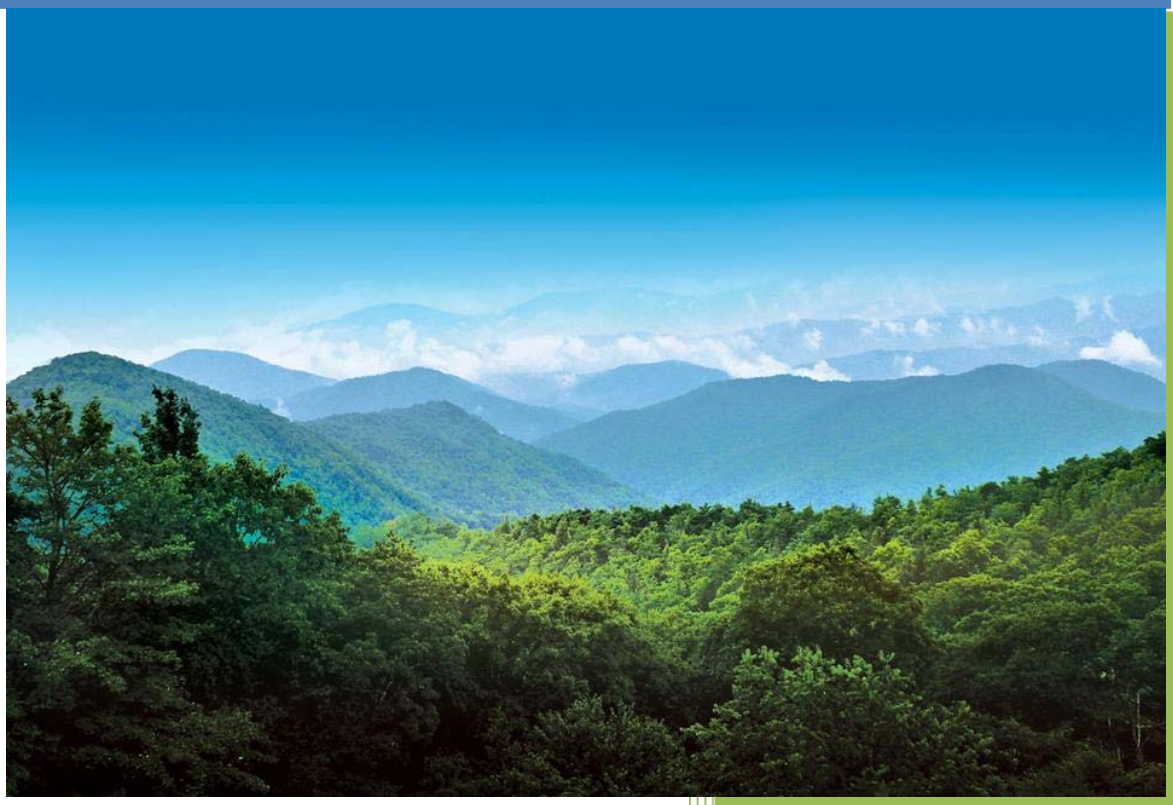
2014

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 downtown area is populated with unique shops and antique stores, art galleries and eateries. 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 multiple 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 2013

The past year has brought another year of growth with new the opening of new shops and restaurants and festivals and activities for residents and tourists. Some highlights from the year include the return of 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.

Resources from hotel/motel tax collections again increased this year indicating Blue Ridge is a true tourist destination. Collections were used for advertising and promoting the area and to host Light Up Blue Ridge and Blue Ridge on Ice. Public restrooms and a concession stand were completed at the Farmer's Market expanding the usefulness and attraction of this historic site.

Streetscape Phase III is in progress to renovate the historic downtown depot with plans to complete in 2014. Streetscape projects are largely funded by the Georgia Department of Transportation.

The City made improvements on the playground in the downtown park by redoing the surface in pebbles. 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.

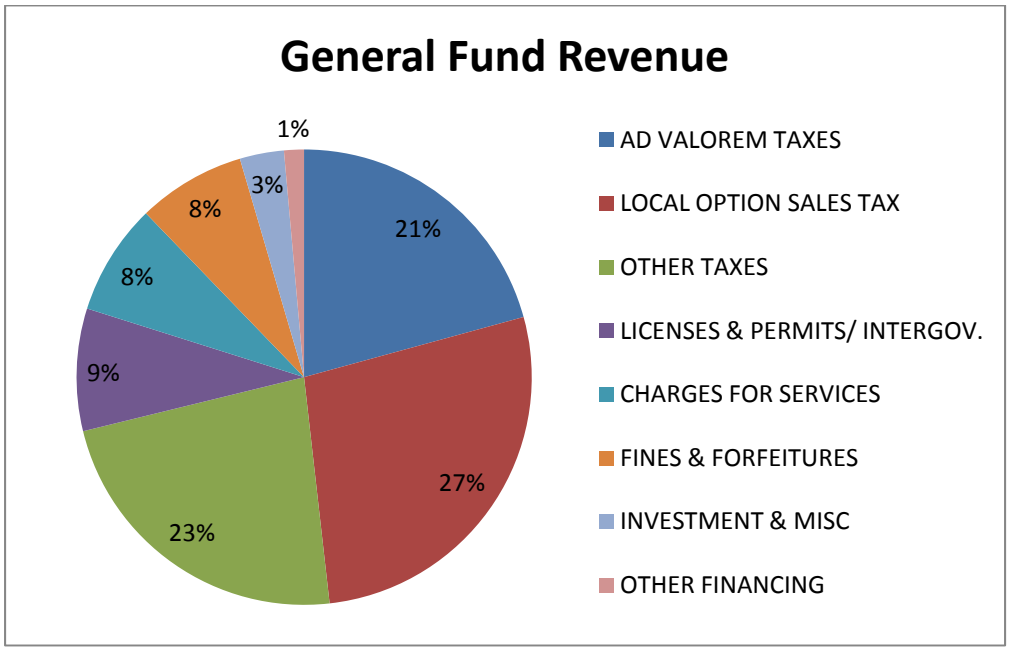
During 2013, The City took over all building permits within the City limits from Fannin County. Current City staff is handling building permits while electrical permitting is contracted with a third-party provider. The City hopes to more accurately monitor building within the Ctiy limits while generating this revenue directly for the City.

The water and sewer department services approximately 2,500 customers and will soon complete the sewer line extension on Summit Street financed by a Community Development Block Grant. The aging infrastructure will be a primary focus in the future as the City continues to pursue leak detection to lower the rate of lost water. Customers can also pay their utility bills and traffic fines online with new services offered on the City's website.

2014 BUDGET ANALYSIS

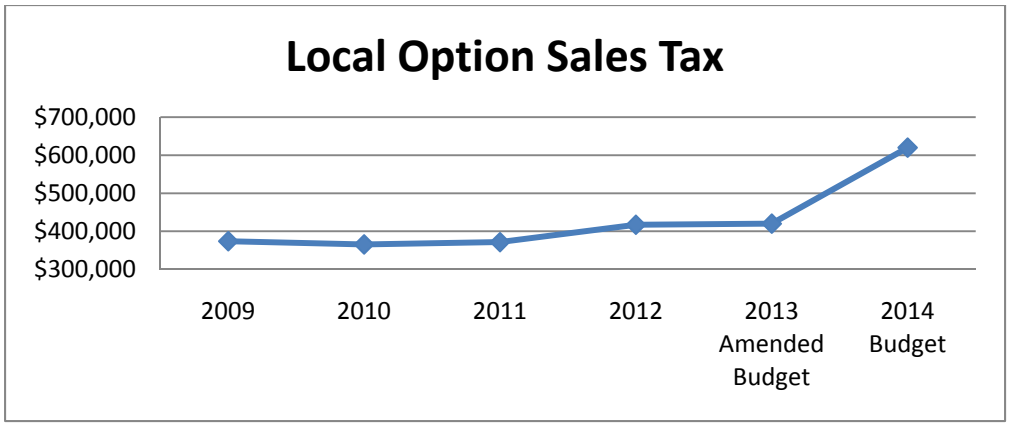
The 2014 Budget provides adequate resources to deliver high-quality services to our constituents and reflects the fiscal conservatism of the City Council. The City is striving to lower taxes while investing in infrastructure and establishing some reserves.

The following displays the City's budgeted general fund revenue sources for 2014.



General Fund Revenue

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 was lowered from 6.32 to 5.772 for 2013 property taxes. Budgeted revenue of $370,000 is approximately 90% of the total levy with various collection percentages used for prior years' outstanding balances. The local option sales tax (LOST) rate was renegotiated during 2013 and the share the City will receive from all sales taxes collected within the City limits for the next ten years increased from 11.1% to 14%. This increase along with the opening of Wal-Mart in 2014 places LOST projections about 45% higher than last years budget at $620,000. This has become the City's largest single source of revenue followed by property tax.



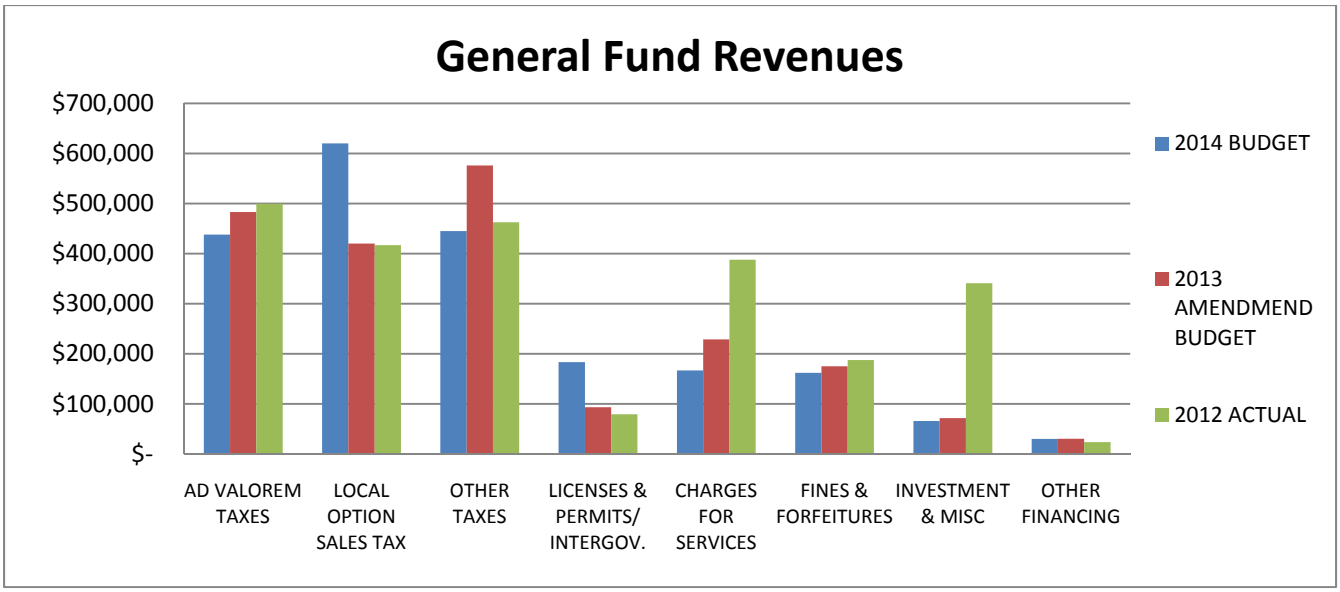
Beverage taxes budgeted at $225,000 completes the majority of the City's tax collections. Other taxes also include franchise taxes which are currently collected quarterly from two phone companies and a cable company and semi-annually from an electric company for lines and systems within the City limits. The City has budgeted conservatively, but hopes to see a rise in franchise tax revenue due to an agreement that is currently in negotiations with Atlanta Gas Light on newly installed lines within City limits. Business occupation taxes, also known as business licenses, the insurance premium tax, and financial institution taxes make up the majority of the remaining other taxes category.

Charges for services includes sanitation admin fees for providers that operate within the City limits, pool admissions and concession collections and an allocation for interfund services provided to the water and sewer fund. Finance, billing and customer service are budgeted in the general fund with a percentage for each function allocated to the water and sewer fund and that reimbursement is shown as revenue.

Sanitation fees are not budgeted in charges for services in 2014 because the previous vendor sold the business and all customers are now billed directly from the provider. Since sanitation fees are no longer on our water customers' bills, vendors providing sanitation services within the City limits pay an administration fee that is included in the charges for services category.

