

**CITY OF BLUE RIDGE  
2019  
BUDGET SUMMARY**

DEPT #	GENERAL FUND	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>REVENUES</b>						
31	TAXES	\$ 1,792,308	\$ 1,897,464	\$ 1,952,383	\$ 1,912,700	\$ 2,019,400
32	LICENSES & PERMITS	66,591	109,465	137,905	114,250	132,500
33	INTERGOVERNMENTAL REVENUE	26,963	28,811	9,961	24,480	3,000
34	CHARGES FOR SERVICES	52,676	23,476	24,808	23,100	31,350
35	FINES AND FORFEITURES	222,979	168,446	185,749	180,000	200,000
36	INVESTMENT INCOME	2,644	4,363	4,552	2,000	4,000
37	CONTRIBUTIONS AND DONATIONS	3,565	100	-	-	-
38	MISCELLANEOUS REVENUE	58,711	65,560	67,040	52,000	52,000
39	OTHER FINANCING SOURCES	506,161	147,396	47,974	184,000	-
	<b>TOTAL REVENUES</b>	<u>\$ 2,732,598</u>	<u>\$ 2,445,081</u>	<u>\$ 2,430,372</u>	<u>\$ 2,492,530</u>	<u>\$ 2,442,250</u>
<b>EXPENDITURES</b>						
1100	MAYOR AND COUNCIL	\$ 105,096	105,255	\$ 109,400	\$ 139,285	\$ 153,050
1400	ELECTIONS	-	348	29,488	-	-
1500	GENERAL ADMINISTRATION	380,584	342,449	299,178	307,380	294,792
1514	TAX ADMIN & LICENSING	48,826	49,262	48,175	50,545	51,224
2650	MUNICIPAL COURT	129,371	123,859	128,875	138,158	139,638
3200	POLICE	860,640	797,247	827,904	848,399	874,337
3226	CUSTODY OF PRISONERS	5,650	9,110	7,290	10,000	7,000
3520	FIRE FIGHTING	25,652	18,646	21,151	26,600	23,600
4200	HIGHWAYS & STREETS	351,403	307,873	304,121	313,433	355,978
4900	SHOP	1,813	62,977	60,165	268,047	109,261
6124	RECREATIONAL FACILITIES	141,830	133,726	140,595	129,458	125,163
6210	PARKS ADMINISTRATION	36,138	40,792	51,662	49,231	52,408
6220	PARK AREAS	47,900	217,473	102,446	114,795	128,502
6225	PARK GRANT	5,549	-	-	-	-
7400	PLANNING AND ZONING	29,831	51,024	29,513	59,198	71,927
7550	DOWNTOWN DEVELOPMENT	31,263	52,630	39,133	33,650	51,020
7565	SPECIAL FACILITIES- RENTAL	2,260	3,685	3,121	4,350	4,350
	<b>TOTAL EXPENDITURES</b>	<u>\$ 2,203,806</u>	<u>\$ 2,316,356</u>	<u>\$ 2,202,217</u>	<u>\$ 2,492,530</u>	<u>\$ 2,442,250</u>

**CITY OF BLUE RIDGE  
2019  
BUDGET SUMMARY**

DEPT #	CONFISCATED ASSETS FUND	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>REVENUES</b>						
35	FINES & FORFEITURES	\$ 2,511	\$ 1,652	\$ 8,253	\$ 1,500	\$ 1,500
<b>EXPENDITURES</b>						
3200	POLICE	\$ 2,291	\$ 245	\$ 8,415	\$ 1,500	\$ 1,500

DEPT #	HOTEL/MOTEL FUND	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>REVENUES</b>						
31	TAXES	\$ 144,764	\$ 169,235	\$ 169,264	180,000	170,000
34	CHARGES FOR SERVICES	-	-	-	-	-
	TOTAL REVENUES	\$ 144,764	\$ 169,235	\$ 169,264	180,000	170,000
<b>EXPENDITURES</b>						
7540	TOURISM/ICE RINK	\$ -	\$ -	\$ 10,688	\$ -	\$ -
7550	DOWNTOWN DEVELOPMENT	92,451	183,649	116,089	180,000	170,000
7565	SPECIAL FACILITIES	9,448	5,118	7,126	-	-
	TOTAL EXPENDITURES	\$ 101,899	\$ 188,767	\$ 268,903	180,000	170,000

DEPT #	SPOST FUND	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>REVENUES</b>						
33	INTERGOVERNMENTAL REVENUE	\$ 292,193	\$ 326,732	\$ 364,982	\$ 732,268	\$ 746,000
36	INVESTMENT INCOME	942	1,423	504	500	500
38	MISCELLANEOUS REVENUE	7,922	-	12,508	-	-
39	OTHER FINANCING SOURCES	-	-	135,000	-	-
	TOTAL REVENUES	\$ 301,057	\$ 328,155	\$ 512,994	\$ 732,768	\$ 746,500
<b>EXPENDITURES</b>						
4200	HIGHWAYS & STREETS	\$ 49,441	\$ 106,551	\$ 1,332,698	\$ 357,768	\$ 371,500
7550	DOWNTOWN DEVELOPMENT	-	15,125	60,654	375,000	375,000
	TOTAL EXPENDITURES	\$ 49,441	\$ 121,676	\$ 1,393,352	\$ 732,768	\$ 746,500

**CITY OF BLUE RIDGE  
2019  
BUDGET SUMMARY**

DEPT #	WATER AND SEWER FUND	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>REVENUES</b>						
33	INTERGOVERNMENTAL REVENUE	\$ 1,698,721	\$ 2,060,344	\$ 451,071	\$ 662,500	\$ 253,000
34	CHARGES FOR SERVICES	2,702,985	3,094,750	3,305,992	3,398,000	3,601,500
36	INVESTMENT INCOME	2,367	1,895	2,539	2,000	2,000
38	MISCELLANEOUS REVENUE	-	5,807	16,672	-	-
39	OTHER FINANCING SOURCES	-	-	-	938,000	1,787,000
	<b>TOTAL REVENUES</b>	<b>\$ 4,404,073</b>	<b>\$ 5,162,796</b>	<b>\$ 3,776,274</b>	<b>\$ 5,000,500</b>	<b>\$ 5,643,500</b>
<b>EXPENSES</b>						
4310	SANITARY ADMINISTRATION	\$ 242,059	\$ 289,630	\$ 331,355	\$ 133,775	\$ 121,735
4311	CDBG SEWER GRANT	-	-	174	520,000	-
4331	SANITARY SEWER MAINTENANCE	143,272	220,537	218,305	1,158,163	1,063,720
4335	SEWAGE TREATMENT PLANT	423,891	383,076	402,136	418,648	709,637
4410	WATER ADMINISTRATION	455,060	648,955	815,984	838,285	844,834
4415	GEFA PROJECT	161,456	127,295	161,212	250,000	1,346,000
4430	WATER TREATMENT	393,433	426,135	413,438	423,769	462,958
4440	WATER DISTRIBUTION	595,366	636,686	535,007	1,164,360	1,004,441
4450	WATER LOSS PREVENTION	30,984	36,561	49,047	93,500	90,174
	<b>TOTAL EXPENSES</b>	<b>\$ 2,445,521</b>	<b>\$ 2,768,875</b>	<b>\$ 2,926,658</b>	<b>\$ 5,000,500</b>	<b>\$ 5,643,500</b>

**GENERAL FUND**

REVENUES	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2018
<b>31 TAXES</b>					
100-31-0000-1000 AD VALOREM TAX 2012	\$ 6,607	\$ 1,945	\$ 871	\$ 2,000	\$ 2,000
100-31-0000-1214 AD VALOREM TAX 2013	20,633	10,700	2,797	2,100	1,800
100-31-0000-1215 AD VALOREM TAX 2011	1,906	783	1,530	2,300	2,100
100-31-0000-1216 AD VALOREM TAX 2018	-	-	-	-	500,000
100-31-0000-1217 AD VALOREM TAX 2014	434,842	16,600	3,174	2,800	2,500
100-31-0000-1218 AD VALOREM TAX 2015	-	472,542	7,152	3,000	2,000
100-31-0000-1219 AD VALOREM TAX 2017	-	-	434	480,000	10,000
100-31-0000-1220 AD VALOREM TAX 2016	-	-	484,057	7,000	7,000
100-31-0000-1221 AD VALOREM TAX 2008	66	-	-	-	-
100-31-0000-1222 AD VALOREM TAX 2009	56	-	42	-	-
100-31-0000-1223 AD VALOREM TAX 2010	371	82	303	-	-
100-31-0000-1310 AUTO TAG TAX	92,217	81,153	102,019	90,000	116,000
100-31-0000-1320 MOBILE HOME TAX	56	355	1,245	500	500
100-31-0000-1340 INTANGIBLE TAX	6,290	4,024	6,107	5,000	5,000
100-31-0000-1600 REALESTATE TRANSFER TAX	2,369	1,525	4,735	2,000	2,000
100-31-0000-1700 FRANCHISE TAX	61,147	67,125	50,375	60,000	75,000
100-31-0000-1710 SANITATION FRANCHISE FEES	37,261	33,506	27,883	36,000	30,000
100-31-0000-3100 SALES TAX	649,423	671,113	717,097	725,000	725,000
100-31-0000-4200 BEVERAGE TAX	290,700	332,254	341,941	300,000	325,000
100-31-0000-4300 LIQUOR POURING TAX	27,491	31,328	41,288	30,000	50,000
100-31-0000-6100 BUSINESS & OCCUPATION TAXES	49,310	46,355	36,973	47,000	40,000
100-31-0000-6200 INSURANCE PREM. TAX	74,215	80,389	89,124	91,000	91,000
100-31-0000-6300 FINANCIAL INSTITUTIONS TAXES	16,001	21,055	15,103	15,000	25,000
100-31-0000-9100 PENALTIES AND INTEREST	21,347	24,630	16,737	12,000	7,000
100-31-0000-9400 BUSINESS OCC TAX PENALTIES	-	-	1,396	-	500
<b>31 TAXES</b>	<b>1,792,308</b>	<b>1,897,464</b>	<b>1,952,383</b>	<b>1,912,700</b>	<b>2,019,400</b>
<b>32 LICENSES &amp; PERMITS</b>					
100-32-0000-1100 BEVERAGE LICENSE	23,865	42,995	45,420	43,000	48,000
100-32-0000-1130 LIQUOR LICENSE FEE	15,510	39,070	47,420	42,000	46,000
100-32-0000-1150 POURING PERMIT FEE	3,535	3,690	4,618	4,000	6,000
100-32-0000-2200 SIGN PERMITS/ZONING	3,449	1,817	9,484	3,000	3,000
100-32-0000-2900 VENDOR PERMIT/APPLICATION	11,200	13,000	13,900	13,000	13,000
100-32-0000-3100 BUILDING PERMITS	5,415	5,325	11,063	5,000	10,000
100-32-0000-3140 ELECTRICAL INSPECTION	3,475	3,050	5,950	3,500	6,000
100-32-0000-3900 GRADING PERMIT	142	488	50	500	500
100-32-0000-4000 PENALTIES & INT ON LIC & PERMITS	-	30	-	250	-
<b>32 LICENSES &amp; PERMITS</b>	<b>66,591</b>	<b>109,465</b>	<b>137,905</b>	<b>114,250</b>	<b>132,500</b>
<b>33 INTERGOVERNMENTAL REVENUE</b>					
100-33-0000-1000 FEDERAL GOVERNMENT GRANTS	-	20,157	-	-	-
100-33-0000-6000 LOCAL GOVERNMENT GRANTS	20,448	5,187	6,900	21,480	-
100-33-0000-8000 HOUSING AUTH LIEU OF TAX	6,515	3,467	3,061	3,000	3,000
<b>33 INTERGOVERNMENTAL REVENUE</b>	<b>26,963</b>	<b>28,811</b>	<b>9,961</b>	<b>24,480</b>	<b>3,000</b>
<b>34 CHARGES FOR SERVICES</b>					
100-34-0000-1000 ADMINISTRATIVE FEES	15	50	2,047	250	3,500
100-34-0000-1400 COPIES/USE OF FAX MACHINE	1,063	285	282	250	250
100-34-0000-2120 ACCIDENT REPORTS	1,197	735	612	500	500
100-34-0000-2900 POLICE DPT OTHER THAN FIN	2	2,375	-	-	-
100-34-0000-7210 GATE/TOURNAMENT FEES	13,452	-	-	-	5,000
100-34-0000-7900 PARK REVENUES	615	230	60	500	500
100-34-0000-7910 BALL PARK CONCESSIONS	7,938	4,424	4,490	4,500	4,500

REVENUES	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2018
100-34-0000-7920 PARK/POOL CONCESSION	9,915	3,309	5,324	5,000	5,000
100-34-0000-7930 POOL ADMISSION & PASS	14,119	8,971	9,253	9,000	9,000
100-34-0000-7940 POOL PARTY & SWIM LESSONS	4,260	2,997	2,700	3,000	3,000
100-34-0000-9300 RETURNED CHECKS FEE	100	100	40	100	100
34 CHARGES FOR SERVICES	52,676	23,476	24,808	23,100	31,350
35 FINES & FORFEITURES					
100-35-0000-1170 FINES & FORFEITURES	222,979	168,446	185,749	180,000	200,000
36 INVESTMENT INCOME					
100-36-0000-1000 INTEREST INCOME	2,644	4,363	4,552	2,000	4,000
37 CONTRIBUTIONS & DONATIONS					
100-37-0000-1000 CONTRIBUTIONS & DONATIONS	3,565	100	-	-	-
38 MISCELLANEOUS REVENUE					
100-38-0000-1000 CITY PROP RENTAL/LEASES	54,674	53,730	49,511	49,500	49,500
100-38-0000-3000 INS REIMBURSEMENT FOR DAMAGED	498	8,809	-	-	-
100-38-0000-6000 MISCELLANEOUS	35	207	10,591	500	500
100-38-0000-6200 COCA-COLA INCOMING MONEY	1,737	868	2,558	1,500	1,500
100-38-0000-9000 SALE OF SCRAP	1,767	1,946	2,076	500	500
100-38-0000-9008 REGISTRATION FEES	-	-	2,304	-	-
38 MISCELLANEOUS REVENUE	58,711	65,560	67,040	52,000	52,000
39 OTHER FINANCING SOURCES					
100-39-0000-1275 TRANSFER IN- HOTEL MOTEL	-	101,226	17,382	-	-
100-39-0000-2000 SALE OF CAPITAL ASSETS	400,000	15,000	-	-	-
100-39-0000-3500 PROCEEDS FROM CAPITAL LEASES	106,161	31,170	30,592	184,000	-
39 OTHER FINANCING SOURCES	506,161	147,396	47,974	184,000	-
TOTAL GENERAL FUND REVENUE	<u>\$2,732,598</u>	<u>\$2,445,081</u>	<u>\$2,430,372</u>	<u>\$2,492,530</u>	<u>\$2,442,250</u>

