2016



CITY OF BLUE RIDGE

ANNUAL BUDGET

Blue Ridge, Georgia
Live. Work. Play.

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BUDGET MESSAGE

Incorporated in 1886 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, Blue Ridge is the Trout Fishing Capital of Georgia. 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 boasts quaint shops and eclectic restaurants along with festivals and plenty of activities for residents and tourists all in a small town setting. Tracks for the Blue Ridge Scenic Railway bisect the downtown area, 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 2015

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.

Streetscape Phase III was completed to renovate the historic downtown depot. Streetscape projects are largely funded by the Georgia Department of Transportation.

The City made improvements at the City Park to renovate the restrooms at the swimming pool. A grant from the Georgia Department of Natural Resources was also completed to construct a multi-use unpaved trail near Mineral Springs Creek, along with trailhead parking and picnic tables. This trail is along the historic mineral springs, which once made Blue Ridge popular as an elite health resort.

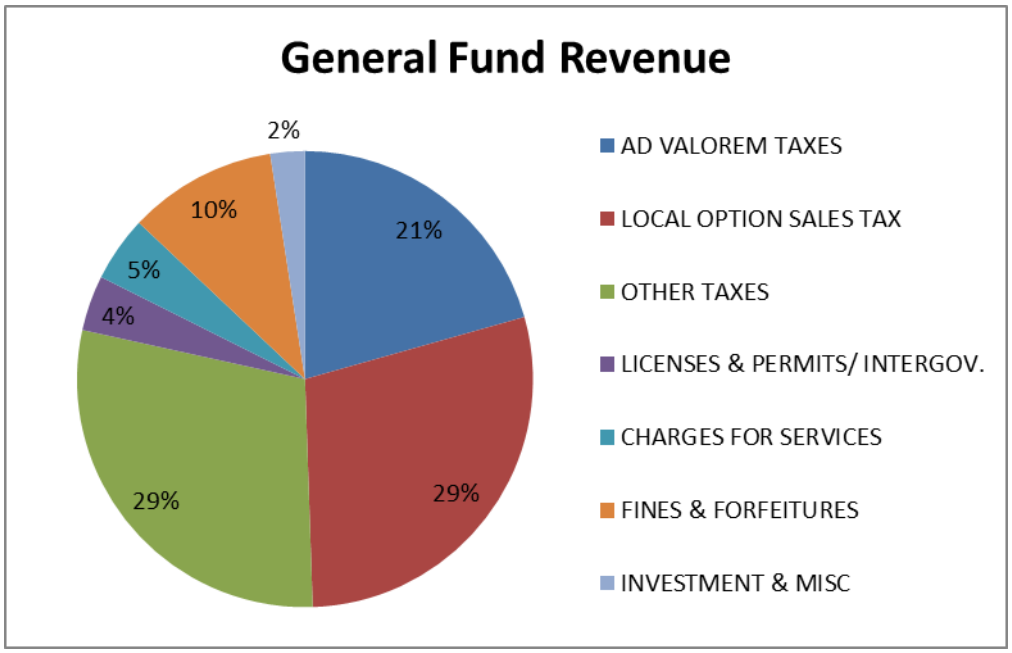
The water and sewer department, which services approximately 2,500 customers, made efforts to reduce water loss during the year. The department, in conjunction with efforts from all City employees, has seen a 16% reduction in water loss since the beginning of 2015. A project with the Georgia Environmental Facilities Agency (GEFA) to replace some residential and commercial meters and install several master meters throughout the system is one example of the efforts to reduce water loss. This loan with GEFA for $195,000 includes 40% of principal

forgiveness. During 2015 work also began on renovating the City's water plant which is expected to be completed during 2016. Projects were initiated and completed to install 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 (USDA).

2016 BUDGET ANALYSIS

The 2016 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 growing sales, alcohol and hotel/motel taxes to establish reserves and continue development of the downtown area while providing quality municipal services to its constituents.

The City is growing and changing and the Council is currently examining and exploring several grants and capital projects for the near future. A Master Plan is in the development phase along with discussions about paving and infrastructure improvements to the water, sewer and storm drainage systems in the downtown area. It is anticipated that this budget may be amended to reflect capital outlay expenditures and grant revenues as concrete information about those become available.

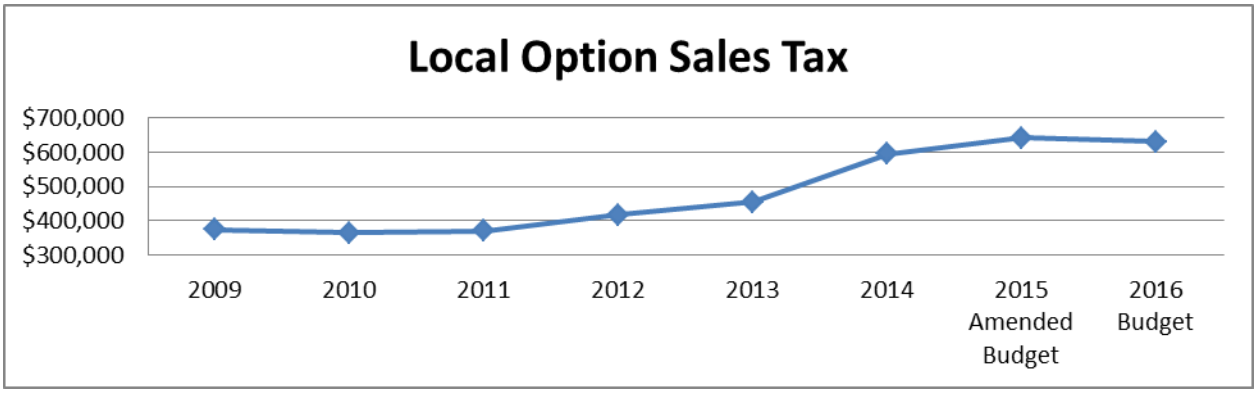


General Fund Revenue

The preceding graph displays the City's budgeted general fund revenue sources for 2016.

Ad valorem taxes consist of all current and prior year tax collections levied for property taxes. The Mayor and Council set the millage rate for the current calendar year at the end of the year when the budget is adopted. This levy funds the budget for the coming year. The millage rate was lowered from 6.32 to 5.772 for 2013 property taxes in response to the opening of Wal-Mart. The property tax rate remains at 5.772 for the 2015 levy to fund the 2016 budget. Budgeted revenue of $400,000

conservatively places collections at approximately 75% of the total levy based on a digest of over $92 million. Various collection percentages are 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 tax collected 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 39% higher than the funds collected in 2013. The budget for 2016 is $630,000. This has become the City's largest single source of revenue followed by property tax.



Beverage and liquor pouring taxes budgeted at $287,000 complete the majority of the City's tax collections and are classified as other taxes. This category also includes franchise taxes of $96,000 collected from two phone companies, a cable company, a gas company and an electric company plus fees from garbage collectors with routes 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. Business occupation taxes, also known as business licenses, the insurance premium tax, and financial institution taxes make up the remaining amount in the other taxes category.

Charges for services includes pool and ball park admissions and concession collections, an allocation for interfund services provided to the water and sewer fund and other miscellaneous charges to customers. Finance, 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.

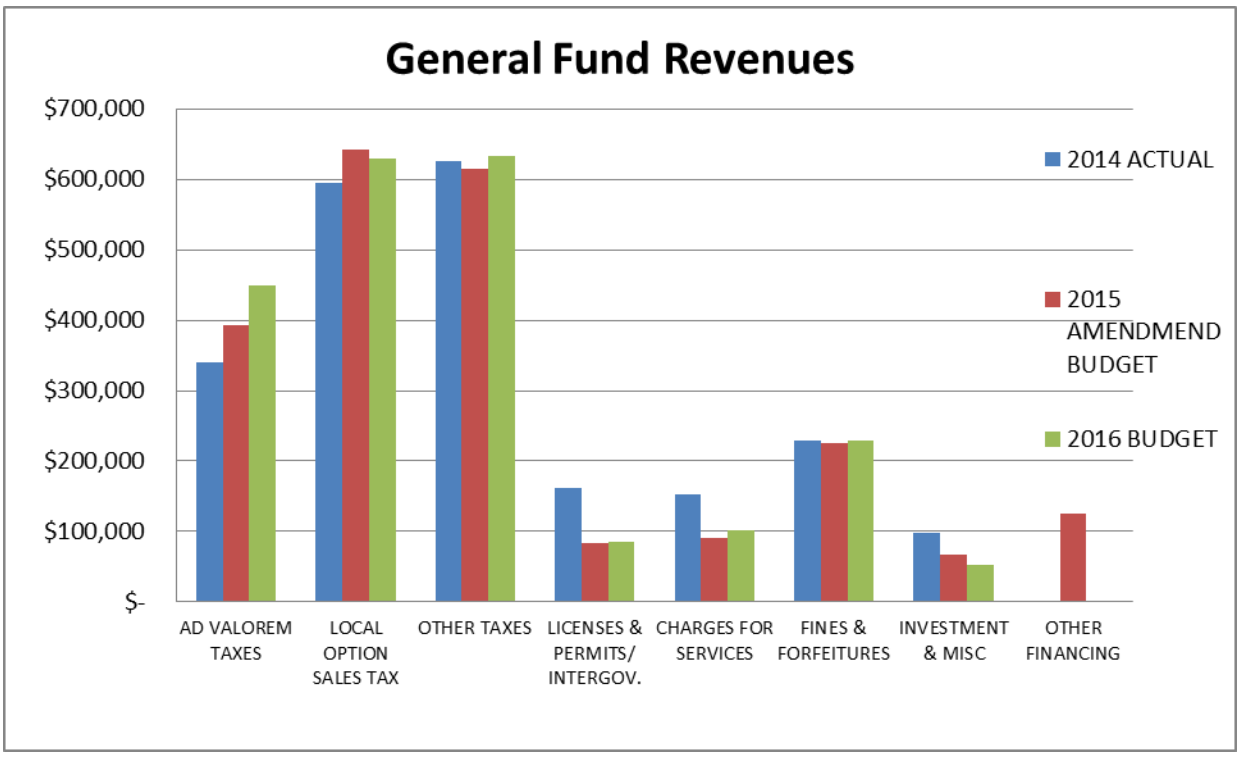
Sanitation fees are not budgeted in charges for services in 2014 or going forward because the previous vendor sold the business and all customers are now billed directly from the provider, rather than on the City water bill as was previously done. Sanitation vendors now pay a franchise fee that is included in the other taxes category.

Miscellaneous revenue includes rental income from City properties of $49,500 for the Swan Drive-In and depot building leased by Blue Ridge Scenic Railway. The property owned by the City previously rented by the Blue Ridge Marina was sold during 2015 to the Marina for $400,000.

The following is a discussion and chart showing changes in major revenue sources from 2014

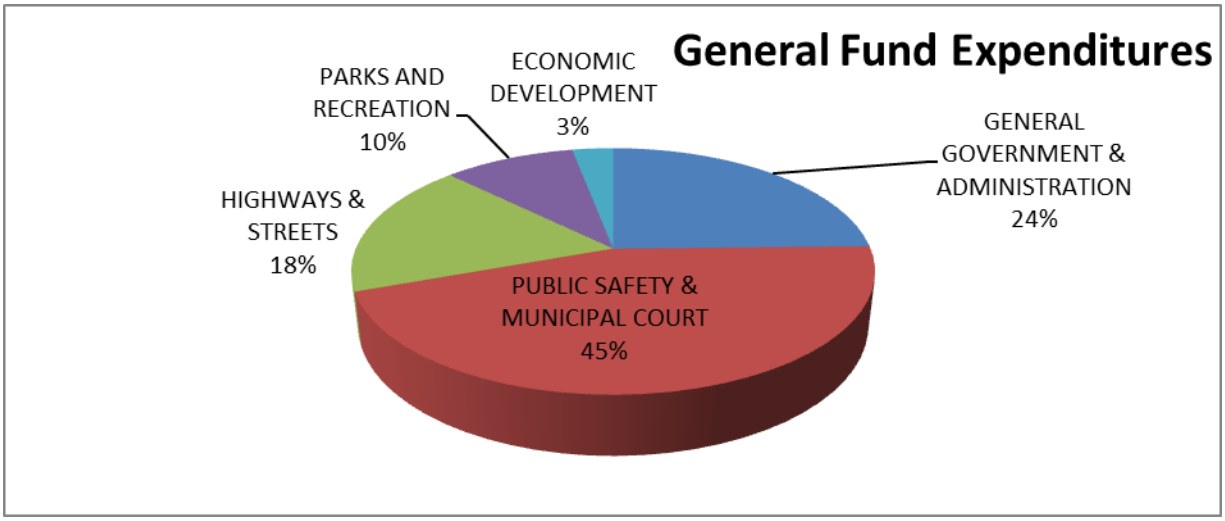
actual and the 2015 amended budget as compared to the 2016 budget.