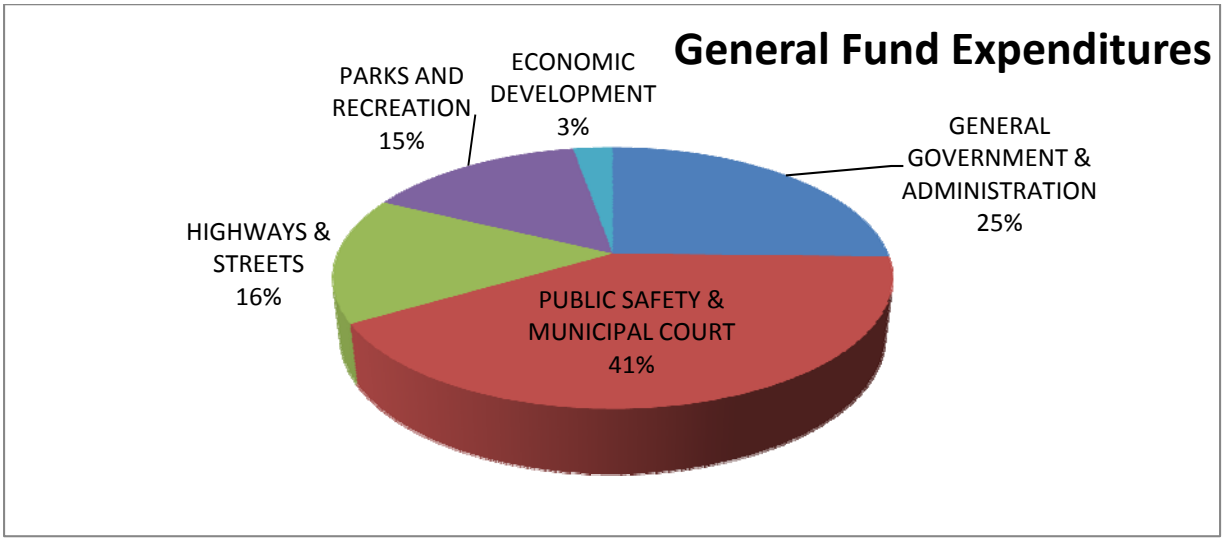
Miscellaneous revenue includes rental income from City properties of $61,000 for the Blue Ridge Marina, Swan Drive-In, and depot leased by Blue Ridge Scenic Railway. A new police car will be financed by a lease that is included in other financing sources.

Following is a chart showing changes in major revenue sources from 2012 actual and the 2013 amended budget compared to 2014 budget for the general fund. The decrease in other taxes is due to a reduction in beverage taxes based on actual collections in 2013 and extra franchise payments received during 2013 because of a rate correction. Licenses and permits are budgeted to increase since the City has taken over building and electrical permitting. Intergovernmental revenue also includes a $100,000 grant for Mineral Springs as previously mentioned. 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.



General Fund Expenditures

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 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 were also more detailed and included in several departments where they were previously summarized to facilitate better management of City resources. The following chart summarizes the expenditures for the different functions of the general fund.



Public safety expenditures of 41% include the police department, municipal court and fire fighting. The police department is a very important City function and comprises 34% of general fund expenditures. The increase in the police department is due to the addition of some part-time officers for special events and festivals and a 5% pay increase. The municipal court department was moved out of the police department in 2013 and created to account for expenditures related to the City's monthly municipal court meeting. The City maintains a fire truck and pays Fannin County to man it for fire calls made within the City limits.

General government expenditures of 25% include mayor and council, elections, general administration, and tax administration and licensing. Insurance in the mayor and council department was increased to allow for insurance for newly elected officials should they choose to accept it. The increase in general administration is due to employees from the water and sewer fund being relocated and a percentage of their wages charged back to the utility fund in order to more accurately allocate the expenditure.

The highways and streets budget comprises only 16% of the general fund budget because all resurfacing and sidewalk maintenance and capital outlay purchases for the street department are budgeted in the SPLOST fund. 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 increase in the street department is due to increased wages and benefits for an additional employee and a 5% cost of living raise.

The parks and recreation function includes the management of the City pool and ball fields along with the downtown City park and makes up 15% of the budget. It also includes expenditures for a park grant for the development of a trail at Mineral Springs. The function of economic development that comprises 3% of the City's budget includes the office of the City's planning and zoning administrator as well as allocations for the management and upkeep of City property under rental agreements and the general downtown area. The downtown development department was created to account for expenditures to maintain the bathrooms and sidewalk areas around the depot and downtown area. In the prior year, the department included wages for an employee dedicated to grants and downtown development. This position was eliminated during 2014 as this employee was moved to another department.

Water and Sewer Fund

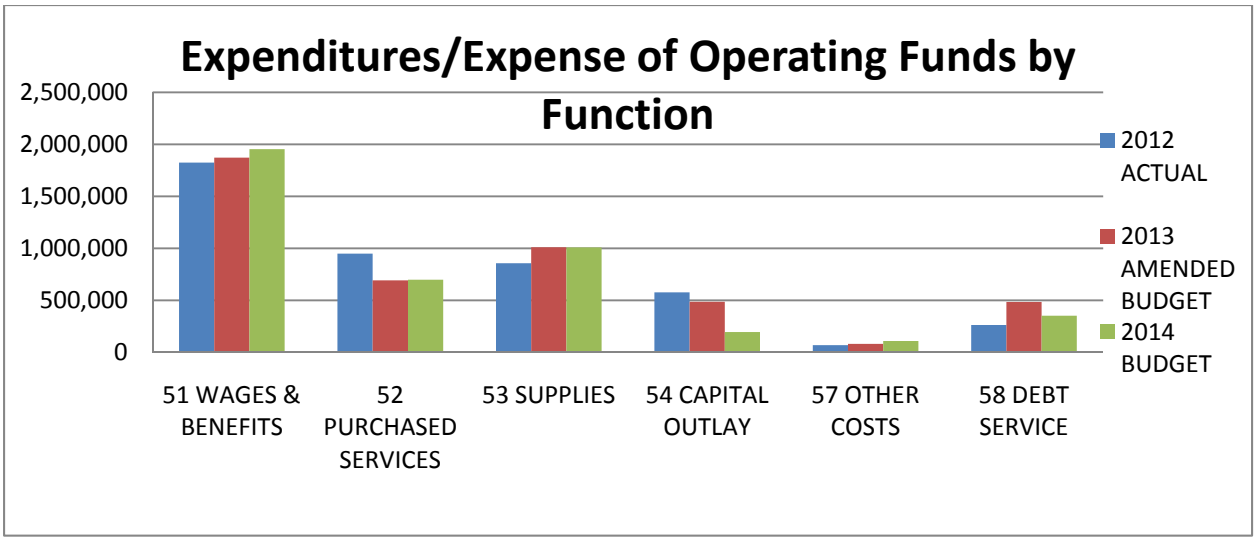
Water and sewer rates show an increase of $111,560 projected to be received because of a change to no minimum being allowed in the base rate. Customers will pay a base rate based on the type and location of service plus each account will be charged a rate per gallons starting with the first gallon of water that is used. Intergovernmental revenue will be received from the Community Development Block Grant (CDBG) that is anticipated to be completed during the first part of 2014. The wages and benefits of several departments were summarized in the administration departments for water and sewer during 2012, but were allocated to the plants and maintenance during 2013. Finance, billing and customer service were moved from the

administration departments in the water and sewer fund to administration in the general fund for 2014. The services are allocated by charging a percentage to the water and sewer fund to more accurately allocate these expenses. These changes account for the large decreases in the sanitary and water administration departments and increases in other departments the past two years.

Expense/expenditures of operating funds by function

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 operating funds, which include the general fund and water and sewer fund. There is an increase in wages and benefits as a result of a cost of living raise for all employees of 5% for 2014.

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 consisted of over $400,000 financed by a CDBG grant for sewer improvements in the water/sewer fund. Capital outlay for 2014 includes an upgrade of the City's accounting software, a police car lease and the Mineral Springs park project. The City closed on two GEFA loans during 2012 which accounts for the increase in debt service. 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 for which the City is currently paying interest. The other cost categories are fairly consistent for the years presented below.



Other Funds

Hotel/motel taxes were increased to 5% from 3% during 2011. According to state law, the 2% increase must be spent only to support a facility for tourism and trade shows or through a contract to promote tourism. The City Council has chosen to support the City owned 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 $40,000 for 2014. The unrestricted

amount of hotel/motel taxes will be used to promote tourism through various events downtown.

The City's capital project funds, SPLOST and Streetscape, do not require annual budgets according to Georgia law, but rather project-length budgets. However, an annual budget for the SPLOST fund is included to facilitate the expenditure of funds for maintenance of the City's roads and sidewalks, the referendum approved project for SPLOST funds. The City plans to purchase two tractors for mowing and road maintenance with SPLOST funds, along with funding resurfacing and other road and sidewalk maintenance.

The Confiscated Assets Fund accounts for collections from confiscated assets, including cash and the sale of property confiscated during police investigations of drug related violations. These revenues are restricted to public safety expenditures for drug prevention and education and are therefore, separately accounted for in this fund.

Actions by the Mayor and Council of the City of Blue Ridge regarding the 2014 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

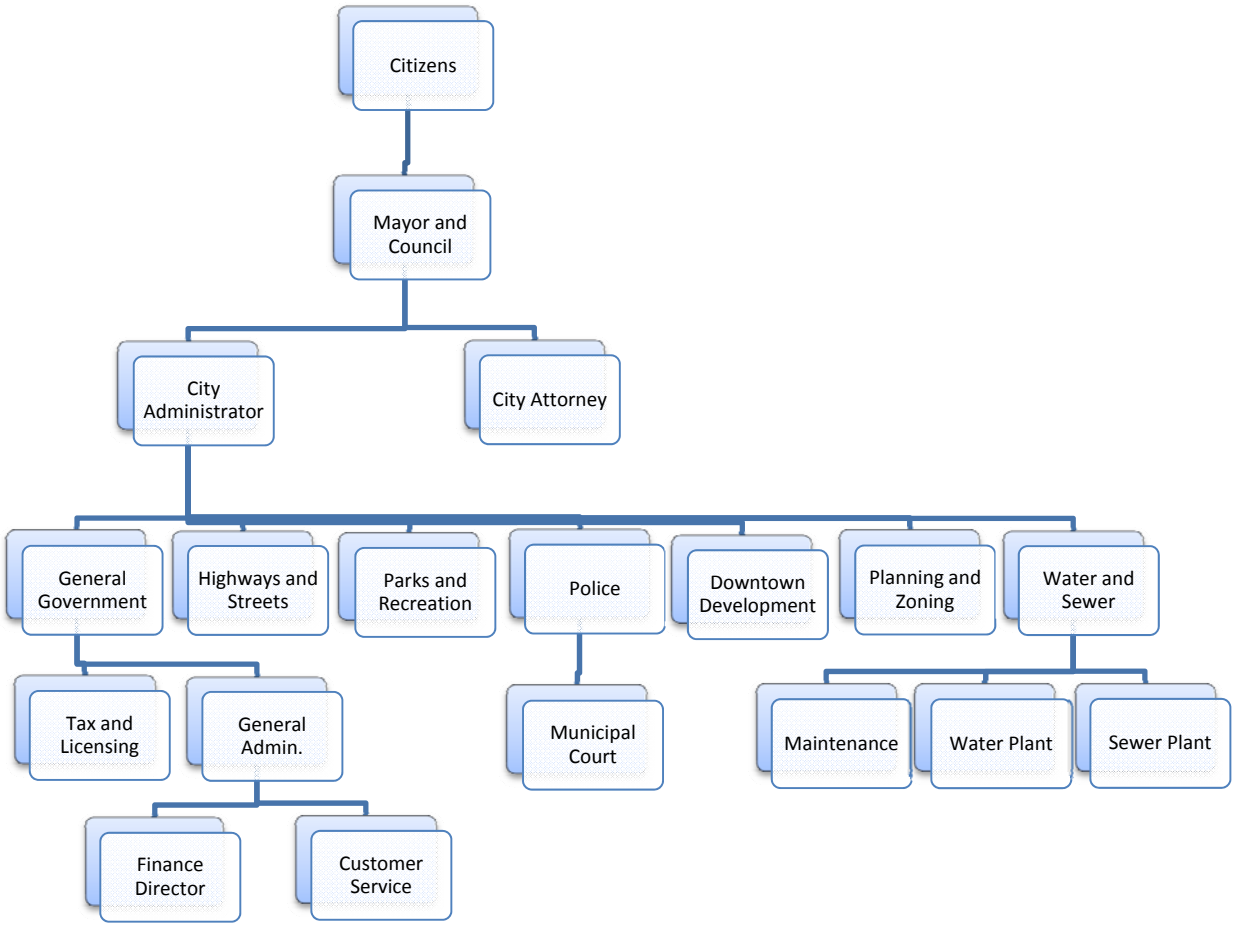
Unless authorized by City Council, outside contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted and restricted contributions compatible with the City's programs and objectives. Any material contribution 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
2014
BUDGET SUMMARY

GENERAL FUND	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
REVENUES				
TAXES	$ 1,313,350	$ 1,379,316	$ 1,479,098	$ 1,502,950
LICENSES & PERMITS	85,487	76,658	79,500	81,500
INTERGOVERNMENTAL REVENUE	5,078	2,770	14,000	102,000
CHARGES FOR SERVICES	386,666	387,925	228,940	166,880
FINES AND FORFEITURES	125,214	187,762	175,000	162,000
INVESTMENT INCOME	2,951	1,806	1,000	1,000
CONTRIBUTIONS AND DONATIONS	3,100	-	-	-
MISCELLANEOUS REVENUE	94,168	338,991	70,800	65,000
OTHER FINANCING SOURCES	94,696	23,776	30,620	30,000
TOTAL REVENUES	$ 2,110,710	$ 2,399,004	$ 2,078,958	$ 2,111,330
EXPENDITURES				
MAYOR AND COUNCIL	$ -	$ -	$ 100,676	$ 130,056
ELECTIONS	-	-	7,500	250
GENERAL ADMINISTRATION	424,994	526,844	350,750	362,498
TAX ADMIN & LICENSING	1,763	6,808	41,919	42,292
MUNICIPAL COURT	33,747	48,210	117,506	115,258
POLICE	622,409	707,783	699,152	726,517
CUSTODY OF PRISIONERS	8,850	8,920	13,600	13,600
FIRE FIGHTING	12,740	15,495	16,000	15,000
HIGHWAYS & STREETS	385,392	323,448	290,680	330,152
SOLID WASTE COLLECTION	289,420	291,891	163,000	-
RECREATIONAL FACILITIES	17,334	23,326	76,505	79,819
PARKS ADMINISTRATION	175,214	90,475	53,932	52,837
PARK AREAS	25,183	104,892	65,591	60,554
PARK GRANT	-	-	5,000	125,000
FARMER'S MARKET	15,271	1,255	-	-
PLANNING AND ZONING	-	-	24,206	30,247
DOWNTOWN DEVELOPMENT	5,941	22,148	47,191	24,000
SPECIAL FACILITIES- RENTAL	4,204	272,410	5,750	3,250
TOTAL EXPENDITURES	$ 2,022,462	$ 2,443,905	$ 2,078,958	$ 2,111,330