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>GENERAL GOVERNMENT</b>					
1100 MAYOR & COUNCIL	\$ 105,096	\$ 105,255	\$ 109,400	\$ 139,285	\$ 153,050
1400 ELECTIONS	-	348	29,488	-	-
1500 GENERAL ADMINISTRATION	380,584	342,449	299,178	307,380	294,792
1514 TAX ADMIN & LICENSING	48,826	49,262	48,175	50,545	51,224
	<u>\$ 534,506</u>	<u>\$ 497,314</u>	<u>\$ 486,241</u>	<u>\$ 497,211</u>	<u>\$ 499,065</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
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	60,804	58,914	55,958	55,971	72,547
100-51-1100-2200 FICA EXPENSE	2,672	2,674	2,587	2,907	2,907
100-51-1100-2700 WORKMEN'S COMP	372	(368)	-	-	-
51 PERSONAL SER & EMP BENEFIT	102,248	99,620	96,945	96,878	113,454
52 PURCHASED/CONTR SERVICES					
100-52-1100-1300 TECHNICAL SERVICES	505	366	263	500	500
100-52-1100-3100 INSURANCE & BONDS	-	-	7,740	-	8,000
100-52-1100-3201 TELEPHONE	204	458	741	1,000	1,000
100-52-1100-3500 TRAVEL	1,189	2,300	-	4,000	4,000
100-52-1100-3700 TRAINING EXPENSE	735	1,450	2,995	2,000	2,000
52 PURCHASED/CONTR SERVICES	2,633	4,574	11,739	7,500	15,500
53 SUPPLIES					
100-53-0000-1100-1100 OFFICE SUPPLIES & EXPENSE	215	1,061	716	250	250
57 OTHER COSTS					
100-57-1100-9000 CONTINGENCIES	-	-	-	24,000	23,846
100-57-1100-9010 ADDITIONS TO RESERVE	-	-	-	10,657	-
57 OTHER COSTS	-	-	-	34,657	23,846
1100 MAYOR & COUNCIL	<u>\$ 105,096</u>	<u>\$ 105,255</u>	<u>\$ 109,400</u>	<u>\$ 139,285</u>	<u>\$ 153,050</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
1400 ELECTIONS					
51 PERSONAL SER & EMP BENEFIT					
100-51-1400-1100 SALARIES & WAGES	\$ -	\$ -	\$ 3,575	\$ -	\$ -
52 PURCHASED/CONTR SERVICES					
100-52-1400-1201 LEGAL	-	-	22,480	-	-
100-52-1400-3300 ADVERTISING	-	348	774	-	-
100-52-1400-3500 TRAVEL	-	-	901	-	-
100-52-1400-3700 TRAINING EXPENSE	-	-	250	-	-
100-52-1400-3900 CONTRACT LABOR	-	-	369	-	-
52 PURCHASED/CONTR SERVICES	-	348	24,774	-	-
53 SUPPLIES					
100-53-1400-1101 MATERIALS & SUPPLIES	-	-	1,139	-	-
1400 ELECTIONS	<u>\$ -</u>	<u>\$ 348</u>	<u>\$ 29,488</u>	<u>\$ -</u>	<u>\$ -</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
1500 GENERAL ADMINISTRATION					
51 PERSONAL SER & EMP BENEFIT					
100-51-1500-1100 SALARIES & WAGES	\$ 136,038	\$ 116,821	\$ 116,705	127,195	135,205
100-51-1500-1700 INDIRECT COST ALLOCATIONS	(52,967)	(64,629)	(67,360)	(63,989)	(66,479)
100-51-1500-2100 GROUP INSURANCE	34,374	51,446	52,602	53,804	50,960
100-51-1500-2200 FICA EXPENSE	10,199	8,598	8,764	9,730	10,343
100-51-1500-2400 RETIREMENT	4,479	6,185	7,768	7,802	7,167
100-51-1500-2700 WORKMEN'S COMP	1,612	48	324	247	396
51 PERSONAL SER & EMP BENEFIT	133,735	118,469	118,803	134,790	137,592
52 PURCHASED/CONTR SERVICES					
100-52-1500-1110 OVER/SHORT	(201)	21	12	-	-
100-52-1500-1120 BANK CHARGES	117	91	133	100	100
100-52-1500-1200 AUDIT	1,800	1,800	1,736	1,800	1,800
100-52-1500-1201 LEGAL	72,937	67,225	27,212	35,000	35,000
100-52-1500-1202 ENGINEERING	750	1,340	4,675	1,000	1,000
100-52-1500-1203 CONSULTING	300	-	1,000	-	-
100-52-1500-1205 LEGAL- LAWSUITS	51,044	44,263	36,972	-	-
100-52-1500-1300 TECHNICAL SERVICES	761	977	799	750	800
100-52-1500-2110 GARBAGE PICKUP	1,440	1,646	1,705	1,440	1,800
100-52-1500-2201 MAINT. BLDG&GROUNDS	5,071	3,362	3,414	23,000	15,000
100-52-1500-2202 MAINTENANCE EQUIPMENT	4,789	7,205	4,480	4,000	4,000
100-52-1500-2203 MAINTENANCE VEHICLES	150	-	250	-	-
100-52-1500-3100 INSURANCE & BONDS	17,095	17,811	8,816	5,000	5,000
100-52-1500-3201 TELEPHONE & INTERNET	4,059	5,561	4,744	4,500	5,000
100-52-1500-3202 POSTAGE	1,084	985	910	1,000	1,000
100-52-1500-3300 ADVERTISING	2,397	2,033	1,986	2,000	2,000
100-52-1500-3500 TRAVEL	2,548	975	754	2,000	2,000
100-52-1500-3600 PROFESSIONAL DUES	1,673	2,861	2,181	1,800	2,000
100-52-1500-3700 TRAINING EXPENSE	1,429	1,143	125	1,500	1,500
100-52-1500-3900 CONTRACTED SERVICES	19,447	23,278	27,515	25,000	30,000
100-52-1500-3904 /NORTHWEST GA REG DEV	1,263	-	1,391	1,500	1,500
52 PURCHASED/CONTR SERVICES	189,953	182,577	130,810	111,390	109,500
53 SUPPLIES					
100-53-1500-1100 OFFICE SUPPLIES & EXPENSE	5,484	4,685	6,593	6,000	8,000
100-53-1500-1101 MATERIALS & SUPPLIES	3,301	1,955	2,453	2,250	2,250
100-53-1500-1102 CLEANING & PAPER SUPPLIES	1,506	1,109	884	1,400	1,400
100-53-1500-1210 WATER/SEWERAGE	896	909	1,334	1,000	1,500
100-53-1500-1230 ELECTRICITY	13,943	13,411	12,928	15,500	13,000
100-53-1500-1270 GASOLINE	295	184	646	500	500
100-53-1500-1600 SMALL EQUIPMENT	1,496	1,649	9,775	7,000	3,000
100-53-1500-1700 MISCELLANEOUS	176	546	1,501	500	500
100-53-1500-1701 UNIFORMS	379	605	547	600	600
100-53-1500-2201 MAINT BLDG & GROUNDS	1,757	5,655	3,068	10,000	7,500
100-53-1500-2202 MAINTENANCE EQUIPMENT	-	179	-	1,000	1,000
53 SUPPLIES	29,233	30,887	39,729	45,750	39,250
54 CAPITAL OUTLAY					
100-54-1500-2100 CAPITAL OUTLAY- EQUIPMENT	-	-	-	-	-
100-54-1500-2400 CAPITAL OUTLAY- COMPUTERS	-	-	-	-	-
54 CAPITAL OUTLAY	-	-	-	-	-
57 OTHER COSTS					
100-57-1500-2000 PAYMENTS TO OTHERS- LIBRARY	7,500	8,450	8,450	8,450	8,450
61 TRANSFERS					
100-61-1500-1340 TRANS TO MULTIPLE GRANT FUND	20,163	2,066	1,386	7,000	-
1500 GENERAL ADMINISTRATION	\$ 380,584	\$ 342,449	\$ 299,178	\$ 307,380	\$ 294,792

ACCOUNT NUMBER/DESCRIPTION	AMENDED				
	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	BUDGET 2019
1514 TAX ADMIN & LICENSING					
51 PERSONAL SER & EMP BENEFIT					
100-51-1514-1100 SALARIES & WAGES	\$ 29,048	\$ 30,319	\$ 29,587	\$ 31,056	\$ 31,335
100-51-1514-2100 GROUP INSURANCE	8,201	7,911	7,580	7,580	7,220
100-51-1514-2200 FICA EXPENSE	2,045	2,126	2,173	2,376	2,397
100-51-1514-2400 RETIREMENT	2,240	2,062	2,589	2,601	2,389
100-51-1514-2700 WORKMEN'S COMP	<u>60</u>	<u>118</u>	<u>53</u>	<u>82</u>	<u>132</u>
51 PERSONAL SER & EMP BENEFIT	41,594	42,536	41,982	43,695	43,474
52 PURCHASED/CONTR SERVICES					
100-52-1514-1300 TECHNICAL SERVICES	127	119	117	150	150
100-52-1514-3100 INSURANCE & BONDS	100	100	100	100	100
100-52-1514-3202 POSTAGE	497	490	982	500	1,000
100-52-1514-3400 PRINTING	1,791	-	-	-	-
100-52-1514-3500 TRAVEL	790	628	990	600	1,000
100-52-1514-3600 PROFESSIONAL DUES	35	61	70	50	50
100-52-1514-3700 TRAINING EXPENSE	200	200	275	500	500
100-52-1514-3907 BACKGROUND REPORT	<u>2,450</u>	<u>3,642</u>	<u>2,446</u>	<u>4,000</u>	<u>4,000</u>
52 PURCHASED/CONTR SERVICES	5,990	5,990	4,980	5,900	6,800
53 SUPPLIES					
100-53-1514-1100 OFFICE SUPPLIES & EXPENSE	1,242	589	1,146	750	750
100-53-1514-1701 UNIFORMS	<u>-</u>	<u>147</u>	<u>67</u>	<u>200</u>	<u>200</u>
53 SUPPLIES	1,242	736	1,213	950	950
1514 TAX ADMIN & LICENSING	<u>\$ 48,826</u>	<u>\$ 49,262</u>	<u>\$ 48,175</u>	<u>\$ 50,545</u>	<u>\$ 51,224</u>



	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>PUBLIC SAFETY</b>					
2650 MUNICIPAL COURT	\$ 129,371	\$ 123,859	\$ 128,875	\$ 138,158	\$ 139,638
3200 POLICE	860,640	797,247	827,904	848,399	874,337
3226 CUSTODY OF PRISONERS	5,650	9,110	7,290	10,000	7,000
3520 FIRE FIGHTING	25,652	18,646	21,151	26,600	23,600
	<u>\$1,021,313</u>	<u>\$ 948,862</u>	<u>\$ 985,220</u>	<u>\$1,023,157</u>	<u>\$ 1,044,575</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
2650 MUNICIPAL COURT					
51 PERSONAL SER & EMP BENEFIT					
100-51-2650-1100 SALARIES & WAGES	\$ 36,505	\$ 41,120	\$ 41,541	\$ 43,283	\$ 45,347
100-51-2650-2100 GROUP INSURANCE	17,997	19,237	20,581	20,581	19,501
100-51-2650-2200 FICA EXPENSE	2,640	2,960	3,115	3,311	3,469
100-51-2650-2400 RETIREMENT	2,240	2,062	2,589	2,601	2,389
100-51-2650-2700 WORKMEN'S COMP	60	118	54	82	132
51 PERSONAL SER & EMP BENEFIT	59,442	65,497	67,880	69,858	70,838
52 PURCHASED/CONTR SERVICES					
100-52-2650-1100 CITY JUDGE	3,600	3,600	3,300	3,600	3,600
100-52-2650-1120 SOLICITER	2,400	2,400	1,800	2,400	2,400
100-52-2650-1300 TECHNICAL SERVICES	127	119	117	150	150
100-52-2650-2202 MAINTENANCE EQUIPMENT	8,719	7,065	7,735	10,000	10,000
100-52-2650-3100 INSURANCE & BONDS	100	100	100	100	100
100-52-2650-3500 TRAVEL	-	664	397	500	500
100-52-2650-3600 PROFESSIONAL DUES	88	74	69	100	100
100-52-2650-3700 TRAINING EXPENSE	225	225	-	250	250
52 PURCHASED/CONTR SERVICES	15,259	14,247	13,518	17,100	17,100
53 SUPPLIES					
100-53-2650-1100 OFFICE SUPPLIES & EXPENSE	712	1,043	1,596	1,000	1,500
100-53-2650-1701 UNIFORMS	200	143	102	200	200
53 SUPPLIES	912	1,186	1,698	1,200	1,700
57 OTHER COSTS					
100-57-2650-2000 PAYMENTS TO OTHER AGENCIES	53,758	42,929	45,779	50,000	50,000
2650 MUNICIPAL COURT	<u>\$ 129,371</u>	<u>\$ 123,859</u>	<u>\$ 128,875</u>	<u>\$ 138,158</u>	<u>\$ 139,638</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
3200 POLICE					
51 PERSONAL SER & EMP BENEFIT					
100-51-3200-1100 SALARIES & WAGES	\$ 398,577	\$ 406,737	\$ 402,793	\$ 430,064	\$ 467,518
100-51-3200-2100 GROUP INSURANCE	124,386	130,059	135,014	134,353	134,446
100-51-3200-2200 FICA EXPENSE	29,932	30,312	30,658	32,900	35,765
100-51-3200-2400 RETIREMENT	20,157	16,493	20,716	20,805	21,501
100-51-3200-2700 WORKMEN'S COMP	16,131	18,652	18,237	18,359	29,358
100-51-3200-2900 PEACE OFFICERS CONTRIBUTION	1,920	2,390	1,945	2,000	2,300
51 PERSONAL SER & EMP BENEFIT	591,103	604,643	609,363	638,481	690,888
52 PURCHASED/CONTR SERVICES					
100-52-3200-1200 AUDIT	1,600	1,600	1,543	1,600	1,600
100-52-3200-1201 LEGAL	285	285	456	500	500
100-52-3200-1300 TECHNICAL SERVICES	1,521	1,659	1,541	2,000	2,000
100-52-3200-2110 GARBAGE PICKUP	480	486	486	500	500
100-52-3200-2201 MAINT. BLDG&GROUNDS	170	248	204	5,500	3,000
100-52-3200-2202 MAINTENANCE EQUIPMENT	1,845	1,849	2,774	2,000	3,000

