

2017



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



Blue Ridge, Georgia  
Live. Work. Play.

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**CITY OF BLUE RIDGE  
2017  
BUDGET SUMMARY**

DEPT #	GENERAL FUND	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>REVENUES</b>						
31	TAXES	\$ 1,460,015	\$ 1,561,218	\$ 1,792,308	\$ 1,713,125	\$ 1,803,625
32	LICENSES & PERMITS	101,295	82,060	66,591	83,750	68,750
33	INTERGOVERNMENTAL REVENUE	12,000	80,115	26,963	7,000	3,000
34	CHARGES FOR SERVICES	203,324	39,603	52,676	50,850	33,850
35	FINES AND FORFEITURES	200,714	229,150	222,979	230,000	215,000
36	INVESTMENT INCOME	1,408	2,318	2,644	1,500	1,500
37	CONTRIBUTIONS AND DONATIONS	-	-	3,565	-	-
38	MISCELLANEOUS REVENUE	73,185	94,901	58,711	52,000	54,000
39	OTHER FINANCING SOURCES	30,620	-	506,161	21,620	35,000
	<b>TOTAL REVENUES</b>	<u>\$ 2,082,561</u>	<u>\$ 2,089,365</u>	<u>\$ 2,732,598</u>	<u>\$ 2,159,845</u>	<u>\$ 2,214,725</u>
<b>EXPENDITURES</b>						
1100	MAYOR AND COUNCIL	\$ 81,833	\$ 94,216	\$ 105,096	\$ 169,645	\$ 154,722
1400	ELECTIONS	36,874	5,653	-	-	6,000
1500	GENERAL ADMINISTRATION	350,775	358,146	380,584	259,284	306,615
1514	TAX ADMIN & LICENSING	39,687	43,991	48,826	49,558	48,373
2650	MUNICIPAL COURT	120,901	127,992	129,371	139,609	145,025
3200	POLICE	750,758	721,305	860,640	821,813	845,732
3226	CUSTODY OF PRISONERS	13,660	6,930	5,650	10,000	10,000
3520	FIRE FIGHTING	13,493	14,675	25,652	28,600	28,600
4200	HIGHWAYS & STREETS	313,335	430,608	351,403	330,585	303,102
4520	SOLID WASTE COLLECTION	162,882	-	-	-	-
4900	SHOP	-	-	1,813	63,000	63,487
6124	RECREATIONAL FACILITIES	75,788	89,460	141,830	110,773	110,552
6210	PARKS ADMINISTRATION	50,410	28,851	36,138	40,756	51,495
6220	PARK AREAS	65,309	50,619	47,900	60,137	72,977
6225	PARK GRANT	4,577	105,354	5,549	-	-
7400	PLANNING AND ZONING	26,906	27,743	29,831	42,335	30,245
7550	DOWNTOWN DEVELOPMENT	43,113	20,606	31,263	30,000	33,450
7565	SPECIAL FACILITIES- RENTAL	2,669	1,856	2,260	3,750	4,350
	<b>TOTAL EXPENDITURES</b>	<u>\$ 2,152,970</u>	<u>\$ 2,128,005</u>	<u>\$ 2,203,806</u>	<u>\$ 2,159,845</u>	<u>\$ 2,214,725</u>

**CITY OF BLUE RIDGE  
2017  
BUDGET SUMMARY**

DEPT #	CONFISCATED ASSETS FUND	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>REVENUES</b>						
35	FINES & FORFEITURES	\$ 1,670	\$ 800	\$ 2,511	\$ 1,500	\$ 1,500
37	CONTRIBUTIONS & DONATIONS	-	3,916	-	-	-
38	MISCELLANEOUS REVENUE	2,400	2,700	-	-	-
	<b>TOTAL REVENUES</b>	<u>\$ 4,070</u>	<u>\$ 7,416</u>	<u>\$ 2,511</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
<b>EXPENDITURES</b>						
3200	POLICE	<u>\$ 134</u>	<u>\$ 5,970</u>	<u>\$ 2,291</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>

DEPT #	HOTEL/MOTEL FUND	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>REVENUES</b>						
31	TAXES	\$ 117,602	\$ 122,862	\$ 144,764	\$ 125,000	150,000
32	LICENSES & PERMITS	2,155	130	-	-	-
34	CHARGES FOR SERVICES	8,813	6,816	-	-	-
37	CONTRIBUTIONS & DONATIONS	3,700	2,300	-	-	-
38	MISCELLANEOUS REVENUE	1,500	-	-	-	-
39	OTHER FINANCING SOURCES	9,563	-	-	-	-
	<b>TOTAL REVENUES</b>	<u>\$ 143,333</u>	<u>\$ 132,108</u>	<u>\$ 144,764</u>	<u>\$ 125,000</u>	<u>150,000</u>
<b>EXPENDITURES</b>						
7540	TOURISM/ICE RINK	\$ 25,460	\$ 3,075	\$ -	\$ -	\$ -
7541	LIGHT UP BLUE RIDGE	15,982	500	-	-	-
7550	DOWNTOWN DEVELOPMENT	15,131	27,681	92,451	104,000	145,500
7565	SPECIAL FACILITIES	62,224	26,294	9,448	21,000	4,500
	<b>TOTAL EXPENDITURES</b>	<u>\$ 118,797</u>	<u>\$ 57,550</u>	<u>\$ 101,899</u>	<u>\$ 125,000</u>	<u>150,000</u>

DEPT #	SPLOST FUND	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>REVENUES</b>						
33	INTERGOVERNMENTAL REVENUE	\$ 306,460	\$ 294,636	\$ 292,193	\$ 285,000	\$ 332,268
36	INVESTMENT INCOME	191	415	942	250	500
38	MISCELLANEOUS REVENUE	-	-	7,922	-	-
39	OTHER FINANCING SOURCES	-	-	-	-	532,232
	<b>TOTAL REVENUES</b>	<u>\$ 306,651</u>	<u>\$ 295,051</u>	<u>\$ 301,057</u>	<u>\$ 285,250</u>	<u>\$ 865,000</u>
<b>EXPENDITURES</b>						
4200	HIGHWAYS & STREETS	\$ 227,181	\$ 106,254	\$ 49,441	\$ 285,250	\$ 865,000
7550	DOWNTOWN DEVELOPMENT	-	428	2,010	-	-
	<b>TOTAL EXPENDITURES</b>	<u>\$ 227,181</u>	<u>\$ 106,682</u>	<u>\$ 51,451</u>	<u>\$ 285,250</u>	<u>\$ 865,000</u>

**CITY OF BLUE RIDGE  
2017  
BUDGET SUMMARY**

DEPT #	WATER AND SEWER FUND	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>REVENUES</b>						
33	INTERGOVERNMENTAL REVENUE	\$ 304,372	\$ 147,868	\$ 1,698,721	\$ -	\$ 584,800
34	CHARGES FOR SERVICES	2,220,541	2,516,923	2,702,985	2,653,000	3,277,000
36	INVESTMENT INCOME	865	1,351	2,367	2,000	2,000
39	OTHER FINANCING SOURCES	-	-	-	-	906,000
	<b>TOTAL REVENUES</b>	<u>\$ 2,525,778</u>	<u>\$ 2,666,142</u>	<u>\$ 4,404,073</u>	<u>\$ 2,655,000</u>	<u>\$ 4,769,800</u>
<b>EXPENSES</b>						
4310	SANITARY ADMINISTRATION	\$ 134,181	\$ 236,678	\$ 242,059	\$ 133,924	\$ 133,198
4311	CDBG SEWER GRANT	-	-	-	-	615,000
4331	SANITARY SEWER MAINTENANCE	153,722	117,746	143,272	210,327	823,707
4335	SEWAGE TREATMENT PLANT	355,405	310,561	423,891	377,202	487,143
4410	WATER ADMINISTRATION	637,502	490,727	455,060	797,963	875,972
4411	USDA RURAL DEVELOPMENT LOAN	-	98,000	-	-	-
4415	GEFA PROJECT	-	-	161,456	-	249,800
4430	WATER TREATMENT	342,498	398,473	393,433	413,964	414,973
4440	WATER DISTRIBUTION	665,939	636,005	595,366	651,720	1,100,107
4450	WATER LOSS PREVENTION	-	5,549	30,984	69,900	69,900
	<b>TOTAL EXPENSES</b>	<u>\$ 2,289,247</u>	<u>\$ 2,293,739</u>	<u>\$ 2,445,521</u>	<u>\$ 2,655,000</u>	<u>\$ 4,769,800</u>

**GENERAL FUND**

REVENUES	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>31 TAXES</b>					
100-31-0000-1000 AD VALOREM TAX 2012	\$ 325,492	\$ 6,441	\$ 6,607	\$ 10,000	\$ 3,000
100-31-0000-1214 AD VALOREM TAX 2013	53,176	325,738	20,633	15,000	4,000
100-31-0000-1215 AD VALOREM TAX 2011	8,928	4,414	1,906	5,000	2,500
100-31-0000-1217 AD VALOREM TAX 2014	-	-	434,842	20,000	5,000
100-31-0000-1218 AD VALOREM TAX 2015	-	-	-	400,000	10,000
100-31-0000-1219 AD VALOREM TAX 2006	450	-	-	-	-
100-31-0000-1220 AD VALOREM TAX 2016	-	-	-	-	475,000
100-31-0000-1221 AD VALOREM TAX 2008	848	807	66	-	-
100-31-0000-1222 AD VALOREM TAX 2009	1,899	166	56	-	-
100-31-0000-1223 AD VALOREM TAX 2010	7,021	2,451	371	-	-
100-31-0000-1310 AUTO TAG TAX	64,418	85,740	92,217	80,000	90,000
100-31-0000-1320 MOBILE HOME TAX	114	-	56	125	125
100-31-0000-1340 INTANGIBLE TAX	26,484	6,744	6,290	5,000	5,000
100-31-0000-1600 REALESTATE TRANSFER TAX	4,006	3,163	2,369	2,000	2,000
100-31-0000-1700 FRANCHISE TAX	81,458	58,982	61,147	60,000	60,000
100-31-0000-1710 SANITATION FRANCHISE FEES	18,149	44,138	37,261	36,000	36,000
100-31-0000-3100 SALES TAX	454,862	594,721	649,423	630,000	630,000
100-31-0000-4200 BEVERAGE TAX	247,696	259,208	290,700	262,000	300,000
100-31-0000-4300 LIQUOR POURING TAX	7,745	23,386	27,491	25,000	28,000
100-31-0000-6100 BUSINESS & OCCUPATION TAXES	41,450	44,215	49,310	60,000	50,000
100-31-0000-6200 INSURANCE PREM. TAX	66,543	69,468	74,215	70,000	70,000
100-31-0000-6300 FINANCIAL INSTITUTIONS TAXES	28,779	23,130	16,001	15,000	15,000
100-31-0000-9100 PENALTIES AND INTEREST	20,497	8,306	21,347	18,000	18,000
<b>31 TAXES</b>	<b>1,460,015</b>	<b>1,561,218</b>	<b>1,792,308</b>	<b>1,713,125</b>	<b>1,803,625</b>
<b>32 LICENSES &amp; PERMITS</b>					
100-32-0000-1100 BEVERAGE LICENSE	36,385	42,134	23,865	40,000	25,000
100-32-0000-1130 LIQUOR LICENSE FEE	12,000	13,500	15,510	15,000	15,000
100-32-0000-1150 POURING PERMIT FEE	18,385	2,790	3,535	3,500	3,500
100-32-0000-2200 SIGN PERMITS/ZONING	4,966	2,645	3,449	3,000	3,000
100-32-0000-2900 VENDOR PERMIT/APPLICATION	14,490	13,440	11,200	13,000	13,000
100-32-0000-3100 BUILDING PERMITS	9,634	4,604	5,415	5,000	5,000
100-32-0000-3140 ELECTRICAL INSPECTION	3,800	2,857	3,475	3,500	3,500
100-32-0000-3900 GRADING PERMIT	1,235	90	142	500	500
100-32-0000-4000 PENALTIES & INT ON LIC & PERMITS	400	-	-	250	250
<b>32 LICENSES &amp; PERMITS</b>	<b>101,295</b>	<b>82,060</b>	<b>66,591</b>	<b>83,750</b>	<b>68,750</b>
<b>33 INTERGOVERNMENTAL REVENUE</b>					
100-33-0000-1000 FEDERAL GOVERNMENT GRANTS	-	563	-	-	-
100-33-0000-6000 LOCAL GOVERNMENT GRANTS	12,000	79,552	20,448	5,000	-
100-33-0000-8000 HOUSING AUTH LIEU OF TAX	-	-	6,515	2,000	3,000
<b>33 INTERGOVERNMENTAL REVENUE</b>	<b>12,000</b>	<b>80,115</b>	<b>26,963</b>	<b>7,000</b>	<b>3,000</b>
<b>34 CHARGES FOR SERVICES</b>					
100-34-0000-1000 ADMINISTRATIVE FEES	385	1,235	15	250	250
100-34-0000-1400 COPIES/USE OF FAX MACHINE	369	211	1,063	500	500
100-34-0000-2120 ACCIDENT REPORTS	895	550	1,197	1,000	500
100-34-0000-2900 POLICE DPT OTHER THAN FIN	9,763	8,197	2	-	-
100-34-0000-4100 SANITATION FEES	155,376	-	-	-	-
100-34-0000-4101 PMT FOR CITY TRASH CANS	193	-	-	-	-
100-34-0000-7210 GATE/TOURNAMENT FEES	-	1,800	13,452	12,000	-
100-34-0000-7900 PARK REVENUES	8,182	2,516	615	1,000	500
100-34-0000-7903 DOWNTOWN SHUTTLE REVENUE	1,093	-	-	-	-

