2015

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. 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 2014

The past year has brought growth with 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 with collections paid out to the Fannin County Chamber and used at the direction of the Council to support multiple downtown events and activities. Collections were also used to maintain the Blue Ridge Farmer's Market as a tourist attraction and historic site, hosting multiple events and putting the new restrooms and concession stand completed in 2013 to use.

Streetscape Phase III is near completion to renovate the historic downtown depot. Streetscape projects are largely funded by the Georgia Department of Transportation.

The City is making improvements at the City Park renovating the restrooms at the swimming pool. A grant from the Georgia Department of Natural Resources is also near completion to construct a multi-use unpaved trail near Mineral Springs Creek, along with trailhead parking and picnic tables.

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.

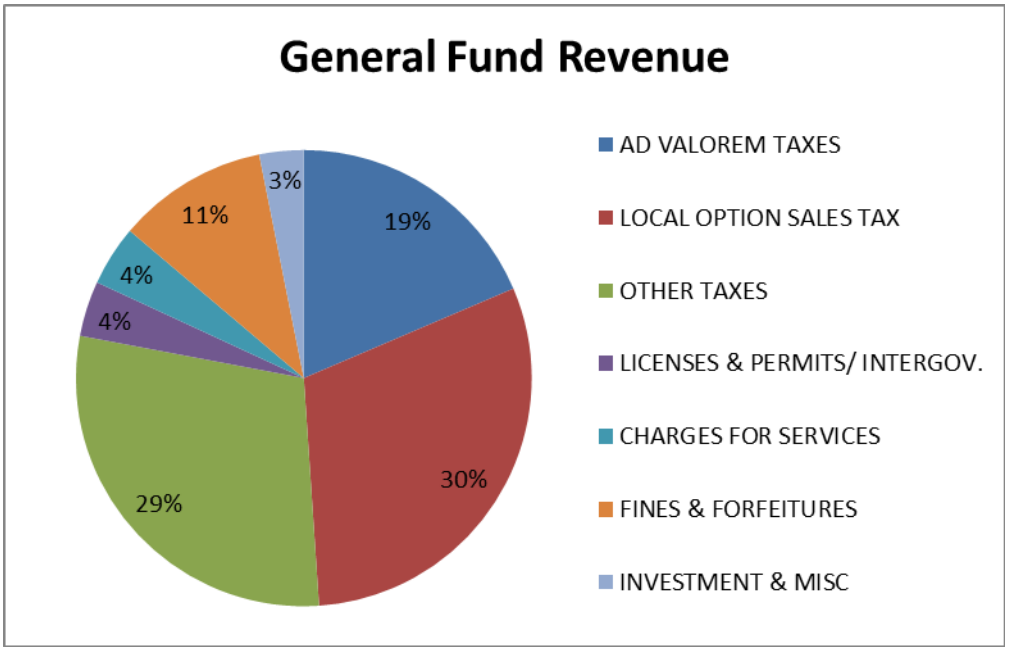
The water and sewer department services approximately 2,500 customers and completed

the sewer line extension on Summit Street financed by a Community Development Block Grant. Work began on renovating the City's water plant and installing new water lines in the Mineral Bluff area along with a new water tank at Sunset Drive. These projects are financed by bonds through the United States Department of Agriculture.

2015 BUDGET ANALYSIS

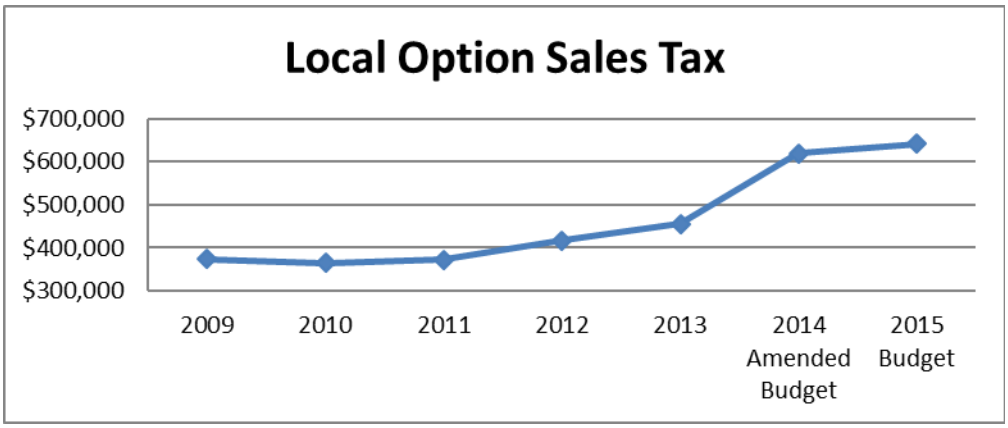
The 2015 budget provides adequate resources to deliver high-quality services to our constituents and reflects the fiscal conservatism of the City Council. The City is striving to keep taxes low while investing in infrastructure and establishing some reserves.

The following displays the City's budgeted general fund revenue sources for 2015.



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 conservatively approximately 75% 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 40% higher than the funds collected in 2013. The budget for 2015 is $642,000. This has become the City's largest single source of revenue followed by property tax.



Beverage and liquor pouring taxes budgeted at $270,000 completes the majority of the City's tax collections and is classified as other taxes. This category also includes franchise taxes which are collected from two phone companies, a cable company and an electric company for lines and systems within the City limits. The City has budgeted conservatively, but hopes to see a rise in future franchise tax revenue due to an agreement with Atlanta Gas Light on newly installed lines within City limits. Franchise fees are also collected from vendors providing sanitation services within the 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.

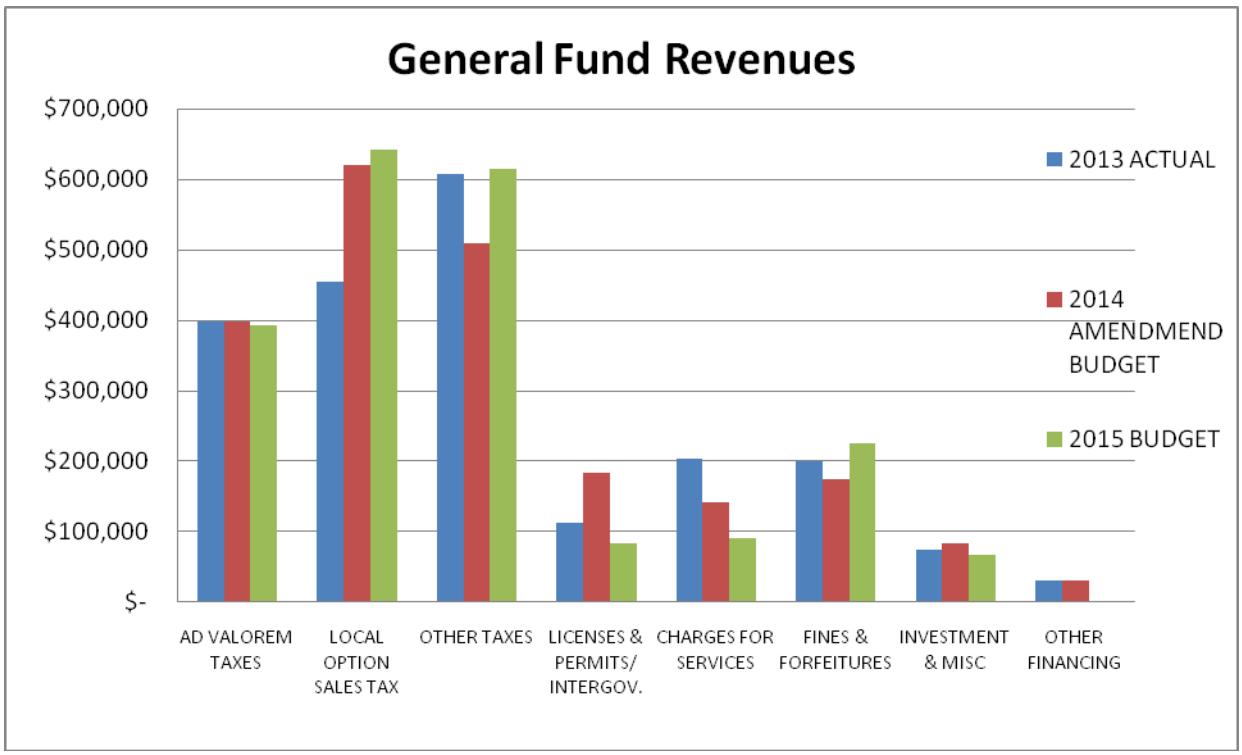
Charges for services includes pool admissions and concession collections, an allocation for interfund services provided to the water and sewer fund and other miscellaneous charges to customers. Finance, billing customer service and human resources are budgeted in the general fund with a percentage for 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 or 2015 because the previous vendor sold the business and all customers are now billed directly from the provider. Sanitation vendors pay a franchise fee that is included in the other taxes category.

Miscellaneous revenue includes rental income from City properties of $65,000 for the Blue Ridge Marina, Swan Drive-In, and depot leased by Blue Ridge Scenic Railway.

Following is a chart showing changes in major revenue sources from 2013 actual and the 2014 amended budget compared to 2015 budget.

Sales taxes have increased since the City now receives 14% of county collections and the opening of Wal-Mart. Budgeted revenue for other taxes for 2014 is lower 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. Other taxes are back up for 2014 because of an increased budget for liquor pouring taxes and auto ad valorem taxes based on the history of actual collections for the past two years. The auto tag taxes have increased with the new Title Ad Valorem Tax which is only paid once at the time of purchase. Charges for services have decreased from 2013 since the City no longer charges for garbage collection on the City's water bills, as previously mentioned. Intergovernmental revenue for 2014 included a $100,000 grant for Mineral Springs.



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

Public safety expenditures of 47% include the police department, municipal court and fire fighting. The police department is a very important City function and comprises 39% 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 2% pay increase along with a 20% increase in health insurance. 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 operate the fire truck and respond to fire calls made within the City limits.

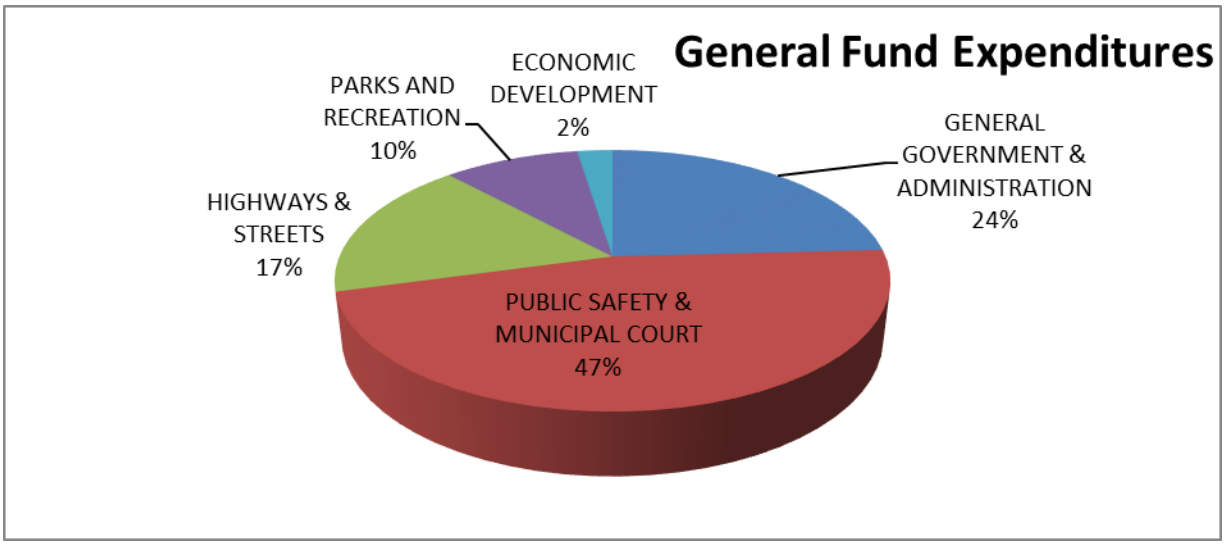
General government expenditures of 24% include mayor and council, elections, general administration, tax administration and licensing. There was no real overall change in general government expenditures since the 20% increase in insurance was offset because one employee that had been allocated to the water fund through interfund allocations was moved to that fund since it was determined all of her time was spent in administering water and sewer activities. These interfund allocations are used to charge the wages and benefits of finance, human resources and customer service back to the utility fund in order to more accurately allocate the expenditure.

The highways and streets budget comprises only 17% of the general fund budget because all resurfacing, 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. There was only 1% increase in the street department for 2015.

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 function of economic development that comprises 2% 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.

The following chart summarizes the expenditures for the different functions of the general fund.



Water and Sewer Fund

Water and sewer rates show an increase of $160,000 based on current monthly billings projected for next year. Beginning in 2014, customers 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 was received from the Community Development Block Grant (CDBG) completed during 2014.