CITY OF BLUE RIDGE
2014
BUDGET SUMMARY

CONFISCATED ASSETS FUND	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
REVENUES				
FINES & FORFEITURES	$ -	$ 2,223	$ -	$ 5,500
EXPENDITURES				
POLICE	$ -	$ 4,606	$ -	$ 5,500

HOTEL/MOTEL FUND	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
REVENUES				
TAXES	$ 74,528	$ 81,040	$ 110,000	$ 100,000
LICENSES & PERMITS	-	1,229	-	-
CHARGES FOR SERVICES	2,337	2,658	8,824	4,500
INVESTMENT INCOME	370	53	-	-
CONTRIBUTIONS & DONATIONS	-	15,810	-	-
OTHER FINANCING SOURCES	-	-	9,500	-
TOTAL REVENUES	$ 77,235	$ 100,790	$ 128,324	$ 104,500
EXPENDITURES				
TOURISM/ICE RINK	$ -	$ 28,510	$ 27,100	$ 4,500
LIGHT UP BLUE RIDGE	-	28,940	10,000	10,000
DOWNTOWN DEVELOPMENT	89,489	34,834	23,724	50,000
SPECIAL FACILITIES	-	42,713	67,500	40,000
TOTAL EXPENDITURES	$ 89,489	$ 134,997	$ 128,324	$ 104,500

SPLOST FUND	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
REVENUES				
INTERGOVERNMENTAL REVENUE	$ 227,081	$ 489,763	$ -	$ 320,000
INVESTMENT INCOME	602	299	-	-
OTHER FINANCING SOURCES	-	40,069	-	-
TOTAL REVENUES	$ 227,683	$ 530,131	$ -	$ 320,000
EXPENDITURES				
HIGHWAYS & STREETS	$ 144,574	$ 295,656	$ -	$ 320,000
DOWNTOWN DEVELOPMENT	48,391	382,966	-	-
TOTAL EXPENDITURES	$ 192,965	$ 678,622	$ -	$ 320,000

CITY OF BLUE RIDGE
2014
BUDGET SUMMARY

WATER AND SEWER FUND	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
REVENUES				
INTERGOVERNMENTAL REVENUE	$ 5,000	$ 34,960	$ 425,300	$ 50,000
CHARGES FOR SERVICES	2,153,546	2,220,387	2,167,800	2,279,360
INVESTMENT INCOME	2,550	1,200	1,000	1,000
TOTAL REVENUES	$ 2,161,096	$ 2,256,547	$ 2,594,100	$ 2,330,360
EXPENSES				
SANITARY ADMINISTRATION	$ 254,098	$ 248,827	$ 162,692	$ 138,034
CDBG SEWER GRANT	8,900	-	435,300	50,000
SANITARY SEWER MAINTENANCE	78,995	41,314	190,388	148,086
SEWAGE TREATMENT PLANT	239,097	292,744	379,262	384,246
WATER ADMINISTRATION	832,295	816,282	380,269	324,219
USDA RURAL DEVELOPMENT LOAN	29,645	-	47,800	200,000
WATER TREATMENT	204,008	133,052	305,564	368,245
WATER DISTRIBUTION	164,893	115,208	692,825	717,530
TOTAL EXPENSES	$ 1,811,931	$ 1,647,427	$ 2,594,100	$ 2,330,360

GENERAL FUND

REVENUES	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
31 TAXES				
100-31-0000-1000 AD VALOREM TAX 2012	$ -	$ 45,457	$ 420,000	$ 15,000
100-31-0000-1214 AD VALOREM TAX 2013	-	-	-	370,000
100-31-0000-1215 AD VALOREM TAX 2011	-	424,068	30,000	7,000
100-31-0000-1217 AD VALOREM TAX 2004	36	-	-	-
100-31-0000-1218 AD VALOREM TAX 2005	181	310	-	-
100-31-0000-1219 AD VALOREM TAX 2006	157	810	1,700	250
100-31-0000-1220 AD VALOREM TAX 2007	2,677	1,346	756	500
100-31-0000-1221 AD VALOREM TAX 2008	4,135	5,048	5,538	1,000
100-31-0000-1222 AD VALOREM TAX 2009	11,292	12,892	9,331	1,200
100-31-0000-1223 AD VALOREM TAX 2010	479,398	9,616	15,673	3,000
100-31-0000-1310 AUTO TAG TAX	10,876	10,601	57,400	35,000
100-31-0000-1320 MOBILE HOME TAX	163	778	700	500
100-31-0000-1340 INTANGIBLE TAX	2,309	3,366	23,000	7,000
100-31-0000-1600 REALESTATE TRANSFER TAX	779	2,291	2,500	2,500
100-31-0000-1700 FRANCHISE TAX	75,121	50,936	87,000	58,000
100-31-0000-3100 SALES TAX	371,466	417,032	420,000	620,000
100-31-0000-4200 BEVERAGE TAX	242,354	237,927	240,000	225,000
100-31-0000-4300 LIQUOR POURING TAX	785	5,887	6,000	6,000
100-31-0000-6100 BUSINESS & OCCUPATION TAXES	50,232	39,878	50,000	40,000
100-31-0000-6200 INSURANCE PREM. TAX	60,506	64,268	65,000	65,000
100-31-0000-6300 FINANCIAL INSTITUTIONS TAXES	-	20,003	28,000	28,000
100-31-0000-9100 PENALTIES AND INTEREST	884	26,802	16,500	18,000
31 TAXES	1,313,350	1,379,316	1,479,098	1,502,950
32 LICENSES & PERMITS				
100-32-0000-1100 BEVERAGE LICENSE	22,070	29,488	24,000	24,000
100-32-0000-1150 POURING LICENSE FEE	43,245	28,750	30,000	30,000
100-32-0000-1130 LIQUOR LICENSE FEE	1,000	-	-	-
100-32-0000-2200 SIGN PERMITS/ZONING	2,632	2,295	3,500	3,500
100-32-0000-2900 VENDOR PERMIT/APPLICATION	16,540	15,845	15,000	15,000
100-32-0000-3100 BUILDING PERMITS	-	-	5,000	5,000
100-32-0000-3140 ELECTRICAL INSPECTION	-	-	2,000	2,000
100-32-0000-3900 GRADING PERMIT	-	-	-	1,500
100-32-0000-4000 PENALTIES & INT ON LIC & PERMITS	-	280	-	500
32 LICENSES & PERMITS	85,487	76,658	79,500	81,500
33 INTERGOVERNMENTAL REVENUE				
100-33-0000-6000 LOCAL GOVERNMENT GRANTS	-	2,770	12,000	100,000
100-33-0000-8000 HOUSING AUTH LIEU OF TAX	5,078	-	2,000	2,000
33 INTERGOVERNMENTAL REVENUE	5,078	2,770	14,000	102,000
34 CHARGES FOR SERVICES				
100-34-0000-1000 ADMINISTRATIVE FEES	600	1,000	1,000	500
100-34-0000-1400 COPIES/USE OF FAX MACHINE	171	147	150	100
100-34-0000-1930 SALE OF MAPS AND PUBLICATIONS	-	1,350	500	-
100-34-0000-2120 ACCIDENT REPORTS	1,080	1,305	1,000	1,000
100-34-0000-2900 POLICE DPT OTHER THAN FIN	5,717	3,275	8,000	6,000
100-34-0000-4100 SANITATION FEES	327,662	331,559	157,500	-

REVENUES	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
100-34-0000-4101 PMT FOR CITY TRASH CANS	-	393	400	-
100-34-0000-4190 SANITATION ADMIN FEES	-	-	23,000	25,000
100-34-0000-7210 TOURNAMENT FEES	-	1,305	1,500	-
100-34-0000-7900 PARK REVENUES	1,150	1,770	7,800	2,000
100-34-0000-7903 DOWNTOWN SHUTTLE REVENUE	-	-	-	500
100-34-0000-7910 BALL PARK CONCESSIONS	20,574	16,419	-	-
100-34-0000-7920 PARK/POOL CONCESSION	26,352	28,382	8,000	8,000
100-34-0000-7930 POOL PASS	1,700	410	15,000	15,000
100-34-0000-7940 POOL PARTY	1,660	550	5,000	5,000
100-34-0000-9300 RETURNED CHECKS FEE	-	60	90	-
100-34-1500-1700 INDIRECT COST ALLOCATIONS	-	-	-	103,780
34 CHARGES FOR SERVICES	386,666	387,925	228,940	166,880
35 FINES & FORFEITURES				
100-35-0000-1170 FINES & FORFEITURES	125,214	187,762	175,000	162,000
36 INVESTMENT INCOME				
100-36-0000-1000 INTEREST INCOME	2,951	1,806	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	57,338	61,000	61,000
100-38-0000-1200 FARMER'S MKT RENTAL INCOME	-	560	1,200	-
100-38-0000-3000 INS REIMBURSEMENT FOR DAMAGED	-	273,132	-	-
100-38-0000-6000 MISCELLANEOUS	25,973	3,694	3,000	1,500
100-38-0000-6100 BP-GAS REBATE	987	1,077	1,500	1,500
100-38-0000-2200 SALE OF SCRAP	-	3,190	2,000	1,000
100-38-0000-6200 COCA-COLA INCOMING MONEY	528	-	-	-
100-38-0000-9008 REGISTRATION FEES	-	-	2,100	-
38 MISCELLANEOUS REVENUE	94,168	338,991	70,800	65,000
39 OTHER FINANCING SOURCES				
100-39-0000-3500 PROCEEDS FROM CAPITAL LEASES	-	23,776	30,620	30,000
TOTAL GENERAL FUND REVENUE	$2,110,710	$2,399,004	$2,078,958	$2,111,330

GENERAL GOVERNMENT	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
1100 MAYOR & COUNCIL	$ -	$ -	$ 100,676	$ 130,056
1400 ELECTIONS	-	-	7,500	250
1500 GENERAL ADMINISTRATION	424,994	526,844	350,750	362,498
1514 TAX ADMIN & LICENSING	1,763	6,808	41,919	42,292
	$ 426,758	$ 533,652	$ 500,845	$ 535,096

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
1100 MAYOR & COUNCIL				
51 PERSONAL SER &EMP BENEFIT				
100-51-1100-1100 SALARIES & WAGES	$ -	$ -	$ 38,000	$ 38,000
100-51-1100-2100 GROUP INSURANCE	-	-	35,724	57,659
100-51-1100-2200 FICA EXPENSE	-	-	2,907	2,907
100-51-1100-2700 WORKMEN'S COMP	-	-	275	325
51 PERSONAL SER &EMP BENEFIT	-	-	76,906	98,891
52 PURCHASED/CONTR SERVICES				
100-52-1100-1300 TECHNICAL SERVICES	-	-	-	600
100-52-1100-3201 TELEPHONE	-	-	2,300	2,300
100-52-1100-3500 TRAVEL	-	-	500	4,000
100-52-1100-3700 TRAINING EXPENSE	-	-	500	2,000
52 PURCHASED/CONTR SERVICES	-	-	3,300	8,900
53 SUPPLIES				
100-53-0000-1100-1100 OFFICE SUPPLIES & EXPENSE	-	-	-	250
57 OTHER COSTS				
100-57-1100-9000 CONTINGENCIES	-	-	20,470	22,015
1100 MAYOR & COUNCIL	$ -	$ -	$ 100,676	$ 130,056

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
1400 ELECTIONS				
52 PURCHASED/CONTR SERVICES				
100-52-1400-3300 ADVERTISING	$ -	$ -	$ 500	$ -
100-52-1400-3900 CONTRACT LABOR	-	-	6,500	-
52 PURCHASED/CONTR SERVICES	-	-	7,000	-
53 SUPPLIES				
100-53-1400-1101 MATERIALS & SUPPLIES	-	-	500	250
1400 ELECTIONS	$ -	$ -	$ 7,500	$ 250