100-52-3200-2203 MAINTENANCE VEHICLES	365	1,219	2,230	1,500	1,500
100-52-3200-3100 INSURANCE & BONDS	12,998	18,591	19,484	20,000	22,000
100-52-3200-3201 TELEPHONE & INTERNET	3,463	2,804	2,621	6,000	7,000
100-52-3200-3202 POSTAGE	148	218	185	200	200
100-52-3200-3300 ADVERTISING	-	-	-	100	100
100-52-3200-3400 PRINTING	-	-	-	750	-
100-52-3200-3500 TRAVEL	1,333	1,009	1,958	1,800	2,000
100-52-3200-3600 PROFESSIONAL DUES	350	110	100	250	250
100-52-3200-3700 TRAINING EXPENSE	680	100	925	1,000	1,000
100-52-3200-3850 CONTRACT LABOR- SRO OFFICER	35,875	40,816	54,996	46,000	57,000
100-52-3200-3900 CONTRACTED SERVICES	365	501	1,814	2,000	2,000
100-52-3200-3905 DRUG TEST/BLOOD TESTS	<u>192</u>	<u>355</u>	<u>260</u>	<u>250</u>	<u>300</u>
52 PURCHASED/CONTR SERVICES	61,670	71,850	91,577	91,950	103,950
53 SUPPLIES					
100-53-3200-1100 OFFICE SUPPLIES & EXPENSE	1,184	701	1,179	1,500	1,500
100-53-3200-1101 MATERIALS & SUPPLIES	5,450	4,916	4,403	2,000	2,000
100-53-3200-1102 CLEANING & PAPER SUPPLIES	336	313	507	500	500
100-53-3200-1210 WATER/SEWERAGE	1,296	1,341	1,366	1,500	1,500
100-53-3200-1220 PROPANE GAS	1,093	928	598	3,000	1,500
100-53-3200-1230 ELECTRICITY	4,135	4,335	4,024	4,500	4,500
100-53-3200-1270 GASOLINE	19,745	18,352	20,757	20,000	22,000
100-53-3200-1600 SMALL EQUIPMENT	7,099	2,163	9,388	21,420	6,500
100-53-3200-1700 MISCELLANEOUS	13	-	1,930	150	150
100-53-3200-1701 UNIFORMS	4,522	5,285	5,144	3,500	3,500
100-53-3200-2201 MAINT BLDG & GROUNDS	454	342	783	10,000	5,000
100-53-3200-2202 MAINTENANCE EQUIPMENT	2,038	544	-	-	-
100-53-3200-2203 MAINTENANCE VEHICLES	<u>9,421</u>	<u>18,409</u>	<u>9,576</u>	<u>10,000</u>	<u>8,000</u>
53 SUPPLIES	56,786	57,629	59,655	78,070	56,650
54 CAPITAL OUTLAY					
100-54-3200-2200 CAPITAL OUTLAY - VEHICLES	<u>108,781</u>	<u>21,620</u>	<u>28,231</u>	-	-
58 DEBT SERVICE					
100-58-3200-1000 DEBT SERVICE	<u>42,300</u>	<u>41,505</u>	<u>39,078</u>	<u>39,898</u>	<u>22,849</u>
3200 POLICE	<u>\$ 860,640</u>	<u>\$ 797,247</u>	<u>\$ 827,904</u>	<u>\$ 848,399</u>	<u>\$ 874,337</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
3226 CUSTODY OF PRISONERS					
52 PURCHASED/CONTR SERVICES					
100-52-3226-3902 JAIL EXPENSE	<u>\$ 5,650</u>	<u>\$ 9,110</u>	<u>\$ 7,290</u>	<u>\$ 10,000</u>	<u>\$ 7,000</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
3520 FIRE FIGHTING					
52 PURCHASED/CONTR SERVICES					
100-52-3520-2202 MAINTENANCE EQUIPMENT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ -</u>
100-52-3520-3100 INSURANCE & BONDS	1,031	1,090	1,000	1,500	1,500
100-52-3520-3900 CONTRACTED SERVICES	<u>23,770</u>	<u>16,600</u>	<u>19,020</u>	<u>23,000</u>	<u>20,000</u>
52 PURCHASED/CONTR SERVICES	24,801	17,690	20,058	24,500	21,500
53 SUPPLIES					
100-53-3520-1210 WATER/SEWERAGE	851	956	1,043	1,600	1,600
100-53-3520-2203 MAINTENANCE VEHICLES	<u>-</u>	<u>-</u>	<u>50</u>	<u>500</u>	<u>500</u>
53 SUPPLIES	851	956	1,093	2,100	2,100
3520 FIRE FIGHTING	<u>\$ 25,652</u>	<u>\$ 18,646</u>	<u>\$ 21,151</u>	<u>\$ 26,600</u>	<u>\$ 23,600</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>4200 HIGHWAYS &amp; STREETS</b>					
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>					
100-51-4200-1100 SALARIES & WAGES	\$ 129,124	\$ 91,878	\$ 90,172	\$ 100,029	\$ 119,924
100-51-4200-2100 GROUP INSURANCE	62,173	35,881	35,735	35,742	43,204
100-51-4200-2200 FICA EXPENSE	9,495	6,821	6,922	7,652	9,174
100-51-4200-2400 RETIREMENT	8,959	6,185	7,768	7,802	9,556
100-51-4200-2700 WORKMEN'S COMP	11,608	9,206	8,537	9,549	15,270
100-51-4200-2900 MEDICAL PMTS & VACCINES	202	387	-	500	500
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>	<b>221,561</b>	<b>150,358</b>	<b>149,134</b>	<b>161,274</b>	<b>197,628</b>
<b>52 PURCHASED/CONTR SERVICES</b>					
100-52-4200-1200 AUDIT	1,600	1,600	1,543	1,600	1,600
100-52-4200-1201 LEGAL	1,971	3,347	760	2,500	2,500
100-52-4200-1202 ENGINEERING	388	5,493	6,057	10,500	10,500
100-52-4200-1300 TECHNICAL SERVICES	507	357	358	500	500
100-52-4200-2110 GARBAGE PICKUP	2,120	-	-	-	-
100-52-4200-2201 MAINTENANCE BLDG & GROUNDS	3,516	-	-	-	-
100-52-4200-2202 MAINTENANCE EQUIPMENT	5,253	1,179	5,927	3,000	3,000
100-52-4200-2203 MAINTENANCE VEHICLES	-	-	256	500	500
100-52-4200-2320 RENTAL OF EQUIP & VEHICLES	2,204	500	1,650	2,250	2,250
100-52-4200-3100 INSURANCE & BONDS	6,260	4,806	2,507	2,000	2,000
100-52-4200-3201 TELEPHONE	581	787	601	750	750
100-52-4200-3202 POSTAGE	7	-	61	-	-
100-52-4200-3300 ADVERTISING	-	218	-	750	750
100-52-4200-3500 TRAVEL	56	69	113	60	60
100-52-4200-3700 TRAINING EXPENSE	-	210	150	250	250
100-52-4200-3900 CONTRACTED SERVICES	3,552	543	21,300	6,000	6,000
100-52-4200-3902 GA CORRECTIONS (WD)	12,850	12,850	13,040	13,200	13,200
<b>52 PURCHASED/CONTR SERVICES</b>	<b>40,865</b>	<b>31,959</b>	<b>54,323</b>	<b>43,860</b>	<b>43,860</b>
<b>53 SUPPLIES</b>					
100-53-4200-1100 OFFICE SUPPLIES & EXPENSE	334	-	-	500	500
100-53-4200-1101 MATERIALS & SUPPLIES	4,472	27,816	17,939	10,000	10,000
100-53-4200-1102 CLEANING & PAPER SUPPLIES	670	37	-	-	-
100-53-4200-1120 MATERIALS & SUP- ASPHALT/CONCRI	1,030	2,860	2,612	6,000	6,000
100-53-4200-1121 MATERIALS & SUPPLIES-STONE	747	3,911	-	2,500	2,500
100-53-4200-1122 MATERIALS & SUP- SIGNS	886	3,414	5,247	7,000	7,000
100-53-4200-1210 WATER/SEWERAGE	802	-	-	-	-
100-53-4200-1220 PROPANE GAS	874	-	-	-	-
100-53-4200-1230 ELECTRICITY	41,792	39,635	39,998	42,000	42,000
100-53-4200-1270 GASOLINE	8,104	6,558	7,891	9,000	9,000
100-53-4200-1600 SMALL EQUIPMENT	10,013	5,365	5,084	8,000	8,000
100-53-4200-1700 MISCELLANEOUS	38	8	456	50	50
100-53-4200-1701 UNIFORMS	1,049	1,640	825	1,200	1,200
100-53-4200-2201 MAINT. BLDG&GROUNDS	153	-	1,339	-	-
100-53-4200-2202 MAINTENANCE EQUIPMENT	9,308	6,075	5,461	2,000	2,000
100-53-4200-2203 MAINTENANCE VEHICLES	6,670	4,846	1,649	1,000	1,000
100-53-4200-3902 GA CORRECTIONS (WD) MATERIALS	2,035	1,435	1,765	2,000	2,000
<b>53 SUPPLIES</b>	<b>88,977</b>	<b>103,600</b>	<b>90,266</b>	<b>91,250</b>	<b>91,250</b>
<b>54 CAPITAL OUTLAY</b>					
100-54-4200-2100 CAPITAL OUTLAY - EQUIPMENT	-	21,956	8,350	-	-
<b>55 INTERFUND CHARGES</b>					
100-55-4200-1505 COST ALLOCATION- MAPPING	-	-	-	15,000	21,192
<b>58 DEBT SERVICE</b>					
100-58-4200-1000 DEBT SERVICE	-	-	2,048	2,049	2,048
<b>4200 HIGHWAYS &amp; STREETS</b>	<b>\$ 351,403</b>	<b>\$ 307,873</b>	<b>\$ 304,121</b>	<b>\$ 313,433</b>	<b>\$ 355,978</b>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>4900 SHOP</b>					
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>					
100-51-4900-1100 SALARIES & WAGES	\$ -	\$ 35,451	\$ 36,974	\$ 37,932	\$ 43,305
100-51-4900-1700 INDIRECT COST ALLOC- WTR/SWR	-	(58,596)	(56,337)	(81,687)	(39,618)
100-51-4900-2100 GROUP INSURANCE	-	15,951	12,642	12,649	19,494
100-51-4900-2200 FICA EXPENSE	-	2,651	2,765	2,902	3,313
100-51-4900-2400 RETIREMENT	-	2,062	2,589	2,601	2,389
100-51-4900-2700 WORKMEN'S COMP	-	777	871	840	1,342
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>	<b>-</b>	<b>(1,704)</b>	<b>(496)</b>	<b>(24,763)</b>	<b>30,226</b>
<b>52 PURCHASED/CONTR SERVICES</b>					
100-52-4900-1300 TECHNICAL SERVICES	-	118	117	200	200
100-52-4900-2110 GARBAGE PICKUP	710	3,939	2,977	3,500	3,500
100-52-4900-2201 MAINTENANCE BLDG & GROUNDS	-	-	103	1,000	1,000
100-52-4900-2202 MAINTENANCE EQUIPMENT	-	-	188	1,000	1,000
100-52-4900-2203 MAINTENANCE VEHICLES	-	-	72	1,000	1,000
100-52-4900-3100 INSURANCE & BONDS	-	388	1,832	750	2,000
100-52-4900-3201 TELEPHONE & INTERNET	-	1,646	1,692	1,800	1,800
100-52-4900-3900 CONTRACT SERVICES	-	9,226	-	3,000	1,000
<b>52 PURCHASED/CONTR SERVICES</b>	<b>710</b>	<b>15,317</b>	<b>6,981</b>	<b>12,250</b>	<b>11,500</b>
<b>53 SUPPLIES</b>					
100-53-4900-1100 OFFICE SUPPLIES & EXPENSE	-	618	876	500	500
100-53-4900-1101 MATERIALS & SUPPLIES	-	13,930	8,256	15,000	9,700
100-53-4900-1101 CLEANING & PAPER SUPPLIES	-	4,891	6,024	6,000	6,000
100-53-4900-1210 WATER & SEWER	19	4,256	3,715	3,500	4,000
100-53-4900-1220 PROPANE GAS	-	621	469	-	-
100-53-4900-1230 ELECTRICITY	584	6,498	7,017	6,000	8,000
100-53-4900-1270 GASOLINE	-	77	271	1,000	1,000
100-53-4900-1600 SMALL EQUIPMENT	298	6,666	11,375	12,560	10,000
100-53-4900-1700 MISCELLANEOUS	-	-	138	-	-
100-53-49001701 UNIFORMS	-	-	300	-	300
100-53-4900-2201 MAINTENANCE BLDG & GROUNDS	-	1,029	1,065	1,500	1,500
100-53-4900-2202 MAINTENANCE EQUIPMENT	30	5,862	4,310	6,000	6,000
100-53-4900-2203 MAINTENANCE VEHICLES	172	4,916	3,969	4,500	4,500
<b>53 SUPPLIES</b>	<b>1,103</b>	<b>49,364</b>	<b>47,785</b>	<b>56,560</b>	<b>51,500</b>
<b>54 CAPITAL OUTLAY</b>					
100-54-4900-2100 CAPITAL OUTLAY - EQUIPMENT	-	-	5,895	184,000	-
<b>58 DEBT SERVICE</b>					
100-58-4900-1000 DEBT SERVICE	-	-	-	40,000	16,035
<b>4900 SHOP</b>	<b>\$ 1,813</b>	<b>\$ 62,977</b>	<b>\$ 60,165</b>	<b>\$ 268,047</b>	<b>\$ 109,261</b>

