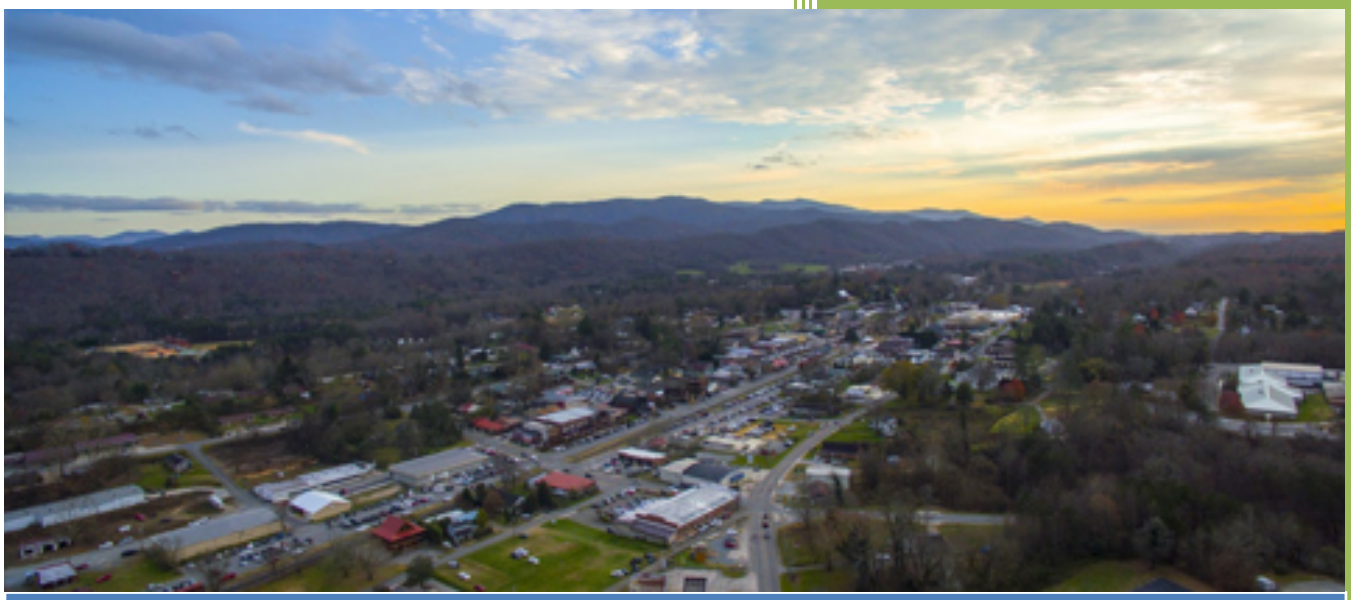
2020



CITY OF BLUE RIDGE

ANNUAL BUDGET

Blue Ridge, Georgia
Live. Work. Play.

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CITY OF BLUE RIDGE
2020
BUDGET SUMMARY

DEPT #	GENERAL FUND	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
	REVENUES					
31	TAXES	$ 1,897,464	$ 1,952,383	$ 2,115,917	$ 2,033,400	$ 2,328,000
32	LICENSES & PERMITS	109,465	137,905	152,373	142,500	148,500
33	INTERGOVERNMENTAL REVENUE	28,811	9,961	28,330	3,000	3,000
34	CHARGES FOR SERVICES	23,476	24,808	94,065	69,350	35,450
35	FINES AND FORFEITURES	168,446	185,749	232,796	200,000	220,000
36	INVESTMENT INCOME	4,363	4,552	4,719	4,000	4,000
37	CONTRIBUTIONS AND DONATIONS	100	-	7,600	-	-
38	MISCELLANEOUS REVENUE	65,560	67,040	104,413	57,000	54,000
39	OTHER FINANCING SOURCES	147,396	47,974	59,500	85,000	111,000
	TOTAL REVENUES	$ 2,445,081	$ 2,430,372	$ 2,799,713	$ 2,594,250	$ 2,903,950
	EXPENDITURES					
1100	MAYOR AND COUNCIL	$ 105,255	109,400	$ 132,446	$ 131,025	$ 250,238
1400	ELECTIONS	348	29,488	-	-	-
1500	GENERAL ADMINISTRATION	342,449	299,178	418,330	323,392	414,824
1514	TAX ADMIN & LICENSING	49,262	48,175	49,777	51,224	7,300
2650	MUNICIPAL COURT	123,859	128,875	146,093	139,838	155,840
3200	POLICE	797,247	827,904	977,307	953,836	1,083,903
3226	CUSTODY OF PRISIONERS	9,110	7,290	14,841	7,000	7,000
3520	FIRE FIGHTING	18,646	21,151	22,834	23,600	24,000
4200	HIGHWAYS & STREETS	307,873	304,121	345,875	371,829	365,545
4900	SHOP	62,977	60,165	148,676	119,636	99,653
6124	RECREATIONAL FACILITIES	133,726	140,595	143,457	120,163	119,775
6210	PARKS ADMINISTRATION	40,792	51,662	75,810	52,408	11,100
6220	PARK AREAS	234,855	102,446	130,564	140,502	162,221
7400	PLANNING AND ZONING	51,024	29,513	71,134	84,427	102,365
7540	TOURISM	52,630	39,133	146,844	71,020	59,836
7550	DOWNTOWN DEVELOPMENT	-	-	-	-	36,000
7565	SPECIAL FACILITIES- RENTAL	3,685	3,121	2,253	4,350	4,350
	TOTAL EXPENDITURES	$ 2,333,738	$ 2,202,217	$ 2,826,241	$ 2,594,250	$ 2,903,950

CITY OF BLUE RIDGE
2020
BUDGET SUMMARY

DEPT #	CONFISCATED ASSETS FUND	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
	REVENUES					
35	FINES & FORFEITURES	$ 1,652	$ 8,253	$ -	$ 1,500	$ 1,500
	EXPENDITURES					
3200	POLICE	$ 245	$ 8,415	$ -	$ 1,500	$ 1,500

DEPT #	HOTEL/MOTEL FUND	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
	REVENUES					
31	TAXES	$ 169,235	$ 169,264	$ 183,002	$ 170,000	$ 180,000
34	CHARGES FOR SERVICES	-	-	-	-	-
	TOTAL REVENUES	$ 169,235	$ 169,264	$ 183,002	$ 170,000	$ 180,000
	EXPENDITURES					
7540	TOURISM	$ -	$ 10,688	$ -	$ -	$ 138,950
7550	DOWNTOWN DEVELOPMENT	101,226	56,782	6,356	-	36,000
7565	SPECIAL FACILITIES	5,118	7,126	5,554	-	5,050
	TOTAL EXPENDITURES	$ 106,344	$ 209,596	$ 11,910	-	180,000

DEPT #	SPLOST FUND	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
	REVENUES					
33	INTERGOVERNMENTAL REVENUE	$ 326,732	$ 364,982	$ 435,300	$ 746,000	$ 788,820
36	INVESTMENT INCOME	1,423	504	238	500	500
38	MISCELLANEOUS REVENUE	-	12,508	4,000	-	-
39	OTHER FINANCING SOURCES	-	135,000	-	-	-
	TOTAL REVENUES	$ 328,155	$ 512,994	$ 439,538	$ 746,500	$ 789,320
	EXPENDITURES					
4200	HIGHWAYS & STREETS	$ 106,551	$ 1,332,698	$ 60,338	$ 371,500	$ 539,320
7550	DOWNTOWN DEVELOPMENT	15,125	60,654	21,931	375,000	250,000
	TOTAL EXPENDITURES	$ 121,676	$ 1,393,352	$ 82,269	$ 746,500	$ 789,320

CITY OF BLUE RIDGE
2020
BUDGET SUMMARY

DEPT #	WATER AND SEWER FUND	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
	REVENUES					
33	INTERGOVERNMENTAL REVENUE	$ 2,060,344	$ 451,071	$ 413,953	$ 253,000	$ 137,500
34	CHARGES FOR SERVICES	3,094,750	3,305,992	3,705,590	3,601,500	3,782,000
36	INVESTMENT INCOME	1,895	2,539	3,078	2,000	3,000
38	MISCELLANEOUS REVENUE	5,807	15,530	14,171	10,000	-
39	OTHER FINANCING SOURCES	-	-	-	1,787,000	512,500
	TOTAL REVENUES	$ 5,162,796	$ 3,775,132	$ 4,136,792	$ 5,653,500	$ 4,435,000
	EXPENSES					
4310	SANITARY ADMINISTRATION	$ 289,630	$ 331,355	$ 111,289	$ 124,197	$ 129,936
4311	CDBG SEWER GRANT	-	174	-	-	-
4331	SANITARY SEWER MAINTENANCE	220,537	218,305	294,410	1,084,763	817,496
4335	SEWAGE TREATMENT PLANT	383,076	402,136	549,086	710,037	975,978
4410	WATER ADMINISTRATION	648,955	815,984	619,985	808,797	847,121
4415	GEFA PROJECT	127,295	161,212	201,902	1,346,000	150,000
4430	WATER TREATMENT	426,135	413,438	777,911	480,443	485,399
4440	WATER DISTRIBUTION	636,686	535,007	1,097,762	972,804	1,029,070
4450	WATER LOSS PREVENTION	36,561	49,047	58,189	126,459	-
	TOTAL EXPENSES	$ 2,768,875	$ 2,926,658	$ 3,710,534	$ 5,653,500	$ 4,435,000

GENERAL FUND

REVENUES	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
31 TAXES					
100-31-0000-1000 AD VALOREM TAX 2012	$ 1,945	$ 871	$ 998	$ 2,000	$ 2,000
100-31-0000-1210 AD VALOREM TAX 2019	-	-	-	-	614,000
100-31-0000-1214 AD VALOREM TAX 2013	10,700	2,797	1,622	1,800	1,800
100-31-0000-1215 AD VALOREM TAX 2011	783	1,530	155	2,100	2,200
100-31-0000-1216 AD VALOREM TAX 2018	-	-	-	500,000	5,200
100-31-0000-1217 AD VALOREM TAX 2014	16,600	3,174	2,219	2,500	2,400
100-31-0000-1218 AD VALOREM TAX 2015	472,542	7,152	5,875	2,000	1,800
100-31-0000-1219 AD VALOREM TAX 2017	-	434	485,523	10,000	2,900
100-31-0000-1220 AD VALOREM TAX 2016	-	484,057	8,188	7,000	2,700
100-31-0000-1221 AD VALOREM TAX 2008	-	-	175	-	-
100-31-0000-1222 AD VALOREM TAX 2009	-	42	65	-	-
100-31-0000-1223 AD VALOREM TAX 2010	82	303	182	-	-
100-31-0000-1310 AUTO TAG TAX	81,153	102,019	119,659	116,000	125,000
100-31-0000-1320 MOBILE HOME TAX	355	1,245	1,917	500	1,000
100-31-0000-1340 INTANGIBLE TAX	4,024	6,107	10,242	5,000	5,000
100-31-0000-1600 REALESTATE TRANSFER TAX	1,525	4,735	7,700	2,000	5,000
100-31-0000-1700 FRANCHISE TAX	67,125	50,375	70,037	75,000	70,000
100-31-0000-1710 SANITATION FRANCHISE FEES	33,506	27,883	31,231	30,000	32,000
100-31-0000-3100 SALES TAX	671,113	717,097	784,314	725,000	875,000
100-31-0000-4200 BEVERAGE TAX	332,254	341,941	348,375	332,000	345,000
100-31-0000-4300 LIQUOR POURING TAX	31,328	41,288	59,691	50,000	60,000
100-31-0000-6100 BUSINESS & OCCUPATION TAXES	46,355	36,973	43,705	40,000	40,000
100-31-0000-6200 INSURANCE PREM. TAX	80,389	89,124	96,116	91,000	95,000
100-31-0000-6300 FINANCIAL INSTITUTIONS TAXES	21,055	15,103	24,974	32,000	32,000
100-31-0000-9100 PENALTIES AND INTEREST	24,630	16,737	11,873	7,000	7,000
100-31-0000-9400 BUSINESS OCC TAX PENALTIES	-	1,396	1,081	500	1,000
31 TAXES	1,897,464	1,952,383	2,115,917	2,033,400	2,328,000
32 LICENSES & PERMITS					
100-32-0000-1100 BEVERAGE LICENSE	42,995	45,420	54,300	48,000	50,000
100-32-0000-1130 LIQUOR LICENSE FEE	39,070	47,420	43,500	46,000	46,000
100-32-0000-1150 POURING PERMIT FEE	3,690	4,618	4,210	6,000	5,000
100-32-0000-2200 PERMITS/ZONING	1,817	9,484	3,441	13,000	13,000
100-32-0000-2900 VENDOR PERMIT/APPLICATION	13,000	13,900	14,305	13,000	14,000
100-32-0000-3100 BUILDING PERMITS	5,325	11,063	20,647	10,000	12,000
100-32-0000-3140 ELECTRICAL INSPECTION	3,050	5,950	10,150	6,000	8,000
100-32-0000-3900 GRADING PERMIT	488	50	1,820	500	500
100-32-0000-4000 PENALTIES & INT ON LIC & PERMITS	30	-	-	-	-
32 LICENSES & PERMITS	109,465	137,905	152,373	142,500	148,500
33 INTERGOVERNMENTAL REVENUE					
100-33-0000-1000 FEDERAL GOVERNMENT GRANTS	20,157	-	-	-	-
100-33-0000-6000 LOCAL GOVERNMENT GRANTS	5,187	6,900	26,305	-	-
100-33-0000-8000 HOUSING AUTH LIEU OF TAX	3,467	3,061	2,025	3,000	3,000
33 INTERGOVERNMENTAL REVENUE	28,811	9,961	28,330	3,000	3,000
34 CHARGES FOR SERVICES					
100-34-0000-1000 ADMINISTRATIVE FEES	50	2,047	6,040	3,500	5,000
100-34-0000-1400 COPIES/USE OF FAX MACHINE	285	282	200	250	250
100-34-0000-2120 ACCIDENT REPORTS	735	612	630	500	600
100-34-0000-2900 POLICE DPT OTHER THAN FIN	2,375	-	-	-	-
100-34-0000-7210 GATE/TOURNAMENT FEES	-	-	6,117	5,000	3,000
100-34-0000-7900 PARK REVENUES	230	60	-	500	500