Property taxes have gone up because of increases in the tax digest. Many downtown properties were reassessed for the 2015 digest and this contributed to an increase of $30,000 in property taxes for the budget in 2016. Sales tax increased in 2014 as a result of the City's percentage increasing to 14% and the opening of Wal-Mart. However, it is not expected to reach the budgeted revenue for 2015 so the budget was decreased for 2016 now that it can be predicted more accurately after a full year of collections with these two factors. Other taxes for 2016 are up due to an increase in beverage and liquor pouring taxes and business taxes. As restaurants continue to open and grow downtown and with the enactment of Sunday sales in 2014, all three of these revenue sources have seen a gradual increase over the last several years. These sources were budgeted very conservatively in 2015 and are expected to exceed the budget for that year, in contrast to the dip seen in the graph below. Auto ad valorem taxes are another revenue source in this category that based on the history of actual collections for the past two years, has been budgeted for an increase in 2016. The auto tag taxes have increased with the enactment of the new Title Ad Valorem Tax which is only paid once at the time of purchase. The spike in licenses and permits and intergovernmental revenue in 2014 was due to the grant revenue for the Mineral Springs grant being received in that year. Charges for services have decreased from 2014 since the City no longer charges for garbage collection on the City's water bills, as previously mentioned. Fines and forfeitures continue to grow each year while investment income has seen a steady decline as the result of market conditions. The other financing source in 2015 was a capital lease for $106,000 to purchase three police cars and the use of fund balance for renovations and improvements for the swimming pool at the City Park.



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 overall budgeted expenditures for a department



Public safety expenditures of 45% include the police department, municipal court and firefighting. The police department is a very important City function and comprises 37% of general fund expenditures; a decrease of 4% from the prior year due to capital outlay in the 2015 budget for the purchase of three vehicles funded by a capital lease. The municipal court department accounts for expenditures related to the Court Clerk and the City's monthly municipal court meeting. Required expenditures to other agencies for a portion of the fine revenues have increased each year as fine revenues have went up. The City maintains a fire truck and pays the Fannin County Fire Department to operate the truck and respond to fire calls made within the City limits. For 2015, the Council approved an increase from $10 to $20 per call, resulting in a budget increase for fire services.

General government expenditures of 24% include the Mayor and Council, elections, general administration and tax administration and licensing. There was a decrease in general government expenditures since the city administrator retired during 2015 and was not replaced. The increase in Mayor and Council expenditures is budget contingencies and additions to reserves.

The highways and streets budget comprises only 18% of the general fund budget because all resurfacing, sidewalk maintenance and most capital outlay purchases for the street department are budgeted in the SPLOST fund. The City maintains approximately 33 miles of City streets with general fund and SPLOST revenues. There was a 6% increase in the street department for 2016 due mainly to a $10,000 increase in wages from the 2% cost of living raise and one employee being promoted to street supervisor.

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 same as the prior year. There is an overall decrease in the dollar amount for recreational facilities as the result of capital outlay for renovations at the swimming pool as previously mentioned. 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 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.

Water and Sewer Fund

Water and sewer revenues show an increase of $200,000 based on current monthly billings projected for next year and an increase in sewer rates. In 2014, customers began paying a base rate for water depending on the type and location of service plus each account is charged a rate per 1,000 gallons starting with the first gallon of water that is used. This same rate structure will be used for sewer starting in 2016, no longer allowing for any usage in the base rate and is estimated to generate $47,000 in additional revenue. The sewer rate was also increased by $1 per 1,000 gallons in July of 2015 increasing annual revenues by approximately $74,000. Intergovernmental revenue was received in 2013 and 2014 from the Community Development Block Grant (CDBG) to install water and sewer lines on Summit Street. Expenditures for this grant are also evidenced in the CDBG Sewer Grant department.

The City closed on the 2014 A & B Bonds with USDA and paid off loans from GEFA and an interim bond from a local bank during 2014 for water projects to renovate the water plant and install lines in Mineral Bluff and a new tank on Sunset Drive. The USDA Rural Development Loan department accounts for the expenditures of these projects financed by the bonds. Since long-term debt is recorded on the balance sheet in the water fund, these transactions are not budgeted since they are funded by drawdowns on the loan. However debt payments are budgeted in the annual budget. Payments of approximately $133,000 for interim bonds were replaced with the first interest only payment on the bonds of $421,000 during 2015 and monthly payments of approximately $49,000 beginning in 2016 after completion of these projects. This debt payment is budgeted in water administration, accounting for the large increase in that department in 2015 and 2016.

Finance, human resources and customer service are allocated to the water fund by charging a percentage to the fund in order to more accurately allocate these expenses. An allocation is also done to the sewer system from water administration and water maintenance departments for time spent for these functions in relation to the sewer system. These allocations were reevaluated for 2016 and increased to reflect a truer depiction of the time spent. Increases in interfund allocations account for the increase in the sewer administration and sewer maintenance departments and also a decrease in the water maintenance department.

A new department was added for water loss prevention in 2015 to track costs for detecting water leaks and reducing the City's large unaccounted for water losses. The department budget of about $70,000 allows for contract services and capital outlay for equipment and system improvements to detect and remedy

leaks throughout the system. These efforts are expected to increase the City's revenue by replacing defective meters and to decrease water treatment costs by reducing treated water that is lost due to leaks.

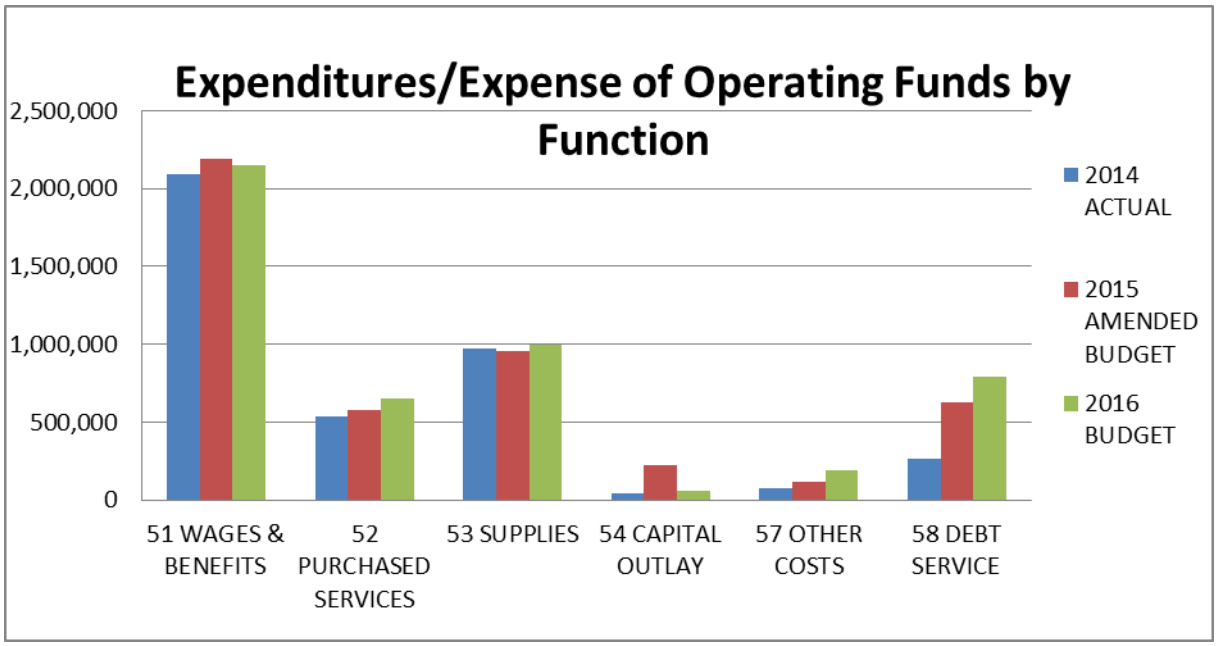
Expenditures/espenses of operating funds by function

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. The operating funds are the general fund and water and sewer fund. The city administrator salary was removed and other decreases in family insurance coverage for employees netted with a 2% cost of living raise to result in an overall decrease in wages and benefits from the prior year. There was no increase in health insurance for 2016 after a 20% increase the prior year.

Purchased services show a slight increase each year while supplies remain fairly consistent. The City has contracted out mowing and landscape maintenance in recent years in order to allow City personnel to focus more closely on street and water activities rather than other general lawn and landscaping maintenance of City property.

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 for 2015 includes master meters for the water fund and a capital lease for three police cars. Capital items budgeted for 2016 are only $56,000 in the water fund for equipment. The Council plans to assess capital needs as they arise since there were no immediate needs deemed necessary in the general fund.

Debt service continues to increase as a result of the regular monthly payments that will commence in 2016 for the new bonds issued for water projects. The City will also begin monthly payments on a new GEFA revolving loan sometime during 2016 after the meter replacement project is completed.



Other Funds

Hotel/motel taxes were increased to 5% from 3% during 2011. According to state law, 2% of the 5% hotel/motel tax is restricted 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 2016. The City also plans to disburse $29,000 of restricted collections through a contract with the Fannin County Chamber of Commerce to be distributed to various events or organizations for tourism promotion. The Council plans to set aside the unrestricted portion of hotel/motel taxes in reserve. Money set aside in reserve must be voted on by the Council before it can be expended so these funds will be used for future City projects as deemed necessary.

The City's SPLOST capital project fund does not require an annual budget according to Georgia law, but rather a project-length budget. However, an annual budget for the SPLOST fund is included to facilitate the expenditure of funds for the City's roads and sidewalks, the referendum approved projects for SPLOST funds until 2017. The City receives 6.3% of SPLOST collections maintenance, repair, and construction of roads, streets, bridges and sidewalks. The City plans to resurface East Main Street in the near future with SPLOST funds and two years of grants from the Department of Transportation received 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 2016 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.

The budget is a guideline used to steer the City in the desired direction while adapting to the ever-changing environment of a growing and vibrant city such as Blue Ridge, Georgia.

Sincerely,

Donna Whitener

Mayor, City of Blue Ridge

CITY OF BLUE RIDGE
2016
BUDGET SUMMARY

GENERAL FUND	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
REVENUES				
TAXES	$ 1,460,015	$ 1,561,218	$ 1,649,500	$ 1,713,125
LICENSES & PERMITS	101,295	82,060	80,750	83,750
INTERGOVERNMENTAL REVENUE	12,000	80,115	3,256	2,000
CHARGES FOR SERVICES	203,324	152,442	90,528	101,113
FINES AND FORFEITURES	200,714	229,150	226,000	230,000
INVESTMENT INCOME	1,408	2,318	1,000	1,500
MISCELLANEOUS REVENUE	73,185	94,901	65,500	52,000
OTHER FINANCING SOURCES	30,620	-	126,160	-
TOTAL REVENUES	$ 2,082,561	$ 2,202,204	$ 2,242,694	$ 2,183,488
EXPENDITURES				
MAYOR AND COUNCIL	$ 81,833	$ 94,216	$ 109,824	$ 179,645
ELECTIONS	36,874	5,653	-	-
GENERAL ADMINISTRATION	350,775	470,985	338,679	309,547
TAX ADMIN & LICENSING	39,687	43,991	45,421	49,558
MUNICIPAL COURT	120,901	127,992	134,461	139,609
POLICE	750,758	721,305	928,647	800,193
CUSTODY OF PRISIONERS	13,660	6,930	12,000	10,000
FIRE FIGHTING	13,493	14,675	16,100	28,600
HIGHWAYS & STREETS	313,335	430,608	367,035	388,585
SOLID WASTE COLLECTION	162,882	-	-	-
RECREATIONAL FACILITIES	75,788	89,460	127,167	110,773
PARKS ADMINISTRATION	50,410	28,851	55,731	40,756
PARK AREAS	65,309	50,619	53,312	60,137
PARK GRANT	4,577	105,354	2,300	-
PLANNING AND ZONING	26,906	27,743	31,467	32,335
DOWNTOWN DEVELOPMENT	43,113	20,606	17,500	30,000
SPECIAL FACILITIES- RENTAL	2,669	1,856	3,050	3,750
TOTAL EXPENDITURES	$ 2,152,970	$ 2,240,844	$ 2,242,694	$ 2,183,488

CITY OF BLUE RIDGE
2016
BUDGET SUMMARY

CONFISCATED ASSETS FUND	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
REVENUES				
FINES & FORFEITURES	$ 1,670	$ 800	$ 1,500	$ 1,500
CONTRIBUTIONS & DONATIONS	-	3,916	-	-
MISCELLANEOUS REVENUE	2,400	2,700	-	-
TOTAL REVENUES	$ 4,070	$ 7,416	$ 1,500	$ 1,500
EXPENDITURES				
POLICE	$ 134	$ 5,970	$ 1,500	$ 1,500