PARKS AND RECREATION	AMENDED				
	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	BUDGET 2019
6124 RECREATIONAL FACILITIES	\$ 141,830	\$ 133,726	\$ 140,595	\$ 129,458	\$ 125,163
6210 PARKS ADMINISTRATION	36,138	40,792	51,662	49,231	52,408
6220 PARK AREAS	47,900	217,473	102,446	114,795	128,502
6225 PARK GRANT	5,549	-	-	-	-
	<u>\$ 231,417</u>	<u>\$ 391,991</u>	<u>\$ 294,703</u>	<u>\$ 293,484</u>	<u>\$ 306,073</u>

ACCOUNT NUMBER/DESCRIPTION	AMENDED				
	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	BUDGET 2019
6124 RECREATIONAL FACILITIES					
51 PERSONAL SER & EMP BENEFIT					
100-51-6124-1100 SALARIES & WAGES	\$ 23,981	\$ 30,020	\$ 24,740	\$ 31,700	\$ 31,350
100-51-6124-2200 FICA EXPENSE	1,903	2,174	1,895	2,424	2,398
100-51-6124-2400 RETIREMENT	-	-	-	217	398
100-51-6124-2700 WORKMEN'S COMP	672	1,576	936	667	1,066
51 PERSONAL SER & EMP BENEFIT	26,556	33,770	27,571	35,008	35,213
52 PURCHASED/CONTR SERVICES					
100-52-6124-1110 CASH OVER/SHORT	289	(60)	45	-	-
100-52-6124-1300 TECHNICAL SERVICES	761	1,175	1,124	1,500	1,500
100-52-6124-2110 GARBAGE PICKUP	1,777	2,425	2,461	2,500	2,500
100-52-6124-2201 MAINTENANCE BLDG & GROUNDS	350	2,485	11,132	3,000	4,000
100-52-6124-2202 MAINTENANCE EQUIPMENT	205	696	900	1,000	2,500
100-52-6124-2320 RENTAL- EQUIP & VEHICLES	431	260	64	500	500
100-52-6124-3300 ADVERTISING	145	-	124	500	500
100-52-6124-3700 TRAINING EXPENSE	2,355	4,903	4,046	4,000	4,000
100-52-6124-3900 CONTRACTED SERVICES	-	2,816	2,035	2,000	2,000
52 PURCHASED/CONTR SERVICES	6,313	14,700	21,931	15,000	17,500
53 SUPPLIES					
100-53-6124-1101 MATERIALS & SUPPLIES	2,887	3,107	4,461	4,000	5,000
100-53-6124-1102 CLEANING & PAPER SUPPLIES	1,478	1,307	385	1,450	1,450
100-53-6124-1103 TOURNAMENT EXP & SUPPLIES	8,299	-	-	-	-
100-53-6124-1210 WATER/SEWERAGE	7,284	21,621	34,108	13,000	13,000
100-53-6124-1230 ELECTRICITY	17,912	14,920	14,847	13,000	13,000
100-53-6124-1270 GASOLINE	-	-	-	-	-
100-53-6124-1280 CHEMICALS	2,105	3,945	5,639	4,000	4,000
100-53-6124-1501 BALLFIELD CONCESSIONS	8,759	4,844	3,061	5,000	-
100-53-6124-1503 POOL & BALLFIELD CONCESSION	5,972	2,604	4,556	5,000	10,000
100-53-6124-1600 SMALL EQUIPMENT	8,366	5,765	8,875	6,000	6,000
100-53-6124-1701 UNIFORMS	275	485	1,062	1,000	1,000
100-53-6124-2201 MAINT BLDG & GROUNDS	3,320	16,784	11,204	23,000	15,000
100-53-6124-2202 MAINTENANCE EQUIPMENT	5,451	3,074	2,895	4,000	4,000
53 SUPPLIES	72,108	78,456	91,093	79,450	72,450
54 CAPITAL OUTLAY					
100-54-6124-1200 SITE IMPROVEMENTS	32,432	6,800	-	-	-
100-54-6124-1300 BUILDINGS	4,421	-	-	-	-
54 CAPITAL OUTLAY	36,853	6,800	-	-	-
6124 RECREATIONAL FACILITIES	<u>\$ 141,830</u>	<u>\$ 133,726</u>	<u>\$ 140,595</u>	<u>\$ 129,458</u>	<u>\$ 125,163</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>6210 PARKS ADMINISTRATION</b>					
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>					
100-51-6210-1100 SALARIES & WAGES	\$ 20,436	\$ 22,177	\$ 33,054	\$ 31,070	\$ 35,033
100-51-6210-2100 GROUP INSURANCE	6,834	4,930	-	2,400	-
100-51-6210-2200 FICA EXPENSE	1,838	1,875	2,607	2,377	2,680
100-51-6210-2300 STATE UNEMPLOYMENT	-	-	2,349	-	-
100-51-6210-2400 RETIREMENT	-	2,062	2,590	2,601	2,389
100-51-6210-2700 WORKMEN'S COMP	<u>(237)</u>	<u>99</u>	<u>401</u>	<u>333</u>	<u>355</u>
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>	<b>28,871</b>	<b>31,143</b>	<b>41,001</b>	<b>38,781</b>	<b>40,458</b>
<b>52 PURCHASED/CONTR SERVICES</b>					
100-52-6210-1200 AUDIT	1,600	1,600	1,543	1,600	1,600
100-52-6210-1201 LEGAL	24	553	-	500	500
100-52-6210-1300 TECHNICAL SERVICES	107	72	364	150	150
100-52-6210-3100 INSURANCE & BONDS	1,645	1,870	2,867	3,500	3,500
100-52-6210-3201 TELEPHONE & INTERNET	2,038	2,449	3,135	3,200	4,500
100-52-6210-3202 POSTAGE	200	-	79	-	-
100-52-6210-3300 ADVERTISING	382	1,677	-	300	-
100-52-6210-3500 TRAVEL	<u>228</u>	<u>158</u>	<u>-</u>	<u>150</u>	<u>150</u>
<b>52 PURCHASED/CONTR SERVICES</b>	<b>6,224</b>	<b>8,379</b>	<b>7,988</b>	<b>9,400</b>	<b>10,400</b>
<b>53 SUPPLIES</b>					
100-53-6210-1100 OFFICE SUPPLIES & EXPENSE	744	422	1,397	500	1,000
100-53-6210-1101 MATERIALS & SUPPLIES	14	122	134	-	-
100-53-6210-1700 MISCELLANEOUS	-	580	456	-	-
100-53-6210-1701 UNIFORMS	285	-	104	400	400
100-53-6210-2203 MAINTENANCE VEHICLES	<u>-</u>	<u>146</u>	<u>582</u>	<u>150</u>	<u>150</u>
<b>53 SUPPLIES</b>	<b>1,043</b>	<b>1,270</b>	<b>2,673</b>	<b>1,050</b>	<b>1,550</b>
<b>6210 PARKS ADMINISTRATION</b>	<b>\$ 36,138</b>	<b>\$ 40,792</b>	<b>\$ 51,662</b>	<b>\$ 49,231</b>	<b>\$ 52,408</b>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>6220 PARK AREAS</b>					
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>					
100-51-6220-1100 SALARIES & WAGES	\$ 5,621	\$ 10,745	\$ 36,692	\$ 45,447	\$ 51,245
100-51-6220-2100 GROUP INSURANCE	-	-	-	7,868	7,220
100-51-6220-2200 FICA EXPENSE	390	705	3,255	3,247	3,920
100-51-6220-2400 RETIREMENT	-	-	-	2,500	4,778
100-51-6220-2700 WORKMEN'S COMP	<u>72</u>	<u>(264)</u>	<u>401</u>	<u>333</u>	<u>711</u>
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>	<b>6,083</b>	<b>11,186</b>	<b>40,348</b>	<b>59,395</b>	<b>67,874</b>
<b>52 PURCHASED/CONTR SERVICES</b>					
100-52-6220-1300 TECHNICAL SERVICES	-	-	-	300	300
100-52-6220-2110 GARBAGE PICKUP	1,749	1,309	-	-	-
100-52-6220-2201 MAINT BLDG & GROUNDS	3,516	2,850	100	1,000	1,500
100-52-6220-2202 MAINTENANCE EQUIPMENT	-	-	600	-	1,500
100-52-6220-2320 RENTAL OF EQUIPMENT & VEHICLES	600	2,240	1,750	1,000	1,000
100-52-6220-3900 CONTRACTED SERVICES	-	3,130	760	1,500	1,500
100-52-6220-3902 GA CORRECTIONS (WD)	<u>12,850</u>	<u>12,850</u>	<u>13,040</u>	<u>13,500</u>	<u>13,500</u>
<b>52 PURCHASED/CONTR SERVICES</b>	<b>18,715</b>	<b>22,379</b>	<b>16,250</b>	<b>17,300</b>	<b>19,300</b>
<b>53 SUPPLIES</b>					
100-53-6220-1101 MATERIALS & SUPPLIES	3,332	4,606	2,379	3,000	3,000
100-53-6220-1102 CLEANING & PAPER SUPPLIES	3,771	6,926	8,553	6,000	6,000
100-53-6220-1210 WATER /SEWERAGE	2,726	7,242	3,038	3,000	3,000
100-53-6220-1230 ELECTRICITY	4,797	4,937	5,788	5,000	5,000
100-53-6220-1270 GASOLINE	2,939	2,431	2,279	2,500	2,500
100-53-6220-1600 SMALL EQUIPMENT	-	3,090	14,709	8,000	5,000
100-53-6220-1701 UNIFORMS	-	134	499	600	600
100-53-6220-2201 MAINT. BLDG&GROUNDS	2,642	40,542	5,212	6,000	6,000

100-53-6220-2202 MAINTENANCE EQUIPMENT	555	273	1,278	2,000	2,000
100-53-6220-2203 MAINTENANCE VEHICLES	311	586	352	-	500
100-53-6220-3902 GA CORRECTIONS (WD) MATERIALS	<u>2,029</u>	<u>1,417</u>	<u>1,761</u>	<u>2,000</u>	<u>2,000</u>
53 SUPPLIES	23,102	72,184	45,848	38,100	35,600
54 CAPITAL OUTLAY					
100-54-6220-1200 CAPITAL OUTLAY- SITE IMPROVEMEN	-	111,724	-	-	-
100-54-6220-2100 CAPITAL OUTLAY EQUIPMENT	-	<u>17,382</u>	-	-	-
54 CAPITAL OUTLAY	-	111,724	-	-	-
58 DEBT SERVICE					
100-58-6220-1000 DEBT SERVICE	-	-	-	-	5,728
6220 PARK AREAS					
	<u>\$ 47,900</u>	<u>\$ 217,473</u>	<u>\$ 102,446</u>	<u>\$ 114,795</u>	<u>\$ 128,502</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
6225 PARK GRANT					
52 PURCHASED/CONTR SERVICES					
100-52-6225-3900 CONTRACTED SERVICES	<u>2,840</u>	-	-	-	-
53 SUPPLIES					
100-53-6225-1600 SMALL EQUIPMENT	<u>2,709</u>	-	-	-	-
6225 PARK GRANT					
	<u>\$ 5,549</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>HOUSING AND DEVELOPMENT</b>					
7400 PLANNING AND ZONING	\$ 29,831	\$ 51,024	\$ 29,513	\$ 59,198	\$ 71,927
7550 DOWNTOWN DEVELOPMENT	31,263	52,630	39,133	33,650	51,020
7565 SPECIAL FACILITIES- RENTAL	2,260	3,685	3,121	4,350	4,350
	<u>\$ 63,354</u>	<u>\$ 107,339</u>	<u>\$ 71,767</u>	<u>\$ 97,198</u>	<u>\$ 127,297</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
7400 PLANNING AND ZONING					
51 PERSONAL SER & EMP BENEFIT					
100-51-7400-1100 SALARIES & WAGES	\$ 21,398	\$ 21,166	\$ 19,654	\$ 27,000	\$ 43,981
100-51-7400-2100 GROUP INSURANCE	-	-	-	6,000	7,220
100-51-7400-2200 FICA EXPENSE	1,616	1,599	1,565	2,000	3,365
100-51-7400-2400 RETIREMENT	-	-	2,589	-	2,389
100-51-7400-2700 WORKMEN'S COMP	509	864	333	373	597
51 PERSONAL SER & EMP BENEFIT	23,523	23,629	24,141	35,373	57,552
52 PURCHASED/CONTR SERVICES					
100-52-7400-1201 LEGAL	2,565	22,805	2,375	6,000	3,000
100-52-7400-1300 TECHNICAL SERVICES	127	119	79	150	150
100-52-7400-3201 TELEPHONE	205	346	734	750	750
100-52-7400-3202 POSTAGE	40	6	38	-	-
100-52-7400-3300 ADVERTISING	2,085	1,380	196	1,500	1,500
100-52-7400-3500 TRAVEL	-	85	26	750	2,000
100-52-7400-3600 PROFESSIONAL DUES	25	290	-	25	25
100-52-7400-3700 TRAINING EXPENSE	-	100	-	1,500	2,000
100-52-7400-3900 CONTRACTED SERVICES	1,040	2,150	1,865	12,300	4,000
52 PURCHASED/CONTR SERVICES	6,087	27,281	5,313	22,975	13,425
53 SUPPLIES					
100-53-7400-1100 OFFICE SUPPLIES & EXPENSE	121	29	59	750	750
100-53-7400-1701 UNIFORMS	100	85	-	100	200
53 SUPPLIES	221	114	59	850	950
7400 PLANNING AND ZONING	<u>\$ 29,831</u>	<u>\$ 51,024</u>	<u>\$ 29,513</u>	<u>\$ 59,198</u>	<u>\$ 71,927</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
7550 DOWNTOWN DEVELOPMENT					
51 PERSONAL SER & EMP BENEFIT					
100-51-7550-1100 SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -
100-51-7550-2200 FICA EXPENSE	-	-	-	-	-
51 PERSONAL SER & EMP BENEFIT	-	-	-	-	-
52 PURCHASED/CONTR SERVICES					
100-52-7550-2201 MAINT BLDG & GROUNDS	877	620	1,166	500	1,500
100-52-7550-2310 RENTAL OF LAND AND BUILDINGS	-	938	1,200	1,200	1,200
100-52-7550-2320 RENTAL OF EQUIP & VEHICLES	5,150	4,891	4,515	4,500	5,000
100-52-7550-3100 INSURANCE & BONDS	1,124	1,028	837	1,200	1,200
100-52-7550-3300 MARKETING/ADVERTISING	141	145	371	250	250
100-52-7550-3900 CONTRACT LABOR	358	1,033	1,800	3,500	1,500
52 PURCHASED/CONTR SERVICES	7,650	8,655	9,889	11,150	10,650
53 SUPPLIES					
100-53-7550-1101 MATERIALS & SUPPLIES	3,081	6,444	9,702	2,500	5,000
100-53-7550-1102 CLEANING & PAPER SUPPLIES	2,674	4,149	7,497	5,000	8,000
100-53-7550-1210 WATER/SEWERAGE	8,055	16,148	5,297	7,000	7,000
100-53-7550-1220 PROPANE GAS	1,613	-	-	-	-



