2013

CITY OF BLUE RIDGE



ANNUAL BUDGET

Blue Ridge, Georgia
Live. Work. Play.

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BUDGET MESSAGE

Incorporated in 1887 and located in the northeast corner of Georgia, the City of Blue Ridge is the county seat of Fannin County. The City consists of 2.2 square miles and has a population of 1,290, according to the 2010 census. Named for the southern reach of the Appalachian Mountain Range that stretches into the area, the City of Blue Ridge boasts beautiful mountain views. With key water features, such as Lake Blue Ridge and the Toccoa River, as well as being surrounded by the Blue Ridge mountains and near the southern tip of the Appalachian Trail, the area draws tourists and outdoorsmen from all over the United States and abroad.

The downtown area is populated with unique shops and antique stores, art galleries and eateries. The tracks for the Blue Ridge Scenic Railway bisect the downtown, with the Scenic Railway itself operating out of the town's historic 100 year old depot. The downtown area also serves as host for several seasonal festivals and the City is home to one of the few drive-ins in North Georgia, the Swan Drive-In Theatre.

The City of Blue Ridge operates under the direction of the City Council, which consists of the Mayor and five council members, all elected at large. Each council member serves as Commissioner over one of the following departments: street, police, water and sewer, office or park. The Council represents the interests of the citizens by adopting public policies and determining the scope of services and tax levels. The Council also approves ordinances, new projects and programs, and adopts the annual budget.

REVIEW OF 2012

The City enjoyed an eventful and rewarding 2012. Some highlights from the year include the hosting of multiple festivals and events in the downtown park such as Spring and Fall Arts in the Park, Blues and BBQ Music Festival, and the Labor Day BBQ to name a few. The City hosted the annual Light Up Blue Ridge event with the exciting addition of ice skating in the downtown City park.

Resources from hotel/motel tax collections, which increased from 3% to 5% in 2011, were used to make needed improvements and promote the Old State Farmer's Market. The Market hosted a Spring and Fall Festival and also the Harvest Hoedown. The addition of public restrooms at the Farmer's Market was began in 2012 and will facilitate further growth for the location.

Downtown improvements continued with the completion of Streetscape Phase II, which included brick sidewalks and beautification of West Main Street. Streetscape Phase III is in progress to renovate the historic downtown depot. Streetscape projects are largely funded by the Georgia Department of Transportation.

The City hosted the first baseball tournament at the City Park and made improvements at the pool to provide memorable summer recreation. A grant from the Georgia Department of Natural Resources was entered into to design and construct a multi-use unpaved trail near Mineral Springs Creek, along with trailhead parking, benches and a gazebo.

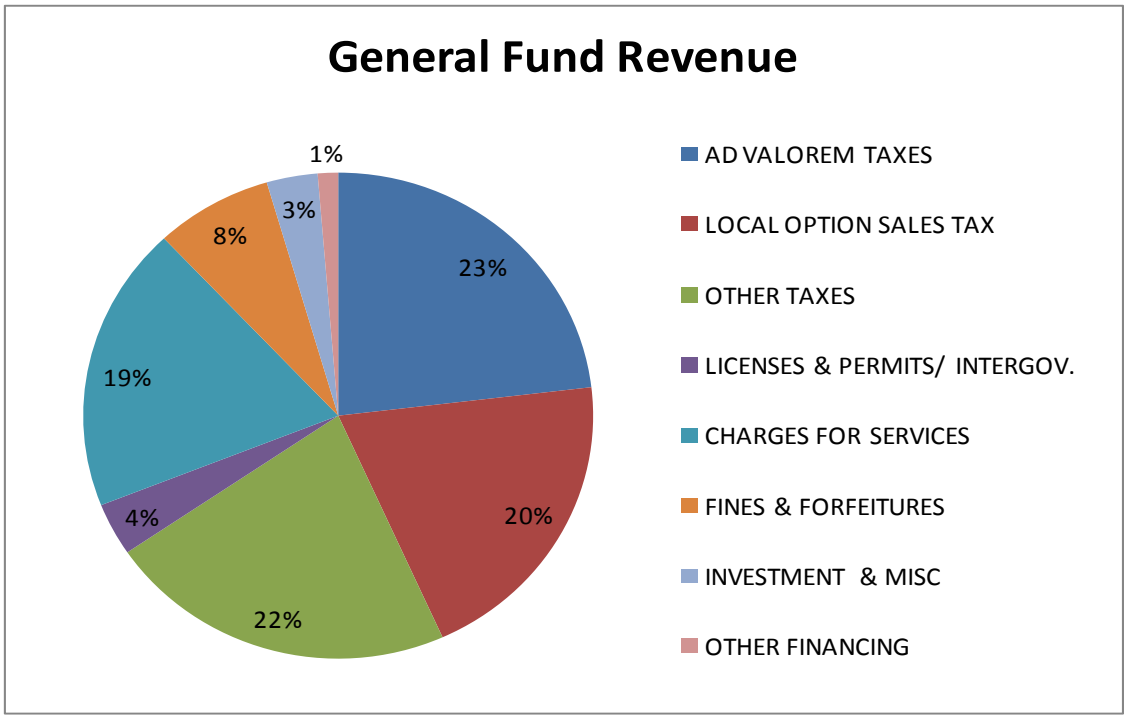
The police department completed a lease purchase for a new police car and updated the logo on all vehicles.

The water and sewer department services approximately 2,500 customers and completed six new line additions in the system funded by surcharge fees. Customers can also pay their utility bills and traffic fines online with new services offered on the City's website.

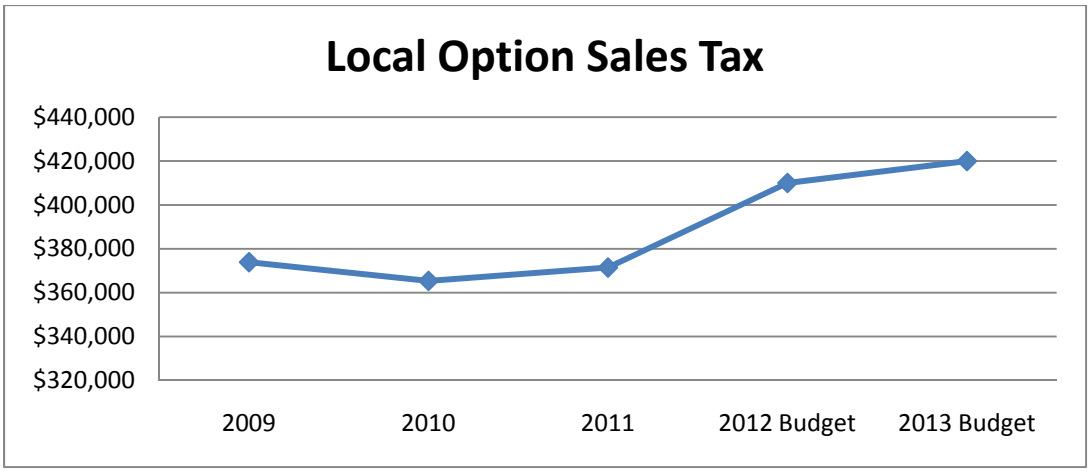
2013 BUDGET ANALYSIS

The 2013 Budget provides adequate resources to deliver high-quality services to our constituents and reflects the fiscal conservatism of the City Council. This is a very challenging economy and the City is striving to keep taxes constant while investing in infrastructure and establishing some reserves.

The following displays the City's budgeted general fund revenue sources for 2013.



Ad valorem taxes consist of all current and prior year tax collections levied for property taxes. The Mayor and Council normally set the millage rate for City taxes at the end of the preceding year before the budget is adopted. The millage rate remained at 6.32 for the 2012 taxes and budgeted revenue of $420,000 is approximately 90% of the total levy with various collection percentages used for prior years' outstanding balances. Local option sales tax decreased during 2010 amid the economic downturn experienced by the entire nation, but has been rising and is expected to reach $420,000 during 2013. Other than ad valorem property taxes, this is the City's largest single source of revenue. The City is currently in negotiations with Fannin County to set the percentage of sales tax collections that the City will receive for the next ten years.

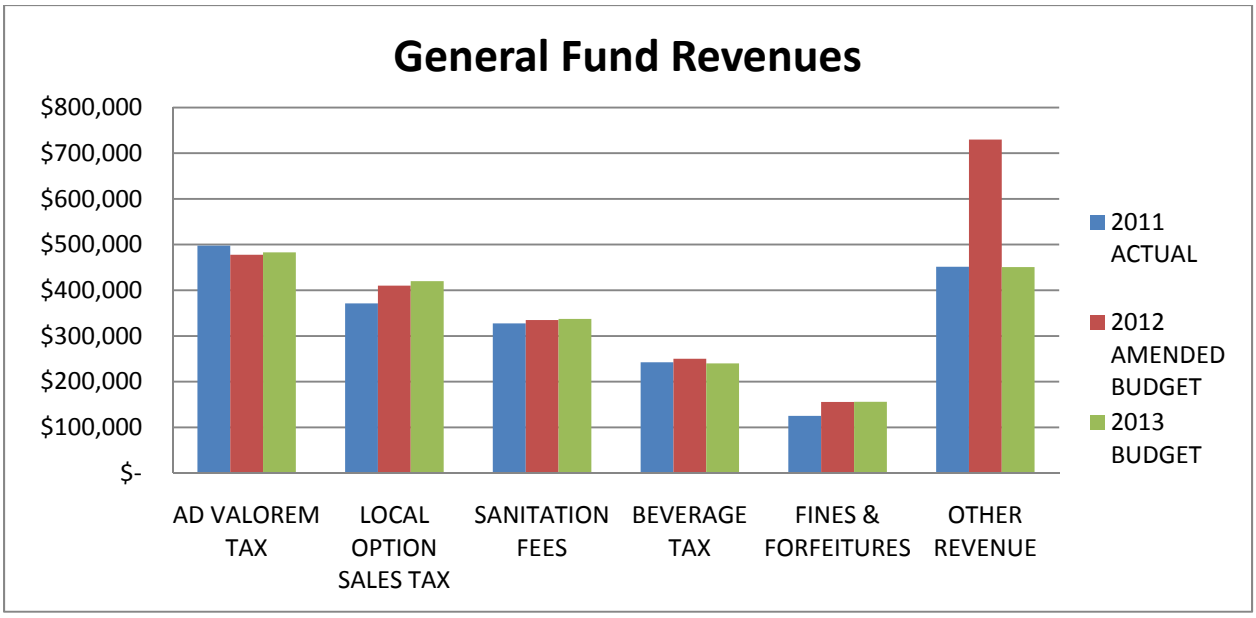


Other taxes include franchise taxes which are currently collected quarterly from two phone companies and semi-annually from an electric company for lines and systems within the City limits. The City has budgeted conservatively, but hopes to see a rise in franchise tax revenue due to the new agreement with Atlanta Gas Light on newly installed lines within City limits.