HOTEL/MOTEL FUND	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
REVENUES				
TAXES	$ 117,602	$ 122,862	$ 115,000	$ 125,000
LICENSES & PERMITS	2,155	130	-	-
CHARGES FOR SERVICES	8,813	6,816	-	-
CONTRIBUTIONS & DONATIONS	3,700	2,300	-	-
TOTAL REVENUES	$ 132,270	$ 132,108	$ 115,000	$ 125,000
EXPENDITURES				
HIGHWAYS & STREETS	$ -	$ -	$ 29,000	$ -
TOURISM/ICE RINK	25,460	3,075	-	-
LIGHT UP BLUE RIDGE	15,982	500	-	-
DOWNTOWN DEVELOPMENT	15,131	27,681	65,000	104,000
SPECIAL FACILITIES- FARMER'S MARKET	62,224	26,294	21,000	21,000
TOTAL EXPENDITURES	$ 118,797	$ 57,550	$ 115,000	$ 125,000

SPLOST FUND	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
REVENUES				
INTERGOVERNMENTAL REVENUE	$ 306,460	$ 294,636	$ 270,000	$ 285,000
INVESTMENT INCOME	191	415	250	250
TOTAL REVENUES	$ 306,651	$ 295,051	$ 270,250	$ 285,250
EXPENDITURES				
HIGHWAYS & STREETS	$ 227,181	$ 106,254	$ 270,250	$ 285,250
DOWNTOWN DEVELOPMENT	-	428	-	-
TOTAL EXPENDITURES	$ 227,181	$ 106,682	$ 270,250	$ 285,250

CITY OF BLUE RIDGE
2016
BUDGET SUMMARY

WATER AND SEWER FUND	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
REVENUES				
INTERGOVERNMENTAL REVENUE	$ 304,372	$ 147,868	$ -	$ -
CHARGES FOR SERVICES	2,220,541	2,516,923	2,451,000	2,653,000
INVESTMENT INCOME	865	1,351	2,000	2,000
TOTAL REVENUES	$ 2,525,778	$ 2,666,142	$ 2,453,000	$ 2,655,000
EXPENSES				
SANITARY ADMINISTRATION	$ 134,181	$ 99,268	$ 120,547	$ 133,924
SANITARY SEWER MAINTENANCE	153,722	117,746	127,423	210,327
SEWAGE TREATMENT PLANT	355,405	310,561	360,109	377,202
WATER ADMINISTRATION	260,925	254,125	643,566	797,963
USDA RURAL DEVELOPMENT LOAN	-	98,000	-	-
WATER TREATMENT	342,498	398,473	391,046	413,964
WATER DISTRIBUTION	665,939	636,005	709,249	651,720
WATER LOSS PREVENTION	-	5,549	101,060	69,900
TOTAL EXPENSES	$ 1,912,670	$ 1,919,727	$ 2,453,000	$ 2,655,000

GENERAL FUND

REVENUES	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
31 TAXES				
100-31-0000-1000 AD VALOREM TAX 2012	$ 325,492	$ 6,441	$ 8,000	$ 10,000
100-31-0000-1214 AD VALOREM TAX 2013	53,176	325,738	15,000	15,000
100-31-0000-1215 AD VALOREM TAX 2011	8,928	4,414	-	5,000
100-31-0000-1217 AD VALOREM TAX 2014	-	-	370,000	20,000
100-31-0000-1218 AD VALOREM TAX 2015	-	-	-	400,000
100-31-0000-1219 AD VALOREM TAX 2006	450	-	-	-
100-31-0000-1221 AD VALOREM TAX 2008	848	807	-	-
100-31-0000-1222 AD VALOREM TAX 2009	1,899	166	-	-
100-31-0000-1223 AD VALOREM TAX 2010	7,021	2,451	-	-
100-31-0000-1310 AUTO TAG TAX	64,418	85,740	75,000	80,000
100-31-0000-1320 MOBILE HOME TAX	114	-	500	125
100-31-0000-1340 INTANGIBLE TAX	26,484	6,744	7,000	5,000
100-31-0000-1600 REALESTATE TRANSFER TAX	4,006	3,163	2,000	2,000
100-31-0000-1700 FRANCHISE TAX	81,458	58,982	62,000	60,000
100-31-0000-1710 SANITATION FRANCHISE FEES	18,149	44,138	45,000	36,000
100-31-0000-3100 SALES TAX	454,862	594,721	642,000	630,000
100-31-0000-4200 BEVERAGE TAX	247,696	259,208	250,000	262,000
100-31-0000-4300 LIQUOR POURING TAX	7,745	23,386	20,000	25,000
100-31-0000-6100 BUSINESS & OCCUPATION TAXES	41,450	44,215	45,000	60,000
100-31-0000-6200 INSURANCE PREM. TAX	66,543	69,468	65,000	70,000
100-31-0000-6300 FINANCIAL INSTITUTIONS TAXES	28,779	23,130	25,000	15,000
100-31-0000-9100 PENALTIES AND INTEREST	20,497	8,306	18,000	18,000
31 TAXES	1,460,015	1,561,218	1,649,500	1,713,125
32 LICENSES & PERMITS				
100-32-0000-1100 BEVERAGE LICENSE	36,385	42,134	36,000	40,000
100-32-0000-1130 LIQUOR LICENSE FEE	12,000	13,500	15,000	15,000
100-32-0000-1150 POURING PERMIT FEE	18,385	2,790	2,500	3,500
100-32-0000-2200 SIGN PERMITS/ZONING	4,966	2,645	3,500	3,000
100-32-0000-2900 VENDOR PERMIT/APPLICATION	14,490	13,440	13,000	13,000
100-32-0000-3100 BUILDING PERMITS	9,634	4,604	6,000	5,000
100-32-0000-3140 ELECTRICAL INSPECTION	3,800	2,857	3,500	3,500
100-32-0000-3900 GRADING PERMIT	1,235	90	750	500
100-32-0000-4000 PENALTIES & INT ON LIC & PERMITS	400	-	500	250
32 LICENSES & PERMITS	101,295	82,060	80,750	83,750
33 INTERGOVERNMENTAL REVENUE				
100-33-0000-1000 FEDERAL GOVERNMENT GRANTS	-	563	-	-
100-33-0000-6000 LOCAL GOVERNMENT GRANTS	12,000	79,552	1,256	-
100-33-0000-8000 HOUSING AUTH LIEU OF TAX	-	-	2,000	2,000
33 INTERGOVERNMENTAL REVENUE	12,000	80,115	3,256	2,000
34 CHARGES FOR SERVICES				
100-34-0000-1000 ADMINISTRATIVE FEES	385	1,235	1,000	250
100-34-0000-1400 COPIES/USE OF FAX MACHINE	369	211	100	500
100-34-0000-2120 ACCIDENT REPORTS	895	550	750	1,000
100-34-0000-2900 POLICE DPT OTHER THAN FIN	9,763	8,197	8,000	-
100-34-0000-4100 SANITATION FEES	155,376	-	-	-

REVENUES	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
100-34-0000-4101 PMT FOR CITY TRASH CANS	193	-	-	-
100-34-0000-7210 GATE/TOURNAMENT FEES	-	1,800	-	12,000
100-34-0000-7900 PARK REVENUES	8,182	2,516	1,000	1,000
100-34-0000-7903 DOWNTOWN SHUTTLE REVENUE	1,093	-	-	-
100-34-0000-7910 BALL PARK CONCESSIONS	-	1,694	1,800	7,500
100-34-0000-7920 PARK/POOL CONCESSION	7,518	6,177	7,000	10,000
100-34-0000-7930 POOL ADMISSION & PASS	15,239	12,996	14,000	14,000
100-34-0000-7940 POOL PARTY & SWIM LESSONS	4,281	4,197	5,000	4,500
100-34-0000-9300 RETURNED CHECKS FEE	30	30	-	100
100-34-1500-1700 INDIRECT COST ALLOCATIONS	-	112,839	51,878	50,263
34 CHARGES FOR SERVICES	203,324	152,442	90,528	101,113
35 FINES & FORFEITURES				
100-35-0000-1170 FINES & FORFEITURES	200,714	229,150	226,000	230,000
36 INVESTMENT INCOME				
100-36-0000-1000 INTEREST INCOME	1,408	2,318	1,000	1,500
38 MISCELLANEOUS REVENUE				
100-38-0000-1000 CITY PROP RENTAL/LEASES	61,677	64,154	65,000	49,500
100-38-0000-3000 INS REIMBURSEMENT FOR DAMAGED	3,152	28,414	-	-
100-38-0000-6000 MISCELLANEOUS	1,382	549	500	500
100-38-0000-6100 BP-GAS REBATE	1,349	574	-	-
100-38-0000-6200 COCA-COLA INCOMING MONEY	203	1,210	-	1,500
100-38-0000-9000 SALE OF SCRAP	3,298	-	-	500
100-38-0000-9008 REGISTRATION FEES	2,124	-	-	-
38 MISCELLANEOUS REVENUE	73,185	94,901	65,500	52,000
39 OTHER FINANCING SOURCES				
100-39-0000-3500 PROCEEDS FROM CAPITAL LEASES	30,620	-	106,160	-
100-39-0000-5000 USE OF FUND BALANCE	-	-	20,000	-
39 OTHER FINANCING SOURCES	30,620	-	126,160	-
TOTAL GENERAL FUND REVENUE	$2,082,561	$2,202,204	$2,242,694	$2,183,488

GENERAL GOVERNMENT	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
1100 MAYOR & COUNCIL	$ 81,833	$ 94,216	$ 109,824	$ 179,645
1400 ELECTIONS	36,874	5,653	-	-
1500 GENERAL ADMINISTRATION	350,775	470,985	338,679	309,547
1514 TAX ADMIN & LICENSING	39,687	43,991	45,421	49,558
	$ 509,169	$ 614,845	$ 493,924	$ 538,750

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
1100 MAYOR & COUNCIL				
51 PERSONAL SER &EMP BENEFIT				
100-51-1100-1100 SALARIES & WAGES	$ 38,400	$ 38,400	$ 38,000	$ 38,000
100-51-1100-2100 GROUP INSURANCE	35,704	47,102	60,863	60,817
100-51-1100-2200 FICA EXPENSE	2,791	2,716	2,907	2,907
100-51-1100-2700 WORKMEN'S COMP	573	300	304	368
51 PERSONAL SER &EMP BENEFIT	77,468	88,518	102,074	102,092
52 PURCHASED/CONTR SERVICES				
100-52-1100-1300 TECHNICAL SERVICES	491	476	500	500
100-52-1100-3201 TELEPHONE	2,302	946	1,000	1,000
100-52-1100-3500 TRAVEL	447	3,868	4,000	4,000
100-52-1100-3700 TRAINING EXPENSE	1,005	165	2,000	2,000
52 PURCHASED/CONTR SERVICES	4,245	5,455	7,500	7,500
53 SUPPLIES				
100-53-0000-1100-1100 OFFICE SUPPLIES & EXPENSE	120	243	250	250
57 OTHER COSTS				
100-57-1100-9000 CONTINGENCIES	-	-	-	22,000
100-57-1100-9010 ADDITIONS TO RESERVE	-	-	-	47,803
57 OTHER COSTS	-	-	-	69,803
1100 MAYOR & COUNCIL	$ 81,833	$ 94,216	$ 109,824	$ 179,645