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
1500 GENERAL ADMINISTRATION				
51 PERSONAL SER &EMP BENEFIT				
100-51-1500-1100 SALARIES & WAGES	$ 187,787	$ 215,072	$ 105,277	$ 175,700
100-51-1500-2100 GROUP INSURANCE	42,500	57,886	14,940	29,846
100-51-1500-2200 FICA EXPENSE	16,618	16,377	8,054	13,499
100-51-1500-2400 RETIREMENT	13,654	10,713	5,114	7,797
100-51-1500-2700 WORKMEN'S COMP	5,989	1,304	225	1,216
51 PERSONAL SER &EMP BENEFIT	266,548	301,352	133,610	228,058
52 PURCHASED/CONTR SERVICES				
100-52-1500-1103 MISCELLANEOUS	671	-	-	-
100-52-1500-1110 OVER/SHORT	(194)	3	-	-
100-52-1500-1120 BANK CHARGES	100	35	-	-
100-52-1500-1200 AUDIT	1,742	1,610	1,500	1,800
100-52-1500-1201 LEGAL	35,817	51,221	57,000	33,500
100-52-1500-1202 ENGINEERING	2,600	1,790	2,500	-
100-52-1500-1203 CONSULTING	-	16,111	9,000	-
100-52-1500-1300 TECHNICAL SERVICES	-	852	1,200	1,000
100-52-1500-2110 GARBAGE PICKUP	-	-	1,440	1,440
100-52-1500-2201 MAINT. BLDG&GROUNDS	27,923	1,433	3,000	2,000
100-52-1500-2202 MAINTENANCE EQUIPMENT	4,520	5,469	5,000	5,000
100-52-1500-2203 MAINTENANCE VEHICLES	-	9	100	-
100-52-1500-3100 INSURANCE & BONDS	8,356	14,404	14,500	14,500
100-52-1500-3201 TELEPHONE & INTERNET	7,889	7,965	5,700	5,000
100-52-1500-3202 POSTAGE	899	1,204	1,500	1,000
100-52-1500-3300 ADVERTISING	2,805	4,162	3,500	2,500
100-52-1500-3500 TRAVEL	2,860	2,129	3,000	2,000
100-52-1500-3600 PROFESSIONAL DUES	1,549	1,661	1,800	1,800
100-52-1500-3700 TRAINING EXPENSE	2,462	3,236	1,900	1,000
100-52-1500-3900 CONTRACTED SERVICES	11,654	9,519	10,700	12,000
100-52-1500-3904 NGAPDC/NORTH GA REG DEV	131	2,431	3,600	2,500
52 PURCHASED/CONTR SERVICES	111,785	125,244	126,940	87,040
53 SUPPLIES				
100-53-1500-1100 OFFICE SUPPLIES & EXPENSE	8,089	8,667	5,700	5,500
100-53-1500-1101 MATERIALS & SUPPLIES	3,778	2,342	1,000	1,500
100-53-1500-1102 CLEANING & PAPER SUPPLIES	993	1,091	1,000	1,500
100-53-1500-1210 WATER/SEWERAGE	-	-	2,500	1,800
100-53-1500-1230 ELECTRICITY	-	1,319	17,500	14,400
100-53-1500-1240 UTILITIES/PROPANE GAS	17,116	16,576	-	-
100-53-1500-1270 GAS, OIL, & AUTO SUPPLIES	3,439	2,335	2,500	1,200
100-53-1500-1600 SMALL EQUIPMENT	-	2,010	1,000	1,000
100-53-1500-1700 MISCELLANEOUS	6,062	607	500	500
100-53-1500-1701 UNIFORMS	234	962	500	500
100-53-1500-2201 MAINT BLDG & GROUNDS	-	2,599	3,000	3,000
100-53-1500-2202 MAINTENANCE EQUIPMENT	-	609	1,500	1,500
53 SUPPLIES	39,711	39,117	36,700	32,400
54 CAPITAL OUTLAY				
100-54-1500-2400 CAPITAL OUTLAY- COMPUTERS	-	-	12,000	9,000
57 OTHER COSTS				
100-57-1500-2000 PAYMENTS TO OTHERS- LIBRARY	6,950	3,000	6,500	6,000
57 OTHER COSTS	6,950	3,000	6,500	6,000

61 TRANSFERS				
100-61-1500-1320 TRANSFER OUT- SPLOST	-	2,235	-	-
100-61-1500-1340 TRANSFER TO STREETSCAPE	-	55,896	35,000	-
61 TRANSFERS	-	58,131	35,000	-
1500 GENERAL ADMINISTRATION	$ 424,994	$ 526,844	$ 350,750	$ 362,498

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
1514 TAX ADMIN & LICENSING				
51 PERSONAL SER &EMP BENEFIT				
100-51-1514-1100 SALARIES & WAGES	$ -	$ -	$ 23,740	$ 24,234
100-51-1514-2100 GROUP INSURANCE	-	-	6,931	6,902
100-51-1514-2200 FICA EXPENSE	-	-	2,084	1,854
100-51-1514-2400 RETIREMENT	-	-	2,714	2,598
100-51-1514-2700 WORKMEN'S COMP	189	-	50	54
51 PERSONAL SER &EMP BENEFIT	189	-	35,519	35,642
52 PURCHASED/CONTR SERVICES				
100-52-1514-1300 TECHNICAL SERVICES	-	-	100	150
100-52-1514-3100 INSURANCE & BONDS	-	-	-	100
100-52-1514-3400 PRINTING	153	5,429	3,600	3,600
100-52-1514-3500 TRAVEL	-	-	250	500
100-52-1514-3600 PROFESSIONAL DUES	-	-	50	50
100-52-1514-3700 TRAINING EXPENSE	-	-	250	500
100-52-1514-3907 BACKGROUND REPORT	1,421	1,379	1,500	1,500
52 PURCHASED/CONTR SERVICES	1,574	6,808	5,750	6,400
53 SUPPLIES				
100-53-1514-1100 OFFICE SUPPLIES & EXPENSE	-	-	500	250
100-53-1514-1701 UNIFORMS	-	-	150	-
53 SUPPLIES	-	-	650	250
1514 TAX ADMIN & LICENSING	$ 1,763	$ 6,808	$ 41,919	$ 42,292

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
2650 MUNICIPAL COURT				
51 PERSONAL SER &EMP BENEFIT				
100-51-2650-1100 SALARIES & WAGES	$ -	$ -	$ 29,445	30,918
100-51-2650-2100 GROUP INSURANCE	-	-	14,940	14,923
100-51-2650-2200 FICA EXPENSE	-	-	2,157	2,365
100-51-2650-2400 RETIREMENT	-	-	2,714	2,598
100-51-2650-2700 WORKMEN'S COMP	-	-	50	54
51 PERSONAL SER &EMP BENEFIT	-	-	49,306	50,858
52 PURCHASED/CONTR SERVICES				
100-52-2650-1100 CITY JUDGE	3,600	3,600	3,600	3,600
100-52-2650-1120 SOLICITER	-	200	2,400	2,400
100-52-2650-1300 TECHNICAL SERVICES	-	-	100	150
100-52-2650-2202 MAINTENANCE EQUIPMENT	-	-	6,000	7,500
100-52-2650-3100 INSURANCE & BONDS	-	-	-	100
100-52-2650-3500 TRAVEL	-	-	150	150
100-52-2650-3600 PROFESSIONAL DUES	-	-	50	50
100-52-2650-3700 TRAINING EXPENSE	-	-	250	200
52 PURCHASED/CONTR SERVICES	3,600	3,800	12,550	14,150
53 SUPPLIES				
100-53-2650-1100 OFFICE SUPPLIES & EXPENSE	-	-	500	250
100-53-2650-1701 UNIFORMS	-	-	150	-
53 SUPPLIES	-	-	650	250
57 OTHER COSTS				
100-57-2650-2000 PAYMENT TO OTHER AGENCIES	30,147	44,410	55,000	50,000
2650 MUNICIPAL COURT	$ 33,747	$ 48,210	$ 117,506	$ 115,258

PUBLIC SAFETY	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
3200 POLICE	$ 622,409	$ 707,783	$ 699,152	$ 726,517
3226 CUSTODY OF PRISIONERS	8,850	8,920	13,600	13,600
3520 FIRE FIGHTING	12,740	15,495	16,000	15,000
	$ 644,000	$ 732,198	$ 728,752	$ 755,117

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
3200 POLICE				
51 PERSONAL SER &EMP BENEFIT				
100-51-3200-1100 SALARIES & WAGES	$ 354,609	$ 378,685	$ 323,209	366,300
100-51-3200-2100 GROUP INSURANCE	111,315	107,368	118,441	126,286
100-51-3200-2200 FICA EXPENSE	26,988	28,693	24,725	28,022
100-51-3200-2400 RETIREMENT	20,991	18,050	24,427	23,384
100-51-3200-2700 WORKMEN'S COMP	6,178	17,258	18,000	16,388
51 PERSONAL SER &EMP BENEFIT	520,081	550,054	508,802	560,380
52 PURCHASED/CONTR SERVICES				
100-52-3200-1200 AUDIT	1,742	1,500	1,500	1,600
100-52-3200-1201 LEGAL	-	-	-	500
100-52-3200-1300 TECHNICAL SERVICES	-	775	1,000	1,300
100-52-3200-2110 GARBAGE PICKUP	-	-	480	480
100-52-3200-2201 MAINT. BLDG&GROUNDS	6,890	759	1,000	1,000
100-52-3200-2202 MAINTENANCE EQUIPMENT	6,484	2,281	2,000	2,000
100-52-3200-2203 MAINTENANCE VEHICLES	3,356	9,533	3,000	2,500
100-52-3200-3100 INSURANCE & BONDS	5,231	13,190	13,000	14,000
100-52-3200-3201 TELEPHONE	4,326	3,043	3,500	3,500
100-52-3200-3202 POSTAGE	123	158	150	200
100-52-3200-3300 ADVERTISING	483	-	250	250
100-52-3200-3400 PRINTING	93	-	-	500
100-52-3200-3500 TRAVEL	1,402	775	1,500	1,500
100-52-3200-3600 PROFESSIONAL DUES	225	402	250	250
100-52-3200-3700 TRAINING EXPENSE	968	348	1,000	1,000
100-52-3200-3900 CONTRACTED SERVICES	580	945	500	500
100-52-3200-3905 EMPLOYEE DRUG TEST	80	-	100	150
52 PURCHASED/CONTR SERVICES	31,982	33,709	29,230	31,230
53 SUPPLIES				
100-53-3200-1100 OFFICE SUPPLIES & EXPENSE	7,607	9,935	1,500	4,500
100-53-3200-1101 MATERIALS & SUPPLIES	4,265	2,433	4,000	3,500
100-53-3200-1102 CLEANING & PAPER SUPPLIES	246	402	500	500
100-53-3200-1210 WATER/SEWERAGE	-	-	1,700	1,800
100-53-3200-1220 PROPANE GAS	-	-	3,000	3,000
100-53-3200-1230 ELECTRICITY	-	300	3,600	3,600
100-53-3200-1240 UTILITIES/PROPANE GAS	7,450	6,542	-	-
100-53-3200-1270 GAS, OIL, & AUTO SUPPLIES	35,922	42,231	41,000	42,000
100-53-3200-1600 SMALL EQUIPMENT	2,149	8,246	34,000	2,500
100-53-3200-1700 MISCELLANEOUS	2,188	323	250	150
100-53-3200-1701 UNIFORMS	6,402	4,566	6,500	5,500
100-53-3200-2201 MAINT BLDG & GROUNDS	-	-	750	250
100-53-3200-2202 MAINTENANCE EQUIPMENT	-	336	2,000	1,000

100-53-3200-2203 MAINTENANCE VEHICLES	-	11,284	14,000	10,000
53 SUPPLIES	66,228	86,598	112,800	78,300
54 CAPITAL OUTLAY				
100-54-3200-2200 CAPITAL OUTLAY - VEHICLES	-	26,821	30,620	30,000
58 DEBT SERVICE				
100-58-3200-1000 DEBT SERVICE	4,119	10,601	17,700	26,607
3200 POLICE	$ 622,409	$ 707,783	$ 699,152	$ 726,517

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
3226 CUSTODY OF PRISIONERS				
52 PURCHASED/CONTR SERVICES				
100-52-3226-3902 JAIL EXPENSE	$ 8,850	$ 8,920	$ 13,600	$ 13,600
3226 CUSTODY OF PRISIONERS	$ 8,850	$ 8,920	$ 13,600	$ 13,600