The City closed on the 2014 A & B Bonds and paid off loans from GEFA and an interim bond from a local bank. Those payments of approximately $133,000 were replaced with the first interest only payment on the bonds of $421,000 during 2015. This payment is budgeted in water administration, accounting for the large increase in that department.

Finance, human resources and customer service were moved from the administration departments in the water and sewer fund to administration in the general fund in 2014. The

services are allocated by charging a percentage to the water and sewer fund to more accurately allocate these expenses. A new department was added for water loss prevention to track costs for detecting water leaks and reducing the City's large unaccounted for water losses. The department budget of about $100,000 allows for wages of employees to detect leaks and master meters to place throughout the system to monitor water usage. These efforts are expected to increase the City's revenue by replacing defective meters and to decrease water treatment costs by reducing water that is lost due to leaks.

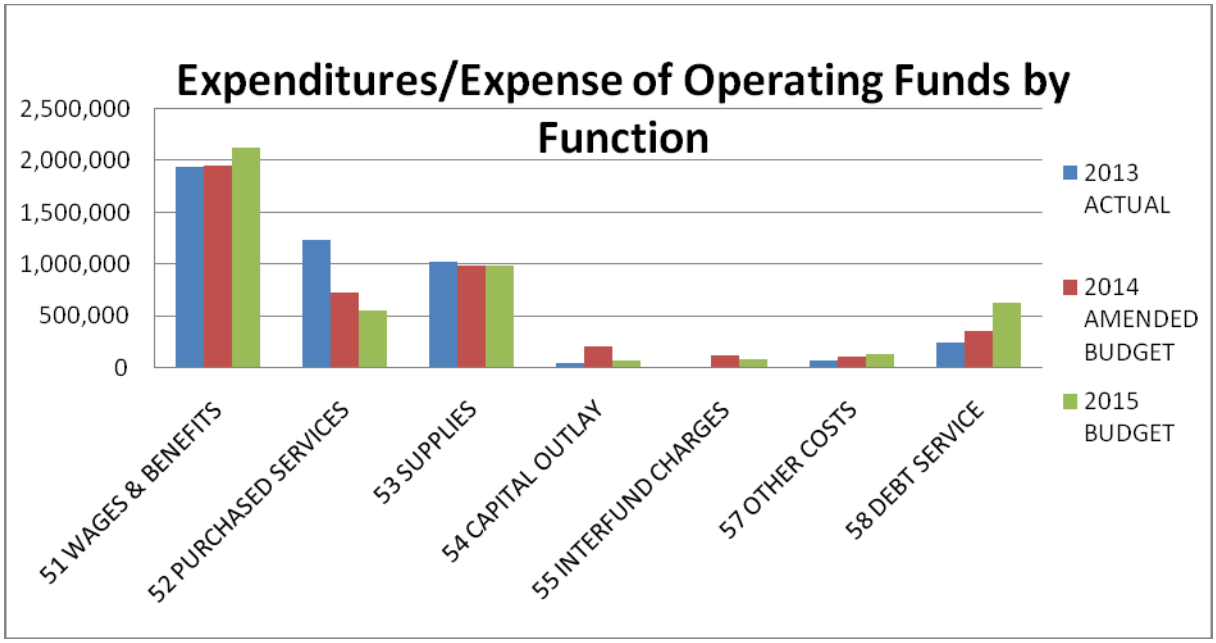
Expenditures/espenses of operating funds by function

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 are the general fund and water and sewer fund. There is an increase in wages and benefits as a result of a 2% cost of living raise for all employees and a 20% increase in health insurance for 2015.

The actual amount for purchased services was higher in 2013 due to unbudgeted project costs for the USDA water projects that were funded by a bond closing in 2014. Approximately $200,000 was budgeted for this project for legal and engineering in 2014, while nothing was budgeted in 2015 since all costs will be funded by the bonds closed during the prior year.

Capital outlay in 2013 consisted of a police car lease. Capital outlay for 2014 included an upgrade of the City's accounting software, a police car lease and the Mineral Springs park project. Capital outlay budgeted for 2015 includes only master meters for the water fund. The Council plans to assess capital needs as they arise since there were no immediate needs deemed necessary in the general fund.

Debt service is has increased for 2015 due to the interest only payment for the 2014 USDA bonds closed in 2014 for the water fund.



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 are included in the budgeted amount of $21,000 for 2015. The City also entered into a contract with the Fannin County Chamber of Commerce to allow for $25,000 of the restricted portion to be contributed to Chamber and distributed to various events or organizations at the direction of the Council. The Council plans to use the unrestricted amount of hotel/motel taxes for paving and street maintenance downtown or other City projects as deemed necessary.

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 resurface East Main Street during 2015 with SPLOST funds and two years of grants from the Department of Transportation for resurfacing along with 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.

Closing

Actions by the Mayor and Council of the City of Blue Ridge regarding the 2015 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 result 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

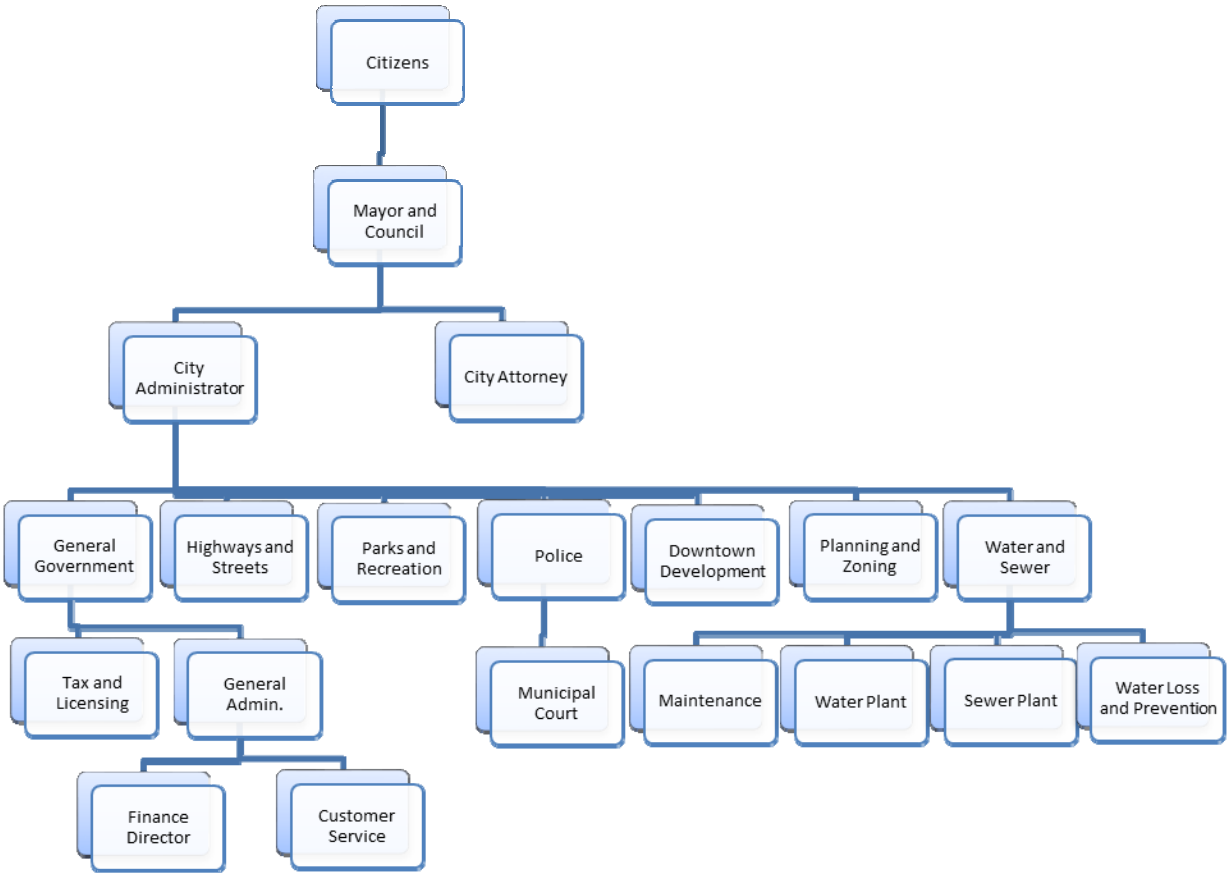
Unless authorized by City Council, outside contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted and restricted contributions compatible with the City's programs and objectives. Any material contribution 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
2015
BUDGET SUMMARY

GENERAL FUND	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
REVENUES				
TAXES	$ 1,379,316	$ 1,460,015	$ 1,527,950	$ 1,649,500
LICENSES & PERMITS	76,658	101,295	81,500	80,750
INTERGOVERNMENTAL REVENUE	2,770	12,000	102,000	2,000
CHARGES FOR SERVICES	387,925	203,324	141,880	90,528
FINES AND FORFEITURES	187,762	200,714	174,000	226,000
INVESTMENT INCOME	1,806	1,408	1,000	1,000
MISCELLANEOUS REVENUE	338,991	73,185	82,500	65,500
OTHER FINANCING SOURCES	23,776	30,620	30,000	-
TOTAL REVENUES	$ 2,399,004	$ 2,082,561	$ 2,140,830	$ 2,115,278
EXPENDITURES				
MAYOR AND COUNCIL	$ -	$ 81,833	$ 120,056	$ 130,780
ELECTIONS	-	36,874	250	-
GENERAL ADMINISTRATION	526,844	350,775	394,499	334,779
TAX ADMIN & LICENSING	6,808	39,687	42,292	45,421
MUNICIPAL COURT	48,210	120,901	115,258	134,461
POLICE	707,783	750,758	727,517	822,487
CUSTODY OF PRISIONERS	8,920	13,660	13,600	12,000
FIRE FIGHTING	15,495	13,493	15,000	16,100
HIGHWAYS & STREETS	323,448	313,335	341,652	367,035
SOLID WASTE COLLECTION	291,891	162,882	-	-
RECREATIONAL FACILITIES	23,326	40,163	79,819	90,111
PARKS ADMINISTRATION	90,475	50,410	52,837	55,731
PARK AREAS	104,892	65,309	55,554	54,356
PARK GRANT	-	4,577	125,000	-
FARMER'S MARKET	1,255	-	-	-
PLANNING AND ZONING	-	26,906	30,246	31,467
DOWNTOWN DEVELOPMENT	22,148	43,113	24,000	17,500
SPECIAL FACILITIES- RENTAL	272,410	2,669	3,250	3,050
TOTAL EXPENDITURES	$ 2,443,905	$ 2,117,345	$ 2,140,830	$ 2,115,278

CITY OF BLUE RIDGE
2015
BUDGET SUMMARY

CONFISCATED ASSETS FUND	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
REVENUES				
FINES & FORFEITURES	$ 2,223	$ -	$ 5,500	$ 1,500
EXPENDITURES				
POLICE	$ 4,606	$ 134	$ 5,500	$ 1,500

HOTEL/MOTEL FUND	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
REVENUES				
TAXES	$ 81,040	$ 117,602	$ 100,000	$ 115,000
LICENSES & PERMITS	1,229	2,155	-	-
CHARGES FOR SERVICES	2,658	8,813	4,500	-
INVESTMENT INCOME	53	-	-	-
CONTRIBUTIONS & DONATIONS	15,810	3,700	-	-
OTHER FINANCING SOURCES	-	-	-	-
TOTAL REVENUES	$ 100,790	$ 132,270	$ 104,500	$ 115,000
EXPENDITURES				
HIGHWAYS & STREETS	$ -	$ -	$ -	$ 69,000
TOURISM/ICE RINK	28,510	25,460	4,500	-
LIGHT UP BLUE RIDGE	28,940	15,982	10,000	-
DOWNTOWN DEVELOPMENT- RESTRICTED	34,834	15,131	50,000	25,000
SPECIAL FACILITIES- FARMER'S MARKET	42,713	62,224	40,000	21,000
TOTAL EXPENDITURES	$ 134,997	$ 118,797	$ 104,500	$ 115,000

SPLOST FUND	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
REVENUES				
INTERGOVERNMENTAL REVENUE	$ 489,763	$ 306,460	$ 320,000	$ 270,000
INVESTMENT INCOME	299	191	-	250
OTHER FINANCING SOURCES	40,069	-	-	-
TOTAL REVENUES	$ 530,131	$ 306,651	$ 320,000	$ 270,250
EXPENDITURES				
HIGHWAYS & STREETS	$ 295,656	$ 227,181	$ 320,000	$ 270,250
DOWNTOWN DEVELOPMENT	382,966	-	-	-
TOTAL EXPENDITURES	$ 678,622	$ 227,181	$ 320,000	$ 270,250

