be transmitted no later than 30 calendar days following the adoption of the budget resolution.

The budget shall be developed based upon "line item" expenditures within each department. This type of budget focuses on categories of expenditures such as personal services, purchased services, supplies, capital outlay, etc. within each department. At a minimum, each department's appropriation in each fund shall be detailed within the budget document (O.C.G.A. 36-81-3 and 36-81-5). Departments are based on function and activity classifications in the Georgia Department of Community Affairs chart of accounts.

A system of budgetary controls shall be maintained to assure adherence to the budget. Timely quarterly reports shall be prepared comparing actual revenues and expenditures/expenses with budgeted amounts to be distributed to the Mayor and Council.

## AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The Mayor and City Council must approve all amendments in total departmental appropriations by resolution.

The budget officer can make reallocation of budgeted amounts within expenditures/expenses of a department or revenues of a department. The City Administrator shall be the constituted budget officer for the City. Adjustments from appropriations that have been restricted, committed, or assigned for a designated purpose shall not be transferred until a formal de-obligation occurs.

Budget amendments or reallocations are recorded in the general ledger upon approval by the Mayor and Council or City Administrator.

## MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

The budget for capital expense shall be incorporated with the current year operating budgets for each fund, and shall be funded by current operating revenue to the extent possible. An itemized listing of capital expense, equipment and projects shall be included in the budget document.

## BUDGET STABILIZATION & FUND BALANCE POLICY

The City shall strive to establish a fund balance reserve in all operating funds for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls

caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount that represents no less than three (3) months of operating and debt expenditures (approximately 25% of budgeted expenditures.) Non-operating funds do not need a reserve for working capital.

If necessary, the City may use unrestricted fund balance as a funding source for that fund's budget in any given year. The amount of unrestricted fund balance shall be estimated conservatively, taking into consideration future year needs. The minimum requirement for the reserve for working capital, equal to three (3) months of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget. The utilization of fund balance shall be deemed a use of one-time revenues for budgeting purposes.

## CONTINGENCY LINE-ITEM

The City shall establish an appropriated contingency of one percent (1%) of the total annual expenditure appropriation in all operating funds in order to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the budget was prepared. Non-operating funds shall not require a contingency reserve appropriation.

This contingency reserve appropriation will be a separate line-item within the budget. This amount shall be subject to annual appropriation. The approval of the Mayor and Council is required before this appropriation can be expended. If approved, the Finance

Director will transfer the appropriation from the contingency line-item to the applicable line item(s) within the applicable department's budget.

#### CONTRIBUTIONS

Unless authorized by City Council, outside contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted and restricted contributions compatible with the City's programs and objectives. Any material contribution shall be appropriated by City Council prior to expenditure. Material contributions shall be defined as one-time contributions exceeding one percent (1%) of the department's annual maintenance and operating expenditure appropriation or \$25,000, whichever is less.

#### ONE-TIME REVENUE SOURCES

Non-recurring revenues shall be utilized within the appropriate fund for items relating to non-recurring expenses. The purpose of limiting these funding sources is to eliminate the fluctuations in funding operations with non-sustainable resources. One-time revenues shall be distinguished during the budget process so that a match can be made with non-recurring expenditures.

*Adopted December 11, 2012*

# ORGANIZATION CHART

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