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
3520 FIRE FIGHTING				
52 PURCHASED/CONTR SERVICES				
100-52-3520-3100 INSURANCE & BONDS	$ 715	$ 1,163	$ 1,200	$ 1,300
100-52-3520-3900 CONTRACTED SERVICES	11,280	12,649	13,000	12,000
52 PURCHASED/CONTR SERVICES	11,995	13,812	14,200	13,300
53 SUPPLIES				
100-53-3520-1210 WATER/SEWERAGE	-	-	1,300	1,200
100-53-3520-1240 UTILITIES/PROPANE GAS	244	1,269	-	-
100-53-3520-1270 GAS, OIL, & AUTO SUPPLIES	25	-	-	-
100-53-3520-1600 SMALL EQUIPMENT	42	402	-	-
100-53-3520-2201 MAINT BLDG & GROUNDS	-	12	-	-
100-53-3520-2203 MAINTENANCE VEHICLES	435	-	500	500
53 SUPPLIES	746	1,683	1,800	1,700
3520 FIRE FIGHTING	$ 12,740	$ 15,495	$ 16,000	$ 15,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
4200 HIGHWAYS & STREETS				
51 PERSONAL SER &EMP BENEFIT				
100-51-4200-1100 SALARIES & WAGES	$ 99,971	$ 101,954	$ 102,683	$ 120,618
100-51-4200-2100 GROUP INSURANCE	62,574	29,928	28,794	43,643
100-51-4200-2200 FICA EXPENSE	7,648	7,822	6,708	9,227
100-51-4200-2400 RETIREMENT	17,211	14,270	8,142	10,393
100-51-4200-2600 UNEMPLOYMENT	-	6,270	-	-
100-51-4200-2700 WORKMEN'S COMP	6,178	9,596	10,000	11,033
51 PERSONAL SER &EMP BENEFIT	193,581	169,840	156,327	194,914
52 PURCHASED/CONTR SERVICES				
100-52-4200-1103 MISCELLANEOUS	1,369	147	-	-
100-52-4200-1200 AUDIT	1,742	1,500	1,500	1,600
100-52-4200-1201 LEGAL	382	-	-	1,000
100-52-4200-1202 ENGINEERING	-	4,106	4,500	2,500
100-52-4200-1300 TECHNICAL SERVICES	12,618	641	1,000	600
100-52-4200-2110 GARBAGE PICKUP	-	659	315	1,200
100-52-4200-2202 MAINTENANCE EQUIPMENT	-	148	500	250
100-52-4200-2203 MAINTENANCE VEHICLES	-	50	500	250
100-52-4200-2320 RENTAL OF EQUIP & VEHICLES	160	441	500	250
100-52-4200-3100 INSURANCE & BONDS	8,480	6,112	6,500	6,500
100-52-4200-3201 TELEPHONE	704	1,050	750	1,600
100-52-4200-3202 POSTAGE	378	-	-	-
100-52-4200-3300 ADVERTISING	1,544	-	500	250
100-52-4200-3400 PRINTING	57	-	-	-
100-52-4200-3500 TRAVEL	-	180	250	-
100-52-4200-3700 TRAINING EXPENSE	-	235	500	-
100-52-4200-3900 CONTRACTED SERVICES	1,014	1,651	9,500	4,000
100-52-4200-3904 MEDICAL PMTS FOR INJURIES	352	-	250	-
100-52-4200-3905 EMPLOYEE DRUG TEST	80	-	100	-
52 PURCHASED/CONTR SERVICES	28,880	16,920	27,165	20,000
53 SUPPLIES				
100-53-4200-1100 OFFICE SUPPLIES & EXPENSE	-	91	150	250
100-53-4200-1101 MATERIALS & SUPPLIES	61,600	48,374	24,800	30,000
100-53-4200-1102 CLEANING & PAPER SUPPLIES	-	429	250	250
100-53-4200-1122 MATERIALS & SUP- SIGNS	-	584	5,000	5,000
100-53-4200-1210 WATER/SEWERAGE	-	-	750	500
100-53-4200-1220 PROPANE GAS	-	76	1,000	1,000
100-53-4200-1230 ELECTRICITY	-	3,472	37,000	36,000
100-53-4200-1240 UTILITIES/PROPANE GAS	48,566	38,100	-	-
100-53-4200-1270 GAS, OIL, & AUTO SUPPLIES	16,867	15,535	15,000	15,000
100-53-4200-1600 SMALL EQUIPMENT	-	4,726	1,000	8,000
100-53-4200-1701 UNIFORMS	3,302	2,823	2,000	1,500
100-53-4200-2201 MAINT. BLDG&GROUNDS	593	1,502	1,000	1,500
100-53-4200-2202 MAINTENANCE EQUIPMENT	21,960	5,183	8,000	6,000
100-53-4200-2203 MAINTENANCE VEHICLES	1,806	805	3,000	2,000
53 SUPPLIES	154,693	121,700	98,950	107,000

54 CAPITAL OUTLAY				
100-54-4200-1001 CAPITAL OUTLAY - EQUIP	-	6,750	-	-
58 DEBT SERVICE				
100-58-4200-1000 DEBT SERVICE	8,237	8,238	8,238	8,238
4200 HIGHWAYS & STREETS	$ 385,392	$ 323,448	$ 290,680	$ 330,152

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
4520 SOLID WASTE COLLECTION				
52 PURCHASED/CONTR SERVICES				
100-52-4520-3850 PAYMENTS TO SUBCONT SANIT	$ 289,420	$ 291,882	$ 163,000	$ -
100-52-4520-4000 ALLOWANCE FOR BAD DEBT	-	9	-	-
52 PURCHASED/CONTR SERVICES	289,420	291,891	163,000	-
4520 SOLID WASTE COLLECTION	$ 289,420	$ 291,891	$ 163,000	$ -

PARKS AND RECREATION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
6124 RECREATIONAL FACILITIES	$ 17,334	$ 23,326	$ 76,505	$ 79,819
6210 PARKS ADMINISTRATION	175,214	90,475	53,932	52,837
6220 PARK AREAS	25,183	104,892	65,591	60,554
6225 PARK GRANT	-	-	5,000	125,000
	$ 217,731	$ 218,693	$ 201,028	$ 318,210

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
6124 RECREATIONAL FACILITIES				
51 PERSONAL SER &EMP BENEFIT				
100-51-6124-1100 SALARIES & WAGES	$ -	$ -	$ 15,006	$ 17,675
100-51-6124-2200 FICA EXPENSE	-	-	1,699	1,352
100-51-6124-2700 WORKMEN'S COMP	-	-	800	1,092
51 PERSONAL SER &EMP BENEFIT	-	-	17,505	20,119
52 PURCHASED/CONTR SERVICES				
100-52-6124-1300 TECHNICAL SERVICES	-	-	-	500
100-52-6124-2110 GARBAGE PICKUP	-	-	1,800	2,200
100-52-6124-2320 RENTAL- EQUIP & VEHICLES	-	-	-	500
100-52-6124-3300 ADVERTISING	-	-	-	500
100-52-6124-3700 TRAINING EXPENSE	-	750	1,000	1,000
52 PURCHASED/CONTR SERVICES	-	750	2,800	4,700
53 SUPPLIES				
100-53-6124-1101 MATERIALS & SUPPLIES	-	-	5,000	4,000
100-53-6124-1102 CLEANING & PAPER SUPPLIES	-	-	-	500
100-53-6124-1103 TOURNAMENT EXP & SUPPLIES	-	1,215	1,500	-
100-53-6124-1210 WATER/SEWERAGE	-	-	4,000	5,000
100-53-6124-1230 ELECTRICITY	-	1,559	16,000	17,000
100-53-6124-1280 CHEMICALS	2,379	2,574	3,500	3,000
100-53-6124-1501 BALLFIELD CONCESSIONS	14,955	5,839	-	-
100-53-6124-1502 CONCESSIONS- COCA-COLA COMPAI	-	5,674	4,700	4,500
100-53-6124-1503 POOL CONCESSION	-	5,715	5,000	4,500
100-53-6124-1600 SMALL EQUIPMENT	-	-	4,500	5,000
100-53-6124-1701 UNIFORMS	-	-	500	500
100-53-6124-2201 MAINT BLDG & GROUNDS	-	-	10,000	10,000
100-53-6124-2202 MAINTENANCE EQUIPMENT	-	-	1,500	1,000
53 SUPPLIES	17,334	22,576	56,200	55,000
6124 RECREATIONAL FACILITIES	$ 17,334	$ 23,326	$ 76,505	$ 79,819

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
6210 PARKS ADMINISTRATION				
51 PERSONAL SER &EMP BENEFIT				
100-51-6210-1100 SALARIES & WAGES	$ 56,328	$ 60,822	$ 25,200	$ 26,460
100-51-6210-2100 GROUP INSURANCE	25,415	15,252	14,940	14,923
100-51-6210-2200 FICA EXPENSE	4,354	4,619	1,928	2,024
100-51-6210-2400 RETIREMENT	-	-	2,714	2,598
100-51-6210-2700 WORKMEN'S COMP	6,178	1,073	150	182
51 PERSONAL SER &EMP BENEFIT	92,274	81,766	44,932	46,187
52 PURCHASED/CONTR SERVICES				
100-52-6210-1200 AUDIT	-	1,500	1,500	1,600
100-52-6210-1201 LEGAL	-	95	500	250
100-52-6210-1202 ENGINEERING	1,742	1,278	1,000	1,000
100-52-6210-1300 TECHNICAL SERVICES	12,618	900	750	300
100-52-6210-3100 INSURANCE & BONDS	1,413	1,597	1,600	1,700
100-52-6210-3201 TELEPHONE	1,722	1,360	1,800	1,800
100-52-6210-3202 POSTAGE	-	39	100	-
100-52-6210-3300 ADVERTISING	-	1,122	500	-
100-52-6210-3400 PRINTING	57	149	250	-
100-52-6210-3500 TRAVEL	-	-	-	-
100-52-6210-3600 PROFESSIONAL DUES	-	175	250	-
52 PURCHASED/CONTR SERVICES	17,552	8,215	8,250	6,650
53 SUPPLIES				
100-53-6210-1100 OFFICE SUPPLIES & EXPENSE	-	308	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	134	-	-
100-53-6210-2201 MAINT. BLDG&GROUNDS	11,595	52	-	-
53 SUPPLIES	60,388	494	750	-
54 CAPITAL OUTLAY				
100-54-6210-1002 CAPITAL OUTLAY - OTHER	5,000	-	-	-
6210 PARKS ADMINISTRATION	$ 175,214	$ 90,475	$ 53,932	$ 52,837

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
6220 PARK AREAS				
51 PERSONAL SER &EMP BENEFIT				
100-51-6220-1100 SALARIES & WAGES	$ -	$ 266	$ 18,304	16,770
100-51-6220-2200 FICA EXPENSE	-	-	1,018	1,283
100-51-6220-2700 WORKMEN'S COMP	-	-	150	182
51 PERSONAL SER &EMP BENEFIT	-	266	19,472	18,235
52 PURCHASED/CONTR SERVICES				
100-52-6220-2202 MAINTENANCE EQUIPMENT	-	219	500	500
100-52-6220-2320 RENTAL OF EQUIPMENT & VEHICLES	-	539	20	500
100-52-6220-3900 CONTRACTED SERVICES	200	161	1,730	500
52 PURCHASED/CONTR SERVICES	200	919	2,250	1,500

53 SUPPLIES				
100-53-6220-1101 MATERIALS & SUPPLIES	9,978	9,960	5,000	4,500
100-53-6220-1102 CLEANING & PAPER SUPPLIES	216	2,345	2,500	3,000
100-53-6220-1210 WATER /SEWERAGE	-	6,848	4,500	4,800
100-53-6220-1230 ELECTRICITY	-	21,400	3,500	3,000
100-53-6220-1270 GAS, OIL, & AUTO SUPPLIES	4,415	4,360	5,500	3,800
100-53-6220-1600 SMALL EQUIPMENT	-	9,201	4,500	7,000
100-53-6220-1701 UNIFORMS	565	642	250	400
100-53-6220-2201 MAINT. BLDG&GROUNDS	4,444	20,727	12,500	8,000
100-53-6220-2202 MAINTENANCE EQUIPMENT	905	1,391	1,000	1,200
100-53-6220-2203 MAINTENANCE VEHICLES	341	1,588	500	1,000
53 SUPPLIES	20,864	78,462	39,750	36,700
54 CAPITAL OUTLAY				
100-54-6220-1001 CAPITAL OUTLAY EQUIPMENT	-	13,932	-	-
100-54-6220-1200 CAPITAL OUTLAY- SITE IMPROVEMEN	-	7,194	-	-
54 CAPITAL OUTLAY	-	21,126	-	-
58 DEBT SERVICE				
100-58-6220-1000 DEBT SERVICE	4,119	4,119	4,119	4,119
6220 PARK AREAS	$ 25,183	$ 104,892	$ 65,591	$ 60,554

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
6225 PARK GRANT				
52 PURCHASED/CONTR SERVICES				
100-52-6225-1201 LEGAL	$ -	$ -	$ 5,000	$ -
54 CAPITAL OUTLAY				
100-54-6225-1200	-	-	-	125,000
6225 PARK GRANT	$ -	$ -	$ 5,000	$ 125,000

HOUSING AND DEVELOPMENT	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
1507 FARMER'S MARKET	$ 15,271	$ 1,255	$ -	$ -
7400 PLANNING AND ZONING	-	-	24,206	30,247
7550 DOWNTOWN DEVELOPMENT	5,941	22,148	47,191	24,000
7565 SPECIAL FACILITIES- RENTAL	4,204	272,410	5,750	3,250
	$ 25,416	$ 295,813	$ 77,147	$ 57,497

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	BUDGET 2013	BUDGET 2014
1507 FARMER'S MARKET				
52 PURCHASED/CONTR SERVICES				
100-52-1507-2201 MAINT BLDG & GROUNDS	$ 3,942	$ -	$ -	$ -
100-52-1507-3300 ADVERTISING	410	-	-	-
52 PURCHASED/CONTR SERVICES	4,352	-	-	-
53 SUPPLIES				
100-53-1507-1101 MATERIALS & SUPPLIES	610	-	-	-
100-53-1507-1240 UTILITIES/PROPANE GAS	8,568	1,255	-	-
100-53-1507-2202 MAINTENANCE EQUIPMENT	1,741	-	-	-
53 SUPPLIES	10,919	1,255	-	-
1507 FARMER'S MARKET	$ 15,271	$ 1,255	$ -	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
7400 PLANNING AND ZONING				
51 PERSONAL SER &EMP BENEFIT				
100-51-7400-1100 SALARIES & WAGES	$ -	$ -	$ 18,758	$ 23,170
100-51-7400-2200 FICA EXPENSE	-	-	1,573	1,772
100-51-7400-2700 WORKMEN'S COMP	-	-	500	380
51 PERSONAL SER &EMP BENEFIT	-	-	20,831	25,322
52 PURCHASED/CONTR SERVICES				
100-52-7400-1201 LEGAL	-	-	-	500
100-52-7400-1300 TECHNICAL SERVICES	-	-	-	150
100-52-7400-3201 TELEPHONE	-	-	300	300
100-52-7400-3300 ADVERTISING	-	-	1,000	1,200
100-52-7400-3600 PROFESSIONAL DUES	-	-	25	25
100-52-7400-3700 TRAINING EXPENSE	-	-	-	500
100-52-7400-3900 CONTRACTED SERVICES	-	-	1,800	2,000
52 PURCHASED/CONTR SERVICES	-	-	3,125	4,675