REVENUES	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
100-34-0000-7903 DOWNTOWN PARKING/SHUTTLE	-	-	48,574	38,000	-
100-34-0000-7910 BALL PARK CONCESSIONS	4,424	4,490	7,208	4,500	3,000
100-34-0000-7920 PARK/POOL CONCESSION	3,309	5,324	9,606	5,000	7,000
100-34-0000-7930 POOL ADMISSION & PASS	8,971	9,253	11,484	9,000	12,000
100-34-0000-7940 POOL PARTY & SWIM LESSONS	2,997	2,700	4,136	3,000	4,000
100-34-0000-9300 RETURNED CHECKS FEE	100	40	70	100	100
34 CHARGES FOR SERVICES	23,476	24,808	94,065	69,350	35,450
35 FINES & FORFEITURES					
100-35-0000-1170 FINES & FORFEITURES	168,446	185,749	232,796	200,000	220,000
36 INVESTMENT INCOME					
100-36-0000-1000 INTEREST INCOME	4,363	4,552	4,719	4,000	4,000
37 CONTRIBUTIONS & DONATIONS					
100-37-0000-1000 CONTRIBUTIONS & DONATIONS	100	-	7,600	-	-
38 MISCELLANEOUS REVENUE					
100-38-0000-1000 CITY PROP RENTAL/LEASES	53,730	49,511	51,203	49,500	50,000
100-38-0000-3000 INS REIMBURSEMENT FOR DAMAGED	8,809	-	47,889	5,000	-
100-38-0000-6000 MISCELLANEOUS	207	10,591	832	500	500
100-38-0000-6200 COCA-COLA INCOMING MONEY	868	2,558	3,989	1,500	2,500
100-38-0000-9000 SALE OF SCRAP	1,946	2,076	500	500	1,000
100-38-0000-9008 REGISTRATION FEES	-	2,304	-	-	-
38 MISCELLANEOUS REVENUE	65,560	67,040	104,413	57,000	54,000
39 OTHER FINANCING SOURCES					
100-39-0000-1275 TRANSFER IN- HOTEL MOTEL	101,226	17,382	-	-	36,000
100-39-0000-2000 SALE OF CAPITAL ASSETS	15,000	-	10,000	-	-
100-39-0000-3500 PROCEEDS FROM CAPITAL LEASES	31,170	30,592	49,500	85,000	75,000
39 OTHER FINANCING SOURCES	147,396	47,974	59,500	85,000	111,000
TOTAL GENERAL FUND REVENUE	$2,445,081	$2,430,372	$2,799,713	$2,594,250	$2,903,950

GENERAL GOVERNMENT	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
1100 MAYOR & COUNCIL	$ 105,255	$ 109,400	$ 132,446	$ 131,025	$ 250,238
1400 ELECTIONS	348	29,488	-	-	-
1500 GENERAL ADMINISTRATION	342,449	299,178	418,330	323,392	414,824
1514 TAX ADMIN & LICENSING	49,262	48,175	49,777	51,224	7,300
	$ 497,314	$ 486,241	$ 600,553	$ 505,641	$ 672,362

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
1100 MAYOR & COUNCIL					
51 PERSONAL SER &EMP BENEFIT					
100-51-1100-1100 SALARIES & WAGES	$ 38,400	$ 38,400	$ 38,400	$ 38,000	$ 38,000
100-51-1100-2100 GROUP INSURANCE	58,914	55,958	70,736	72,547	72,547
100-51-1100-2200 FICA EXPENSE	2,674	2,587	2,453	2,907	2,907
100-51-1100-2700 WORKMEN'S COMP	(368)	-	-	-	-
51 PERSONAL SER &EMP BENEFIT	99,620	96,945	111,589	113,454	113,454
52 PURCHASED/CONTR SERVICES					
100-52-1100-1300 TECHNICAL SERVICES	366	263	419	500	600
100-52-1100-3100 INSURANCE & BONDS	-	7,740	12,078	8,000	15,000
100-52-1100-3201 TELEPHONE	458	741	2,205	1,500	2,500
100-52-1100-3500 TRAVEL	2,300	-	3,806	4,000	4,000
100-52-1100-3700 TRAINING EXPENSE	1,450	2,995	1,380	2,000	2,000
52 PURCHASED/CONTR SERVICES	4,574	11,739	19,888	16,000	24,100
53 SUPPLIES					
100-53-0000-1100-1100 OFFICE SUPPLIES & EXPENSE	1,061	716	969	1,000	1,000
57 OTHER COSTS					
100-57-1100-9000 CONTINGENCIES	-	-	-	571	28,680
100-57-1100-9010 ADDITIONS TO RESERVE	-	-	-	-	83,004
57 OTHER COSTS	-	-	-	571	111,684
1100 MAYOR & COUNCIL	$ 105,255	$ 109,400	$ 132,446	$ 131,025	$ 250,238

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
1400 ELECTIONS					
51 PERSONAL SER & EMP BENEFIT					
100-51-1400-1100 SALARIES & WAGES	$ -	$ 3,575	$ -	$ -	$ -
52 PURCHASED/CONTR SERVICES					
100-52-1400-1201 LEGAL	-	22,480	-	-	-
100-52-1400-3300 ADVERTISING	348	774	-	-	-
100-52-1400-3500 TRAVEL	-	901	-	-	-
100-52-1400-3700 TRAINING EXPENSE	-	250	-	-	-
100-52-1400-3900 CONTRACT LABOR	-	369	-	-	-
52 PURCHASED/CONTR SERVICES	348	24,774	-	-	-
53 SUPPLIES					
100-53-1400-1101 MATERIALS & SUPPLIES	-	1,139	-	-	-
1400 ELECTIONS	$ 348	$ 29,488	$ -	$ -	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
1500 GENERAL ADMINISTRATION					
51 PERSONAL SER &EMP BENEFIT					
100-51-1500-1100 SALARIES & WAGES	$ 116,821	$ 116,705	$ 141,177	135,205	196,388
100-51-1500-1700 INDIRECT COST ALLOCATIONS	(64,629)	(67,360)	(67,194)	(66,479)	(69,946)
100-51-1500-2100 GROUP INSURANCE	51,446	52,602	53,804	50,960	77,682
100-51-1500-2200 FICA EXPENSE	8,598	8,764	10,232	10,343	15,024
100-51-1500-2400 RETIREMENT	6,185	7,768	7,802	7,167	13,741
100-51-1500-2700 WORKMEN'S COMP	48	324	(109)	396	586
51 PERSONAL SER &EMP BENEFIT	118,469	118,803	145,712	137,592	233,474
52 PURCHASED/CONTR SERVICES					
100-52-1500-1110 OVER/SHORT	21	12	73	-	-
100-52-1500-1120 BANK CHARGES	91	133	10	100	100
100-52-1500-1200 AUDIT	1,800	1,736	1,736	1,800	1,800
100-52-1500-1201 LEGAL	67,225	27,212	46,553	35,000	35,000
100-52-1500-1202 ENGINEERING	1,340	4,675	1,638	1,000	1,000
100-52-1500-1203 CONSULTING	-	1,000	1,050	-	-
100-52-1500-1205 LEGAL- LAWSUITS	44,263	36,972	-	-	-
100-52-1500-1300 TECHNICAL SERVICES	977	799	1,132	850	1,500
100-52-1500-2110 GARBAGE PICKUP	1,646	1,705	1,560	1,800	1,800
100-52-1500-2201 MAINT. BLDG&GROUNDS	3,362	3,414	51,473	17,000	17,000
100-52-1500-2202 MAINTENANCE EQUIPMENT	7,205	4,480	8,193	4,000	8,000
100-52-1500-2203 MAINTENANCE VEHICLES	-	250	-	-	-
100-52-1500-3100 INSURANCE & BONDS	17,811	8,816	4,436	5,000	5,000
100-52-1500-3201 TELEPHONE & INTERNET	5,561	4,744	4,558	5,000	5,000
100-52-1500-3202 POSTAGE	985	910	1,143	1,000	1,000
100-52-1500-3300 ADVERTISING	2,033	1,986	1,718	2,000	3,000
100-52-1500-3500 TRAVEL	975	754	790	2,000	2,000
100-52-1500-3600 PROFESSIONAL DUES	2,861	2,181	1,050	2,000	2,000
100-52-1500-3700 TRAINING EXPENSE	1,143	125	404	1,500	1,500
100-52-1500-3900 CONTRACTED SERVICES	23,278	27,515	34,879	30,000	38,000
100-52-1500-3902 LAWN MAINT CONTRACT	-	-	-	3,000	6,000
100-52-1500-3904 /NORTHWEST GA REG DEV	-	1,391	1,407	1,500	1,500
52 PURCHASED/CONTR SERVICES	182,577	130,810	163,803	114,550	131,200
53 SUPPLIES					
100-53-1500-1100 OFFICE SUPPLIES & EXPENSE	4,685	6,593	7,993	8,000	8,000
100-53-1500-1101 MATERIALS & SUPPLIES	1,955	2,453	3,277	2,500	2,500
100-53-1500-1102 CLEANING & PAPER SUPPLIES	1,109	884	1,073	1,400	1,400
100-53-1500-1210 WATER/SEWERAGE	909	1,334	1,747	1,500	1,500
100-53-1500-1230 ELECTRICITY	13,411	12,928	13,632	13,000	13,000
100-53-1500-1270 GASOLINE	184	646	806	500	500
100-53-1500-1600 SMALL EQUIPMENT	1,649	9,775	13,634	3,000	5,000
100-53-1500-1700 MISCELLANEOUS	546	1,501	1,049	500	500
100-53-1500-1701 UNIFORMS	605	547	468	600	800
100-53-1500-2201 MAINT BLDG & GROUNDS	5,655	3,068	25,190	7,500	7,500
100-53-1500-2202 MAINTENANCE EQUIPMENT	179	-	8	1,000	1,000
53 SUPPLIES	30,887	39,729	68,877	39,500	41,700
54 CAPITAL OUTLAY					
100-54-1500-1200 CAPITAL OUTLAY- SITE IMPROVEMEN	-	-	8,550	16,300	-
100-54-1500-2400 CAPITAL OUTLAY- COMPUTERS	-	-	-	7,000	-
54 CAPITAL OUTLAY	-	-	8,550	23,300	-
57 OTHER COSTS					
100-57-1500-2000 PAYMENTS TO OTHERS- LIBRARY	8,450	8,450	8,450	8,450	8,450
61 TRANSFERS					
100-61-1500-1340 TRANS TO MULTIPLE GRANT FUND	2,066	1,386	22,938	-	-
1500 GENERAL ADMINISTRATION	$ 342,449	$ 299,178	$ 418,330	$ 323,392	$ 414,824

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2015	ACTUAL 2016	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
1514 TAX ADMIN & LICENSING					
51 PERSONAL SER &EMP BENEFIT					
100-51-1514-1100 SALARIES & WAGES	$ 30,319	$ 29,587	$ 30,114	$ 31,336	$ -
100-51-1514-2100 GROUP INSURANCE	7,911	7,580	7,580	7,220	-
100-51-1514-2200 FICA EXPENSE	2,126	2,173	2,116	2,397	-
100-51-1514-2400 RETIREMENT	2,062	2,589	2,601	2,389	-
100-51-1514-2700 WORKMEN'S COMP	118	53	133	132	-
51 PERSONAL SER &EMP BENEFIT	42,536	41,982	42,544	43,474	-
52 PURCHASED/CONTR SERVICES					
100-52-1514-1300 TECHNICAL SERVICES	119	117	113	150	-
100-52-1514-3100 INSURANCE & BONDS	100	100	100	100	-
100-52-1514-3202 POSTAGE	490	982	500	1,000	1,000
100-52-1514-3500 TRAVEL	628	990	1,354	1,000	1,000
100-52-1514-3600 PROFESSIONAL DUES	61	70	35	50	50
100-52-1514-3700 TRAINING EXPENSE	200	275	250	500	500
100-52-1514-3907 BACKGROUND REPORT	3,642	2,446	4,191	4,000	4,000
52 PURCHASED/CONTR SERVICES	5,990	4,980	6,543	6,800	6,550
53 SUPPLIES					
100-53-1514-1100 OFFICE SUPPLIES & EXPENSE	589	1,146	503	750	750
100-53-1514-1701 UNIFORMS	147	67	187	200	-
53 SUPPLIES	736	1,213	690	950	750
1514 TAX ADMIN & LICENSING	$ 49,262	$ 48,175	$ 49,777	$ 51,224	$ 7,300

PUBLIC SAFETY	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
2650 MUNICIPAL COURT	$ 123,859	$ 128,875	$ 146,093	$ 139,838	$ 155,840
3200 POLICE	797,247	827,904	977,307	953,836	1,083,903
3226 CUSTODY OF PRISIONERS	9,110	7,290	14,841	7,000	7,000
3520 FIRE FIGHTING	18,646	21,151	22,834	23,600	24,000
	$ 948,862	$ 985,220	$1,161,075	$1,124,274	$ 1,270,744