REVENUES	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
100-34-0000-7910 BALL PARK CONCESSIONS	-	1,694	7,938	7,500	3,500
100-34-0000-7920 PARK/POOL CONCESSION	7,518	6,177	9,915	10,000	10,000
100-34-0000-7930 POOL ADMISSION & PASS	15,239	12,996	14,119	14,000	14,000
100-34-0000-7940 POOL PARTY & SWIM LESSONS	4,281	4,197	4,260	4,500	4,500
100-34-0000-9300 RETURNED CHECKS FEE	<u>30</u>	<u>30</u>	<u>100</u>	<u>100</u>	<u>100</u>
34 CHARGES FOR SERVICES	203,324	39,603	52,676	50,850	33,850
<b>35 FINES &amp; FORFEITURES</b>					
100-35-0000-1170 FINES & FORFEITURES	<u>200,714</u>	<u>229,150</u>	<u>222,979</u>	<u>230,000</u>	<u>215,000</u>
<b>36 INVESTMENT INCOME</b>					
100-36-0000-1000 INTEREST INCOME	<u>1,408</u>	<u>2,318</u>	<u>2,644</u>	<u>1,500</u>	<u>1,500</u>
<b>37 CONTRIBUTIONS &amp; DONATIONS</b>					
100-37-0000-1000 CONTRIBUTIONS & DONATIONS	<u>-</u>	<u>-</u>	<u>3,565</u>	<u>-</u>	<u>-</u>
<b>38 MISCELLANEOUS REVENUE</b>					
100-38-0000-1000 CITY PROP RENTAL/LEASES	61,677	64,154	54,674	49,500	49,500
100-38-0000-3000 INS REIMBURSEMENT FOR DAMAGED	3,152	28,414	498	-	-
100-38-0000-6000 MISCELLANEOUS	1,382	549	35	500	500
100-38-0000-6100 BP-GAS REBATE	1,349	574	-	-	-
100-38-0000-6200 COCA-COLA INCOMING MONEY	203	1,210	1,737	1,500	1,500
100-38-0000-9000 SALE OF SCRAP	3,298	-	1,767	500	500
100-38-0000-9008 REGISTRATION FEES	<u>2,124</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
38 MISCELLANEOUS REVENUE	73,185	94,901	58,711	52,000	54,000
<b>39 OTHER FINANCING SOURCES</b>					
100-39-0000-2000 SALE OF CAPITAL ASSETS	-	-	400,000	-	-
100-39-0000-3500 PROCEEDS FROM CAPITAL LEASES	<u>30,620</u>	<u>-</u>	<u>106,161</u>	<u>21,620</u>	<u>35,000</u>
39 OTHER FINANCING SOURCES	30,620	-	506,161	21,620	35,000
<b>TOTAL GENERAL FUND REVENUE</b>	<b><u>\$2,082,561</u></b>	<b><u>\$2,089,365</u></b>	<b><u>\$2,732,598</u></b>	<b><u>\$2,159,845</u></b>	<b><u>\$2,214,725</u></b>

GENERAL GOVERNMENT	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
1100 MAYOR & COUNCIL	\$ 81,833	\$ 94,216	\$ 105,096	\$ 169,645	\$ 154,722
1400 ELECTIONS	36,874	5,653	-	-	6,000
1500 GENERAL ADMINISTRATION	350,775	358,146	380,584	259,284	306,615
1514 TAX ADMIN & LICENSING	39,687	43,991	48,826	49,558	48,373
	<u>\$ 509,169</u>	<u>\$ 502,006</u>	<u>\$ 534,506</u>	<u>\$ 478,487</u>	<u>\$ 515,710</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
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	35,704	47,102	60,804	60,817	55,953
100-51-1100-2200 FICA EXPENSE	2,791	2,716	2,672	2,907	2,907
100-51-1100-2700 WORKMEN'S COMP	573	300	372	368	-
51 PERSONAL SER & EMP BENEFIT	77,468	88,518	102,248	102,092	96,860
52 PURCHASED/CONTR SERVICES					
100-52-1100-1300 TECHNICAL SERVICES	491	476	505	500	500
100-52-1100-3201 TELEPHONE	2,302	946	204	1,000	1,000
100-52-1100-3500 TRAVEL	447	3,868	1,189	4,000	4,000
100-52-1100-3700 TRAINING EXPENSE	1,005	165	735	2,000	2,000
52 PURCHASED/CONTR SERVICES	4,245	5,455	2,633	7,500	7,500
53 SUPPLIES					
100-53-0000-1100-1100 OFFICE SUPPLIES & EXPENSE	120	243	215	250	250
57 OTHER COSTS					
100-57-1100-9000 CONTINGENCIES	-	-	-	12,000	22,150
100-57-1100-9010 ADDITIONS TO RESERVE	-	-	-	47,803	27,962
57 OTHER COSTS	-	-	-	59,803	50,112
1100 MAYOR & COUNCIL	\$ 81,833	\$ 94,216	\$ 105,096	\$ 169,645	\$ 154,722

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
1400 ELECTIONS					
52 PURCHASED/CONTR SERVICES					
100-52-1400-1201 LEGAL	\$ 4,940	\$ -	\$ -	\$ -	\$ -
100-52-1400-3300 ADVERTISING	491	1,638	-	-	1,000
100-52-1400-3900 CONTRACT LABOR	30,875	3,502	-	-	4,500
52 PURCHASED/CONTR SERVICES	36,306	5,140	-	-	5,500
53 SUPPLIES					
100-53-1400-1101 MATERIALS & SUPPLIES	568	513	-	-	500
1400 ELECTIONS	\$ 36,874	\$ 5,653	\$ -	\$ -	\$ 6,000



ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
1500 GENERAL ADMINISTRATION					
51 PERSONAL SER & EMP BENEFIT					
100-51-1500-1100 SALARIES & WAGES	\$ 103,156	\$ 186,025	\$ 136,038	\$ 102,592	111,517
100-51-1500-1700 INDIRECT COST ALLOCATIONS	-	(112,839)	(52,967)	(50,263)	(62,687)
100-51-1500-2100 GROUP INSURANCE	14,923	44,769	34,374	35,995	53,800
100-51-1500-2200 FICA EXPENSE	7,520	13,106	10,199	7,848	8,531
100-51-1500-2400 RETIREMENT	5,099	7,795	4,479	5,992	7,768
100-51-1500-2700 WORKMEN'S COMP	708	276	1,612	1,230	295
51 PERSONAL SER & EMP BENEFIT	131,406	139,132	133,735	103,394	119,225
52 PURCHASED/CONTR SERVICES					
100-52-1500-1110 OVER/SHORT	30	1	(201)	-	-
100-52-1500-1120 BANK CHARGES	10	55	117	100	100
100-52-1500-1200 AUDIT	1,750	1,760	1,800	1,800	1,800
100-52-1500-1201 LEGAL	57,383	51,639	72,937	45,000	70,000
100-52-1500-1202 ENGINEERING	-	1,173	750	1,000	1,000
100-52-1500-1203 CONSULTING	8,899	-	300	-	-
100-52-1500-1205 LEGAL- LAWSUITS	-	-	51,044	-	-
100-52-1500-1300 TECHNICAL SERVICES	522	723	761	750	750
100-52-1500-2110 GARBAGE PICKUP	1,560	1,440	1,440	1,440	1,440
100-52-1500-2201 MAINT. BLDG&GROUNDS	1,072	1,850	5,071	2,000	4,000
100-52-1500-2202 MAINTENANCE EQUIPMENT	3,269	3,651	4,789	4,000	4,000
100-52-1500-2203 MAINTENANCE VEHICLES	-	-	150	-	-
100-52-1500-3100 INSURANCE & BONDS	13,221	13,916	17,095	20,000	20,000
100-52-1500-3201 TELEPHONE & INTERNET	4,193	4,455	4,059	4,500	4,500
100-52-1500-3202 POSTAGE	734	614	1,084	1,000	1,000
100-52-1500-3300 ADVERTISING	1,546	2,059	2,397	2,000	2,000
100-52-1500-3500 TRAVEL	317	1,204	2,548	2,000	2,000
100-52-1500-3600 PROFESSIONAL DUES	1,711	1,781	1,673	1,800	1,800
100-52-1500-3700 TRAINING EXPENSE	589	455	1,429	1,500	1,500
100-52-1500-3900 CONTRACTED SERVICES	10,692	14,261	19,447	23,500	25,000
100-52-1500-3904 NGAPDC/NORTH GA REG DEV	3,586	1,264	1,263	1,500	1,500
52 PURCHASED/CONTR SERVICES	111,084	102,301	189,953	113,890	142,390
53 SUPPLIES					
100-53-1500-1100 OFFICE SUPPLIES & EXPENSE	6,234	5,278	5,484	5,000	6,000
100-53-1500-1101 MATERIALS & SUPPLIES	1,386	1,578	3,301	2,250	2,250
100-53-1500-1102 CLEANING & PAPER SUPPLIES	1,000	1,147	1,506	1,400	1,400
100-53-1500-1210 WATER/SEWERAGE	1,063	814	896	1,000	1,000
100-53-1500-1230 ELECTRICITY	14,526	14,178	13,943	15,500	15,500
100-53-1500-1270 GASOLINE	1,100	311	295	500	500
100-53-1500-1600 SMALL EQUIPMENT	290	6,264	1,496	3,000	3,000
100-53-1500-1700 MISCELLANEOUS	912	371	176	500	500
100-53-1500-1701 UNIFORMS	33	352	379	400	400
100-53-1500-2201 MAINT BLDG & GROUNDS	2,443	2,912	1,757	3,000	5,000
100-53-1500-2202 MAINTENANCE EQUIPMENT	1,052	1,115	-	1,000	1,000
100-53-1500-2203 MAINTENANCE VEHICLES	189	-	-	-	-
53 SUPPLIES	30,228	34,320	29,233	33,550	36,550
54 CAPITAL OUTLAY					
100-54-1500-1001 CAPITAL OUTLAY- EQUIPMENT	-	3,104	-	-	-
100-54-1500-2400 CAPITAL OUTLAY- COMPUTERS	11,311	11,922	-	-	-
57 OTHER COSTS					
100-57-1500-2000 PAYMENTS TO OTHERS- LIBRARY	6,500	6,500	7,500	8,450	8,450
61 TRANSFERS					
100-61-1500-1340 TRANSFER TO STREETScape	60,246	60,867	20,163	-	-
1500 GENERAL ADMINISTRATION	\$ 350,775	\$ 358,146	\$ 380,584	\$ 259,284	306,615

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
1514 TAX ADMIN & LICENSING					
51 PERSONAL SER & EMP BENEFIT					
100-51-1514-1100 SALARIES & WAGES	\$ 24,249	\$ 26,081	\$ 29,048	\$ 29,308	\$ 29,966
100-51-1514-2100 GROUP INSURANCE	6,327	6,902	8,201	8,200	7,577
100-51-1514-2200 FICA EXPENSE	1,743	1,793	2,045	2,242	2,292
100-51-1514-2400 RETIREMENT	2,762	2,598	2,240	1,997	2,589
100-51-1514-2700 WORKMEN'S COMP	99	48	60	61	98
51 PERSONAL SER & EMP BENEFIT	35,180	37,422	41,594	41,808	42,523
52 PURCHASED/CONTR SERVICES					
100-52-1514-1300 TECHNICAL SERVICES	128	120	127	150	150
100-52-1514-3100 INSURANCE & BONDS	100	-	100	100	100
100-52-1514-3400 PRINTING	1,021	2,906	1,791	2,000	-
100-52-1514-3202 POSTAGE	-	-	497	500	500
100-52-1514-3500 TRAVEL	546	417	790	500	600
100-52-1514-3600 PROFESSIONAL DUES	35	-	35	50	50
100-52-1514-3700 TRAINING EXPENSE	500	200	200	500	500
100-52-1514-3907 BACKGROUND REPORT	1,953	2,258	2,450	3,000	3,000
52 PURCHASED/CONTR SERVICES	4,283	5,901	5,990	6,800	4,900
53 SUPPLIES					
100-53-1514-1100 OFFICE SUPPLIES & EXPENSE	224	668	1,242	750	750
100-53-1514-1701 UNIFORMS	-	-	-	200	200
53 SUPPLIES	224	668	1,242	950	950
1514 TAX ADMIN & LICENSING	<u>\$ 39,687</u>	<u>\$ 43,991</u>	<u>\$ 48,826</u>	<u>\$ 49,558</u>	<u>\$ 48,373</u>