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

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
1500 GENERAL ADMINISTRATION				
51 PERSONAL SER &EMP BENEFIT				
100-51-1500-1100 SALARIES & WAGES	$ 103,156	$ 186,025	$ 143,366	$ 102,592
100-51-1500-2100 GROUP INSURANCE	14,923	44,769	36,014	35,995
100-51-1500-2200 FICA EXPENSE	7,520	13,106	9,867	7,848
100-51-1500-2400 RETIREMENT	5,099	7,795	4,479	5,992
100-51-1500-2700 WORKMEN'S COMP	708	276	1,313	1,230
51 PERSONAL SER &EMP BENEFIT	131,406	251,971	195,039	153,657
52 PURCHASED/CONTR SERVICES				
100-52-1500-1110 OVER/SHORT	30	1	-	-
100-52-1500-1120 BANK CHARGES	10	55	100	100
100-52-1500-1200 AUDIT	1,750	1,760	1,800	1,800
100-52-1500-1201 LEGAL	57,383	51,639	45,000	45,000
100-52-1500-1202 ENGINEERING	-	1,173	1,000	1,000
100-52-1500-1203 CONSULTING	8,899	-	-	-
100-52-1500-1300 TECHNICAL SERVICES	522	723	750	750
100-52-1500-2110 GARBAGE PICKUP	1,560	1,440	1,440	1,440
100-52-1500-2201 MAINT. BLDG&GROUNDS	1,072	1,850	2,000	2,000
100-52-1500-2202 MAINTENANCE EQUIPMENT	3,269	3,651	4,000	4,000
100-52-1500-3100 INSURANCE & BONDS	13,221	13,916	15,000	20,000
100-52-1500-3201 TELEPHONE & INTERNET	4,193	4,455	4,500	4,500
100-52-1500-3202 POSTAGE	734	614	1,000	1,000
100-52-1500-3300 ADVERTISING	1,546	2,059	2,000	2,000
100-52-1500-3500 TRAVEL	317	1,204	2,000	2,000
100-52-1500-3600 PROFESSIONAL DUES	1,711	1,781	1,800	1,800
100-52-1500-3700 TRAINING EXPENSE	589	455	1,500	1,500
100-52-1500-3900 CONTRACTED SERVICES	10,692	14,261	19,900	23,500
100-52-1500-3904 NGAPDC/NORTH GA REG DEV	3,586	1,264	1,500	1,500
52 PURCHASED/CONTR SERVICES	111,084	102,301	105,290	113,890
53 SUPPLIES				
100-53-1500-1100 OFFICE SUPPLIES & EXPENSE	6,234	5,278	5,000	5,000
100-53-1500-1101 MATERIALS & SUPPLIES	1,386	1,578	2,250	2,250
100-53-1500-1102 CLEANING & PAPER SUPPLIES	1,000	1,147	1,400	1,400
100-53-1500-1210 WATER/SEWERAGE	1,063	814	1,000	1,000
100-53-1500-1230 ELECTRICITY	14,526	14,178	14,500	15,500
100-53-1500-1270 GASOLINE	1,100	311	500	500
100-53-1500-1600 SMALL EQUIPMENT	290	6,264	2,000	3,000
100-53-1500-1700 MISCELLANEOUS	912	371	500	500
100-53-1500-1701 UNIFORMS	33	352	400	400
100-53-1500-2201 MAINT BLDG & GROUNDS	2,443	2,912	1,350	3,000
100-53-1500-2202 MAINTENANCE EQUIPMENT	1,052	1,115	1,000	1,000
100-53-1500-2203 MAINTENANCE VEHICLES	189	-	-	-
53 SUPPLIES	30,228	34,320	29,900	33,550
54 CAPITAL OUTLAY				
100-54-1500-1001 CAPITAL OUTLAY- EQUIPMENT	-	3,104	-	-
100-54-1500-2400 CAPITAL OUTLAY- COMPUTERS	11,311	11,922	-	-
57 OTHER COSTS				
100-57-1500-2000 PAYMENTS TO OTHERS- LIBRARY	6,500	6,500	8,450	8,450

61 TRANSFERS				
100-61-1500-1340 TRANSFER TO STREETSCAPE	60,246	60,867	-	-
1500 GENERAL ADMINISTRATION	$ 350,775	$ 470,985	$ 338,679	$ 309,547

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
1514 TAX ADMIN & LICENSING				
51 PERSONAL SER &EMP BENEFIT				
100-51-1514-1100 SALARIES & WAGES	$ 24,249	$ 26,081	$ 25,239	$ 29,308
100-51-1514-2100 GROUP INSURANCE	6,327	6,902	8,210	8,200
100-51-1514-2200 FICA EXPENSE	1,743	1,793	1,931	2,242
100-51-1514-2400 RETIREMENT	2,762	2,598	2,240	1,997
100-51-1514-2700 WORKMEN'S COMP	99	48	51	61
51 PERSONAL SER &EMP BENEFIT	35,180	37,422	37,671	41,808
52 PURCHASED/CONTR SERVICES				
100-52-1514-1300 TECHNICAL SERVICES	128	120	150	150
100-52-1514-3100 INSURANCE & BONDS	100	-	100	100
100-52-1514-3400 PRINTING	1,021	2,906	3,500	3,500
100-52-1514-3500 TRAVEL	546	417	500	500
100-52-1514-3600 PROFESSIONAL DUES	35	-	50	50
100-52-1514-3700 TRAINING EXPENSE	500	200	500	500
100-52-1514-3907 BACKGROUND REPORT	1,953	2,258	2,000	2,000
52 PURCHASED/CONTR SERVICES	4,283	5,901	6,800	6,800
53 SUPPLIES				
100-53-1514-1100 OFFICE SUPPLIES & EXPENSE	224	668	750	750
100-53-1514-1701 UNIFORMS	-	-	200	200
53 SUPPLIES	224	668	950	950
1514 TAX ADMIN & LICENSING	$ 39,687	$ 43,991	$ 45,421	$ 49,558

PUBLIC SAFETY	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
2650 MUNICIPAL COURT	$ 120,901	$ 127,992	$ 134,461	$ 139,609
3200 POLICE	750,758	721,305	928,647	800,193
3226 CUSTODY OF PRISIONERS	13,660	6,930	12,000	10,000
3520 FIRE FIGHTING	13,493	14,675	16,100	28,600
	$ 898,812	$ 870,902	$ 1,091,208	$ 978,402

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
2650 MUNICIPAL COURT				
51 PERSONAL SER &EMP BENEFIT				
100-51-2650-1100 SALARIES & WAGES	$ 29,891	$ 34,310	34,058	38,787
100-51-2650-2100 GROUP INSURANCE	14,923	14,923	18,007	17,997
100-51-2650-2200 FICA EXPENSE	2,101	2,426	2,605	2,967
100-51-2650-2400 RETIREMENT	2,550	2,598	2,240	1,997
100-51-2650-2700 WORKMEN'S COMP	56	48	51	61
51 PERSONAL SER &EMP BENEFIT	49,521	54,305	56,961	61,809
52 PURCHASED/CONTR SERVICES				
100-52-2650-1100 CITY JUDGE	3,600	3,600	3,600	3,600
100-52-2650-1120 SOLICITER	2,400	2,400	2,400	2,400
100-52-2650-1300 TECHNICAL SERVICES	128	130	150	150
100-52-2650-2202 MAINTENANCE EQUIPMENT	8,810	9,841	10,000	10,000
100-52-2650-3100 INSURANCE & BONDS	100	-	100	100
100-52-2650-3500 TRAVEL	254	393	250	250
100-52-2650-3600 PROFESSIONAL DUES	35	65	50	100
100-52-2650-3700 TRAINING EXPENSE	150	225	250	250
52 PURCHASED/CONTR SERVICES	15,477	16,654	16,800	16,850
53 SUPPLIES				
100-53-2650-1100 OFFICE SUPPLIES & EXPENSE	225	1,536	500	750
100-53-2650-1701 UNIFORMS	-	-	200	200
53 SUPPLIES	225	1,536	700	950
57 OTHER COSTS				
100-57-2650-2000 PAYMENT TO OTHER AGENCIES	55,678	55,497	60,000	60,000
2650 MUNICIPAL COURT	$ 120,901	$ 127,992	$ 134,461	$ 139,609

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
3200 POLICE				
51 PERSONAL SER &EMP BENEFIT				
100-51-3200-1100 SALARIES & WAGES	$ 367,667	$ 383,165	414,242	416,602
100-51-3200-2100 GROUP INSURANCE	118,452	110,389	142,469	124,386
100-51-3200-2200 FICA EXPENSE	26,853	27,979	31,689	31,870
100-51-3200-2400 RETIREMENT	22,946	23,384	20,157	17,975
100-51-3200-2700 WORKMEN'S COMP	15,613	17,484	17,480	16,290
100-51-3200-2900 PEACE OFFICERS CONTRIBUTION	-	1,320	2,000	2,000
51 PERSONAL SER &EMP BENEFIT	551,531	563,721	628,037	609,123
52 PURCHASED/CONTR SERVICES				
100-52-3200-1200 AUDIT	1,550	1,560	1,600	1,600
100-52-3200-1201 LEGAL	855	95	500	500
100-52-3200-1300 TECHNICAL SERVICES	1,270	1,444	1,500	1,500
100-52-3200-2110 GARBAGE PICKUP	540	480	500	500
100-52-3200-2201 MAINT. BLDG&GROUNDS	239	307	500	500
100-52-3200-2202 MAINTENANCE EQUIPMENT	2,200	1,194	2,000	2,000
100-52-3200-2203 MAINTENANCE VEHICLES	5,528	1,675	2,500	2,500
100-52-3200-3100 INSURANCE & BONDS	13,708	12,076	13,000	15,000
100-52-3200-3201 TELEPHONE	3,500	2,988	3,000	3,000
100-52-3200-3202 POSTAGE	290	103	200	200
100-52-3200-3300 ADVERTISING	218	197	100	100
100-52-3200-3400 PRINTING	1,127	653	750	750
100-52-3200-3500 TRAVEL	1,102	1,709	1,800	1,800
100-52-3200-3600 PROFESSIONAL DUES	227	10	250	250
100-52-3200-3700 TRAINING EXPENSE	1,012	1,080	1,000	1,000
100-52-3200-3850 CONTRACT LABOR- SRO OFFICER	-	40,923	45,000	45,000
100-52-3200-3900 CONTRACTED SERVICES	235	579	500	500
100-52-3200-3905 DRUG TEST/BLOOD TESTS	164	212	150	150
52 PURCHASED/CONTR SERVICES	33,765	67,285	74,850	76,850
53 SUPPLIES				
100-53-3200-1100 OFFICE SUPPLIES & EXPENSE	2,006	740	1,500	1,500
100-53-3200-1101 MATERIALS & SUPPLIES	5,191	4,818	4,500	5,000
100-53-3200-1102 CLEANING & PAPER SUPPLIES	166	380	500	500
100-53-3200-1210 WATER/SEWERAGE	1,574	1,333	1,500	1,500
100-53-3200-1220 PROPANE GAS	1,495	2,296	3,000	3,000
100-53-3200-1230 ELECTRICITY	3,804	3,897	4,200	4,500
100-53-3200-1270 GASOLINE	42,917	38,298	37,699	40,000
100-53-3200-1600 SMALL EQUIPMENT	33,247	3,291	6,500	6,500
100-53-3200-1700 MISCELLANEOUS	675	138	150	150
100-53-3200-1701 UNIFORMS	6,998	5,834	5,500	5,500
100-53-3200-2201 MAINT BLDG & GROUNDS	1,045	54	250	250
100-53-3200-2202 MAINTENANCE EQUIPMENT	2,052	1,508	2,000	2,000
100-53-3200-2203 MAINTENANCE VEHICLES	14,256	9,105	5,910	8,000
53 SUPPLIES	115,426	71,692	73,209	78,400
54 CAPITAL OUTLAY				
100-54-3200-2200 CAPITAL OUTLAY - VEHICLES	31,429	-	110,250	-
58 DEBT SERVICE				
100-58-3200-1000 DEBT SERVICE	18,607	18,607	42,301	35,820
3200 POLICE	$ 750,758	$ 721,305	$ 928,647	$ 800,193

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
3226 CUSTODY OF PRISIONERS				
52 PURCHASED/CONTR SERVICES				
100-52-3226-3902 JAIL EXPENSE	$ 13,660	$ 6,930	$ 12,000	$ 10,000
3226 CUSTODY OF PRISIONERS	$ 13,660	$ 6,930	$ 12,000	$ 10,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
3520 FIRE FIGHTING				
52 PURCHASED/CONTR SERVICES				
100-52-3520-2202 MAINTENANCE EQUIPMENT	$ -	$ 30	$ -	$ -
100-52-3520-3100 INSURANCE & BONDS	1,040	984	1,100	1,500
100-52-3520-3900 CONTRACTED SERVICES	11,090	12,350	13,000	25,000
52 PURCHASED/CONTR SERVICES	12,130	13,364	14,100	26,500
53 SUPPLIES				
100-53-3520-1101 MATERIALS & SUPPLIES	45	-	-	-
100-53-3520-1210 WATER/SEWERAGE	1,088	1,272	1,500	1,600
100-53-3520-2203 MAINTENANCE VEHICLES	230	39	500	500
53 SUPPLIES	1,363	1,311	2,000	2,100
3520 FIRE FIGHTING	$ 13,493	$ 14,675	$ 16,100	$ 28,600