100-53-7550-1230 ELECTRICITY	6,251	4,901	3,464	6,000	5,000
100-53-7550-2201 MAINT. BLDG & GROUNDS	1,939	4,566	2,064	2,000	2,000
100-53-7550-2203 MAINTENANCE VEHICLES	-	464	1,220	-	-
53 SUPPLIES	23,613	36,672	29,244	22,500	27,000
54 CAPITAL OUTLAY					
100-54-7550-1300 CAPITAL OUTLAY- BUILDINGS	-	7,303	-	-	-
58 DEBT SERVICE					
100-58-7550-1000 DEBT SERVICE	-	-	-	-	13,370
7550 DOWNTOWN DEVELOPMENT	<u>\$ 31,263</u>	<u>\$ 52,630</u>	<u>\$ 39,133</u>	<u>\$ 33,650</u>	<u>\$ 51,020</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
7565 SPECIAL FACILITIES- RENTAL					
52 PURCHASED/CONTR SERVICES					
100-52-7565-2201 MAINT. BLDG & GROUNDS	\$ -	\$ -	\$ 160	\$ 500	\$ 250
100-52-7565-3100 INSURANCE & BONDS	1,137	948	893	1,000	1,000
52 PURCHASED/CONTR SERVICES	1,137	948	1,053	1,500	1,250
53 SUPPLIES					
100-53-7565-1210 WATER/SEWERAGE	221	285	376	250	500
100-53-7565-1230 ELECTRICITY	884	1,313	1,234	1,600	1,600
100-53-7565-2201 MAINT BLDG & GROUNDS	18	1,139	458	1,000	1,000
	1,123	2,737	2,068	2,850	3,100
7565 SPECIAL FACILITIES- RENTA	<u>\$ 2,260</u>	<u>\$ 3,685</u>	<u>\$ 3,121</u>	<u>\$ 4,350</u>	<u>\$ 4,350</u>

**CONFISCATED ASSETS FUND**

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>35 FNES &amp; FORFEITURES</b>					
210-35-0000-1300 CONFISCATIONS	\$ 2,511	\$ 1,652	\$ 1,174	\$ 1,500	\$ 1,500
210-35-0000-1360 PROCEEDS FROM SALE OF CON	-	-	7,079	-	-
<b>35 FNES &amp; FORFEITURES</b>	<b>2,511</b>	<b>1,652</b>	<b>8,253</b>	<b>1,500</b>	<b>1,500</b>
<b>37 CONTRIBUTIONS &amp; DONATIONS</b>					
210-37-0000-1000 CONTRIBUTIONS & DONATIONS	-	-	-	-	-
<b>38 MISCELLANEOUS REVENUE</b>					
210-38-0000-6000 MISCELLANEOUS REVENUE	-	-	-	-	-
<b>REVENUES</b>	<b>\$ 2,511</b>	<b>\$ 1,652</b>	<b>\$ 8,253</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>3200 POLICE</b>					
<b>52 PURCHASED/CONTR SERVICES</b>					
100-52-3200-1201 LEGAL	\$ 92	\$ -	\$ 215	\$ -	\$ -
210-52-3200-2203 MAINTENANCE VEHICLES	-	-	200	-	-
210-52-3200-3600 DISTRICT ATTORNEY FEES	-	245	921	150	150
<b>52 PURCHASED/CONTR SERVICES</b>	<b>92</b>	<b>245</b>	<b>1,336</b>	<b>150</b>	<b>150</b>
<b>53 SUPPLIES</b>					
210-53-3200-1600 SMALL EQUIPMENT	2,199	-	-	1,350	1,350
<b>53 SUPPLIES</b>	<b>2,199</b>	<b>-</b>	<b>-</b>	<b>1,350</b>	<b>1,350</b>
<b>54 CAPITAL OUTLAY</b>					
320-54-4200-2200 CAPITAL OUTLAY- VEHICLES	-	-	7,079	-	-
<b>3200 POLICE</b>	<b>\$ 2,291</b>	<b>\$ 245</b>	<b>\$ 8,415</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>

## HOTEL/MOTEL FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>31 TAXES</b>					
275-31-0000-4100 HOTEL/MOTEL TAXES	\$ 144,764	\$ 169,235	\$ 169,264	\$ 180,000	\$ 170,000
<b>REVENUES</b>	<b>\$ 144,764</b>	<b>\$ 169,235</b>	<b>\$ 169,264</b>	<b>\$ 180,000</b>	<b>\$ 170,000</b>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>4200 STREET</b>					
<b>52 PURCHASED/CONTR SERVICES</b>					
275-61-4200-1320 TRANSFER OUT-SPLOST	\$ -	\$ -	\$ 135,000	\$ -	\$ -
<b>6220 PARK AREAS</b>					
<b>54 CAPITAL OUTLAY</b>					
275-54-6220-1200 CAPITAL OUTLAY- SITE IMP	\$ -	\$ -	\$ 10,688	\$ -	\$ -
<b>7550 DOWNTOWN DEVELOPMENT</b>					
<b>52 PURCHASED/CONTR SERVICES</b>					
100-52-7550-1202 CONTRACT SERVICES- PROF	\$ 17,121	\$ -	\$ -	\$ -	\$ -
100-52-7550-1222 LEGAL	-	-	14,000	-	-
275-52-7550-3300 MARKETING/ADVERTISING	1,000	-	-	-	-
275-52-7550-3310 RESTRICTED- MARKETING/ADVE	28,400	82,423	59,307	72,000	68,000
275-52-7550-3850 CONTRACT LABOR	1,500	-	-	-	-
52 PURCHASED/CONTR SERVICES	48,021	82,423	73,307	72,000	68,000
<b>53 SUPPLIES</b>					
275-53-7550-1101 MATERIALS & SUPPLIES	4,430	-	25,400	-	-
<b>57 OTHER COSTS</b>					
275-57-7550-9010 ADDITIONS TO RESERVE	-	-	-	108,000	102,000
<b>61 TRANSFERS</b>					
275-61-7550-1100 TRANSFERS OUT- GEN FUND	-	101,226	17,382	-	-
275-61-7550-1275 TRANSFERS OUT- STSCAPE	40,000	-	-	-	-
61 TRANSFERS	40,000	101,226	17,382	-	-
<b>7550 DOWNTOWN DEVELOPMENT</b>	<b>\$ 92,451</b>	<b>\$ 183,649</b>	<b>\$ 116,089</b>	<b>180,000</b>	<b>170,000</b>
<b>7565 SPECIAL FACILITIES- RENTA</b>					
<b>52 PURCHASED/CONTR SERVICES</b>					
275-52-7565-2110 GARBAGE PICKUP	\$ 306	\$ 358	\$ 275	\$ -	\$ -
275-52-7565-3100 INSURANCE AND BONDS	-	136	139	-	-
275-52-7565-3201 TELEPHONE & INTERNET	414	260	-	-	-
275-52-7565-3850 CONTRACT LABOR	2,475	-	1,200	-	-
52 PURCHASED/CONTR SERVICES	3,195	754	1,614	-	-
<b>53 SUPPLIES</b>					
275-53-7565-1101 MATERIALS & SUPPLIES	120	23	62	-	-
275-53-7565-1102 CLEANING & PAPER SUPPLIES	157	-	-	-	-
275-53-7565-1210 WATER/SEWERAGE	1,949	1,835	1,993	-	-
275-53-7565-1230 ELECTRICITY	3,130	2,506	3,457	-	-
275-53-7565-1503 FARMER'S MARKET CONCESSIOI	765	-	-	-	-
275-53-7565-2201 MAINT BLDG & GROUNDS	37	-	-	-	-
275-53-7565-2202 MAINTENANCE EQUIPMENT	95	-	-	-	-
53 SUPPLIES	6,253	4,364	5,512	-	-

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
7565 SPECIAL FACILITIES- RENTA	\$ 9,448	\$ 5,118	\$ 7,126	-	-
EXPENDITURES	<u>\$ 101,899</u>	<u>\$ 188,767</u>	<u>\$ 268,903</u>	<u>\$ 180,000</u>	<u>\$ 170,000</u>

**SPLOST FUND**

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>33 INTERGOVERNMENTAL REVENUE</b>					
320-33-0000-3200 SPLOST INCOME	\$ 292,193	\$ 302,051	\$ 332,714	\$ 350,000	\$ 360,000
320-33-0000-4310 DOT LMIG GRANT PROGRAM	-	24,681	32,268	32,268	36,000
320-33-0000-4310 DOT STREETSCAPE GRANT- PHA	-	-	-	350,000	350,000
<b>33 INTERGOVERNMENTAL REVENUE</b>	<b>292,193</b>	<b>326,732</b>	<b>364,982</b>	<b>732,268</b>	<b>746,000</b>
<b>36 INVESTMENT INCOME</b>					
320-36-0000-1000 INTEREST INCOME	942	1,423	504	500	500
<b>38 MISCELLANEOUS</b>					
320-38-0000-6000 MISCELLANEOUS REVENUE	-	-	5,175	-	-
320-38-0000-9000 MISC REV- RESTITUTION	7,922	-	7,333	-	-
<b>38 MISCELLANEOUS</b>	<b>7,922</b>	<b>-</b>	<b>12,508</b>	<b>-</b>	<b>-</b>
<b>39 OTHER FINANCING SOURCES</b>					
320-39-0000-1275 TRANSFER IN- HOTEL MOTEL	-	-	135,000	-	-
<b>REVENUES</b>	<b>\$ 301,057</b>	<b>\$ 328,155</b>	<b>\$ 512,994</b>	<b>\$ 732,768</b>	<b>\$ 746,500</b>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>4200 HIGHWAYS &amp; STREETS</b>					
<b>52 PURCHASED/CONTR SERVICES</b>					
320-52-4200-1100 ADMINISTRATIVE SERVICES	\$ -	\$ 290	\$ 98	\$ -	\$ -
320-52-4200-1201 LEGAL	-	5,486	2,328	-	-
320-52-4200-1202 ENGINEERING	42,655	97,109	42,099	-	-
320-52-4200-3300 ADVERTISING	-	-	476	-	-
320-52-4200-3850 CONTRACT LABOR- PAVING & ST	-	-	1,279,946	347,768	361,500
<b>52 PURCHASED/CONTR SERVICES</b>	<b>42,655</b>	<b>102,885</b>	<b>1,324,947</b>	<b>347,768</b>	<b>361,500</b>
<b>53 SUPPLIES</b>					
320-53-4200-1101 MATERIALS & SUPPLIES	1,939	-	2,306	-	-
320-53-4200-1120 MATERIALS & SPPLIES- CONCRE	328	-	-	-	-
320-53-4200-1121 MATERIALS & SPPLIES- STONE	4,519	3,666	5,445	10,000	10,000
<b>53 SUPPLIES</b>	<b>6,786</b>	<b>3,666</b>	<b>7,751</b>	<b>10,000</b>	<b>10,000</b>
<b>7540 HIGHWAYS &amp; STREETS</b>	<b>\$ 49,441</b>	<b>\$ 106,551</b>	<b>\$ 1,332,698</b>	<b>\$ 357,768</b>	<b>\$ 371,500</b>
<b>7550 DOWNTOWN DEVELOPMENT</b>					
<b>52 PURCHASED/CONTR SERVICES</b>					
320-52-7550-1202 ENGINEERING	\$ -	\$ 15,125	\$ 60,654	\$ 25,000	\$ 25,000
<b>54 CAPITAL OUTLAY</b>					
320-54-7550-1400 ROAD IMPROVEMENTS	-	-	-	350,000	350,000
<b>7550 DOWNTOWN DEVELOPMENT</b>	<b>\$ -</b>	<b>\$ 15,125</b>	<b>\$ 60,654</b>	<b>\$ 375,000</b>	<b>\$ 375,000</b>