PUBLIC SAFETY	ACTUAL	ACTUAL	ACTUAL	AMENDED	BUDGET
	2013	2014	2015	BUDGET	BUDGET
	2016	2017			
2650 MUNICIPAL COURT	\$ 120,901	\$ 127,992	\$ 129,371	\$ 139,609	\$ 145,025
3200 POLICE	750,758	721,305	860,640	821,813	845,732
3226 CUSTODY OF PRISONERS	13,660	6,930	5,650	10,000	10,000
3520 FIRE FIGHTING	13,493	14,675	25,652	28,600	28,600
	<u>\$ 898,812</u>	<u>\$ 870,902</u>	<u>\$ 1,021,313</u>	<u>\$ 1,000,022</u>	<u>\$ 1,029,356</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED	BUDGET
	2013	2014	2015	BUDGET	BUDGET
	2016	2017			
2650 MUNICIPAL COURT					
51 PERSONAL SER & EMP BENEFIT					
100-51-2650-1100 SALARIES & WAGES	\$ 29,891	\$ 34,310	\$ 36,505	\$ 38,787	\$ 40,697
100-51-2650-2100 GROUP INSURANCE	14,923	14,923	17,997	17,997	20,577
100-51-2650-2200 FICA EXPENSE	2,101	2,426	2,640	2,967	3,113
100-51-2650-2400 RETIREMENT	2,550	2,598	2,240	1,997	2,589
100-51-2650-2700 WORKMEN'S COMP	56	48	60	61	98
51 PERSONAL SER & EMP BENEFIT	49,521	54,305	59,442	61,809	67,075
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	128	130	127	150	150
100-52-2650-2202 MAINTENANCE EQUIPMENT	8,810	9,841	8,719	10,000	10,000
100-52-2650-3100 INSURANCE & BONDS	100	-	100	100	100
100-52-2650-3500 TRAVEL	254	393	-	250	400
100-52-2650-3600 PROFESSIONAL DUES	35	65	88	100	100
100-52-2650-3700 TRAINING EXPENSE	150	225	225	250	250
52 PURCHASED/CONTR SERVICES	15,477	16,654	15,259	16,850	17,000
53 SUPPLIES					
100-53-2650-1100 OFFICE SUPPLIES & EXPENSE	225	1,536	712	750	750
100-53-2650-1701 UNIFORMS	-	-	200	200	200
53 SUPPLIES	225	1,536	912	950	950
57 OTHER COSTS					
100-57-2650-2000 PAYMENTS TO OTHER AGENCIES	55,678	55,497	53,758	60,000	60,000
2650 MUNICIPAL COURT	<u>\$ 120,901</u>	<u>\$ 127,992</u>	<u>\$ 129,371</u>	<u>\$ 139,609</u>	<u>\$ 145,025</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>3200 POLICE</b>					
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>					
100-51-3200-1100 SALARIES & WAGES	\$ 367,667	\$ 383,165	\$ 398,577	\$ 416,602	\$ 416,849
100-51-3200-2100 GROUP INSURANCE	118,452	110,389	124,386	124,386	134,331
100-51-3200-2200 FICA EXPENSE	26,853	27,979	29,932	31,870	31,889
100-51-3200-2400 RETIREMENT	22,946	23,384	20,157	17,975	20,716
100-51-3200-2700 WORKMEN'S COMP	15,613	17,484	16,131	16,290	18,598
100-51-3200-2900 PEACE OFFICERS CONTRIBUTION	-	1,320	1,920	2,000	2,000
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>	<b>551,531</b>	<b>563,721</b>	<b>591,103</b>	<b>609,123</b>	<b>624,384</b>
<b>52 PURCHASED/CONTR SERVICES</b>					
100-52-3200-1200 AUDIT	1,550	1,560	1,600	1,600	1,600
100-52-3200-1201 LEGAL	855	95	285	500	500
100-52-3200-1300 TECHNICAL SERVICES	1,270	1,444	1,521	1,500	1,500
100-52-3200-2110 GARBAGE PICKUP	540	480	480	500	500
100-52-3200-2201 MAINT. BLDG&GROUNDS	239	307	170	500	500
100-52-3200-2202 MAINTENANCE EQUIPMENT	2,200	1,194	1,845	2,000	2,000
100-52-3200-2203 MAINTENANCE VEHICLES	5,528	1,675	365	1,500	1,500
100-52-3200-3100 INSURANCE & BONDS	13,708	12,076	12,998	20,000	20,000
100-52-3200-3201 TELEPHONE	3,500	2,988	3,463	3,000	3,000
100-52-3200-3202 POSTAGE	290	103	148	200	200
100-52-3200-3300 ADVERTISING	218	197	-	100	100
100-52-3200-3400 PRINTING	1,127	653	-	750	750
100-52-3200-3500 TRAVEL	1,102	1,709	1,333	1,800	1,800
100-52-3200-3600 PROFESSIONAL DUES	227	10	350	250	250
100-52-3200-3700 TRAINING EXPENSE	1,012	1,080	680	1,000	1,000
100-52-3200-3850 CONTRACT LABOR- SRO OFFICER	-	40,923	35,875	45,000	45,000
100-52-3200-3900 CONTRACTED SERVICES	235	579	365	4,000	4,000
100-52-3200-3905 DRUG TEST/BLOOD TESTS	164	212	192	250	250
<b>52 PURCHASED/CONTR SERVICES</b>	<b>33,765</b>	<b>67,285</b>	<b>61,670</b>	<b>84,450</b>	<b>84,450</b>
<b>53 SUPPLIES</b>					
100-53-3200-1100 OFFICE SUPPLIES & EXPENSE	2,006	740	1,184	1,500	1,500
100-53-3200-1101 MATERIALS & SUPPLIES	5,191	4,818	5,450	5,000	5,000
100-53-3200-1102 CLEANING & PAPER SUPPLIES	166	380	336	500	500
100-53-3200-1210 WATER/SEWERAGE	1,574	1,333	1,296	1,500	1,500
100-53-3200-1220 PROPANE GAS	1,495	2,296	1,093	3,000	3,000
100-53-3200-1230 ELECTRICITY	3,804	3,897	4,135	4,500	4,500
100-53-3200-1270 GASOLINE	42,917	38,298	19,745	30,400	20,000
100-53-3200-1600 SMALL EQUIPMENT	33,247	3,291	7,099	6,500	6,500
100-53-3200-1700 MISCELLANEOUS	675	138	13	150	150
100-53-3200-1701 UNIFORMS	6,998	5,834	4,522	5,500	5,500
100-53-3200-2201 MAINT BLDG & GROUNDS	1,045	54	454	250	250
100-53-3200-2202 MAINTENANCE EQUIPMENT	2,052	1,508	2,038	2,000	2,000
100-53-3200-2203 MAINTENANCE VEHICLES	14,256	9,105	9,421	10,000	10,000
<b>53 SUPPLIES</b>	<b>115,426</b>	<b>71,692</b>	<b>56,786</b>	<b>70,800</b>	<b>60,400</b>
<b>54 CAPITAL OUTLAY</b>					
100-54-3200-2200 CAPITAL OUTLAY - VEHICLES	31,429	-	108,781	21,620	35,000
<b>58 DEBT SERVICE</b>					
100-58-3200-1000 DEBT SERVICE	18,607	18,607	42,300	35,820	41,498
<b>3200 POLICE</b>	<b>\$ 750,758</b>	<b>\$ 721,305</b>	<b>\$ 860,640</b>	<b>\$ 821,813</b>	<b>\$ 845,732</b>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
3226 CUSTODY OF PRISONERS					
52 PURCHASED/CONTR SERVICES					
100-52-3226-3902 JAIL EXPENSE	\$ 13,660	\$ 6,930	\$ 5,650	\$ 10,000	\$ 10,000
3226 CUSTODY OF PRISONERS	\$ 13,660	\$ 6,930	\$ 5,650	\$ 10,000	\$ 10,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
3520 FIRE FIGHTING					
52 PURCHASED/CONTR SERVICES					
100-52-3520-2202 MAINTENANCE EQUIPMENT	\$ -	\$ 30	\$ -	\$ -	\$ -
100-52-3520-3100 INSURANCE & BONDS	1,040	984	1,031	1,500	1,500
100-52-3520-3900 CONTRACTED SERVICES	11,090	12,350	23,770	25,000	25,000
52 PURCHASED/CONTR SERVICES	12,130	13,364	24,801	26,500	26,500
53 SUPPLIES					
100-53-3520-1101 MATERIALS & SUPPLIES	45	-	-	-	-
100-53-3520-1210 WATER/SEWERAGE	1,088	1,272	851	1,600	1,600
100-53-3520-2203 MAINTENANCE VEHICLES	230	39	-	500	500
53 SUPPLIES	1,363	1,311	851	2,100	2,100
3520 FIRE FIGHTING	\$ 13,493	\$ 14,675	\$ 25,652	\$ 28,600	\$ 28,600

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
4200 HIGHWAYS & STREETS					
51 PERSONAL SER & EMP BENEFIT					
100-51-4200-1100 SALARIES & WAGES	\$ 109,860	\$ 130,564	\$ 129,124	\$ 101,067	\$ 95,625
100-51-4200-2100 GROUP INSURANCE	31,905	46,545	62,173	44,193	35,731
100-51-4200-2200 FICA EXPENSE	8,096	9,505	9,495	7,526	7,315
100-51-4200-2400 RETIREMENT	10,198	10,393	8,959	5,989	7,768
100-51-4200-2700 WORKMEN'S COMP	10,511	9,708	11,608	9,950	9,959
100-51-4200-2900 MEDICAL PMTS & VACCINES	1,003	533	202	500	500
51 PERSONAL SER & EMP BENEFIT	171,573	207,248	221,561	169,225	156,899
52 PURCHASED/CONTR SERVICES					
100-52-4200-1200 AUDIT	1,550	1,560	1,600	1,600	1,600
100-52-4200-1201 LEGAL	808	3,966	1,971	2,500	2,500
100-52-4200-1202 ENGINEERING	4,430	7,560	388	2,500	2,500
100-52-4200-1300 TECHNICAL SERVICES	516	481	507	500	500
100-52-4200-2110 GARBAGE PICKUP	1,332	1,836	2,120	2,200	-
100-52-4200-2201 MAINTENANCE BLDG & GROUNDS	-	-	3,516	1,000	-
100-52-4200-2202 MAINTENANCE EQUIPMENT	64	1,521	5,253	3,000	3,000
100-52-4200-2203 MAINTENANCE VEHICLES	78	-	-	250	250
100-52-4200-2320 RENTAL OF EQUIP & VEHICLES	114	504	2,204	2,250	2,250
100-52-4200-3100 INSURANCE & BONDS	5,663	5,948	6,260	4,500	4,500
100-52-4200-3201 TELEPHONE	1,725	780	581	750	750
100-52-4200-3202 POSTAGE	-	4	7	-	-
100-52-4200-3300 ADVERTISING	164	710	-	750	750
100-52-4200-3500 TRAVEL	20	59	56	60	60
100-52-4200-3700 TRAINING EXPENSE	90	-	-	250	250
100-52-4200-3900 CONTRACTED SERVICES	9,289	4,442	3,552	2,000	2,000
100-52-4200-3902 GA CORRECTIONS (WD)	-	6,393	12,850	13,200	13,200
52 PURCHASED/CONTR SERVICES	25,843	35,764	40,865	37,310	34,110
53 SUPPLIES					
100-53-4200-1100 OFFICE SUPPLIES & EXPENSE	364	599	334	500	500
100-53-4200-1101 MATERIALS & SUPPLIES	24,395	43,775	4,472	20,000	20,000
100-53-4200-1102 CLEANING & PAPER SUPPLIES	1,511	3,559	670	2,500	-
100-53-4200-1120 MATERIALS & SUP- CONCRETE	1,379	2,529	1,030	2,500	2,500
100-53-4200-1121 MATERIALS & SUPPLIES-STONE	-	1,602	747	2,500	2,500
100-53-4200-1122 MATERIALS & SUP- SIGNS	4,717	10,846	886	6,000	6,000
100-53-4200-1210 WATER/SEWERAGE	518	980	802	1,200	-
100-53-4200-1220 PROPANE GAS	401	997	874	1,000	-
100-53-4200-1230 ELECTRICITY	39,732	42,651	41,792	45,000	42,000
100-53-4200-1270 GASOLINE	13,948	13,207	8,104	8,300	9,000
100-53-4200-1600 SMALL EQUIPMENT	1,935	2,682	10,013	8,000	8,000
100-53-4200-1700 MISCELLANEOUS	269	118	38	50	50
100-53-4200-1701 UNIFORMS	1,548	1,347	1,049	1,500	1,500
100-53-4200-2201 MAINT. BLDG&GROUNDS	2,027	3,226	153	4,000	-
100-53-4200-2202 MAINTENANCE EQUIPMENT	12,309	18,193	9,308	13,000	10,000
100-53-4200-2203 MAINTENANCE VEHICLES	2,628	7,072	6,670	6,000	6,000
100-53-4200-3902 GA CORRECTIONS (WD) MATERIALS	-	123	2,035	2,000	2,000
53 SUPPLIES	107,681	153,506	88,977	124,050	110,050
54 CAPITAL OUTLAY					
100-54-4200-1001 CAPITAL OUTLAY - EQUIP	-	16,412	-	-	-
100-54-4200-1002 CAPITAL OUTLAY - OTHER	-	9,440	-	-	-
54 CAPITAL OUTLAY	-	25,852	-	-	-
58 DEBT SERVICE					
100-58-4200-1000 DEBT SERVICE	8,238	8,238	-	-	2,043
4200 HIGHWAYS & STREETS	\$ 313,335	\$ 430,608	\$ 351,403	\$ 330,585	\$ 303,102