CITY OF BLUE RIDGE
2015
BUDGET SUMMARY

WATER AND SEWER FUND	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
REVENUES				
INTERGOVERNMENTAL REVENUE	$ 34,960	$ 304,372	$ 50,000	$ -
CHARGES FOR SERVICES	2,220,387	2,220,541	2,279,360	2,451,000
INVESTMENT INCOME	1,200	865	1,000	2,000
TOTAL REVENUES	$ 2,256,547	$ 2,525,778	$ 2,330,360	$ 2,453,000
EXPENSES				
SANITARY ADMINISTRATION	$ 248,827	$ 134,181	$ 138,034	$ 120,547
CDBG SEWER GRANT	-	-	50,000	-
SANITARY SEWER MAINTENANCE	41,314	153,722	147,086	127,423
SEWAGE TREATMENT PLANT	292,744	355,405	385,245	360,109
WATER ADMINISTRATION	816,282	260,925	323,719	643,566
USDA RURAL DEVELOPMENT LOAN	-	-	200,000	-
WATER TREATMENT	133,052	342,498	378,746	391,046
WATER DISTRIBUTION	115,208	665,939	707,530	709,249
WATER LOSS PREVENTION	-	-	-	101,060
TOTAL EXPENSES	$ 1,647,427	$ 1,912,670	$ 2,330,360	$ 2,453,000

GENERAL FUND

REVENUES	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
31 TAXES				
100-31-0000-1000 AD VALOREM TAX 2012	$ 45,457	$ 325,492	$ 15,000	$ 8,000
100-31-0000-1214 AD VALOREM TAX 2013	-	53,176	370,000	15,000
100-31-0000-1215 AD VALOREM TAX 2011	424,068	8,928	7,000	-
100-31-0000-1217 AD VALOREM TAX 2014	-	-	-	370,000
100-31-0000-1218 AD VALOREM TAX 2005	310	-	-	-
100-31-0000-1219 AD VALOREM TAX 2006	810	450	250	-
100-31-0000-1220 AD VALOREM TAX 2007	1,346	-	500	-
100-31-0000-1221 AD VALOREM TAX 2008	5,048	848	1,000	-
100-31-0000-1222 AD VALOREM TAX 2009	12,892	1,899	1,200	-
100-31-0000-1223 AD VALOREM TAX 2010	9,616	7,021	3,000	-
100-31-0000-1310 AUTO TAG TAX	10,601	64,418	35,000	75,000
100-31-0000-1320 MOBILE HOME TAX	778	114	500	500
100-31-0000-1340 INTANGIBLE TAX	3,366	26,484	7,000	7,000
100-31-0000-1600 REALESTATE TRANSFER TAX	2,291	4,006	2,500	2,000
100-31-0000-1700 FRANCHISE TAX	50,936	81,458	58,000	62,000
100-31-0000-1710 SANITATION FRANCHISE FEES	-	18,149	25,000	45,000
100-31-0000-3100 SALES TAX	417,032	454,862	620,000	642,000
100-31-0000-4200 BEVERAGE TAX	237,927	247,696	225,000	250,000
100-31-0000-4300 LIQUOR POURING TAX	5,887	7,745	6,000	20,000
100-31-0000-6100 BUSINESS & OCCUPATION TAXES	39,878	41,450	40,000	45,000
100-31-0000-6200 INSURANCE PREM. TAX	64,268	66,543	65,000	65,000
100-31-0000-6300 FINANCIAL INSTITUTIONS TAXES	20,003	28,779	28,000	25,000
100-31-0000-9100 PENALTIES AND INTEREST	26,802	20,497	18,000	18,000
31 TAXES	1,379,316	1,460,015	1,527,950	1,649,500
32 LICENSES & PERMITS				
100-32-0000-1100 BEVERAGE LICENSE	29,488	36,385	24,000	36,000
100-32-0000-1130 LIQUOR LICENSE FEE	-	12,000	-	15,000
100-32-0000-1150 POURING PERMIT FEE	28,750	18,385	30,000	2,500
100-32-0000-2200 SIGN PERMITS/ZONING	2,295	4,966	3,500	3,500
100-32-0000-2900 VENDOR PERMIT/APPLICATION	15,845	14,490	15,000	13,000
100-32-0000-3100 BUILDING PERMITS	-	9,634	5,000	6,000
100-32-0000-3140 ELECTRICAL INSPECTION	-	3,800	2,000	3,500
100-32-0000-3900 GRADING PERMIT	-	1,235	1,500	750
100-32-0000-4000 PENALTIES & INT ON LIC & PERMITS	280	400	500	500
32 LICENSES & PERMITS	76,658	101,295	81,500	80,750
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	-	-	2,000	2,000
33 INTERGOVERNMENTAL REVENUE	2,770	12,000	102,000	2,000
34 CHARGES FOR SERVICES				
100-34-0000-1000 ADMINISTRATIVE FEES	1,000	385	500	1,000
100-34-0000-1400 COPIES/USE OF FAX MACHINE	147	369	100	100
100-34-0000-1930 SALE OF MAPS AND PUBLICATIONS	1,350	-	-	-
100-34-0000-2120 ACCIDENT REPORTS	1,305	895	1,000	750
100-34-0000-2900 POLICE DPT OTHER THAN FIN	3,275	9,763	6,000	8,000

REVENUES	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
100-34-0000-4100 SANITATION FEES	331,559	155,376	-	-
100-34-0000-4101 PMT FOR CITY TRASH CANS	393	193	-	-
100-34-0000-7210 TOURNAMENT FEES	1,305	-	-	-
100-34-0000-7900 PARK REVENUES	1,770	8,182	2,000	1,000
100-34-0000-7903 DOWNTOWN SHUTTLE REVENUE	-	1,093	500	-
100-34-0000-7910 BALL PARK CONCESSIONS	16,419	-	-	1,800
100-34-0000-7920 PARK/POOL CONCESSION	28,382	7,518	8,000	7,000
100-34-0000-7930 POOL PASS	410	15,239	15,000	14,000
100-34-0000-7940 POOL PARTY & SWIM LESSONS	550	4,281	5,000	5,000
100-34-0000-9300 RETURNED CHECKS FEE	60	30	-	-
100-34-1500-1700 INDIRECT COST ALLOCATIONS	-	-	103,780	51,878
34 CHARGES FOR SERVICES	387,925	203,324	141,880	90,528
35 FINES & FORFEITURES				
100-35-0000-1170 FINES & FORFEITURES	187,762	200,714	174,000	226,000
36 INVESTMENT INCOME				
100-36-0000-1000 INTEREST INCOME	1,806	1,408	1,000	1,000
37 CONTRIBUTIONS & DONATIONS				
100-37-0000-1000 CONTRIBUTIONS & DONATIONS	-	-	-	-
38 MISCELLANEOUS REVENUE				
100-38-0000-1000 CITY PROP RENTAL/LEASES	57,338	61,677	61,000	65,000
100-38-0000-1200 FARMER'S MKT RENTAL INCOME	560	-	-	-
100-38-0000-3000 INS REIMBURSEMENT FOR DAMAGED	273,132	3,152	17,500	-
100-38-0000-6000 MISCELLANEOUS	3,694	1,382	1,500	500
100-38-0000-6100 BP-GAS REBATE	1,077	1,349	1,500	-
100-38-0000-6200 COCA-COLA INCOMING MONEY	-	203	-	-
100-38-0000-9000 SALE OF SCRAP	3,190	3,298	1,000	-
100-38-0000-9008 REGISTRATION FEES	-	2,124	-	-
38 MISCELLANEOUS REVENUE	338,991	73,185	82,500	65,500
39 OTHER FINANCING SOURCES				
100-39-0000-3500 PROCEEDS FROM CAPITAL LEASES	23,776	30,620	30,000	-
TOTAL GENERAL FUND REVENUE	$2,399,004	$2,082,561	$2,140,830	$2,115,278

GENERAL GOVERNMENT	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
1100 MAYOR & COUNCIL	$ -	$ 81,833	$ 120,056	$ 130,780
1400 ELECTIONS	-	36,874	250	-
1500 GENERAL ADMINISTRATION	526,844	350,775	394,499	334,779
1514 TAX ADMIN & LICENSING	6,808	39,687	42,292	45,421
	$ 533,652	$ 509,169	$ 557,097	$ 510,980

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
1100 MAYOR & COUNCIL				
51 PERSONAL SER &EMP BENEFIT				
100-51-1100-1100 SALARIES & WAGES	$ -	$ 38,400	$ 38,000	$ 38,000
100-51-1100-2100 GROUP INSURANCE	-	35,704	47,659	60,863
100-51-1100-2200 FICA EXPENSE	-	2,791	2,907	2,907
100-51-1100-2700 WORKMEN'S COMP	-	573	325	304
51 PERSONAL SER &EMP BENEFIT	-	77,468	88,891	102,074
52 PURCHASED/CONTR SERVICES				
100-52-1100-1300 TECHNICAL SERVICES	-	491	600	500
100-52-1100-3201 TELEPHONE	-	2,302	2,300	1,000
100-52-1100-3500 TRAVEL	-	447	4,000	4,000
100-52-1100-3700 TRAINING EXPENSE	-	1,005	2,000	2,000
52 PURCHASED/CONTR SERVICES	-	4,245	8,900	7,500
53 SUPPLIES				
100-53-0000-1100-1100 OFFICE SUPPLIES & EXPENSE	-	120	250	250
57 OTHER COSTS				
100-57-1100-9000 CONTINGENCIES/ADDITION TO FUND BALANCE		-	22,015	20,956
1100 MAYOR & COUNCIL	$ -	$ 81,833	$ 120,056	$ 130,780

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
1400 ELECTIONS				
52 PURCHASED/CONTR SERVICES				
100-52-1400-1201 LEGAL	$ -	$ 4,940	$ -	$ -
100-52-1400-3300 ADVERTISING	-	491	-	-
100-52-1400-3900 CONTRACT LABOR	-	30,875	-	-
52 PURCHASED/CONTR SERVICES	-	36,306	-	-
53 SUPPLIES				
100-53-1400-1101 MATERIALS & SUPPLIES	-	568	250	-
1400 ELECTIONS	$ -	$ 36,874	$ 250	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
1500 GENERAL ADMINISTRATION				
51 PERSONAL SER &EMP BENEFIT				
100-51-1500-1100 SALARIES & WAGES	$ 215,072	$ 103,156	$ 175,700	$ 143,366
100-51-1500-2100 GROUP INSURANCE	57,886	14,923	44,847	36,014
100-51-1500-2200 FICA EXPENSE	16,377	7,520	13,499	10,967
100-51-1500-2400 RETIREMENT	10,713	5,099	7,797	4,479
100-51-1500-2700 WORKMEN'S COMP	1,304	708	1,216	213
51 PERSONAL SER &EMP BENEFIT	301,352	131,406	243,059	195,039
52 PURCHASED/CONTR SERVICES				
100-52-1500-1110 OVER/SHORT	3	30	-	-
100-52-1500-1120 BANK CHARGES	35	10	-	100
100-52-1500-1200 AUDIT	1,610	1,750	1,800	1,800
100-52-1500-1201 LEGAL	51,221	57,383	33,500	45,000
100-52-1500-1202 ENGINEERING	1,790	-	-	1,000
100-52-1500-1203 CONSULTING	16,111	8,899	-	-
100-52-1500-1300 TECHNICAL SERVICES	852	522	1,000	750
100-52-1500-2110 GARBAGE PICKUP	-	1,560	1,440	1,440
100-52-1500-2201 MAINT. BLDG&GROUNDS	1,433	1,072	2,000	2,000
100-52-1500-2202 MAINTENANCE EQUIPMENT	5,469	3,269	5,000	4,000
100-52-1500-2203 MAINTENANCE VEHICLES	9	-	-	-
100-52-1500-3100 INSURANCE & BONDS	14,404	13,221	14,500	15,000
100-52-1500-3201 TELEPHONE & INTERNET	7,965	4,193	5,000	4,500
100-52-1500-3202 POSTAGE	1,204	734	1,000	1,000
100-52-1500-3300 ADVERTISING	4,162	1,546	2,500	2,000
100-52-1500-3500 TRAVEL	2,129	317	2,000	2,000
100-52-1500-3600 PROFESSIONAL DUES	1,661	1,711	1,800	1,800
100-52-1500-3700 TRAINING EXPENSE	3,236	589	1,000	1,000
100-52-1500-3900 CONTRACTED SERVICES	9,519	10,692	12,000	16,000
100-52-1500-3904 NGAPDC/NORTH GA REG DEV	2,431	3,586	2,500	1,500
52 PURCHASED/CONTR SERVICES	125,244	111,084	87,040	100,890
53 SUPPLIES				
100-53-1500-1100 OFFICE SUPPLIES & EXPENSE	8,667	6,234	5,500	5,000
100-53-1500-1101 MATERIALS & SUPPLIES	2,342	1,386	1,500	1,500
100-53-1500-1102 CLEANING & PAPER SUPPLIES	1,091	1,000	1,500	1,000
100-53-1500-1210 WATER/SEWERAGE	-	1,063	1,800	1,000
100-53-1500-1230 ELECTRICITY	1,319	14,526	14,400	14,500
100-53-1500-1240 UTILITIES/PROPANE GAS	16,576	-	-	-
100-53-1500-1270 GAS, OIL, & AUTO SUPPLIES	2,335	1,100	1,200	500
100-53-1500-1600 SMALL EQUIPMENT	2,010	290	6,000	2,000
100-53-1500-1700 MISCELLANEOUS	607	912	500	500
100-53-1500-1701 UNIFORMS	962	33	500	400
100-53-1500-2201 MAINT BLDG & GROUNDS	2,599	2,443	3,000	3,000
100-53-1500-2202 MAINTENANCE EQUIPMENT	609	1,052	1,500	1,000
100-53-1500-2203 MAINTENANCE VEHICLES	-	189	-	-
53 SUPPLIES	39,117	30,228	37,400	30,400
54 CAPITAL OUTLAY				
100-54-1500-2400 CAPITAL OUTLAY- COMPUTERS	-	11,311	9,000	-
57 OTHER COSTS				
100-57-1500-2000 PAYMENTS TO OTHERS- LIBRARY	3,000	6,500	6,000	8,450