## WATER AND SEWER FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>REVENUES</b>					
<b>33 INTERGOVERNMENTAL REVENUE</b>					
505-33-0000-1150 GEFA PRINCIPAL FORGIVENESS	\$ 50,392	\$ 62,941	\$ 48,716	\$ 212,500	\$ 253,000
505-33-0000-1300 USDA CAPITAL WATER GRANT	1,648,329	1,972,245	354,876	-	-
505-33-0000-4310 CDBG GRANT INCOME	-	25,158	47,479	450,000	-
<b>33 INTERGOVERNMENTAL REVENUE</b>	<b>1,698,721</b>	<b>2,060,344</b>	<b>451,071</b>	<b>662,500</b>	<b>253,000</b>
<b>34 CHARGES FOR SERVICES</b>					
505-34-0000-4200 WATER LINE SURCHARGE	36,000	34,500	55,500	40,000	48,000
505-34-0000-4210 WATER RECEIPTS	1,910,360	2,024,843	2,192,232	2,300,000	2,350,000
505-34-0000-4212 WATER TAPS	27,302	57,088	41,459	30,000	40,000
505-34-0000-4213 MISC INCOME	-	-	1,025	-	-
505-34-0000-4214 PENALTIES	21,119	29,234	38,795	25,000	35,000
505-34-0000-4216 W/SW LABOR & MATERIALS CHAR	30,158	49,031	12,769	-	25,000
505-34-0000-4217 CONNECTION FEES	11,375	11,868	11,825	12,000	12,000
505-34-0000-4218 BACK FLOW VALVES	4,975	6,182	7,228	5,000	6,500
505-34-0000-4220 SEWER RECEIPTS	623,000	817,296	854,389	950,000	1,035,000
505-34-0000-4221 SEWER TAP FEES	5,441	29,180	4,276	5,000	5,000
505-34-0000-4223 SEWER LINE SURCHARGE	14,000	9,500	60,000	10,000	20,000
505-34-0000-9300 SERVICE CHARGE	15,950	21,938	23,689	18,000	22,000
505-34-0000-9301 RETURNED CHECK FEES	3,305	4,090	2,805	3,000	3,000
<b>34 CHARGES FOR SERVICES</b>	<b>2,702,985</b>	<b>3,094,750</b>	<b>3,305,992</b>	<b>3,398,000</b>	<b>3,601,500</b>
<b>36 INVESTMENT INCOME</b>					
505-36-0000-1000 INTEREST INCOME	2,367	1,895	2,539	2,000	2,000
<b>38 MISCELLANEOUS REVENUE</b>					
505-38-0000-3000 INS REIMB FOR DAMAGED PROP	-	5,807	15,530	-	-
505-38-0000-9000 SALE OF SCRAP	-	-	1,142	-	-
<b>38 MISCELLANEOUS REVENUE</b>	<b>-</b>	<b>5,807</b>	<b>16,672</b>	<b>-</b>	<b>-</b>
<b>39 OTHER FINANCING SOURCES</b>					
505-39-0000-3200 CONTRACTOR CONTRIBUTIONS	-	-	-	250,000	-
505-39-0000-3500 LOAN PROCEEDS	-	-	-	688,000	1,787,000
<b>39 OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>938,000</b>	<b>1,787,000</b>
<b>REVENUES</b>	<b><u>\$ 4,404,073</u></b>	<b><u>\$ 5,162,796</u></b>	<b><u>\$ 3,776,274</u></b>	<b><u>\$ 5,000,500</u></b>	<b><u>\$ 5,643,500</u></b>

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
<b>SANITATION AND WASTEWATER EXPENSE</b>					
4310 SANITARY ADMINISTRATION	\$ 242,059	\$ 289,630	\$ 331,355	\$ 133,775	\$ 121,735
4311 CDBG SEWER GRANT	-	-	174	520,000	-
4331 SANITARY SEWER MAINTENANCE	143,272	220,537	218,305	1,158,163	1,063,720
4335 SEWAGE TREATMENT PLANT	423,891	383,076	402,136	418,648	709,637
	<u>\$ 809,222</u>	<u>\$ 893,243</u>	<u>\$ 951,970</u>	<u>\$ 2,230,586</u>	<u>\$ 1,895,093</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
4310 SANITARY ADMINISTRATION					
51 PERSONAL SER & EMP BENEFIT					
52 PURCHASED/CONTR SERVICES					
505-52-4310-1200 AUDIT	\$ 1,800	\$ 1,800	\$ 1,718	\$ 1,800	\$ 1,800
505-52-4310-1201 LEGAL	903	776	1,710	1,000	1,000
505-52-4310-1202 ENGINEERING	9,125	31,308	69,696	18,000	4,000
505-52-4310-2202 MAINTENANCE EQUIPMENT	-	717	515	500	500
505-52-4310-3100 INSURANCE & BONDS	14,690	12,776	4,403	1,500	1,800
505-52-4310-3201 TELEPHONE	395	-	-	-	-
505-52-4310-3202 POSTAGE	6,470	3,998	3,675	5,000	5,000
505-52-4310-3300 ADVERTISING	-	483	-	500	500
505-52-4310-3400 PRINTING	4,960	2,108	1,650	2,000	2,000
505-52-4310-3500 TRAVEL	-	116	-	-	-
505-52-4310-3600 PROFESSIONAL DUES	310	82	4,543	-	-
505-52-4310-3700 TRAINING EXPENSE	930	-	-	-	-
505-52-4310-3900 CONTRACTED SERVICES	4,693	5,941	6,158	7,000	7,000
52 PURCHASED/CONTR SERVICES	44,276	60,105	94,068	37,300	23,600
53 SUPPLIES					
505-53-4310-1100 OFFICE SUPPLIES & EXPENSE	290	-	112	-	-
505-53-4310-1700 MISCELLANEOUS	-	-	413	-	-
53 SUPPLIES	295	-	525	-	-
55 INTERFUND CHARGES					
505-55-4310-1100 COST ALLOCATION- GENERAL	10,353	12,926	13,393	12,779	13,276
505-55-4310-1505 COST ALLOCATION- WATER ADMII	6,410	20,462	23,176	21,560	22,722
55 INTERFUND CHARGES	16,763	33,388	36,569	34,339	35,998
56 DEPRECIATION					
505-56-4310-1000 DEPRECIATION	141,476	158,042	162,891	-	-
58 DEBT SERVICE					
505-58-4310-1001 RURAL DEVELOPMENT LOAN	39,249	38,095	37,302	62,136	62,136
4310 SANITARY ADMINISTRATION	<u>\$ 242,059</u>	<u>\$ 289,630</u>	<u>\$ 331,355</u>	<u>\$ 133,775</u>	<u>\$ 121,735</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
4311 CDBG SEWER GRANT					
52 PURCHASED/CONTR SERVICES					
505-52-4311-1201 CDBG LEGAL	\$ 1,568	\$ 2,889	\$ 5,550	\$ 10,000	\$ -
505-52-4311-1202 CDBG GRANT ENGINEERING	-	12,813	39,233	20,000	-
505-52-4311-1205 CDBG GRANT ADMINISTRATION	8,500	16,374	22,159	15,000	-
505-52-4311-1210 CDBG MATCH FUNDS	24	18	42	60,000	-
505-52-4311-3300 CDBG ADVERTISING	191	654	270	-	-
52 PURCHASED/CONTR SERVICES	10,283	32,748	67,254	105,000	-
54 CAPITAL OUTLAY					
505-54-4311-1000 CDBG CAPITAL OUTLAY	(10,283)	(32,748)	(67,080)	-	-
505-54-4311-1100 CDBG SITES/ ACQUISITION	-	-	-	10,000	-
505-54-4311-1400 CDBG INFRASTRUCTURE	-	-	-	405,000	-
54 CAPITAL OUTLAY	(10,283)	(32,748)	(67,080)	415,000	-
4311 CDBG SEWER GRANT	\$ -	\$ -	\$ 174	\$ 520,000	\$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
4331 SANITARY SEWER MAINTENANCE					
52 PURCHASED/CONTR SERVICES					
505-52-4331-1202 ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ 10,000
505-52-4331-2110 GARBAGE PICKUP	218	-	-	-	-
505-52-4331-2202 MAINTENANCE EQUIPMENT	6,605	24,941	12,698	10,000	14,000
505-52-4331-3100 INSURANCE & BONDS	-	-	1,201	2,000	2,000
505-52-4331-3900 CONTRACTED SERVICES	779	1,507	319	2,500	2,500
505-52-4331-3905 SEWER PUMPING SVC (TOWS)	19,838	14,170	12,271	16,000	16,000
52 PURCHASED/CONTR SERVICES	27,440	40,618	26,489	30,500	44,500
53 SUPPLIES					
505-53-4331-1101 MATERIALS & SUPPLIES	1,309	717	460	2,000	2,000
505-53-4331-1110 LINES & SYSTEM	8,419	18,099	3,615	9,000	9,000
505-53-4331-1210 WATER/SEWERAGE	263	228	327	250	250
505-53-4331-1220 PROPANE GAS	43	-	-	-	-
505-53-4331-1230 ELECTRICITY	52,276	40,881	50,682	52,000	52,000
505-53-4331-1270 GASOLINE	1,949	3,540	3,997	5,000	5,000
505-53-4331-1600 SMALL EQUIPMENT	348	413	-	500	500
505-53-4331-1701 UNIFORMS	-	348	-	-	-
505-53-4331-2201 MAINT BLDG & GROUNDS	64	602	8	1,000	1,000
505-53-4331-2202 MAINTENANCE EQUIPMENT	11,574	6,837	6,987	10,000	10,000
505-53-4331-2203 MAINTENANCE VEHICLES	440	252	120	-	-
53 SUPPLIES	76,685	71,917	66,196	79,750	79,750
54 CAPITAL OUTLAY					
505-54-4331-1400 CAPITAL OUTLAY- INFRASTRUCTL	-	-	-	900,000	770,000
54 CAPITAL OUTLAY	-	-	-	900,000	770,000
55 INTERFUND CHARGES					
505-55-4331-1100 COST ALLOCATION- SHOP	-	-	-	24,476	11,855
505-55-4331-1505 COST ALLOCATION- WATER MAIN	39,147	108,002	125,620	114,437	133,045
55 INTERFUND CHARGES	39,147	108,002	125,620	138,913	144,900
58 DEBT SERVICE					
505-58-4331-1002 DEBT SERVICE	-	-	-	9,000	24,570
58 DEBT SERVICE	-	-	-	9,000	24,570



4331 SANITARY SEWER MAINTENANCE	\$ 143,272	\$ 220,537	\$ 218,305	\$ 1,158,163	\$ 1,063,720
---------------------------------	------------	------------	------------	--------------	--------------

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
4335 SEWAGE TREATMENT PLANT					
51 PERSONAL SER & EMP BENEFIT					
505-51-4335-1100 SALARIES & WAGES	\$ 78,350	\$ 77,475	\$ 79,057	\$ 89,527	\$ 93,106
505-51-4335-2100 GROUP INSURANCE	35,995	38,475	41,162	41,162	39,002
505-51-4335-2200 FICA EXPENSE	5,655	5,568	5,940	6,352	7,123
505-51-4335-2400 RETIREMENT	3,393	5,824	4,894	5,201	4,778
505-51-4335-2700 WORKMEN'S COMP	1,343	849	1,154	1,206	1,929
51 PERSONAL SER & EMP BENEFIT	124,736	128,191	132,207	143,448	145,937
52 PURCHASED/CONTR SERVICES					
505-52-4335-1300 TECHNICAL SERVICES	254	238	234	300	300
505-52-4335-1310 LAB SAMPLE TESTING	1,871	19,052	14,476	3,000	3,000
505-52-4335-2110 GARBAGE PICKUP	600	606	756	1,200	1,200
505-52-4335-2201 MAINT BLDG & GROUNDS	328	1,475	-	3,000	3,000
505-52-4335-2202 MAINTENANCE EQUIPMENT	33,582	18,922	64,236	20,000	20,000
505-52-4335-2320 RENTAL EQUIP & VEHICLES	40	-	59	100	100
505-52-4335-3100 INSURANCE & BONDS	-	-	5,926	8,500	8,500
505-52-4335-3201 TELEPHONE & INTERNET	1,678	1,911	2,261	2,000	2,000
505-52-4335-3500 TRAVEL	-	-	-	-	1,000
505-52-4335-3600 PROFESSIONAL DUES	-	-	-	250	250
505-52-4335-3700 TRAINING EXPENSE	-	-	1,060	-	1,500
505-52-4335-3903 SANITATION PICK UP	22,362	28,569	29,059	25,000	25,000
52 PURCHASED/CONTR SERVICES	60,715	70,773	118,067	63,350	65,850
53 SUPPLIES					
505-53-4335-1100 OFFICE SUPPLIES & EXPENSE	128	263	277	500	500
505-53-4335-1101 MATERIALS & SUPPLIES	3,175	3,371	1,944	2,500	2,500
505-53-4335-1102 CLEANING & PAPER SUPPLIES	118	235	357	250	250
505-53-4335-1210 WATER/SEWERAGE	26,048	26,233	20,143	21,000	21,000
505-53-4335-1220 PROPANE GAS	1,467	610	677	2,000	2,000
505-53-4335-1230 ELECTRICITY	96,871	97,236	85,044	91,400	91,400
505-53-4335-1270 GASOLINE	1,869	2,105	2,526	2,000	2,000
505-53-4335-1280 CHEMICALS	25,435	14,567	20,254	28,000	28,000
505-53-4335-1600 SMALL EQUIPMENT	1,941	6,030	4,657	3,000	3,000
505-53-4335-1701 UNIFORMS	490	400	550	600	600
505-53-4335-2201 MAINT. BLDG&GROUNDS	605	1,816	747	1,100	1,100
505-53-4335-2202 MAINTENANCE EQUIPMENT	79,969	30,717	14,535	45,000	45,000
505-53-4335-2203 MAINTENANCE VEHICLES	324	529	151	500	500
53 SUPPLIES	238,440	184,112	151,862	197,850	197,850
54 CAPITAL OUTLAY					
505-54-4335-2100 CAPITAL OUTLAY- EQUIPMENT	-	-	-	14,000	300,000
4335 SEWAGE TREATMENT PLANT	\$ 423,891	\$ 383,076	\$ 402,136	\$ 418,648	\$ 709,637