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
4520 SOLID WASTE COLLECTION					
52 PURCHASED/CONTR SERVICES					
100-52-4520-3850 PAYMENTS TO SUBCONT SANIT	\$ 162,882	\$ -	\$ -	\$ -	\$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
4900 SHOP					
51 PERSONAL SER & EMP BENEFIT					
100-51-4900-1100 SALARIES & WAGES	\$ -	\$ -	\$ -	\$ 30,000	\$ 35,476
100-51-4900-1700 INDIRECT COST ALLOC- WTR/SWR	-	-	-	(60,000)	(63,687)
100-51-4900-2100 GROUP INSURANCE	-	-	-	18,000	12,645
100-51-4900-2200 FICA EXPENSE	-	-	-	2,500	2,714
100-51-4900-2400 RETIREMENT	-	-	-	2,000	2,589
100-51-4900-2700 WORKMEN'S COMP	-	-	-	500	749
51 PERSONAL SER & EMP BENEFIT	-	-	-	(7,000)	(9,513)
52 PURCHASED/CONTR SERVICES					
100-52-4900-1300 TECHNICAL SERVICES	-	-	-	200	200
100-52-4900-2110 GARBAGE PICKUP	-	-	710	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	-	-	-	750	750
100-52-4900-3201 TELEPHONE & INTERNET	-	-	-	1,800	1,800
100-52-4900-3900 CONTRACT SERVICES	-	-	-	5,000	5,000
52 PURCHASED/CONTR SERVICES	-	-	710	14,250	14,250
53 SUPPLIES					
100-53-4900-1100 OFFICE SUPPLIES & EXPENSE	-	-	-	500	500
100-53-4900-1101 MATERIALS & SUPPLIES	-	-	-	18,750	18,750
100-53-4900-1101 CLEANING & PAPER SUPPLIES	-	-	-	4,000	4,000
100-53-4900-1210 WATER & SEWER	-	-	19	3,500	3,500
100-53-4900-1230 ELECTRICITY	-	-	584	6,000	6,000
100-53-4900-1270 GASOLINE	-	-	-	3,000	6,000
100-53-4900-1600 SMALL EQUIPMENT	-	-	298	8,000	8,000
100-53-4900-2201 MAINTENANCE BLDG & GROUNDS	-	-	-	1,500	1,500
100-53-4900-2202 MAINTENANCE EQUIPMENT	-	-	30	6,000	6,000
100-53-4900-2203 MAINTENANCE VEHICLES	-	-	172	4,500	4,500
53 SUPPLIES	-	-	1,103	55,750	58,750
4900 SHOP	\$ -	\$ -	\$ 1,813	\$ 63,000	\$ 63,487

PARKS AND RECREATION	ACTUAL	ACTUAL	ACTUAL	AMENDED	BUDGET
	2013	2014	2015	2016	2017
6124 RECREATIONAL FACILITIES	\$ 75,788	\$ 89,460	\$ 141,830	\$ 110,773	\$ 110,552
6210 PARKS ADMINISTRATION	50,410	28,851	36,138	40,756	51,495
6220 PARK AREAS	65,309	50,619	47,900	60,137	72,977
6225 PARK GRANT	4,577	105,354	5,549	-	-
	<u>\$ 196,084</u>	<u>\$ 274,284</u>	<u>\$ 231,417</u>	<u>\$ 211,666</u>	<u>\$ 235,025</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED	BUDGET
	2013	2014	2015	2016	2017
6124 RECREATIONAL FACILITIES					
51 PERSONAL SER & EMP BENEFIT					
100-51-6124-1100 SALARIES & WAGES	\$ 14,981	\$ 19,453	\$ 23,981	\$ 25,000	\$ 29,020
100-51-6124-2200 FICA EXPENSE	1,142	1,488	1,903	1,900	2,220
100-51-6124-2700 WORKMEN'S COMP	804	864	672	823	712
51 PERSONAL SER & EMP BENEFIT	16,927	21,805	26,556	27,723	31,952
52 PURCHASED/CONTR SERVICES					
100-52-6124-1110 CASH OVER/SHORT	48	50	289	-	-
100-52-6124-1300 TECHNICAL SERVICES	393	877	761	1,000	1,000
100-52-6124-2110 GARBAGE PICKUP	2,430	2,781	1,777	2,000	2,000
100-52-6124-2201 MAINTENANCE BLDG & GROUNDS	-	-	350	1,500	1,500
100-52-6124-2202 MAINTENANCE EQUIPMENT	-	-	205	1,000	1,000
100-52-6124-2320 RENTAL- EQUIP & VEHICLES	447	180	431	500	500
100-52-6124-3300 ADVERTISING	382	218	145	500	500
100-52-6124-3700 TRAINING EXPENSE	1,320	2,219	2,355	3,500	3,500
100-52-6124-3900 CONTRACTED SERVICES	-	930	-	-	-
52 PURCHASED/CONTR SERVICES	5,020	7,255	6,313	10,000	10,000
53 SUPPLIES					
100-53-6124-1101 MATERIALS & SUPPLIES	3,679	1,603	2,887	2,600	2,600
100-53-6124-1102 CLEANING & PAPER SUPPLIES	1,288	977	1,478	1,450	1,450
100-53-6124-1103 TOURNAMENT EXP & SUPPLIES	145	308	8,299	8,000	8,000
100-53-6124-1210 WATER/SEWERAGE	5,021	4,867	7,284	8,000	8,000
100-53-6124-1230 ELECTRICITY	20,088	26,955	17,912	19,950	18,000
100-53-6124-1270 GASOLINE	-	237	-	-	-
100-53-6124-1280 CHEMICALS	2,721	3,406	2,105	4,000	4,000
100-53-6124-1501 BALLFIELD CONCESSIONS	-	2,707	8,759	7,000	7,000
100-53-6124-1502 CONCESSIONS- COCA-COLA COMPAN	1,521	2,459	-	-	-
100-53-6124-1503 POOL CONCESSION	3,336	3,561	5,972	6,500	4,000
100-53-6124-1600 SMALL EQUIPMENT	5,384	2,377	8,366	5,000	5,000
100-53-6124-1701 UNIFORMS	414	370	275	500	500
100-53-6124-2201 MAINT BLDG & GROUNDS	10,038	7,792	3,320	6,050	6,050
100-53-6124-2202 MAINTENANCE EQUIPMENT	206	561	5,451	4,000	4,000
53 SUPPLIES	53,841	58,180	72,108	73,050	68,600
54 CAPITAL OUTLAY					
100-54-6124-1200 SITE IMPROVEMENTS	-	-	32,432	-	-
100-54-6124-1300 BUILDINGS	-	2,220	4,421	-	-
54 CAPITAL OUTLAY	-	2,220	36,853	-	-
6124 RECREATIONAL FACILITIES	<u>\$ 75,788</u>	<u>\$ 89,460</u>	<u>\$ 141,830</u>	<u>\$ 110,773</u>	<u>\$ 110,552</u>



ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>6210 PARKS ADMINISTRATION</b>					
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>					
100-51-6210-1100 SALARIES & WAGES	\$ 25,475	\$ 9,997	\$ 20,436	\$ 21,420	\$ 30,165
100-51-6210-2100 GROUP INSURANCE	14,923	8,705	6,834	8,200	7,577
100-51-6210-2200 FICA EXPENSE	1,807	767	1,838	1,639	2,308
100-51-6210-2400 RETIREMENT	2,550	2,598	-	1,997	2,589
100-51-6210-2700 WORKMEN'S COMP	445	108	(237)	200	356
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>	<b>45,200</b>	<b>22,175</b>	<b>28,871</b>	<b>33,456</b>	<b>42,995</b>
<b>52 PURCHASED/CONTR SERVICES</b>					
100-52-6210-1200 AUDIT	1,550	1,560	1,600	1,600	1,600
100-52-6210-1201 LEGAL	143	1,259	24	500	500
100-52-6210-1300 TECHNICAL SERVICES	252	169	107	150	150
100-52-6210-3100 INSURANCE & BONDS	1,509	1,404	1,645	2,000	2,000
100-52-6210-3201 TELEPHONE	1,614	1,677	2,038	2,000	2,000
100-52-6210-3202 POSTAGE	-	6	200	-	-
100-52-6210-3300 ADVERTISING	-	164	382	300	300
100-52-6210-3500 TRAVEL	-	-	228	150	150
<b>52 PURCHASED/CONTR SERVICES</b>	<b>5,068</b>	<b>6,239</b>	<b>6,224</b>	<b>6,700</b>	<b>6,700</b>
<b>53 SUPPLIES</b>					
100-53-6210-1100 OFFICE SUPPLIES & EXPENSE	11	437	744	150	150
100-53-6210-1101 MATERIALS & SUPPLIES	-	-	14	-	-
100-53-6210-1701 UNIFORMS	131	-	285	300	300
100-53-6210-1270 GASOLINE	-	-	-	-	1,200
100-53-6210-2203 MAINTENANCE VEHICLES	-	-	-	150	150
<b>53 SUPPLIES</b>	<b>142</b>	<b>437</b>	<b>1,043</b>	<b>600</b>	<b>1,800</b>
<b>6210 PARKS ADMINISTRATION</b>	<b>\$ 50,410</b>	<b>\$ 28,851</b>	<b>\$ 36,138</b>	<b>\$ 40,756</b>	<b>\$ 51,495</b>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>6220 PARK AREAS</b>					
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>					
100-51-6220-1100 SALARIES & WAGES	\$ 17,585	\$ 9,868	\$ 5,621	\$ 11,432	\$ 22,500
100-51-6220-2100 GROUP INSURANCE	-	-	-	-	-
100-51-6220-2200 FICA EXPENSE	1,315	674	390	875	1,721
100-51-6220-2700 WORKMEN'S COMP	132	108	72	180	356
<b>51 PERSONAL SER &amp; EMP BENEFIT</b>	<b>19,032</b>	<b>10,650</b>	<b>6,083</b>	<b>12,487</b>	<b>24,577</b>
<b>52 PURCHASED/CONTR SERVICES</b>					
100-52-6220-2110 GARBAGE PICKUP	74	631	1,749	1,400	1,400
100-52-6220-2201 MAINT BLDG & GROUNDS	-	-	3,516	2,250	3,000
100-52-6220-2202 MAINTENANCE EQUIPMENT	81	525	-	-	-
100-52-6220-2320 RENTAL OF EQUIPMENT & VEHICLES	31	-	600	2,000	2,000
100-52-6220-3900 CONTRACTED SERVICES	1,555	-	-	1,500	1,500
100-52-6220-3902 GA CORRECTIONS (WD)	-	6,393	12,850	13,500	13,500
<b>52 PURCHASED/CONTR SERVICES</b>	<b>1,741</b>	<b>7,549</b>	<b>18,715</b>	<b>20,650</b>	<b>21,400</b>
<b>53 SUPPLIES</b>					
100-53-6220-1101 MATERIALS & SUPPLIES	4,186	3,591	3,332	3,000	3,000
100-53-6220-1102 CLEANING & PAPER SUPPLIES	3,240	2,819	3,771	4,500	4,500
100-53-6220-1210 WATER /SEWERAGE	5,845	3,153	2,726	6,000	6,000
100-53-6220-1230 ELECTRICITY	4,382	4,513	4,797	3,000	3,000
100-53-6220-1270 GASOLINE	5,090	2,592	2,939	1,000	1,000
100-53-6220-1600 SMALL EQUIPMENT	4,118	297	-	2,000	2,000
100-53-6220-1701 UNIFORMS	341	200	-	500	500
100-53-6220-2201 MAINT. BLDG&GROUNDS	11,475	4,911	2,642	4,000	4,000

100-53-6220-2202 MAINTENANCE EQUIPMENT	1,505	1,093	555	1,000	1,000
100-53-6220-2203 MAINTENANCE VEHICLES	235	1,905	311	-	-
100-53-6220-3902 GA CORRECTIONS (WD) MATERIALS	-	123	2,029	2,000	2,000
53 SUPPLIES	40,417	25,197	23,102	27,000	27,000
54 CAPITAL OUTLAY					
100-54-6220-1001 CAPITAL OUTLAY EQUIPMENT	-	3,104	-	-	-
58 DEBT SERVICE					
100-58-6220-1000 DEBT SERVICE	4,119	4,119	-	-	-
6220 PARK AREAS	<u>\$ 65,309</u>	<u>\$ 50,619</u>	<u>\$ 47,900</u>	<u>\$ 60,137</u>	<u>\$ 72,977</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
6225 PARK GRANT					
52 PURCHASED/CONTR SERVICES					
100-52-6225-1201 LEGAL	\$ 4,569	\$ 1,453	\$ -	\$ -	\$ -
100-52-6225-3900 CONTRACTED SERVICES	-	2,300	2,840	-	-
52 PURCHASED/CONTR SERVICES	4,569	3,753	2,840	-	-
53 SUPPLIES					
100-53-6225-1600 SMALL EQUIPMENT	-	10,166	2,709	-	-
54 CAPITAL OUTLAY					
100-54-6225-1200 SITE IMPROVEMENTS	8	91,435	-	-	-
6225 PARK GRANT	<u>\$ 4,577</u>	<u>\$ 105,354</u>	<u>\$ 5,549</u>	<u>\$ -</u>	<u>\$ -</u>