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
2650 MUNICIPAL COURT					
51 PERSONAL SER &EMP BENEFIT					
100-51-2650-1100 SALARIES & WAGES	$ 41,120	$ 41,541	$ 44,442	$ 45,347	$ 48,080
100-51-2650-2100 GROUP INSURANCE	19,237	20,581	20,581	19,501	19,501
100-51-2650-2200 FICA EXPENSE	2,960	3,115	3,189	3,469	3,678
100-51-2650-2400 RETIREMENT	2,062	2,589	2,601	2,389	3,435
100-51-2650-2700 WORKMEN'S COMP	118	54	133	132	147
51 PERSONAL SER &EMP BENEFIT	65,497	67,880	70,946	70,838	74,840
52 PURCHASED/CONTR SERVICES					
100-52-2650-1100 CITY JUDGE	3,600	3,300	3,600	3,600	3,600
100-52-2650-1120 SOLICITER	2,400	1,800	2,400	2,400	2,400
100-52-2650-1300 TECHNICAL SERVICES	119	117	114	150	150
100-52-2650-2202 MAINTENANCE EQUIPMENT	7,065	7,735	14,913	10,000	16,000
100-52-2650-3100 INSURANCE & BONDS	100	100	100	100	100
100-52-2650-3500 TRAVEL	664	397	444	500	500
100-52-2650-3600 PROFESSIONAL DUES	74	69	342	300	300
100-52-2650-3700 TRAINING EXPENSE	225	-	-	250	250
52 PURCHASED/CONTR SERVICES	14,247	13,518	21,913	17,300	23,300
53 SUPPLIES					
100-53-2650-1100 OFFICE SUPPLIES & EXPENSE	1,043	1,596	715	1,500	1,500
100-53-2650-1701 UNIFORMS	143	102	197	200	200
53 SUPPLIES	1,186	1,698	912	1,700	1,700
57 OTHER COSTS					
100-57-2650-2000 PAYMENTS TO OTHER AGENCIES	42,929	45,779	52,322	50,000	56,000
2650 MUNICIPAL COURT	$ 123,859	$ 128,875	$ 146,093	$ 139,838	$ 155,840

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
3200 POLICE					
51 PERSONAL SER &EMP BENEFIT					
100-51-3200-1100 SALARIES & WAGES	$ 406,737	$ 402,793	$ 472,673	$ 467,517	$ 533,964
100-51-3200-2100 GROUP INSURANCE	130,059	135,014	134,091	134,446	147,463
100-51-3200-2200 FICA EXPENSE	30,312	30,658	34,682	35,765	40,848
100-51-3200-2400 RETIREMENT	16,493	20,716	20,805	21,501	34,352
100-51-3200-2700 WORKMEN'S COMP	18,652	18,237	28,264	29,358	33,133
100-51-3200-2900 PEACE OFFICERS CONTRIBUTION	2,390	1,945	2,130	2,300	2,400
51 PERSONAL SER &EMP BENEFIT	604,643	609,363	692,645	690,887	792,160
52 PURCHASED/CONTR SERVICES					
100-52-3200-1200 AUDIT	1,600	1,543	1,543	1,600	1,600
100-52-3200-1201 LEGAL	285	456	1,190	500	500
100-52-3200-1300 TECHNICAL SERVICES	1,659	1,541	1,314	2,000	2,000
100-52-3200-2110 GARBAGE PICKUP	486	486	480	500	500
100-52-3200-2201 MAINT. BLDG&GROUNDS	248	204	14,640	3,000	3,000
100-52-3200-2202 MAINTENANCE EQUIPMENT	1,849	2,774	3,430	3,000	5,000

100-52-3200-2203 MAINTENANCE VEHICLES	1,219	2,230	3,772	7,000	10,000
100-52-3200-3100 INSURANCE & BONDS	18,591	19,484	23,009	22,000	30,000
100-52-3200-3201 TELEPHONE & INTERNET	2,804	2,621	7,446	7,000	10,000
100-52-3200-3202 POSTAGE	218	185	151	200	200
100-52-3200-3300 ADVERTISING	-	-	336	500	500
100-52-3200-3400 PRINTING	-	-	340	-	-
100-52-3200-3500 TRAVEL	1,009	1,958	2,164	2,000	3,000
100-52-3200-3600 PROFESSIONAL DUES	110	100	710	250	250
100-52-3200-3700 TRAINING EXPENSE	100	925	733	1,000	1,000
100-52-3200-3850 CONTRACT LABOR- SRO OFFICER	40,816	54,996	55,268	57,000	57,000
100-52-3200-3900 CONTRACTED SERVICES	501	1,814	150	2,000	2,000
100-52-3200-3905 DRUG TEST/BLOOD TESTS	355	260	73	300	300
52 PURCHASED/CONTR SERVICES	71,850	91,577	116,749	109,850	126,850
53 SUPPLIES					
100-53-3200-1100 OFFICE SUPPLIES & EXPENSE	701	1,179	1,317	1,500	1,500
100-53-3200-1101 MATERIALS & SUPPLIES	4,916	4,403	2,089	2,000	2,000
100-53-3200-1102 CLEANING & PAPER SUPPLIES	313	507	622	500	1,000
100-53-3200-1210 WATER/SEWERAGE	1,341	1,366	1,645	1,500	1,500
100-53-3200-1220 PROPANE GAS	928	598	1,027	1,500	1,500
100-53-3200-1230 ELECTRICITY	4,335	4,024	2,463	4,500	3,000
100-53-3200-1270 GASOLINE	18,352	20,757	22,168	22,000	22,000
100-53-3200-1600 SMALL EQUIPMENT	2,163	9,388	36,266	6,500	6,500
100-53-3200-1700 MISCELLANEOUS	-	1,930	1,598	150	150
100-53-3200-1701 UNIFORMS	5,285	5,144	7,611	5,100	5,100
100-53-3200-2201 MAINT BLDG & GROUNDS	342	783	10,110	3,000	3,000
100-53-3200-2202 MAINTENANCE EQUIPMENT	544	-	-	-	2,000
100-53-3200-2203 MAINTENANCE VEHICLES	18,409	9,576	12,256	8,000	12,000
53 SUPPLIES	57,629	59,655	99,172	56,250	61,250
54 CAPITAL OUTLAY					
100-54-3200-2200 CAPITAL OUTLAY - VEHICLES	21,620	28,231	29,535	74,000	75,000
58 DEBT SERVICE					
100-58-3200-1000 DEBT SERVICE	41,505	39,078	39,206	22,849	28,643
3200 POLICE	$ 797,247	$ 827,904	$ 977,307	$ 953,836	$ 1,083,903

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
3226 CUSTODY OF PRISIONERS					
52 PURCHASED/CONTR SERVICES					
100-52-3226-3902 JAIL EXPENSE	$ 9,110	$ 7,290	$ 14,841	$ 7,000	$ 7,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
3520 FIRE FIGHTING					
52 PURCHASED/CONTR SERVICES					
100-52-3520-2202 MAINTENANCE EQUIPMENT	$ -	$ 38	$ 1,500	$ -	$ -
100-52-3520-3100 INSURANCE & BONDS	1,090	1,000	1,049	1,500	2,500
100-52-3520-3900 CONTRACTED SERVICES	16,600	19,020	19,620	20,000	20,000
52 PURCHASED/CONTR SERVICES	17,690	20,058	22,169	21,500	22,500
53 SUPPLIES					
100-53-3520-1210 WATER/SEWERAGE	956	1,043	665	1,600	1,000
100-53-3520-2203 MAINTENANCE VEHICLES	-	50	-	500	500
53 SUPPLIES	956	1,093	665	2,100	1,500
3520 FIRE FIGHTING	$ 18,646	$ 21,151	$ 22,834	$ 23,600	$ 24,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
4200 HIGHWAYS & STREETS					
51 PERSONAL SER &EMP BENEFIT					
100-51-4200-1100 SALARIES & WAGES	$ 91,878	$ 90,172	$ 86,039	$ 119,924	$ 103,058
100-51-4200-2100 GROUP INSURANCE	35,881	35,735	29,120	43,204	33,942
100-51-4200-2200 FICA EXPENSE	6,821	6,922	6,751	9,174	7,884
100-51-4200-2400 RETIREMENT	6,185	7,768	7,802	9,556	10,306
100-51-4200-2700 WORKMEN'S COMP	9,206	8,537	14,327	15,270	13,813
100-51-4200-2900 MEDICAL PMTS & VACCINES	387	-	360	500	500
51 PERSONAL SER &EMP BENEFIT	150,358	149,134	144,399	197,628	169,503
52 PURCHASED/CONTR SERVICES					
100-52-4200-1200 AUDIT	1,600	1,543	1,543	1,600	1,600
100-52-4200-1201 LEGAL	3,347	760	1,768	2,500	2,500
100-52-4200-1202 ENGINEERING	5,493	6,057	14,748	10,500	10,500
100-52-4200-1300 TECHNICAL SERVICES	357	358	419	500	500
100-52-4200-2202 MAINTENANCE EQUIPMENT	1,179	5,927	3,439	2,000	2,000
100-52-4200-2203 MAINTENANCE VEHICLES	-	256	13	2,500	2,500
100-52-4200-2320 RENTAL OF EQUIP & VEHICLES	500	1,650	2,151	3,250	4,500
100-52-4200-3100 INSURANCE & BONDS	4,806	2,507	1,481	2,000	2,500
100-52-4200-3201 TELEPHONE	787	601	40	750	-
100-52-4200-3202 POSTAGE	-	61	-	-	-
100-52-4200-3300 ADVERTISING	218	-	364	750	750
100-52-4200-3500 TRAVEL	69	113	11	60	60
100-52-4200-3700 TRAINING EXPENSE	210	150	848	750	750
100-52-4200-3900 CONTRACTED SERVICES	543	21,300	23,429	6,000	6,000
100-52-4200-3902 LAWN MAINT. CONTRACT	12,850	13,040	11,669	13,200	26,000
52 PURCHASED/CONTR SERVICES	31,959	54,323	61,923	46,360	60,160
53 SUPPLIES					
100-53-4200-1100 OFFICE SUPPLIES & EXPENSE	-	-	50	500	250
100-53-4200-1101 MATERIALS & SUPPLIES	27,816	17,939	19,541	25,000	28,000
100-53-4200-1102 CLEANING & PAPER SUPPLIES	37	-	704	-	-
100-53-4200-1120 MATERIALS & SUP- ASPHALT/CONCRI	2,860	2,612	5,480	2,000	2,000
100-53-4200-1121 MATERIALS & SUPPLIES-STONE	3,911	-	2,077	2,500	2,500
100-53-4200-1122 MATERIALS & SUP- SIGNS	3,414	5,247	3,501	8,500	8,500
100-53-4200-1230 ELECTRICITY	39,635	39,998	39,123	42,000	42,000
100-53-4200-1270 GASOLINE	6,558	7,891	8,430	9,000	9,000
100-53-4200-1600 SMALL EQUIPMENT	5,365	5,084	13,693	8,000	8,000
100-53-4200-1700 MISCELLANEOUS	8	456	419	50	500
100-53-4200-1701 UNIFORMS	1,640	825	1,395	1,200	1,200
100-53-4200-2201 MAINT. BLDG&GROUNDS	-	1,339	-	-	-
100-53-4200-2202 MAINTENANCE EQUIPMENT	6,075	5,461	3,187	2,000	5,000
100-53-4200-2203 MAINTENANCE VEHICLES	4,846	1,649	4,951	2,500	6,000
100-53-4200-3902 GA CORRECTIONS (WD) MATERIALS	1,435	1,765	1,334	2,000	-
53 SUPPLIES	103,600	90,266	103,885	105,250	112,950
54 CAPITAL OUTLAY					
100-54-4200-2100 CAPITAL OUTLAY - EQUIPMENT	21,956	8,350	11,000	-	-
55 INTERFUND CHARGES					
100-55-4200-1505 COST ALLOCATION- MAPPING	-	-	22,620	20,542	20,884
58 DEBT SERVICE					
100-58-4200-1000 DEBT SERVICE	-	2,048	2,048	2,049	2,048
4200 HIGHWAYS & STREETS	$ 307,873	$ 304,121	$ 345,875	$ 371,829	$ 365,545