WATER EXPENSE	ACTUAL	ACTUAL	ACTUAL	AMENDED	BUDGET
	2015	2016	2017	BUDGET	BUDGET
	2018	2019			
4410 WATER ADMINISTRATION	\$ 455,060	\$ 648,955	\$ 815,984	\$ 838,285	\$ 844,834
4411 USDA RURAL DEVELOPMENT LOAN	-	-	-	-	-
4415 GEFA PROJECT	161,456	127,295	161,212	250,000	1,346,000
4430 WATER TREATMENT	393,433	426,135	413,438	423,769	462,958
4440 WATER DISTRIBUTION	595,366	636,686	535,007	1,164,360	1,004,441
4450 WATER LOSS PREVENTION	-	-	49,047	93,500	90,174
	\$ 1,605,315	\$ 1,839,071	\$ 1,974,688	\$ 2,769,914	\$ 3,748,407

ACCOUNT NUMBER/DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED	BUDGET
	2015	2016	2017	BUDGET	BUDGET
	2018	2019			
4410 WATER ADMINISTRATION					
51 PERSONAL SER & EMP BENEFIT					
505-51-4410-1100 SALARIES & WAGES	\$ 44,926	\$ 48,787	\$ 48,773	\$ 48,281	\$ 54,192
505-51-4410-1700 INDIRECT COST ALLOCATIONS	(6,410)	(20,462)	(23,176)	(41,449)	(22,722)
505-51-4410-2100 GROUP INSURANCE	17,997	19,237	20,581	19,969	19,501
505-51-4410-2200 FICA EXPENSE	3,024	3,748	3,636	3,694	4,146
505-51-4410-2400 RETIREMENT	1,697	2,912	2,445	2,601	2,389
505-51-4410-2700 WORKMEN'S COMP	81	274	35	82	132
505-51-4410-2902 VACCINE	106	106	-	150	150
51 PERSONAL SER & EMP BENEFIT	61,421	54,602	52,294	33,328	57,788
52 PURCHASED/CONTR SERVICES					
505-52-4410-1110 CASH OVER/SHORT	-	29	-	-	-
505-52-4410-1120 BANK CHARGES	205	6,474	7,382	10,850	10,850
505-52-4410-1200 AUDIT	4,100	5,600	5,400	5,600	5,600
505-52-4410-1201 LEGAL	1,315	4,847	11,217	5,000	5,000
505-52-4410-1202 ENGINEERING	7,579	18,819	24,777	12,000	3,500
505-52-4410-1300 TECHNICAL SERVICES	1,395	1,481	1,395	1,800	1,800
505-52-4410-2202 MAINTENANCE EQUIPMENT	640	1,691	1,602	1,500	1,500
505-52-4410-3100 INSURANCE & BONDS	19,907	29,444	16,203	8,000	8,000
505-52-4410-3201 TELEPHONE	2,355	3,895	2,839	1,000	1,000
505-52-4410-3202 POSTAGE	7,056	9,301	8,463	11,000	11,000
505-52-4410-3300 ADVERTISING	962	1,208	1,667	1,500	1,500
505-52-4410-3400 PRINTING	4,961	4,918	3,850	6,000	6,000
505-52-4410-3500 TRAVEL	1,505	3,607	2,561	3,000	2,000
505-52-4410-3600 PROFESSIONAL DUES	2,127	1,377	2,930	2,500	2,500
505-52-4410-3700 TRAINING EXPENSE	1,337	3,855	1,542	1,500	2,000
505-52-4410-3900 CONTRACTED SERVICES	13,047	15,751	16,318	46,000	20,000
52 PURCHASED/CONTR SERVICES	68,491	112,297	108,146	117,250	82,250
53 SUPPLIES					
505-53-4410-1100 OFFICE SUPPLIES & EXPENSE	3,766	2,840	6,196	4,000	4,000
505-53-4410-1101 MATERIALS & SUPPLIES	253	562	237	500	500
505-53-4410-1102 CLEANING & PAPER SUPPLIES	80	-	54	-	-
505-53-4410-1600 SMALL EQUIPMENT	1,399	2,125	503	1,200	1,200
505-53-4410-1700 MISCELLANEOUS	13	673	1,699	500	500
505-53-4410-1701 UNIFORMS	500	244	240	500	500
505-53-4410-2202 MAINTENANCE EQUIPMENT	-	-	192	-	-
53 SUPPLIES	6,011	6,444	9,121	6,700	6,700
55 INTERFUND CHARGES					
505-55-4410-1100 COST ALLOCATION- GENERAL	42,614	51,703	53,968	51,211	53,204

56 DEPRECIATION					
505-56-4410-1000 DEPRECIATION	269,631	306,172	341,828	-	-
57 OTHER COSTS					
505-57-4410-4000 BAD DEBT EXPENSE	6,317	5,038	10,786	5,000	5,000
505-57-4410-9000 CONTINGENCIES	-	-	-	21,013	38,057
57 OTHER COSTS	6,317	5,038	10,786	26,013	43,057
58 DEBT SERVICE					
505-58-4410-4442 USDA BOND DEBT WATER PROJ	-	112,249	239,541	601,836	601,836
505-58-4410-4444 MINERAL BLUFF WATER DEBT	575	450	300	1,947	-
58 DEBT SERVICE	575	112,699	239,841	603,783	601,836
4410 WATER ADMINISTRATION					
	\$ 455,060	\$ 648,955	\$ 815,984	\$ 838,285	\$ 844,834

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
4411 USDA RURAL DEV LOAN					
52 PURCHASED/CONTR SERVICES					
100-52-4411-1120 BANK CHARGES	\$ 102	\$ 386	\$ -	\$ -	\$ -
505-52-4411-1201 USDA LEGAL	11,881	-	84	-	-
505-52-4411-1202 USDA ENGINEERING	276,811	96,242	13,227	-	-
505-52-4411-3100 INSURANCE & BONDS	3,188	-	-	-	-
505-52-4411-3300 USDA ADVERTISING	-	-	-	-	-
52 PURCHASED/CONTR SERVICES	291,982	96,628	13,311	-	-
54 CAPTIAL OUTLAY					
505-54-4411-1000 USDA CAPITAL OUTLAY	(6,976,748)	(1,305,960)	(46,134)	-	-
505-54-4411-1100 USDA SITES/ACQUISITION	16,150	(10,331)	-	-	-
505-54-4411-1410 C/O MINERAL BLUFF WATER TANK	246,365	-	-	-	-
505-54-4411-1420 C/O WATER TREATMENT PLANT	5,828,632	1,219,663	32,823	-	-
505-54-4411-1430 C/O WATER STORAGE TANK	250,764	-	-	-	-
54 CAPTIAL OUTLAY	(634,837)	(96,628)	(13,311)	-	-
58 DEBT SERVICE					
505-58-4411-4443 INTERIM LOAN INTEREST PMT	342,855	-	-	-	-
4411 USDA RURAL DEV LOAN					
	\$ -	\$ -	\$ -	\$ -	\$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
4415 GEFA PROJECT					
51 PER SERVICE & EMP BENEFIT					
505-51-4415-1100 SALARIES & WAGES	\$ 8,153	\$ -	\$ -	\$ -	\$ -
52 PURCHASED/CONTR SERVICES					
505-52-4415-1201 LEGAL	469	1,686	1,586	-	-
505-52-4415-1202 ENGINEERING	7,616	28,844	16,476	17,000	173,000
52 PURCHASED/CONTR SERVICES	8,085	30,530	18,062	17,000	173,000
53 SUPPLIES					
505-53-4415-1110 LINES & SYSTEMS	145,218	96,765	143,150	233,000	367,000
54 CAPTIAL OUTLAY					
505-54-4415-1400 INFRASTRUCTURE	-	-	-	-	800,000
58 DEBT SERVICE					
505-58-4415-1002 DEBT SER GEFA LOANS- INT ONLY	-	-	-	-	6,000
4415 GEFA PROJECT					
	\$ 161,456	\$ 127,295	\$ 161,212	\$ 250,000	\$ 1,346,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
4430 WATER TREATMENT					
51 PERSONAL SER & EMP BENEFIT					
505-51-4430-1100 SALARIES & WAGES	\$ 152,527	\$ 165,217	\$ 150,780	\$ 145,074	\$ 127,612
505-51-4430-2100 GROUP INSURANCE	52,397	52,327	43,520	48,384	46,216
505-51-4430-2200 FICA EXPENSE	11,813	11,915	11,744	12,628	9,762
505-51-4430-2400 RETIREMENT	6,785	11,649	9,788	10,402	7,167
505-51-4430-2700 WORKMEN'S COMP	7,756	10,117	9,830	10,181	11,100
51 PERSONAL SER & EMP BENEFIT	231,278	251,225	225,662	226,669	201,858
52 PURCHASED/CONTR SERVICES					
100-52-4430-1300 TECHNICAL SERVICES	-	-	-	-	500
505-52-4430-1310 WATER SAMPLE TESTING	10,706	11,106	10,300	12,000	12,000
505-52-4430-2201 MAINT BLDG & GROUNDS	-	150	-	500	500
505-52-4430-2202 MAINTENANCE EQUIPMENT	7,461	3,958	8,137	10,000	9,000
505-52-4430-3100 INSURANCE & BONDS	-	-	14,833	-	23,000
505-52-4430-3201 TELEPHONE & INTERNET	2,054	3,021	3,822	3,500	3,500
505-52-4430-3500 TRAVEL	1,330	573	1,319	2,000	2,000
505-52-4430-3600 PROFESSIONAL DUES	-	-	555	750	750
505-52-4430-3700 TRAINING EXPENSE	2,186	719	220	2,500	2,500
505-52-4430-3903 SANITATION PICK-UP	-	2,735	1,271	3,500	3,000
52 PURCHASED/CONTR SERVICES	23,737	22,262	40,457	34,750	56,250
53 SUPPLIES					
505-53-4430-1100 OFFICE SUPPLIES & EXPENSE	126	888	739	500	1,500
505-53-4430-1101 MATERIALS & SUPPLIES	510	1,038	1,064	1,500	1,500
505-53-4430-1102 CLEANING & PAPER SUPPLIES	364	451	342	500	500
505-53-4430-1210 WATER/SEWERAGE	257	114	-	-	42,000
505-53-4430-1230 ELECTRICITY	99,690	105,033	108,436	108,000	108,000
505-53-4430-1270 GASOLINE	1,109	943	2,037	1,500	1,000
505-53-4430-1280 CHEMICALS	25,644	38,628	23,773	35,000	35,000
505-53-4430-1600 SMALL EQUIPMENT	-	559	5,197	6,000	6,000
505-53-4430-1701 UNIFORMS	1,165	800	1,242	1,200	1,200
505-53-4430-2201 MAINT. BLDG&GROUNDS	34	2,075	587	500	500
505-53-4430-2202 MAINTENANCE EQUIPMENT	9,407	1,590	3,867	6,900	6,900
505-53-4430-2203 MAINTENANCE VEHICLES	112	529	35	750	750
53 SUPPLIES	138,418	152,648	147,319	162,350	204,850
4430 WATER TREATMENT	\$ 393,433	\$ 426,135	\$ 413,438	\$ 423,769	\$ 462,958

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
4440 WATER DISTRIBUTION					
51 PERSONAL SER & EMP BENEFIT					
505-51-4440-1100 SALAIRES & WAGES	\$ 227,399	\$ 234,066	\$ 231,165	\$ 285,738	\$ 262,476
505-34-4440-1700 INDIRECT COST ALLOCATIONS	(39,147)	(96,283)	(108,719)	(114,437)	(116,091)
505-51-4440-2100 GROUP INSURANCE	96,556	90,524	74,453	101,608	96,115
505-51-4440-2200 FICA EXPENSE	17,016	17,005	17,171	21,859	20,079
505-51-4440-2400 RETIREMENT	10,178	17,473	14,682	18,204	16,723
505-51-4440-2700 WORKMEN'S COMP	10,800	14,041	15,375	15,271	25,901
505-51-4410-2901 MEDICAL PMTS FOR INJURIES	587	25	-	1,000	1,000
51 PERSONAL SER & EMP BENEFIT	323,389	276,851	244,127	329,243	306,203
52 PURCHASED/CONTR SERVICES					
505-52-4440-1202 ENGINEERING	3,950	-	-	6,000	10,000
505-52-4440-1310 WATER SAMPLE TESTING	-	100	25	-	100
505-52-4440-2110 GARBAGE PICKUP	1,531	-	-	-	-