61 TRANSFERS				
100-61-1500-1320 TRANSFER OUT- SPLOST	2,235	-	-	-
100-61-1500-1340 TRANSFER TO STREETSCAPE	55,896	60,246	12,000	-
61 TRANSFERS	58,131	60,246	12,000	-
1500 GENERAL ADMINISTRATION	$ 526,844	$ 350,775	$ 394,499	$ 334,779

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
1514 TAX ADMIN & LICENSING				
51 PERSONAL SER &EMP BENEFIT				
100-51-1514-1100 SALARIES & WAGES	$ -	$ 24,249	$ 24,234	$ 25,239
100-51-1514-2100 GROUP INSURANCE	-	6,327	6,902	8,210
100-51-1514-2200 FICA EXPENSE	-	1,743	1,854	1,931
100-51-1514-2400 RETIREMENT	-	2,762	2,598	2,240
100-51-1514-2700 WORKMEN'S COMP	-	99	54	51
51 PERSONAL SER &EMP BENEFIT	-	35,180	35,642	37,671
52 PURCHASED/CONTR SERVICES				
100-52-1514-1300 TECHNICAL SERVICES	-	128	150	150
100-52-1514-3100 INSURANCE & BONDS	-	100	100	100
100-52-1514-3400 PRINTING	5,429	1,021	3,600	3,500
100-52-1514-3500 TRAVEL	-	546	500	500
100-52-1514-3600 PROFESSIONAL DUES	-	35	50	50
100-52-1514-3700 TRAINING EXPENSE	-	500	500	500
100-52-1514-3907 BACKGROUND REPORT	1,379	1,953	1,500	2,000
52 PURCHASED/CONTR SERVICES	6,808	4,283	6,400	6,800
53 SUPPLIES				
100-53-1514-1100 OFFICE SUPPLIES & EXPENSE	-	224	250	750
100-53-1514-1701 UNIFORMS	-	-	-	200
53 SUPPLIES	-	224	250	950
1514 TAX ADMIN & LICENSING	$ 6,808	$ 39,687	$ 42,292	$ 45,421

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
2650 MUNICIPAL COURT				
51 PERSONAL SER &EMP BENEFIT				
100-51-2650-1100 SALARIES & WAGES	$ -	$ 29,891	30,917	34,058
100-51-2650-2100 GROUP INSURANCE	-	14,923	14,923	18,007
100-51-2650-2200 FICA EXPENSE	-	2,101	2,366	2,605
100-51-2650-2400 RETIREMENT	-	2,550	2,598	2,240
100-51-2650-2700 WORKMEN'S COMP	-	56	54	51
51 PERSONAL SER &EMP BENEFIT	-	49,521	50,858	56,961
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	2,400
100-52-2650-1300 TECHNICAL SERVICES	-	128	150	150
100-52-2650-2202 MAINTENANCE EQUIPMENT	-	8,810	7,500	10,000
100-52-2650-3100 INSURANCE & BONDS	-	100	100	100
100-52-2650-3500 TRAVEL	-	254	150	250
100-52-2650-3600 PROFESSIONAL DUES	-	35	50	50
100-52-2650-3700 TRAINING EXPENSE	-	150	200	250
52 PURCHASED/CONTR SERVICES	3,800	15,477	14,150	16,800
53 SUPPLIES				
100-53-2650-1100 OFFICE SUPPLIES & EXPENSE	-	225	250	500
100-53-2650-1701 UNIFORMS	-	-	-	200
53 SUPPLIES	-	225	250	700
57 OTHER COSTS				
100-57-2650-2000 PAYMENT TO OTHER AGENCIES	44,410	55,678	50,000	60,000
2650 MUNICIPAL COURT	$ 48,210	$ 120,901	$ 115,258	$ 134,461

PUBLIC SAFETY	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
3200 POLICE	$ 707,783	$ 750,758	$ 727,517	$ 822,487
3226 CUSTODY OF PRISIONERS	8,920	13,660	13,600	12,000
3520 FIRE FIGHTING	15,495	13,493	15,000	16,100
	$ 732,198	$ 777,911	$ 756,117	$ 850,587

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
3200 POLICE				
51 PERSONAL SER &EMP BENEFIT				
100-51-3200-1100 SALARIES & WAGES	$ 378,685	$ 367,667	366,300	414,242
100-51-3200-2100 GROUP INSURANCE	107,368	118,452	121,286	142,469
100-51-3200-2200 FICA EXPENSE	28,693	26,853	28,022	31,689
100-51-3200-2400 RETIREMENT	18,050	22,946	23,384	20,157
100-51-3200-2700 WORKMEN'S COMP	17,258	15,613	16,388	17,480
100-51-3200-2900 PEACE OFFICERS CONTRIBUTION	-	-	-	2,000
51 PERSONAL SER &EMP BENEFIT	550,054	551,531	555,380	628,037
52 PURCHASED/CONTR SERVICES				
100-52-3200-1200 AUDIT	1,500	1,550	1,600	1,600
100-52-3200-1201 LEGAL	-	855	500	500
100-52-3200-1300 TECHNICAL SERVICES	775	1,270	1,300	1,500
100-52-3200-2110 GARBAGE PICKUP	-	540	480	500
100-52-3200-2201 MAINT. BLDG&GROUNDS	759	239	1,000	500
100-52-3200-2202 MAINTENANCE EQUIPMENT	2,281	2,200	2,000	2,000
100-52-3200-2203 MAINTENANCE VEHICLES	9,533	5,528	8,500	2,500
100-52-3200-3100 INSURANCE & BONDS	13,190	13,708	14,000	13,000
100-52-3200-3201 TELEPHONE	3,043	3,500	3,500	3,000
100-52-3200-3202 POSTAGE	158	290	200	200
100-52-3200-3300 ADVERTISING	-	218	250	100
100-52-3200-3400 PRINTING	-	1,127	500	750
100-52-3200-3500 TRAVEL	775	1,102	1,500	1,800
100-52-3200-3600 PROFESSIONAL DUES	402	227	250	250
100-52-3200-3700 TRAINING EXPENSE	348	1,012	1,000	1,000
100-52-3200-3850 CONTRACT LABOR- SRO OFFICER	-	-	-	45,000
100-52-3200-3900 CONTRACTED SERVICES	945	235	500	500
100-52-3200-3905 DRUG TEST/BLOOD TESTS	-	164	150	150
52 PURCHASED/CONTR SERVICES	33,709	33,765	37,230	74,850
53 SUPPLIES				
100-53-3200-1100 OFFICE SUPPLIES & EXPENSE	9,935	2,006	4,500	1,500
100-53-3200-1101 MATERIALS & SUPPLIES	2,433	5,191	3,500	4,500
100-53-3200-1102 CLEANING & PAPER SUPPLIES	402	166	500	500
100-53-3200-1210 WATER/SEWERAGE	-	1,574	1,800	1,500
100-53-3200-1220 PROPANE GAS	-	1,495	3,000	3,000
100-53-3200-1230 ELECTRICITY	300	3,804	3,600	4,200
100-53-3200-1240 UTILITIES/PROPANE GAS	6,542	-	-	-
100-53-3200-1270 GAS, OIL, & AUTO SUPPLIES	42,231	42,917	42,000	45,000
100-53-3200-1600 SMALL EQUIPMENT	8,246	33,247	2,500	2,500
100-53-3200-1700 MISCELLANEOUS	323	675	150	150
100-53-3200-1701 UNIFORMS	4,566	6,998	5,500	5,500

100-53-3200-2201 MAINT BLDG & GROUNDS	-	1,045	250	250
100-53-3200-2202 MAINTENANCE EQUIPMENT	336	2,052	1,000	2,000
100-53-3200-2203 MAINTENANCE VEHICLES	11,284	14,256	10,000	10,000
53 SUPPLIES	86,598	115,426	78,300	80,600
54 CAPITAL OUTLAY				
100-54-3200-2200 CAPITAL OUTLAY - VEHICLES	26,821	31,429	30,000	-
58 DEBT SERVICE				
100-58-3200-1000 DEBT SERVICE	10,601	18,607	26,607	39,000
3200 POLICE	$ 707,783	$ 750,758	$ 727,517	$ 822,487

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
3226 CUSTODY OF PRISIONERS				
52 PURCHASED/CONTR SERVICES				
100-52-3226-3902 JAIL EXPENSE	$ 8,920	$ 13,660	$ 13,600	$ 12,000
3226 CUSTODY OF PRISIONERS	$ 8,920	$ 13,660	$ 13,600	$ 12,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
3520 FIRE FIGHTING				
52 PURCHASED/CONTR SERVICES				
100-52-3520-3100 INSURANCE & BONDS	$ 1,163	$ 1,040	$ 1,300	$ 1,100
100-52-3520-3900 CONTRACTED SERVICES	12,649	11,090	12,000	13,000
52 PURCHASED/CONTR SERVICES	13,812	12,130	13,300	14,100
53 SUPPLIES				
100-53-3520-1101 MATERIALS & SUPPLIES	-	45	-	-
100-53-3520-1210 WATER/SEWERAGE	-	1,088	1,200	1,500
100-53-3520-1240 UTILITIES/PROPANE GAS	1,269	-	-	-
100-53-3520-1270 GAS, OIL, & AUTO SUPPLIES	-	-	-	-
100-53-3520-1600 SMALL EQUIPMENT	402	-	-	-
100-53-3520-2201 MAINT BLDG & GROUNDS	12	-	-	-
100-53-3520-2203 MAINTENANCE VEHICLES	-	230	500	500
53 SUPPLIES	1,683	1,363	1,700	2,000
3520 FIRE FIGHTING	$ 15,495	$ 13,493	$ 15,000	$ 16,100

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
4200 HIGHWAYS & STREETS				
51 PERSONAL SER &EMP BENEFIT				
100-51-4200-1100 SALARIES & WAGES	$ 101,954	$ 109,860	$ 120,618	$ 122,420
100-51-4200-2100 GROUP INSURANCE	29,928	31,905	43,643	62,230
100-51-4200-2200 FICA EXPENSE	7,822	8,096	9,227	9,366
100-51-4200-2400 RETIREMENT	14,270	10,198	10,393	8,959
100-51-4200-2600 UNEMPLOYMENT	6,270	-	-	-
100-51-4200-2700 WORKMEN'S COMP	9,596	10,511	11,033	9,710
100-51-4200-2900 MEDICAL PMTS & VACCINES	-	1,003	-	500
51 PERSONAL SER &EMP BENEFIT	169,840	171,573	194,914	213,185
52 PURCHASED/CONTR SERVICES				
100-52-4200-1103 MISCELLANEOUS	147	-	-	-
100-52-4200-1200 AUDIT	1,500	1,550	1,600	1,600
100-52-4200-1201 LEGAL	-	808	1,000	1,000
100-52-4200-1202 ENGINEERING	4,106	4,430	2,500	2,500
100-52-4200-1300 TECHNICAL SERVICES	641	516	600	500
100-52-4200-2110 GARBAGE PICKUP	659	1,332	1,200	1,200
100-52-4200-2202 MAINTENANCE EQUIPMENT	148	64	250	2,000
100-52-4200-2203 MAINTENANCE VEHICLES	50	78	250	250
100-52-4200-2320 RENTAL OF EQUIP & VEHICLES	441	114	250	250
100-52-4200-3100 INSURANCE & BONDS	6,112	5,663	6,500	6,600
100-52-4200-3201 TELEPHONE	1,050	1,725	1,600	750
100-52-4200-3300 ADVERTISING	-	164	250	750
100-52-4200-3500 TRAVEL	180	20	-	-
100-52-4200-3700 TRAINING EXPENSE	235	90	-	-
100-52-4200-3900 CONTRACTED SERVICES	1,651	9,289	4,000	5,000
52 PURCHASED/CONTR SERVICES	16,920	25,843	20,000	22,400
53 SUPPLIES				
100-53-4200-1100 OFFICE SUPPLIES & EXPENSE	91	364	250	250
100-53-4200-1101 MATERIALS & SUPPLIES	48,374	24,395	30,000	30,000
100-53-4200-1102 CLEANING & PAPER SUPPLIES	429	1,511	250	2,500
100-53-4200-1120 MATERIALS & SUP- CONCRETE	-	1,379	-	-
100-53-4200-1122 MATERIALS & SUP- SIGNS	584	4,717	5,000	8,000
100-53-4200-1210 WATER/SEWERAGE	-	518	500	1,200
100-53-4200-1220 PROPANE GAS	76	401	1,000	1,000
100-53-4200-1230 ELECTRICITY	3,472	39,732	36,000	43,000
100-53-4200-1240 UTILITIES/PROPANE GAS	38,100	-	-	-
100-53-4200-1270 GAS, OIL, & AUTO SUPPLIES	15,535	13,948	15,000	15,000
100-53-4200-1600 SMALL EQUIPMENT	4,726	1,935	8,000	2,000
100-53-4200-1700 MISCELLANEOUS	-	269	-	-
100-53-4200-1701 UNIFORMS	2,823	1,548	1,500	1,500
100-53-4200-2201 MAINT. BLDG&GROUNDS	1,502	2,027	1,500	4,000
100-53-4200-2202 MAINTENANCE EQUIPMENT	5,183	12,309	9,500	18,000
100-53-4200-2203 MAINTENANCE VEHICLES	805	2,628	2,000	5,000
53 SUPPLIES	121,700	107,681	110,500	131,450