Business occupation taxes, also know as business licenses, the insurance premium tax, and financial institution taxes make up the majority of the remaining other taxes category. The largest item in charges for services is collections for solid waste. This service billed on City utility bills, but is contracted by the City to an outside vendor.

Fines and forfeitures budget has increased 24% from actual 2011 collections, however, payments to others of fine collections has also increased almost 32% from 2011. There have been changes to the amounts required by law to be paid out to other agencies from fine collections, such as a new remittance and adjustments to the percentages.

Miscellaneous revenue spiked in 2012 due to over $260,000 in insurance reimbursement received for damage to the drive-in screen, which is a property owned by the City. Other miscellaneous revenue includes rental income from City properties of $61,000 for the Blue Ridge Marina, Swan Drive-In, and depot leased by Blue Ridge Scenic Railway. A new police car will be financed by a lease that is included in other financing sources as was also done in 2012. Following is a chart showing changes in major revenue sources from 2011 actual and the 2012 amended budget compared to 2013 budget.



General fund expenditures are displayed on the budget summary by department, which is the legal level of control for the City of Blue Ridge. This means it would require a budget amendment by the City council to adjust the overall budget expenditures for a department. Several new departments were created for the 2013 budget to comply with the Uniform Chart of Accounts established by the Georgia Department of Community Affairs. The wages and benefits of several City departments are also more detailed and included in several departments where they were previously summarized in a different department to facilitate better management of City resources.

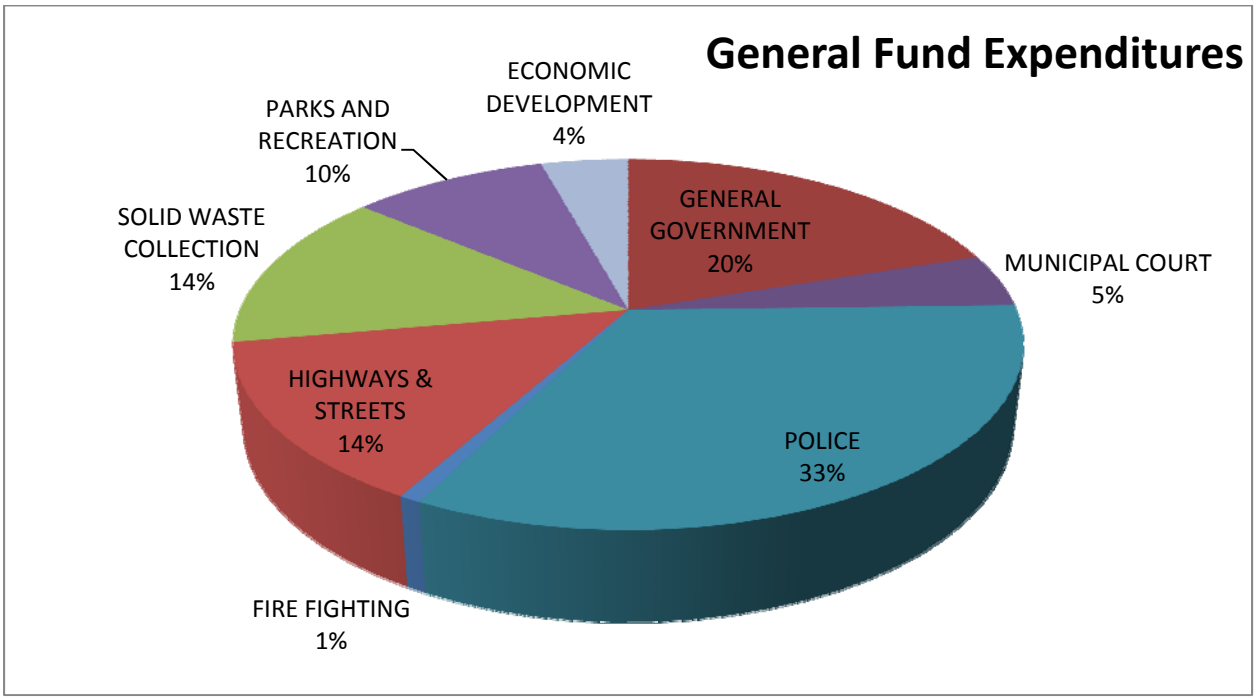
The police department is a very important City function and comprises 33% of general fund expenditures. The only capital outlay in the general fund is for the lease purchase of a new police car as previously mentioned. The police department also budgeted a small equipment purchase of $20,000 to install a camera in each police car. The Municipal Court department was moved out of the police department and created to account for expenditures related to the City's monthly municipal court meeting. The addition of a solicitor in 2013 for Blue Ridge Municipal Court has been deemed necessary to process cases in a timely manner during monthly court.

General government expenditures of 20% include mayor and council, general administration, and tax administration and licensing. Mayor and council and tax administration and licensing are two new departments for 2013 by moving current employees from general administration.

The highways and streets budget comprises only 14% of the general fund budget, but this would be much larger if SPLOST revenues were not available to pay for the resurfacing City streets. The City receives 6.3% of SPLOST collections in the county for maintenance, repair, and construction of roads, streets, bridges and sidewalks. The City maintains approximately 33 miles of City streets with general fund and SPLOST revenues.

The parks and recreation function includes the management of the City pool and ball fields

along with the downtown City park and makes up 10% of the budget. The City's planning and zoning administrator was moved to a separate department as well as an employee to manage grants and downtown events titled the downtown development department. The function of economic development that comprises 4% of the City's budget includes these two offices as well as allocation for the management and upkeep of City property that are under rental agreements.

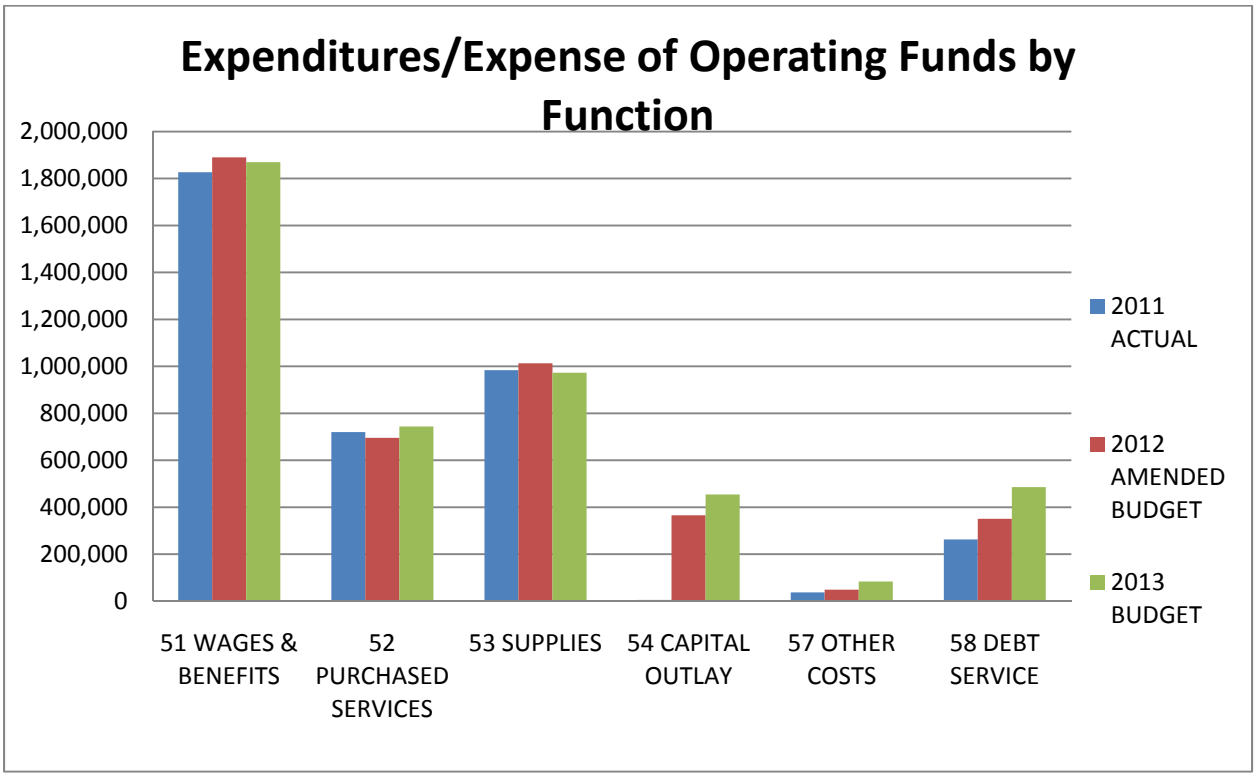


Water and sewer rates have been consistent over the past several years as evidenced by charges for services that have only slightly increased $90,000. Budgeted inter-governmental revenue of $425,000 is for a Community Development Block Grant (CDBG) to make improvements in the sewer system. The wages and benefits of several departments in the water fund were allocated to the individual department rather than summarized in the administration department, accounting for a large decrease in the sanitary and water administration departments and increases in other departments.

All City expenditures/expenses for operating funds are heavily weighted towards personnel wages and benefits as shown in the following chart that includes all costs for the general and water/sewer funds. The City absorbed a 13% increase in health insurance without increasing employee contributions or changing benefits. There were no new positions added for 2013.

Capital outlay for 2012 consisted mainly of the erection of a new screen at the drive-in that was financed by insurance reimbursement as previously mentioned. Capital outlay in 2013 consists of over $400,000 financed by the grant for sewer improvements in the water/sewer fund. The City closed on two GEFA loans during 2012 which accounts for the increase in the debt service budget. The City is continuing work on several projects, including an upgrade

of the water plant, which will be financed by USDA, and will include payoff of the GEFA loans and an interim bond where the City is currently paying interest. The other cost categories are fairly consistent for the years presented below.



Hotel/motel taxes were increased to 5% from 3% during 2011. According to state law, the 2% increase must be spent to support a facility for tourism and trade shows or only through a contract to promote tourism. The City Council has chosen to support the City owned Old State Farmer's Market facility to promote the sell of local produce and homemade goods and host special events. General maintenance and utilities, along with improvements for lighting and landscaping are included in the budgeted amount of $30,000 for 2013. The unrestricted amount of hotel/motel taxes will be used to promote tourism through various events downtown and maintenance of the downtown area and public restrooms.

The City's capital project funds, SPLOST and Streetscape, do not require annual budgets according to Georgia law, but rather project-length budgets. They are not included in this annual budget document for 2013.

Actions by the Mayor and Council of the City of Blue Ridge regarding the 2013 budget have a major impact on public services and capital projects that are an integral part of the economic development and quality of life in Blue Ridge. The challenge is balancing the service needs of citizens against limited financial resources. This budget document represents the culmination of that work as departments have scrutinized expenditures/ expenses while revenues have been budgeted conservatively. City departments will be prepared to reduce expenditures should revenues not meet projected levels.

