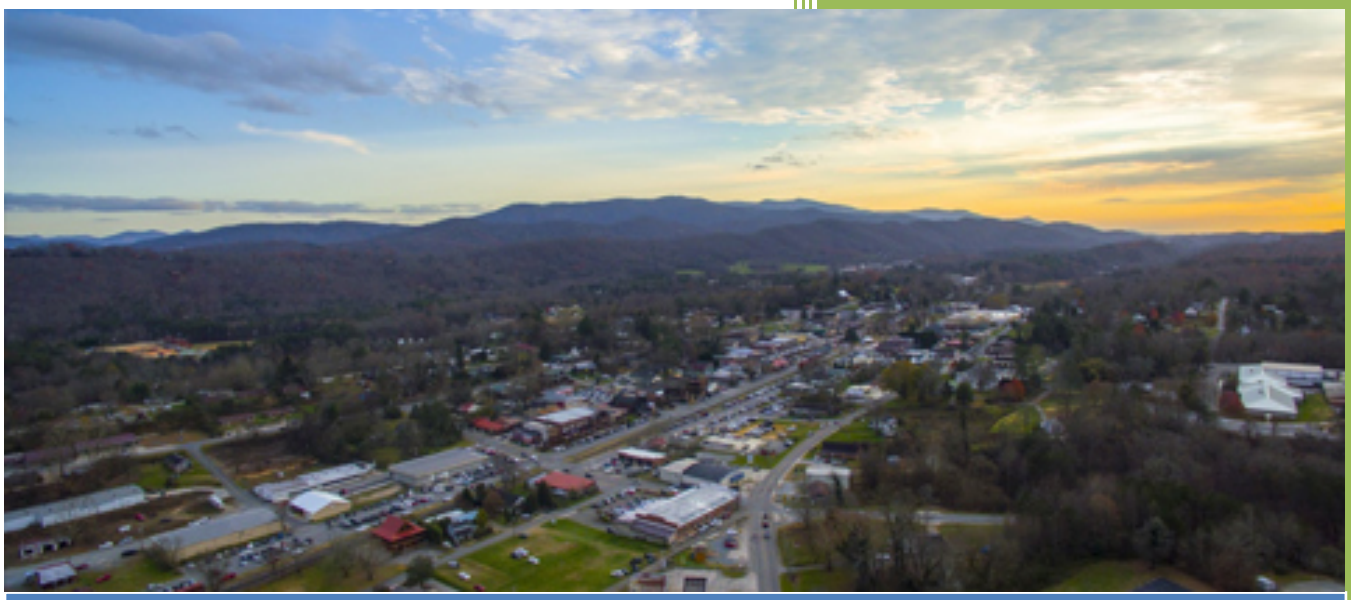
2021



CITY OF BLUE RIDGE

ANNUAL BUDGET

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CITY OF BLUE RIDGE
2021
BUDGET SUMMARY

DEPT #	GENERAL FUND	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
	REVENUES					
31	TAXES	$ 1,952,383	$ 2,115,917	$ 2,203,327	$ 2,226,000	$ 2,347,300
32	LICENSES & PERMITS	137,905	152,373	157,478	148,500	154,000
33	INTERGOVERNMENTAL REVENUE	9,961	28,330	11,586	3,000	3,000
34	CHARGES FOR SERVICES	24,808	94,065	100,614	9,450	38,850
35	FINES AND FORFEITURES	185,749	232,796	189,273	128,000	150,000
36	INVESTMENT INCOME	4,552	4,719	5,022	4,000	4,000
37	CONTRIBUTIONS AND DONATIONS	-	7,600	100	-	-
38	MISCELLANEOUS REVENUE	67,040	104,413	61,790	54,000	64,000
39	OTHER FINANCING SOURCES	47,974	59,500	86,123	73,500	125,000
	TOTAL REVENUES	$ 2,430,372	$ 2,799,713	$ 2,815,313	$ 2,646,450	$ 2,886,150
	EXPENDITURES					
1100	MAYOR AND COUNCIL	$ 109,400	132,446	$ 124,383	$ 138,554	$ 160,462
1400	ELECTIONS	33,063	-	1,838	-	10,500
1500	GENERAL ADMINISTRATION	299,178	418,330	337,294	414,824	404,405
1514	TAX ADMIN & LICENSING	48,175	49,777	18,742	7,300	7,300
2650	MUNICIPAL COURT	128,875	146,093	145,484	119,840	135,651
3200	POLICE	827,904	977,307	1,004,468	1,041,087	1,105,064
3226	CUSTODY OF PRISIONERS	7,290	14,841	5,320	7,000	7,000
3520	FIRE FIGHTING	21,151	22,834	26,805	24,000	23,500
4200	HIGHWAYS & STREETS	304,121	345,875	370,665	365,545	384,854
4900	SHOP	60,165	148,676	90,741	99,653	104,456
6124	RECREATIONAL FACILITIES	140,595	143,457	123,952	52,775	123,940
6210	PARKS ADMINISTRATION	51,662	75,810	27,575	11,100	11,100
6220	PARK AREAS	102,446	130,564	152,002	162,221	191,143
7400	PLANNING AND ZONING	29,513	71,134	89,387	102,365	109,789
7540	TOURISM	39,133	146,844	77,651	59,836	65,636
7550	DOWNTOWN DEVELOPMENT	-	-	3,548	36,000	37,000
7565	SPECIAL FACILITIES- RENTAL	3,121	2,253	5,126	4,350	4,350
	TOTAL EXPENDITURES	$ 2,205,792	$ 2,826,241	$ 2,604,981	$ 2,646,450	$ 2,886,150

CITY OF BLUE RIDGE
2021
BUDGET SUMMARY

DEPT #	CONFISCATED ASSETS FUND	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
	REVENUES					
35	FINES & FORFEITURES	$ 8,253	$ -	$ -	$ 1,500	$ 1,500
	EXPENDITURES					
3200	POLICE	$ 8,415	$ -	$ -	$ 1,500	$ 1,500

DEPT #	HOTEL/MOTEL FUND	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
	REVENUES					
31	TAXES	$ 169,264	$ 183,002	$ 190,789	$ 120,000	$ 285,000
34	CHARGES FOR SERVICES	-	-	-	-	-
	TOTAL REVENUES	$ 169,264	$ 183,002	$ 190,789	$ 120,000	$ 285,000
	EXPENDITURES					
4200	HIGHWAYS & STREETS	$ 135,000	$ -	$ -	-	-
7540	TOURISM	59,307	67,193	90,204	60,450	188,950
7550	DOWNTOWN DEVELOPMENT	56,782	6,356	4,702	36,000	91,000
7565	SPECIAL FACILITIES	7,126	5,554	5,137	23,550	5,050
	TOTAL EXPENDITURES	$ 258,215	$ 79,103	$ 100,043	$ 120,000	$ 285,000