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
4900 SHOP					
51 PERSONAL SER &EMP BENEFIT					
100-51-4900-1100 SALARIES & WAGES	$ 35,451	$ 36,974	$ 44,121	$ 43,306	$ 45,660
100-51-4900-1700 INDIRECT COST ALLOC- WTR/SWR	(58,596)	(56,337)	(60,995)	(41,493)	(50,058)
100-51-4900-2100 GROUP INSURANCE	15,951	12,642	20,574	19,494	11,958
100-51-4900-2200 FICA EXPENSE	2,651	2,765	3,195	3,313	3,493
100-51-4900-2400 RETIREMENT	2,062	2,589	2,601	2,389	3,435
100-51-4900-2700 WORKMEN'S COMP	777	871	1,353	1,342	1,630
51 PERSONAL SER &EMP BENEFIT	(1,704)	(496)	10,849	28,351	16,118
52 PURCHASED/CONTR SERVICES					
100-52-4900-1202 ENGINEERING	-	-	-	8,500	-
100-52-4900-1300 TECHNICAL SERVICES	118	117	113	200	200
100-52-4900-2110 GARBAGE PICKUP	3,939	2,977	3,636	3,500	3,500
100-52-4900-2201 MAINTENANCE BLDG & GROUNDS	-	103	2,329	1,500	1,500
100-52-4900-2202 MAINTENANCE EQUIPMENT	-	188	600	1,000	1,000
100-52-4900-2203 MAINTENANCE VEHICLES	-	72	-	1,000	1,000
100-52-4900-3100 INSURANCE & BONDS	388	1,832	3,040	2,500	3,500
100-52-4900-3201 TELEPHONE & INTERNET	1,646	1,692	1,732	1,800	1,800
100-52-4900-3500 TRAVEL	-	-	1,292	750	750
100-52-4900-3900 CONTRACT SERVICES	9,226	-	25	1,000	1,000
52 PURCHASED/CONTR SERVICES	15,317	6,981	12,767	21,750	14,250
53 SUPPLIES					
100-53-4900-1100 OFFICE SUPPLIES & EXPENSE	618	876	1,256	1,000	1,000
100-53-4900-1101 MATERIALS & SUPPLIES	13,930	8,256	13,442	9,700	9,700
100-53-4900-1101 CLEANING & PAPER SUPPLIES	4,891	6,024	2,983	6,000	3,000
100-53-4900-1210 WATER & SEWER	4,256	3,715	3,553	4,000	5,000
100-53-4900-1220 PROPANE GAS	621	469	578	-	750
100-53-4900-1230 ELECTRICITY	6,498	7,017	6,578	8,000	8,000
100-53-4900-1270 GASOLINE	77	271	1,526	1,000	1,000
100-53-4900-1600 SMALL EQUIPMENT	6,666	11,375	19,826	10,000	10,000
100-53-4900-1700 MISCELLANEOUS	-	138	122	-	-
100-53-49001701 UNIFORMS	-	300	230	300	300
100-53-4900-2201 MAINTENANCE BLDG & GROUNDS	1,029	1,065	1,275	1,500	2,500
100-53-4900-2202 MAINTENANCE EQUIPMENT	5,862	4,310	7,249	6,000	6,000
100-53-4900-2203 MAINTENANCE VEHICLES	4,916	3,969	9,897	6,000	6,000
53 SUPPLIES	49,364	47,785	68,515	53,500	53,250
54 CAPITAL OUTLAY					
100-54-4900-2100 CAPITAL OUTLAY - EQUIPMENT	-	5,895	53,349	-	-
58 DEBT SERVICE					
100-58-4900-1000 DEBT SERVICE	-	-	3,196	16,035	16,035
4900 SHOP	$ 62,977	$ 60,165	$ 148,676	$ 119,636	$ 99,653

PARKS AND RECREATION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
6124 RECREATIONAL FACILITIES	$ 133,726	$ 140,595	$ 143,457	$ 120,163	$ 119,775
6210 PARKS ADMINISTRATION	40,792	51,662	75,810	52,408	11,100
6220 PARK AREAS	234,855	102,446	130,564	140,502	162,221
	$ 409,373	$ 294,703	$ 349,831	$ 313,073	$ 293,097

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
6124 RECREATIONAL FACILITIES					
51 PERSONAL SER &EMP BENEFIT					
100-51-6124-1100 SALARIES & WAGES	$ 30,020	$ 24,740	$ 29,265	$ 31,351	$ 31,350
100-51-6124-2200 FICA EXPENSE	2,174	1,895	2,245	2,398	2,398
100-51-6124-2400 RETIREMENT	-	-	-	398	-
100-51-6124-2700 WORKMEN'S COMP	1,576	936	974	1,066	2,027
51 PERSONAL SER &EMP BENEFIT	33,770	27,571	32,484	35,213	35,775
52 PURCHASED/CONTR SERVICES					
100-52-6124-1110 CASH OVER/SHORT	(60)	45	-	-	-
100-52-6124-1300 TECHNICAL SERVICES	1,175	1,124	781	1,500	1,000
100-52-6124-2110 GARBAGE PICKUP	2,425	2,461	2,993	2,500	2,500
100-52-6124-2201 MAINTENANCE BLDG & GROUNDS	2,485	11,132	3,342	8,000	8,000
100-52-6124-2202 MAINTENANCE EQUIPMENT	696	900	2,401	2,500	2,500
100-52-6124-2320 RENTAL- EQUIP & VEHICLES	260	64	700	500	500
100-52-6124-3300 ADVERTISING	-	124	265	500	500
100-52-6124-3700 TRAINING EXPENSE	4,903	4,046	1,548	4,000	2,000
100-52-6124-3900 CONTRACTED SERVICES	2,816	2,035	3,270	2,000	2,000
52 PURCHASED/CONTR SERVICES	14,700	21,931	15,300	21,500	19,000
53 SUPPLIES					
100-53-6124-1101 MATERIALS & SUPPLIES	3,107	4,461	5,407	5,000	5,000
100-53-6124-1102 CLEANING & PAPER SUPPLIES	1,307	385	180	1,450	1,000
100-53-6124-1210 WATER/SEWERAGE	21,621	34,108	16,677	8,000	6,000
100-53-6124-1230 ELECTRICITY	14,920	14,847	18,126	13,000	20,000
100-53-6124-1280 CHEMICALS	3,945	5,639	4,012	4,000	4,000
100-53-6124-1501 BALLFIELD CONCESSIONS	4,844	3,061	5,217	-	-
100-53-6124-1503 POOL & BALLFIELD CONCESSION	2,604	4,556	5,667	10,000	7,000
100-53-6124-1600 SMALL EQUIPMENT	5,765	8,875	12,941	7,000	7,000
100-53-6124-1701 UNIFORMS	485	1,062	979	1,000	1,000
100-53-6124-2201 MAINT BLDG & GROUNDS	16,784	11,204	26,098	10,000	10,000
100-53-6124-2202 MAINTENANCE EQUIPMENT	3,074	2,895	369	4,000	4,000
53 SUPPLIES	78,456	91,093	95,673	63,450	65,000
54 CAPITAL OUTLAY					
100-54-6124-1200 SITE IMPROVEMENTS	6,800	-	-	-	-
6124 RECREATIONAL FACILITIES	$ 133,726	$ 140,595	$ 143,457	$ 120,163	$ 119,775

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
6210 PARKS ADMINISTRATION					
51 PERSONAL SER &EMP BENEFIT					
100-51-6210-1100 SALARIES & WAGES	$ 22,177	$ 33,054	$ 35,912	$ 35,034	$ -
100-51-6210-2100 GROUP INSURANCE	4,930	-	-	-	-
100-51-6210-2200 FICA EXPENSE	1,875	2,607	2,720	2,680	-
100-51-6210-2300 STATE UNEMPLOYMENT	-	2,349	-	-	-
100-51-6210-2400 RETIREMENT	2,062	2,590	2,601	2,389	-
100-51-6210-2700 WORKMEN'S COMP	99	401	974	355	-
51 PERSONAL SER &EMP BENEFIT	31,143	41,001	42,207	40,458	-
52 PURCHASED/CONTR SERVICES					
100-52-6210-1200 AUDIT	1,600	1,543	1,543	1,600	1,600
100-52-6210-1201 LEGAL	553	-	455	500	500
100-52-6210-1300 TECHNICAL SERVICES	72	364	113	150	-
100-52-6210-3100 INSURANCE & BONDS	1,870	2,867	3,411	3,500	3,500
100-52-6210-3201 TELEPHONE & INTERNET	2,449	3,135	4,335	4,500	4,500
100-52-6210-3202 POSTAGE	-	79	-	-	-
100-52-6210-3300 ADVERTISING	1,677	-	224	-	-
100-52-6210-3500 TRAVEL	158	-	30	150	-
52 PURCHASED/CONTR SERVICES	8,379	7,988	10,111	10,400	10,100
53 SUPPLIES					
100-53-6210-1100 OFFICE SUPPLIES & EXPENSE	422	1,397	2,236	1,000	1,000
100-53-6210-1101 MATERIALS & SUPPLIES	122	134	-	-	-
100-53-6210-1700 MISCELLANEOUS	580	456	366	-	-
100-53-6210-1701 UNIFORMS	-	104	260	400	-
100-53-6210-2203 MAINTENANCE VEHICLES	146	582	132	150	-
53 SUPPLIES	1,270	2,673	2,994	1,550	1,000
54 CAPITAL OUTLAY					
100-54-6210-2100 CAPITAL OUTLAY - EQUIPMENT	-	-	20,498	-	-
54 CAPITAL OUTLAY					
6210 PARKS ADMINISTRATION	$ 40,792	$ 51,662	$ 75,810	$ 52,408	$ 11,100

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
6220 PARK AREAS					
51 PERSONAL SER &EMP BENEFIT					
100-51-6220-1100 SALARIES & WAGES	$ 10,745	$ 36,692	$ 53,172	$ 51,245	$ 63,386
100-51-6220-2100 GROUP INSURANCE	-	-	7,580	7,220	7,220
100-51-6220-2200 FICA EXPENSE	705	3,255	4,437	3,920	4,849
100-51-6220-2400 RETIREMENT	-	-	2,600	4,778	6,870
100-51-6220-2700 WORKMEN'S COMP	(264)	401	974	711	2,027
51 PERSONAL SER &EMP BENEFIT	11,186	40,348	68,763	67,874	84,352
52 PURCHASED/CONTR SERVICES					
100-52-6220-1300 TECHNICAL SERVICES	-	-	227	300	300
100-52-6220-2110 GARBAGE PICKUP	1,309	-	-	-	-
100-52-6220-2201 MAINT BLDG & GROUNDS	2,850	100	795	1,500	1,000
100-52-6220-2202 MAINTENANCE EQUIPMENT	-	600	1,200	1,500	1,500
100-52-6220-2320 RENTAL OF EQUIPMENT & VEHICLES	2,240	1,750	385	1,000	500
100-52-6220-3900 CONTRACTED SERVICES	3,130	760	2,348	2,000	2,000
100-52-6220-3902 LAWN MAINT CONTRACT	12,850	13,040	11,669	23,500	32,000
52 PURCHASED/CONTR SERVICES	22,379	16,250	16,624	29,800	37,300
53 SUPPLIES					
100-53-6220-1101 MATERIALS & SUPPLIES	4,606	2,379	4,239	4,500	4,500
100-53-6220-1102 CLEANING & PAPER SUPPLIES	6,926	8,553	7,565	6,000	8,000
100-53-6220-1210 WATER /SEWERAGE	7,242	3,038	3,329	3,000	3,000
100-53-6220-1230 ELECTRICITY	4,937	5,788	4,172	5,000	5,000
100-53-6220-1270 GASOLINE	2,431	2,279	3,758	2,500	2,500
100-53-6220-1600 SMALL EQUIPMENT	3,090	14,709	8,290	5,000	5,000
100-53-6220-1701 UNIFORMS	134	499	420	600	800
100-53-6220-2201 MAINT. BLDG&GROUNDS	40,542	5,212	4,167	6,000	6,000
100-53-6220-2202 MAINTENANCE EQUIPMENT	273	1,278	252	2,000	1,000
100-53-6220-2203 MAINTENANCE VEHICLES	586	352	902	500	1,000
100-53-6220-3902 GA CORRECTIONS (WD) MATERIALS	1,417	1,761	1,333	2,000	-
53 SUPPLIES	72,184	45,848	38,427	37,100	36,800
54 CAPITAL OUTLAY					
100-54-6220-1200 CAPITAL OUTLAY- SITE IMPROVEMEN	111,724	-	-	-	-
100-54-6220-2100 CAPITAL OUTLAY EQUIPMENT	17,382	-	6,750	-	-
54 CAPITAL OUTLAY	129,106	-	6,750	-	-
58 DEBT SERVICE					
100-58-6220-1000 DEBT SERVICE	-	-	-	5,728	3,769
6220 PARK AREAS	$ 234,855	$ 102,446	$ 130,564	$ 140,502	$ 162,221

HOUSING AND DEVELOPMENT	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
7400 PLANNING AND ZONING	$ 51,024	$ 29,513	$ 71,134	$ 84,427	$ 102,365
7540 TOURISM	52,630	39,133	146,844	71,020	59,836
7550 DOWNTOWN DEVELOPMENT	-	-	-	-	36,000
7565 SPECIAL FACILITIES- RENTAL	3,685	3,121	2,253	4,350	4,350
	$ 107,339	$ 71,767	$ 220,231	$ 159,797	$ 202,551

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
7400 PLANNING AND ZONING					
51 PERSONAL SER &EMP BENEFIT					
100-51-7400-1100 SALARIES & WAGES	$ 21,166	$ 19,654	$ 31,522	$ 43,981	$ 46,498
100-51-7400-2100 GROUP INSURANCE	-	-	6,671	12,720	19,501
100-51-7400-2200 FICA EXPENSE	1,599	1,565	2,343	3,365	3,557
100-51-7400-2400 RETIREMENT	-	2,589	-	2,389	3,435
100-51-7400-2700 WORKMEN'S COMP	864	333	567	597	848
51 PERSONAL SER &EMP BENEFIT	23,629	24,141	41,103	63,052	73,840
52 PURCHASED/CONTR SERVICES					
100-52-7400-1201 LEGAL	22,805	2,375	8,978	3,000	3,000
100-52-7400-1300 TECHNICAL SERVICES	119	79	94	150	150
100-52-7400-3201 TELEPHONE	346	734	786	750	750
100-52-7400-3202 POSTAGE	6	38	47	-	150
100-52-7400-3300 ADVERTISING	1,380	196	1,064	1,500	1,500
100-52-7400-3500 TRAVEL	85	26	464	2,000	2,000
100-52-7400-3600 PROFESSIONAL DUES	290	-	-	25	25
100-52-7400-3700 TRAINING EXPENSE	100	-	1,615	2,000	2,000
100-52-7400-3900 CONTRACTED SERVICES	2,150	1,865	15,819	11,000	18,000
52 PURCHASED/CONTR SERVICES	27,281	5,313	28,867	20,425	27,575
53 SUPPLIES					
100-53-7400-1100 OFFICE SUPPLIES & EXPENSE	29	59	1,014	750	750
100-53-7400-1701 UNIFORMS	85	-	150	200	200
53 SUPPLIES	114	59	1,164	950	950
7400 PLANNING AND ZONING	$ 51,024	$ 29,513	$ 71,134	$ 84,427	$ 102,365