BUDGETARY POLICIES

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

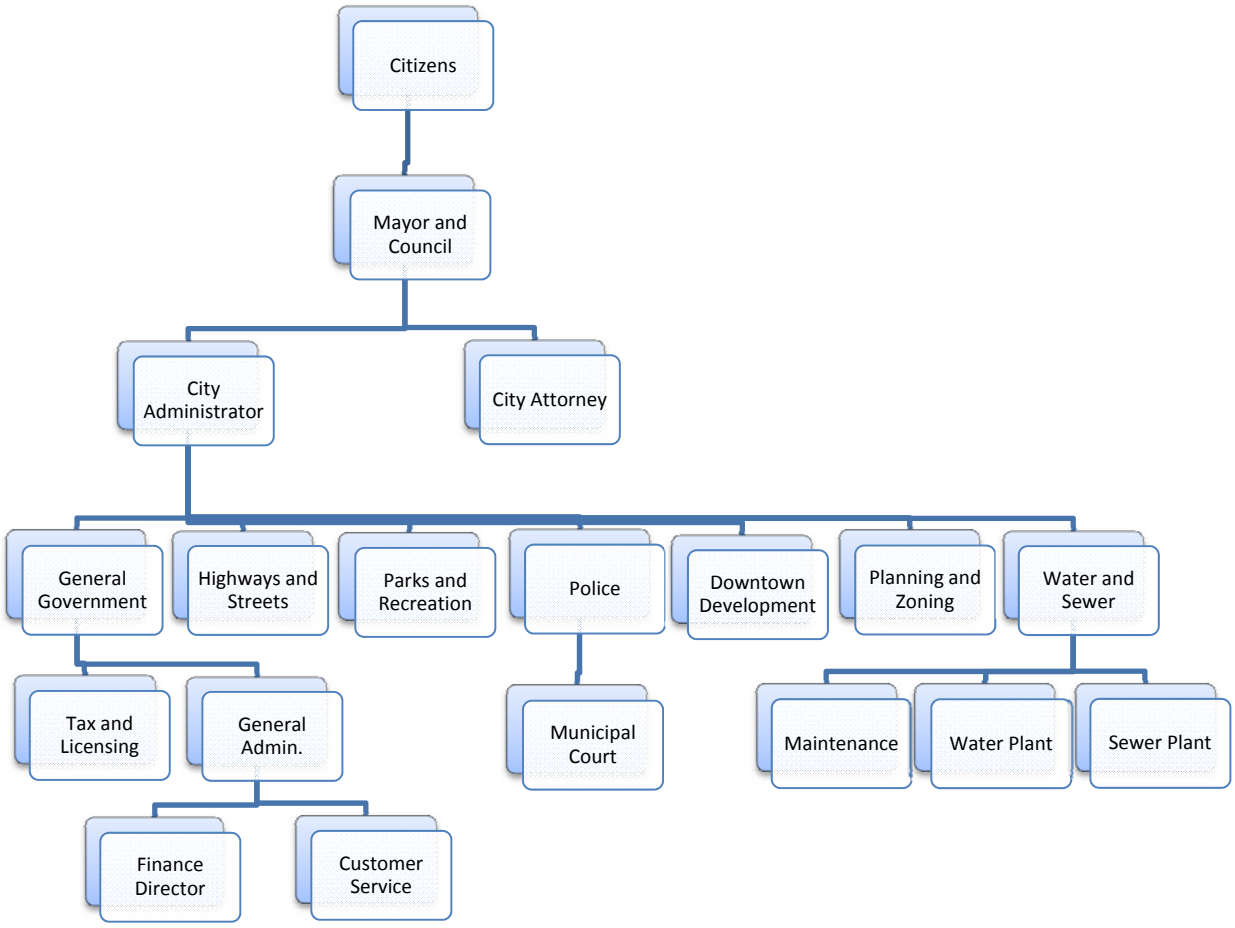
Unless authorized by City Council, outside contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted and restricted contributions compatible with the City's programs and objectives. Any material contribution 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



CITY OF BLUE RIDGE
2013
BUDGET SUMMARY

GENERAL FUND	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
REVENUES			
TAXES	$ 1,313,350	$ 1,354,942	$ 1,367,698
LICENSES & PERMITS	85,487	72,000	71,000
INTERGOVERNMENTAL REVENUE	5,078	2,000	2,000
CHARGES FOR SERVICES	386,666	390,600	395,940
FINES AND FORFEITURES	125,214	155,700	156,000
INVESTMENT INCOME	2,951	1,000	1,000
CONTRIBUTIONS AND DONATIONS	3,100	-	-
MISCELLANEOUS REVENUE	94,168	356,900	66,700
OTHER FINANCING SOURCES	-	25,000	27,000
TOTAL REVENUES	$ 2,016,014	$ 2,358,142	$ 2,087,338
EXPENDITURES			
MAYOR AND COUNCIL	$ -	$ -	$ 100,676
GENERAL ADMINISTRATION	424,994	489,304	270,250
TAX ADMIN & LICENSING	1,763	5,000	45,419
MUNICIPAL COURT	33,747	48,300	96,506
POLICE	622,409	660,650	675,032
CUSTODY OF PRISIONERS	8,850	10,500	10,000
FIRE FIGHTING	12,740	16,000	16,000
HIGHWAYS & STREETS	385,392	313,207	293,680
SOLID WASTE COLLECTION	289,420	290,000	290,000
RECREATIONAL FACILITIES	17,334	25,000	91,505
PARKS ADMINISTRATION	175,214	99,824	54,932
PARK AREAS	25,183	108,457	54,091
FARMER'S MARKET	15,271	1,250	-
PLANNING AND ZONING	-	-	24,206
DOWNTOWN DEVELOPMENT	5,941	17,750	59,291
SPECIAL FACILITIES- RENTAL	4,204	272,900	5,750
TOTAL EXPENDITURES	$ 2,022,462	$ 2,358,142	$ 2,087,338

CITY OF BLUE RIDGE
2013
BUDGET SUMMARY

HOTEL/MOTEL FUND	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
REVENUES			
TAXES	$ 74,528	$ 75,000	$ 75,000
CHARGES FOR SERVICES	2,337	-	-
INVESTMENT INCOME	370	-	-
OTHER FINANCING SOURCES	-	21,000	-
TOTAL REVENUES	77,235	96,000	75,000
EXPENDITURES			
DOWNTOWN DEVELOPMENT	$ 89,489	$ 66,000	$ 45,000
SPECIAL FACILITIES	-	30,000	30,000
TOTAL EXPENDITURES	$ 89,489	$ 96,000	$ 75,000

WATER AND SEWER FUND	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
REVENUES			
INTERGOVERNMENTAL REVENUE	$ 5,000	$ -	$ 425,300
CHARGES FOR SERVICES	2,153,546	2,004,250	2,096,780
INVESTMENT INCOME	2,550	1,000	1,000
TOTAL REVENUES	$ 2,161,096	$ 2,005,250	$ 2,523,080
EXPENSES			
SANITARY ADMINISTRATION	$ 254,098	$ 289,400	$ 162,692
CDBG SEWER GRANT	8,900	-	435,300
SANITARY SEWER MAINTENANCE	104,828	147,507	214,388
SEWAGE TREATMENT PLANT	213,264	254,500	334,462
WATER ADMINISTRATION	860,890	844,000	452,069
WATER SUPPLY	6,787	-	-
WATER TREATMENT	204,008	246,922	305,564
WATER DISTRIBUTION	159,156	222,921	618,605
TOTAL EXPENSES	$ 1,811,931	$ 2,005,250	$ 2,523,080

GENERAL FUND

REVENUES	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
31 TAXES			
100-31-0000-1000 AD VALOREM TAX 2012	$ -	$ -	$ 420,000
100-31-0000-1215 AD VALOREM TAX 2011	-	407,342	30,000
100-31-0000-1217 AD VALOREM TAX 2004	36	-	-
100-31-0000-1218 AD VALOREM TAX 2005	181	450	-
100-31-0000-1219 AD VALOREM TAX 2006	157	2,100	1,700
100-31-0000-1220 AD VALOREM TAX 2007	2,677	3,300	756
100-31-0000-1221 AD VALOREM TAX 2008	4,135	11,500	5,538
100-31-0000-1222 AD VALOREM TAX 2009	11,292	23,000	9,331
100-31-0000-1223 AD VALOREM TAX 2010	479,398	30,000	15,673
100-31-0000-1310 AUTO TAG TAX	10,876	10,000	11,000
100-31-0000-1320 MOBILE HOME TAX	163	250	700
100-31-0000-1340 INTANGIBLE TAX	2,309	2,000	3,000
100-31-0000-1600 REALESTATE TRANSFER TAX	779	1,000	2,500
100-31-0000-1700 FRANCHISE TAX	75,121	58,000	50,000
100-31-0000-3100 SALES TAX	371,466	410,000	420,000
100-31-0000-4200 BEVERAGE TAX	242,354	250,000	240,000
100-31-0000-4300 LIQUOR POURING TAX	785	4,500	6,000
100-31-0000-6100 BUSINESS & OCCUPATION TAXES	50,232	45,000	50,000
100-31-0000-6200 INSURANCE PREM. TAX	60,506	60,000	65,000
100-31-0000-6300 FINANCIAL INSTITUTIONS TAXES	-	20,000	20,000
100-31-0000-9100 PENALTIES AND INTEREST	884	16,500	16,500
31 TAXES	1,313,350	1,354,942	1,367,698
32 LICENSES & PERMITS			
100-32-0000-1100 BEVERAGE LICENSE	22,070	22,000	24,000
100-32-0000-1150 POURING LICENSE FEE	43,245	35,000	30,000
100-32-0000-1130 LIQUOR LICENSE FEE	1,000	1,000	-
100-32-0000-2200 BUILDING PERMITS/ZONING	2,632	2,000	2,000
100-32-0000-2900 VENDOR PERMIT/APPLICATION	16,540	12,000	15,000
32 LICENSES & PERMITS	85,487	72,000	71,000
33 INTERGOVERNMENTAL REVENUE			
100-33-0000-8000 HOUSING AUTH LIEU OF TAX	5,078	2,000	2,000
34 CHARGES FOR SERVICES			
100-34-0000-1000 ADMINISTRATIVE FEES	600	500	1,000
100-34-0000-1400 COPIES/USE OF FAX MACHINE	171	100	150
100-34-0000-1930 SALE OF MAPS AND PUBLICATIONS	-	-	500
100-34-0000-2120 ACCIDENT REPORTS	1,080	1,000	1,000
100-34-0000-2900 POLICE DPT OTHER THAN FIN	5,717	6,000	5,000
100-34-0000-4100 SANITATION FEES	327,662	335,000	337,500
100-34-0000-4101 PMT FOR CITY TRASH CANS	-	-	400
100-34-0000-7210 TOURNAMENT FEES	-	-	1,500
100-34-0000-7900 PARK REVENUES	1,150	1,500	1,800
100-34-0000-7910 BALL PARK CONCESSIONS	20,574	14,000	16,000
100-34-0000-7920 PARK/POOL CONCESSION	26,352	27,000	28,000
100-34-0000-7930 POOL PASS	1,700	3,500	1,500
100-34-0000-7940 POOL PARTY	1,660	2,000	1,500