DEPT #	SPLOST FUND	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
	REVENUES					
33	INTERGOVERNMENTAL REVENUE	$ 364,982	$ 435,300	$ 523,082	$ 788,820	$ 468,820
36	INVESTMENT INCOME	504	238	875	500	500
38	MISCELLANEOUS REVENUE	12,508	4,000	2,400	-	-
39	OTHER FINANCING SOURCES	135,000	-	96	-	-
	TOTAL REVENUES	$ 512,994	$ 439,538	$ 526,453	$ 789,320	$ 469,320
	EXPENDITURES					
4200	HIGHWAYS & STREETS	$ 1,332,698	$ 60,338	$ 97,804	$ 539,320	$ 319,320
4440	WATER DISTRIBUTION	-	-	-	-	150,000
7550	DOWNTOWN DEVELOPMENT	60,654	21,931	85,609	250,000	-
	TOTAL EXPENDITURES	$ 1,393,352	$ 82,269	$ 183,413	$ 789,320	$ 469,320

CITY OF BLUE RIDGE
2021
BUDGET SUMMARY

DEPT #	WATER AND SEWER FUND	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
	REVENUES					
33	INTERGOVERNMENTAL REVENUE	$ 451,071	$ 413,953	$ 258,267	$ 137,500	$ 90,000
34	CHARGES FOR SERVICES	3,305,992	3,705,590	3,781,020	3,700,000	4,352,500
36	INVESTMENT INCOME	2,539	3,078	3,373	3,000	3,000
38	MISCELLANEOUS REVENUE	15,530	14,131	-	-	-
39	OTHER FINANCING SOURCES	-	-	-	512,500	785,000
	TOTAL REVENUES	$ 3,775,132	$ 4,136,752	$ 4,042,660	$ 4,353,000	$ 5,230,500
	EXPENSES					
4310	SANITARY ADMINISTRATION	$ 193,298	$ 137,788	$ 142,567	$ 129,936	$ 138,411
4311	CDBG SEWER GRANT	67,254	355,362	187,273	-	-
4331	SANITARY SEWER MAINTENANCE	223,976	359,204	814,768	774,496	1,270,718
4335	SEWAGE TREATMENT PLANT	405,944	492,548	433,917	975,978	563,342
4410	WATER ADMINISTRATION	858,322	809,474	833,477	847,121	902,126
4415	GEFA PROJECT	161,212	201,902	264,718	150,000	-
4430	WATER TREATMENT	413,438	514,098	497,794	485,399	534,985
4440	WATER DISTRIBUTION	1,088,878	1,382,621	939,491	990,070	1,815,618
4450	WATER LOSS PREVENTION	49,047	58,189	106,818	-	5,300
	TOTAL EXPENSES	$ 3,517,503	$ 4,311,186	$ 4,220,823	$ 4,353,000	$ 5,230,500

GENERAL FUND

REVENUES	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
31 TAXES					
100-31-0000-1210 AD VALOREM TAX 2019	$ -	$ -	$ -	$ 614,000	$ 5,500
100-31-0000-1211 AD VALOREM TAX 2020	-	-	-	-	616,000
100-31-0000-1213 AD VALOREM TAX 2012	871	998	225	2,000	1,900
100-31-0000-1214 AD VALOREM TAX 2013	2,797	1,622	2,421	1,800	1,300
100-31-0000-1215 AD VALOREM TAX 2011	1,530	155	225	2,200	2,100
100-31-0000-1216 AD VALOREM TAX 2018	-	-	488,463	5,200	3,000
100-31-0000-1217 AD VALOREM TAX 2014	3,174	2,219	2,139	2,400	2,100
100-31-0000-1218 AD VALOREM TAX 2015	7,152	5,875	573	1,800	1,200
100-31-0000-1219 AD VALOREM TAX 2017	434	485,523	7,814	2,900	2,100
100-31-0000-1220 AD VALOREM TAX 2016	484,057	8,188	1,619	2,700	2,100
100-31-0000-1221 AD VALOREM TAX 2008	-	175	238	-	-
100-31-0000-1222 AD VALOREM TAX 2009	42	65	347	-	-
100-31-0000-1223 AD VALOREM TAX 2010	303	182	-	-	-
100-31-0000-1310 AUTO TAG TAX	102,019	119,659	88,124	35,000	38,000
100-31-0000-1320 MOBILE HOME TAX	1,245	1,917	969	1,000	1,000
100-31-0000-1340 INTANGIBLE TAX	6,107	10,242	8,391	5,000	8,000
100-31-0000-1600 REALESTATE TRANSFER TAX	4,735	7,700	7,222	5,000	7,000
100-31-0000-1700 FRANCHISE TAX	50,375	70,037	69,904	70,000	120,000
100-31-0000-1710 SANITATION FRANCHISE FEES	27,883	31,231	40,690	40,000	-
100-31-0000-3100 SALES TAX	717,097	784,314	856,189	875,000	900,000
100-31-0000-4200 BEVERAGE TAX	341,941	348,375	369,676	345,000	390,000
100-31-0000-4300 LIQUOR POURING TAX	41,288	59,691	60,772	40,000	60,000
100-31-0000-6100 BUSINESS & OCCUPATION TAXES	36,973	43,705	50,258	40,000	45,000
100-31-0000-6200 INSURANCE PREM. TAX	89,124	96,116	102,173	95,000	100,000
100-31-0000-6300 FINANCIAL INSTITUTIONS TAXES	15,103	24,974	32,413	32,000	30,000
100-31-0000-9100 PENALTIES AND INTEREST	16,737	11,873	10,146	7,000	10,000
100-31-0000-9400 BUSINESS OCC TAX PENALTIES	1,396	1,081	2,336	1,000	1,000
31 TAXES	1,952,383	2,115,917	2,203,327	2,226,000	2,347,300
32 LICENSES & PERMITS					
100-32-0000-1100 BEVERAGE LICENSE	45,420	54,300	52,200	50,000	30,000
100-32-0000-1130 LIQUOR LICENSE FEE	47,420	43,500	48,000	46,000	75,000
100-32-0000-1150 POURING PERMIT FEE	4,618	4,210	4,710	5,000	4,000
100-32-0000-1200 BUSINESS LICENSE	-	-	1,000	-	1,000
100-32-0000-2200 PERMITS/ZONING	9,484	3,441	12,256	13,000	6,000
100-32-0000-2900 VENDOR PERMIT/APPLICATION	13,900	14,305	13,590	14,000	14,000
100-32-0000-3100 BUILDING PERMITS	11,063	20,647	16,492	12,000	24,000
100-32-0000-3140 ELECTRICAL INSPECTION	5,950	10,150	7,675	8,000	-
100-32-0000-3900 GRADING PERMIT	50	1,820	1,255	500	-
100-32-0000-4000 PENALTIES & INT ON LIC & PERMITS	-	-	300	-	-
32 LICENSES & PERMITS	137,905	152,373	157,478	148,500	154,000
33 INTERGOVERNMENTAL REVENUE					
100-33-0000-6000 LOCAL GOVERNMENT GRANTS	6,900	26,305	8,513	-	-
100-33-0000-8000 HOUSING AUTH LIEU OF TAX	3,061	2,025	3,073	3,000	3,000
33 INTERGOVERNMENTAL REVENUE	9,961	28,330	11,586	3,000	3,000
34 CHARGES FOR SERVICES					
100-34-0000-1000 ADMINISTRATIVE FEES	2,047	6,040	6,195	5,000	5,000
100-34-0000-1400 COPIES/USE OF FAX MACHINE	282	200	130	250	250
100-34-0000-2120 ACCIDENT REPORTS	612	630	1,011	600	1,000
100-34-0000-7210 GATE/TOURNAMENT FEES	-	6,117	3,114	3,000	3,000
100-34-0000-7900 PARK REVENUES	60	-	855	500	500