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
7540 TOURISM					
52 PURCHASED/CONTR SERVICES					
100-52-7540-2201 MAINT BLDG & GROUNDS	$ 620	$ 1,166	$ 1,175	$ 1,500	$ 1,500
100-52-7540-2310 RENTAL OF LAND AND BUILDINGS	938	1,200	20,200	16,200	1,200
100-52-7540-2320 RENTAL OF EQUIP & VEHCILES	4,891	4,515	3,375	4,500	4,500
100-52-7540-3100 INSURANCE & BONDS	1,028	837	1,495	1,200	1,200
100-52-7540-3300 MARKETING/ADVERTISING	145	371	468	500	500
100-52-7540-3700 TRAINING EXPENSE	-	-	-	250	250
100-52-7540-3900 CONTRACT LABOR	1,033	1,800	7,815	1,500	1,500
52 PURCHASED/CONTR SERVICES	8,655	9,889	34,528	25,650	10,650
53 SUPPLIES					
100-53-7540-1101 MATERIALS & SUPPLIES	6,444	9,702	14,669	5,000	5,000
100-53-7540-1102 CLEANING & PAPER SUPPLIES	4,149	7,497	8,124	8,000	8,000
100-53-7540-1103 MATERAILS & SUPPLIES- CHRISTMAS	-	-	14,156	-	10,000
100-53-7540-1210 WATER/SEWERAGE	16,148	5,297	6,683	7,000	7,000
100-53-7540-1220 PROPANE GAS	-	-	-	-	-
100-53-7540-1230 ELECTRICITY	4,901	3,464	4,497	5,000	6,500
100-53-7540-1600 SMALL EQUIPMENT	-	-	-	5,000	-

100-53-7540-2201 MAINT. BLDG & GROUNDS	4,566	2,064	4,001	2,000	2,000
100-53-7540-2203 MAINTENANCE VEHICLES	464	1,220	-	-	-
53 SUPPLIES	36,672	29,244	52,130	32,000	38,500
54 CAPITAL OUTLAY					
100-54-7540-1300 CAPITAL OUTLAY- BUILDINGS	7,303	-	49,500	-	-
58 DEBT SERVICE					
100-58-7540-1000 DEBT SERVICE	-	-	10,686	13,370	10,686
7540 TOURISM	$ 52,630	$ 39,133	$ 146,844	$ 71,020	$ 59,836

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
7550 DOWNTOWN DEVELOPMENT					
52 PURCHASED/CONTR SERVICES					
100-52-7550-1201 LEGAL	$ -	$ -	$ -	$ -	$ 5,000
100-52-7550-3300 MARKETING/ADVERTISING	-	-	-	-	5,000
100-52-7550-3500 TRAVEL	-	-	-	-	3,000
100-52-7550-3700 TRAINING EXPENSE	-	-	-	-	2,000
100-52-7550-3900 CONTRACT LABOR	-	-	-	-	10,000
52 PURCHASED/CONTR SERVICES	-	-	-	-	25,000
53 SUPPLIES					
100-53-7550-1101 MATERIALS & SUPPLIES	-	-	-	-	5,000
100-53-7550-1600 SMALL EQUIPMENT	-	-	-	-	6,000
53 SUPPLIES	-	-	-	-	11,000
7550 DOWNTOWN DEVELOPMENT	$ -	$ -	$ -	$ -	$ 36,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
7565 SPECIAL FACILITIES- RENTAL					
52 PURCHASED/CONTR SERVICES					
100-52-7565-2201 MAINT. BLDG & GROUNDS	$ -	$ 160	$ -	$ 250	$ 250
100-52-7565-3100 INSURANCE & BONDS	948	893	907	1,000	1,000
52 PURCHASED/CONTR SERVICES	948	1,053	907	1,250	1,250
53 SUPPLIES					
100-53-7565-1210 WATER/SEWERAGE	285	376	328	500	500
100-53-7565-1230 ELECTRICITY	1,313	1,234	931	1,600	1,600
100-53-7565-2201 MAINT BLDG & GROUNDS	1,139	458	87	1,000	1,000
	2,737	2,068	1,346	3,100	3,100
7565 SPECIAL FACILITIES- RENTA	$ 3,685	$ 3,121	$ 2,253	$ 4,350	$ 4,350

CONFISCATED ASSETS FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
35 FNES & FORFEITURES					
210-35-0000-1300 CONFISCATIONS	$ 1,652	$ 1,174	$ -	$ 1,500	$ 1,500
210-35-0000-1360 PROCEEDS FROM SALE OF CON	-	7,079	-	-	-
35 FNES & FORFEITURES	1,652	8,253	-	1,500	1,500
37 CONTRIBUTIONS & DONATIONS					
210-37-0000-1000 CONTRIBUTIONS & DONATIONS	-	-	-	-	-
38 MISCELLANEOUS REVENUE					
210-38-0000-6000 MISCELLANEOUS REVENUE	-	-	-	-	-
REVENUES	$ 1,652	$ 8,253	$ -	$ 1,500	$ 1,500

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
3200 POLICE					
52 PURCHASED/CONTR SERVICES					
100-52-3200-1201 LEGAL	$ -	$ 215	$ -	$ -	$ -
210-52-3200-2203 MAINTENANCE VEHICLES	-	200	-	-	-
210-52-3200-3600 DISTRICT ATTORNEY FEES	245	921	-	150	150
52 PURCHASED/CONTR SERVICES	245	1,336	-	150	150
53 SUPPLIES					
210-53-3200-1600 SMALL EQUIPMENT	-	-	-	1,350	1,350
53 SUPPLIES	-	-	-	1,350	1,350
54 CAPITAL OUTLAY					
320-54-4200-2200 CAPITAL OUTLAY- VEHICLES	-	7,079	-	-	-
3200 POLICE	$ 245	$ 8,415	$ -	$ 1,500	$ 1,500

HOTEL/MOTEL FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
31 TAXES					
275-31-0000-4100 HOTEL/MOTEL TAXES	$ 169,235	$ 169,264	$ 183,002	$ 170,000	$ 180,000
REVENUES	$ 169,235	$ 169,264	$ 183,002	$ 170,000	$ 180,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
4200 STREET					
52 PURCHASED/CONTR SERVICES					
275-61-4200-1320 TRANSFER OUT-SPLOST	$ -	$ 135,000	$ -	$ -	$ -
6220 PARK AREAS					
54 CAPITAL OUTLAY					
275-54-6220-1200 CAPITAL OUTLAY- SITE IMP	$ -	$ 10,688	$ -	$ -	$ -
7540 TOURISM					
52 PURCHASED/CONTR SERVICES					
275-52-7540-3310 RESTRICTED- MARKETING/ADVE	$ 82,423	$ 59,307	$ 67,193	$ 68,000	$ 66,950
57 OTHER COSTS					
275-57-7540-9010 ADDITIONS TO RESERVE	-	-	-	102,000	72,000
7540 TOURISM	$ 82,423	$ 59,307	$ 67,193	$ 170,000	$ 138,950
7550 DOWNTOWN DEVELOPMENT					
52 PURCHASED/CONTR SERVICES					
100-52-7550-1222 LEGAL	$ -	$ 14,000	$ -	$ -	$ -
53 SUPPLIES					
275-53-7550-1101 MATERIALS & SUPPLIES	-	25,400	-	-	-
275-53-7550-1600 SMALL EQUIPMENT	-	-	6,356	-	-
53 SUPPLIES	-	25,400	6,356	-	-
61 TRANSFERS					
275-61-7550-1100 TRANSFERS OUT- GEN FUND	101,226	17,382	-	-	36,000
7550 DOWNTOWN DEVELOPMENT	$ 101,226	$ 56,782	$ 6,356	$ -	$ 36,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
7565 SPECIAL FACILITIES- RENTA					
52 PURCHASED/CONTR SERVICES					
275-52-7565-2110 GARBAGE PICKUP	$ 358	$ 275	$ 450	$ -	$ -
275-52-7565-3100 INSURANCE AND BONDS	136	139	197	-	250
275-52-7565-3201 TELEPHONE & INTERNET	260	-	-	-	-
275-52-7565-3850 CONTRACT LABOR	-	1,200	-	-	-
52 PURCHASED/CONTR SERVICES	754	1,614	647	-	250
53 SUPPLIES					
275-53-7565-1101 MATERIALS & SUPPLIES	23	62	-	-	-
275-53-7565-1210 WATER/SEWERAGE	1,835	1,993	1,670	-	1,800
275-53-7565-1230 ELECTRICITY	2,506	3,457	2,911	-	3,000
275-53-7565-2201 MAINT BLDG & GROUNDS	-	-	326	-	-
53 SUPPLIES	4,364	5,512	4,907	-	4,800
7565 SPECIAL FACILITIES- RENTA	$ 5,118	$ 7,126	$ 5,554	-	5,050
HOTEL MOTEL EXPENDITURES	$ 106,344	$ 209,596	$ 11,910	$ -	$ 180,000

SPLOST FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
33 INTERGOVERNMENTAL REVENUE					
320-33-0000-1000 FEDERAL GOVT GRANTS	$ -	$ -	$ 7,387	$ -	$ -
320-33-0000-3200 SPLOST INCOME	302,051	332,714	392,264	360,000	400,000
320-33-0000-4310 DOT LMIG GRANT PROGRAM	24,681	32,268	35,649	36,000	38,820
320-33-0000-4310 DOT STREETSCAPE GRANT- PHA	-	-	-	350,000	350,000
33 INTERGOVERNMENTAL REVENUE	326,732	364,982	435,300	746,000	788,820
36 INVESTMENT INCOME					
320-36-0000-1000 INTEREST INCOME	1,423	504	238	500	500
38 MISCELLANEOUS					
320-38-0000-6000 MISCELLANEOUS REVENUE	-	5,175	-	-	-
320-38-0000-9000 MISC REV- RESTITUTION	-	7,333	4,000	-	-
38 MISCELLANEOUS	-	12,508	4,000	-	-
39 OTHER FINANCING SOURCES					
320-39-0000-1275 TRANSFER IN- HOTEL MOTEL	-	135,000	-	-	-
REVENUES	$ 328,155	$ 512,994	$ 439,538	$ 746,500	$ 789,320

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
4200 HIGHWAYS & STREETS					
52 PURCHASED/CONTR SERVICES					
320-52-4200-1100 ADMINISTRATIVE SERVICES	$ 290	$ 98	$ -	$ -	$ -
320-52-4200-1201 LEGAL	5,486	2,328	-	-	-
320-52-4200-1202 ENGINEERING	97,109	42,099	-	-	-
320-52-4200-3300 ADVERTISING	-	476	-	-	-
320-52-4200-3850 CONTRACT LABOR- PAVING & ST	-	1,279,946	50,495	361,500	529,320
52 PURCHASED/CONTR SERVICES	102,885	1,324,947	50,495	361,500	529,320
53 SUPPLIES					
320-53-4200-1101 MATERIALS & SUPPLIES	-	2,306	-	-	-
320-53-4200-1120 MATERIALS & SPPLIES- CONCRE	-	-	-	-	-
320-53-4200-1121 MATERIALS & SPPLIES- STONE	3,666	5,445	9,843	10,000	10,000
53 SUPPLIES	3,666	7,751	9,843	10,000	10,000
7540 HIGHWAYS & STREETS	$ 106,551	$ 1,332,698	$ 60,338	$ 371,500	$ 539,320
7550 DOWNTOWN DEVELOPMENT					
52 PURCHASED/CONTR SERVICES					
320-52-7550-1201 LEGAL	$ -	$ -	$ 1,128	$ -	$ -
320-52-7550-1202 ENGINEERING	15,125	60,654	20,803	25,000	25,000
52 PURCHASED/CONTR SERVICES	15,125	60,654	21,931	25,000	25,000
54 CAPITAL OUTLAY					
320-54-7550-1400 ROAD IMPROVEMENTS	-	-	-	350,000	225,000
7550 DOWNTOWN DEVELOPMENT	$ 15,125	$ 60,654	$ 21,931	$ 375,000	$ 250,000
SPLOST EXPENDITURES	$ 121,676	$ 1,393,352	$ 82,269	$ 746,500	$ 789,320