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2014	BUDGET 2015
4200 HIGHWAYS & STREETS				
51 PERSONAL SER &EMP BENEFIT				
100-51-4200-1100 SALARIES & WAGES	$ 109,860	$ 130,564	$ 122,420	$ 131,067
100-51-4200-2100 GROUP INSURANCE	31,905	46,545	62,230	62,193
100-51-4200-2200 FICA EXPENSE	8,096	9,505	9,366	10,026
100-51-4200-2400 RETIREMENT	10,198	10,393	8,959	7,989
100-51-4200-2700 WORKMEN'S COMP	10,511	9,708	9,710	10,450
100-51-4200-2900 MEDICAL PMTS & VACCINES	1,003	533	500	500
51 PERSONAL SER &EMP BENEFIT	171,573	207,248	213,185	222,225
52 PURCHASED/CONTR SERVICES				
100-52-4200-1200 AUDIT	1,550	1,560	1,600	1,600
100-52-4200-1201 LEGAL	808	3,966	1,200	1,200
100-52-4200-1202 ENGINEERING	4,430	7,560	2,500	2,500
100-52-4200-1300 TECHNICAL SERVICES	516	481	500	500
100-52-4200-2110 GARBAGE PICKUP	1,332	1,836	2,200	2,200
100-52-4200-2201 MAINTENANCE BLDG & GROUNDS	-	-	750	1,000
100-52-4200-2202 MAINTENANCE EQUIPMENT	64	1,521	2,000	3,000
100-52-4200-2203 MAINTENANCE VEHICLES	78	-	250	250
100-52-4200-2320 RENTAL OF EQUIP & VEHICLES	114	504	2,250	2,250
100-52-4200-3100 INSURANCE & BONDS	5,663	5,948	6,600	7,000
100-52-4200-3201 TELEPHONE	1,725	780	750	750
100-52-4200-3202 POSTAGE	-	4	-	-
100-52-4200-3300 ADVERTISING	164	710	750	750
100-52-4200-3500 TRAVEL	20	59	60	60
100-52-4200-3700 TRAINING EXPENSE	90	-	-	-
100-52-4200-3900 CONTRACTED SERVICES	9,289	4,442	5,000	8,750
100-52-4200-3902 GA CORRECTIONS (WD)	-	6,393	13,200	13,200
52 PURCHASED/CONTR SERVICES	25,843	35,764	39,610	45,010
53 SUPPLIES				
100-53-4200-1100 OFFICE SUPPLIES & EXPENSE	364	599	250	500
100-53-4200-1101 MATERIALS & SUPPLIES	24,395	43,775	12,340	15,000
100-53-4200-1102 CLEANING & PAPER SUPPLIES	1,511	3,559	2,500	2,500
100-53-4200-1120 MATERIALS & SUP- CONCRETE	1,379	2,529	-	-
100-53-4200-1121 MATERIALS & SUPPLIES-STONE	-	1,602	600	600
100-53-4200-1122 MATERIALS & SUP- SIGNS	4,717	10,846	6,000	6,000
100-53-4200-1210 WATER/SEWERAGE	518	980	1,200	1,200
100-53-4200-1220 PROPANE GAS	401	997	1,000	1,000
100-53-4200-1230 ELECTRICITY	39,732	42,651	43,000	45,000
100-53-4200-1270 GASOLINE	13,948	13,207	15,000	15,000
100-53-4200-1600 SMALL EQUIPMENT	1,935	2,682	2,000	3,000
100-53-4200-1700 MISCELLANEOUS	269	118	50	50
100-53-4200-1701 UNIFORMS	1,548	1,347	1,500	1,500
100-53-4200-2201 MAINT. BLDG&GROUNDS	2,027	3,226	4,000	4,000
100-53-4200-2202 MAINTENANCE EQUIPMENT	12,309	18,193	18,000	18,000
100-53-4200-2203 MAINTENANCE VEHICLES	2,628	7,072	5,000	6,000
100-53-4200-3902 GA CORRECTIONS (WD) MATERIALS	-	123	1,800	2,000
53 SUPPLIES	107,681	153,506	114,240	121,350

54 CAPITAL OUTLAY				
100-54-4200-1001 CAPITAL OUTLAY - EQUIP	-	16,412	-	-
100-54-4200-1002 CAPITAL OUTLAY - OTHER	-	9,440	-	-
54 CAPITAL OUTLAY	-	25,852	-	-
58 DEBT SERVICE				
100-58-4200-1000 DEBT SERVICE	8,238	8,238	-	-
4200 HIGHWAYS & STREETS	$ 313,335	$ 430,608	$ 367,035	$ 388,585

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

PARKS AND RECREATION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
6124 RECREATIONAL FACILITIES	$ 75,788	$ 89,460	$ 127,167	$ 110,773
6210 PARKS ADMINISTRATION	50,410	28,851	55,731	40,756
6220 PARK AREAS	65,309	50,619	53,312	60,137
6225 PARK GRANT	4,577	105,354	2,300	-
	$ 196,084	$ 274,284	$ 238,510	$ 211,666

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
6124 RECREATIONAL FACILITIES				
51 PERSONAL SER &EMP BENEFIT				
100-51-6124-1100 SALARIES & WAGES	$ 14,981	$ 19,453	$ 19,950	$ 25,000
100-51-6124-2200 FICA EXPENSE	1,142	1,488	1,526	1,900
100-51-6124-2700 WORKMEN'S COMP	804	864	1,085	823
51 PERSONAL SER &EMP BENEFIT	16,927	21,805	22,561	27,723
52 PURCHASED/CONTR SERVICES				
100-52-6124-1110 CASH OVER/SHORT	48	50	-	-
100-52-6124-1300 TECHNICAL SERVICES	393	877	750	750
100-52-6124-2110 GARBAGE PICKUP	2,430	2,781	1,100	1,300
100-52-6124-2201 MAINTENANCE BLDG & GROUNDS	-	-	250	500
100-52-6124-2320 RENTAL- EQUIP & VEHICLES	447	180	500	500
100-52-6124-3300 ADVERTISING	382	218	500	500
100-52-6124-3700 TRAINING EXPENSE	1,320	2,219	2,400	2,400
100-52-6124-3900 CONTRACTED SERVICES	-	930	-	-
52 PURCHASED/CONTR SERVICES	5,020	7,255	5,500	5,950
53 SUPPLIES				
100-53-6124-1101 MATERIALS & SUPPLIES	3,679	1,603	2,500	2,600
100-53-6124-1102 CLEANING & PAPER SUPPLIES	1,288	977	1,450	1,450
100-53-6124-1103 TOURNAMENT EXP & SUPPLIES	145	308	-	8,000
100-53-6124-1210 WATER/SEWERAGE	5,021	4,867	6,000	6,000
100-53-6124-1230 ELECTRICITY	20,088	26,955	28,000	28,000
100-53-6124-1270 GASOLINE	-	237	-	-
100-53-6124-1280 CHEMICALS	2,721	3,406	3,000	3,000
100-53-6124-1501 BALLFIELD CONCESSIONS	-	2,707	3,000	7,000
100-53-6124-1502 CONCESSIONS- COCA-COLA COMPAN	1,521	2,459	-	-
100-53-6124-1503 POOL CONCESSION	3,336	3,561	6,500	6,500
100-53-6124-1600 SMALL EQUIPMENT	5,384	2,377	3,000	5,000
100-53-6124-1701 UNIFORMS	414	370	500	500
100-53-6124-2201 MAINT BLDG & GROUNDS	10,038	7,792	6,050	6,050
100-53-6124-2202 MAINTENANCE EQUIPMENT	206	561	1,500	3,000
53 SUPPLIES	53,841	58,180	61,500	77,100
54 CAPITAL OUTLAY				
100-54-6124-1200 SITE IMPROVEMENTS	-	-	32,450	-
100-54-6124-1300 BUILDINGS	-	2,220	5,156	-
	-	2,220	37,606	-
6124 RECREATIONAL FACILITIES	$ 75,788	$ 89,460	$ 127,167	$ 110,773

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
6210 PARKS ADMINISTRATION				
51 PERSONAL SER &EMP BENEFIT				
100-51-6210-1100 SALARIES & WAGES	$ 25,475	$ 9,997	$ 26,460	$ 21,420
100-51-6210-2100 GROUP INSURANCE	14,923	8,705	18,007	8,200
100-51-6210-2200 FICA EXPENSE	1,807	767	2,024	1,639
100-51-6210-2400 RETIREMENT	2,550	2,598	2,240	1,997
100-51-6210-2700 WORKMEN'S COMP	445	108	200	200
51 PERSONAL SER &EMP BENEFIT	45,200	22,175	48,931	33,456
52 PURCHASED/CONTR SERVICES				
100-52-6210-1200 AUDIT	1,550	1,560	1,600	1,600
100-52-6210-1201 LEGAL	143	1,259	500	500
100-52-6210-1300 TECHNICAL SERVICES	252	169	150	150
100-52-6210-3100 INSURANCE & BONDS	1,509	1,404	1,500	2,000
100-52-6210-3201 TELEPHONE	1,614	1,677	2,000	2,000
100-52-6210-3202 POSTAGE	-	6	50	50
100-52-6210-3300 ADVERTISING	-	164	300	300
100-52-6210-3500 TRAVEL	-	-	250	250
52 PURCHASED/CONTR SERVICES	5,068	6,239	6,350	6,850
53 SUPPLIES				
100-53-6210-1100 OFFICE SUPPLIES & EXPENSE	11	437	150	150
100-53-6210-1701 UNIFORMS	131	-	300	300
53 SUPPLIES	142	437	450	450
6210 PARKS ADMINISTRATION	$ 50,410	$ 28,851	$ 55,731	$ 40,756

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
6220 PARK AREAS				
51 PERSONAL SER &EMP BENEFIT				
100-51-6220-1100 SALARIES & WAGES	$ 17,585	$ 9,868	7,688	11,432
100-51-6220-2200 FICA EXPENSE	1,315	674	588	875
100-51-6220-2700 WORKMEN'S COMP	132	108	180	180
51 PERSONAL SER &EMP BENEFIT	19,032	10,650	8,456	12,487
52 PURCHASED/CONTR SERVICES				
100-52-6220-2110 GARBAGE PICKUP	74	631	1,200	1,400
100-52-6220-2201 MAINT BLDG & GROUNDS	-	-	3,350	-
100-52-6220-2202 MAINTENANCE EQUIPMENT	81	525	-	-
100-52-6220-2320 RENTAL OF EQUIPMENT & VEHICLES	31	-	-	-
100-52-6220-3900 CONTRACTED SERVICES	1,555	-	-	3,750
100-52-6220-3902 GA CORRECTIONS (WD)	-	6,393	13,500	13,500
52 PURCHASED/CONTR SERVICES	1,741	7,549	18,050	18,650
53 SUPPLIES				
100-53-6220-1101 MATERIALS & SUPPLIES	4,186	3,591	4,500	4,500
100-53-6220-1102 CLEANING & PAPER SUPPLIES	3,240	2,819	2,000	3,000
100-53-6220-1210 WATER /SEWERAGE	5,845	3,153	3,500	3,500
100-53-6220-1230 ELECTRICITY	4,382	4,513	4,200	5,000
100-53-6220-1270 GASOLINE	5,090	2,592	3,800	3,800
100-53-6220-1600 SMALL EQUIPMENT	4,118	297	2,000	2,000
100-53-6220-1701 UNIFORMS	341	200	500	500
100-53-6220-2201 MAINT. BLDG&GROUNDS	11,475	4,911	1,806	2,000
100-53-6220-2202 MAINTENANCE EQUIPMENT	1,505	1,093	1,200	1,200

100-53-6220-2203 MAINTENANCE VEHICLES	235	1,905	1,500	1,500
100-53-6220-3902 GA CORRECTIONS (WD) MATERIALS	-	123	1,800	2,000
53 SUPPLIES	40,417	25,197	26,806	29,000
54 CAPITAL OUTLAY				
100-54-6220-1001 CAPITAL OUTLAY EQUIPMENT	-	3,104	-	-
58 DEBT SERVICE				
100-58-6220-1000 DEBT SERVICE	4,119	4,119	-	-
6220 PARK AREAS	$ 65,309	$ 50,619	$ 53,312	$ 60,137

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

HOUSING AND DEVELOPMENT	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
7400 PLANNING AND ZONING	$ 26,906	$ 27,743	$ 31,467	$ 32,335
7550 DOWNTOWN DEVELOPMENT	43,113	20,606	17,500	30,000
7565 SPECIAL FACILITIES- RENTAL	2,669	1,856	3,050	3,750
	$ 72,688	$ 50,205	$ 52,017	$ 66,085

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
7400 PLANNING AND ZONING				
51 PERSONAL SER &EMP BENEFIT				
100-51-7400-1100 SALARIES & WAGES	$ 19,982	$ 22,290	$ 24,438	$ 24,916
100-51-7400-2200 FICA EXPENSE	1,514	1,684	1,870	1,906
100-51-7400-2700 WORKMEN'S COMP	364	432	434	438
51 PERSONAL SER &EMP BENEFIT	21,860	24,406	26,742	27,260
52 PURCHASED/CONTR SERVICES				
100-52-7400-1201 LEGAL	570	6	500	500
100-52-7400-1300 TECHNICAL SERVICES	125	120	150	150
100-52-7400-3201 TELEPHONE	326	260	300	300
100-52-7400-3202 POSTAGE	-	6	-	-
100-52-7400-3300 ADVERTISING	1,231	423	1,150	1,500
100-52-7400-3500 TRAVEL	-	48		
100-52-7400-3600 PROFESSIONAL DUES	25	25	25	25
100-52-7400-3700 TRAINING EXPENSE	538	-	500	500
100-52-7400-3900 CONTRACTED SERVICES	2,200	2,250	1,850	1,850
52 PURCHASED/CONTR SERVICES	5,015	3,138	4,475	4,825
53 SUPPLIES				
100-53-7400-1100 OFFICE SUPPLIES & EXPENSE	31	199	150	150
100-53-7400-1701 UNIFORMS	-	-	100	100
53 SUPPLIES	31	199	250	250
7400 PLANNING AND ZONING	$ 26,906	$ 27,743	$ 31,467	$ 32,335