	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>HOUSING AND DEVELOPMENT</b>					
7400 PLANNING AND ZONING	\$ 26,906	\$ 27,743	\$ 29,831	\$ 42,335	\$ 30,245
7550 DOWNTOWN DEVELOPMENT	43,113	20,606	31,263	30,000	33,450
7565 SPECIAL FACILITIES- RENTAL	2,669	1,856	2,260	3,750	4,350
	<u>\$ 72,688</u>	<u>\$ 50,205</u>	<u>\$ 63,354</u>	<u>\$ 76,085</u>	<u>\$ 68,045</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
7400 PLANNING AND ZONING					
51 PERSONAL SER & EMP BENEFIT					
100-51-7400-1100 SALARIES & WAGES	\$ 19,982	\$ 22,290	\$ 21,398	\$ 24,916	\$ 15,327
100-51-7400-2200 FICA EXPENSE	1,514	1,684	1,616	1,906	1,172
100-51-7400-2400 RETIREMENT	-	-	-	-	2,589
100-51-7400-2700 WORKMEN'S COMP	364	432	509	438	481
51 PERSONAL SER & EMP BENEFIT	21,860	24,406	23,523	27,260	19,570
52 PURCHASED/CONTR SERVICES					
100-52-7400-1201 LEGAL	570	6	2,565	10,500	6,000
100-52-7400-1300 TECHNICAL SERVICES	125	120	127	150	150
100-52-7400-3201 TELEPHONE	326	260	205	300	300
100-52-7400-3202 POSTAGE	-	6	40	-	-
100-52-7400-3300 ADVERTISING	1,231	423	2,085	1,500	1,500
100-52-7400-3500 TRAVEL	-	48	-	-	100
100-52-7400-3600 PROFESSIONAL DUES	25	25	25	25	25
100-52-7400-3700 TRAINING EXPENSE	538	-	-	500	500
100-52-7400-3900 CONTRACTED SERVICES	2,200	2,250	1,040	1,850	1,850
52 PURCHASED/CONTR SERVICES	5,015	3,138	6,087	14,825	10,425
53 SUPPLIES					
100-53-7400-1100 OFFICE SUPPLIES & EXPENSE	31	199	121	150	150
100-53-7400-1701 UNIFORMS	-	-	100	100	100
53 SUPPLIES	31	199	221	250	250
7400 PLANNING AND ZONING	<u>\$ 26,906</u>	<u>\$ 27,743</u>	<u>\$ 29,831</u>	<u>\$ 42,335</u>	<u>\$ 30,245</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
7550 DOWNTOWN DEVELOPMENT					
51 PERSONAL SER & EMP BENEFIT					
100-51-7550-1100 SALARIES & WAGES	\$ 12,008	\$ 550	\$ -	\$ -	\$ -
100-51-7550-2100 GROUP INSURANCE	4,657	-	-	-	-
100-51-7550-2200 FICA EXPENSE	386	42	-	-	-
100-51-7550-2400 RETIREMENT	2,337	-	-	-	-
100-51-7550-2700 WORKMEN'S COMP	99	-	-	-	-
51 PERSONAL SER & EMP BENEFIT	19,487	592	-	-	-
52 PURCHASED/CONTR SERVICES					
100-52-7550-1300 TECHNICAL SERVICES	1,235	-	-	-	-
100-52-7550-2201 MAINT BLDG & GROUNDS	971	432	877	500	500
100-52-7550-2203 MAINTENANCE VEHICLES	-	-	-	-	-
100-52-7550-2310 RENTAL OF LAND AND BUILDINGS	-	-	-	1,500	1,500
100-52-7550-2320 RENTAL OF EQUIP & VEHICLES	200	660	5,150	6,500	6,500
100-52-7550-3100 INSURANCE & BONDS	311	448	1,124	1,200	1,200
100-52-7550-3201 TELEPHONE & INTERNET	63	-	-	-	-
100-52-7550-3300 MARKETING/ADVERTISING	544	139	141	250	250
100-52-7550-3700 TRAINING EXPENSE	150	-	-	-	-

100-52-7550-3900 CONTRACT LABOR	<u>1,135</u>	<u>-</u>	<u>358</u>	<u>1,550</u>	<u>1,000</u>
52 PURCHASED/CONTR SERVICES	4,609	1,679	7,650	11,500	10,950
53 SUPPLIES					
100-53-7550-1100 OFFICE SUPPLIES & EXPENSE	153	-	-	-	-
100-53-7550-1101 MATERIALS & SUPPLIES	2,984	3,463	3,081	2,500	2,500
100-53-7550-1102 CLEANING & PAPER SUPPLIES	1,884	1,775	2,674	3,000	3,000
100-53-7550-1210 WATER/SEWERAGE	5,461	5,570	8,055	5,000	9,000
100-53-7550-1220 PROPANE GAS	-	447	1,613	-	-
100-53-7550-1230 ELECTRICITY	7,750	4,946	6,251	6,000	6,000
100-53-7550-2201 MAINT. BLDG & GROUNDS	785	2,134	1,939	1,500	1,500
100-53-7550-2203 MAINTENANCE VEHICLES	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
53 SUPPLIES	19,017	18,335	23,613	18,500	22,500
7550 DOWNTOWN DEVELOPMENT	<u>\$ 43,113</u>	<u>\$ 20,606</u>	<u>\$ 31,263</u>	<u>\$ 30,000</u>	<u>\$ 33,450</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
7565 SPECIAL FACILITIES- RENTAL					
52 PURCHASED/CONTR SERVICES					
100-52-7565-2201 MAINT. BLDG & GROUNDS	\$ 1,327	\$ -	\$ -	\$ 500	\$ 500
100-52-7565-3100 INSURANCE & BONDS	<u>-</u>	<u>952</u>	<u>1,137</u>	<u>1,000</u>	<u>1,000</u>
52 PURCHASED/CONTR SERVICES	1,327	952	1,137	1,500	1,500
53 SUPPLIES					
100-53-7565-1210 WATER/SEWERAGE	415	242	221	250	250
100-53-7565-1230 ELECTRICITY	857	662	884	1,000	1,600
100-53-7565-2201 MAINT BLDG & GROUNDS	<u>70</u>	<u>-</u>	<u>18</u>	<u>1,000</u>	<u>1,000</u>
	1,342	904	1,123	2,250	2,850
7565 SPECIAL FACILITIES- RENTA	<u>\$ 2,669</u>	<u>\$ 1,856</u>	<u>\$ 2,260</u>	<u>\$ 3,750</u>	<u>\$ 4,350</u>

**CONFISCATED ASSETS FUND**

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>35 FNES &amp; FORFEITURES</b>					
210-35-0000-1300 CONFISCATIONS	\$ 1,670	\$ -	\$ 2,511	\$ 1,500	\$ 1,500
210-35-0000-1360 PROCEEDS FROM SALE OF CON	-	800	-	-	-
<b>35 FNES &amp; FORFEITURES</b>	<b>1,670</b>	<b>800</b>	<b>2,511</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	2,400	2,700	-	-	-
<b>REVENUES</b>	<b>\$ 4,070</b>	<b>\$ 7,416</b>	<b>\$ 2,511</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<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	117	-	-	150	150
<b>52 PURCHASED/CONTR SERVICES</b>	<b>117</b>	<b>403</b>	<b>92</b>	<b>150</b>	<b>150</b>
<b>53 SUPPLIES</b>					
210-53-3200-1600 SMALL EQUIPMENT	17	5,567	2,199	1,350	1,350
<b>3200 POLICE</b>	<b>\$ 134</b>	<b>\$ 5,970</b>	<b>\$ 2,291</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>

## HOTEL/MOTEL FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>31 TAXES</b>					
275-31-0000-4100 HOTEL/MOTEL TAXES	\$ 117,602	\$ 122,862	\$ 144,764	\$ 125,000	\$ 150,000
<b>32 LICENSES &amp; PERMITS</b>					
275-32-0000-2900 VENDOR PERMIT/INCOME	2,155	130	-	-	-
<b>34 CHARGES FOR SERVICES</b>					
275-34-0000-7400 LUBR/ICE RINK INCOME	8,813	102	-	-	-
275-34-7565-3400 FARMER'S MARKET EVENT INCO	-	6,714	3,191	-	-
34 CHARGES FOR SERVICES	8,813	6,816	3,191	-	-
<b>37 CONTRIBUTIONS &amp; DONATIONS</b>					
275-37-0000-1000 CONTRIBUTIONS & DONATIONS	3,700	2,300	-	-	-
<b>38 MISCELLANEOUS REVENUE</b>					
275-38-0000-1200 FARMER'S MKT RENTAL INC	1,500	-	-	-	-
<b>39 OTHER FINANCING SOURCES</b>					
275-39-7565-1505 TRANSFERS IN- WATER FUND	9,563	-	-	-	-
<b>REVENUES</b>	<b>\$ 143,333</b>	<b>\$ 132,108</b>	<b>\$ 147,955</b>	<b>\$ 125,000</b>	<b>\$ 150,000</b>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>7540 TOURISM/ICE RINK</b>					
<b>52 PURCHASED/CONTR SERVICES</b>					
275-52-7540-2300 RENTALS	\$ 13,688	\$ -	\$ -	\$ -	\$ -
275-52-7540-3201 TELEPHONE & INTERNET	52	50	-	-	-
275-52-7540-3300 ADVERTISING	1,300	3,025	-	-	-
52 PURCHASED/CONTR SERVICES	15,040	3,075	-	-	-
<b>53 SUPPLIES</b>					
275-53-7540-1230 ELECTRICITY	10,420	-	-	-	-
<b>7540 TOURISM/ICE RINK</b>	<b>\$ 25,460</b>	<b>\$ 3,075</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>7541 LIGHT UP BLUE RIDGE</b>					
<b>52 PURCHASED/CONTR SERVICES</b>					
275-52-7541-2300 RENTALS	\$ 1,080	\$ -	\$ -	\$ -	\$ -
275-52-7541-3300 ADVERTISING	2,769	-	-	-	-
275-52-7541-3850 CONTRACT LABOR	3,660	500	-	-	-
52 PURCHASED/CONTR SERVICES	7,509	500	-	-	-
<b>53 SUPPLIES</b>					
275-53-7541-1101 MATERIALS & SUPPLIES	8,473	-	-	-	-
<b>7541 LIGHT UP BLUE RIDGE</b>	<b>\$ 15,982</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<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	14,252	5,057	1,000	-	-
275-52-7550-3310 RESTRICTED- MARKETING/ADVE	-	21,882	28,400	29,000	55,500
275-52-7550-3850 CONTRACT LABOR	266	40	1,500	-	-
52 PURCHASED/CONTR SERVICES	14,518	26,979	48,021	29,000	55,500
<b>53 SUPPLIES</b>					

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
275-53-7550-1101 MATERIALS & SUPPLIES	<u>613</u>	<u>702</u>	<u>4,430</u>	-	-
57 OTHER COSTS					
275-57-7550-9010 ADDITIONS TO RESERVE	-	-	-	<u>75,000</u>	<u>90,000</u>
61 TRANSFERS					
275-61-7550-1275 TRANSFERS OUT- STSCAPE	-	-	<u>40,000</u>	-	-
7550 DOWNTOWN DEVELOPMENT	<u>\$ 15,131</u>	<u>\$ 27,681</u>	<u>\$ 92,451</u>	<u>\$ 104,000</u>	<u>145,500</u>
7565 SPECIAL FACILITIES- RENTA					
52 PURCHASED/CONTR SERVICES					
275-52-7565-1200 PROFESSIONAL SERVICES	\$ 95	\$ -	\$ -	\$ -	\$ -
275-52-7565-2110 GARBAGE PICKUP	1,620	1,611	306	1,500	-
275-52-7565-2202 MAINTENANCE EQUIPMENT	320	-	-	500	-
275-52-7565-2320 RENTAL OF EQUIPMENT AND VE	342	-	-	-	-
275-52-7565-3201 TELEPHONE & INTERNET	438	461	414	500	-
275-52-7565-3300 ADVERTISING & MARKETING	7,589	198	-	2,000	-
275-52-7565-3850 CONTRACT LABOR	-	<u>5,225</u>	<u>2,475</u>	<u>2,500</u>	-
52 PURCHASED/CONTR SERVICES	10,404	7,495	3,195	7,000	-
53 SUPPLIES					
275-53-7565-1101 MATERIALS & SUPPLIES	1,464	454	120	1,750	-
275-53-7565-1102 CLEANING & PAPER SUPPLIES	616	34	157	1,000	-
275-53-7565-1210 WATER/SEWERAGE	3,279	1,820	1,949	2,500	1,500
275-53-7565-1230 ELECTRICITY	3,712	2,441	3,130	4,200	3,000
275-53-7565-1503 FARMER'S MARKET CONCESSIO	-	1,779	765	750	-
275-53-7565-2201 MAINT BLDG & GROUNDS	2,232	4,698	37	2,300	-
275-53-7565-2202 MAINTENANCE EQUIPMENT	<u>349</u>	<u>48</u>	<u>95</u>	<u>1,500</u>	-
53 SUPPLIES	11,652	11,274	6,253	14,000	4,500
54 CAPITAL OUTLAY					
275-54-7565-1300 CAPITAL OUTLAY- BUILDINGS	<u>40,168</u>	<u>7,525</u>	-	-	-
7565 SPECIAL FACILITIES- RENTA	<u>\$ 62,224</u>	<u>\$ 26,294</u>	<u>\$ 9,448</u>	<u>\$ 21,000</u>	<u>4,500</u>
EXPENDITURES	<u>\$ 118,797</u>	<u>\$ 57,550</u>	<u>\$ 101,899</u>	<u>\$ 125,000</u>	<u>\$ 150,000</u>