WATER AND SEWER FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
REVENUES					
33 INTERGOVERNMENTAL REVENUE					
505-33-0000-1150 GEFA PRINCIPAL FORGIVENESS	$ 62,941	$ 48,716	$ 37,712	$ 253,000	$ 137,500
505-33-0000-1300 USDA CAPITAL WATER GRANT	1,972,245	354,876	25,000	-	-
505-33-0000-4310 CDBG GRANT INCOME	25,158	47,479	348,440	-	-
505-33-0000-6000 LOCAL GOVT GRANTS	-	-	2,801	-	-
33 INTERGOVERNMENTAL REVENUE	2,060,344	451,071	413,953	253,000	137,500
34 CHARGES FOR SERVICES					
505-34-0000-4200 WATER LINE SURCHARGE	34,500	55,500	75,000	48,000	60,000
505-34-0000-4210 WATER RECEIPTS	2,024,843	2,192,232	2,330,947	2,350,000	2,365,000
505-34-0000-4212 WATER TAPS	57,088	41,459	50,639	40,000	50,000
505-34-0000-4213 MISC INCOME	-	1,025	7,576	-	-
505-34-0000-4214 PENALTIES	29,234	38,795	36,473	35,000	28,000
505-34-0000-4216 W/SW LABOR & MATERIALS CHAR	49,031	12,769	104,902	25,000	50,000
505-34-0000-4217 CONNECTION FEES	11,868	11,825	13,743	12,000	14,000
505-34-0000-4218 BACK FLOW VALVES	6,182	7,228	8,059	6,500	7,500
505-34-0000-4220 SEWER RECEIPTS	817,296	854,389	978,793	1,035,000	1,155,000
505-34-0000-4221 SEWER TAP FEES	29,180	4,276	18,743	5,000	5,000
505-34-0000-4223 SEWER LINE SURCHARGE	9,500	60,000	48,000	20,000	20,000
505-34-0000-9300 SERVICE CHARGE	21,938	23,689	30,470	22,000	25,000
505-34-0000-9301 RETURNED CHECK FEES	4,090	2,805	2,245	3,000	2,500
34 CHARGES FOR SERVICES	3,094,750	3,305,992	3,705,590	3,601,500	3,782,000
36 INVESTMENT INCOME					
505-36-0000-1000 INTEREST INCOME	1,895	2,539	3,078	2,000	3,000
38 MISCELLANEOUS REVENUE					
505-38-0000-3000 INS REIMB FOR DAMAGED PROP	5,807	15,530	14,131	10,000	-
505-38-0000-9000 SALE OF SCRAP	-	1,142	40	-	-
38 MISCELLANEOUS REVENUE	5,807	16,672	14,171	10,000	-
39 OTHER FINANCING SOURCES					
505-39-0000-2000 SALE OF CAPITAL ASSETS	-	-	32,000	-	-
505-39-0000-3200 CONTRACTOR CONTRIBUTIONS	-	-	303,484	-	-
505-39-0000-3500 LOAN PROCEEDS	-	-	-	1,787,000	512,500
39 OTHER FINANCING SOURCES	-	-	335,484	1,787,000	512,500
REVENUES	$ 5,162,796	$ 3,776,274	$ 4,472,276	$ 5,653,500	$ 4,435,000

SANITATION AND WASTEWATER EXPENSE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
4310 SANITARY ADMINISTRATION	$ 289,630	$ 331,355	$ 111,289	$ 124,197	$ 129,936
4311 CDBG SEWER GRANT	-	174	-	-	-
4331 SANITARY SEWER MAINTENANCE	220,537	218,305	294,410	1,084,763	817,496
4335 SEWAGE TREATMENT PLANT	383,076	402,136	549,086	710,037	975,978
	$ 893,243	$ 951,970	$ 954,785	$ 1,918,997	$ 1,923,410

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
4310 SANITARY ADMINISTRATION					
52 PURCHASED/CONTR SERVICES					
505-52-4310-1200 AUDIT	$ 1,800	$ 1,718	$ 1,736	$ 1,800	$ 1,800
505-52-4310-1201 LEGAL	776	1,710	1,146	1,000	1,000
505-52-4310-1202 ENGINEERING	31,308	69,696	22,150	9,000	9,000
505-52-4310-2202 MAINTENANCE EQUIPMENT	717	515	615	500	1,000
505-52-4310-3100 INSURANCE & BONDS	12,776	4,403	1,505	1,800	1,800
505-52-4310-3202 POSTAGE	3,998	3,675	4,020	5,000	4,500
505-52-4310-3300 ADVERTISING	483	-	-	500	500
505-52-4310-3400 PRINTING	2,108	1,650	1,944	2,000	2,000
505-52-4310-3500 TRAVEL	116	-	-	-	-
505-52-4310-3600 PROFESSIONAL DUES	82	4,543	-	-	-
505-52-4310-3900 CONTRACTED SERVICES	5,941	6,158	6,617	7,000	7,500
52 PURCHASED/CONTR SERVICES	60,105	94,068	39,733	28,600	29,100
53 SUPPLIES					
505-53-4310-1100 OFFICE SUPPLIES & EXPENSE	-	112	13	-	-
505-53-4310-1700 MISCELLANEOUS	-	413	244	-	-
53 SUPPLIES	-	525	257	-	-
55 INTERFUND CHARGES					
505-55-4310-1100 COST ALLOCATION- GENERAL	12,926	13,393	13,359	13,275	13,969
505-55-4310-1505 COST ALLOCATION- WATER ADMI	20,462	23,176	22,303	20,186	24,730
55 INTERFUND CHARGES	33,388	36,569	35,662	33,461	38,699
56 DEPRECIATION					
505-56-4310-1000 DEPRECIATION	158,042	162,891	-	-	-
58 DEBT SERVICE					
505-58-4310-1001 RURAL DEVELOPMENT LOAN	38,095	37,302	35,637	62,136	62,136
4310 SANITARY ADMINISTRATION	$ 289,630	$ 331,355	$ 111,289	$ 124,197	$ 129,936

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
4311 CDBG SEWER GRANT					
52 PURCHASED/CONTR SERVICES					
505-52-4311-1201 CDBG LEGAL	$ 2,889	$ 5,550	$ 3,187	$ -	$ -
505-52-4311-1202 CDBG GRANT ENGINEERING	12,813	39,233	17,851	-	-
505-52-4311-1205 CDBG GRANT ADMINISTRATION	16,374	22,159	24,503	-	-
505-52-4311-1210 CDBG MATCH FUNDS	18	42	145	-	-
505-52-4311-3300 CDBG ADVERTISING	654	270	723	-	-
52 PURCHASED/CONTR SERVICES	32,748	67,254	46,409	-	-
54 CAPITAL OUTLAY					
505-54-4311-1000 CDBG CAPITAL OUTLAY	(32,748)	(67,080)	(46,409)	-	-
4311 CDBG SEWER GRANT	$ -	$ 174	$ -	$ -	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
4331 SANITARY SEWER MAINTENANCE					
52 PURCHASED/CONTR SERVICES					
505-52-4331-1202 ENGINEERING	$ -	$ -	$ 1,138	$ 10,000	$ 10,000
505-52-4331-2110 GARBAGE PICKUP	-	-	-	-	-
505-52-4331-2202 MAINTENANCE EQUIPMENT	24,941	12,698	8,088	14,000	14,000
505-52-4331-3100 INSURANCE & BONDS	-	1,201	1,689	2,000	2,000
505-52-4331-3900 CONTRACTED SERVICES	1,507	319	-	23,500	20,000
505-52-4331-3902 LAWN MAINT CONTRACT	-	-	-	-	7,000
505-52-4331-3905 SEWER PUMPING SVC (TOWS)	14,170	12,271	10,455	16,000	16,000
52 PURCHASED/CONTR SERVICES	40,618	26,489	21,370	65,500	69,000
53 SUPPLIES					
505-53-4331-1101 MATERIALS & SUPPLIES	717	460	53	2,000	1,000
505-53-4331-1110 LINES & SYSTEM	18,099	3,615	25,903	9,000	9,000
505-53-4331-1210 WATER/SEWERAGE	228	327	300	250	500
505-53-4331-1230 ELECTRICITY	40,881	50,682	58,589	52,000	60,000
505-53-4331-1270 GASOLINE	3,540	3,997	5,419	5,000	5,000
505-53-4331-1600 SMALL EQUIPMENT	413	-	40	500	2,500
505-53-4331-1701 UNIFORMS	348	-	95	-	-
505-53-4331-2201 MAINT BLDG & GROUNDS	602	8	-	1,000	2,500
505-53-4331-2202 MAINTENANCE EQUIPMENT	6,837	6,987	5,053	10,000	15,000
505-53-4331-2203 MAINTENANCE VEHICLES	252	120	-	-	-
53 SUPPLIES	71,917	66,196	95,452	79,750	95,500
54 CAPITAL OUTLAY					
505-54-4331-1400 CAPITAL OUTLAY- INFRASTRUCTU	-	-	-	770,000	400,000
55 INTERFUND CHARGES					.
505-55-4331-1100 COST ALLOCATION- SHOP	-	-	17,947	12,418	11,662
505-55-4331-1505 COST ALLOCATION- WATER MAIN	108,002	125,620	132,037	132,525	196,290
55 INTERFUND CHARGES	108,002	125,620	149,984	144,943	207,952
56 DEPRECIATION					
505-56-4331-1000 DEPRECIATION	-	-	18,537	-	-
58 DEBT SERVICE					
505-58-4331-1002 DEBT SERVICE	-	-	9,067	24,570	45,044
4331 SANITARY SEWER MAINTENANCE	$ 220,537	$ 218,305	$ 294,410	$ 1,084,763	$ 817,496

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
4335 SEWAGE TREATMENT PLANT					
51 PERSONAL SER &EMP BENEFIT					
505-51-4335-1100 SALARIES & WAGES	$ 77,475	$ 79,057	$ 91,867	$ 93,105	$ 98,487
505-51-4335-2100 GROUP INSURANCE	38,475	41,162	41,162	39,002	39,002
505-51-4335-2200 FICA EXPENSE	5,568	5,940	6,565	7,123	7,534
505-51-4335-2400 RETIREMENT	5,824	4,894	6,430	4,778	6,870
505-51-4335-2700 WORKMEN'S COMP	849	1,154	1,894	1,929	2,285
51 PERSONAL SER &EMP BENEFIT	128,191	132,207	147,918	145,937	154,178
52 PURCHASED/CONTR SERVICES					
505-52-4335-1202 ENGINEERING	-	-	4,655	-	5,000
505-52-4335-1300 TECHNICAL SERVICES	238	234	227	300	300
505-52-4335-1310 LAB SAMPLE TESTING	19,052	14,476	3,274	3,000	5,000
505-52-4335-2110 GARBAGE PICKUP	606	756	1,336	1,200	1,200
505-52-4335-2201 MAINT BLDG & GROUNDS	1,475	-	2,610	5,000	5,000
505-52-4335-2202 MAINTENANCE EQUIPMENT	18,922	64,236	32,564	20,000	20,000
505-52-4335-2320 RENTAL EQUIP & VEHICLES	-	59	272	500	500
505-52-4335-3100 INSURANCE & BONDS	-	5,926	8,475	8,500	8,500
505-52-4335-3201 TELEPHONE & INTERNET	1,911	2,261	1,936	2,000	2,000
505-52-4335-3500 TRAVEL	-	-	24	1,000	-
505-52-4335-3600 PROFESSIONAL DUES	-	-	1,800	250	250
505-52-4335-3700 TRAINING EXPENSE	-	1,060	-	1,500	1,500
505-52-4335-3903 SANITATION PICK UP	28,569	29,059	34,033	25,000	41,000
52 PURCHASED/CONTR SERVICES	70,773	118,067	91,206	68,250	90,250
53 SUPPLIES					
505-53-4335-1100 OFFICE SUPPLIES & EXPENSE	263	277	399	500	500
505-53-4335-1101 MATERIALS & SUPPLIES	3,371	1,944	1,748	2,500	2,500
505-53-4335-1102 CLEANING & PAPER SUPPLIES	235	357	207	250	250
505-53-4335-1210 WATER/SEWERAGE	26,233	20,143	19,501	21,000	25,000
505-53-4335-1220 PROPANE GAS	610	677	836	2,000	1,200
505-53-4335-1230 ELECTRICITY	97,236	85,044	81,408	91,400	80,000
505-53-4335-1270 GASOLINE	2,105	2,526	2,725	2,000	2,000
505-53-4335-1280 CHEMICALS	14,567	20,254	18,898	28,000	20,000
505-53-4335-1600 SMALL EQUIPMENT	6,030	4,657	10,472	8,000	8,000
505-53-4335-1701 UNIFORMS	400	550	400	600	600
505-53-4335-2201 MAINT. BLDG&GROUNDS	1,816	747	2,045	1,100	3,000
505-53-4335-2202 MAINTENANCE EQUIPMENT	30,717	14,535	55,631	38,000	38,000
505-53-4335-2203 MAINTENANCE VEHICLES	529	151	201	500	500
53 SUPPLIES	184,112	151,862	194,471	195,850	181,550
54 CAPITAL OUTLAY					
505-54-4335-2100 CAPITAL OUTLAY- EQUIPMENT	-	-	-	300,000	550,000
56 DEPRECIATION					
505-56-4335-1000 DEPRECIATION	-	-	115,491	-	-
4335 SEWAGE TREATMENT PLANT	$ 383,076	$ 402,136	$ 549,086	$ 710,037	$ 975,978

WATER EXPENSE	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
4410 WATER ADMINISTRATION	$ 648,955	$ 815,984	$ 619,985	$ 808,797	$ 847,121
4415 GEFA PROJECT	127,295	161,212	201,902	1,346,000	150,000
4430 WATER TREATMENT	426,135	413,438	777,911	480,443	485,399
4440 WATER DISTRIBUTION	636,686	535,007	1,097,762	972,804	1,029,070
4450 WATER LOSS PREVENTION	-	-	58,189	126,459	-
	$ 1,839,071	$ 1,925,641	$ 2,755,749	$ 3,734,503	$ 2,511,590