REVENUES	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
100-34-0000-7903 DOWNTOWN PARKING/SHUTTLE	-	48,574	62,335	-	-
100-34-0000-7910 BALL PARK CONCESSIONS	4,490	7,208	2,355	-	-
100-34-0000-7920 PARK/POOL CONCESSION	5,324	9,606	6,832	-	12,000
100-34-0000-7930 POOL ADMISSION & PASS	9,253	11,484	13,497	-	13,000
100-34-0000-7940 POOL PARTY & SWIM LESSONS	2,700	4,136	4,115	-	4,000
100-34-0000-9300 RETURNED CHECKS FEE	40	70	175	100	100
34 CHARGES FOR SERVICES	24,808	94,065	100,614	9,450	38,850
35 FINES & FORFEITURES					
100-35-0000-1170 FINES & FORFEITURES	185,749	232,796	189,273	128,000	150,000
36 INVESTMENT INCOME					
100-36-0000-1000 INTEREST INCOME	4,552	4,719	5,022	4,000	4,000
37 CONTRIBUTIONS & DONATIONS					
100-37-0000-1000 CONTRIBUTIONS & DONATIONS	-	7,600	100	-	-
38 MISCELLANEOUS REVENUE					
100-38-0000-1000 CITY PROP RENTAL/LEASES	49,511	51,203	55,114	50,000	58,000
100-38-0000-3000 INS REIMBURSEMENT FOR DAMAGED	-	47,889	-	-	-
100-38-0000-6000 MISCELLANEOUS	10,591	832	1,942	500	500
100-38-0000-6200 COCA-COLA INCOMING MONEY	2,558	3,989	3,231	2,500	2,500
100-38-0000-9000 SALE OF SCRAP	2,076	500	1,503	1,000	1,000
100-38-0000-9008 REGISTRATION FEES	2,304	-	-	-	2,000
38 MISCELLANEOUS REVENUE	67,040	104,413	61,790	54,000	64,000
39 OTHER FINANCING SOURCES					
100-39-0000-1275 TRANSFER IN- HOTEL MOTEL	17,382	-	-	36,000	37,000
100-39-0000-2000 SALE OF CAPITAL ASSETS	-	10,000	1,500	-	-
100-39-0000-3500 PROCEEDS FROM CAPITAL LEASES	30,592	49,500	84,623	37,500	88,000
39 OTHER FINANCING SOURCES	47,974	59,500	86,123	73,500	125,000
TOTAL GENERAL FUND REVENUE	$2,430,372	$2,799,713	$2,815,313	$2,646,450	$2,886,150

GENERAL GOVERNMENT	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
1100 MAYOR & COUNCIL	$ 109,400	$ 132,446	$ 124,383	$ 138,554	$ 160,462
1400 ELECTIONS	33,063	-	1,838	-	10,500
1500 GENERAL ADMINISTRATION	299,178	418,330	337,294	414,824	404,405
1514 TAX ADMIN & LICENSING	48,175	49,777	18,742	7,300	7,300
	$ 489,816	$ 600,553	$ 482,257	$ 560,678	$ 582,667

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
1100 MAYOR & COUNCIL					
51 PERSONAL SER &EMP BENEFIT					
100-51-1100-1100 SALARIES & WAGES	$ 38,400	$ 38,400	$ 36,400	$ 38,000	$ 38,000
100-51-1100-2100 GROUP INSURANCE	55,958	70,736	65,901	72,547	66,243
100-51-1100-2200 FICA EXPENSE	2,587	2,453	2,321	2,907	2,907
100-51-1100-2700 WORKMEN'S COMP	-	-	-	-	-
51 PERSONAL SER &EMP BENEFIT	96,945	111,589	104,622	113,454	107,150
52 PURCHASED/CONTR SERVICES					
100-52-1100-1300 TECHNICAL SERVICES	263	419	596	600	600
100-52-1100-3100 INSURANCE & BONDS	7,740	12,078	13,500	15,000	15,000
100-52-1100-3201 TELEPHONE	741	2,205	2,201	2,500	2,500
100-52-1100-3500 TRAVEL	-	3,806	1,517	4,000	4,000
100-52-1100-3700 TRAINING EXPENSE	2,995	1,380	1,890	2,000	2,000
52 PURCHASED/CONTR SERVICES	11,739	19,888	19,704	24,100	24,100
53 SUPPLIES					
100-53-0000-1100-1100 OFFICE SUPPLIES & EXPENSE	716	969	57	1,000	1,000
57 OTHER COSTS					
100-57-1100-9000 CONTINGENCIES	-	-	-	-	28,212
1100 MAYOR & COUNCIL	$ 109,400	$ 132,446	$ 124,383	$ 138,554	$ 160,462

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
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	-	1,838	-	5,000
100-52-1400-3300 ADVERTISING	774	-	-	-	500
100-52-1400-3500 TRAVEL	901	-	-	-	-
100-52-1400-3700 TRAINING EXPENSE	250	-	-	-	-
100-52-1400-3900 CONTRACT LABOR	369	-	-	-	4,000
52 PURCHASED/CONTR SERVICES	28,349	-	1,838	-	9,500
53 SUPPLIES					
100-53-1400-1101 MATERIALS & SUPPLIES	1,139	-	-	-	1,000
1400 ELECTIONS	$ 33,063	$ -	$ 1,838	$ -	$ 10,500