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
7550 DOWNTOWN DEVELOPMENT				
51 PERSONAL SER &EMP BENEFIT				
100-51-7550-1100 SALARIES & WAGES	$ 12,008	$ 550	$ -	$ -
100-51-7550-2100 GROUP INSURANCE	4,657	-	-	-
100-51-7550-2200 FICA EXPENSE	386	42	-	-
100-51-7550-2400 RETIREMENT	2,337	-	-	-
100-51-7550-2700 WORKMEN'S COMP	99	-	-	-
51 PERSONAL SER &EMP BENEFIT	19,487	592	-	-
52 PURCHASED/CONTR SERVICES				
100-52-7550-1300 TECHNICAL SERVICES	1,235	-	-	-
100-52-7550-2201 MAINT BLDG & GROUNDS	971	432	500	500
100-52-7550-2320 RENTAL OF EQUIP & VEHCILES	200	660	-	6,500
100-52-7550-3100 INSURANCE & BONDS	311	448	750	1,500
100-52-7550-3201 TELEPHONE & INTERNET	63	-	-	-
100-52-7550-3300 MARKETING/ADVERTISING	544	139	250	250
100-52-7550-3700 TRAINING EXPENSE	150	-	-	-
100-52-7550-3900 CONTRACT LABOR	1,135	-	-	3,750
52 PURCHASED/CONTR SERVICES	4,609	1,679	1,500	12,500
53 SUPPLIES				
100-53-7550-1100 OFFICE SUPPLIES & EXPENSE	153	-	-	-
100-53-7550-1101 MATERIALS & SUPPLIES	2,984	3,463	2,500	2,500
100-53-7550-1102 CLEANING & PAPER SUPPLIES	1,884	1,775	1,500	2,000
100-53-7550-1210 WATER/SEWERAGE	5,461	5,570	5,000	5,000
100-53-7550-1220 PROPANE GAS	-	447	1,500	-
100-53-7550-1230 ELECTRICITY	7,750	4,946	5,000	7,000
100-53-7550-2201 MAINT. BLDG & GROUNDS	785	2,134	500	1,000
53 SUPPLIES	19,017	18,335	16,000	17,500
7550 DOWNTOWN DEVELOPMENT	$ 43,113	$ 20,606	$ 17,500	$ 30,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
7565 SPECIAL FACILITIES- RENTAL				
52 PURCHASED/CONTR SERVICES				
100-52-7565-2201 MAINT. BLDG & GROUNDS	$ 1,327	$ -	$ 500	$ 500
100-52-7565-3100 INSURANCE & BONDS	-	952	800	1,500
52 PURCHASED/CONTR SERVICES	1,327	952	1,300	2,000
53 SUPPLIES				
100-53-7565-1210 WATER/SEWERAGE	415	242	250	250
100-53-7565-1230 ELECTRICITY	857	662	1,000	1,000
100-53-7565-2201 MAINT BLDG & GROUNDS	70	-	500	500
	1,342	904	1,750	1,750
7565 SPECIAL FACILITIES- RENTA	$ 2,669	$ 1,856	$ 3,050	$ 3,750

CONFISCATED ASSETS FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
35 FNES & FORFEITURES				
210-35-0000-1300 CONFISCATIONS	$ 1,670	$ -	$ 1,500	$ 1,500
210-35-0000-1360 PROCEEDS FROM SALE OF CON	-	800	-	-
35 FNES & FORFEITURES	1,670	800	1,500	1,500
37 CONTRIBUTIONS & DONATIONS				
210-37-0000-1000 CONTRIBUTIONS & DONATIONS	-	3,916	-	-
38 MISCELLANEOUS REVENUE				
210-38-0000-6000 MISCELLANEOUS REVENUE	2,400	2,700	-	-
REVENUES	$ 4,070	$ 7,416	$ 1,500	$ 1,500

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
3200 POLICE				
52 PURCHASED/CONTR SERVICES				
100-52-3200-1201 LEGAL	$ -	$ 203	$ -	$ -
210-52-3200-2203 MAINTENANCE VEHICLES	-	200	-	-
210-52-3200-3600 DISTRICT ATTORNEY FEES	117	-	150	150
52 PURCHASED/CONTR SERVICES	117	403	150	150
53 SUPPLIES				
210-53-3200-1600 SMALL EQUIPMENT	17	5,567	1,350	1,350
3200 POLICE	$ 134	$ 5,970	$ 1,500	$ 1,500

HOTEL/MOTEL FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
31 TAXES				
275-31-0000-4100 HOTEL/MOTEL TAXES	$ 117,602	$ 122,862	$ 115,000	$ 125,000
32 LICENSES & PERMITS				
275-32-0000-2900 VENDOR PERMIT/INCOME	2,155	130	-	-
34 CHARGES FOR SERVICES				
275-34-0000-7400 LUBR/ICE RINK INCOME	8,813	102	-	-
275-34-7565-3400 FARMER'S MARKET EVENT INCO	-	6,714	-	-
34 CHARGES FOR SERVICES	8,813	6,816	-	-
37 CONTRIBUTIONS & DONATIONS				
275-37-0000-1000 CONTRIBUTIONS & DONATIONS	3,700	2,300	-	-
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	$ 143,333	$ 132,108	$ 115,000	$ 125,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
4200 STREET				
275-52-4200-2201 MAINTENANCE- ROADS	$ -	$ -	$ 29,000	$ -
7540 TOURISM/ICE RINK				
52 PURCHASED/CONTR SERVICES				
275-52-7540-2300 RENTALS	$ 13,688	$ -	$ -	$ -
275-52-7540-3201 TELEPHONE & INTERNET	52	50	-	-
275-52-7540-3300 ADVERTISING	1,300	3,025	-	-
52 PURCHASED/CONTR SERVICES	15,040	3,075	-	-
53 SUPPLIES				
275-53-7540-1230 ELECTRICITY	10,420	-	-	-
7540 TOURISM/ICE RINK	$ 25,460	$ 3,075	$ -	$ -
7541 LIGHT UP BLUE RIDGE				
52 PURCHASED/CONTR SERVICES				
275-52-7541-2300 RENTALS	$ 1,080	$ -	$ -	$ -
275-52-7541-3300 ADVERTISING	2,769	-	-	-
275-52-7541-3850 CONTRACT LABOR	3,660	500	-	-
52 PURCHASED/CONTR SERVICES	7,509	500	-	-
53 SUPPLIES				
275-53-7541-1101 MATERIALS & SUPPLIES	8,473	-	-	-
7541 LIGHT UP BLUE RIDGE	$ 15,982	$ 500	$ -	$ -
7550 DOWNTOWN DEVELOPMENT				
52 PURCHASED/CONTR SERVICES				
275-52-7550-3300 MARKETING/ADVERTISING	$ 14,252	$ 5,057	$ -	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
275-52-7550-3310 RESTRICTED- MARKETING/ADVE	-	21,882	25,000	29,000
275-52-7550-3850 CONTRACT LABOR	266	40	-	-
52 PURCHASED/CONTR SERVICES	14,518	26,979	25,000	29,000
53 SUPPLIES				
275-53-7550-1101 MATERIALS & SUPPLIES	613	702	-	-
57 OTHER COSTS				
275-57-7550-9010 ADDITIONS TO RESERVE	-	-	-	75,000
61 TRANSFERS				
275-61-7550-1100 TRANSFERS OUT- GEN FUND	-	-	40,000	-
7550 DOWNTOWN DEVELOPMENT	$ 15,131	$ 27,681	$ 65,000	$ 104,000
7565 SPECIAL FACILITIES- RENTA				
52 PURCHASED/CONTR SERVICES				
275-52-7565-1200 PROFESSIONAL SERVICES	$ 95	$ -	$ -	$ -
275-52-7565-2110 GARBAGE PICKUP	1,620	1,611	1,500	1,500
275-52-7565-2202 MAINTENANCE EQUIPMENT	320	-	500	500
275-52-7565-2320 RENTAL OF EQUIPMENT AND VE	342	-	-	-
275-52-7565-3201 TELEPHONE & INTERNET	438	461	500	500
275-52-7565-3300 ADVERTISING & MARKETING	7,589	198	2,000	2,000
275-52-7565-3850 CONTRACT LABOR	-	5,225	2,500	2,500
52 PURCHASED/CONTR SERVICES	10,404	7,495	7,000	7,000
53 SUPPLIES				
275-53-7565-1101 MATERIALS & SUPPLIES	1,464	454	1,750	1,750
275-53-7565-1102 CLEANING & PAPER SUPPLIES	616	34	1,000	1,000
275-53-7565-1210 WATER/SEWERAGE	3,279	1,820	2,500	2,500
275-53-7565-1230 ELECTRICITY	3,712	2,441	4,200	4,200
275-53-7565-1503 FARMER'S MARKET CONCESSIO	-	1,779	750	750
275-53-7565-2201 MAINT BLDG & GROUNDS	2,232	4,698	2,300	2,300
275-53-7565-2202 MAINTENANCE EQUIPMENT	349	48	1,500	1,500
53 SUPPLIES	11,652	11,274	14,000	14,000
54 CAPITAL OUTLAY				
275-54-7565-1300 CAPITAL OUTLAY- BUILDINGS	40,168	7,525	-	-
7565 SPECIAL FACILITIES- RENTA	$ 62,224	$ 26,294	$ 21,000	$ 21,000
EXPENDITURES	$ 118,797	$ 57,550	$ 115,000	$ 125,000

SPLOST FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
33 INTERGOVERNMENTAL REVENUE				
320-33-0000-3200 SPLOST INCOME	$ 241,901	$ 251,998	$ 250,000	$ 265,000
320-33-0000-4310 DOT LMIG GRANT PROGRAM	20,536	-	20,000	20,000
320-33-0000-4310 DOT STREETSCAPE GRANT- PH/	44,023	42,638	-	-
33 INTERGOVERNMENTAL REVENUE	306,460	294,636	270,000	285,000
36 INVESTMENT INCOME				
320-36-0000-1000 INTEREST INCOME	191	415	250	250
REVENUES	$ 306,651	$ 295,051	$ 270,250	$ 285,250

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
4200 HIGHWAYS & STREETS				
52 PURCHASED/CONTR SERVICES				
320-52-4200-1100 ADMINISTRATIVE SERVICES	$ 1,170	$ -	$ -	$ -
320-52-4200-3850 CONTRACT LABOR- PAVING & ST	171,085	38,896	140,250	275,250
320-52-4200-3851 CONTRACT LABOR- SIDEWALKS	20,607	2,800	50,000	-
52 PURCHASED/CONTR SERVICES	192,862	41,696	190,250	275,250
53 SUPPLIES				
320-53-4200-1101 MATERIALS & SUPPLIES- CULVE	6,911	892	50,000	-
320-53-4200-1120 MATERIALS & SPPLIES- CONCRE	15,024	-	20,000	-
320-53-4200-1121 MATERIALS & SPPLIES- STONE	12,384	4,808	10,000	10,000
53 SUPPLIES	34,319	5,700	80,000	10,000
54 CAPITAL OUTLAY				
320-54-4200-2000 CAPITAL OUTLAY- EQUIPMENT	-	58,858	-	-
7540 HIGHWAYS & STREETS	$ 227,181	$ 106,254	$ 270,250	$ 285,250
7550 DOWNTOWN DEVELOPMENT				
52 PURCHASED/CONTR SERVICES				
320-52-7550-1201 LEGAL	$ -	$ 428	$ -	$ -

WATER AND SEWER FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
REVENUES				
33 INTERGOVERNMENTAL REVENUE				
505-33-0000-4310 CDBG SEWER GRANT INCOME	$ 304,372	$ 147,868	$ -	$ -
34 CHARGES FOR SERVICES				
505-34-0000-4200 WATER LINE SURCHARGE	29,000	50,000	25,000	25,000
505-34-0000-4210 WATER RECEIPTS	1,535,604	1,808,789	1,800,000	1,850,000
505-34-0000-4212 WATER TAPS	8,242	8,546	10,000	10,000
505-34-0000-4214 PENALTIES	13,430	27,852	15,000	15,000
505-34-0000-4216 W/SW LABOR & MATERIALS CHAR	49,021	9,884	-	-
505-34-0000-4217 CONNECTION FEES	8,825	11,925	10,000	10,000
505-34-0000-4218 BACK FLOW VALVES	5,142	9,623	3,000	5,000
505-34-0000-4220 SEWER RECEIPTS	539,676	564,237	560,000	710,000
505-34-0000-4221 SEWER TAP FEES	3,751	1,930	2,000	2,000
505-34-0000-4223 SEWER LINE SURCHARGE	7,500	6,500	7,000	7,000
505-34-0000-9300 SERVICE CHARGE	19,900	15,077	18,000	18,000
505-34-0000-9301 RETURNED CHECK FEES	450	2,560	1,000	1,000
34 CHARGES FOR SERVICES	2,220,541	2,516,923	2,451,000	2,653,000
36 INVESTMENT INCOME				
505-36-0000-1000 INTEREST INCOME	865	1,351	2,000	2,000
REVENUES	$ 2,525,778	$ 2,666,142	2,453,000	2,655,000