REVENUES	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
100-34-0000-9300 RETURNED CHECKS FEE	-	-	90
34 CHARGES FOR SERVICES	386,666	390,600	395,940
35 FINES & FORFEITURES			
100-35-0000-1170 FINES & FORFEITURES	125,214	155,700	156,000
36 INVESTMENT INCOME			
100-36-0000-1000 INTEREST INCOME	2,951	1,000	1,000
37 CONTRIBUTIONS & DONATIONS			
100-37-0000-1000 CONTRIBUTIONS & DONATIONS	3,100	-	-
38 MISCELLANEOUS REVENUE			
100-38-0000-1000 CITY PROP RENTAL/LEASES	66,681	75,000	61,000
100-38-0000-1200 FARMER'S MKT RENTAL INCOME	-	-	1,200
100-38-0000-3000 INS REIMBURSEMENT FOR DAMAGED	-	266,400	-
100-38-0000-6000 MISCELLANEOUS	25,973	14,000	3,000
100-38-0000-6100 BP-GAS REBATE	987	1,000	1,500
100-38-0000-6200COCA-COLA INCOMING MONEY	528	500	-
38 MISCELLANEOUS REVENUE	94,168	356,900	66,700
39 OTHER FINANCING SOURCES			
100-39-0000-2200 SALE OF SCRAP	-	-	2,000
100-39-0000-3500 PROCEEDS FROM CAPITAL LEASES	-	25,000	25,000
39 OTHER FINANCING SOURCES	-	25,000	27,000
TOTAL GENERAL FUND REVENUE	$ 2,016,014	$ 2,358,142	$ 2,087,338

GENERAL GOVERNMENT	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
1100 MAYOR & COUNCIL	$ -	$ -	$ 100,676
1500 GENERAL ADMINISTRATION	424,994	489,304	270,250
1514 TAX ADMIN & LICENSING	1,763	5,000	45,419
	$ 426,758	$ 494,304	$ 416,345

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
1100 MAYOR & COUNCIL			
51 PERSONAL SER &EMP BENEFIT			
100-51-1100-1100 SALARIES & WAGES	$ -	$ -	$ 38,000
100-51-1100-2100 GROUP INSURANCE	-	-	35,724
100-51-1100-2200 FICA EXPENSE	-	-	2,907
100-51-1100-2700 WORKMEN'S COMP	-	-	275
51 PERSONAL SER &EMP BENEFIT	-	-	76,906
52 PURCHASED/CONTR SERVICES			
100-52-1100-3201 TELEPHONE	-	-	2,300
100-52-1100-3500 TRAVEL	-	-	500
100-52-1100-3700 TRAINING EXPENSE	-	-	500
52 PURCHASED/CONTR SERVICES	-	-	3,300
57 OTHER COSTS			
100-57-1100-9000 CONTINGENCIES	-	-	20,470
1100 MAYOR & COUNCIL	$ -	$ -	$ 100,676

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
1500 GENERAL ADMINISTRATION			
51 PERSONAL SER &EMP BENEFIT			
100-51-1500-1100 SALARIES & WAGES	$ 187,787	$ 232,880	$ 105,277
100-51-1500-2100 GROUP INSURANCE	42,500	63,172	14,940
100-51-1500-2200 FICA EXPENSE	16,618	18,745	8,054
100-51-1500-2400 RETIREMENT	13,654	15,000	2,714
100-51-1500-2700 WORKMEN'S COMP	5,989	6,000	225
51 PERSONAL SER &EMP BENEFIT	266,548	335,797	131,210
52 PURCHASED/CONTR SERVICES			
100-52-1500-1103 MISCELLANEOUS	671	-	-
100-52-1500-1110 OVER/SHORT	(194)	-	-
100-52-1500-1120 BANK CHARGES	100	500	-
100-52-1500-1200 AUDIT	1,742	1,500	1,500
100-52-1500-1201 LEGAL	35,817	48,000	35,000
100-52-1500-1202 ENGINEERING	2,600	1,000	2,500
100-52-1500-1203 CONSULTING	-	16,000	-
100-52-1500-1300 TECHNICAL SERVICES	-	-	1,200
100-52-1500-2110 GARBAGE PICKUP	-	-	1,440
100-52-1500-2201 MAINT. BLDG&GROUNDS	27,923	5,000	3,000
100-52-1500-2202 MAINTENANCE EQUIPMENT	4,520	3,000	5,000
100-52-1500-2203 MAINTENANCE VEHICLES	-	500	100
100-52-1500-3100 INSURANCE & BONDS	8,356	13,000	14,500

100-52-1500-3201 TELEPHONE & INTERNET	7,889	9,000	6,500
100-52-1500-3202 POSTAGE	899	1,500	1,500
100-52-1500-3300 ADVERTISING	2,805	2,500	3,500
100-52-1500-3500 TRAVEL	2,860	1,000	3,000
100-52-1500-3600 PROFESSIONAL DUES	1,549	1,800	1,800
100-52-1500-3700 TRAINING EXPENSE	2,462	1,000	3,000
100-52-1500-3900 CONTRACTED SERVICES	11,654	9,000	8,500
100-52-1500-3904 NGAPDC/NORTH GA REG DEV	131	2,000	2,500
52 PURCHASED/CONTR SERVICES	111,785	116,300	94,540
53 SUPPLIES			
100-53-1500-1100 OFFICE SUPPLIES & EXPENSE	8,089	5,000	7,500
100-53-1500-1101 MATERIALS & SUPPLIES	3,778	5,000	3,000
100-53-1500-1102 CLEANING & PAPER SUPPLIES	993	1,000	1,000
100-53-1500-1210 WATER/SEWERAGE	-	-	2,500
100-53-1500-1220 PROPANE GAS	-	-	2,000
100-53-1500-1230 ELECTRICITY	-	-	17,500
100-53-1500-1240 UTILITIES/PROPANE GAS	17,116	18,000	-
100-53-1500-1270 GAS, OIL, & AUTO SUPPLIES	3,439	3,000	2,500
100-53-1500-1600 SMALL EQUIPMENT	-	-	1,000
100-53-1500-1700 MISCELLANEOUS	6,062	1,057	500
100-53-1500-1701 UNIFORMS	234	150	500
100-53-1500-2201 MAINT BLDG & GROUNDS	-	-	3,000
100-53-1500-2202 MAINTENANCE EQUIPMENT	-	-	500
53 SUPPLIES	39,711	33,207	41,500
57 OTHER COSTS			
100-57-1500-2000 PAYMENTS TO OTHERS- LIBRARY	6,950	4,000	3,000
1500 GENERAL ADMINISTRATION	$ 424,994	$ 489,304	$ 270,250

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
1514 TAX ADMIN & LICENSING			
51 PERSONAL SER &EMP BENEFIT			
100-51-1514-1100 SALARIES & WAGES	$ -	$ -	$ 27,240
100-51-1514-2100 GROUP INSURANCE	-	-	6,931
100-51-1514-2200 FICA EXPENSE	-	-	2,084
100-51-1514-2400 RETIREMENT	-	-	2,714
100-51-1514-2700 WORKMEN'S COMP	189	-	50
51 PERSONAL SER &EMP BENEFIT	189	-	39,019
52 PURCHASED/CONTR SERVICES			
100-52-1514-1300 TECHNICAL SERVICES	-	-	100
100-52-1514-3400 PRINTING	153	4,000	3,600
100-52-1514-3500 TRAVEL	-	-	250
100-52-1514-3600 PROFESSIONAL DUES	-	-	50
100-52-1514-3700 TRAINING EXPENSE	-	-	250
100-52-1514-3907 BACKGROUND REPORT	1,421	1,000	1,500

52 PURCHASED/CONTR SERVICES	1,574	5,000	5,750
53 SUPPLIES			
100-53-1514-1100 OFFICE SUPPLIES & EXPENSE	-	-	500
100-53-1514-1701 UNIFORMS	-	-	150
53 SUPPLIES	-	-	650
1514 TAX ADMIN & LICENSING	$ 1,763	$ 5,000	$ 45,419

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
2650 MUNICIPAL COURT			
51 PERSONAL SER &EMP BENEFIT			
100-51-2650-1100 SALARIES & WAGES	$ -	$ -	$ 29,445
100-51-2650-2100 GROUP INSURANCE	-	-	14,940
100-51-2650-2200 FICA EXPENSE	-	-	2,157
100-51-2650-2400 RETIREMENT	-	-	2,714
100-51-2650-2700 WORKMEN'S COMP	-	-	50
51 PERSONAL SER &EMP BENEFIT	-	-	49,306
52 PURCHASED/CONTR SERVICES			
100-52-2650-1100 CITY JUDGE	3,600	3,600	3,600
100-52-2650-1120 SOLICITER	-	-	2,400
100-52-2650-1300 TECHNICAL SERVICES	-	-	100
100-52-2650-3500 TRAVEL	-	-	150
100-52-2650-3600 PROFESSIONAL DUES	-	-	50
100-52-2650-3700 TRAINING EXPENSE	-	-	250
52 PURCHASED/CONTR SERVICES	3,600	3,600	6,550
53 SUPPLIES			
100-53-2650-1100 OFFICE SUPPLIES & EXPENSE	-	-	500
100-53-2650-1701 UNIFORMS	-	-	150
53 SUPPLIES	-	-	650
57 OTHER COSTS			
100-57-2650-2000 PAYMENT TO OTHER AGENCIES	30,147	44,700	40,000
2650 MUNICIPAL COURT	$ 33,747	$ 48,300	$ 96,506

PUBLIC SAFETY	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
3200 POLICE	$ 622,409	$ 660,650	$ 675,032
3226 CUSTODY OF PRISIONERS	8,850	10,500	10,000
3520 FIRE FIGHTING	12,740	16,000	16,000
	$ 644,000	$ 687,150	$ 701,032