53 SUPPLIES				
100-53-7400-1100 OFFICE SUPPLIES & EXPENSE	-	-	150	100
100-53-7400-1701 UNIFORMS	-	-	100	150
53 SUPPLIES	-	-	250	250
7400 PLANNING AND ZONING	$ -	$ -	$ 24,206	$ 30,247

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
7550 DOWNTOWN DEVELOPMENT				
51 PERSONAL SER &EMP BENEFIT				
100-51-7550-1100 SALARIES & WAGES	$ -	$ -	$ 12,080	$ -
100-51-7550-2100 GROUP INSURANCE	-	-	4,731	-
100-51-7550-2200 FICA EXPENSE	-	-	466	-
100-51-7550-2400 RETIREMENT	-	-	2,714	-
100-51-7550-2700 WORKMEN'S COMP	-	-	50	-
51 PERSONAL SER &EMP BENEFIT	-	-	20,041	-
52 PURCHASED/CONTR SERVICES				
100-52-7550-1201 LEGAL	-	808	-	-
100-52-7550-1300 TECHNICAL SERVICES	-	-	1,300	-
100-52-7550-2201 MAINT BLDG & GROUNDS	-	803	150	1,000
100-52-7550-2203 MAINTENANCE VEHICLES	-	300	-	-
100-52-7550-2310 RENTAL OF LAND AND BUILDINGS	-	810	-	-
100-52-7550-2320 RENTAL OF EQUIP & VEHCILES	119	250	-	-
100-52-7550-3100 INSURANCE & BONDS	-	-	-	1,000
100-52-7550-3300 MARKETING/ADVERTISING	-	419	500	500
100-52-7550-3900 CONTRACT LABOR	-	-	1,300	1,500
52 PURCHASED/CONTR SERVICES	119	3,390	3,250	4,000
53 SUPPLIES				
100-53-7550-1100 OFFICE SUPPLIES & EXPENSE	-	132	200	-
100-53-7550-1101 MATERIALS & SUPPLIES	4,246	1,799	5,000	4,000
100-53-7550-1102 CLEANING & PAPER SUPPLIES	-	1,435	1,800	1,200
100-53-7550-1210 WATER/SEWERAGE	-	-	5,200	4,800
100-53-7550-1230 ELECTRICITY	-	1,501	10,000	9,000
100-53-7550-1240 UTILITIES/ PROPANE GAS	117	12,967	-	-
100-53-7550-1701 UNIFORMS	-	-	200	-
100-53-7550-2201 MAINT. BLDG & GROUNDS	1,459	858	1,500	1,000
100-53-7550-2203 MAINTENANCE VEHICLES	-	66	-	-
53 SUPPLIES	5,822	18,758	23,900	20,000
7550 DOWNTOWN DEVELOPMENT	$ 5,941	$ 22,148	$ 47,191	$ 24,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
7565 SPECIAL FACILITIES- RENTAL				
52 PURCHASED/CONTR SERVICES				
100-52-7565-1202 ENGINEERING	$ -	$ 544	$ -	$ -
100-52-7565-2201 MAINT. BLDG & GROUNDS	4,836	3,875	1,000	500
100-52-7565-2202 MAINTENANCE EQUIPMENT	-	-	500	-
100-52-7565-3100 INSURANCE & BONDS	(632)	1,437	1,800	1,000
52 PURCHASED/CONTR SERVICES	4,204	5,856	3,300	1,500
53 SUPPLIES				
100-53-7565-1210 WATER/SEWERAGE	-	-	250	250
100-53-7565-1230 ELECTRICITY	-	85	1,200	1,000
100-53-7565-2201 MAINT BLDG & GROUNDS	-	69	1,000	500
53 SUPPLIES	-	154	2,450	1,750
54 CAPITAL OUTLAY				
100-54-7565-1200 SITE IMPROVEMENTS	-	266,400	-	-
7565 SPECIAL FACILITIES- RENTA	$ 4,204	$ 272,410	$ 5,750	$ 3,250

CONFISCATED ASSETS FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
35 FNES & FORFEITURES				
210-35-0000-1300 CONFISCATIONS	$ -	$ 2,223	$ -	$ 2,500
210-35-0000-1360 PROCEEDS FROM SALE OF CON	-	-	-	3,000
35 FNES & FORFEITURES	-	2,223	-	5,500
REVENUES	$ -	$ 2,223	$ -	$ 5,500

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
3200 POLICE				
52 PURCHASED/CONTR SERVICES				
210-52-3200-2203 MAINTENANCE VEHICLES	$ -	$ 4,606	$ -	$ 500
53 SUPPLIES				
210-53-3200-1600 SMALL EQUIPMENT	-	-	-	5,000
3200 POLICE	$ -	$ 4,606	$ -	$ 5,500

HOTEL/MOTEL FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
31 TAXES				
275-31-0000-4100 HOTEL/MOTEL TAXES	$ 74,528	$ 81,040	$ 110,000	$ 100,000
32 LICENSES & PERMITS				
275-32-0000-2900 VENDOR PERMIT/INCOME	-	1,229	-	-
34 CHARGES FOR SERVICES				
275-34-0000-7400 LUBR/ICE RINK INCOME	2,337	2,658	8,824	4,500
36 INVESTMENT INCOME				
275-36-0000-1000 INTEREST INCOME	370	53	-	-
37 CONTRIBUTIONS & DONATIONS				
275-37-0000-1000 CONTRIBUTIONS & DONATIONS	-	15,810	-	
39 OTHER FINANCING SOURCES				
275-39-7565-1505 TRANSFERS IN- WATER FUND	-	-	9,500	-
39 OTHER FINANCING SOURCES	-	-	9,500	-
REVENUES	$ 77,235	$ 100,790	$ 128,324	$ 104,500

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
7540 TOURISM/ICE RINK				
52 PURCHASED/CONTR SERVICES				
275-52-7540-2300 RENTALS	$ -	$ 13,688	$ 13,700	$ -
275-52-7540-3300 ADVERTISING	-	10,837	1,300	-
52 PURCHASED/CONTR SERVICES	-	24,525	15,000	-
53 SUPPLIES				
275-53-7540-1230 ELECTRICITY	-	1,720	12,100	4,500
275-53-7540-2201 MAINT BLDG & GROUNDS	-	2,265	-	-
53 SUPPLIES	-	3,985	12,100	4,500
7540 TOURISM/ICE RINK	$ -	$ 28,510	$ 27,100	$ 4,500
7541 LIGHT UP BLUE RIDGE				
52 PURCHASED/CONTR SERVICES				
275-52-7541-2300 RENTALS	$ -	$ 4,279	$ -	$ -
275-52-7541-3300 ADVERTISING	-	2,321	-	-
275-52-7541-3850 CONTRACT LABOR	-	7,130	-	-
52 PURCHASED/CONTR SERVICES	-	13,730	-	-
53 SUPPLIES				
275-53-7541-1101 MATERIALS & SUPPLIES	-	15,210	10,000	10,000
7541 LIGHT UP BLUE RIDGE	$ -	$ 28,940	$ 10,000	$ 10,000
7550 DOWNTOWN DEVELOPMENT				
51 PERSONAL SER &EMP BENEFIT				
275-51-7550-1100 SALARIES & WAGES	$ 4,658	$ 928	$ -	-
275-51-7550-2200 FICA EXPENSE	93	-	-	-
51 PERSONAL SER &EMP BENEFIT	4,751	928	-	-
52 PURCHASED/CONTR SERVICES				

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
275-52-7550-1202 CONTRACT SERVICES- PROFES	1,150	782	-	-
275-52-7550-2201 MAINT. BLDG & GROUNDS	12,175	-	-	-
275-52-7550-2310 RENTAL OF LAND AND BUILDING	1,200	-	-	-
275-52-7550-3201 TELEPHONE	323	378	-	-
275-52-7550-3300 MARKETING/ADVERTISING	42,185	16,038	23,724	50,000
275-52-7550-3310 MARKETING/ADVERTISING- OLD	-	14,571	-	-
275-52-7550-3501 TRAVEL	-	25	-	-
275-52-7550-3850 CONTRACT LABOR	-	958	-	-
52 PURCHASED/CONTR SERVICES	57,032	32,752	23,724	50,000
53 SUPPLIES				
275-53-7550-1100 OFFICE SUPPLIES & EXPENSE	655	19	-	-
275-53-7550-1101 MATERIALS & SUPPLIES	10,145	4	-	-
275-53-7550-1102 CLEANING & PAPER SUPPLIES	-	629	-	-
275-53-7550-1240 UTILITIES/PROPANE GAS	16,238	-	-	-
275-53-7550-2202 MAINTENANCE EQUIPMENT	668	116	-	-
53 SUPPLIES	27,706	768	-	-
57 OTHER COSTS				
275-57-7550-3000 CONTRIBUTIONS & DONATIONS	-	386	-	-
7550 DOWNTOWN DEVELOPMENT	$ 89,489	$ 34,834	$ 23,724	$ 50,000
7565 SPECIAL FACILITIES- RENTA				
52 PURCHASED/CONTR SERVICES				
275-52-7565-1200 PROFESSIONAL SERVICES	$ -	$ 1,000	$ -	-
275-52-7565-2110 GARBAGE PICKUP	-	-	1,500	1,500
275-52-7565-2202 MAINTENANCE EQUIPMENT	-	348	1,000	500
275-52-7565-2320 RENTAL OF EQUIPMENT AND VE	-	117	-	-
275-52-7565-3201 TELEPHONE & INTERNET	-	1,250	1,200	500
275-52-7565-3300 ADVERTISING & MARKETING	-	5,382	7,000	10,000
52 PURCHASED/CONTR SERVICES	-	8,097	10,700	12,500
53 SUPPLIES				
275-53-7565-1101 MATERIALS & SUPPLIES	-	2,178	2,300	5,000
275-53-7565-1102 CLEANING & PAPER SUPPLIES	-	90	1,000	1,000
275-53-7565-1210 WATER/SEWERAGE	-	-	2,000	2,500
275-53-7565-1230 ELECTRICITY	-	-	7,000	4,200
275-53-7565-1240 UTILITIES	-	10,909	-	-
275-53-7565-2201 MAINT BLDG & GROUNDS	-	2,848	2,000	13,300
275-53-7565-2202 MAINTENANCE EQUIPMENT	-	715	1,500	1,500
53 SUPPLIES	-	16,740	15,800	27,500
54 CAPITAL OUTLAY				
275-54-7565-1300 CAPITAL OUTLAY- BUILDINGS	-	17,876	41,000	-
7565 SPECIAL FACILITIES- RENTA	$ -	$ 42,713	$ 67,500	$ 40,000

SPLOST FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
33 INTERGOVERNMENTAL REVENUE				
320-33-0000-3200 SPLOST INCOME	$ 227,081	$ 236,425	$ -	$ 300,000
320-33-0000-4310 DOT LMIG GRANT PROGRAM	-	-	-	20,000
320-33-0000-4310 DOT STREETSCAPE GRANT- PH/	-	253,338	-	-
33 INTERGOVERNMENTAL REVENUE	227,081	489,763	-	320,000
36 INVESTMENT INCOME				
320-36-0000-1000 INTEREST INCOME	602	299	-	-
39 OTHER FINANCING SOURCES				
320-39-0000-1200 TRANSFERS IN- GENERAL FUND	-	2,235	-	-
320-39-0000-1202 TRANSFERS IN- WATER FUND	-	37,834	-	-
39 OTHER FINANCING SOURCES	-	40,069	-	-
REVENUES	$ 227,683	$ 530,131	$ -	$ 320,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
4200 HIGHWAYS & STREETS				
52 PURCHASED/CONTR SERVICES				
320-52-4200-3850 CONTRACT LABOR- PAVING & ST	$ 135,514	$ 276,813	$ -	$ 160,000
320-52-4200-3851 CONTRACT LABOR- SIDEWALKS	3,963	18,843	-	50,000
52 PURCHASED/CONTR SERVICES	139,477	295,656	-	210,000
53 SUPPLIES				
320-53-4200-1101 MATERIALS & SUPPLIES	1,122	-	-	20,000
320-53-4200-1120 MATERIALS & SPPLIES- CONCRE	-	-	-	20,000
320-53-4200-1121 MATERIALS & SPPLIES- STONE	-	-	-	10,000
53 SUPPLIES	1,122	-	-	50,000
54 CAPITAL OUTLAY				
320-54-4200-2000 CAPITAL OUTLAY- EQUIPMENT	3,975	-	-	60,000
7540 HIGHWAYS & STREETS	$ 144,574	$ 295,656	$ -	$ 320,000
7550 DOWNTOWN DEVELOPMENT				
52 PURCHASED/CONTR SERVICES				
320-52-7550-1100 ADMINSTRATIVE SERVICES	$ 16,417	$ 5,275	$ -	$ -
320-52-7550-1201 LEGAL	3,477	-	-	-
320-52-7550-1202 ENGINEERING	827	7,302	-	-
320-52-7550-3900 CONTRACTED SERVICES	27,670	331,919	-	-
52 PURCHASED/CONTR SERVICES	48,391	344,496	-	-
53 SUPPLIES				
320-53-7550-1101 MATERIALS & SUPPLIES	-	2,235	-	-