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
1500 GENERAL ADMINISTRATION					
51 PERSONAL SER &EMP BENEFIT					
100-51-1500-1100 SALARIES & WAGES	$ 116,705	$ 141,177	168,044	196,387	225,679
100-51-1500-1700 INDIRECT COST ALLOCATIONS	(67,360)	(67,194)	(93,268)	(69,946)	(122,960)
100-51-1500-2100 GROUP INSURANCE	52,602	53,804	56,226	77,682	76,150
100-51-1500-2200 FICA EXPENSE	8,764	10,232	12,259	15,024	17,264
100-51-1500-2400 RETIREMENT	7,768	7,802	8,219	13,741	13,215
100-51-1500-2700 WORKMEN'S COMP	324	(109)	379	586	583
100-51-1500-2900 OTHER EMPLOYEE BENEFITS	-	-	-	-	1,305
51 PERSONAL SER &EMP BENEFIT	118,803	145,712	151,859	233,474	211,236
52 PURCHASED/CONTR SERVICES					
100-52-1500-1110 OVER/SHORT	12	73	60	-	-
100-52-1500-1120 BANK CHARGES	133	10	431	100	100
100-52-1500-1200 AUDIT	1,736	1,736	1,736	1,800	1,800
100-52-1500-1201 LEGAL	27,212	46,553	30,717	35,000	45,000
100-52-1500-1202 ENGINEERING	4,675	1,638	-	1,000	1,000
100-52-1500-1203 CONSULTING	1,000	1,050	-	-	-
100-52-1500-1205 LEGAL- LAWSUITS	36,972	-	-	-	-
100-52-1500-1300 TECHNICAL SERVICES	799	1,132	1,335	1,500	1,500
100-52-1500-2110 GARBAGE PICKUP	1,705	1,560	1,327	1,800	750
100-52-1500-2201 MAINT. BLDG&GROUNDS	3,414	51,473	17,939	17,000	17,000
100-52-1500-2202 MAINTENANCE EQUIPMENT	4,480	8,193	7,086	8,000	8,000
100-52-1500-2203 MAINTENANCE VEHICLES	250	-	225	-	-
100-52-1500-3100 INSURANCE & BONDS	8,816	4,436	4,471	5,000	5,000
100-52-1500-3201 TELEPHONE & INTERNET	4,744	4,558	3,680	5,000	5,000
100-52-1500-3202 POSTAGE	910	1,143	907	1,000	1,000
100-52-1500-3300 ADVERTISING	1,986	1,718	4,848	3,000	3,000
100-52-1500-3500 TRAVEL	754	790	1,687	2,000	2,000
100-52-1500-3600 PROFESSIONAL DUES	2,181	1,050	2,583	2,000	3,000
100-52-1500-3700 TRAINING EXPENSE	125	404	702	1,500	1,500
100-52-1500-3900 CONTRACTED SERVICES	27,515	34,879	37,286	38,000	38,000
100-52-1500-3902 LAWN MAINT CONTRACT	-	-	3,500	6,000	4,000
100-52-1500-3904 /NORTHWEST GA REG DEV	1,391	1,407	1,444	1,500	1,500
52 PURCHASED/CONTR SERVICES	130,810	163,803	121,964	131,200	139,150
53 SUPPLIES					
100-53-1500-1100 OFFICE SUPPLIES & EXPENSE	6,593	7,993	6,459	8,000	8,000
100-53-1500-1101 MATERIALS & SUPPLIES	2,453	3,277	2,505	2,500	2,500
100-53-1500-1102 CLEANING & PAPER SUPPLIES	884	1,073	792	1,400	1,400
100-53-1500-1210 WATER/SEWERAGE	1,334	1,747	1,276	1,500	1,500
100-53-1500-1230 ELECTRICITY	12,928	13,632	12,802	13,000	13,000
100-53-1500-1270 GASOLINE	646	806	295	500	500
100-53-1500-1600 SMALL EQUIPMENT	9,775	13,634	3,299	5,000	5,000
100-53-1500-1700 MISCELLANEOUS	1,501	1,049	938	500	500
100-53-1500-1701 UNIFORMS	547	468	653	800	900
100-53-1500-2201 MAINT BLDG & GROUNDS	3,068	25,190	1,451	7,500	7,500
100-53-1500-2202 MAINTENANCE EQUIPMENT	-	8	37	1,000	1,000
53 SUPPLIES	39,729	68,877	30,507	41,700	41,800
54 CAPITAL OUTLAY					
100-54-1500-1200 CAPITAL OUTLAY- SITE IMPROVEMEN	-	8,550	16,300	-	-
100-54-1500-2400 CAPITAL OUTLAY- COMPUTERS	-	-	8,214	-	-
54 CAPITAL OUTLAY	-	8,550	24,514	-	-
57 OTHER COSTS					
100-57-1500-2000 PAYMENTS TO OTHERS- LIBRARY	8,450	8,450	8,450	8,450	8,450
58 DEBT SERVICE					
100-58-1500-1000 DEBT SERVICE- CAPITAL LEASE	-	-	-	-	3,769

61 TRANSFERS					
100-61-1500-1340 TRANS TO MULTIPLE GRANT FUND	1,386	22,938	-	-	-
1500 GENERAL ADMINISTRATION	$ 299,178	$ 418,330	$ 337,294	$ 414,824	$ 404,405

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
1514 TAX ADMIN & LICENSING					
51 PERSONAL SER &EMP BENEFIT					
100-51-1514-1100 SALARIES & WAGES	$ 29,587	$ 30,114	$ 5,588	$ -	$ -
100-51-1514-2100 GROUP INSURANCE	7,580	7,580	1,204	-	-
100-51-1514-2200 FICA EXPENSE	2,173	2,116	411	-	-
100-51-1514-2400 RETIREMENT	2,589	2,601	2,740	-	-
100-51-1514-2700 WORKMEN'S COMP	53	133	130	-	-
51 PERSONAL SER &EMP BENEFIT	41,982	42,544	10,073	-	-
52 PURCHASED/CONTR SERVICES					
100-52-1514-1300 TECHNICAL SERVICES	117	113	32	-	-
100-52-1514-3100 INSURANCE & BONDS	100	100	-	-	-
100-52-1514-3202 POSTAGE	982	500	1,181	1,000	1,000
100-52-1514-3500 TRAVEL	990	1,354	391	1,000	1,000
100-52-1514-3600 PROFESSIONAL DUES	70	35	35	50	50
100-52-1514-3700 TRAINING EXPENSE	275	250	125	500	500
100-52-1514-3907 BACKGROUND REPORT	2,446	4,191	5,225	4,000	4,000
52 PURCHASED/CONTR SERVICES	4,980	6,543	6,989	6,550	6,550
53 SUPPLIES					
100-53-1514-1100 OFFICE SUPPLIES & EXPENSE	1,146	503	1,680	750	750
100-53-1514-1701 UNIFORMS	67	187	-	-	-
53 SUPPLIES	1,213	690	1,680	750	750
1514 TAX ADMIN & LICENSING	$ 48,175	$ 49,777	$ 18,742	$ 7,300	$ 7,300