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
3200 POLICE			
51 PERSONAL SER &EMP BENEFIT			
100-51-3200-1100 SALARIES & WAGES	$ 354,609	$ 333,500	$ 323,209
100-51-3200-2100 GROUP INSURANCE	111,315	137,000	118,441
100-51-3200-2200 FICA EXPENSE	26,988	25,500	24,725
100-51-3200-2400 RETIREMENT	20,991	25,000	24,427
100-51-3200-2700 WORKMEN'S COMP	6,178	7,500	18,000
51 PERSONAL SER &EMP BENEFIT	520,081	528,500	508,802
52 PURCHASED/CONTR SERVICES			
100-52-3200-1200 AUDIT	1,742	1,500	1,500
100-52-3200-1300 TECHNICAL SERVICES	-	-	1,000
100-52-3200-2110 GARBAGE PICKUP	-	-	480
100-52-3200-2201 MAINT. BLDG&GROUNDS	6,890	5,000	1,500
100-52-3200-2202 MAINTENANCE EQUIPMENT	6,484	5,000	2,000
100-52-3200-2203 MAINTENANCE VEHICLES	3,356	5,000	3,000
100-52-3200-3100 INSURANCE & BONDS	5,231	10,000	13,000
100-52-3200-3201 TELEPHONE	4,326	4,500	3,500
100-52-3200-3202 POSTAGE	123	200	150
100-52-3200-3300 ADVERTISING	483	500	250
100-52-3200-3400 PRINTING	93	200	-
100-52-3200-3500 TRAVEL	1,402	2,000	1,500
100-52-3200-3600 PROFESSIONAL DUES	225	500	250
100-52-3200-3700 TRAINING EXPENSE	968	2,500	1,000
100-52-3200-3900 CONTRACTED SERVICES	580	500	500
100-52-3200-3905 EMPLOYEE DRUG TEST	80	250	100
52 PURCHASED/CONTR SERVICES	31,982	37,650	29,730
53 SUPPLIES			
100-53-3200-1100 OFFICE SUPPLIES & EXPENSE	7,607	6,000	7,500
100-53-3200-1101 MATERIALS & SUPPLIES	4,265	5,000	4,000
100-53-3200-1102 CLEANING & PAPER SUPPLIES	246	1,000	500
100-53-3200-1210 WATER/SEWERAGE	-	-	1,700
100-53-3200-1220 PROPANE GAS	-	-	3,000
100-53-3200-1230 ELECTRICITY	-	-	3,600
100-53-3200-1240 UTILITIES/PROPANE GAS	7,450	8,000	-
100-53-3200-1270 GAS, OIL, & AUTO SUPPLIES	35,922	35,000	35,000
100-53-3200-1600 SMALL EQUIPMENT	2,149	-	23,000
100-53-3200-1700 MISCELLANEOUS	2,188	500	250
100-53-3200-1701 UNIFORMS	6,402	4,000	4,000
100-53-3200-2201 MAINT BLDG & GROUNDS	-	-	750
100-53-3200-2202 MAINTENANCE EQUIPMENT	-	-	500
100-53-3200-2203 MAINTENANCE VEHICLES	-	-	10,000
53 SUPPLIES	66,228	59,500	93,800

54 CAPITAL OUTLAY			
100-54-3200-2200 CAPITAL OUTLAY - VEHICLES	-	25,000	25,000
58 DEBT SERVICE			
100-58-3200-1000 DEBT SERVICE	4,119	10,000	17,700
3200 POLICE	$ 622,409	$ 660,650	$ 675,032

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
3226 CUSTODY OF PRISIONERS			
52 PURCHASED/CONTR SERVICES			
100-52-3226-3902 JAIL EXPENSE	$ 8,850	$ 10,500	$ 10,000
3226 CUSTODY OF PRISIONERS	$ 8,850	$ 10,500	$ 10,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
3520 FIRE FIGHTING			
52 PURCHASED/CONTR SERVICES			
100-52-3520-3100 INSURANCE & BONDS	$ 715	$ 2,000	$ 1,200
100-52-3520-3900 CONTRACTED SERVICES	11,280	13,000	13,000
52 PURCHASED/CONTR SERVICES	11,995	15,000	14,200
53 SUPPLIES			
100-53-3520-1101 MATERIALS & SUPPLIES	-	250	-
100-53-3520-1210 WATER/SEWERAGE	-	-	1,300
100-53-3520-1240 UTILITIES/PROPANE GAS	244	-	-
100-53-3520-1270 GAS, OIL, & AUTO SUPPLIES	25	-	-
100-53-3520-1600 SERVICE EXTINGUISHERS	42	250	-
100-53-3520-2203 MAINTENANCE VEHICLES	435	500	500
53 SUPPLIES	746	1,000	1,800
3520 FIRE FIGHTING	$ 12,740	$ 16,000	$ 16,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
4200 HIGHWAYS & STREETS			
51 PERSONAL SER &EMP BENEFIT			
100-51-4200-1100 SALARIES & WAGES	$ 99,971	$ 98,500	$ 87,683
100-51-4200-2100 GROUP INSURANCE	62,574	36,000	28,794
100-51-4200-2200 FICA EXPENSE	7,648	8,000	6,708
100-51-4200-2400 RETIREMENT	17,211	18,000	8,142
100-51-4200-2600 UNEMPLOYMENT	-	-	3,300
100-51-4200-2700 WORKMEN'S COMP	6,178	8,000	10,000
51 PERSONAL SER &EMP BENEFIT	193,581	168,500	144,627
52 PURCHASED/CONTR SERVICES			
100-52-4200-1103 MISCELLANEOUS	1,369	500	-
100-52-4200-1200 AUDIT	1,742	1,500	1,500
100-52-4200-1201 LEGAL	382	-	-
100-52-4200-1202 ENGINEERING	-	-	2,000
100-52-4200-1300 TECHNICAL SERVICES	12,618	(17,250)	1,000
100-52-4200-2110 GARBAGE PICKUP	-	-	315
100-52-4200-2202 MAINTENANCE EQUIPMENT	-	-	500
100-52-4200-2203 MAINTENANCE VEHICLES	-	-	500
100-52-4200-2320 RENTAL OF EQUIP & VEHICLES	160	-	500
100-52-4200-3100 INSURANCE & BONDS	8,480	11,000	6,500
100-52-4200-3201 TELEPHONE	704	500	750
100-52-4200-3202 POSTAGE	378	500	-
100-52-4200-3300 ADVERTISING	1,544	1,500	500
100-52-4200-3400 PRINTING	57	-	-
100-52-4200-3500 TRAVEL	-	250	250
100-52-4200-3700 TRAINING EXPENSE	-	750	500
100-52-4200-3900 CONTRACTED SERVICES	1,014	1,000	1,500
100-52-4200-3904 MEDICAL PMTS FOR INJURIES	352	250	250
100-52-4200-3905 EMPLOYEE DRUG TEST	80	500	100
52 PURCHASED/CONTR SERVICES	28,880	1,000	16,665
53 SUPPLIES			
100-53-4200-1100 OFFICE SUPPLIES & EXPENSE	-	-	150
100-53-4200-1101 MATERIALS & SUPPLIES	61,600	50,000	35,000
100-53-4200-1102 CLEANING & PAPER SUPPLIES	-	-	250
100-53-4200-1120 MATERIALS & SUP- CONCRETE	-	-	13,000
100-53-4200-1121 MATERIALS & SUPPLIES-STONE	-	-	-
100-53-4200-1122 MATERIALS & SUP- SIGNS	-	-	2,000
100-53-4200-1210 WATER/SEWERAGE	-	-	750
100-53-4200-1220 PROPANE GAS	-	-	1,000
100-53-4200-1230 ELECTRICITY	-	-	42,000
100-53-4200-1240 UTILITIES/PROPANE GAS	48,566	45,000	-
100-53-4200-1270 GAS, OIL, & AUTO SUPPLIES	16,867	18,000	15,000
100-53-4200-1600 SMALL EQUIPMENT	-	1,000	1,000
100-53-4200-1701 UNIFORMS	3,302	2,000	2,000
100-53-4200-2201 MAINT. BLDG&GROUNDS	593	1,000	1,000
100-53-4200-2202 MAINTENANCE EQUIPMENT	21,960	10,000	8,000
100-53-4200-2203 MAINTENANCE VEHICLES	1,806	2,000	3,000

53 SUPPLIES	154,693	129,000	124,150
54 CAPITAL OUTLAY			
100-54-4200-1001 CAPITAL OUTLAY - EQUIP	-	10,000	-
58 DEBT SERVICE			
100-58-4200-1000 DEBT SERVICE	8,237	4,707	8,238
4200 HIGHWAYS & STREETS	$ 385,392	$ 313,207	$ 293,680

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
4520 SOLID WASTE COLLECTION			
52 PURCHASED/CONTR SERVICES			
100-52-4520-3850 PAYMENTS TO SUBCONT SANIT	$ 289,420	$ 290,000	$ 290,000
4520 SOLID WASTE COLLECTION	$ 289,420	$ 290,000	$ 290,000

PARKS AND RECREATION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
6124 RECREATIONAL FACILITIES	$ 17,334	$ 25,000	$ 91,505
6210 PARKS ADMINISTRATION	175,214	99,824	54,932
6220 PARK AREAS	25,183	108,457	54,091
	$ 217,731	$ 233,281	$ 200,528

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
6124 RECREATIONAL FACILITIES			
51 PERSONAL SER &EMP BENEFIT			
100-51-6124-1100 SALARIES & WAGES	$ -	$ -	$ 22,206
100-51-6124-2200 FICA EXPENSE	-	-	1,699
100-51-6124-2700 WORKMEN'S COMP	-	-	800
51 PERSONAL SER &EMP BENEFIT	-	-	24,705
52 PURCHASED/CONTR SERVICES			
100-52-6124-2110 GARBAGE PICKUP	-	-	1,800
52 PURCHASED/CONTR SERVICES	-	-	1,800
53 SUPPLIES			
100-53-6124-1101 MATERIALS & SUPPLIES	-	-	5,000
100-53-6124-1103 TOURNAMENT EXP & SUPPLIES	-	-	1,500
100-53-6124-1210 WATER/SEWERAGE	-	-	4,000
100-53-6124-1230 ELECTRICITY	-	-	16,000
100-53-6124-1280 CHEMICALS	2,379	4,000	3,500
100-53-6124-1501 BALLFIELD CONCESSIONS	14,955	10,000	7,500
100-53-6124-1502 CONCESSIONS- COCA-COLA COMPAN	-	6,000	6,000
100-53-6124-1503 POOL CONCESSION	-	5,000	5,000
100-53-6124-1600 SMALL EQUIPMENT	-	-	4,500
100-53-6124-1701 UNIFORMS	-	-	500
100-53-6124-2201 MAINT BLDG & GROUNDS	-	-	10,000
100-53-6124-2202 MAINTENANCE EQUIPMENT	-	-	1,500
53 SUPPLIES	17,334	25,000	65,000
6124 RECREATIONAL FACILITIES	$ 17,334	$ 25,000	$ 91,505