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
54 CAPITAL OUTLAY				
320-54-7550-1400 ROAD IMPROVEMENTS	-	34,972	-	-
61 TRANSFERS OUT				
320-61-7550-1340 TRANSFERS OUT- STREETSCAP	-	1,263	-	-
7550 DOWNTOWN DEVELOPMENT	$ 48,391	$ 382,966	$ -	$ -

WATER AND SEWER FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
REVENUES				
33 INTERGOVERNMENTAL REVENUE				
505-33-0000-4310 CDBG SEWER GRANT INCOME	$ 5,000	$ 34,960	$ 425,300	$ 50,000
34 CHARGES FOR SERVICES				
505-34-0000-4160 SANTITATION COLLECTION FE	(600)	(650)	-	-
505-34-0000-4200 WATER LINE SURCHARGE	7,554	20,500	25,000	20,000
505-34-0000-4210 WATER RECEIPTS	1,386,238	1,575,672	1,503,500	1,650,000
505-34-0000-4212 WATER TAPS	11,060	11,762	11,000	11,000
505-34-0000-4213 MISC INCOME	1,560	139	-	-
505-34-0000-4214 PENALTIES	73,652	25,515	12,000	10,000
505-34-0000-4216 W/SW LABOR & MATERIALS CHAR	-	-	47,000	-
505-34-0000-4217 CONNECTION FEES	10,385	10,825	10,000	10,000
505-34-0000-4218 BACK FLOW VALVES	729	1,840	7,000	1,000
505-34-0000-4220 SEWER RECEIPTS	487,543	533,938	521,020	550,000
505-34-0000-4221 SEWER TAP FEES	1,604	6,211	2,000	2,000
505-34-0000-4222 WA/SW LOAN RESERVE INCOME	161,297	-	-	-
505-34-0000-4223 SEWER LINE SURCHARGE	3,000	14,500	7,000	7,000
505-34-0000-9300 SERVICE CHARGE	9,225	19,775	22,000	18,000
505-34-0000-9301 RETURNED CHECK FEES	300	360	280	360
34 CHARGES FOR SERVICES	2,153,546	2,220,387	2,167,800	2,279,360
36 INVESTMENT INCOME				
505-36-0000-1000 INTEREST INCOME	2,550	1,200	1,000	1,000
REVENUES	$ 2,161,096	$ 2,256,547	$ 2,594,100	2,330,360

SANITATION AND WASTEWATER EXPENSE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
4310 SANITARY ADMINISTRATION	$ 254,098	$ 248,827	$ 162,692	$ 138,034
4311 CDBG SEWER GRANT	8,900	-	435,300	50,000
4331 SANITARY SEWER MAINTENANCE	78,995	41,314	190,388	148,086
4335 SEWAGE TREATMENT PLANT	239,097	292,744	379,262	384,246
	$ 581,090	$ 582,885	$ 1,167,642	$ 720,366

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
4310 SANITARY ADMINISTRATION				
51 PERSONAL SER &EMP BENEFIT				
505-51-4310-1100 SALARIES & WAGES	$ 109,760	$ 106,401	$ 34,372	$ -
505-51-4310-2100 GROUP INSURANCE	27,828	34,248	14,940	-
505-51-4310-2200 FICA EXPENSE	8,423	8,063	2,630	-
505-51-4310-2400 RETIREMENT	13,867	10,926	2,714	-
505-51-4310-2700 WORKMEN'S COMP	6,178	1,302	50	-
51 PERSONAL SER &EMP BENEFIT	166,057	160,940	54,706	-
52 PURCHASED/CONTR SERVICES				
505-52-4310-1200 AUDIT	1,742	1,650	1,600	1,800
505-52-4310-1201 LEGAL	-	570	500	1,000
505-52-4310-1202 ENGINEERING	9,547	12,712	13,000	15,000
505-52-4310-1205 CDBG GRANT- ADMINISTRATION	2,900	-	-	-
505-52-4310-1300 TECHNICAL SERVICES	-	395	550	-
505-52-4310-3100 INSURANCE & BONDS	6,361	12,479	13,000	13,000
505-52-4310-3201 TELEPHONE	385	337	350	400
505-52-4310-3202 POSTAGE	7,600	6,055	5,600	5,600
505-52-4310-3300 ADVERTISING	-	-	-	-
505-52-4310-3400 PRINTING	2,491	4,951	5,000	5,000
505-52-4310-3500 TRAVEL	180	682	500	-
505-52-4310-3600 PROFESSIONAL DUES	270	25	250	275
505-52-4310-3700 TRAINING EXPENSE	1,265	730	1,000	1,000
505-52-4310-3900 CONTRACTED SERVICES	761	2,820	1,000	4,400
52 PURCHASED/CONTR SERVICES	33,501	43,406	42,350	47,475
53 SUPPLIES				
505-53-4310-1100 OFFICE SUPPLIES & EXPENSE	2,340	1,071	2,500	500
505-53-4310-1101 LINES & SYSTEM	6,359	54	-	-
505-53-4310-1102 CLEANING & PAPER SUPPLIES	-	420	500	250
505-53-4310-1700 MISCELLANEOUS	717	147	-	-
505-53-4310-1701 UNIFORMS	2,050	1,256	500	-
53 SUPPLIES	11,466	2,948	3,500	750
54 CAPITAL OUTLAY				
505-54-4310-2400	-	-	-	2,000
55 INTERFUND CHARGES				
505-55-4310-1100 COST ALLOCATION- GENERAL	-	-	-	25,672
58 DEBT SERVICE				
505-58-4310-1001 RURAL DEVELOPMENT LOAN	43,074	41,533	62,136	62,137
4310 SANITARY ADMINISTRATION	$ 254,098	$ 248,827	$ 162,692	$ 138,034

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
4311 CDBG SEWER GRANT				
52 PURCHASED/CONTR SERVICES				
505-52-4311-1201 CDBG LEGAL	$ -	$ 333	$ -	$ -
505-52-4311-1202 CDBG GRANT ENGINEERING	8,900	26,016	10,000	-
505-52-4311-1205 CDBG GRANT ADMINISTRATION	-	7,500	17,100	50,000
505-52-4311-1210 CDBG MATCH FUNDS	-	1,021	-	-
505-52-4311-3300 CDBG ADVERTISING	-	90	-	-
52 PURCHASED/CONTR SERVICES	8,900	34,960	27,100	50,000
54 CAPITAL OUTLAY				
505-54-4311-1000 CDBG CAPITAL OUTLAY	-	(34,960)	-	-
505-54-4311-1100 CDBG SITES/ ACQUISITION	-	-	10,000	-
505-54-4311-1400 CDBG INFRASTRUCTURE	-	-	398,200	-
54 CAPITAL OUTLAY	-	(34,960)	408,200	-
4311 CDBG SEWER GRANT	$ 8,900	$ -	$ 435,300	$ 50,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
4331 SANITARY SEWER MAINTENANCE				
51 PERSONAL SER &EMP BENEFIT				
505-51-4331-1100 SALARIES & WAGES	$ -	$ -	$ 30,478	$ -
505-51-4331-1110 CAPITALIZE SALARIES & WAGES	-	(5,322)	-	-
505-51-4331-2100 GROUP INSURANCE	-	-	13,231	-
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	-	(5,322)	50,473	-
52 PURCHASED/CONTR SERVICES				
505-52-4331-1310 LAB SAMPLE TESTING	2,923	740	1,000	1,000
505-52-4331-2110 GARBAGE PICKUP	-	659	315	-
505-52-4331-2202 MAINTENANCE EQUIPMENT	-	1,713	3,000	1,500
505-52-4331-2320 RENTAL OF EQUIPMENT AND VEH	-	61	100	100
505-52-4331-3902 GA CORRECTIONS (WD)	4,938	-	-	-
505-52-4331-3904 PAYMENT FOR BELT PRESS	631	-	-	-
505-52-4331-3905 SEWER PUMPING SVC (TOWS)	19,035	13,556	18,000	20,000
52 PURCHASED/CONTR SERVICES	27,527	16,729	22,415	22,600
53 SUPPLIES				
505-53-4331-1101 MATERIALS & SUPPLIES	22,303	11,131	3,200	3,000
505-53-4331-1110 LINES & SYSTEM	9,304	(10,302)	7,000	10,000
505-53-4331-1210 WATER/SEWERAGE	-	-	650	650
505-53-4331-1220 PROPANE GAS	-	93	1,500	1,500
505-53-4331-1230 ELECTRICITY	-	4,082	57,000	60,000
505-53-4331-1270 GAS, OIL, & AUTO SUPPLIES	4,413	5,455	5,000	5,000
505-53-4331-1600 SMALL EQUIPMENT	71	3,617	4,000	4,000
505-53-4331-1701 UNIFORMS	-	-	750	-
505-53-4331-2201 MAINT BLDG & GROUNDS	-	281	-	-
505-53-4331-2202 MAINTENANCE EQUIPMENT	14,160	18,207	12,000	18,000

505-53-4331-2203 MAINTENANCE VEHICLES	-	71	1,200	1,000
53 SUPPLIES	50,252	32,635	92,300	103,150
54 CAPITAL OUTLAY				
505-54-4331-2000 CAPITAL OUTLAY- EQUIPMENT	-	-	21,000	-
55 INTERFUND CHARGES				
505-55-4331-1505 COST ALLOCATION- WATER MAIN	-	-	-	18,216
58 DEBT SERVICE				
505-58-4331-1002 DEBT SERVICE	1,217	(2,728)	4,200	4,120
4331 SANITARY SEWER MAINTENANCE	$ 78,995	$ 41,314	$ 190,388	$ 148,086

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
4335 SEWAGE TREATMENT PLANT				
51 PERSONAL SER &EMP BENEFIT				
505-51-4335-1100 SALARIES & WAGES	$ -	$ -	$ 68,416	$ 73,125
505-51-4335-2100 GROUP INSURANCE	-	-	29,234	29,251
505-51-4335-2200 FICA EXPENSE	-	-	5,234	5,594
505-51-4335-2400 RETIREMENT	-	-	5,428	5,197
505-51-4335-2700 WORKMEN'S COMP	-	-	1,300	1,579
51 PERSONAL SER &EMP BENEFIT	-	-	109,612	114,746
52 PURCHASED/CONTR SERVICES				
505-52-4335-2110 GARBAGE PICKUP	-	-	600	600
505-52-4335-2201 MAINT BLDG & GROUNDS	-	140	500	500
505-52-4335-2202 MAINTENANCE EQUIPMENT	-	8,380	11,050	16,000
505-52-4335-3201 TELEPHONE & INTERNET	-	-	2,000	3,000
505-52-4335-3903 SANITATION PICK UP	25,833	34,461	38,000	38,000
52 PURCHASED/CONTR SERVICES	25,833	42,981	52,150	58,100
53 SUPPLIES				
505-53-4335-1100 OFFICE SUPPLIES & EXPENSE	-	166	200	500
505-53-4335-1101 MATERIALS & SUPPLIES	-	1,926	1,000	1,000
505-53-4335-1102 CLEANING & PAPER SUPPLIES	-	-	-	200
505-53-4335-1210 WATER/SEWERAGE	-	-	31,000	36,000
505-53-4335-1220 PROPANE GAS	-	-	2,500	2,500
505-53-4335-1230 ELECTRICITY	-	7,026	87,600	85,000
505-53-4335-1240 UTILITIES/PROPANE GAS	137,630	154,044	-	-
505-53-4335-1270 GAS, OIL & AUTO SUPPLIES	-	-	-	200
505-53-4335-1280 CHEMICALS	26,888	36,695	32,000	32,000
505-53-4335-1600 SMALL EQUIPMENT	-	531	3,500	2,000
505-53-4335-1701 UNIFORMS	-	-	900	500
505-53-4335-2201 MAINT. BLDG&GROUNDS	359	3,935	2,000	1,500
505-53-4335-2202 MAINTENANCE EQUIPMENT	48,387	45,440	50,000	50,000
53 SUPPLIES	213,264	249,763	210,700	211,400
54 CAPITAL OUTLAY				
505-54-4335-2000 CAPITAL OUTLAY- EQUIPMENT	-	-	6,800	-
4335 SEWAGE TREATMENT PLANT	$ 239,097	$ 292,744	$ 379,262	$ 384,246

WATER EXPENSE	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
4410 WATER ADMINISTRATION	$ 832,295	$ 816,282	$ 380,269	$ 324,219
4411 USDA RURAL DEVELOPMENT LOAN	29,645	-	47,800	200,000
4430 WATER TREATMENT	204,008	133,052	305,564	368,245
4440 WATER DISTRIBUTION	164,893	115,208	692,825	717,530
	$ 1,230,841	$ 1,064,542	$ 1,426,458	$ 1,609,994