PUBLIC SAFETY	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
2650 MUNICIPAL COURT	$ 128,875	$ 146,093	$ 145,484	$ 119,840	$ 135,651
3200 POLICE	827,904	977,307	1,004,468	1,041,087	1,105,064
3226 CUSTODY OF PRISIONERS	7,290	14,841	5,320	7,000	7,000
3520 FIRE FIGHTING	21,151	22,834	26,805	24,000	23,500
	$ 985,220	$1,161,075	$1,182,077	$1,191,928	$ 1,271,215

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
2650 MUNICIPAL COURT					
51 PERSONAL SER &EMP BENEFIT					
100-51-2650-1100 SALARIES & WAGES	$ 41,541	$ 44,442	$ 45,775	$ 48,080	$ 53,224
100-51-2650-2100 GROUP INSURANCE	20,581	20,581	19,501	19,501	19,645
100-51-2650-2200 FICA EXPENSE	3,115	3,189	3,306	3,678	4,071
100-51-2650-2400 RETIREMENT	2,589	2,601	2,740	3,435	3,304
100-51-2650-2700 WORKMEN'S COMP	54	133	130	147	146
100-51-2650-2900 OTHER EMPLOYEE BENEFITS	-	-	-	-	261
51 PERSONAL SER &EMP BENEFIT	67,880	70,946	71,452	74,840	80,651
52 PURCHASED/CONTR SERVICES					
100-52-2650-1100 CITY JUDGE	3,300	3,600	3,600	3,600	3,600
100-52-2650-1120 SOLICITER	1,800	2,400	2,200	2,400	2,400
100-52-2650-1300 TECHNICAL SERVICES	117	114	131	150	150
100-52-2650-2202 MAINTENANCE EQUIPMENT	7,735	14,913	17,893	16,000	16,000
100-52-2650-3100 INSURANCE & BONDS	100	100	-	100	100
100-52-2650-3500 TRAVEL	397	444	214	500	500
100-52-2650-3600 PROFESSIONAL DUES	69	342	72	300	300
100-52-2650-3700 TRAINING EXPENSE	-	-	225	250	250
52 PURCHASED/CONTR SERVICES	13,518	21,913	24,335	23,300	23,300
53 SUPPLIES					
100-53-2650-1100 OFFICE SUPPLIES & EXPENSE	1,596	715	621	1,500	1,500
100-53-2650-1701 UNIFORMS	102	197	196	200	200
53 SUPPLIES	1,698	912	817	1,700	1,700
57 OTHER COSTS					
100-57-2650-2000 PAYMENTS TO OTHER AGENCIES	45,779	52,322	48,880	20,000	30,000
2650 MUNICIPAL COURT	$ 128,875	$ 146,093	$ 145,484	$ 119,840	$ 135,651

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
3200 POLICE					
51 PERSONAL SER &EMP BENEFIT					
100-51-3200-1100 SALARIES & WAGES	$ 402,793	$ 472,673	$ 503,836	$ 533,964	$ 597,300
100-51-3200-2100 GROUP INSURANCE	135,014	134,091	121,657	147,463	129,984
100-51-3200-2200 FICA EXPENSE	30,658	34,682	37,033	40,848	45,693
100-51-3200-2400 RETIREMENT	20,716	20,805	24,655	34,352	33,038
100-51-3200-2700 WORKMEN'S COMP	18,237	28,264	30,218	33,133	34,648
100-51-3200-2900 OTHER EMPLOYEE BENEFITS	1,945	2,130	2,235	2,400	5,049
51 PERSONAL SER &EMP BENEFIT	609,363	692,645	719,634	792,160	845,712
52 PURCHASED/CONTR SERVICES					
100-52-3200-1200 AUDIT	1,543	1,543	1,543	1,600	1,600
100-52-3200-1201 LEGAL	456	1,190	1,540	500	500
100-52-3200-1300 TECHNICAL SERVICES	1,541	1,314	1,944	2,000	2,000
100-52-3200-2110 GARBAGE PICKUP	486	480	483	500	500
100-52-3200-2201 MAINT. BLDG&GROUNDS	204	14,640	447	3,000	3,000
100-52-3200-2202 MAINTENANCE EQUIPMENT	2,774	3,430	4,101	5,000	5,000
100-52-3200-2203 MAINTENANCE VEHICLES	2,230	3,772	2,596	10,000	10,000
100-52-3200-3100 INSURANCE & BONDS	19,484	23,009	26,503	30,000	35,000
100-52-3200-3201 TELEPHONE & INTERNET	2,621	7,446	7,908	10,000	10,000
100-52-3200-3202 POSTAGE	185	151	21	200	200
100-52-3200-3300 ADVERTISING	-	336	603	500	500
100-52-3200-3400 PRINTING	-	340	-	-	-
100-52-3200-3500 TRAVEL	1,958	2,164	2,635	3,000	3,000
100-52-3200-3600 PROFESSIONAL DUES	100	710	100	250	250
100-52-3200-3700 TRAINING EXPENSE	925	733	825	1,000	1,000
100-52-3200-3850 CONTRACT LABOR- SRO OFFICER	54,996	55,268	55,719	57,000	58,140
100-52-3200-3900 CONTRACTED SERVICES	1,814	150	-	2,000	2,000
100-52-3200-3905 DRUG TEST/BLOOD TESTS	260	73	216	300	300
52 PURCHASED/CONTR SERVICES	91,577	116,749	107,184	126,850	132,990
53 SUPPLIES					
100-53-3200-1100 OFFICE SUPPLIES & EXPENSE	1,179	1,317	1,326	1,500	1,500
100-53-3200-1101 MATERIALS & SUPPLIES	4,403	2,089	3,045	2,000	2,000
100-53-3200-1102 CLEANING & PAPER SUPPLIES	507	622	806	1,000	1,000
100-53-3200-1210 WATER/SEWERAGE	1,366	1,645	1,356	1,500	1,500
100-53-3200-1220 PROPANE GAS	598	1,027	1,030	1,500	1,500
100-53-3200-1230 ELECTRICITY	4,024	2,463	2,619	3,000	3,000
100-53-3200-1270 GASOLINE	20,757	22,168	23,758	22,000	22,000
100-53-3200-1600 SMALL EQUIPMENT	9,388	36,266	20,916	6,500	6,500
100-53-3200-1700 MISCELLANEOUS	1,930	1,598	1,281	150	150
100-53-3200-1701 UNIFORMS	5,144	7,611	9,855	5,100	5,100
100-53-3200-2201 MAINT BLDG & GROUNDS	783	10,110	25	3,000	3,000
100-53-3200-2202 MAINTENANCE EQUIPMENT	-	-	2,268	2,000	2,000
100-53-3200-2203 MAINTENANCE VEHICLES	9,576	12,256	10,621	12,000	12,000
53 SUPPLIES	59,655	99,172	78,906	61,250	61,250
54 CAPITAL OUTLAY					
100-54-3200-2200 CAPITAL OUTLAY - VEHICLES	28,231	29,535	75,374	37,500	38,000
58 DEBT SERVICE					
100-58-3200-1000 DEBT SERVICE	39,078	39,206	23,370	23,327	27,112
3200 POLICE	$ 827,904	$ 977,307	$1,004,468	$1,041,087	$ 1,105,064