SANITATION AND WASTEWATER EXPENSE	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
4310 SANITARY ADMINISTRATION	$ 134,181	$ 99,268	$ 120,547	$ 133,924
4311 CDBG SEWER GRANT	-	-	-	-
4331 SANITARY SEWER MAINTENANCE	153,722	117,746	127,423	210,327
4335 SEWAGE TREATMENT PLANT	355,405	310,561	360,109	377,202
	$ 643,308	$ 527,575	$ 608,079	$ 721,453

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
4310 SANITARY ADMINISTRATION				
51 PERSONAL SER &EMP BENEFIT				
505-51-4310-1100 SALARIES & WAGES	$ 34,892	$ -	$ -	$ -
505-51-4310-2100 GROUP INSURANCE	14,923	-	-	-
505-51-4310-2200 FICA EXPENSE	2,461	-	-	-
505-51-4310-2400 RETIREMENT	2,550	-	-	-
505-51-4310-2700 WORKMEN'S COMP	56	-	-	-
51 PERSONAL SER &EMP BENEFIT	54,882	-	-	-
52 PURCHASED/CONTR SERVICES				
505-52-4310-1200 AUDIT	1,710	1,720	1,800	1,800
505-52-4310-1201 LEGAL	705	-	1,000	1,000
505-52-4310-1202 ENGINEERING	11,534	8,762	3,600	6,000
505-52-4310-1300 TECHNICAL SERVICES	508	-	-	-
505-52-4310-3100 INSURANCE & BONDS	11,043	10,220	10,500	18,000
505-52-4310-3201 TELEPHONE	339	392	400	400
505-52-4310-3202 POSTAGE	6,201	6,266	6,200	6,200
505-52-4310-3400 PRINTING	4,953	4,954	5,000	5,000
505-52-4310-3500 TRAVEL	-	818	-	-
505-52-4310-3600 PROFESSIONAL DUES	260	-	275	275
505-52-4310-3700 TRAINING EXPENSE	160	836	950	950
505-52-4310-3900 CONTRACTED SERVICES	437	564	1,000	2,000
52 PURCHASED/CONTR SERVICES	37,850	34,532	30,725	41,625
53 SUPPLIES				
505-53-4310-1100 OFFICE SUPPLIES & EXPENSE	122	297	500	500
505-53-4310-1102 CLEANING & PAPER SUPPLIES	-	-	250	250
505-53-4310-1700 MISCELLANEOUS	114	-	-	-
53 SUPPLIES	236	297	750	750
55 INTERFUND CHARGES				
505-55-4310-1100 COST ALLOCATION- GENERAL	-	24,184	20,735	10,033
505-55-4310-1505 COST ALLOCATION- WATER ADMI	-	-	6,200	19,379
	-	24,184	26,935	29,412
58 DEBT SERVICE				
505-58-4310-1001 RURAL DEVELOPMENT LOAN	41,213	40,255	62,137	62,137
4310 SANITARY ADMINISTRATION	$ 134,181	$ 99,268	$ 120,547	$ 133,924

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

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
4331 SANITARY SEWER MAINTENANCE				
51 PERSONAL SER &EMP BENEFIT				
505-51-4331-1100 SALARIES & WAGES	$ 30,999	$ -	$ -	$ -
505-51-4331-2100 GROUP INSURANCE	14,916	-	-	-
505-51-4331-2200 FICA EXPENSE	2,164	-	-	-
505-51-4331-2400 RETIREMENT	2,550	-	-	-
505-51-4331-2700 WORKMEN'S COMP	1,846	-	-	-
51 PERSONAL SER &EMP BENEFIT	52,475	-	-	-
52 PURCHASED/CONTR SERVICES				
505-52-4331-2110 GARBAGE PICKUP	724	-	-	250
505-52-4331-2202 MAINTENANCE EQUIPMENT	3,502	1,642	2,500	3,000
505-52-4331-2320 RENTAL OF EQUIPMENT AND VEH	30	-	-	-
505-52-4331-3900 CONTRACTED SERVICES	180	3,435	2,500	2,500
505-52-4331-3905 SEWER PUMPING SVC (TOWS)	18,860	27,220	25,000	25,000
52 PURCHASED/CONTR SERVICES	23,296	32,297	30,000	30,750
53 SUPPLIES				
505-53-4331-1101 MATERIALS & SUPPLIES	1,355	1,900	2,000	2,000
505-53-4331-1110 LINES & SYSTEM	3,812	1,996	5,000	5,000
505-53-4331-1210 WATER/SEWERAGE	559	228	250	250
505-53-4331-1220 PROPANE GAS	401	-	-	-
505-53-4331-1230 ELECTRICITY	55,649	49,751	52,000	52,000
505-53-4331-1270 GASOLINE	3,659	2,370	3,500	500
505-53-4331-1600 SMALL EQUIPMENT	-	169	1,500	1,500
505-53-4331-1701 UNIFORMS	249	-	-	-
505-53-4331-2201 MAINT BLDG & GROUNDS	6	333	500	500
505-53-4331-2202 MAINTENANCE EQUIPMENT	12,020	9,295	12,000	12,000
505-53-4331-2203 MAINTENANCE VEHICLES	-	435	1,000	1,000
53 SUPPLIES	77,710	66,477	77,750	74,750
55 INTERFUND CHARGES				
505-55-4331-1505 COST ALLOCATION- WATER MAIN	-	18,731	19,673	104,827

58 DEBT SERVICE				
505-58-4331-1002 DEBT SERVICE	241	241	-	-
4331 SANITARY SEWER MAINTENANCE	$ 153,722	$ 117,746	$ 127,423	$ 210,327

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
4335 SEWAGE TREATMENT PLANT				
51 PERSONAL SER &EMP BENEFIT				
505-51-4335-1100 SALARIES & WAGES	$ 72,108	$ 77,763	$ 74,725	$ 78,647
505-51-4335-2100 GROUP INSURANCE	29,251	29,499	36,014	35,995
505-51-4335-2200 FICA EXPENSE	5,141	5,376	5,717	5,831
505-51-4335-2400 RETIREMENT	5,099	5,196	4,479	5,899
505-51-4335-2700 WORKMEN'S COMP	1,505	1,272	1,274	1,480
51 PERSONAL SER &EMP BENEFIT	113,104	119,106	122,209	127,852
52 PURCHASED/CONTR SERVICES				
505-52-4335-1300 TECHNICAL SERVICES	-	259	300	300
505-52-4335-1310 LAB SAMPLE TESTING	585	1,005	750	2,200
505-52-4335-2110 GARBAGE PICKUP	675	600	600	600
505-52-4335-2201 MAINT BLDG & GROUNDS	200	186	500	500
505-52-4335-2202 MAINTENANCE EQUIPMENT	19,855	13,628	15,000	20,000
505-52-4335-2320 RENTAL EQUIP & VEHICLES	-	-	100	100
505-52-4335-3201 TELEPHONE & INTERNET	2,119	1,729	2,000	2,000
505-52-4335-3903 SANITATION PICK UP	24,458	17,238	20,000	20,000
52 PURCHASED/CONTR SERVICES	47,892	34,645	39,250	45,700
53 SUPPLIES				
505-53-4335-1100 OFFICE SUPPLIES & EXPENSE	231	287	500	500
505-53-4335-1101 MATERIALS & SUPPLIES	1,394	2,108	2,000	2,000
505-53-4335-1102 CLEANING & PAPER SUPPLIES	180	136	250	250
505-53-4335-1210 WATER/SEWERAGE	30,188	25,267	30,000	30,000
505-53-4335-1220 PROPANE GAS	1,981	3,125	2,500	2,500
505-53-4335-1230 ELECTRICITY	88,496	87,215	90,000	94,000
505-53-4335-1270 GASOLINE	670	825	1,000	2,000
505-53-4335-1280 CHEMICALS	24,486	11,650	28,000	28,000
505-53-4335-1600 SMALL EQUIPMENT	7,818	1,484	2,000	2,000
505-53-4335-1701 UNIFORMS	460	557	500	500
505-53-4335-2201 MAINT. BLDG&GROUNDS	517	2,432	1,400	1,400
505-53-4335-2202 MAINTENANCE EQUIPMENT	37,967	21,406	40,000	40,000
505-53-4335-2203 MAINTENANCE VEHICLES	21	318	500	500
53 SUPPLIES	194,409	156,810	198,650	203,650
4335 SEWAGE TREATMENT PLANT	$ 355,405	$ 310,561	$ 360,109	$ 377,202

WATER EXPENSE	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
4410 WATER ADMINISTRATION	$ 260,925	$ 254,125	$ 643,566	$ 797,963
4411 USDA RURAL DEVELOPMENT LOAN	-	98,000	-	-
4430 WATER TREATMENT	342,498	398,473	391,046	413,964
4440 WATER DISTRIBUTION	665,939	636,005	709,249	651,720
4450 WATER LOSS PREVENTION	-	-	-	69,900
	$ 1,269,362	$ 1,386,603	$ 1,743,861	$ 1,933,547

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
4410 WATER ADMINISTRATION				
51 PERSONAL SER &EMP BENEFIT				
505-51-4410-1100 SALARIES & WAGES	$ 31,495	$ -	$ 37,848	$ 44,275
505-51-4410-1700 INDIRECT COST ALLOCATIONS	-	-	(5,913)	(19,379)
505-51-4410-2100 GROUP INSURANCE	14,923	-	18,007	17,997
505-51-4410-2200 FICA EXPENSE	2,191	-	2,896	3,387
505-51-4410-2400 RETIREMENT	2,550	-	2,240	1,997
505-51-4410-2700 WORKMEN'S COMP	56	-	101	61
505-51-4410-2902 VACCINE	271	303	-	-
51 PERSONAL SER &EMP BENEFIT	51,486	303	55,179	48,338
52 PURCHASED/CONTR SERVICES				
505-52-4410-1120 BANK CHARGES	-	226	150	150
505-52-4410-1200 AUDIT	1,710	1,720	4,100	4,100
505-52-4410-1201 LEGAL	1,038	1,547	2,500	2,500
505-52-4410-1202 ENGINEERING	16,866	10,789	12,000	12,000
505-52-4410-1300 TECHNICAL SERVICES	1,642	1,240	1,800	1,800
505-52-4410-2202 MAINTENANCE EQUIPMENT	521	616	600	600
505-52-4410-3100 INSURANCE & BONDS	14,983	15,572	17,000	23,000
505-52-4410-3201 TELEPHONE	1,798	1,917	3,600	3,600
505-52-4410-3202 POSTAGE	6,334	6,753	6,200	6,800
505-52-4410-3300 ADVERTISING	1,183	767	1,000	1,000
505-52-4410-3400 PRINTING	4,953	5,073	5,200	5,200
505-52-4410-3500 TRAVEL	2,481	1,630	2,500	2,500
505-52-4410-3600 PROFESSIONAL DUES	2,625	1,930	2,500	2,500
505-52-4410-3700 TRAINING EXPENSE	1,785	516	1,500	1,500
505-52-4410-3900 CONTRACTED SERVICES	13,680	9,476	14,000	14,000
52 PURCHASED/CONTR SERVICES	71,599	59,772	74,650	81,250
53 SUPPLIES				
505-53-4410-1100 OFFICE SUPPLIES & EXPENSE	1,816	3,824	3,000	4,000
505-53-4410-1101 MATERIALS & SUPPLIES	246	185	500	500
505-53-4410-1102 CLEANING & PAPER SUPPLIES	2,098	3,212	800	800
505-53-4410-1600 SMALL EQUIPMENT	144	954	1,200	1,200
505-53-4410-1700 MISCELLANEOUS	836	419	500	500
505-53-4410-1701 UNIFORMS	16	-	500	500
505-53-4410-2201 MAINT BLDG & GROUNDS	-	-	-	-
505-53-4410-2202 MAINTENANCE EQUIPMENT	-	500	-	-
53 SUPPLIES	5,156	9,094	6,500	7,500
55 INTERFUND CHARGES				
505-55-4410-1100 COST ALLOCATION- GENERAL	-	86,827	37,056	40,231

57 OTHER COSTS				
505-57-4410-4000 BAD DEBT EXPENSE	4,300	12,320	5,000	5,000
505-57-4410-9000 CONTINGENCIES	-	-	41,356	26,550
57 OTHER COSTS	4,300	12,320	46,356	31,550
58 DEBT SERVICE				
505-58-4410-4442 WATER DEBT INT/BOND PMT	127,559	85,109	421,000	586,400
505-58-4410-4444 MINERAL BLUFF WATER DEBT	825	700	2,825	2,694
58 DEBT SERVICE	128,384	85,809	423,825	589,094
4410 WATER ADMINISTRATION	$ 260,925	$ 254,125	$ 643,566	$ 797,963