**SPLOST FUND**

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>33 INTERGOVERNMENTAL REVENUE</b>					
320-33-0000-3200 SPLOST INCOME	\$ 241,901	\$ 251,998	\$ 292,193	\$ 265,000	\$ 300,000
320-33-0000-4310 DOT LMIG GRANT PROGRAM	20,536	-	-	20,000	32,268
320-33-0000-4310 DOT STREETScape GRANT- PH/	44,023	42,638	-	-	-
<b>33 INTERGOVERNMENTAL REVENUE</b>	<b>306,460</b>	<b>294,636</b>	<b>292,193</b>	<b>285,000</b>	<b>332,268</b>
<b>36 INVESTMENT INCOME</b>					
320-36-0000-1000 INTEREST INCOME	191	415	942	250	500
<b>36 INVESTMENT INCOME</b>	<b>191</b>	<b>415</b>	<b>942</b>	<b>250</b>	<b>500</b>
<b>38 MISCELLANEOUS</b>					
320-38-0000-9000 MISC REV- RESTITUTION	-	-	7,922	-	-
<b>39 OTHER FINANCING SOURCES</b>					
320-39-0000-5000 USE OF FUND BALANCE	-	-	-	-	532,232
<b>REVENUES</b>	<b>\$ 306,651</b>	<b>\$ 295,051</b>	<b>\$ 301,057</b>	<b>\$ 285,250</b>	<b>\$ 865,000</b>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>4200 HIGHWAYS &amp; STREETS</b>					
<b>52 PURCHASED/CONTR SERVICES</b>					
320-52-4200-1100 ADMINISTRATIVE SERVICES	\$ 1,170	\$ -	\$ -	\$ -	\$ -
320-52-4200-1202 ENGINEERING	-	-	42,655	-	35,000
320-52-4200-3850 CONTRACT LABOR- PAVING & ST	171,085	38,896	-	275,250	820,000
320-52-4200-3851 CONTRACT LABOR- SIDEWALKS	20,607	2,800	-	-	-
<b>52 PURCHASED/CONTR SERVICES</b>	<b>192,862</b>	<b>41,696</b>	<b>42,655</b>	<b>275,250</b>	<b>855,000</b>
<b>53 SUPPLIES</b>					
320-53-4200-1101 MATERIALS & SUPPLIES	6,911	892	1,939	-	-
320-53-4200-1120 MATERIALS & SPPLIES- CONCRE	15,024	-	328	-	-
320-53-4200-1121 MATERIALS & SPPLIES- STONE	12,384	4,808	4,519	10,000	10,000
<b>53 SUPPLIES</b>	<b>34,319</b>	<b>5,700</b>	<b>6,786</b>	<b>10,000</b>	<b>10,000</b>
<b>54 CAPITAL OUTLAY</b>					
320-54-4200-2000 CAPITAL OUTLAY- EQUIPMENT	-	58,858	-	-	-
<b>7540 HIGHWAYS &amp; STREETS</b>	<b>\$ 227,181</b>	<b>\$ 106,254</b>	<b>\$ 49,441</b>	<b>\$ 285,250</b>	<b>\$ 865,000</b>
<b>7550 DOWNTOWN DEVELOPMENT</b>					
<b>52 PURCHASED/CONTR SERVICES</b>					
320-52-7550-1100 ADMINSTRATIVE SERVICES	\$ -	\$ -	\$ 1,920	\$ -	\$ -
320-52-7550-1201 LEGAL	-	428	90	-	-



**WATER AND SEWER FUND**

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>REVENUES</b>					
<b>33 INTERGOVERNMENTAL REVENUE</b>					
505-33-0000-1150 GEFA PRINCIPAL FORGIVENESS	\$ -	\$ -	\$ 50,392	\$ -	\$ 84,800
505-33-0000-1300 USDA CAPITAL WATER GRANT	-	-	1,648,329	-	-
505-33-0000-4310 CDBG GRANT INCOME	<u>304,372</u>	<u>147,868</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
<b>33 INTERGOVERNMENTAL REVENUE</b>	<b>304,372</b>	<b>147,868</b>	<b>1,698,721</b>	<b>-</b>	<b>584,800</b>
<b>34 CHARGES FOR SERVICES</b>					
505-34-0000-4200 WATER LINE SURCHARGE	29,000	50,000	36,000	25,000	30,000
505-34-0000-4210 WATER RECEIPTS	1,535,604	1,808,789	1,910,360	1,850,000	2,300,000
505-34-0000-4212 WATER TAPS	8,242	8,546	27,302	10,000	10,000
505-34-0000-4214 PENALTIES	13,430	27,852	21,119	15,000	20,000
505-34-0000-4216 W/SW LABOR & MATERIALS CHAF	49,021	9,884	30,158	-	-
505-34-0000-4217 CONNECTION FEES	8,825	11,925	11,375	10,000	12,000
505-34-0000-4218 BACK FLOW VALVES	5,142	9,623	4,975	5,000	5,000
505-34-0000-4220 SEWER RECEIPTS	539,676	564,237	623,000	710,000	870,000
505-34-0000-4221 SEWER TAP FEES	3,751	1,930	5,441	2,000	2,000
505-34-0000-4223 SEWER LINE SURCHARGE	7,500	6,500	14,000	7,000	7,000
505-34-0000-9300 SERVICE CHARGE	19,900	15,077	15,950	18,000	18,000
505-34-0000-9301 RETURNED CHECK FEES	<u>450</u>	<u>2,560</u>	<u>3,305</u>	<u>1,000</u>	<u>3,000</u>
<b>34 CHARGES FOR SERVICES</b>	<b>2,220,541</b>	<b>2,516,923</b>	<b>2,702,985</b>	<b>2,653,000</b>	<b>3,277,000</b>
<b>36 INVESTMENT INCOME</b>					
505-36-0000-1000 INTEREST INCOME	<u>865</u>	<u>1,351</u>	<u>2,367</u>	<u>2,000</u>	<u>2,000</u>
<b>39 OTHER FINANCING SOURCES</b>					
505-39-0000-3200 CONTRACTOR CONTRIBUTIONS	-	-	-	-	250,000
505-39-0000-3500 LOAN PROCEEDS	-	-	-	-	165,000
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>-</u>	<u>300,000</u>
<b>39 OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>906,000</b>
<b>REVENUES</b>	<b><u>\$2,525,778</u></b>	<b><u>\$2,666,142</u></b>	<b><u>\$4,404,073</u></b>	<b><u>\$2,655,000</u></b>	<b><u>\$4,769,800</u></b>

	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
<b>SANITATION AND WASTEWATER EXPENSE</b>					
4310 SANITARY ADMINISTRATION	\$ 134,181	\$ 236,678	\$ 242,059	\$ 133,924	\$ 133,198
4311 CDBG SEWER GRANT	-	-	-	-	615,000
4331 SANITARY SEWER MAINTENANCE	153,722	117,746	143,272	210,327	823,707
4335 SEWAGE TREATMENT PLANT	355,405	310,561	423,891	377,202	487,143
	<u>\$ 643,308</u>	<u>\$ 664,985</u>	<u>\$ 809,222</u>	<u>\$ 721,453</u>	<u>\$2,059,049</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
4310 SANITARY ADMINISTRATION					
51 PERSONAL SER & EMP BENEFIT					
505-51-4310-1100 SALARIES & WAGES	\$ 34,892	\$ -	\$ -	\$ -	\$ -
505-51-4310-2100 GROUP INSURANCE	14,923	-	-	-	-
505-51-4310-2200 FICA EXPENSE	2,461	-	-	-	-
505-51-4310-2400 RETIREMENT	2,550	-	-	-	-
505-51-4310-2700 WORKMEN'S COMP	56	-	-	-	-
51 PERSONAL SER & EMP BENEFIT	<u>54,882</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
52 PURCHASED/CONTR SERVICES					
505-52-4310-1200 AUDIT	1,710	1,720	1,800	1,800	1,800
505-52-4310-1201 LEGAL	705	-	903	1,000	1,000
505-52-4310-1202 ENGINEERING	11,534	8,762	9,125	10,000	10,000
505-52-4310-1300 TECHNICAL SERVICES	508	-	-	-	-
505-52-4310-2202 MAINTENANCE EQUIPMENT	-	-	-	500	500
505-52-4310-3100 INSURANCE & BONDS	11,043	10,220	14,690	13,700	12,000
505-52-4310-3201 TELEPHONE	339	392	395	-	-
505-52-4310-3202 POSTAGE	6,201	6,266	6,470	3,600	3,600
505-52-4310-3300 ADVERTISING	-	-	-	500	500
505-52-4310-3400 PRINTING	4,953	4,954	4,960	5,000	2,000
505-52-4310-3500 TRAVEL	-	818	-	-	-
505-52-4310-3600 PROFESSIONAL DUES	260	-	310	275	275
505-52-4310-3700 TRAINING EXPENSE	160	836	930	-	-
505-52-4310-3900 CONTRACTED SERVICES	437	564	4,693	6,000	6,000
52 PURCHASED/CONTR SERVICES	<u>37,850</u>	<u>34,532</u>	<u>44,276</u>	<u>42,375</u>	<u>37,675</u>
53 SUPPLIES					
505-53-4310-1100 OFFICE SUPPLIES & EXPENSE	122	297	290	-	-
505-53-4310-1102 CLEANING & PAPER SUPPLIES	-	-	5	-	-
505-53-4310-1700 MISCELLANEOUS	114	-	-	-	-
53 SUPPLIES	<u>236</u>	<u>297</u>	<u>295</u>	<u>-</u>	<u>-</u>
55 INTERFUND CHARGES					
505-55-4310-1100 COST ALLOCATION- GENERAL	-	24,184	10,353	10,033	12,517
505-55-4310-1505 COST ALLOCATION- WATER ADMI	-	-	6,410	19,379	20,869
55 INTERFUND CHARGES	<u>-</u>	<u>24,184</u>	<u>16,763</u>	<u>29,412</u>	<u>33,386</u>
56 DEPRECIATION					
505-56-4310-1000 DEPRECIATION	-	137,410	141,476	-	-
58 DEBT SERVICE					
505-58-4310-1001 RURAL DEVELOPMENT LOAN	41,213	40,255	39,249	62,137	62,137
4310 SANITARY ADMINISTRATION	<u>\$ 134,181</u>	<u>\$ 236,678</u>	<u>\$ 242,059</u>	<u>\$ 133,924</u>	<u>\$ 133,198</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
4311 CDBG SEWER GRANT					
52 PURCHASED/CONTR SERVICES					
505-52-4311-1201 CDBG LEGAL	\$ 12,645	\$ 95	\$ 1,568	\$ -	\$ 1,000
505-52-4311-1202 CDBG GRANT ENGINEERING	17,593	4,450	-	-	10,000
505-52-4311-1205 CDBG GRANT ADMINISTRATION	14,800	4,100	8,500	-	10,000
505-52-4311-1210 CDBG MATCH FUNDS	16	136	24	-	-
505-52-4311-3300 CDBG ADVERTISING	410	315	191	-	-
52 PURCHASED/CONTR SERVICES	45,464	9,096	10,283	-	21,000
54 CAPITAL OUTLAY					
505-54-4311-1000 CDBG CAPITAL OUTLAY	(344,192)	(151,570)	(10,283)	-	-
505-54-4311-1100 CDBG SITES/ ACQUISITION	11,496	1,000	-	-	5,000
505-54-4311-1400 CDBG INFRASTRUCTURE	287,232	141,474	-	-	589,000
54 CAPITAL OUTLAY	(45,464)	(9,096)	(10,283)	-	594,000
4311 CDBG SEWER GRANT	\$ -	\$ -	\$ -	\$ -	\$ 615,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
4331 SANITARY SEWER MAINTENANCE					
51 PERSONAL SER & EMP BENEFIT					
505-51-4331-1100 SALARIES & WAGES	\$ 30,999	\$ -	\$ -	\$ -	\$ -
505-51-4331-2100 GROUP INSURANCE	14,916	-	-	-	-
505-51-4331-2200 FICA EXPENSE	2,164	-	-	-	-
505-51-4331-2400 RETIREMENT	2,550	-	-	-	-
505-51-4331-2700 WORKMEN'S COMP	1,846	-	-	-	-
51 PERSONAL SER & EMP BENEFIT	52,475	-	-	-	-
52 PURCHASED/CONTR SERVICES					
505-52-4331-2110 GARBAGE PICKUP	724	-	218	-	-
505-52-4331-2202 MAINTENANCE EQUIPMENT	3,502	1,642	6,605	3,000	7,000
505-52-4331-2320 RENTAL OF EQUIPMENT AND VEH	30	-	-	-	-
505-52-4331-3900 CONTRACTED SERVICES	180	3,435	779	2,500	2,500
505-52-4331-3905 SEWER PUMPING SVC (TOWS)	18,860	27,220	19,838	25,000	25,000
52 PURCHASED/CONTR SERVICES	23,296	32,297	27,440	30,500	34,500
53 SUPPLIES					
505-53-4331-1101 MATERIALS & SUPPLIES	1,355	1,900	1,309	2,000	2,000
505-53-4331-1110 LINES & SYSTEM	3,812	1,996	8,419	5,000	9,000
505-53-4331-1210 WATER/SEWERAGE	559	228	263	250	250
505-53-4331-1220 PROPANE GAS	401	-	43	-	-
505-53-4331-1230 ELECTRICITY	55,649	49,751	52,276	52,000	52,000
505-53-4331-1270 GASOLINE	3,659	2,370	1,949	3,000	3,000
505-53-4331-1600 SMALL EQUIPMENT	-	169	348	500	500
505-53-4331-1701 UNIFORMS	249	-	-	250	250
505-53-4331-2201 MAINT BLDG & GROUNDS	6	333	64	1,000	1,000
505-53-4331-2202 MAINTENANCE EQUIPMENT	12,020	9,295	11,574	10,000	10,000
505-53-4331-2203 MAINTENANCE VEHICLES	-	435	440	1,000	1,000
53 SUPPLIES	77,710	66,477	76,685	75,000	79,000