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
3226 CUSTODY OF PRISIONERS					
52 PURCHASED/CONTR SERVICES					
100-52-3226-3902 JAIL EXPENSE	$ 7,290	$ 14,841	$ 5,320	$ 7,000	$ 7,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
3520 FIRE FIGHTING					
52 PURCHASED/CONTR SERVICES					
100-52-3520-2202 MAINTENANCE EQUIPMENT	$ 38	$ 1,500	$ -	$ -	$ -
100-52-3520-3100 INSURANCE & BONDS	1,000	1,049	1,851	2,500	2,000
100-52-3520-3900 CONTRACTED SERVICES	19,020	19,620	23,659	20,000	20,000
52 PURCHASED/CONTR SERVICES	20,058	22,169	25,510	22,500	22,000
53 SUPPLIES					
100-53-3520-1210 WATER/SEWERAGE	1,043	665	863	1,000	1,000
100-53-3520-2203 MAINTENANCE VEHICLES	50	-	432	500	500
53 SUPPLIES	1,093	665	1,295	1,500	1,500
3520 FIRE FIGHTING	$ 21,151	$ 22,834	$ 26,805	$ 24,000	$ 23,500

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
4200 HIGHWAYS & STREETS					
51 PERSONAL SER &EMP BENEFIT					
100-51-4200-1100 SALARIES & WAGES	$ 90,172	$ 86,039	$ 95,925	$ 91,058	$ 75,843
100-51-4200-2100 GROUP INSURANCE	35,735	29,120	37,552	45,942	26,913
100-51-4200-2200 FICA EXPENSE	6,922	6,751	7,001	7,884	5,802
100-51-4200-2400 RETIREMENT	7,768	7,802	8,447	10,306	9,911
100-51-4200-2700 WORKMEN'S COMP	8,537	14,327	12,274	13,813	15,232
100-51-4200-2900 OTHER EMPLOYEE BENEFITS	-	360	417	500	1,022
51 PERSONAL SER &EMP BENEFIT	149,134	144,399	161,616	169,503	134,723
52 PURCHASED/CONTR SERVICES					
100-52-4200-1200 AUDIT	1,543	1,543	1,542	1,600	1,600
100-52-4200-1201 LEGAL	760	1,768	1,855	2,500	2,500
100-52-4200-1202 ENGINEERING	6,057	14,748	9,561	10,500	10,500
100-52-4200-1300 TECHNICAL SERVICES	358	419	394	500	500
100-52-4200-2202 MAINTENANCE EQUIPMENT	5,927	3,439	1,311	2,000	2,000
100-52-4200-2203 MAINTENANCE VEHICLES	256	13	1,412	2,500	2,500
100-52-4200-2320 RENTAL OF EQUIP & VEHICLES	1,650	2,151	4,169	4,500	4,500
100-52-4200-3100 INSURANCE & BONDS	2,507	1,481	1,867	2,500	5,000
100-52-4200-3201 TELEPHONE	601	40	-	-	-
100-52-4200-3202 POSTAGE	61	-	-	-	-
100-52-4200-3300 ADVERTISING	-	364	822	750	750
100-52-4200-3500 TRAVEL	113	11	-	60	60
100-52-4200-3700 TRAINING EXPENSE	150	848	-	750	750
100-52-4200-3900 CONTRACTED SERVICES	21,300	23,429	6,613	6,000	6,000
100-52-4200-3902 LAWN MAINT. CONTRACT	13,040	11,669	20,146	26,000	18,000
52 PURCHASED/CONTR SERVICES	54,323	61,923	49,692	60,160	54,660
53 SUPPLIES					
100-53-4200-1100 OFFICE SUPPLIES & EXPENSE	-	50	-	250	250
100-53-4200-1101 MATERIALS & SUPPLIES	17,939	19,541	47,189	28,000	32,000
100-53-4200-1102 CLEANING & PAPER SUPPLIES	-	704	-	-	-
100-53-4200-1120 MATERIALS & SUP- ASPHALT/CONCRI	2,612	5,480	3,420	2,000	2,000
100-53-4200-1121 MATERIALS & SUPPLIES-STONE	-	2,077	1,689	2,500	2,500
100-53-4200-1122 MATERIALS & SUP- SIGNS	5,247	3,501	15,236	8,500	12,000
100-53-4200-1230 ELECTRICITY	39,998	39,123	39,334	42,000	42,000
100-53-4200-1270 GASOLINE	7,891	8,430	8,669	9,000	5,000
100-53-4200-1600 SMALL EQUIPMENT	5,084	13,693	10,649	8,000	10,000
100-53-4200-1700 MISCELLANEOUS	456	419	313	500	500
100-53-4200-1701 UNIFORMS	825	1,395	1,262	1,200	1,200
100-53-4200-2201 MAINT. BLDG&GROUNDS	1,339	-	-	-	-
100-53-4200-2202 MAINTENANCE EQUIPMENT	5,461	3,187	2,445	5,000	5,000
100-53-4200-2203 MAINTENANCE VEHICLES	1,649	4,951	6,059	6,000	6,000
100-53-4200-3902 GA CORRECTIONS (WD) MATERIALS	1,765	1,334	221	-	-
53 SUPPLIES	90,266	103,885	136,486	112,950	118,450
54 CAPITAL OUTLAY					
100-54-4200-1400 CAPITAL OUTLAY- INFRASTRUCTURE	-	-	2,748	-	-
100-54-4200-2100 CAPITAL OUTLAY - EQUIPMENT	8,350	11,000	-	-	50,000
54 CAPITAL OUTLAY	8,350	11,000	2,748	-	50,000
55 INTERFUND CHARGES					
100-55-4200-1505 COST ALLOCATION- MAPPING	-	22,620	18,075	20,884	18,325
58 DEBT SERVICE					
100-58-4200-1000 DEBT SERVICE	2,048	2,048	2,048	2,048	8,696
4200 HIGHWAYS & STREETS	$ 304,121	$ 345,875	$ 370,665	$ 365,545	$ 384,854