54 CAPITAL OUTLAY				
100-54-4200-1001 CAPITAL OUTLAY - EQUIP	6,750	-	8,000	-
54 CAPITAL OUTLAY	6,750	-	8,000	-
58 DEBT SERVICE				
100-58-4200-1000 DEBT SERVICE	8,238	8,238	8,238	-
4200 HIGHWAYS & STREETS	$ 323,448	$ 313,335	$ 341,652	$ 367,035

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
4520 SOLID WASTE COLLECTION				
52 PURCHASED/CONTR SERVICES				
100-52-4520-3850 PAYMENTS TO SUBCONT SANIT	$ 291,882	$ 162,882	$ -	$ -
100-52-4520-4000 ALLOWANCE FOR BAD DEBT	9	-	-	-
52 PURCHASED/CONTR SERVICES	291,891	162,882	-	-
4520 SOLID WASTE COLLECTION	$ 291,891	$ 162,882	$ -	$ -

PARKS AND RECREATION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
6124 RECREATIONAL FACILITIES	$ 23,326	$ 40,163	$ 79,819	$ 90,111
6210 PARKS ADMINISTRATION	90,475	50,410	52,837	55,731
6220 PARK AREAS	104,892	65,309	55,554	54,356
6225 PARK GRANT	-	4,577	125,000	-
	$ 218,693	$ 160,459	$ 313,210	$ 200,198

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
6124 RECREATIONAL FACILITIES				
51 PERSONAL SER &EMP BENEFIT				
100-51-6124-1100 SALARIES & WAGES	$ -	$ 14,891	$ 17,675	$ 19,950
100-51-6124-2200 FICA EXPENSE	-	1,142	1,352	1,526
100-51-6124-2700 WORKMEN'S COMP	-	804	1,092	1,085
51 PERSONAL SER &EMP BENEFIT	-	16,837	20,119	22,561
52 PURCHASED/CONTR SERVICES				
100-52-6124-1300 TECHNICAL SERVICES	-	-	500	750
100-52-6124-2110 GARBAGE PICKUP	-	-	2,200	1,100
100-52-6124-2320 RENTAL- EQUIP & VEHICLES	-	-	500	500
100-52-6124-3300 ADVERTISING	-	-	500	500
100-52-6124-3700 TRAINING EXPENSE	750	750	1,000	1,500
52 PURCHASED/CONTR SERVICES	750	750	4,700	4,350
53 SUPPLIES				
100-53-6124-1101 MATERIALS & SUPPLIES	-	-	4,000	2,500
100-53-6124-1102 CLEANING & PAPER SUPPLIES	-	-	500	1,200
100-53-6124-1103 TOURNAMENT EXP & SUPPLIES	1,215	1,215	-	-
100-53-6124-1210 WATER/SEWERAGE	-	-	5,000	5,000
100-53-6124-1230 ELECTRICITY	1,559	1,559	17,000	28,000
100-53-6124-1280 CHEMICALS	2,574	2,574	3,000	3,000
100-53-6124-1501 BALLFIELD CONCESSIONS	5,839	5,839	-	3,000
100-53-6124-1502 CONCESSIONS- COCA-COLA COMPAI	5,674	5,674	4,500	-
100-53-6124-1503 POOL CONCESSION	5,715	5,715	4,500	6,500
100-53-6124-1600 SMALL EQUIPMENT	-	-	5,000	3,000
100-53-6124-1701 UNIFORMS	-	-	500	500
100-53-6124-2201 MAINT BLDG & GROUNDS	-	-	10,000	10,000
100-53-6124-2202 MAINTENANCE EQUIPMENT	-	-	1,000	500
53 SUPPLIES	22,576	22,576	55,000	63,200
6124 RECREATIONAL FACILITIES	$ 23,326	$ 40,163	$ 79,819	$ 90,111

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
6210 PARKS ADMINISTRATION				
51 PERSONAL SER &EMP BENEFIT				
100-51-6210-1100 SALARIES & WAGES	$ 60,822	$ 25,475	$ 26,460	$ 26,460
100-51-6210-2100 GROUP INSURANCE	15,252	14,923	14,923	18,007
100-51-6210-2200 FICA EXPENSE	4,619	1,807	2,024	2,024
100-51-6210-2400 RETIREMENT	-	2,550	2,598	2,240
100-51-6210-2700 WORKMEN'S COMP	1,073	445	182	200
51 PERSONAL SER &EMP BENEFIT	81,766	45,200	46,187	48,931
52 PURCHASED/CONTR SERVICES				
100-52-6210-1200 AUDIT	1,500	1,550	1,600	1,600
100-52-6210-1201 LEGAL	95	143	250	500
100-52-6210-1202 ENGINEERING	1,278	-	1,000	1,000
100-52-6210-1300 TECHNICAL SERVICES	900	252	300	-
100-52-6210-3100 INSURANCE & BONDS	1,597	1,509	1,700	1,500
100-52-6210-3201 TELEPHONE	1,360	1,614	1,800	2,000
100-52-6210-3202 POSTAGE	39	-	-	-
100-52-6210-3300 ADVERTISING	1,122	-	-	200
100-52-6210-3400 PRINTING	149	-	-	-
100-52-6210-3600 PROFESSIONAL DUES	175	-	-	-
52 PURCHASED/CONTR SERVICES	8,215	5,068	6,650	6,800
53 SUPPLIES				
100-53-6210-1100 OFFICE SUPPLIES & EXPENSE	308	11	-	-
100-53-6210-1700 MISCELLANEOUS	134	131	-	-
100-53-6210-2201 MAINT. BLDG&GROUNDS	52	-	-	-
53 SUPPLIES	494	142	-	-
6210 PARKS ADMINISTRATION	$ 90,475	$ 50,410	$ 52,837	$ 55,731

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
6220 PARK AREAS				
51 PERSONAL SER &EMP BENEFIT				
100-51-6220-1100 SALARIES & WAGES	$ 266	$ 17,585	16,770	7,688
100-51-6220-2200 FICA EXPENSE	-	1,315	1,283	588
100-51-6220-2700 WORKMEN'S COMP	-	132	182	180
51 PERSONAL SER &EMP BENEFIT	266	19,032	18,235	8,456
52 PURCHASED/CONTR SERVICES				
100-52-6220-2110 GARBAGE PICKUP	-	74	-	1,200
100-52-6220-2202 MAINTENANCE EQUIPMENT	219	81	500	-
100-52-6220-2320 RENTAL OF EQUIPMENT & VEHICLES	539	31	500	-
100-52-6220-3900 CONTRACTED SERVICES	161	1,555	500	-
100-52-6220-3902 GA CORRECTIONS (WD)	-	-	-	13,500
52 PURCHASED/CONTR SERVICES	919	1,741	1,500	14,700
53 SUPPLIES				
100-53-6220-1101 MATERIALS & SUPPLIES	9,960	4,186	4,500	4,500
100-53-6220-1102 CLEANING & PAPER SUPPLIES	2,345	3,240	3,000	2,000
100-53-6220-1210 WATER /SEWERAGE	6,848	5,845	4,800	3,500
100-53-6220-1230 ELECTRICITY	21,400	4,382	3,000	4,200

100-53-6220-1270 GAS, OIL, & AUTO SUPPLIES	4,360	5,090	3,800	3,800
100-53-6220-1600 SMALL EQUIPMENT	9,201	4,118	2,000	2,000
100-53-6220-1701 UNIFORMS	642	341	400	500
100-53-6220-2201 MAINT. BLDG&GROUNDS	20,727	11,475	8,000	8,000
100-53-6220-2202 MAINTENANCE EQUIPMENT	1,391	1,505	1,200	1,200
100-53-6220-2203 MAINTENANCE VEHICLES	1,588	235	1,000	1,500
53 SUPPLIES	78,462	40,417	31,700	31,200
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	-
6220 PARK AREAS	$ 104,892	$ 65,309	$ 55,554	$ 54,356

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
6225 PARK GRANT				
52 PURCHASED/CONTR SERVICES				
100-52-6225-1201 LEGAL	$ -	$ 4,569	$ -	$ -
54 CAPITAL OUTLAY				
100-54-6225-1200 SITE IMPROVEMENTS	-	8	125,000	-
6225 PARK GRANT	$ -	$ 4,577	$ 125,000	$ -

HOUSING AND DEVELOPMENT	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
1507 FARMER'S MARKET	$ 1,255	$ -	$ -	$ -
7400 PLANNING AND ZONING	-	26,906	30,246	31,467
7550 DOWNTOWN DEVELOPMENT	22,148	43,113	24,000	17,500
7565 SPECIAL FACILITIES- RENTAL	272,410	2,669	3,250	3,050
	$ 295,813	$ 72,688	$ 57,496	$ 52,017

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	BUDGET 2014	BUDGET 2015
1507 FARMER'S MARKET				
52 PURCHASED/CONTR SERVICES				
100-52-1507-2201 MAINT BLDG & GROUNDS	$ -	$ -	$ -	$ -
100-52-1507-3300 ADVERTISING	-	-	-	-
52 PURCHASED/CONTR SERVICES	-	-	-	-
53 SUPPLIES				
100-53-1507-1101 MATERIALS & SUPPLIES	-	-	-	-
100-53-1507-1240 UTILITIES/PROPANE GAS	1,255	-	-	-
100-53-1507-2202 MAINTENANCE EQUIPMENT	-	-	-	-
53 SUPPLIES	1,255	-	-	-
1507 FARMER'S MARKET	$ 1,255	$ -	$ -	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
7400 PLANNING AND ZONING				
51 PERSONAL SER &EMP BENEFIT				
100-51-7400-1100 SALARIES & WAGES	$ -	$ 19,982	$ 23,169	$ 24,438
100-51-7400-2200 FICA EXPENSE	-	1,514	1,772	1,870
100-51-7400-2700 WORKMEN'S COMP	-	364	380	434
51 PERSONAL SER &EMP BENEFIT	-	21,860	25,321	26,742
52 PURCHASED/CONTR SERVICES				
100-52-7400-1201 LEGAL	-	570	500	500
100-52-7400-1300 TECHNICAL SERVICES	-	125	150	150
100-52-7400-3201 TELEPHONE	-	326	300	300
100-52-7400-3300 ADVERTISING	-	1,231	1,200	1,000
100-52-7400-3600 PROFESSIONAL DUES	-	25	25	25
100-52-7400-3700 TRAINING EXPENSE	-	538	500	500
100-52-7400-3900 CONTRACTED SERVICES	-	2,200	2,000	2,000
52 PURCHASED/CONTR SERVICES	-	5,015	4,675	4,475

53 SUPPLIES				
100-53-7400-1100 OFFICE SUPPLIES & EXPENSE	-	31	100	150
100-53-7400-1701 UNIFORMS	-	-	150	100
53 SUPPLIES	-	31	250	250
7400 PLANNING AND ZONING	$ -	$ 26,906	$ 30,246	$ 31,467