54 CAPITAL OUTLAY					
505-54-4331-2000 CAPITAL OUTLAY- EQUIPMENT	-	-	-	-	600,000
55 INTERFUND CHARGES					
505-55-4331-1100 COST ALLOCATION- SHOP	-	-	-	-	19,076
505-55-4331-1505 COST ALLOCATION- WATER MAIN	-	18,731	39,147	104,827	110,207
55 INTERFUND CHARGES	-	18,731	39,147	104,827	129,283
58 DEBT SERVICE					
505-58-4331-1002 DEBT SERVICE	241	241	-	-	-
4331 SANITARY SEWER MAINTENANCE					
	\$ 153,722	\$ 117,746	\$ 143,272	\$ 210,327	\$ 823,707

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACUTAL 2015	AMENDED BUDGET 2016	BUDGET 2017
4335 SEWAGE TREATMENT PLANT					
51 PERSONAL SER & EMP BENEFIT					
505-51-4335-1100 SALARIES & WAGES	\$ 72,108	\$ 77,763	\$ 78,350	\$ 78,647	\$ 78,751
505-51-4335-2100 GROUP INSURANCE	29,251	29,499	35,995	35,995	41,155
505-51-4335-2200 FICA EXPENSE	5,141	5,376	5,655	5,831	6,024
505-51-4335-2400 RETIREMENT	5,099	5,196	3,393	5,899	5,179
505-51-4335-2700 WORKMEN'S COMP	1,505	1,272	1,343	1,480	1,184
51 PERSONAL SER & EMP BENEFIT	113,104	119,106	124,736	127,852	132,293
52 PURCHASED/CONTR SERVICES					
505-52-4335-1300 TECHNICAL SERVICES	-	259	254	300	300
505-52-4335-1310 LAB SAMPLE TESTING	585	1,005	1,871	5,000	10,000
505-52-4335-2110 GARBAGE PICKUP	675	600	600	600	600
505-52-4335-2201 MAINT BLDG & GROUNDS	200	186	328	500	1,000
505-52-4335-2202 MAINTENANCE EQUIPMENT	19,855	13,628	33,582	20,000	20,000
505-52-4335-2320 RENTAL EQUIP & VEHICLES	-	-	40	100	100
505-52-4335-3201 TELEPHONE & INTERNET	2,119	1,729	1,678	2,000	2,000
505-52-4335-3903 SANITATION PICK UP	24,458	17,238	22,362	20,000	20,000
52 PURCHASED/CONTR SERVICES	47,892	34,645	60,715	48,500	54,000
53 SUPPLIES					
505-53-4335-1100 OFFICE SUPPLIES & EXPENSE	231	287	128	500	500
505-53-4335-1101 MATERIALS & SUPPLIES	1,394	2,108	3,175	2,000	2,000
505-53-4335-1102 CLEANING & PAPER SUPPLIES	180	136	118	250	250
505-53-4335-1210 WATER/SEWERAGE	30,188	25,267	26,048	28,000	28,000
505-53-4335-1220 PROPANE GAS	1,981	3,125	1,467	2,000	2,000
505-53-4335-1230 ELECTRICITY	88,496	87,215	96,871	94,000	94,000
505-53-4335-1270 GASOLINE	670	825	1,869	2,000	2,000
505-53-4335-1280 CHEMICALS	24,486	11,650	25,435	28,000	28,000
505-53-4335-1600 SMALL EQUIPMENT	7,818	1,484	1,941	2,000	2,000
505-53-4335-1701 UNIFORMS	460	557	490	500	500
505-53-4335-2201 MAINT. BLDG&GROUNDS	517	2,432	605	1,100	1,100
505-53-4335-2202 MAINTENANCE EQUIPMENT	37,967	21,406	79,969	40,000	40,000
505-53-4335-2203 MAINTENANCE VEHICLES	21	318	324	500	500
53 SUPPLIES	194,409	156,810	238,440	200,850	200,850
54 CAPITAL OUTLAY					
505-54-4335-2000 CAPITAL OUTLAY- EQUIPMENT	-	-	-	-	100,000
4335 SEWAGE TREATMENT PLANT					
	\$ 355,405	\$ 310,561	\$ 423,891	\$ 377,202	\$ 487,143

WATER EXPENSE	ACTUAL	ACTUAL	ACTUAL	AMENDED	
	2013	2014	2015	BUDGET	BUDGET
	2016	2017			
4410 WATER ADMINISTRATION	\$ 637,502	\$ 490,727	\$ 455,060	\$ 797,963	\$ 875,972
4411 USDA RURAL DEVELOPMENT LOAN	-	98,000	-	-	-
4415 GEFA PROJECT	-	-	161,456	-	249,800
4430 WATER TREATMENT	342,498	398,473	393,433	413,964	414,973
4440 WATER DISTRIBUTION	665,939	636,005	595,366	651,720	1,100,107
4450 WATER LOSS PREVENTION	-	-	-	69,900	69,900
	<u>\$1,645,939</u>	<u>\$1,623,205</u>	<u>\$1,605,315</u>	<u>\$1,933,547</u>	<u>\$2,710,751</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED	
	2013	2014	2015	BUDGET	BUDGET
	2016	2017			
4410 WATER ADMINISTRATION					
51 PERSONAL SER & EMP BENEFIT					
505-51-4410-1100 SALARIES & WAGES	\$ 31,495	\$ -	\$ 44,926	\$ 44,275	\$ 45,982
505-51-4410-1700 INDIRECT COST ALLOCATIONS	-	-	(6,410)	(19,379)	(20,869)
505-51-4410-2100 GROUP INSURANCE	14,923	-	17,997	17,997	20,577
505-51-4410-2200 FICA EXPENSE	2,191	-	3,024	3,387	3,518
505-51-4410-2400 RETIREMENT	2,550	-	1,697	1,997	2,589
505-51-4410-2700 WORKMEN'S COMP	56	-	81	61	98
505-51-4410-2902 VACCINE	271	303	106	-	150
51 PERSONAL SER & EMP BENEFIT	<u>51,486</u>	<u>303</u>	<u>61,421</u>	<u>48,338</u>	<u>52,046</u>
52 PURCHASED/CONTR SERVICES					
505-52-4410-1120 BANK CHARGES	-	226	205	150	7,850
505-52-4410-1200 AUDIT	1,710	1,720	4,100	5,600	5,600
505-52-4410-1201 LEGAL	1,038	1,547	1,315	1,500	1,500
505-52-4410-1202 ENGINEERING	16,866	10,789	7,579	12,000	12,000
505-52-4410-1300 TECHNICAL SERVICES	1,642	1,240	1,395	1,800	1,800
505-52-4410-2202 MAINTENANCE EQUIPMENT	521	616	640	1,200	1,500
505-52-4410-3100 INSURANCE & BONDS	14,983	15,572	19,907	23,000	34,000
505-52-4410-3201 TELEPHONE	1,798	1,917	2,355	4,000	4,000
505-52-4410-3202 POSTAGE	6,334	6,753	7,056	6,800	9,000
505-52-4410-3300 ADVERTISING	1,183	767	962	1,000	1,000
505-52-4410-3400 PRINTING	4,953	5,073	4,961	4,500	4,500
505-52-4410-3500 TRAVEL	2,481	1,630	1,505	2,500	3,000
505-52-4410-3600 PROFESSIONAL DUES	2,625	1,930	2,127	2,500	2,500
505-52-4410-3700 TRAINING EXPENSE	1,785	516	1,337	1,500	1,500
505-52-4410-3900 CONTRACTED SERVICES	<u>13,680</u>	<u>9,476</u>	<u>13,047</u>	<u>14,000</u>	<u>16,000</u>
52 PURCHASED/CONTR SERVICES	<u>71,599</u>	<u>59,772</u>	<u>68,491</u>	<u>82,050</u>	<u>105,750</u>
53 SUPPLIES					
505-53-4410-1100 OFFICE SUPPLIES & EXPENSE	1,816	3,824	3,766	4,000	4,000
505-53-4410-1101 MATERIALS & SUPPLIES	246	185	253	500	500
505-53-4410-1102 CLEANING & PAPER SUPPLIES	2,098	3,212	80	-	250
505-53-4410-1600 SMALL EQUIPMENT	144	954	1,399	1,200	1,200
505-53-4410-1700 MISCELLANEOUS	836	419	13	500	500
505-53-4410-1701 UNIFORMS	16	-	500	500	500
505-53-4410-2202 MAINTENANCE EQUIPMENT	-	500	-	-	-
53 SUPPLIES	<u>5,156</u>	<u>9,094</u>	<u>6,011</u>	<u>6,700</u>	<u>6,950</u>
55 INTERFUND CHARGES					
505-55-4410-1100 COST ALLOCATION- GENERAL	-	86,827	42,614	40,231	50,169
56 DEPRECIATION					
505-56-4410-1000 DEPRECIATION	<u>376,577</u>	<u>236,602</u>	<u>269,631</u>	<u>-</u>	<u>-</u>

57 OTHER COSTS					
505-57-4410-4000 BAD DEBT EXPENSE	4,300	12,320	6,317	5,000	5,000
505-57-4410-9000 CONTINGENCIES	-	-	-	26,550	32,777
57 OTHER COSTS	4,300	12,320	6,317	31,550	37,777
58 DEBT SERVICE					
505-58-4410-4442 USDA BOND DEBT WATER PROJ	127,559	85,109	-	586,400	620,707
505-58-4410-4444 MINERAL BLUFF WATER DEBT	825	700	575	2,694	2,573
58 DEBT SERVICE	128,384	85,809	575	589,094	623,280
4410 WATER ADMINISTRATION	<u>\$ 637,502</u>	<u>\$ 490,727</u>	<u>\$ 455,060</u>	<u>\$ 797,963</u>	<u>\$ 875,972</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
4411 USDA RURAL DEV LOAN					
52 PURCHASED/CONTR SERVICES					
100-52-4411-1120 BANK CHARGES	\$ -	\$ 90	\$ 102	\$ -	\$ -
505-52-4411-1201 USDA LEGAL	33,414	106,280	11,881	-	-
505-52-4411-1202 USDA ENGINEERING	456,412	315,348	276,811	-	-
505-52-4411-3100 INSURANCE & BONDS	-	6,377	3,188	-	-
505-52-4411-3300 USDA ADVERTISING	210	410	-	-	-
52 PURCHASED/CONTR SERVICES	490,036	428,505	291,982	-	-
54 CAPTIAL OUTLAY					
505-54-4411-1000 USDA CAPITAL OUTLAY	(591,864)	(3,394,775)	(6,976,748)	-	-
505-54-4411-1100 USDA SITES/ACQUISITION	76,492	-	16,150	-	-
505-54-4411-1410 C/O MINERAL BLUFF WATER TANI	-	1,238,755	246,365	-	-
505-54-4411-1420 C/O WATER TREATMENT PLANT	-	984,400	5,828,632	-	-
505-54-4411-1430 C/O WATER STORAGE TANK	-	749,332	250,764	-	-
54 CAPTIAL OUTLAY	(515,372)	(422,288)	(634,837)	-	-
58 DEBT SERVICE					
505-58-4411-4443 INTERIM LOAN INTEREST PMT	25,336	91,783	342,855	-	-
4411 USDA RURAL DEV LOAN	<u>\$ -</u>	<u>\$ 98,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
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	-	-
505-52-4415-1202 ENGINEERING	-	-	7,616	-	4,800
52 PURCHASED/CONTR SERVICES	-	-	8,085	-	4,800
53 SUPPLIES					
505-53-4415-1110 LINES & SYSTEMS	-	-	145,218	-	245,000
4415 USDA RURAL DEV LOAN	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161,456</u>	<u>\$ -</u>	<u>\$ 249,800</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
4430 WATER TREATMENT					
51 PERSONAL SER & EMP BENEFIT					
505-51-4430-1100 SALARIES & WAGES	\$ 127,002	\$ 165,727	\$ 152,527	\$ 154,824	\$ 154,133
505-51-4430-2100 GROUP INSURANCE	34,065	42,966	52,397	52,397	48,376
505-51-4430-2200 FICA EXPENSE	9,065	11,612	11,813	11,844	11,791
505-51-4430-2400 RETIREMENT	7,649	10,393	6,785	7,989	10,358
505-51-4430-2700 WORKMEN'S COMP	5,539	7,056	7,756	7,060	8,964
51 PERSONAL SER & EMP BENEFIT	183,320	237,754	231,278	234,114	233,623
52 PURCHASED/CONTR SERVICES					
505-52-4430-1310 WATER SAMPLE TESTING	10,128	10,206	10,706	12,000	12,000
505-52-4430-2201 MAINT BLDG & GROUNDS	-	-	-	500	500
505-52-4430-2202 MAINTENANCE EQUIPMENT	8,664	6,698	7,461	7,500	10,000
505-52-4430-3201 TELEPHONE & INTERNET	1,830	1,849	2,054	2,500	2,500
505-52-4430-3500 TRAVEL	335	720	1,330	2,000	2,000
505-52-4430-3700 TRAINING EXPENSE	547	2,462	2,186	2,500	2,500
505-52-4430-3900 CONTRACTED SERVICES	199	-	-	-	-
505-52-4430-3903 SANITATION PICK-UP	1,624	-	-	2,000	2,000
52 PURCHASED/CONTR SERVICES	23,327	21,935	23,737	29,000	31,500
53 SUPPLIES					
505-53-4430-1100 OFFICE SUPPLIES & EXPENSE	72	941	126	500	500
505-53-4430-1101 MATERIALS & SUPPLIES	1,576	863	510	500	500
505-53-4430-1102 CLEANING & PAPER SUPPLIES	367	188	364	500	500
505-53-4430-1210 WATER/SEWERAGE	384	307	257	500	500
505-53-4430-1230 ELECTRICITY	94,555	100,920	99,690	105,000	105,000
505-53-4430-1270 GASOLINE	-	473	1,109	2,500	1,500
505-53-4430-1280 CHEMICALS	25,899	23,767	25,644	28,000	28,000
505-53-4430-1600 SMALL EQUIPMENT	859	4,013	-	4,000	4,000
505-53-4430-1701 UNIFORMS	600	782	1,165	1,200	1,200
505-53-4430-2201 MAINT. BLDG&GROUNDS	25	159	34	500	500
505-53-4430-2202 MAINTENANCE EQUIPMENT	11,514	6,371	9,407	6,900	6,900
505-53-4430-2203 MAINTENANCE VEHICLES	-	-	112	750	750
53 SUPPLIES	135,851	138,784	138,418	150,850	149,850
4430 WATER TREATMENT	<u>\$ 342,498</u>	<u>\$ 398,473</u>	<u>\$ 393,433</u>	<u>\$ 413,964</u>	<u>\$ 414,973</u>