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
4900 SHOP					
51 PERSONAL SER &EMP BENEFIT					
100-51-4900-1100 SALARIES & WAGES	$ 36,974	$ 44,121	$ 45,971	$ 45,660	$ 50,896
100-51-4900-1700 INDIRECT COST ALLOC- WTR/SWR	(56,337)	(60,995)	(47,186)	(50,058)	(52,432)
100-51-4900-2100 GROUP INSURANCE	12,642	20,574	14,470	11,958	12,054
100-51-4900-2200 FICA EXPENSE	2,765	3,195	3,341	3,493	3,894
100-51-4900-2400 RETIREMENT	2,589	2,601	2,740	3,435	3,304
100-51-4900-2700 WORKMEN'S COMP	871	1,353	1,580	1,630	1,644
100-51-4900-2900 OTHER EMPLOYEE BENEFITS	-	-	-	-	261
51 PERSONAL SER &EMP BENEFIT	(496)	10,849	20,916	16,118	19,621
52 PURCHASED/CONTR SERVICES					
100-52-4900-1202 ENGINEERING	-	-	9,000	-	-
100-52-4900-1300 TECHNICAL SERVICES	117	113	131	200	200
100-52-4900-2110 GARBAGE PICKUP	2,977	3,636	2,829	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	864	1,000	1,000
100-52-4900-2203 MAINTENANCE VEHICLES	72	-	681	1,000	1,000
100-52-4900-3100 INSURANCE & BONDS	1,832	3,040	3,352	3,500	3,500
100-52-4900-3201 TELEPHONE & INTERNET	1,692	1,732	1,568	1,800	1,800
100-52-4900-3500 TRAVEL	-	1,292	363	750	750
100-52-4900-3900 CONTRACT SERVICES	-	25	8	1,000	1,000
52 PURCHASED/CONTR SERVICES	6,981	12,767	18,796	14,250	14,250
53 SUPPLIES					
100-53-4900-1100 OFFICE SUPPLIES & EXPENSE	876	1,256	1,165	1,000	1,000
100-53-4900-1101 MATERIALS & SUPPLIES	8,256	13,442	12,208	9,700	10,000
100-53-4900-1101 CLEANING & PAPER SUPPLIES	6,024	2,983	4,314	3,000	3,000
100-53-4900-1210 WATER & SEWER	3,715	3,553	6,193	5,000	5,000
100-53-4900-1220 PROPANE GAS	469	578	287	750	750
100-53-4900-1230 ELECTRICITY	7,017	6,578	7,212	8,000	8,000
100-53-4900-1270 GASOLINE	271	1,526	391	1,000	2,000
100-53-4900-1600 SMALL EQUIPMENT	11,375	19,826	6,711	10,000	10,000
100-53-4900-1700 MISCELLANEOUS	138	122	104	-	-
100-53-49001701 UNIFORMS	300	230	371	300	300
100-53-4900-2201 MAINTENANCE BLDG & GROUNDS	1,065	1,275	1,956	2,500	2,500
100-53-4900-2202 MAINTENANCE EQUIPMENT	4,310	7,249	2,864	6,000	6,000
100-53-4900-2203 MAINTENANCE VEHICLES	3,969	9,897	4,644	6,000	6,000
53 SUPPLIES	47,785	68,515	48,420	53,250	54,550
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	2,609	16,035	16,035
4900 SHOP	$ 60,165	$ 148,676	$ 90,741	$ 99,653	$ 104,456

PARKS AND RECREATION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
6124 RECREATIONAL FACILITIES	$ 140,595	$ 143,457	$ 123,952	$ 52,775	$ 123,940
6210 PARKS ADMINISTRATION	51,662	75,810	27,575	11,100	11,100
6220 PARK AREAS	102,446	130,564	152,002	162,221	191,143
	$ 294,703	$ 349,831	$ 303,529	$ 226,096	$ 326,183

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
6124 RECREATIONAL FACILITIES					
51 PERSONAL SER &EMP BENEFIT					
100-51-6124-1100 SALARIES & WAGES	$ 24,740	$ 29,265	$ 27,759	$ -	$ 31,350
100-51-6124-2200 FICA EXPENSE	1,895	2,245	2,124	-	2,398
100-51-6124-2700 WORKMEN'S COMP	936	974	1,634	2,027	1,692
51 PERSONAL SER &EMP BENEFIT	27,571	32,484	31,517	2,027	35,440
52 PURCHASED/CONTR SERVICES					
100-52-6124-1110 CASH OVER/SHORT	45	-	(151)	-	-
100-52-6124-1300 TECHNICAL SERVICES	1,124	781	722	1,000	1,000
100-52-6124-2110 GARBAGE PICKUP	2,461	2,993	2,439	2,500	2,500
100-52-6124-2201 MAINTENANCE BLDG & GROUNDS	11,132	3,342	8,009	1,000	8,000
100-52-6124-2202 MAINTENANCE EQUIPMENT	900	2,401	1,968	2,500	2,500
100-52-6124-2320 RENTAL- EQUIP & VEHICLES	64	700	32	500	500
100-52-6124-3300 ADVERTISING	124	265	936	500	500
100-52-6124-3700 TRAINING EXPENSE	4,046	1,548	1,225	-	2,500
100-52-6124-3900 CONTRACTED SERVICES	2,035	3,270	180	-	2,000
52 PURCHASED/CONTR SERVICES	21,931	15,300	15,360	8,000	19,500
53 SUPPLIES					
100-53-6124-1101 MATERIALS & SUPPLIES	4,461	5,407	1,208	5,000	7,000
100-53-6124-1102 CLEANING & PAPER SUPPLIES	385	180	1,575	1,000	1,000
100-53-6124-1210 WATER/SEWERAGE	34,108	16,677	5,738	6,000	7,000
100-53-6124-1230 ELECTRICITY	14,847	18,126	23,232	20,000	23,000
100-53-6124-1280 CHEMICALS	5,639	4,012	2,599	-	5,000
100-53-6124-1501 BALLFIELD CONCESSIONS	3,061	5,217	-	-	-
100-53-6124-1503 POOL & BALLFIELD CONCESSION	4,556	5,667	6,012	-	6,000
100-53-6124-1600 SMALL EQUIPMENT	8,875	12,941	12,162	3,748	7,000
100-53-6124-1701 UNIFORMS	1,062	979	997	-	1,000
100-53-6124-2201 MAINT BLDG & GROUNDS	11,204	26,098	22,268	5,000	10,000
100-53-6124-2202 MAINTENANCE EQUIPMENT	2,895	369	1,284	2,000	2,000
53 SUPPLIES	91,093	95,673	77,075	42,748	69,000
6124 RECREATIONAL FACILITIES	$ 140,595	$ 143,457	$ 123,952	$ 52,775	$ 123,940