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
7550 DOWNTOWN DEVELOPMENT				
51 PERSONAL SER &EMP BENEFIT				
100-51-7550-1100 SALARIES & WAGES	$ -	$ 12,008	$ -	$ -
100-51-7550-2100 GROUP INSURANCE	-	4,657	-	-
100-51-7550-2200 FICA EXPENSE	-	386	-	-
100-51-7550-2400 RETIREMENT	-	2,337	-	-
100-51-7550-2700 WORKMEN'S COMP	-	99	-	-
51 PERSONAL SER &EMP BENEFIT	-	19,487	-	-
52 PURCHASED/CONTR SERVICES				
100-52-7550-1201 LEGAL	808	-	-	-
100-52-7550-1300 TECHNICAL SERVICES	-	1,235	-	-
100-52-7550-2201 MAINT BLDG & GROUNDS	803	971	1,000	500
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	250	200	-	-
100-52-7550-3100 INSURANCE & BONDS	-	311	1,000	750
100-52-7550-3201 TELEPHONE & INTERNET	-	63	-	-
100-52-7550-3300 MARKETING/ADVERTISING	419	544	500	250
100-52-7550-3700 TRAINING EXPENSE	-	150	-	-
100-52-7550-3900 CONTRACT LABOR	-	1,135	1,500	-
52 PURCHASED/CONTR SERVICES	3,390	4,609	4,000	1,500
53 SUPPLIES				
100-53-7550-1100 OFFICE SUPPLIES & EXPENSE	132	153	-	-
100-53-7550-1101 MATERIALS & SUPPLIES	1,799	2,984	4,000	2,500
100-53-7550-1102 CLEANING & PAPER SUPPLIES	1,435	1,884	1,200	1,500
100-53-7550-1210 WATER/SEWERAGE	-	5,461	4,800	5,000
100-53-7550-1230 ELECTRICITY	1,501	7,750	9,000	5,000
100-53-7550-1240 UTILITIES/ PROPANE GAS	12,967	-	-	-
100-53-7550-1701 UNIFORMS	-	-	-	-
100-53-7550-2201 MAINT. BLDG & GROUNDS	858	785	1,000	2,000
100-53-7550-2203 MAINTENANCE VEHICLES	66	-	-	-
53 SUPPLIES	18,758	19,017	20,000	16,000
7550 DOWNTOWN DEVELOPMENT	$ 22,148	$ 43,113	$ 24,000	$ 17,500

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
7565 SPECIAL FACILITIES- RENTAL				
52 PURCHASED/CONTR SERVICES				
100-52-7565-1202 ENGINEERING	$ 544	$ -	$ -	$ -
100-52-7565-2201 MAINT. BLDG & GROUNDS	3,875	1,327	500	500
100-52-7565-2202 MAINTENANCE EQUIPMENT	-	-	-	-
100-52-7565-3100 INSURANCE & BONDS	1,437	-	1,000	800
52 PURCHASED/CONTR SERVICES	5,856	1,327	1,500	1,300
53 SUPPLIES				
100-53-7565-1210 WATER/SEWERAGE	-	415	250	250
100-53-7565-1230 ELECTRICITY	85	857	1,000	1,000
100-53-7565-2201 MAINT BLDG & GROUNDS	69	70	500	500
53 SUPPLIES	154	1,342	1,750	1,750
54 CAPITAL OUTLAY				
100-54-7565-1200 SITE IMPROVEMENTS	266,400	-	-	-
7565 SPECIAL FACILITIES- RENTA	$ 272,410	$ 2,669	$ 3,250	$ 3,050

CONFISCATED ASSETS FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
35 FNES & FORFEITURES				
210-35-0000-1300 CONFISCATIONS	$ 2,223	$ -	$ 2,500	$ 1,500
210-35-0000-1360 PROCEEDS FROM SALE OF CON	-	-	3,000	-
35 FNES & FORFEITURES	2,223	-	5,500	1,500
REVENUES	$ 2,223	$ -	$ 5,500	$ 1,500

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
3200 POLICE				
52 PURCHASED/CONTR SERVICES				
210-52-3200-2203 MAINTENANCE VEHICLES	$ 4,606	$ -	$ -	$ -
210-52-3200-3600 DISTRICT ATTORNEY FEES	-	117	500	150
52 PURCHASED/CONTR SERVICES	4,606	117	500	150
53 SUPPLIES				
210-53-3200-1600 SMALL EQUIPMENT	-	17	5,000	1,350
3200 POLICE	$ 4,606	$ 134	$ 5,500	$ 1,500

HOTEL/MOTEL FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
31 TAXES				
275-31-0000-4100 HOTEL/MOTEL TAXES	$ 81,040	$ 117,602	$ 100,000	$ 115,000
32 LICENSES & PERMITS				
275-32-0000-2900 VENDOR PERMIT/INCOME	1,229	2,155	-	-
34 CHARGES FOR SERVICES				
275-34-0000-7400 LUBR/ICE RINK INCOME	2,658	8,813	4,500	-
36 INVESTMENT INCOME				
275-36-0000-1000 INTEREST INCOME	53	-	-	-
37 CONTRIBUTIONS & DONATIONS				
275-37-0000-1000 CONTRIBUTIONS & DONATIONS	15,810	3,700	-	-
38 MISCELLANEOUS REVENUE				
275-38-0000-1200 FARMER'S MKT RENTAL INC	-	1,500	-	-
39 OTHER FINANCING SOURCES				
275-39-7565-1505 TRANSFERS IN- WATER FUND	-	9,563	-	-
REVENUES	$ 100,790	$ 143,333	$ 104,500	$ 115,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
4200 STREET				
275-52-4200-2201 MAINTENANCE- ROADS	$ -	$ -	$ -	$ 69,000
7540 TOURISM/ICE RINK				
52 PURCHASED/CONTR SERVICES				
275-52-7540-2300 RENTALS	$ 13,688	$ 13,688	$ -	$ -
275-52-7540-3201 TELEPHONE & INTERNET	-	52	-	-
275-52-7540-3300 ADVERTISING	10,837	1,300	-	-
52 PURCHASED/CONTR SERVICES	24,525	15,040	-	-
53 SUPPLIES				
275-53-7540-1230 ELECTRICITY	1,720	10,420	4,500	-
275-53-7540-2201 MAINT BLDG & GROUNDS	2,265	-	-	-
53 SUPPLIES	3,985	10,420	4,500	-
7540 TOURISM/ICE RINK	$ 28,510	$ 25,460	$ 4,500	$ -
7541 LIGHT UP BLUE RIDGE				
52 PURCHASED/CONTR SERVICES				
275-52-7541-2300 RENTALS	$ 4,279	$ 1,080	$ -	$ -
275-52-7541-3300 ADVERTISING	2,321	2,769	-	-
275-52-7541-3850 CONTRACT LABOR	7,130	3,660	-	-
52 PURCHASED/CONTR SERVICES	13,730	7,509	-	-
53 SUPPLIES				
275-53-7541-1101 MATERIALS & SUPPLIES	15,210	8,473	10,000	-
7541 LIGHT UP BLUE RIDGE	$ 28,940	$ 15,982	$ 10,000	$ -
7550 DOWNTOWN DEVELOPMENT				
51 PERSONAL SER &EMP BENEFIT				

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
275-51-7550-1100 SALARIES & WAGES	$ 928	$ -	$ -	-
52 PURCHASED/CONTR SERVICES				
275-52-7550-1202 CONTRACT SERVICES- PROFES	782	-	-	-
275-52-7550-3201 TELEPHONE	378	-	-	-
275-52-7550-3300 MARKETING/ADVERTISING	16,038	14,252	50,000	-
275-52-7550-3310 RESTRICTED- MARKETING/ADVE	14,571	-	-	25,000
275-52-7550-3501 TRAVEL	25	-	-	-
275-52-7550-3850 CONTRACT LABOR	958	266	-	-
52 PURCHASED/CONTR SERVICES	32,752	14,518	50,000	25,000
53 SUPPLIES				
275-53-7550-1100 OFFICE SUPPLIES & EXPENSE	19	-	-	-
275-53-7550-1101 MATERIALS & SUPPLIES	4	613	-	-
275-53-7550-1102 CLEANING & PAPER SUPPLIES	629	-	-	-
275-53-7550-2202 MAINTENANCE EQUIPMENT	116	-	-	-
53 SUPPLIES	768	613	-	-
57 OTHER COSTS				
275-57-7550-3000 CONTRIBUTIONS & DONATIONS	386	-	-	-
7550 DOWNTOWN DEVELOPMENT	$ 34,834	$ 15,131	$ 50,000	$ 25,000
7565 SPECIAL FACILITIES- RENTA				
52 PURCHASED/CONTR SERVICES				
275-52-7565-1200 PROFESSIONAL SERVICES	$ 1,000	$ 95	$ -	-
275-52-7565-2110 GARBAGE PICKUP	-	1,620	1,500	1,500
275-52-7565-2202 MAINTENANCE EQUIPMENT	348	320	500	500
275-52-7565-2320 RENTAL OF EQUIPMENT AND VE	117	342	-	-
275-52-7565-3201 TELEPHONE & INTERNET	1,250	438	500	500
275-52-7565-3300 ADVERTISING & MARKETING	5,382	7,589	10,000	2,000
52 PURCHASED/CONTR SERVICES	8,097	10,404	12,500	4,500
53 SUPPLIES				
275-53-7565-1101 MATERIALS & SUPPLIES	2,178	1,464	5,000	5,000
275-53-7565-1102 CLEANING & PAPER SUPPLIES	90	616	1,000	1,000
275-53-7565-1210 WATER/SEWERAGE	-	3,279	2,500	2,500
275-53-7565-1230 ELECTRICITY	-	3,712	4,200	4,200
275-53-7565-1240 UTILITIES	10,909	-	-	-
275-53-7565-2201 MAINT BLDG & GROUNDS	2,848	2,232	13,300	2,300
275-53-7565-2202 MAINTENANCE EQUIPMENT	715	349	1,500	1,500
53 SUPPLIES	16,740	11,652	27,500	16,500
54 CAPITAL OUTLAY				
275-54-7565-1300 CAPITAL OUTLAY- BUILDINGS	17,876	40,168	-	-
7565 SPECIAL FACILITIES- RENTA	$ 42,713	$ 62,224	$ 40,000	$ 21,000
EXPENDITURES	$ 134,997	$ 118,797	$ 104,500	$ 115,000

SPLOST FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
33 INTERGOVERNMENTAL REVENUE				
320-33-0000-3200 SPLOST INCOME	$ 236,425	$ 241,901	$ 300,000	$ 250,000
320-33-0000-4310 DOT LMIG GRANT PROGRAM	-	20,536	20,000	20,000
320-33-0000-4310 DOT STREETSCAPE GRANT- PH/	253,338	44,023	-	-
33 INTERGOVERNMENTAL REVENUE	489,763	306,460	320,000	270,000
36 INVESTMENT INCOME				
320-36-0000-1000 INTEREST INCOME	299	191	-	250
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	$ 530,131	$ 306,651	$ 320,000	$ 270,250

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
4200 HIGHWAYS & STREETS				
52 PURCHASED/CONTR SERVICES				
320-52-4200-1100 ADMINISTRATIVE SERVICES	$ -	$ 1,170	$ -	$ -
320-52-4200-3850 CONTRACT LABOR- PAVING & ST	276,813	171,085	160,000	140,250
320-52-4200-3851 CONTRACT LABOR- SIDEWALKS	18,843	20,607	50,000	50,000
52 PURCHASED/CONTR SERVICES	295,656	192,862	210,000	190,250
53 SUPPLIES				
320-53-4200-1101 MATERIALS & SUPPLIES- CULVE	-	6,911	20,000	50,000
320-53-4200-1120 MATERIALS & SPPLIES- CONCRE	-	15,024	20,000	20,000
320-53-4200-1121 MATERIALS & SPPLIES- STONE	-	12,384	10,000	10,000
53 SUPPLIES	-	34,319	50,000	80,000
54 CAPITAL OUTLAY				
320-54-4200-2000 CAPITAL OUTLAY- EQUIPMENT	-	-	60,000	-
7540 HIGHWAYS & STREETS	$ 295,656	$ 227,181	$ 320,000	$ 270,250
7550 DOWNTOWN DEVELOPMENT				
52 PURCHASED/CONTR SERVICES				
320-52-7550-1100 ADMINSTRATIVE SERVICES	$ 5,275	$ -	$ -	$ -
320-52-7550-1201 LEGAL	-	-	-	-
320-52-7550-1202 ENGINEERING	7,302	-	-	-
320-52-7550-3900 CONTRACTED SERVICES	331,919	-	-	-
52 PURCHASED/CONTR SERVICES	344,496	-	-	-
53 SUPPLIES				
320-53-7550-1101 MATERIALS & SUPPLIES	2,235	-	-	-

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
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	$ 382,966	$ -	$ -	$ -