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
6210 PARKS ADMINISTRATION			
51 PERSONAL SER &EMP BENEFIT			
100-51-6210-1100 SALARIES & WAGES	$ 56,328	$ 60,500	$ 25,200
100-51-6210-2100 GROUP INSURANCE	25,415	19,024	14,940
100-51-6210-2200 FICA EXPENSE	4,354	5,000	1,928
100-51-6210-2400 RETIREMENT	-	-	2,714
100-51-6210-2700 WORKMEN'S COMP	6,178	7,000	150
51 PERSONAL SER &EMP BENEFIT	92,274	91,524	44,932
52 PURCHASED/CONTR SERVICES			
100-52-6210-1200 AUDIT	-	2,000	1,500
100-52-6210-1201 LEGAL	-	1,000	500

100-52-6210-1202 ENGINEERING	1,742	-	1,000
100-52-6210-1300 TECHNICAL SERVICES	12,618	-	750
100-52-6210-3100 INSURANCE & BONDS	1,413	2,000	1,600
100-52-6210-3201 TELEPHONE	1,722	1,800	1,800
100-52-6210-3202 POSTAGE	-	-	100
100-52-6210-3300 ADVERTISING	-	-	500
100-52-6210-3400 PRINTING	57	1,000	250
100-52-6210-3500 TRAVEL	-	500	-
100-52-6210-3600 PROFESSIONAL DUES	-	-	250
100-52-6210-3700 TRAINING EXPENSE	-	-	1,000
52 PURCHASED/CONTR SERVICES	17,552	8,300	9,250
53 SUPPLIES			
100-53-6210-1100 OFFICE SUPPLIES & EXPENSE	-	-	750
100-53-6210-1101 MATERIALS & SUPPLIES	7,033	-	-
100-53-6210-1240 UTILITIES/PROPANE GAS	30,907	-	-
100-53-6210-1503 POOL CONCESSION	10,210	-	-
100-53-6210-1700 MISCELLANEOUS	642	-	-
100-53-6210-2201 MAINT. BLDG&GROUNDS	11,595	-	-
53 SUPPLIES	60,388	-	750
54 CAPITAL OUTLAY			
100-54-6210-1002 CAPITAL OUTLAY - OTHER	5,000	-	-
6210 PARKS ADMINISTRATION	$ 175,214	$ 99,824	$ 54,932

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
6220 PARK AREAS			
51 PERSONAL SER &EMP BENEFIT			
100-51-6220-1100 SALARIES & WAGES	$ -	$ -	$ 13,304
100-51-6220-2200 FICA EXPENSE	-	-	1,018
100-51-6220-2700 WORKMEN'S COMP	-	-	150
51 PERSONAL SER &EMP BENEFIT	-	-	14,472
52 PURCHASED/CONTR SERVICES			
100-52-6220-2202 MAINTENANCE EQUIPMENT	-	-	500
100-52-6220-2320 RENTAL OF EQUIPMENT & VEHICLES	-	-	1,000
100-52-6220-3900 CONTRACTED SERVICES	200	-	250
52 PURCHASED/CONTR SERVICES	200	-	1,750
53 SUPPLIES			
100-53-6220-1101 MATERIALS & SUPPLIES	9,978	7,000	5,000
100-53-6220-1102 CLEANING & PAPER SUPPLIES	216	1,000	2,500
100-53-6220-1210 WATER /SEWERAGE	-	8,500	3,000
100-53-6220-1230 ELECTRICITY	-	26,000	8,000
100-53-6220-1270 GAS, OIL, & AUTO SUPPLIES	4,415	6,000	3,500
100-53-6220-1600 SMALL EQUIPMENT	-	8,500	1,500
100-53-6220-1701 UNIFORMS	565	500	250
100-53-6220-2201 MAINT. BLDG&GROUNDS	4,444	19,000	6,000
100-53-6220-2202 MAINTENANCE EQUIPMENT	905	4,000	1,000
100-53-6220-2203 MAINTENANCE VEHICLES	341	750	3,000

53 SUPPLIES	20,864	81,250	33,750
54 CAPITAL OUTLAY			
100-54-6220-1001 CAPITAL OUTLAY EQUIPMENT	-	15,000	-
100-54-6220-1200 CAPITAL OUTLAY- SITE IMPROVEMEN	-	7,500	-
54 CAPITAL OUTLAY	-	22,500	-
58 DEBT SERVICE			
100-58-6220-1000 DEBT SERVICE	4,119	4,707	4,119
6220 PARK AREAS	$ 25,183	$ 108,457	$ 54,091

HOUSING AND DEVELOPMENT	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
1507 FARMER'S MARKET	$ 15,271	$ 1,250	$ -
7400 PLANNING AND ZONING	-	-	24,206
7550 DOWNTOWN DEVELOPMENT	5,941	17,750	59,291
7565 SPECIAL FACILITIES- RENTA	4,204	272,900	5,750
	$ 25,416	$ 291,900	$ 89,247

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
1507 FARMER'S MARKET			
52 PURCHASED/CONTR SERVICES			
100-52-1507-2201 MAINT BLDG & GROUNDS	$ 3,942	$ 500	$ -
100-52-1507-3300 ADVERTISING	410	-	-
52 PURCHASED/CONTR SERVICES	4,352	500	-
53 SUPPLIES			
100-53-1507-1101 MATERIALS & SUPPLIES	610	-	-
100-53-1507-1240 UTILITIES/PROPANE GAS	8,568	-	-
100-53-1507-2202 MAINTENANCE EQUIPMENT	1,741	750	-
53 SUPPLIES	10,919	750	-
1507 FARMER'S MARKET	$ 15,271	$ 1,250	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
7400 PLANNING AND ZONING			
51 PERSONAL SER &EMP BENEFIT			
100-51-7400-1100 SALARIES & WAGES	$ -	$ -	$ 20,558
100-51-7400-2200 FICA EXPENSE	-	-	1,573
100-51-7400-2700 WORKMEN'S COMP	-	-	500
51 PERSONAL SER &EMP BENEFIT	-	-	22,631
52 PURCHASED/CONTR SERVICES			
100-52-7400-3201 TELEPHONE	-	-	300
100-52-7400-3300 ADVERTISING	-	-	1,000
100-52-7400-3600 PROFESSIONAL DUES	-	-	25
52 PURCHASED/CONTR SERVICES	-	-	1,325
53 SUPPLIES			
100-53-7400-1100 OFFICE SUPPLIES & EXPENSE	-	-	150
100-53-7400-1701 UNIFORMS	-	-	100
53 SUPPLIES	-	-	250
7400 PLANNING AND ZONING	$ -	$ -	$ 24,206

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
7550 DOWNTOWN DEVELOPMENT			
51 PERSONAL SER &EMP BENEFIT			
100-51-7550-1100 SALARIES & WAGES	$ -	$ -	$ 23,080
100-51-7550-2100 GROUP INSURANCE	-	-	6,931
100-51-7550-2200 FICA EXPENSE	-	-	1,766
100-51-7550-2400 RETIREMENT	-	-	2,714
100-51-7550-2700 WORKMEN'S COMP	-	-	50
51 PERSONAL SER &EMP BENEFIT	-	-	34,541
52 PURCHASED/CONTR SERVICES			
100-52-7550-2201 MAINT BLDG & GROUNDS	-	-	150
100-52-7550-2310 RENTAL OF LAND AND BUILDINGS	-	-	1,000
100-52-7550-2320 RENTAL OF EQUIP & VEHCILES	119	250	500
100-52-7550-3300 MARKETING/ADVERTISING	-	-	500
52 PURCHASED/CONTR SERVICES	119	250	2,150
53 SUPPLIES			
100-53-7550-1100 OFFICE SUPPLIES & EXPENSE	-	-	200
100-53-7550-1101 MATERIALS & SUPPLIES	4,246	2,000	5,000
100-53-7550-1102 CLEANING & PAPER SUPPLIES	-	-	500
100-53-7550-1210 WATER/SEWERAGE	-	-	5,200
100-53-7550-1230 ELECTRICITY	-	-	10,000
100-53-7550-1240 UTILITIES/ PROPANE GAS	117	12,500	-
100-53-7550-1701 UNIFORMS	-	-	200
100-53-7550-2201 MAINT. BLDG & GROUNDS	1,459	3,000	1,500
53 SUPPLIES	5,822	17,500	22,600
7550 DOWNTOWN DEVELOPMENT	$ 5,941	$ 17,750	$ 59,291

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
7565 SPECIAL FACILITIES- RENTA			
52 PURCHASED/CONTR SERVICES			
100-52-7565-2201 MAINT. BLDG & GROUNDS	$ 4,836	$ 4,500	$ 1,000
100-52-7565-2202 MAINTENANCE EQUIPMENT	-	-	500
100-52-7565-3100 INSURANCE & BONDS	(632)	2,000	1,800
52 PURCHASED/CONTR SERVICES	4,204	6,500	3,300
53 SUPPLIES			
100-53-7565-1210 WATER/SEWERAGE	-	-	250
100-53-7565-1230 ELECTRICITY	-	-	1,200
100-53-7565-2201 MAINT BLDG & GROUNDS	-	-	1,000
53 SUPPLIES	-	-	2,450
54 CAPITAL OUTLAY			
100-54-7565-1200 SITE IMPROVEMENTS	-	266,400	-
7565 SPECIAL FACILITIES- RENTA	$ 4,204	$ 272,900	$ 5,750