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
4411 USDA RURAL DEV LOAN				
52 PURCHASED/CONTR SERVICES				
100-52-4411-1120 BANK CHARGES	$ -	$ 90	$ -	$ -
505-52-4411-1201 USDA LEGAL	33,414	106,280	-	-
505-52-4411-1202 USDA ENGINEERING	456,412	315,348	-	-
505-52-4411-3100 INSURANCE & BONDS	-	6,377	-	-
505-52-4411-3300 USDA ADVERTISING	210	410	-	-
52 PURCHASED/CONTR SERVICES	490,036	428,505	-	-
54 CAPTIAL OUTLAY				
505-54-4411-1000 USDA CAPITAL OUTLAY	(591,864)	(3,394,775)	-	-
505-54-4411-1100 USDA SITES/ACQUISITION	76,492	-	-	-
505-54-4411-1410 C/O MINERAL BLUFF WATER TANK	-	1,238,755	-	-
505-54-4411-1420 C/O WATER TREATMENT PLANT	-	984,400	-	-
505-54-4411-1430 C/O WATER STORAGE TANK	-	749,332	-	-
54 CAPTIAL OUTLAY	(515,372)	(422,288)	-	-
58 DEBT SERVICE				
505-58-4411-4443 INTERIM LOAN INTEREST PMT	25,336	91,783	-	-
4411 USDA RURAL DEV LOAN	$ -	$ 98,000	$ -	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
4430 WATER TREATMENT				
51 PERSONAL SER &EMP BENEFIT				
505-51-4430-1100 SALARIES & WAGES	$ 127,002	$ 165,727	$ 132,324	$ 154,824
505-51-4430-2100 GROUP INSURANCE	34,065	42,966	62,231	52,397
505-51-4430-2200 FICA EXPENSE	9,065	11,612	10,122	11,844
505-51-4430-2400 RETIREMENT	7,649	10,393	8,959	7,989
505-51-4430-2700 WORKMEN'S COMP	5,539	7,056	7,060	7,060
51 PERSONAL SER &EMP BENEFIT	183,320	237,754	220,696	234,114
52 PURCHASED/CONTR SERVICES				
505-52-4430-1310 WATER SAMPLE TESTING	10,128	10,206	8,500	12,000
505-52-4430-2201 MAINT BLDG & GROUNDS	-	-	500	500
505-52-4430-2202 MAINTENANCE EQUIPMENT	8,664	6,698	6,500	7,500
505-52-4430-3201 TELEPHONE & INTERNET	1,830	1,849	1,900	1,900
505-52-4430-3500 TRAVEL	335	720	2,000	2,000
505-52-4430-3700 TRAINING EXPENSE	547	2,462	2,500	2,500
505-52-4430-3900 CONTRACTED SERVICES	199	-	-	-

505-52-4430-3903 SANITATION PICK-UP	1,624	-	-	-
52 PURCHASED/CONTR SERVICES	23,327	21,935	21,900	26,400
53 SUPPLIES				
505-53-4430-1100 OFFICE SUPPLIES & EXPENSE	72	941	750	750
505-53-4430-1101 MATERIALS & SUPPLIES	1,576	863	500	500
505-53-4430-1102 CLEANING & PAPER SUPPLIES	367	188	500	500
505-53-4430-1210 WATER/SEWERAGE	384	307	500	500
505-53-4430-1230 ELECTRICITY	94,555	100,920	105,000	101,000
505-53-4430-1270 GASOLINE	-	473	1,500	6,500
505-53-4430-1280 CHEMICALS	25,899	23,767	28,000	28,000
505-53-4430-1600 SMALL EQUIPMENT	859	4,013	2,000	4,000
505-53-4430-1701 UNIFORMS	600	782	1,200	1,200
505-53-4430-2201 MAINT. BLDG&GROUNDS	25	159	500	500
505-53-4430-2202 MAINTENANCE EQUIPMENT	11,514	6,371	8,000	10,000
53 SUPPLIES	135,851	138,784	148,450	153,450
4430 WATER TREATMENT	$ 342,498	$ 398,473	$ 391,046	$ 413,964

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
4440 WATER DISTRIBUTION				
51 PERSONAL SER &EMP BENEFIT				
505-51-4440-1100 SALAIRES & WAGES	$ 215,041	$ 219,738	$ 213,580	$ 236,561
505-51-4440-1110 CAPTIALZIED SALARIES & WAGES	(1,549)	-	-	-
505-34-4440-1700 INDIRECT COST ALLOCATIONS	-	(19,610)	(19,673)	(104,827)
505-51-4440-2100 GROUP INSURANCE	85,858	80,140	98,245	98,188
505-51-4440-2200 FICA EXPENSE	15,736	15,526	16,339	18,060
505-51-4440-2400 RETIREMENT	15,298	15,590	13,438	11,984
505-51-4440-2700 WORKMEN'S COMP	11,102	14,124	14,120	11,004
505-51-4410-2901 MEDICAL PMTS FOR INJURIES	266	591	1,000	1,000
51 PERSONAL SER &EMP BENEFIT	341,752	326,099	337,049	271,970
52 PURCHASED/CONTR SERVICES				
505-52-4440-2110 GARBAGE PICKUP	1,452	2,172	2,000	2,000
505-52-4440-2202 MAINTENANCE EQUIPMENT	11,291	8,540	10,000	10,000
505-52-4440-2203 MAINTENANCE VEHICLES	-	-	200	200
505-52-4440-2320 RENTAL OF EQUIPMENT AND VEH	61	388	1,250	1,250
505-52-4440-3900 CONTRACTED SERVICES	35	1,984	1,500	1,500
505-52-4440-3902 GA CORRECTIONS (WD)	-	6,393	13,500	13,500
505-52-4440-3910 CONTRACT LABOR- PATCHING	36,080	39,311	25,650	25,650
52 PURCHASED/CONTR SERVICES	48,919	58,788	54,100	54,100
53 SUPPLIES				
505-52-4440-1100 OFFICE SUPPLIES & EXPENSE	-	36	-	100
505-53-4440-1101 MATERIALS & SUPPLIES	11,234	9,614	12,000	12,000
505-53-4440-1102 CLEANING & PAPER SUPPLIES	-	-	100	500
505-53-4440-1110 LINES & SYSTEM	158,964	140,252	100,000	100,000
505-53-4440-1120 MATERIALS & SUPPLIES- PATCHIN	-	-	500	500
505-53-4440-1121 MATERIALS & SUPPLIES- STONE	13,951	5,504	8,000	8,000
505-53-4440-1210 WATER/SEWERAGE	1,036	1,043	1,100	1,100
505-53-4440-1220 PROPANE GAS	801	997	1,000	1,000
505-53-4440-1230 ELECTRICITY	13,696	14,484	15,000	18,000
505-53-4440-1270 GASOLINE	23,161	27,787	23,000	21,500
505-53-4440-1600 SMALL EQUIPMENT	1,202	2,601	3,500	4,850
505-53-4440-1701 UNIFORMS	2,807	1,546	2,000	2,000

505-53-4440-1702 WATER LEAK-DINNER/SUPPER	165	569	500	500
505-53-4440-2201 MAINT BLDG & GROUNDS	287	541	500	500
505-53-4440-2202 MAINTENANCE EQUIPMENT	13,186	13,811	15,000	14,000
505-53-4440-2203 MAINTENANCE VEHICLES	3,625	14,481	10,000	10,000
505-53-4440-3902 GA CORRECTIONS (WD) MATERIA	-	123	1,800	2,000
53 SUPPLIES	244,115	233,389	194,000	196,550
54 CAPITAL OUTLAY				
505-54-4440-2000 CAPITAL OUTLAY - EQUIP	-	-	25,000	25,000
58 DEBT SERVICE				
505-58-4440-1002 DEBT SERVICE- GEFA LOAN	723	(211)	-	5,000
505-58-4440-1003 NEW METER REPL LOAN PMTS	20,867	17,940	99,100	99,100
58 DEBT SERVICE	21,590	17,729	99,100	104,100
61 TRANSFERS				
505-61-4440-1275 TRANSFERS OUT- HOTEL/MOTEL	9,563	-	-	-
61 TRANSFERS	9,563	-	-	-
4440 WATER DISTRIBUTION	$ 665,939	$ 636,005	$ 709,249	$ 651,720

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	ACTUAL 2014	AMENDED BUDGET 2015	BUDGET 2016
4450 WATER LOSS PREVENTION				
51 PERSONAL SER &EMP BENEFIT				
505-51-4450-1100 SALAIRES & WAGES	$ -	$ 451	$ 28,000	$ 5,000
505-51-4450-2200 FICA EXPENSE	-	-	3,060	400
51 PERSONAL SER &EMP BENEFIT	-	451	31,060	5,400
52 PURCHASED/CONTR SERVICES				
505-52-4450-1202 ENGINEERING	-	4,979	2,000	5,000
505-52-4450-3500 TRAVEL	-	-	2,000	2,000
505-52-4450-3700 TRAINING EXPENSE	-	-	1,000	1,500
505-52-4440-3900 CONTRACT SERVICES	-	-	10,000	20,000
52 PURCHASED/CONTR SERVICES	-	4,979	15,000	28,500
53 SUPPLIES				
505-53-4450-1101 MATERIALS & SUPPLIES	-	119	5,000	5,000
54 CAPITAL OUTLAY				
505-54-4450-2000 CAPITAL OUTLAY - EQUIP	-	-	50,000	31,000
4440 WATER DISTRIBUTION	$ -	$ 5,549	$ 101,060	$ 69,900

CAPITAL OUTLAY

ACCOUNT NUMBER/DESCRIPTION	BUDGET 2015
4440 WATER DISTRIBUTION	
505-54-4440-2000 CAPITAL OUTLAY- EQUIPMENT	25,000
4450 WATER LOSS PREVENTION	
505-54-4450-2000 CAPITAL OUTLAY- EQUIPMENT	31,000
TOTAL CAPITAL OUTLAY	$ 56,000

DEBT SERVICE

FUND/ ACCOUNT NUMBER	DEBT NAME	BUDGET ACCOUNT	BALANCE 12/31/15	PRINCIPAL	INTEREST	2016 BUDGET
GENERAL FUND						
	GMA 2013 Dodge Charger Lease		$ 7,768	$ 7,768	$ 239	
	GMA 2015 Police Fleet Lease		93,265	22,345	2,079	
	GMA 2015 Police Equipment Lease		12,896	3,065	322	
100-58-3200-1000		DEBT SERVICE	$ 113,929	$ 33,178	$ 2,640	$ 35,820
WATER AND SEWER FUND						
	USDA 1997A		$ 787,244	$ 21,780	$ 34,980	
	USDA 1997B		74,145	2,082	3,294	
505-58-4310-1001		USDA BONDS	861,389	23,862	38,274	62,137
	USDA 2014A		9,000,000	115,740	292,500	
	USDA 2014B		4,436,834	33,886	144,197	
505-58-4410-4442		* USDA WATER PROJECTS	13,436,834	149,626	436,697	586,400
	Notes & Loans Payable					
	GMAC Berkadia- Mineral Bluff Water		9,500	2,000	694	
505-58-4410-4444		PMT- MINERAL BLUFF WATER				2,694
	GEFA DWSRF 15-001		24,890	4,397	603	
505-58-4440-1002		* DEBT SERVICE 2015 GEFA LOAN				5,000
	PNC Equip- Meter Replacement		274,910	87,546	11,524	
505-58-4440-1003		NEW METER REPL LOAN PMTS				99,100
TOTAL WATER AND SEWER FUND			$ 14,607,523	$ 267,431	$ 487,792	$ 755,331
* ESTIMATED AMOUNTS SINCE LOANS ARE NOT CLOSED AND PAYMENTS FINALIZED						

INTERFUND ALLOCATION OF WAGES & BENEFITS

	WAGES & BENEFITS		GENERAL		WATER		SEWER
ALLOCATION OF GENERAL ADMIN							
CUSTOMER SERVICE	55,668	50%	27,834	40%	22,367	10%	5,567
FINANCE & HUMAN RESOURCES	44,659	50%	22,329	40%	17,864	10%	4,466
COLLECTIONS & NEW SERVICES	40,070	70%	28,049	25%	10,017	5%	2,003
	140,396		$ 50,163		$ 40,231		$ 10,033
ALLOCATION OF WATER ADMIN & MAINTENANCE							
SEWER MAINTENANCE	$ 349,424			70%	$ 244,597	30%	$ 104,827
SEWER ADMINISTRATION	64,597			70%	45,218	30%	19,379
					$ 289,815		$ 124,206
WATER/SEWER ALLOCATION OF CUSTOMER SERVICE/COLLECTIONS							
	# OF CUSTOMERS						
WATER	2,500	71%					
SEWER	1,000	29%					
	3,500						

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