WATER AND SEWER FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
REVENUES				
33 INTERGOVERNMENTAL REVENUE				
505-33-0000-4310 CDBG SEWER GRANT INCOME	$ 34,960	$ 304,372	$ 50,000	$ -
34 CHARGES FOR SERVICES				
505-34-0000-4160 SANTITATION COLLECTION FE	(650)	-	-	-
505-34-0000-4200 WATER LINE SURCHARGE	20,500	29,000	20,000	25,000
505-34-0000-4210 WATER RECEIPTS	1,575,672	1,535,604	1,650,000	1,800,000
505-34-0000-4212 WATER TAPS	11,762	8,242	11,000	10,000
505-34-0000-4213 MISC INCOME	139	-	-	-
505-34-0000-4214 PENALTIES	25,515	13,430	10,000	15,000
505-34-0000-4216 W/SW LABOR & MATERIALS CHAR	-	49,021	-	-
505-34-0000-4217 CONNECTION FEES	10,825	8,825	10,000	10,000
505-34-0000-4218 BACK FLOW VALVES	1,840	5,142	1,000	3,000
505-34-0000-4220 SEWER RECEIPTS	533,938	539,676	550,000	560,000
505-34-0000-4221 SEWER TAP FEES	6,211	3,751	2,000	2,000
505-34-0000-4223 SEWER LINE SURCHARGE	14,500	7,500	7,000	7,000
505-34-0000-9300 SERVICE CHARGE	19,775	19,900	18,000	18,000
505-34-0000-9301 RETURNED CHECK FEES	360	450	360	1,000
34 CHARGES FOR SERVICES	2,220,387	2,220,541	2,279,360	2,451,000
36 INVESTMENT INCOME				
505-36-0000-1000 INTEREST INCOME	1,200	865	1,000	2,000
REVENUES	$ 2,256,547	$ 2,525,778	$ 2,330,360	2,453,000

SANITATION AND WASTEWATER EXPENSE	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
4310 SANITARY ADMINISTRATION	$ 248,827	$ 134,181	$ 138,034	$ 120,547
4311 CDBG SEWER GRANT	-	-	50,000	-
4331 SANITARY SEWER MAINTENANCE	41,314	153,722	147,086	127,423
4335 SEWAGE TREATMENT PLANT	292,744	355,405	385,245	360,109
	$ 582,885	$ 643,308	$ 720,365	$ 608,079

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
4310 SANITARY ADMINISTRATION				
51 PERSONAL SER &EMP BENEFIT				
505-51-4310-1100 SALARIES & WAGES	$ 106,401	$ 34,892	$ -	$ -
505-51-4310-2100 GROUP INSURANCE	34,248	14,923	-	-
505-51-4310-2200 FICA EXPENSE	8,063	2,461	-	-
505-51-4310-2400 RETIREMENT	10,926	2,550	-	-
505-51-4310-2700 WORKMEN'S COMP	1,302	56	-	-
51 PERSONAL SER &EMP BENEFIT	160,940	54,882	-	-
52 PURCHASED/CONTR SERVICES				
505-52-4310-1200 AUDIT	1,650	1,710	1,800	1,800
505-52-4310-1201 LEGAL	570	705	1,000	1,000
505-52-4310-1202 ENGINEERING	12,712	11,534	15,000	10,000
505-52-4310-1300 TECHNICAL SERVICES	395	508	-	-
505-52-4310-3100 INSURANCE & BONDS	12,479	11,043	13,000	10,500
505-52-4310-3201 TELEPHONE	337	339	400	400
505-52-4310-3202 POSTAGE	6,055	6,201	5,600	6,200
505-52-4310-3400 PRINTING	4,951	4,953	5,000	5,000
505-52-4310-3500 TRAVEL	682	-	-	-
505-52-4310-3600 PROFESSIONAL DUES	25	260	275	275
505-52-4310-3700 TRAINING EXPENSE	730	160	1,000	750
505-52-4310-3900 CONTRACTED SERVICES	2,820	437	4,400	1,000
52 PURCHASED/CONTR SERVICES	43,406	37,850	47,475	36,925
53 SUPPLIES				
505-53-4310-1100 OFFICE SUPPLIES & EXPENSE	1,071	122	500	500
505-53-4310-1101 LINES & SYSTEM	54	-	-	-
505-53-4310-1102 CLEANING & PAPER SUPPLIES	420	-	250	250
505-53-4310-1700 MISCELLANEOUS	147	114	-	-
505-53-4310-1701 UNIFORMS	1,256	-	-	-
53 SUPPLIES	2,948	236	750	750
54 CAPITAL OUTLAY				
505-54-4310-2400 COMPUTERS	-	-	2,000	-
55 INTERFUND CHARGES				
505-55-4310-1100 COST ALLOCATION- GENERAL	-	-	25,672	20,735
58 DEBT SERVICE				
505-58-4310-1001 RURAL DEVELOPMENT LOAN	41,533	41,213	62,137	62,137
4310 SANITARY ADMINISTRATION	$ 248,827	$ 134,181	$ 138,034	$ 120,547

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
4311 CDBG SEWER GRANT				
52 PURCHASED/CONTR SERVICES				
505-52-4311-1201 CDBG LEGAL	$ 333	$ 12,645	$ -	$ -
505-52-4311-1202 CDBG GRANT ENGINEERING	26,016	17,593	-	-
505-52-4311-1205 CDBG GRANT ADMINISTRATION	7,500	14,800	50,000	-
505-52-4311-1210 CDBG MATCH FUNDS	1,021	16	-	-
505-52-4311-3300 CDBG ADVERTISING	90	410	-	-
52 PURCHASED/CONTR SERVICES	34,960	45,464	50,000	-
54 CAPITAL OUTLAY				
505-54-4311-1000 CDBG CAPITAL OUTLAY	(34,960)	(344,192)	-	-
505-54-4311-1100 CDBG SITES/ ACQUISITION	-	11,496	-	-
505-54-4311-1400 CDBG INFRASTRUCTURE	-	287,232	-	-
54 CAPITAL OUTLAY	(34,960)	(45,464)	-	-
4311 CDBG SEWER GRANT	$ -	$ -	$ 50,000	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
4331 SANITARY SEWER MAINTENANCE				
51 PERSONAL SER &EMP BENEFIT				
505-51-4331-1100 SALARIES & WAGES	$ -	$ 30,999	$ -	$ -
505-51-4331-1110 CAPITALIZE SALARIES & WAGES	(5,322)	-	-	-
505-51-4331-2100 GROUP INSURANCE	-	14,916	-	-
505-51-4331-2200 FICA EXPENSE	-	2,164	-	-
505-51-4331-2400 RETIREMENT	-	2,550	-	-
505-51-4331-2700 WORKMEN'S COMP	-	1,846	-	-
51 PERSONAL SER &EMP BENEFIT	(5,322)	52,475	-	-
52 PURCHASED/CONTR SERVICES				
505-52-4331-1310 LAB SAMPLE TESTING	740	-	-	-
505-52-4331-2110 GARBAGE PICKUP	659	724	-	-
505-52-4331-2202 MAINTENANCE EQUIPMENT	1,713	3,502	1,500	2,500
505-52-4331-2320 RENTAL OF EQUIPMENT AND VEH	61	30	100	-
505-52-4331-3900 CONTRACTED SERVICES	-	180	-	2,500
505-52-4331-3905 SEWER PUMPING SVC (TOWS)	13,556	18,860	20,000	25,000
52 PURCHASED/CONTR SERVICES	16,729	23,296	21,600	30,000
53 SUPPLIES				
505-53-4331-1101 MATERIALS & SUPPLIES	11,131	1,355	3,000	2,000
505-53-4331-1110 LINES & SYSTEM	(10,302)	3,812	10,000	5,000
505-53-4331-1210 WATER/SEWERAGE	-	559	650	250
505-53-4331-1220 PROPANE GAS	93	401	1,500	-
505-53-4331-1230 ELECTRICITY	4,082	55,649	60,000	52,000
505-53-4331-1270 GAS, OIL, & AUTO SUPPLIES	5,455	3,659	5,000	3,500
505-53-4331-1600 SMALL EQUIPMENT	3,617	-	4,000	1,500
505-53-4331-1701 UNIFORMS	-	249	-	-
505-53-4331-2201 MAINT BLDG & GROUNDS	281	6	-	500
505-53-4331-2202 MAINTENANCE EQUIPMENT	18,207	12,020	18,000	12,000
505-53-4331-2203 MAINTENANCE VEHICLES	71	-	1,000	1,000
53 SUPPLIES	32,635	77,710	103,150	77,750

55 INTERFUND CHARGES				
505-55-4331-1505 COST ALLOCATION- WATER MAIN	-	-	18,216	19,673
58 DEBT SERVICE				
505-58-4331-1002 DEBT SERVICE	(2,728)	241	4,120	-
4331 SANITARY SEWER MAINTENANCE	$ 41,314	$ 153,722	$ 147,086	$ 127,423

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
4335 SEWAGE TREATMENT PLANT				
51 PERSONAL SER &EMP BENEFIT				
505-51-4335-1100 SALARIES & WAGES	$ -	$ 72,108	$ 73,124	$ 74,725
505-51-4335-2100 GROUP INSURANCE	-	29,251	29,251	36,014
505-51-4335-2200 FICA EXPENSE	-	5,141	5,594	5,717
505-51-4335-2400 RETIREMENT	-	5,099	5,197	4,479
505-51-4335-2700 WORKMEN'S COMP	-	1,505	1,579	1,274
51 PERSONAL SER &EMP BENEFIT	-	113,104	114,745	122,209
52 PURCHASED/CONTR SERVICES				
505-52-4335-1300 TECHNICAL SERVICES	-	-	-	300
505-52-4335-1310 LAB SAMPLE TESTING	-	585	1,000	750
505-52-4335-2110 GARBAGE PICKUP	-	675	600	600
505-52-4335-2201 MAINT BLDG & GROUNDS	140	200	500	500
505-52-4335-2202 MAINTENANCE EQUIPMENT	8,380	19,855	16,000	15,000
505-52-4335-3201 TELEPHONE & INTERNET	-	2,119	3,000	2,000
505-52-4335-3903 SANITATION PICK UP	34,461	24,458	38,000	20,000
52 PURCHASED/CONTR SERVICES	42,981	47,892	59,100	39,150
53 SUPPLIES				
505-53-4335-1100 OFFICE SUPPLIES & EXPENSE	166	231	500	500
505-53-4335-1101 MATERIALS & SUPPLIES	1,926	1,394	1,000	2,000
505-53-4335-1102 CLEANING & PAPER SUPPLIES	-	180	200	250
505-53-4335-1210 WATER/SEWERAGE	-	30,188	36,000	30,000
505-53-4335-1220 PROPANE GAS	-	1,981	2,500	2,500
505-53-4335-1230 ELECTRICITY	7,026	88,496	85,000	90,000
505-53-4335-1240 UTILITIES/PROPANE GAS	154,044	-	-	-
505-53-4335-1270 GAS, OIL & AUTO SUPPLIES	-	670	200	1,000
505-53-4335-1280 CHEMICALS	36,695	24,486	32,000	28,000
505-53-4335-1600 SMALL EQUIPMENT	531	7,818	2,000	2,000
505-53-4335-1701 UNIFORMS	-	460	500	500
505-53-4335-2201 MAINT. BLDG&GROUNDS	3,935	517	1,500	2,000
505-53-4335-2202 MAINTENANCE EQUIPMENT	45,440	37,967	50,000	40,000
505-53-4335-2203 MAINTENANCE VEHICLES	-	21	-	-
53 SUPPLIES	249,763	194,409	211,400	198,750
4335 SEWAGE TREATMENT PLANT	$ 292,744	$ 355,405	$ 385,245	$ 360,109

WATER EXPENSE	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
4410 WATER ADMINISTRATION	$ 816,282	$ 260,925	$ 323,719	$ 643,566
4411 USDA RURAL DEVELOPMENT LOAN	-	-	200,000	-
4430 WATER TREATMENT	133,052	342,498	378,746	391,046
4440 WATER DISTRIBUTION	115,208	665,939	707,530	709,249
4450 WATER LOSS PREVENTION	-	-	-	101,060
	$ 1,064,542	$ 1,269,362	$ 1,609,995	$ 1,844,921