HOTEL/MOTEL FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
31 TAXES			
275-31-0000-4100 HOTEL/MOTEL TAXES	$ 74,528	$ 75,000	$ 75,000
34 CHARGES FOR SERVICES			
275-34-0000-7400 SANTA SHOP INCOME	2,337	-	-
36 INVESTMENT INCOME			
275-36-0000-1000 INTEREST INCOME	370	-	-
39 OTHER FINANCING SOURCES			
275-39-0000-5000 USE OF FUND BALANCE	-	21,000	-
REVENUES	$ 77,235	$ 96,000	$ 75,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
7550 DOWNTOWN DEVELOPMENT			
51 PERSONAL SER &EMP BENEFIT			
275-51-7550-1100 SALARIES & WAGES	$ 4,658	$ -	$ 7,688
275-51-7550-2200 FICA EXPENSE	93	-	588
51 PERSONAL SER &EMP BENEFIT	4,751	-	8,276
52 PURCHASED/CONTR SERVICES			
275-52-7550-1202 CONTRACT SERVICES- PROFESSIONA	1,150	-	-
275-52-7550-2201 MAINT. BLDG & GROUNDS	12,175	-	-
275-52-7550-2310 RENTAL OF LAND AND BUILDINGS	1,200	-	-
275-52-7550-3201 TELEPHONE	323	-	-
275-52-7550-3300 MARKETING/ADVERTISING	42,185	45,000	36,724
275-52-7550-3310 MARKETING/ADVERTISING- OLD 3%	-	21,000	-
52 PURCHASED/CONTR SERVICES	57,032	66,000	36,724
53 SUPPLIES			
275-53-7550-1100 OFFICE SUPPLIES & EXPENSE	655	-	-
275-53-7550-1101 MATERIALS & SUPPLIES	10,145	-	-
275-53-7550-1102 CLEANING & PAPER SUPPLIES	-	-	-
275-53-7550-1240 UTILITIES/PROPANE GAS	16,238	-	-
275-53-7550-2202 MAINTENANCE EQUIPMENT	668	-	-
53 SUPPLIES	27,706	-	-
7550 DOWNTOWN DEVELOPMENT	$ 89,489	$ 66,000	$ 45,000
7565 SPECIAL FACILITIES- RENTA			
52 PURCHASED/CONTR SERVICES			
275-52-7565-1200 PROFESSIONAL SERVICES	$ -	$ 1,000	$ -
275-52-7565-2202 MAINTENANCE EQUIPMENT	-	-	1,000
275-52-7565-2320 RENTAL OF EQUIPMENT AND VEHICLE	-	-	-
275-52-7565-3201 TELEPHONE & INTERNET	-	-	1,200
275-52-7565-3300 ADVERTISING & MARKETING	-	3,000	3,500
52 PURCHASED/CONTR SERVICES	-	4,000	5,700
53 SUPPLIES			
275-53-7565-1101 MATERIALS & SUPPLIES	-	2,000	3,800
275-53-7565-1102 CLEANING & PAPER SUPPLIES	-	-	1,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
275-53-7565-1210 WATER/SEWERAGE	-	-	2,000
275-53-7565-1230 ELECTRICITY	-	-	7,000
275-53-7565-1240 UTILITIES	-	9,000	-
275-53-7565-2201 MAINT BLDG & GROUNDS	-	-	9,000
275-53-7565-2202 MAINTENANCE EQUIPMENT	-	-	1,500
53 SUPPLIES	-	11,000	24,300
54 CAPITAL OUTLAY			
275-54-7565-1300 CAPITAL OUTLAY- BUILDINGS	-	15,000	-
7565 SPECIAL FACILITIES- RENTA	$ -	$ 30,000	$ 30,000

WATER AND SEWER FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
REVENUES			
33 INTERGOVERNMENTAL REVENUE			
505-33-0000-4310 CDBG SEWER GRANT INCOME	$ 5,000	$ -	$ 425,300
34 CHARGES FOR SERVICES			
505-34-0000-4160 SANTITATION COLLECTION FE	(600)	-	-
505-34-0000-4200 WATER LINE SURCHARGE	7,554	-	20,000
505-34-0000-4210 WATER RECEIPTS	1,386,238	1,420,000	1,503,500
505-34-0000-4212 WATER TAPS	11,060	11,000	11,000
505-34-0000-4213 MISC INCOME	1,560	-	-
505-34-0000-4214 PENALTIES	73,652	75,000	20,000
505-34-0000-4217 CONNECTION FEES	10,385	10,000	10,000
505-34-0000-4218 BACK FLOW VALVES	729	1,000	1,000
505-34-0000-4220 SEWER RECEIPTS	487,543	475,000	512,000
505-34-0000-4221 SEWER TAP FEES	1,604	2,000	2,000
505-34-0000-4222 WA/SW LOAN RESERVE INCOME	161,297	-	-
505-34-0000-4223 SEWER LINE SURCHARGE	3,000	-	5,000
505-34-0000-9300 SERVICE CHARGE	9,225	10,000	12,000
505-34-0000-9301 RETURNED CHECK FEES	300	250	280
34 CHARGES FOR SERVICES	2,153,546	2,004,250	2,096,780
36 INVESTMENT INCOME			
505-36-0000-1000 INTEREST INCOME	2,550	1,000	1,000
REVENUES	$ 2,161,096	$ 2,005,250	$ 2,523,080

SANITATION AND WASTEWATER EXPENSE	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
4310 SANITARY ADMINISTRATION	$ 254,098	$ 289,400	$ 162,692
4311 CDBG SEWER GRANT	8,900	-	435,300
4331 SANITARY SEWER MAINTENANCE	104,828	147,507	214,388
4335 SEWAGE TREATMENT PLANT	213,264	254,500	334,462
	$ 581,090	$ 691,407	$ 1,146,842

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
4310 SANITARY ADMINISTRATION			
51 PERSONAL SER &EMP BENEFIT			
505-51-4310-1100 SALARIES & WAGES	$ 109,760	$ 103,000	$ 34,372
505-51-4310-2100 GROUP INSURANCE	27,828	45,000	14,940
505-51-4310-2200 FICA EXPENSE	8,423	8,500	2,630
505-51-4310-2400 RETIREMENT	13,867	15,500	2,714
505-51-4310-2700 WORKMEN'S COMP	6,178	7,000	50
51 PERSONAL SER &EMP BENEFIT	166,057	179,000	54,706
52 PURCHASED/CONTR SERVICES			
505-52-4310-1200 AUDIT	1,742	1,500	1,600
505-52-4310-1201 LEGAL	-	-	500
505-52-4310-1202 ENGINEERING	9,547	13,000	13,000
505-52-4310-1205 CDBG GRANT- ADMINISTRATION	2,900	-	-
505-52-4310-1300 TECHNICAL SERVICES	-	-	550
505-52-4310-3100 INSURANCE & BONDS	6,361	12,000	13,000
505-52-4310-3201 TELEPHONE	385	500	350
505-52-4310-3202 POSTAGE	7,600	5,500	5,600
505-52-4310-3300 ADVERTISING	-	500	-
505-52-4310-3400 PRINTING	2,491	5,400	5,000
505-52-4310-3500 TRAVEL	180	500	500
505-52-4310-3600 PROFESSIONAL DUES	270	500	250
505-52-4310-3700 TRAINING EXPENSE	1,265	1,500	1,000
505-52-4310-3900 CONTRACTED SERVICES	761	1,000	1,000
52 PURCHASED/CONTR SERVICES	33,501	41,900	42,350
53 SUPPLIES			
505-53-4310-1100 OFFICE SUPPLIES & EXPENSE	2,340	2,500	2,500
505-53-4310-1101 LINES & SYSTEM	6,359	-	-
505-53-4310-1102 CLEANING & PAPER SUPPLIES	-	-	500
505-53-4310-1700 MISCELLANEOUS	717	-	-
505-53-4310-1701 UNIFORMS	2,050	3,000	500
53 SUPPLIES	11,466	5,500	3,500
58 DEBT SERVICE			
505-58-4310-1001 RURAL DEVELOPMENT LOAN	43,074	63,000	62,136
4310 SANITARY ADMINISTRATION	$ 254,098	$ 289,400	$ 162,692

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
4311 CDBG SEWER GRANT			
52 PURCHASED/CONTR SERVICES			

505-52-4311-1202 CDBG GRANT ENGINEERING	$ 8,900	$ -	$ 10,000
505-52-4311-1205 CDBG GRANT ADMINISTRATION	-	-	17,100
52 PURCHASED/CONTR SERVICES	8,900	-	27,100
54 CAPITAL OUTLAY			
505-54-4311-1100 CDBG SITES/ ACQUISITION	-	-	10,000
505-54-4311-1400 CDBG INFRASTRUCTURE	-	-	398,200
54 CAPITAL OUTLAY	-	-	408,200
4311 CDBG SEWER GRANT	$ 8,900	$ -	$ 435,300

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
4331 SANITARY SEWER MAINTENANCE			
51 PERSONAL SER &EMP BENEFIT			
505-51-4331-1100 SALARIES & WAGES	$ -	$ -	$ 25,478
505-51-4331-2100 GROUP INSURANCE	-	-	6,931
505-51-4331-2200 FICA EXPENSE	-	-	1,950
505-51-4331-2400 RETIREMENT	-	-	2,714
505-51-4331-2700 WORKMEN'S COMP	-	-	2,100
51 PERSONAL SER &EMP BENEFIT	-	-	39,173
52 PURCHASED/CONTR SERVICES			
505-52-4331-1310 LAB SAMPLE TESTING	2,923	3,600	1,000
505-52-4331-2110 GARBAGE PICKUP	-	-	315
505-52-4331-2202 MAINTENANCE EQUIPMENT	-	-	1,500
505-52-4331-2320 RENTAL OF EQUIPMENT AND VEHICLE	-	-	100
505-52-4331-3902 GA CORRECTIONS (WD)	4,938	-	-
505-52-4331-3903 SANITATION PICK UP	25,833	38,000	38,000
505-52-4331-3904 PAYMENT FOR BELT PRESS	631	4,800	-
505-52-4331-3905 SEWER PUMPING SVC (TOWS)	19,035	18,000	18,000
52 PURCHASED/CONTR SERVICES	53,360	64,400	58,915
53 SUPPLIES			
505-53-4331-1101 MATERIALS & SUPPLIES	22,303	25,000	20,000
505-53-4331-1110 LINES & SYSTEM	9,304	20,000	10,000
505-53-4331-1210 WATER/SEWERAGE	-	-	650
505-53-4331-1220 PROPANE GAS	-	-	1,500
505-53-4331-1230 ELECTRICITY	-	-	50,000
505-53-4331-1270 GAS, OIL, & AUTO SUPPLIES	4,413	5,000	5,000
505-53-4331-1600 SMALL EQUIPMENT	71	400	4,000
505-53-4331-1701 UNIFORMS	-	-	750
505-53-4331-2201 MAINT BLDG & GROUNDS	-	-	-
505-53-4331-2202 MAINTENANCE EQUIPMENT	14,160	18,000	12,000
505-53-4331-2203 MAINTENANCE VEHICLES	-	-	1,200
53 SUPPLIES	50,252	68,400	105,100
54 CAPITAL OUTLAY			
505-54-4331-2000 CAPITAL OUTLAY- EQUIPMENT	-	10,000	7,000
58 DEBT SERVICE			
505-58-4331-1002 DEBT SERVICE	1,217	4,707	4,200
4331 SANITARY SEWER MAINTENANCE	$ 104,828	$ 147,507	$ 214,388