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
4410 WATER ADMINISTRATION					
51 PERSONAL SER &EMP BENEFIT					
505-51-4410-1100 SALARIES & WAGES	$ 48,787	$ 48,773	$ 51,831	$ 46,335	$ 58,528
505-51-4410-1700 INDIRECT COST ALLOCATIONS	(20,462)	(23,176)	(22,303)	(20,185)	(24,730)
505-51-4410-2100 GROUP INSURANCE	19,237	20,581	20,581	19,501	19,501
505-51-4410-2200 FICA EXPENSE	3,748	3,636	3,938	3,545	4,477
505-51-4410-2400 RETIREMENT	2,912	2,445	3,217	2,389	3,435
505-51-4410-2700 WORKMEN'S COMP	274	35	133	132	147
505-51-4410-2902 VACCINE	106	-	-	150	-
51 PERSONAL SER &EMP BENEFIT	54,602	52,294	57,397	51,867	61,358
52 PURCHASED/CONTR SERVICES					
505-52-4410-1110 CASH OVER/SHORT	29	-	69	-	-
505-52-4410-1120 BANK CHARGES	6,474	7,382	9,355	10,850	10,000
505-52-4410-1200 AUDIT	5,600	5,400	5,400	5,600	5,500
505-52-4410-1201 LEGAL	4,847	11,217	4,130	5,000	5,000
505-52-4410-1202 ENGINEERING	18,819	24,777	6,745	3,500	3,500
505-52-4410-1300 TECHNICAL SERVICES	1,481	1,395	242	1,800	500
505-52-4410-2202 MAINTENANCE EQUIPMENT	1,691	1,602	3,443	1,500	1,500
505-52-4410-3100 INSURANCE & BONDS	29,444	16,203	8,883	8,000	11,000
505-52-4410-3201 TELEPHONE & INTERNET	3,895	2,839	647	1,000	500
505-52-4410-3202 POSTAGE	9,301	8,463	9,587	11,000	10,000
505-52-4410-3300 ADVERTISING	1,208	1,667	1,727	1,500	1,500
505-52-4410-3400 PRINTING	4,918	3,850	4,822	6,000	5,000
505-52-4410-3500 TRAVEL	3,607	2,561	2,399	2,000	2,000
505-52-4410-3600 PROFESSIONAL DUES	1,377	2,930	1,620	2,500	2,000
505-52-4410-3700 TRAINING EXPENSE	3,855	1,542	965	2,000	1,000
505-52-4410-3900 CONTRACTED SERVICES	15,751	16,318	16,818	20,000	20,000
52 PURCHASED/CONTR SERVICES	112,297	108,146	76,852	82,250	79,000
53 SUPPLIES					
505-53-4410-1100 OFFICE SUPPLIES & EXPENSE	2,840	6,196	7,282	4,000	3,000
505-53-4410-1101 MATERIALS & SUPPLIES	562	237	132	500	500
505-53-4410-1102 CLEANING & PAPER SUPPLIES	-	54	322	500	500
505-53-4410-1600 SMALL EQUIPMENT	2,125	503	862	1,200	1,200
505-53-4410-1700 MISCELLANEOUS	673	1,699	1,310	500	500
505-53-4410-1701 UNIFORMS	244	240	346	500	400
505-53-4410-2202 MAINTENANCE EQUIPMENT	-	192	-	-	-
53 SUPPLIES	6,444	9,121	10,254	7,200	6,100
54 CAPITAL OUTLAY					
505-54-4410-3200 CAPITAL OUTLAY- COMPUTERS	-	-	-	7,000	-
55 INTERFUND CHARGES					
505-55-4410-1100 COST ALLOCATION- GENERAL	51,703	53,968	53,836	53,203	55,977

56 DEPRECIATION					
505-56-4410-1000 DEPRECIATION	306,172	341,828	-	-	-
57 OTHER COSTS					
505-57-4410-4000 BAD DEBT EXPENSE	5,038	10,786	6,139	5,000	5,000
505-57-4410-9000 CONTINGENCIES	-	-	-	441	37,850
57 OTHER COSTS	5,038	10,786	6,139	5,441	42,850
58 DEBT SERVICE					
505-58-4410-4442 USDA BOND DEBT WATER PROJ	112,249	239,541	415,347	601,836	601,836
505-58-4410-4444 MINERAL BLUFF WATER DEBT	450	300	160	-	-
58 DEBT SERVICE	112,699	239,841	415,507	601,836	601,836
4410 WATER ADMINISTRATION	$ 648,955	$ 815,984	$ 619,985	$ 808,797	$ 847,121

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
4411 USDA RURAL DEV LOAN					
52 PURCHASED/CONTR SERVICES					
100-52-4411-1120 BANK CHARGES	$ 386	$ -	$ -	$ -	$ -
505-52-4411-1201 USDA LEGAL	-	84	-	-	-
505-52-4411-1202 USDA ENGINEERING	96,242	13,227	-	-	-
52 PURCHASED/CONTR SERVICES	96,628	13,311	-	-	-
54 CAPTIAL OUTLAY					
505-54-4411-1000 USDA CAPITAL OUTLAY	(1,305,960)	(46,134)	-	-	-
505-54-4411-1100 USDA SITES/ACQUISITION	(10,331)	-	-	-	-
505-54-4411-1420 C/O WATER TREATMENT PLANT	1,219,663	32,823	-	-	-
54 CAPTIAL OUTLAY	(96,628)	(13,311)	-	-	-
4411 USDA RURAL DEV LOAN	$ -	$ -	$ -	$ -	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
4415 GEFA PROJECT					
52 PURCHASED/CONTR SERVICES					
505-52-4415-1201 LEGAL	$ 1,686	$ 1,586	$ 2,349	$ -	$ -
505-52-4415-1202 ENGINEERING	28,844	16,476	8,367	173,000	150,000
52 PURCHASED/CONTR SERVICES	30,530	18,062	10,716	173,000	150,000
53 SUPPLIES					
505-53-4415-1110 LINES & SYSTEMS	96,765	143,150	191,186	367,000	-
54 CAPTIAL OUTLAY					
505-54-4415-1400 INFRASTRUCTURE	-	-	-	800,000	-
58 DEBT SERVICE					
505-58-4415-1002 DEBT SER GEFA LOANS- INT ONLY	-	-	-	6,000	-
4415 GEFA PROJECT	$ 127,295	$ 161,212	$ 201,902	$ 1,346,000	$ 150,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
4430 WATER TREATMENT					
51 PERSONAL SER &EMP BENEFIT					
505-51-4430-1100 SALARIES & WAGES	$ 165,217	$ 150,780	$ 152,633	$ 136,424	$ 138,060
505-51-4430-2100 GROUP INSURANCE	52,327	43,520	48,736	46,216	46,216
505-51-4430-2200 FICA EXPENSE	11,915	11,744	10,578	10,436	10,562
505-51-4430-2400 RETIREMENT	11,649	9,788	12,863	7,167	10,306
505-51-4430-2700 WORKMEN'S COMP	10,117	9,830	10,568	11,100	13,006
51 PERSONAL SER &EMP BENEFIT	251,225	225,662	235,378	211,343	218,149
52 PURCHASED/CONTR SERVICES					
505-52-4430-1202 ENGINEERING	-	-	733	-	-
100-52-4430-1300 TECHNICAL SERVICES	-	-	411	500	500
505-52-4430-1310 WATER SAMPLE TESTING	11,106	10,300	11,427	12,000	12,000
505-52-4430-2201 MAINT BLDG & GROUNDS	150	-	24,950	500	500
505-52-4430-2202 MAINTENANCE EQUIPMENT	3,958	8,137	16,935	17,000	20,000
505-52-4430-3100 INSURANCE & BONDS	-	14,833	19,594	23,000	20,000
505-52-4430-3201 TELEPHONE & INTERNET	3,021	3,822	3,377	3,500	3,500
505-52-4430-3500 TRAVEL	573	1,319	353	2,000	2,000
505-52-4430-3600 PROFESSIONAL DUES	-	555	-	750	750
505-52-4430-3700 TRAINING EXPENSE	719	220	655	2,000	2,000
505-52-4430-3903 SANITATION PICK-UP	2,735	1,271	1,652	3,000	1,800
52 PURCHASED/CONTR SERVICES	22,262	40,457	80,087	64,250	63,050
53 SUPPLIES					
505-53-4430-1100 OFFICE SUPPLIES & EXPENSE	888	739	1,258	1,500	1,500
505-53-4430-1101 MATERIALS & SUPPLIES	1,038	1,064	1,584	1,500	1,500
505-53-4430-1102 CLEANING & PAPER SUPPLIES	451	342	55	500	500
505-53-4430-1210 WATER/SEWERAGE	114	-	37,691	42,000	40,000
505-53-4430-1230 ELECTRICITY	105,033	108,436	112,550	108,000	108,000
505-53-4430-1270 GASOLINE	943	2,037	456	1,000	1,000
505-53-4430-1280 CHEMICALS	38,628	23,773	34,348	32,000	35,000
505-53-4430-1290 LAB SUPPLIES	-	-	-	3,000	4,000
505-53-4430-1600 SMALL EQUIPMENT	559	5,197	4,189	6,000	5,000
505-53-4430-1701 UNIFORMS	800	1,242	682	1,200	1,200
505-53-4430-2201 MAINT. BLDG&GROUNDS	2,075	587	1,847	500	500
505-53-4430-2202 MAINTENANCE EQUIPMENT	1,590	3,867	3,920	6,900	5,000
505-53-4430-2203 MAINTENANCE VEHCILES	529	35	53	750	1,000
53 SUPPLIES	152,648	147,319	198,633	204,850	204,200
56 DEPRECIATION					
505-56-4430-1000 DEPRECIATION	-	-	263,813	-	-
4430 WATER TREATMENT	$ 426,135	$ 413,438	$ 777,911	$ 480,443	$ 485,399

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
4440 WATER DISTRIBUTION					
51 PERSONAL SER &EMP BENEFIT					
505-51-4440-1100 SALAIRES & WAGES	$ 234,066	$ 231,165	$ 285,648	$ 262,476	$ 442,731
505-34-4440-1700 INDIRECT COST ALLOCATIONS	(96,283)	(108,719)	(119,295)	(116,091)	(217,174)
505-51-4440-2100 GROUP INSURANCE	90,524	74,453	82,817	96,115	124,569
505-51-4440-2200 FICA EXPENSE	17,005	17,171	20,473	20,079	33,869
505-51-4440-2400 RETIREMENT	17,473	14,682	22,511	16,723	34,352
505-51-4440-2700 WORKMEN'S COMP	14,041	15,375	26,984	25,901	34,682
505-51-4410-2901 MEDICAL PMTS FOR INJURIES	25	-	1,080	1,000	1,000
51 PERSONAL SER &EMP BENEFIT	276,851	244,127	320,218	306,203	454,030
52 PURCHASED/CONTR SERVICES					
505-52-4440-1202 ENGINEERING	-	-	13,068	10,000	20,000
505-52-4440-1300 TECHNICAL SERVICES	-	-	635	500	1,200
505-52-4440-1310 WATER SAMPLE TESTING	100	25	160	150	500
505-52-4440-2201 MAINT BLDG & GROUNDS	120	-	-	-	-
505-52-4440-2202 MAINTENANCE EQUIPMENT	4,320	5,875	11,209	8,000	25,000
505-52-4440-2203 MAINTENANCE VEHICLES	6,761	434	536	3,000	2,000
505-52-4440-2320 RENTAL OF EQUIPMENT AND VEH	32	13,634	8,687	5,000	5,000
505-52-4440-3100 INSURANCE & BONDS	-	3,035	6,213	5,000	6,000
505-52-4440-3201 TELEPHONE & INTERNET	-	-	-	-	1,200
505-52-4440-3500 TRAVEL	-	-	3,024	2,000	2,000
505-52-4440-3600 PROFESSIONAL DUES	-	-	-	1,000	1,500
505-52-4440-3700 TRAINING EXPENSE	-	-	3,162	3,000	4,000
505-52-4440-3900 CONTRACTED SERVICES	2,452	2,052	21,313	40,000	40,000
505-52-4440-3902 LAWN MAINT CONTRACT	12,850	13,040	11,668	13,500	23,000
505-52-4440-3910 CONTRACT LABOR- PATCHING	-	2,620	13,800	17,650	15,000
52 PURCHASED/CONTR SERVICES	26,635	40,715	93,475	108,800	146,400
53 SUPPLIES					
505-52-4440-1100 OFFICE SUPPLIES & EXPENSE	23	429	123	500	1,200
505-53-4440-1101 MATERIALS & SUPPLIES	3,865	5,318	10,138	7,000	10,000
505-53-4440-1102 CLEANING & PAPER SUPPLIES	26	-	13	-	-
505-53-4440-1110 LINES & SYSTEM	195,670	122,392	113,634	80,000	80,000
505-53-4440-1111 LINES & SYSTEM- REIMB MATERIA	-	-	93,356	25,000	50,000
505-53-4440-1120 MATERIALS & SUPPLIES- PATCHIN	11,770	4,914	7,057	5,000	5,000
505-53-4440-1121 MATERIALS & SUPPLIES- STONE	5,646	6,932	12,926	9,000	10,000
505-53-4440-1230 ELECTRICITY	10,842	11,629	14,921	13,500	13,500
505-53-4440-1270 GASOLINE	8,751	9,404	13,948	11,000	11,000
505-53-4440-1600 SMALL EQUIPMENT	8,384	7,000	13,893	10,000	10,000
505-53-4440-1701 UNIFORMS	2,212	1,787	2,816	2,500	4,000
505-53-4440-1702 WATER LEAK-DINNER/SUPPER	27	13	67	500	500
505-53-4440-1710 MISC- REIMB FOR DAMAGED PROI	-	9,969	940	-	-
505-53-4440-2201 MAINT BLDG & GROUNDS	-	-	173	-	1,000
505-53-4440-2202 MAINTENANCE EQUIPMENT	7,180	14,880	6,751	8,000	8,000
505-53-4440-2203 MAINTENANCE VEHICLES	16,142	5,426	3,845	10,000	10,000
505-53-4440-3902 GA CORRECTIONS (WD) MATERIA	1,414	1,765	1,334	2,000	-
53 SUPPLIES	271,952	201,858	295,935	184,000	214,200
54 CAPITAL OUTLAY					
505-54-4440-1400 CAPITAL OUTLAY- INFRASTRUCTU	-	-	-	266,500	100,146
505-54-4440-2100 CAPITAL OUTLAY - EQUIP	-	-	-	10,000	15,000
505-54-4440-2200 CAPITAL OUTLAY- VEHICLES	-	-	-	30,000	10,000
54 CAPITAL OUTLAY	-	-	-	306,500	125,146
55 INTERFUND CHARGES					
505-55-4440-1100 COST ALLOCATION- SHOP	46,877	39,435	43,047	29,075	38,396