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
4410 WATER ADMINISTRATION				
51 PERSONAL SER &EMP BENEFIT				
505-51-4410-1100 SALARIES & WAGES	$ 394,946	$ 31,495	$ -	$ 37,848
505-51-4410-1700 INDIRECT COST ALLOCATIONS	-	-	-	(5,913)
505-51-4410-2100 GROUP INSURANCE	120,111	14,923	-	18,007
505-51-4410-2200 FICA EXPENSE	29,939	2,191	-	2,896
505-51-4410-2400 RETIREMENT	20,140	2,550	-	2,240
505-51-4410-2700 WORKMEN'S COMP	21,033	56	-	51
505-51-4410-2902 VACCINE	106	271	500	-
51 PERSONAL SER &EMP BENEFIT	586,275	51,486	500	55,129
52 PURCHASED/CONTR SERVICES				
505-52-4410-1120 BANK CHARGES	710	-	-	150
505-52-4410-1200 AUDIT	1,650	1,710	1,800	1,800
505-52-4410-1201 LEGAL	3,539	1,038	5,000	2,500
505-52-4410-1202 ENGINEERING	9,048	16,866	20,000	12,000
505-52-4410-1300 TECHNICAL SERVICES	992	1,642	1,800	1,800
505-52-4410-2201 MAINT BLDG & GROUNDS	600	-	-	-
505-52-4410-2202 MAINTENANCE EQUIPMENT	3,245	521	600	600
505-52-4410-3100 INSURANCE & BONDS	15,440	14,983	16,000	17,000
505-52-4410-3201 TELEPHONE	5,148	1,798	2,000	3,600
505-52-4410-3202 POSTAGE	5,758	6,334	5,800	6,200
505-52-4410-3300 ADVERTISING	665	1,183	1,500	1,000
505-52-4410-3400 PRINTING	4,951	4,953	5,000	5,200
505-52-4410-3500 TRAVEL	3,616	2,481	1,000	2,500
505-52-4410-3600 PROFESSIONAL DUES	1,729	2,625	2,500	2,500
505-52-4410-3700 TRAINING EXPENSE	1,800	1,785	500	1,000
505-52-4410-3900 CONTRACTED SERVICES	15,003	13,680	14,000	14,000
52 PURCHASED/CONTR SERVICES	73,894	71,599	77,500	71,850
53 SUPPLIES				
505-53-4410-1100 OFFICE SUPPLIES & EXPENSE	4,783	1,816	2,500	2,500
505-53-4410-1101 MATERIALS & SUPPLIES	8,345	246	1,000	500
505-53-4410-1102 CLEANING & PAPER SUPPLIES	545	2,098	1,000	2,000
505-53-4410-1600 SMALL EQUIPMENT	-	144	-	-
505-53-4410-1700 MISCELLANEOUS	432	836	200	500
505-53-4410-1701 UNIFORMS	6,817	16	100	500
505-53-4410-2201 MAINT BLDG & GROUNDS	17	-	-	-
505-53-4410-2202 MAINTENANCE EQUIPMENT	199	-	-	-
53 SUPPLIES	21,138	5,156	4,800	6,000
54 CAPITAL OUTLAY				
505-54-4410-3200 CAPITAL OUTLAY- COMPUTERS	-	-	5,000	-

55 INTERFUND CHARGES				
505-55-4410-1100 COST ALLOCATION- GENERAL	-	-	78,108	37,056
57 OTHER COSTS				
505-57-4410-4000 BAD DEBT EXPENSE	12,037	4,300	5,000	5,000
505-57-4410-9000 CONTINGENCIES	-	-	26,103	44,706
57 OTHER COSTS	12,037	4,300	31,103	49,706
58 DEBT SERVICE				
505-58-4410-4442 WATER DEBT INTEREST PMT	121,988	127,559	123,258	421,000
505-58-4410-4444 MINERAL BLUFF WATER DEBT	950	825	3,450	2,825
58 DEBT SERVICE	122,938	128,384	126,708	423,825
4410 WATER ADMINISTRATION	$ 816,282	$ 260,925	$ 323,719	$ 643,566

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
4411 USDA RURAL DEV LOAN				
52 PURCHASED/CONTR SERVICES				
505-52-4411-1201 USDA LEGAL	$ 2,209	$ 33,414	$ 30,000	$ -
505-52-4411-1202 USDA ENGINEERING	194,679	456,412	160,000	-
505-52-4411-3300 USDA ADVERTISING	-	210	-	-
52 PURCHASED/CONTR SERVICES	196,888	490,036	190,000	-
54 CAPTIAL OUTLAY				
505-54-4411-1000 USDA CAPITAL OUTLAY	(222,606)	(591,864)	-	-
505-54-4411-1100 USDA SITES/ACQUISITION	-	76,492	-	-
54 CAPTIAL OUTLAY	(222,606)	(515,372)	-	-
58 DEBT SERVICE				
505-58-4411-4443 INTERIM LOAN INTEREST PMT	25,718	25,336	10,000	-
4411 WATER SUPPLY	$ -	$ -	$ 200,000	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
4430 WATER TREATMENT				
51 PERSONAL SER &EMP BENEFIT				
505-51-4430-1100 SALARIES & WAGES	$ -	$ 127,002	$ 150,023	$ 132,324
505-51-4430-2100 GROUP INSURANCE	-	34,065	51,671	62,231
505-51-4430-2200 FICA EXPENSE	-	9,065	11,477	10,122
505-51-4430-2400 RETIREMENT	-	7,649	10,393	8,959
505-51-4430-2700 WORKMEN'S COMP	-	5,539	5,832	7,060
51 PERSONAL SER &EMP BENEFIT	-	183,320	229,396	220,696
52 PURCHASED/CONTR SERVICES				
505-52-4430-1310 WATER SAMPLE TESTING	-	10,128	10,500	8,500
505-52-4430-2201 MAINT BLDG & GROUNDS	75	-	500	500
505-52-4430-2202 MAINTENANCE EQUIPMENT	2,053	8,664	5,000	6,500
505-52-4430-3201 TELEPHONE & INTERNET	-	1,830	2,000	1,900
505-52-4430-3500 TRAVEL	-	335	2,200	2,000
505-52-4430-3700 TRAINING EXPENSE	-	547	1,500	2,500
505-52-4430-3900 CONTRACTED SERVICES	1,000	199	-	-
505-52-4430-3902 GA CORRECTIONS (WD)	353	-	-	-
505-52-4430-3903 SANITATION PICK-UP	896	1,624	-	-
52 PURCHASED/CONTR SERVICES	4,377	23,327	21,700	21,900

53 SUPPLIES				
505-53-4430-1100 OFFICE SUPPLIES & EXPENSE	119	72	150	750
505-53-4430-1101 MATERIALS & SUPPLIES	1,348	1,576	2,500	2,000
505-53-4430-1102 CLEANING & PAPER SUPPLIES	122	367	500	500
505-53-4430-1103 WATER METERS	-	-	-	-
505-53-4430-1230 ELECTRICITY	7,310	94,555	85,000	105,000
505-53-4430-1240 UTILITIES/PROPANE GAS	83,149	-	-	-
505-53-4430-1280 CHEMICALS	26,092	25,899	30,000	28,000
505-53-4430-1600 SMALL EQUIPMENT	1,549	859	1,500	2,000
505-53-4430-1701 UNIFORMS	-	600	1,200	1,200
505-53-4430-2201 MAINT. BLDG&GROUNDS	5,077	25	500	500
505-53-4430-2202 MAINTENANCE EQUIPMENT	3,909	11,514	6,000	8,000
53 SUPPLIES	128,675	135,851	127,650	148,450
54 CAPITAL OUTLAY				
4430 WATER TREATMENT	$ 133,052	$ 342,498	$ 378,746	$ 391,046

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
4440 WATER DISTRIBUTION				
51 PERSONAL SER &EMP BENEFIT				
505-51-4440-1100 SALAIRES & WAGES	$ -	$ 215,041	$ 221,680	$ 213,580
505-51-4440-1110 CAPTIALZIED SALARIES & WAGES	(21,097)	(1,549)	-	-
505-34-4440-1700 INDIRECT COST ALLOCATIONS	-	-	(18,216)	(19,673)
505-51-4440-2100 GROUP INSURANCE	-	85,858	81,510	98,245
505-51-4440-2200 FICA EXPENSE	-	15,736	16,947	16,339
505-51-4440-2400 RETIREMENT	-	15,298	15,589	13,438
505-51-4440-2700 WORKMEN'S COMP	-	11,102	11,664	14,120
505-51-4410-2901 MEDICAL PMTS FOR INJURIES	-	266	500	1,000
51 PERSONAL SER &EMP BENEFIT	(21,097)	341,752	329,674	337,049
52 PURCHASED/CONTR SERVICES				
505-52-4440-1202 ENGINEERING	2,129	-	-	-
505-52-4440-1310 WATER SAMPLE TESTING	10,176	-	-	-
505-52-4440-2110 GARBAGE PICKUP	719	1,452	1,500	2,000
505-52-4440-2201 MAINT BLDG & GROUNDS	300	-	-	-
505-52-4440-2202 MAINTENANCE EQUIPMENT	3,709	11,291	12,000	10,000
505-52-4440-2320 RENTAL OF EQUIPMENT AND VEH	211	61	500	500
505-52-4440-3900 CONTRACTED SERVICES	-	35	-	1,500
505-52-4440-3902 GA CORRECTIONS (WD)	-	-	-	13,500
505-52-4440-3910 CONTRACT LABOR- PATCHING	-	36,080	24,000	30,000
52 PURCHASED/CONTR SERVICES	17,244	48,919	38,000	57,500
53 SUPPLIES				
505-53-4440-1101 MATERIALS & SUPPLIES	5,925	11,234	9,000	12,000
505-53-4440-1110 LINES & SYSTEM	3,432	158,964	100,000	100,000
505-53-4440-1121 MATERIALS & SUPPLIES- STONE	1,849	13,951	7,000	8,000
505-53-4440-1210 WATER/SEWERAGE	-	1,036	1,000	1,100
505-53-4440-1220 PROPANE GAS	151	801	1,500	1,000
505-53-4440-1230 ELECTRICITY	705	13,696	13,000	15,000
505-53-4440-1240 UTILITIES/PROPANE GAS	7,540	-	-	-
505-53-4440-1270 GAS, OIL, & AUTO SUPPLIES	22,721	23,161	22,000	23,000
505-53-4440-1600 SMALL EQUIPMENT & HAND TOOL	5,643	1,202	20,000	2,500
505-53-4440-1701 UNIFORMS	-	2,807	2,000	2,000
505-53-4440-1702 WATER LEAK-DINNER/SUPPER	132	165	200	500
505-53-4440-2201 MAINT BLDG & GROUNDS	270	287	500	500

505-53-4440-2202 MAINTENANCE EQUIPMENT	1,854	13,186	10,000	15,000
505-53-4440-2203 MAINTENANCE VEHICLES	385	3,625	8,200	10,000
53 SUPPLIES	50,607	244,115	194,400	190,600
54 CAPITAL OUTLAY				
505-54-4440-2000 CAPITAL OUTLAY - EQUIP	-	-	34,000	25,000
58 DEBT SERVICE				
505-58-4440-1002 DEBT SERVICE	5,479	723	12,356	-
505-58-4440-1003 NEW METER REPL LOAN PMTS	25,142	20,867	99,100	99,100
58 DEBT SERVICE	30,621	21,590	111,456	99,100
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	-	9,563	-	-
61 TRANSFERS	37,833	9,563	-	-
4440 WATER DISTRIBUTION	$ 115,208	$ 665,939	$ 707,530	$ 709,249

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	ACTUAL 2013	AMENDED BUDGET 2014	BUDGET 2015
4450 WATER LOSS PREVENTION				
51 PERSONAL SER &EMP BENEFIT				
505-51-4450-1100 SALAIRES & WAGES	$ -	$ -	$ -	$ 40,000
505-51-4450-2200 FICA EXPENSE	-	-	-	3,060
51 PERSONAL SER &EMP BENEFIT	-	-	-	43,060
52 PURCHASED/CONTR SERVICES				
505-52-4450-3500 TRAVEL	-	-	-	2,000
505-52-4450-3700 TRAINING EXPENSE	-	-	-	1,000
52 PURCHASED/CONTR SERVICES	-	-	-	3,000
53 SUPPLIES				
505-53-4450-1101 MATERIALS & SUPPLIES	-	-	-	5,000
54 CAPITAL OUTLAY				
505-54-4440-2000 CAPITAL OUTLAY - EQUIP	-	-	-	50,000
4440 WATER DISTRIBUTION	$ -	$ -	$ -	$ 101,060

INTERFUND ALLOCATION OF WAGES & BENEFITS

ALLOCATION OF GENERAL ADMIN	WAGES & BENEFITS	GENERAL		WATER		SEWER	
CUSTOMER SER & CITY CLERK	15,731	75%	11,798	18%	2,809	7%	1,124
CUSTOMER SER/ HUMAN RES	54,630	50%	27,315	36%	19,511	14%	7,804
FINANCE	41,260	50%	20,630	36%	14,736	14%	5,894
			$ 59,744		$ 37,056		$ 14,822
	AVERAGE	58%		30%		12%	

ALLOCATION OF WATER MAINTENANCE/ADMIN					
SEWER MAINTENANCE	$ 196,731	90%	$ 177,058	10%	$ 19,673
SEWER ADMINISTRATION	59,131	90%	53,218	10%	5,913
			$ 230,276		$ 25,586

WATER/SEWER ALLOCATION OF CUSTOMER SERVICE/COLLECTIONS

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