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
4335 SEWAGE TREATMENT PLANT			
51 PERSONAL SER &EMP BENEFIT			
505-51-4335-1100 SALARIES & WAGES	$ -	$ -	$ 68,416
505-51-4335-2100 GROUP INSURANCE	-	-	29,234
505-51-4335-2200 FICA EXPENSE	-	-	5,234
505-51-4335-2400 RETIREMENT	-	-	5,428
505-51-4335-2700 WORKMEN'S COMP	-	-	1,300
51 PERSONAL SER &EMP BENEFIT	-	-	109,612
52 PURCHASED/CONTR SERVICES			
505-52-4335-2110 GARBAGE PICKUP	-	-	600
505-52-4335-2201 MAINT BLDG & GROUNDS	-	-	500
505-52-4335-2202 MAINTENANCE EQUIPMENT	-	-	7,050
52 PURCHASED/CONTR SERVICES	-	-	8,150
53 SUPPLIES			
505-53-4335-1100 OFFICE SUPPLIES & EXPENSE	-	-	200
505-53-4335-1101 MATERIALS & SUPPLIES	-	-	1,000
505-53-4335-1210 WATER/SEWERAGE	-	-	40,000
505-53-4335-1220 PROPANE GAS	-	-	2,500
505-53-4335-1230 ELECTRICITY	-	-	87,600
505-53-4335-1240 UTILITIES/PROPANE GAS	137,630	150,000	-
505-53-4335-1280 CHEMICALS	26,888	35,000	32,000
505-53-4335-1600 SMALL EQUIPMENT	-	-	500
505-53-4335-1701 UNIFORMS	-	-	900
505-53-4335-2201 MAINT. BLDG&GROUNDS	359	2,000	2,000
505-53-4335-2202 MAINTENANCE EQUIPMENT	48,387	67,500	50,000
53 SUPPLIES	213,264	254,500	216,700
4335 SEWAGE TREATMENT PLANT	$ 213,264	$ 254,500	$ 334,462

WATER EXPENSE	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
4410 WATER ADMINISTRATION	$ 860,890	$ 844,000	$ 452,069
4420 WATER SUPPLY	6,787	-	-
4430 WATER TREATMENT	204,008	246,922	305,564
4440 WATER DISTRIBUTION	159,156	222,921	618,605
	$ 1,230,841	$ 1,313,843	$ 1,376,238

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
4410 WATER ADMINISTRATION			
51 PERSONAL SER &EMP BENEFIT			
505-51-4410-1100 SALARIES & WAGES	$ 395,330	$ 387,000	$ 30,381
505-51-4410-2100 GROUP INSURANCE	132,059	136,000	14,940
505-51-4410-2200 FICA EXPENSE	30,267	30,000	2,324
505-51-4410-2400 RETIREMENT	23,081	26,000	2,714
505-51-4410-2700 WORKMEN'S COMP	6,176	7,000	50
505-51-4410-2901 MEDICAL PMTS FOR INJURIES	266	500	-
505-51-4410-2902 VACCINE	501	500	500
51 PERSONAL SER &EMP BENEFIT	587,680	587,000	50,909
52 PURCHASED/CONTR SERVICES			
505-52-4410-1200 AUDIT	1,742	1,500	1,600
505-52-4410-1201 LEGAL	16,681	16,000	8,000
505-52-4410-1202 ENGINEERING	5,853	5,000	10,000
505-52-4410-1203 USDA/GEFA - ENGINEERING	-	-	20,000
505-52-4410-1300 TECHNICAL SERVICES	-	-	1,140
505-52-4410-3100 INSURANCE & BONDS	19,247	22,000	16,000
505-52-4410-3201 TELEPHONE	5,639	6,000	6,000
505-52-4410-3202 POSTAGE	8,368	5,500	5,800
505-52-4410-3300 ADVERTISING	655	1,500	1,000
505-52-4410-3400 PRINTING	2,388	5,500	5,000
505-52-4410-3500 TRAVEL	4,316	5,000	5,000
505-52-4410-3600 PROFESSIONAL DUES	2,116	2,000	2,000
505-52-4410-3700 TRAINING EXPENSE	3,537	4,000	3,000
505-52-4410-3900 CONTRACTED SERVICES	11,030	16,500	12,000
52 PURCHASED/CONTR SERVICES	81,571	90,500	96,540
53 SUPPLIES			
505-53-4410-1100 OFFICE SUPPLIES & EXPENSE	3,561	3,500	4,500
505-53-4410-1101 MATERIALS & SUPPLIES	11,667	8,000	1,000
505-53-4410-1102 CLEANING & PAPER SUPPLIES	-	-	750
505-53-4410-1700 MISCELLANEOUS	2,702	-	200
505-53-4410-1701 UNIFORMS	5,395	5,000	500
53 SUPPLIES	23,326	16,500	6,950
57 OTHER COSTS			
505-57-4410-9000 CONTINGENCIES	-	-	20,000
58 DEBT SERVICE			
505-58-4410-3001 BANK CHARGES	35	-	-

505-58-4410-4442 GEFA INTEREST PMT	138,633	145,000	246,420
505-58-4410-4443 INTERIUM LN INTEREST PMT	29,645	5,000	27,800
505-58-4410-4444 MINERAL BLUFF WATER DEBT	-	-	3,450
58 DEBT SERVICE	168,313	150,000	277,670
4410 WATER ADMINISTRATION	$ 860,890	$ 844,000	$ 452,069

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
4420 WATER SUPPLY			
52 PURCHASED/CONTR SERVICES			
505-52-4420-3900 CONTRACTED SERVICES	$ 5,737	$ -	$ -
505-52-4420-3910 Pmt -Mineral Bluff Water	1,050	-	-
52 PURCHASED/CONTR SERVICES	6,787	-	-
4420 WATER SUPPLY	$ 6,787	$ -	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
4430 WATER TREATMENT			
51 PERSONAL SER &EMP BENEFIT			
505-51-4430-1100 SALARIES & WAGES	$ -	$ -	$ 113,807
505-51-4430-2100 GROUP INSURANCE	-	-	37,009
505-51-4430-2200 FICA EXPENSE	-	-	8,706
505-51-4430-2400 RETIREMENT	-	-	8,142
505-51-4430-2700 WORKMEN'S COMP	-	-	6,400
51 PERSONAL SER &EMP BENEFIT	-	-	174,064
52 PURCHASED/CONTR SERVICES			
505-52-4430-1310 WATER SAMPLE TESTING	7,703	-	-
505-52-4430-2201 MAINT BLDG & GROUNDS	-	-	500
505-52-4430-2202 MAINTENANCE EQUIPMENT	264	-	1,000
505-52-4430-3902 GA CORRECTIONS (WD)	12,618	-	-
52 PURCHASED/CONTR SERVICES	20,584	-	1,500
53 SUPPLIES			
505-53-4430-1100 OFFICE SUPPLIES & EXPENSE			
505-53-4430-1101 MATERIALS & SUPPLIES	22,136	20,000	2,500
505-53-4430-1103 WATER METERS	7,104	-	-
505-53-4430-1110 LINES & SYSTEM	1,839	5,000	-
505-53-4430-1210 WATER/SEWERAGE	-	-	250
505-53-4430-1230 ELECTRICITY	-	-	87,250
505-53-4430-1240 UTILITIES/PROPANE GAS	91,567	100,000	-
505-53-4430-1280 CHEMICALS	28,265	30,000	30,000
505-53-4430-1600 SMALL EQUIPMENT	-	1,000	1,500
505-53-4430-1701 UNIFORMS	-	-	1,000
505-53-4430-2201 MAINT. BLDG&GROUNDS	229	1,000	2,500
505-53-4430-2202 MAINTENANCE EQUIPMENT	32,283	88,422	5,000
53 SUPPLIES	183,423	245,422	130,000
54 CAPITAL OUTLAY			
505-54-4430-2400 COMPUTER EXPENSE	-	1,500	-
4430 WATER TREATMENT	$ 204,008	$ 246,922	$ 305,564

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013
4440 WATER DISTRIBUTION			
51 PERSONAL SER &EMP BENEFIT			
505-51-4440-1100 SALAIRES & WAGES	$ -	$ -	$ 214,915
505-51-4440-2100 GROUP INSURANCE	-	-	89,638
505-51-4440-2200 FICA EXPENSE	-	-	16,441
505-51-4440-2400 RETIREMENT	-	-	16,285
505-51-4440-2700 WORKMEN'S COMP	-	-	12,700
51 PERSONAL SER &EMP BENEFIT	-	-	349,979
52 PURCHASED/CONTR SERVICES			
505-52-4440-1202 ENGINEERING	-	-	2,500
505-52-4440-1310 WATER SAMPLE TESTING	915	4,000	10,500
505-52-4440-2110 GARBAGE PICKUP	-	-	315
505-52-4440-2202 MAINTENANCE EQUIPMENT	-	-	5,000
505-52-4440-2320 RENTAL OF EQUIPMENT AND VEHICLE	-	-	750
52 PURCHASED/CONTR SERVICES	915	4,000	19,065
53 SUPPLIES			
505-53-4440-1101 MATERIALS & SUPPLIES	-	-	7,000
505-53-4440-1110 LINES & SYSTEM	90,762	32,000	75,000
505-53-4440-1210 WATER/SEWERAGE	-	-	675
505-53-4440-1220 PROPANE GAS	-	-	1,500
505-53-4440-1230 ELECTRICITY	-	-	6,800
505-53-4440-1240 UTILITIES/PROPANE GAS	5,477	5,000	-
505-53-4440-1270 GAS, OIL, & AUTO SUPPLIES	27,032	36,000	20,000
505-53-4440-1600 SMALL EQUIPMENT & HAND TOOLS	-	-	1,000
505-53-4440-1701 UNIFORMS	-	-	3,200
505-53-4440-1702 WATER LEAK-DINNER/SUPPER	81	200	150
505-53-4440-2201 MAINT BLDG & GROUNDS	-	-	500
505-53-4440-2202 MAINTENANCE EQUIPMENT	-	-	5,000
505-53-4440-2203 MAINTENANCE VEHICLES	1,281	2,500	3,000
53 SUPPLIES	124,632	75,700	123,825
54 CAPITAL OUTLAY			
505-54-4440-2000 CAPITAL OUTLAY - EQUIP	-	30,000	14,280
58 DEBT SERVICE			
505-58-4440-1002 DEBT SERVICE	3,650	14,121	12,356
505-58-4440-1003 NEW METER REPL LOAN PMTS	29,959	99,100	99,100
58 DEBT SERVICE	33,609	113,221	111,456
4440 WATER DISTRIBUTION	$ 159,156	$ 222,921	$ 618,605

CAPITAL OUTLAY

ACCOUNT NUMBER/DESCRIPTION	BUDGET 2013
GENERAL FUND	
3200 POLICE	
100-54-3200-2200 CAPITAL OUTLAY- VEHICLES	$ 25,000
WATER AND SEWER FUND	
4311 CDBG SEWER GRANT	
505-54-4311-1100 CDBG SITES/ ACQUISITION	10,000
505-54-4311-1400 CDBG INFRASTRUCTURE	398,200
54 CAPITAL OUTLAY	408,200
4331 SANITARY SEWER MAINTENANCE	
505-54-4331-2000 CAPITAL OUTLAY- EQUIPMENT	7,000
4440 WATER DISTRIBUTION	
505-54-4440-2000 CAPITAL OUTLAY- EQUIPMENT	14,280
SUBTOTAL WATER AND SEWER FUND	429,480
TOTAL CAPITAL OUTLAY	$ 454,480