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
4440 WATER DISTRIBUTION					
51 PERSONAL SER & EMP BENEFIT					
505-51-4440-1100 SALAIRES & WAGES	\$ 215,041	\$ 219,738	\$ 227,399	\$ 236,561	\$ 272,866
505-51-4440-1110 CAPTIALZIED SALARIES & WAGES	(1,549)	-	-	-	-
505-34-4440-1700 INDIRECT COST ALLOCATIONS	-	(19,610)	(39,147)	(104,827)	(110,207)
505-51-4440-2100 GROUP INSURANCE	85,858	80,140	96,556	98,188	81,964
505-51-4440-2200 FICA EXPENSE	15,736	15,526	17,016	18,060	20,874
505-51-4440-2400 RETIREMENT	15,298	15,590	10,178	11,984	15,537
505-51-4440-2700 WORKMEN'S COMP	11,102	14,124	10,800	11,004	13,446
505-51-4410-2901 MEDICAL PMTS FOR INJURIES	266	591	587	1,000	1,000
51 PERSONAL SER & EMP BENEFIT	341,752	326,099	323,389	271,970	295,480
52 PURCHASED/CONTR SERVICES					
505-52-4440-1202 ENGINEERING	-	-	3,950	-	-
505-52-4440-2110 GARBAGE PICKUP	1,452	2,172	1,531	-	-
505-52-4440-2201 MAINT BLDG & GROUNDS	-	-	180	-	-
505-52-4440-2202 MAINTENANCE EQUIPMENT	11,291	8,540	7,608	10,000	10,000
505-52-4440-2203 MAINTENANCE VEHICLES	-	-	152	500	500
505-52-4440-2320 RENTAL OF EQUIPMENT AND VEH	61	388	953	1,250	1,250
505-52-4440-3900 CONTRACTED SERVICES	35	1,984	2,113	1,500	6,000
505-52-4440-3902 GA CORRECTIONS (WD)	-	6,393	12,850	13,500	13,500
505-52-4440-3910 CONTRACT LABOR- PATCHING	36,080	39,311	4,200	25,650	25,650
52 PURCHASED/CONTR SERVICES	48,919	58,788	33,537	52,400	56,900
53 SUPPLIES					
505-52-4440-1100 OFFICE SUPPLIES & EXPENSE	-	36	129	100	100
505-53-4440-1101 MATERIALS & SUPPLIES	11,234	9,614	11,452	12,000	12,000
505-53-4440-1102 CLEANING & PAPER SUPPLIES	-	-	471	500	-
505-53-4440-1110 LINES & SYSTEM	158,964	140,252	135,537	100,000	100,000
505-53-4440-1120 MATERIALS & SUPPLIES- PATCHING	-	-	436	6,000	8,000
505-53-4440-1121 MATERIALS & SUPPLIES- STONE	13,951	5,504	4,888	5,000	5,000
505-53-4440-1210 WATER/SEWERAGE	1,036	1,043	768	-	-
505-53-4440-1220 PROPANE GAS	801	997	831	-	-
505-53-4440-1230 ELECTRICITY	13,696	14,484	12,796	18,000	12,000
505-53-4440-1270 GASOLINE	23,161	27,787	16,398	21,500	10,000
505-53-4440-1600 SMALL EQUIPMENT	1,202	2,601	10,680	6,150	10,000
505-53-4440-1701 UNIFORMS	2,807	1,546	2,305	2,500	2,500
505-53-4440-1702 WATER LEAK-DINNER/SUPPER	165	569	87	500	500
505-53-4440-2201 MAINT BLDG & GROUNDS	287	541	2,967	-	-
505-53-4440-2202 MAINTENANCE EQUIPMENT	13,186	13,811	14,637	14,000	14,000
505-53-4440-2203 MAINTENANCE VEHICLES	3,625	14,481	7,784	10,000	13,000
505-53-4440-3902 GA CORRECTIONS (WD) MATERIA	-	123	2,035	2,000	2,000
53 SUPPLIES	244,115	233,389	224,201	198,250	189,100
54 CAPITAL OUTLAY					
505-54-4440-1400 CAPITAL OUTLAY- INFRASTRUCTURE					391,000
505-54-4440-2000 CAPITAL OUTLAY - EQUIP	-	-	-	25,000	-
54 CAPITAL OUTLAY	-	-	-	25,000	391,000
55 INTERFUND CHARGES					
505-55-4440-1100 COST ALLOCATION- SHOP	-	-	-	-	44,611
58 DEBT SERVICE					
505-58-4440-1002 DEBT SERVICE- GEFA LOAN	723	(211)	32	5,000	17,370
505-58-4440-1003 NEW METER REPL LOAN PMTS	20,867	17,940	14,207	99,100	99,070
505-58-4440-1004 GMA/USDA LEASE PAYMENTS	-	-	-	-	6,576
58 DEBT SERVICE	21,590	17,729	14,239	104,100	123,016
61 TRANSFERS					
505-61-4440-1275 TRANSFERS OUT- HOTEL/MOTEL	9,563	-	-	-	-
4440 WATER DISTRIBUTION	\$ 665,939	\$ 636,005	\$ 595,366	\$ 651,720	\$ 1,100,107



ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	AMENDED BUDGET 2016	BUDGET 2017
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	5,000	5,000
505-52-4450-3500 TRAVEL	-	-	1,804	2,000	2,000
505-52-4450-3700 TRAINING EXPENSE	-	-	806	1,500	1,500
505-52-4450-3900 CONTRACT SERVICES	-	-	24,995	25,400	25,400
52 PURCHASED/CONTR SERVICES	-	4,979	30,499	33,900	33,900
53 SUPPLIES					
505-53-4450-1101 MATERIALS & SUPPLIES	-	119	485	5,000	5,000
54 CAPITAL OUTLAY					
505-54-4450-2000 CAPITAL OUTLAY - EQUIP	-	-	-	31,000	31,000
4440 WATER DISTRIBUTION	\$ -	\$ 5,549	\$ 30,984	\$ 69,900	\$ 69,900

## 5-YEAR CAPITAL BUDGET

ACCOUNT NUMBER/DESCRIPTION	2017	2018	2019	2020	2021	FUNDING SOURCE
Police vehicle	35,000					GMA lease
Paving of East Main Street	820,000					SPLOST revenue & LMIG funds
East Main Street Waterline Replacement	91,000					Water Fund operating revenue
Downtown Storm Drainage Engineering	22,000		16,750			SPLOST revenue
Downtown Storm Drainage Construction			750,000			SPLOST/ unrestricted Hotel/Motel
West Main Street Streetscape		443,750				\$350,000 Streetscape grant + \$93,750 SPLOST
West Main Street Waterline Replacement	300,000					Surcharge revenue
Trackside Lane Pump Station, including upgrade to reroute E. Main force main	600,000					\$250,000 contractor commitment + \$350,000 GEFA loan
Aska Sewer Substations		500,000				GEFA loan
Meter Replacement Project	250,000	250,000				GEFA loans
CDBG Orchard Boulevard	615,807					\$500,000 CDBG grant + SPLOST water revenue
Sewer Plant Metals Project	100,000					USDA reimbursement funds
Sewer Plant Temperature Project			500,000			Water Fund operating revenue
Sewer Plant Upgrades				1,000,000		USDA bonds
<b>TOTAL CAPITAL OUTLAY</b>	<b><u>\$ 2,798,807</u></b>	<b><u>\$ 1,193,750</u></b>	<b><u>\$ 1,266,750</u></b>	<b><u>\$ 1,000,000</u></b>	<b><u>\$ -</u></b>	

## DEBT SERVICE

DEBT TITLE / DEPARTMENT	BUDGET ACCOUNT	BUDGET ACCOUNT NUMBER	ORIGINAL ISSUE AMOUNT	BALANCE 12/31/16	PRINCIPAL	INTEREST	2017 BUDGET
<b>GENERAL FUND</b>							
GMA 2015 Police Fleet Lease			\$ 93,265	\$ 46,729	\$ 23,018	\$ 1,407	
GMA 2015 Police Equipment Lease			12,896	6,444	3,169	218	
GMA 2016 Police Equipment Lease			<u>21,620</u>	<u>15,934</u>	<u>5,130</u>	<u>556</u>	
			127,781	69,107	31,317	2,181	
POLICE	DEBT SERVICE	100-58-3200-1000					\$ 33,498
USDA Skidsteer Loan *			9,550	<u>9,057</u>	<u>1,806</u>	<u>237</u>	
STREET	DEBT SERVICE	100-58-4200-1000					<u>2,043</u>
<b>TOTAL GENERAL FUND</b>				<b><u>\$ 78,164</u></b>	<b><u>\$ 33,123</u></b>	<b><u>\$ 2,418</u></b>	<b><u>\$ 35,541</u></b>
<b>WATER AND SEWER FUND</b>							
<i>BONDS</i>							
USDA 1997A			\$ 1,050,000	\$ 765,464	\$ 22,780	\$ 33,980	
USDA 1997B			<u>99,350</u>	<u>72,063</u>	<u>2,178</u>	<u>3,198</u>	
			1,149,350	837,527	24,958	37,178	
SEWER ADMIN	USDA BONDS	505-58-4310-1001					\$ 62,136
USDA 2014A			9,000,000	9,000,000	43,690	388,490	
USDA 2014B			<u>3,926,000</u>	<u>3,926,000</u>	<u>19,059</u>	<u>169,468</u>	
			12,926,000	12,926,000	62,749	557,958	
WATER ADMIN	USDA WATER PROJECTS	505-58-4410-4442					620,707
<i>NOTES &amp; LOANS PAYABLE</i>							
GMAC Berkadia- Mineral Bluff Water			39,000	7,000	2,000	573	
WATER ADMIN	PMT- MINERAL BLUFF WATER	505-58-4410-4444					2,573
GEFA DWSRF 15-001			117,000	114,800	5,318	1,157	
GEFA DWSRF 16-007 **			<u>127,185</u>	<u>-</u>	<u>10,336</u>	<u>559</u>	
			244,185	114,800	15,654	1,716	
WATER DIST	DEBT SERVICE GEFA LOANS	505-58-4440-1002					17,370
PNC Equip- Meter Replacement			788,880	187,364	91,575	7,495	
WATER DIST	NEW METER REPL LOAN PMTS	505-58-4440-1003					99,070
GMA 2016 F-350 Truck Lease			24,912	20,379	3,789	744	
USDA Skidsteer Loan *			9,550	<u>9,057</u>	<u>1,806</u>	<u>237</u>	
				29,436	5,595	981	
WATER DIST	GMA/USDA LEASE PAYMENTS	505-58-4440-1004					<u>6,576</u>
<b>TOTAL WATER AND SEWER FUND</b>				<b><u>\$ 14,102,127</u></b>	<b><u>\$ 202,531</u></b>	<b><u>\$ 605,901</u></b>	<b><u>\$ 808,432</u></b>

\*Estimated payments because loan has not been closed at this time. This loan is split 50/50 between the street and water departments.

\*\*Estimated amounts since loan is in construction phase with payments beginning August 2017.

**INTERFUND ALLOCATION OF EXPENSE**

	ALLOCATED EXPENSE		GENERAL		WATER		SEWER
<b>ALLOCATION OF GENERAL ADMIN</b>							
CUSTOMER SERVICE	51,376	50%	25,688	40%	20,651	10%	5,138
FINANCE & HUMAN RESOURCES	73,797	50%	36,898	40%	29,519	10%	7,380
COLLECTIONS & NEW SERVICES	40,399	70%	<u>28,279</u>	25%	<u>10,100</u>	5%	<u>2,020</u>
	165,572		<u>\$ 62,587</u>		<u>\$ 50,169</u>		<u>\$ 12,517</u>
<b>ALLOCATION OF SHOP</b>							
WATER/SEWER	127,174	50%	<u>\$ 63,587</u>	35%	<u>\$ 44,611</u>	15%	<u>\$ 19,076</u>
<b>ALLOCATION OF WATER ADMIN &amp; MAINTENANCE</b>							
SEWER MAINTENANCE	367,357			70%	\$ 257,150	30%	\$ 110,207
SEWER ADMINISTRATION	69,563			70%	<u>48,694</u>	30%	<u>20,869</u>
					<u>\$ 305,844</u>		<u>\$ 131,076</u>
<b>WATER/SEWER ALLOCATION OF CUSTOMER SERVICE/COLLECTIONS</b>							
	<b># OF CUSTOMERS</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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