56 DEPRECIATION					
505-56-4440-1000 DEPRECIATION	-	-	333,809	-	-
58 DEBT SERVICE					
505-58-4440-1002 DEBT SERVICE- GEFA LOAN	3,234	2,010	8,617	17,262	34,289
505-58-4440-1003 NEW METER REPL LOAN PMTS	10,535	5,983	1,945	-	-
505-58-4440-1004 GMA/USDA LEASE PAYMENTS	602	879	716	20,964	16,610
58 DEBT SERVICE	14,371	8,872	11,278	38,226	50,899
4440 WATER DISTRIBUTION	$ 636,686	$ 535,007	$ 1,097,762	$ 972,804	$ 1,029,070

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	AMENDED BUDGET 2019	BUDGET 2020
4450 WATER LOSS PREVENTION					
51 PERSONAL SER &EMP BENEFIT					
505-51-4450-1100 SALAIRES & WAGES	$ -	$ -	$ 47,372	$ 70,841	$ -
505-51-4450-1700 INDIRECT COST ALLOCATION- GE	-	-	(35,362)	(36,976)	-
505-51-4450-2100 GROUP INSURANCE	-	-	7,379	19,465	-
505-51-4450-2200 FICA EXPENSE	-	-	3,293	1,190	-
505-51-4450-2400 RETIREMENT	-	-	-	2,389	-
505-51-4450-2700 WORKMEN'S COMP	-	-	3,624	3,700	-
51 PERSONAL SER &EMP BENEFIT	-	-	26,306	60,609	-
52 PURCHASED/CONTR SERVICES					
505-52-4450-1202 ENGINEERING	7,000	-	7,075	5,000	-
505-52-4450-1300 TECHNICAL SERVICES	-	-	88	150	-
505-52-4450-2202 MAINTENANCE EQUIPMENT	-	-	-	-	-
505-52-4450-3201 TELEPHONE & INTERNET	-	-	1,167	1,800	-
505-52-4440-3300 ADVERTISING	-	448	-	-	-
505-52-4450-3500 TRAVEL	60	3,662	30	2,000	-
505-52-4450-3600 PROFESSIONAL DUES	-	-	49	100	-
505-52-4450-3700 TRAINING EXPENSE	-	1,225	185	1,500	-
505-52-4450-3900 CONTRACT SERVICES	29,133	31,285	17,013	20,000	-
52 PURCHASED/CONTR SERVICES	36,193	36,620	25,607	30,550	-
53 SUPPLIES					
100-53-4450-1100 OFFICE SUPPLIES & EXPENSE	-	-	-	-	-
505-53-4450-1101 MATERIALS & SUPPLIES	368	9,930	2,590	5,000	-
505-53-4440-1600 SMALL EQUIPMENT	-	2,497	3,597	-	-
505-53-4440-1701 UNIFORMS	-	-	89	300	-
53 SUPPLIES	368	12,427	6,276	5,300	-
54 CAPITAL OUTLAY					
505-54-4450-2100 CAPITAL OUTLAY - EQUIPMENT	-	-	-	30,000	-
4450 WATER LOSS PREVENTION	$ 36,561	$ 49,047	$ 58,189	$ 126,459	$ -

PRIOR YEAR AND 5-YEAR PROJECTION OF CAPITAL BUDGET

ACCOUNT NUMBER/DESCRIPTION	2018	2019	2020	2021	2022	2023	2024	FUNDING SOURCE
GENERAL FUND								
Heavy Equipment- Ton Truck, Trackhoe & Backhoe	85,950							GMA lease in Shop Dept- allocated to General & Water Funds
Police vehicles		74,000	75,000					GMA lease
Park vehicle	21,043							GMA lease
Portable restroom trailer	49,500							GMA lease
City Hall server		8,000						General Fund operating revenue
GENERAL FUND CAPITAL OUTLAY	**$ 156,493**	**$ 82,000**	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	
SPLOST FUND								
West Main Street Streetscape	93,750	350,000	275,000					$350,000 Streetscape grant + SPLOST
Blue Ridge Elementary turning lane				50,000				SPLOST revenue
West First Street (after waterline replacement)	75,000							LMIG + SPLOST
Downtown Storm Drainage Engineering			16,750					SPLOST revenue
Downtown Storm Drainage Construction- Commercial Area				750,000				to be determined
CDBG Downtown Storm Drainage Construction- Ada Street Residential Area				1,000,000				CDBG grant $750,000 + SPLOST
SPLOST CAPITAL OUTLAY	**$ 168,750**	**$ 350,000**	**$ 291,750**	**$1,800,000**	**$ -**	**$ -**		
WATER & SEWER FUND								
Catepillar Backhoe	66,526							USDA grant/loan
Water department vehicle	28,000							Water Fund operating revenue
Sewer Plant Temperature Project	58,953							Water Fund operating revenue
Raw water vault at water plant	10,600							Water Fund operating revenue
CDBG Orchard Boulevard	340,880	231,635						$500,000 CDBG grant + water operating revenue
East Main Street waterline replacement- Holloway project	330,000							Surcharge revenue
Water quality issues, Mountain & Church Streets	19,500	28,000						Water Fund operating revenue
City Hall server		8,000						Water Fund operating revenue
Highway 515 & Ballewtown waterline replacement		15,000						Water Fund operating revenue
Water fund equipment- air compressor	10,000							Water Fund operating revenue
Backhoe thumb		5,000						Water Fund operating revenue
McKinney Street, sewer main	25,000							Water Fund operating revenue
Trackside Lane Pump Station, including updrade to reroute E. Main force main		600,000						GEFA loan with 25% loan forgiveness
Meter Replacement Project Phase III, IV, V	250,000	390,000						2017, 2018 & 2019 GEFA loans with 20% forgiveness
Replace leaking water mains, downtown Mineral Bluff & Railroad Ave			100,000					Water Fund operating revenue
Hall Street, replace sewer main			20,000					Water Fund operating revenue
Hwy 5 GDOT line relocation				950,000				GEFA to match State funding of entire project of $2,016,260
Sewer Belt Press			300,000					Water Fund operating revenue
Sewer Plant Upgrades			250,000	2,250,000				2020 GEFA loan
Sewer distribution repair/replace INI (downtown line on railroad tracks)			400,000					2018 Trackside GEFA loan
Aska Sewer Substations				500,000				2020 GEFA loan
Industrial Park/ CVS Sewer Substations				500,000				2020 GEFA loan
Water vehicle replacements	30,000	8,000	10,000	30,000	30,000	30,000	30,000	GMA lease
Master meters- water loss		30,000	15,000	30,000	30,000	30,000	300,000	Water Fund operating revenue
Aging Infrastructure Waterline Replacement		237,532	-	350,000	350,000	350,000	350,000	Water Fund operating revenue
WATER FUND CAPITAL OUTALY	**$1,169,459**	**$ 1,553,167**	**$1,095,000**	**$4,610,000**	**$ 410,000**	**$ 410,000**	**$ 680,000**	
TOTAL CAPITAL OUTLAY	**$ 1,494,702**	**$ 1,985,167**	**$ 1,461,750**	**$ 6,410,000**	**$ 410,000**	**$ 410,000**	**$ 680,000**	

DEBT SERVICE

DEBT TITLE / DEPARTMENT	BUDGET ACCOUNT	BUDGET ACCOUNT NUMBER	ORIGINAL ISSUE AMOUNT	BALANCE 12/31/19	PRINCIPAL	INTEREST	2020 BUDGET	PAYOFF
GENERAL FUND								
GMA 2017 Police Vehicle Lease			$ 30,592	$ 15,669	$ 4,991	$ 716		Dec-22
GMA 2019 (2) Police Vehicles Lease			64,125	52,189	9,574	2,362		Mar-24
GMA 2020 (2) Police Vehicles Lease			*75,000*	*75,000*	*11,000*	-		
			191,337	142,858	25,565	3,078		
POLICE	**DEBT SERVICE**	**100-58-3200-1000**					**$ 28,643**	
USDA Skidsteer Loan			9,550	3,901	1,954	94		Oct-21
STREET	**DEBT SERVICE**	**100-58-4200-1000**					**2,048**	
GMA 2018 Equipment Lease			85,950	44,022	14,023	2,012		Dec-22
SHOP	**DEBT SERVICE**	**100-58-4900-1000**					**16,035**	
GMA 2019 Ford F-150			20,498	16,729	3,023	746		
PARK	**DEBT SERVICE**	**100-58-6220-1000**					**3,769**	Mar-24
GMA 2018 Restroom Trailer Lease			49,500	29,706	9,525	1,161		Jul-22
DOWNTOWN	**DEBT SERVICE**	**100-58-7550-1000**					**10,686**	
TOTAL GENERAL FUND				**$ 237,216**	**$ 54,090**	**$ 7,091**	**$ 61,181**	
WATER AND SEWER FUND								
BONDS								
USDA 1997A			$ 1,050,000	$ 693,744	$ 26,066	$ 30,694		2037
USDA 1997B			99,350	65,208	2,492	2,884		2037
			1,149,350	758,952	28,558	33,578		
SEWER ADMIN	**USDA BONDS**	**505-58-4310-1001**					**$ 62,136**	
USDA 2014A			9,000,000	8,693,778	138,544	280,496		2054
USDA 2014B			3,926,000	3,792,327	60,440	122,356		2054
			12,926,000	12,486,105	198,984	402,852		
WATER ADMIN	**USDA BOND WATER PROJECTS**	**505-58-4410-4442**					**601,836**	
NOTES & LOANS PAYABLE								
GEFA CWSRF 16-012 Trackside Pump Station			*675,000*	*675,000*	*37,842*	*7,202*		
SEWER DIST	**DEBT SERVICE**	**505-58-4331-1002**					**45,044**	
GEFA DWSRF 16-007 Meter Replacement Phase 2			126,059	115,133	5,792	1,226		Jan-38
GEFA DWSRF 16-036 Meter Replacement Phase 3			248,625	192,091	9,189	1,672		Mar-39
*GEFA DWSRF Meter Replacement Phase 4, interest only**			*309,600*	*309,600*	*12,835*	*3,575*		
			684,284	616,824	27,816	6,473		
WATER DIST	**DEBT SERVICE GEFA LOANS**	**505-58-4440-1002**					**34,289**	
GMA 2016 F-350 Truck Lease			24,912	8,624	4,218	382		Mar-21
USDA Skidsteer Loan			9,550	3,901	1,954	94		Oct-21
USDA Backhoe Loan			40,500	37,107	3,524	1,438		Dec-28
*GEFA Highway 5 Line Replacement Project, interest only**			*950,000*	-	-	*5,000*		
				49,632	9,696	6,914		
WATER DIST	**GMA/USDA LEASE PAYMENTS**	**505-58-4440-1004**					**16,610**	
TOTAL WATER AND SEWER FUND				**$ 14,586,513**	**$ 302,896**	**$ 457,019**	**$ 759,915**	

**Estimated amounts since loan is not finalized or in construction phase.*

INTERFUND ALLOCATION OF EXPENSE

	TOTAL EXPENSE ALLOCATION		GENERAL		WATER		SEWER
ALLOCATION OF GENERAL ADMIN							
CUSTOMER SERVICE	60,145	50%	$ 29,572	40%	$ 23,758	10%	$ 5,914
FINANCE & HUMAN RESOURCES	80,547	50%	40,274	40%	32,219	10%	8,055
COLLECTIONS & NEW SERVICES	36,344	50%	18,172	40%	14,538	10%	3,634
			$ 69,846		$ 55,977		$ 13,969
ALLOCATION OF SHOP							
WATER/SEWER	149,711	75%	$ 49,632	20%	$ 13,335	5%	$ 3,309
		60%	50,121	30%	25,061	10%	8,354
			$ 99,753		$ 38,396		$ 11,662
ALLOCATION OF WATER MAINTENANCE							
SEWER MAINTENANCE	598,611		$ -	70%	$ 419,027	30%	$ 179,583
ALLOCATION OF WATER ADMINISTRATION							
SEWER ADMINISTRATION	82,433		-	70%	57,703	30%	24,730
ALLOCATION OF MAPPING CONTRACT							
SEWER ADMINISTRATION/ STREET DEPT	83,534	25%	20,884	55%	45,944	20%	16,707
			$ 20,884		$ 522,674		$ 221,020
WATER/SEWER ALLOCATION OF CUSTOMER	# 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