505-52-4440-2201 MAINT BLDG & GROUNDS	180	120	-	-	-
505-52-4440-2202 MAINTENANCE EQUIPMENT	7,608	4,320	5,875	10,000	8,000
505-52-4440-2203 MAINTENANCE VEHICLES	152	6,761	434	1,500	3,000
505-52-4440-2320 RENTAL OF EQUIPMENT AND VEH	953	32	13,634	7,250	5,000
505-52-4440-3100 INSURANCE & BONDS	-	-	3,035	5,000	5,000
505-52-4440-3500 TRAVEL	-	-	-	-	2,000
505-52-4440-3600 PROFESSIONAL DUES	-	-	-	-	1,000
505-52-4440-3700 TRAINING EXPENSE	-	-	-	-	3,000
505-52-4440-3900 CONTRACTED SERVICES	2,113	2,452	2,052	12,000	40,000
505-52-4440-3902 GA CORRECTIONS (WD)	12,850	12,850	13,040	13,500	13,500
505-52-4440-3910 CONTRACT LABOR- PATCHING	4,200	-	2,620	17,650	17,650
52 PURCHASED/CONTR SERVICES	33,537	26,635	40,715	72,900	108,250
53 SUPPLIES					
505-52-4440-1100 OFFICE SUPPLIES & EXPENSE	129	23	429	500	500
505-53-4440-1101 MATERIALS & SUPPLIES	11,452	3,865	5,318	7,000	7,000
505-53-4440-1102 CLEANING & PAPER SUPPLIES	471	26	-	-	-
505-53-4440-1110 LINES & SYSTEM	135,537	195,670	122,392	100,000	80,000
505-53-4440-1111 LINES & SYSTEM- REIMB MATERIA	-	-	-	-	25,000
505-53-4440-1120 MATERIALS & SUPPLIES- PATCHIN	436	11,770	4,914	10,000	8,000
505-53-4440-1121 MATERIALS & SUPPLIES- STONE	4,888	5,646	6,932	6,000	6,000
505-53-4440-1210 WATER/SEWERAGE	768	-	-	-	-
505-53-4440-1220 PROPANE GAS	831	-	-	-	-
505-53-4440-1230 ELECTRICITY	12,796	10,842	11,629	12,000	13,500
505-53-4440-1270 GASOLINE	16,398	8,751	9,404	10,000	11,000
505-53-4440-1600 SMALL EQUIPMENT	10,680	8,384	7,000	10,000	10,000
505-53-4440-1701 UNIFORMS	2,305	2,212	1,787	2,500	2,500
505-53-4440-1702 WATER LEAK-DINNER/SUPPER	87	27	13	500	500
505-53-4440-1710 MISC- REIMB FOR DAMAGED PROI	-	-	9,969	-	-
505-53-4440-2201 MAINT BLDG & GROUNDS	2,967	-	-	-	-
505-53-4440-2202 MAINTENANCE EQUIPMENT	14,637	7,180	14,880	6,000	8,000
505-53-4440-2203 MAINTENANCE VEHICLES	7,784	16,142	5,426	13,000	10,000
505-53-4440-3902 GA CORRECTIONS (WD) MATERIA	2,035	1,414	1,765	2,000	2,000
53 SUPPLIES	224,201	271,952	201,858	179,500	184,000
54 CAPITAL OUTLAY					
505-54-4440-1400 CAPITAL OUTLAY- INFRASTRUCTL	-	-	-	350,000	300,000
505-54-4440-2100 CAPITAL OUTLAY - EQUIP	-	-	-	-	10,000
505-54-4440-2200 CAPITAL OUTLAY- VEHICLES	-	-	-	-	30,000
54 CAPITAL OUTLAY	-	-	-	350,000	340,000
55 INTERFUND CHARGES					
505-55-4440-1100 COST ALLOCATION- SHOP	-	46,877	39,435	57,211	27,762
58 DEBT SERVICE					
505-58-4440-1002 DEBT SERVICE- GEFA LOAN	32	3,234	2,010	61,245	17,262
505-58-4440-1003 NEW METER REPL LOAN PMTS	14,207	10,535	5,983	99,070	-
505-58-4440-1004 GMA/USDA LEASE PAYMENTS	-	602	879	15,191	20,964
58 DEBT SERVICE	14,239	14,371	8,872	175,506	38,226
4440 WATER DISTRIBUTION	\$ 595,366	\$ 636,686	\$ 535,007	\$ 1,164,360	\$ 1,004,441

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	AMENDED BUDGET 2018	BUDGET 2019
4450 WATER LOSS PREVENTION					
51 PERSONAL SER & EMP BENEFIT					
505-51-4450-1100 SALAIRES & WAGES	\$ -	\$ -	\$ -	\$ 40,000	\$ 43,256
505-51-4450-1750 INDIRECT COST ALLOCATION- GE	-	-	-	-	(38,146)
505-51-4450-2100 GROUP INSURANCE	-	-	-	10,500	11,965
505-51-4450-2200 FICA EXPENSE	-	-	-	3,000	1,260

505-51-4450-2400 RETIREMENT	-	-	-	2,000	2,389
505-51-4450-2700 WORKMEN'S COMP	-	-	-	2,000	3,700
51 PERSONAL SER & EMP BENEFIT	-	-	-	57,500	24,424
52 PURCHASED/CONTR SERVICES					
505-52-4450-1202 ENGINEERING	2,894	7,000	-	5,000	5,000
505-52-4450-1300 TECHNICAL SERVICES	-	-	-	-	150
505-52-4450-3201 TELEPHONE & INTERNET	-	-	-	-	1,800
505-52-4440-3300 ADVERTISING	-	-	448	-	-
505-52-4450-3500 TRAVEL	1,804	60	3,662	2,000	2,000
505-52-4450-3700 TRAINING EXPENSE	806	-	1,225	1,500	1,500
505-52-4450-3900 CONTRACT SERVICES	24,995	29,133	31,285	12,500	20,000
52 PURCHASED/CONTR SERVICES	30,499	36,193	36,620	21,000	30,450
53 SUPPLIES					
505-53-4450-1101 MATERIALS & SUPPLIES	485	368	9,930	5,000	5,000
505-53-4440-1600 SMALL EQUIPMENT & HAND TOOL	-	-	2,497	-	-
505-53-4440-1701 UNIFORMS	-	-	-	-	300
53 SUPPLIES	485	368	12,427	5,000	5,300
54 CAPITAL OUTLAY					
505-54-4450-2100 CAPITAL OUTLAY - EQUIPMENT	-	-	-	10,000	30,000
4450 WATER LOSS PREVENTION	\$ 30,984	\$ 36,561	\$ 49,047	\$ 93,500	\$ 90,174

PRIOR YEAR AND 5-YEAR PROJECTION OF CAPITAL BUDGET

ACCOUNT NUMBER/DESCRIPTION	2018	2019	2020	2021	2022	2023	FUNDING SOURCE
Heavy Equipment- Ton Truck, Trackhoe & Backhoe	85,950						GMA lease in Shop Dept- allocated to General & Water Funds
Police vehicles	89,334						GMA lease
Park vehicle	21,043						GMA lease
Portable restroom trailer	49,500						GMA lease
City Hall building							
City Pool							
Park vehicle		21,000					not yet included in budget
Maintenance building at pool park		10,000					not yet included in budget
Playgrounds at pool park		20,000					not yet included in budget
Pavillion at pool park		10,000					not yet included in budget
Mineral Springs Trail Phase 2		20,000					not yet included in budget
<b>GENERAL FUND CAPITAL OUTLAY</b>	<b>\$ 245,827</b>	<b>\$ 81,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Downtown restrooms							ARC grant
<b>HOTEL MOTEL CAPITAL OUTLAY</b>							
West Main Street Streetscape	93,750	350,000					\$350,000 Streetscape grant + \$93,750 SPLOST
Blue Ridge Elementary turning lane	50,000						SPLOST revenue
West First Street (after waterline replacement)	75,000						LMIG + SPLOST
Downtown Storm Drainage Engineering			16,750				SPLOST revenue
Downtown Storm Drainage Construction- Commercial Area			750,000				to be determined
CDBG Downtown Storm Drainage Construction- Ada Street Residential Area			750,000				CDBG grant + SPLOST
<b>SPLOST CAPITAL OUTLAY</b>	<b>\$ 218,750</b>	<b>\$ 350,000</b>	<b>\$ 1,516,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Catepillar Backhoe	66,526						USDA grant/loan
Water department vehicle	28,000						
Sewer Plant Temperature Project	58,953						Water Fund operating revenue
Raw water vault at water plant	10,600						Water Fund operating revenue
CDBG Orchard Boulevard	615,807						\$500,000 CDBG grant + water operating revenue
East Main Street waterline replacement- Holloway project	330,000						Surcharge revenue
Water quality issues, Mountain & Church Streets	19,500	28,000					Water Fund operating revenue
Water fund equipment- air compressor		10,000					Water Fund operating revenue
Replace leaking water mains, downtown Mineral Bluff & Railroad Ave		137,550					Water Fund operating revenue
Hall Street, replace sewer main		20,000					Water Fund operating revenue
McKinney Street, sewer main		25,000					
Wet well CVS lift station		25,000					Water Fund operating revenue
Trackside Lane Pump Station, including updrade to reroute E. Main force main		700,000					GEFA loan with 25% loan forgiveness
Hwy 5 GDOT line relocation		950,000					GEFA to match State funding of entire project of \$2,016,260
Sewer Plant Upgrades- belt press & bar screen		300,000	700,000				Water Fund operating revenue
Water plant transfer main, automated valve & meter			60,000				Water Fund operating revenue
Aska Sewer Substations			500,000				2019 GEFA loan
Meter Replacement Project Phase III, IV, V	250,000	390,000	250,000				2017, 2018 & 2019 GEFA loans with 20% forgiveness
Water vehicle replacements	30,000	30,000	30,000	30,000	30,000	30,000	GMA lease
Master meters- water loss		30,000	30,000	30,000	30,000	30,000	Water Fund operating revenue
Aging Infrastructure Waterline Replacement		134,450	350,000	350,000	350,000	350,000	Water Fund operating revenue
<b>WATER FUND CAPITAL OUTLAY</b>	<b>\$ 1,255,907</b>	<b>\$ 2,780,000</b>	<b>\$ 1,920,000</b>	<b>\$ 410,000</b>	<b>\$ 410,000</b>	<b>\$ 410,000</b>	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 3,594,447</b>	<b>\$ 6,422,000</b>	<b>\$ 6,873,500</b>	<b>\$ 820,000</b>	<b>\$ 820,000</b>	<b>\$ 820,000</b>	

## DEBT SERVICE

DEBT TITLE / DEPARTMENT	BUDGET ACCOUNT	BUDGET ACCOUNT NUMBER	ORIGINAL ISSUE AMOUNT	BALANCE 12/31/18	PRINCIPAL	INTEREST	2017 BUDGET	PAYOFF
<b>GENERAL FUND</b>								
GMA 2016 Police Equipment Lease			\$ 21,620	\$ 5,495	\$ 5,495	\$ 233		Jan-19
GMA 2017 Police Vehicle Lease			30,592	20,442	4,773	934		Dec-22
GMA 2018 Police Vehicle Lease*			<u>60,000</u>	<u>60,000</u>	<u>9,546</u>	<u>1,868</u>		
			112,212	85,937	19,814	3,035		
<b>POLICE</b>	<b>DEBT SERVICE</b>	<b>100-58-3200-1000</b>					<b>\$ 22,849</b>	
USDA Skidsteer Loan			9,550	5,863	1,909	139		Oct-21
<b>STREET</b>	<b>DEBT SERVICE</b>	<b>100-58-4200-1000</b>					<b>2,048</b>	
GMA 2018 Equipment Lease			85,950	57,432	13,410	2,625		Dec-22
<b>SHOP</b>	<b>DEBT SERVICE</b>	<b>100-58-4900-1000</b>					<b>16,035</b>	
GMA 2018 Park Vehicle*			21,043	21,043	5,495	233		
<b>PARK</b>	<b>DEBT SERVICE</b>	<b>100-58-6220-1000</b>					<b>5,728</b>	
GMA 2018 Restroom Trailer Lease			49,500	38,814	11,861	1,509		Dec-22
<b>DOWNTOWN</b>	<b>DEBT SERVICE</b>	<b>100-58-7550-1000</b>					<b>13,370</b>	
<b>TOTAL GENERAL FUND</b>				<b>\$ 188,046</b>	<b>\$ 46,994</b>	<b>\$ 7,308</b>	<b>\$ 54,302</b>	
<b>WATER AND SEWER FUND</b>								
<i>BONDS</i>								
USDA 1997A			\$ 1,050,000	\$ 718,857	\$ 24,921	\$ 31,839		2037
USDA 1997B			<u>99,350</u>	<u>67,607</u>	<u>2,382</u>	<u>2,994</u>		2037
			1,149,350	786,464	27,303	34,833		
<b>SEWER ADMIN</b>	<b>USDA BONDS</b>	<b>505-58-4310-1001</b>					<b>\$ 62,136</b>	
USDA 2014A			9,000,000	8,818,999	138,370	280,670		2054
USDA 2014B			<u>3,926,000</u>	<u>3,846,075</u>	<u>60,393</u>	<u>122,403</u>		2054
			12,926,000	12,665,074	198,763	403,073		
<b>WATER ADMIN</b>	<b>USDA WATER PROJECTS</b>	<b>505-58-4410-4442</b>					<b>601,836</b>	
<i>NOTES &amp; LOANS PAYABLE</i>								
GEFA CWSRF 16-012 Trackside Pump Station			675,000	675,000	20,618	3,952		
<b>SEWER DIST</b>	<b>DEBT SERVICE GEFA LOANS</b>	<b>505-58-4331-1002</b>					<b>24,570</b>	
GEFA DWSRF Meter Replacement Phase 4, interest only*			390,000	-	-	2,000		
GEFA Highway 5 Line Replacement Project, interest only*			<u>950,000</u>	<u>-</u>	<u>-</u>	<u>4,000</u>		
			1,340,000	-	-	6,000		
<b>GEFA</b>	<b>DEBT SERVICE GEFA LOANS</b>	<b>505-58-4415-1002</b>					<b>6,000</b>	
GEFA DWSRF 16-007 Meter Replacement Phase 2			126,059	120,862	5,729	1,289		Jan-38
GEFA DWSRF 16-036 Meter Replacement Phase 3			<u>250,000</u>	<u>250,000</u>	<u>8,601</u>	<u>1,643</u>		
			376,059	370,862	14,330	2,932		
<b>WATER DIST</b>	<b>DEBT SERVICE GEFA LOANS</b>	<b>505-58-4440-1002</b>					<b>17,262</b>	
GMA 2016 F-350 Truck Lease			24,912	12,663	4,039	561		Mar-21
USDA Skidsteer Loan			9,550	5,863	1,909	139		Oct-21
USDA Backhoe Loan*			40,000	40,000	7,609	1,000		
GMA 2018 Truck Lease*			<u>28,000</u>	<u>28,000</u>	<u>4,773</u>	<u>934</u>		
				86,526	18,330	2,634		
<b>WATER DIST</b>	<b>GMA/USDA LEASE PAYMENTS</b>	<b>505-58-4440-1004</b>					<b>20,964</b>	
<b>TOTAL WATER AND SEWER FUND</b>				<b>\$ 13,908,926</b>	<b>\$ 258,726</b>	<b>\$ 443,472</b>	<b>\$ 702,198</b>	

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