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
4410 WATER ADMINISTRATION				
51 PERSONAL SER &EMP BENEFIT				
505-51-4410-1100 SALARIES & WAGES	$ 395,330	$ 394,946	$ 30,381	$ -
505-51-4410-2100 GROUP INSURANCE	132,059	120,111	14,940	-
505-51-4410-2200 FICA EXPENSE	30,267	29,939	2,324	-
505-51-4410-2400 RETIREMENT	23,081	20,140	2,714	-
505-51-4410-2700 WORKMEN'S COMP	6,176	21,033	50	-
505-51-4410-2901 MEDICAL PMTS FOR INJURIES	266	-	-	500
505-51-4410-2902 VACCINE	501	106	500	500
51 PERSONAL SER &EMP BENEFIT	587,680	586,275	50,909	1,000
52 PURCHASED/CONTR SERVICES				
505-52-4410-1200 AUDIT	1,742	1,650	1,600	1,800
505-52-4410-1201 LEGAL	16,681	3,539	1,500	5,000
505-52-4410-1202 ENGINEERING	5,853	9,048	15,000	20,000
505-52-4410-1300 TECHNICAL SERVICES	-	992	1,140	1,800
505-52-4410-2201 MAINT BLDG & GROUNDS	-	600	-	-
505-52-4410-2202 MAINTENANCE EQUIPMENT	-	3,245	-	600
505-52-4410-3100 INSURANCE & BONDS	19,247	15,440	16,000	16,000
505-52-4410-3201 TELEPHONE	5,639	5,148	2,000	2,000
505-52-4410-3202 POSTAGE	8,368	5,758	5,800	5,800
505-52-4410-3300 ADVERTISING	655	665	1,000	1,500
505-52-4410-3400 PRINTING	2,388	4,951	5,000	5,000
505-52-4410-3500 TRAVEL	4,316	3,616	2,750	1,000
505-52-4410-3600 PROFESSIONAL DUES	2,116	1,729	2,000	2,500
505-52-4410-3700 TRAINING EXPENSE	3,537	1,800	1,900	500
505-52-4410-3900 CONTRACTED SERVICES	11,030	15,003	12,000	14,000
52 PURCHASED/CONTR SERVICES	81,571	73,184	67,690	77,500
53 SUPPLIES				
505-53-4410-1100 OFFICE SUPPLIES & EXPENSE	3,561	4,783	1,250	2,500
505-53-4410-1101 MATERIALS & SUPPLIES	11,667	8,345	1,000	1,000
505-53-4410-1102 CLEANING & PAPER SUPPLIES	-	545	750	1,000
505-53-4410-1700 MISCELLANEOUS	2,702	432	200	200
505-53-4410-1701 UNIFORMS	5,395	6,817	500	100
505-53-4410-2201 MAINT BLDG & GROUNDS	-	17	-	-
505-53-4410-2202 MAINTENANCE EQUIPMENT	-	199	-	-
53 SUPPLIES	23,326	21,138	3,700	4,800
54 CAPITAL OUTLAY				
505-54-4410-3200 CAPITAL OUTLAY- COMPUTERS	-	-	8,100	5,000
55 INTERFUND CHARGES				
505-55-4410-1100 COST ALLOCATION- GENERAL	-	-	-	78,108

57 OTHER COSTS				
505-57-4410-4000 BAD DEBT EXPENSE	-	12,037	-	5,000
505-57-4410-9000 CONTINGENCIES	-	-	-	26,103
57 OTHER COSTS	-	12,037	-	31,103
58 DEBT SERVICE				
505-58-4410-3001 BANK CHARGES	35	710	-	-
505-58-4410-4442 GEFA INTEREST PMT	138,633	121,988	246,420	123,258
505-58-4410-4444 MINERAL BLUFF WATER DEBT	1,050	950	3,450	3,450
58 DEBT SERVICE	139,718	123,648	249,870	126,708
4410 WATER ADMINISTRATION	$ 832,295	$ 816,282	$ 380,269	$ 324,219

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
4411 USDA RURAL DEV LOAN				
52 PURCHASED/CONTR SERVICES				
505-52-4411-1201 USDA LEGAL	$ -	$ 2,209	$ -	$ 30,000
505-52-4411-1202 USDA ENGINEERING	-	194,679	20,000	160,000
52 PURCHASED/CONTR SERVICES	-	196,888	20,000	190,000
54 CAPTIAL OUTLAY				
505-54-4411-1000 USDA CAPITAL OUTLAY	-	(222,606)	-	-
58 DEBT SERVICE				
505-58-4411-4443 INTERIM LOAN INTEREST PMT	29,645	25,718	27,800	10,000
4411 WATER SUPPLY	$ 29,645	$ -	$ 47,800	$ 200,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
4430 WATER TREATMENT				
51 PERSONAL SER &EMP BENEFIT				
505-51-4430-1100 SALARIES & WAGES	$ -	$ -	$ 113,807	$ 150,023
505-51-4430-2100 GROUP INSURANCE	-	-	37,009	51,671
505-51-4430-2200 FICA EXPENSE	-	-	8,706	11,476
505-51-4430-2400 RETIREMENT	-	-	8,142	10,393
505-51-4430-2700 WORKMEN'S COMP	-	-	6,400	5,832
51 PERSONAL SER &EMP BENEFIT	-	-	174,064	229,395
52 PURCHASED/CONTR SERVICES				
505-52-4430-1310 WATER SAMPLE TESTING	7,703	-	-	-
505-52-4430-2201 MAINT BLDG & GROUNDS	-	75	500	500
505-52-4430-2202 MAINTENANCE EQUIPMENT	264	2,053	7,500	5,000
505-52-4430-3201 TELEPHONE & INTERNET	-	-	2,000	2,000
505-52-4430-3500 TRAVEL	-	-	-	2,200
505-52-4430-3700 TRAINING EXPENSE	-	-	-	1,500
505-52-4430-3900 CONTRACTED SERVICES	-	1,000	-	-
505-52-4430-3902 GA CORRECTIONS (WD)	12,618	353	-	-
505-52-4430-3903 SANITATION PICK-UP	-	896	-	-
52 PURCHASED/CONTR SERVICES	20,584	4,377	10,000	11,200
53 SUPPLIES				
505-53-4430-1100 OFFICE SUPPLIES & EXPENSE	-	119	-	150

505-53-4430-1101 MATERIALS & SUPPLIES	22,136	1,348	2,500	2,500
505-53-4430-1102 CLEANING & PAPER SUPPLIES	-	122	-	500
505-53-4430-1103 WATER METERS	7,104	-	-	-
505-53-4430-1110 LINES & SYSTEM	1,839	-	-	-
505-53-4430-1210 WATER/SEWERAGE	-	-	250	300
505-53-4430-1230 ELECTRICITY	-	7,310	87,250	88,000
505-53-4430-1240 UTILITIES/PROPANE GAS	91,567	83,149	-	-
505-53-4430-1280 CHEMICALS	28,265	26,092	23,000	27,000
505-53-4430-1600 SMALL EQUIPMENT	-	1,549	1,500	1,500
505-53-4430-1701 UNIFORMS	-	-	1,000	1,200
505-53-4430-2201 MAINT. BLDG&GROUNDS	229	5,077	1,000	500
505-53-4430-2202 MAINTENANCE EQUIPMENT	32,283	3,909	5,000	6,000
53 SUPPLIES	183,423	128,675	121,500	127,650
4430 WATER TREATMENT	$ 204,008	$ 133,052	$ 305,564	$ 368,245

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014
4440 WATER DISTRIBUTION				
51 PERSONAL SER &EMP BENEFIT				
505-51-4440-1100 SALAIRES & WAGES	$ -	$ -	$ 214,915	$ 221,680
505-51-4440-1110 CAPTIALZIED SALARIES & WAGES	-	(21,097)	-	-
505-34-4440-1700 INDIRECT COST ALLOCATIONS	-	-	-	(18,216)
505-51-4440-2100 GROUP INSURANCE	-	-	89,638	81,510
505-51-4440-2200 FICA EXPENSE	-	-	16,441	16,947
505-51-4440-2400 RETIREMENT	-	-	16,285	15,589
505-51-4440-2700 WORKMEN'S COMP	-	-	11,200	11,664
51 PERSONAL SER &EMP BENEFIT	-	(21,097)	348,479	329,174
52 PURCHASED/CONTR SERVICES				
505-52-4440-1202 ENGINEERING	-	2,129	-	-
505-52-4440-1310 WATER SAMPLE TESTING	915	10,176	10,500	10,500
505-52-4440-2110 GARBAGE PICKUP	-	719	315	1,500
505-52-4440-2201 MAINT BLDG & GROUNDS	-	300	-	-
505-52-4440-2202 MAINTENANCE EQUIPMENT	-	3,709	9,000	12,000
505-52-4440-2320 RENTAL OF EQUIPMENT AND VEH	-	211	750	500
505-52-4440-3900 CONTRACTED SERVICES	5,737	-	-	-
52 PURCHASED/CONTR SERVICES	6,652	17,244	20,565	24,500
53 SUPPLIES				
505-53-4440-1101 MATERIALS & SUPPLIES	-	5,925	12,000	18,000
505-53-4440-1110 LINES & SYSTEM	90,762	3,432	100,000	100,000
505-53-4440-1120 MATERIALS & SUPPLIES- PATCHIN	-	-	25,500	19,000
505-53-4440-1121 MATERIALS & SUPPLIES- STONE	-	1,849	9,500	12,000
505-53-4440-1210 WATER/SEWERAGE	-	-	675	1,000
505-53-4440-1220 PROPANE GAS	-	151	1,500	1,500
505-53-4440-1230 ELECTRICITY	-	705	13,800	13,000
505-53-4440-1240 UTILITIES/PROPANE GAS	5,477	7,540	-	-
505-53-4440-1270 GAS, OIL, & AUTO SUPPLIES	27,032	22,721	20,000	22,000
505-53-4440-1600 SMALL EQUIPMENT & HAND TOOL	-	5,643	1,000	20,000
505-53-4440-1701 UNIFORMS	-	-	3,200	2,000
505-53-4440-1702 WATER LEAK-DINNER/SUPPER	81	132	150	200
505-53-4440-2201 MAINT BLDG & GROUNDS	-	270	500	500
505-53-4440-2202 MAINTENANCE EQUIPMENT	-	1,854	12,000	15,000

505-53-4440-2203 MAINTENANCE VEHICLES	1,281	385	3,000	3,200
53 SUPPLIES	124,632	50,607	202,825	227,400
54 CAPITAL OUTLAY				
505-54-4440-2000 CAPITAL OUTLAY - EQUIP	-	-	-	25,000
58 DEBT SERVICE				
505-58-4440-1002 DEBT SERVICE	3,650	5,479	12,356	12,356
505-58-4440-1003 NEW METER REPL LOAN PMTS	29,959	25,142	99,100	99,100
58 DEBT SERVICE	33,609	30,621	111,456	111,456
61 TRANSFERS				
505-51-4440-1001 TRANSFERS OUT- SPLOST	-	25,150	-	-
505-61-4440-1003 TRANSFERS OUT- STREETSCAPE	-	12,683	-	-
505-61-4440-1275 TRANSFERS OUT- HOTEL/MOTEL	-	-	9,500	-
61 TRANSFERS	-	37,833	9,500	-
4440 WATER DISTRIBUTION	$ 164,893	$ 115,208	$ 692,825	$ 717,530

CAPITAL OUTLAY

ACCOUNT NUMBER/DESCRIPTION		BUDGET 2014
GENERAL FUND		
1500 GENERAL ADMINISTRATION		
100-54-1500-2400 CAPTIAL OUTLAY- COMPUTERS	$	9,000
3200 POLICE		
100-54-3200-2200 CAPITAL OUTLAY- VEHICLES		30,000
6225 PARK GRANT		
100-54-6225-1200 SITE IMPROVEMENTS		125,000
SUBTOTAL GENERAL FUND	$	164,000
SPLOST FUND		
320-54-4200-2000 EQUIPMENT	$	60,000
WATER AND SEWER FUND		
4310 SANITARY ADMINISTRATION		
505-54-4310-2400 CAPITAL OUTLAY- COMPUTERS	$	2,000
4410 WATER ADMINISTRATION		
505-54-4410-2400 CAPITAL OUTLAY- COMPUTERS		5,000
4440 WATER DISTRIBUTION		
505-54-4440-2000 CAPTITAL OUTLAY- EQUIPMENT		25,000
SUBTOTAL WATER AND SEWER FUND	$	32,000
TOTAL CAPITAL OUTLAY	$	256,000

INTERFUND ALLOCATION OF WAGES & BENEFITS

ALLOCATION OF GENERAL ADMIN	WAGES & BENEFITS	GENERAL		WATER		SEWER	
BILLING & COLLECTIONS	$ 56,641	10%	$ 5,664	64%	$ 36,412	26%	$ 14,565
CUSTOMER SER & COLLECTIONS	10,634	40%	4,254	43%	4,557	17%	1,823
CUSTOMER SER/ HUMAN RES	52,101	50%	26,051	40%	20,841	10%	5,210
FINANCE	40,745	50%	20,373	40%	16,298	10%	4,075
			$ 56,341		$ 78,108		$ 25,672
	AVERAGE	38%		47%		16%	
ALLOCATION OF WATER MAINTENANCE							
SEWER MAINTENANCE	$ 182,156			90%	$ 163,940	10%	$ 18,216

WATER/SEWER ALLOCATION OF CUSTOMER SERVICE/COLLECTIONS

	# OF CUSTOMERS	
WATER	2,500	71%
SEWER	1,000	29%
	3,500	