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
6210 PARKS ADMINISTRATION					
51 PERSONAL SER &EMP BENEFIT					
100-51-6210-1100 SALARIES & WAGES	$ 33,054	$ 35,912	$ 11,835	$ -	$ -
100-51-6210-2200 FICA EXPENSE	2,607	2,720	921	-	-
100-51-6210-2300 STATE UNEMPLOYMENT	2,349	-	-	-	-
100-51-6210-2400 RETIREMENT	2,590	2,601	2,739	-	-
100-51-6210-2700 WORKMEN'S COMP	401	974	1,634	-	-
51 PERSONAL SER &EMP BENEFIT	41,001	42,207	17,129	-	-
52 PURCHASED/CONTR SERVICES					
100-52-6210-1200 AUDIT	1,543	1,543	1,543	1,600	1,600
100-52-6210-1201 LEGAL	-	455	53	500	500
100-52-6210-1300 TECHNICAL SERVICES	364	113	92	-	-
100-52-6210-3100 INSURANCE & BONDS	2,867	3,411	3,103	3,500	3,500
100-52-6210-3201 TELEPHONE & INTERNET	3,135	4,335	3,827	4,500	4,500
100-52-6210-3202 POSTAGE	79	-	17	-	-
100-52-6210-3300 ADVERTISING	-	224	630	-	-
100-52-6210-3500 TRAVEL	-	30	-	-	-
52 PURCHASED/CONTR SERVICES	7,988	10,111	9,265	10,100	10,100
53 SUPPLIES					
100-53-6210-1100 OFFICE SUPPLIES & EXPENSE	1,397	2,236	324	1,000	1,000
100-53-6210-1101 MATERIALS & SUPPLIES	134	-	-	-	-
100-53-6210-1700 MISCELLANEOUS	456	366	185	-	-
100-53-6210-1701 UNIFORMS	104	260	250	-	-
100-53-6210-2203 MAINTENANCE VEHICLES	582	132	422	-	-
53 SUPPLIES	2,673	2,994	1,181	1,000	1,000
54 CAPITAL OUTLAY					
100-54-6210-2100 CAPITAL OUTLAY - EQUIPMENT	-	20,498	-	-	-
6210 PARKS ADMINISTRATION	$ 51,662	$ 75,810	$ 27,575	$ 11,100	$ 11,100

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
6220 PARK AREAS					
51 PERSONAL SER &EMP BENEFIT					
100-51-6220-1100 SALARIES & WAGES	$ 36,692	$ 53,172	$ 60,036	$ 63,386	$ 71,299
100-51-6220-2100 GROUP INSURANCE	-	7,580	7,220	7,220	7,268
100-51-6220-2200 FICA EXPENSE	3,255	4,437	4,956	4,849	5,454
100-51-6220-2400 RETIREMENT	-	2,600	5,479	6,870	6,608
100-51-6220-2700 WORKMEN'S COMP	401	974	1,634	2,027	1,692
100-51-6220-2900 OTHER EMPLOYEE BENEFITS	-	-	-	-	522
51 PERSONAL SER &EMP BENEFIT	40,348	68,763	79,325	84,352	92,843
52 PURCHASED/CONTR SERVICES					
100-52-6220-1300 TECHNICAL SERVICES	-	227	263	300	300
100-52-6220-2201 MAINT BLDG & GROUNDS	100	795	25	1,000	1,000
100-52-6220-2202 MAINTENANCE EQUIPMENT	600	1,200	1,100	1,500	1,500
100-52-6220-2320 RENTAL OF EQUIPMENT & VEHICLES	1,750	385	25	500	500
100-52-6220-3900 CONTRACTED SERVICES	760	2,348	7,188	2,000	2,000
100-52-6220-3902 LAWN MAINT CONTRACT	13,040	11,669	23,646	32,000	22,000
52 PURCHASED/CONTR SERVICES	16,250	16,624	32,247	37,300	27,300
53 SUPPLIES					
100-53-6220-1101 MATERIALS & SUPPLIES	2,379	4,239	1,560	4,500	5,000
100-53-6220-1102 CLEANING & PAPER SUPPLIES	8,553	7,565	8,118	8,000	10,000
100-53-6220-1210 WATER /SEWERAGE	3,038	3,329	3,455	3,000	4,000
100-53-6220-1230 ELECTRICITY	5,788	4,172	5,254	5,000	6,000
100-53-6220-1270 GASOLINE	2,279	3,758	2,347	2,500	2,500
100-53-6220-1600 SMALL EQUIPMENT	14,709	8,290	6,620	5,000	5,000
100-53-6220-1701 UNIFORMS	499	420	702	800	800
100-53-6220-2201 MAINT. BLDG&GROUNDS	5,212	4,167	6,629	6,000	6,000
100-53-6220-2202 MAINTENANCE EQUIPMENT	1,278	252	961	1,000	1,000
100-53-6220-2203 MAINTENANCE VEHICLES	352	902	886	1,000	1,000
100-53-6220-3902 GA CORRECTIONS (WD) MATERIALS	1,761	1,333	129	-	-
53 SUPPLIES	45,848	38,427	36,661	36,800	41,300
54 CAPITAL OUTLAY					
100-54-6220-2100 CAPITAL OUTLAY EQUIPMENT	-	6,750	-	-	25,000
58 DEBT SERVICE					
100-58-6220-1000 DEBT SERVICE	-	-	3,769	3,769	4,700
6220 PARK AREAS	$ 102,446	$ 130,564	$ 152,002	$ 162,221	$ 191,143

HOUSING AND DEVELOPMENT	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
7400 PLANNING AND ZONING	$ 29,513	$ 71,134	$ 89,387	$ 102,365	$ 109,789
7540 TOURISM	39,133	146,844	77,651	59,836	65,636
7550 DOWNTOWN DEVELOPMENT	-	-	3,548	36,000	37,000
7565 SPECIAL FACILITIES- RENTAL	3,121	2,253	5,126	4,350	4,350
	$ 71,767	$ 220,231	$ 175,712	$ 202,551	$ 216,775

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
7400 PLANNING AND ZONING					
51 PERSONAL SER &EMP BENEFIT					
100-51-7400-1100 SALARIES & WAGES	$ 19,654	$ 31,522	$ 44,784	$ 46,498	$ 50,924
100-51-7400-2100 GROUP INSURANCE	-	6,671	19,501	19,501	19,645
100-51-7400-2200 FICA EXPENSE	1,565	2,343	3,257	3,557	3,896
100-51-7400-2400 RETIREMENT	2,589	-	2,739	3,435	3,304
100-51-7400-2700 WORKMEN'S COMP	333	567	775	848	1,234
100-51-7400-2900 OTHER EMPLOYEE BENEFITS	-	-	-	-	261
51 PERSONAL SER &EMP BENEFIT	24,141	41,103	71,056	73,840	79,264
52 PURCHASED/CONTR SERVICES					
100-52-7400-1201 LEGAL	2,375	8,978	2,774	3,000	3,000
100-52-7400-1300 TECHNICAL SERVICES	79	94	132	150	150
100-52-7400-3201 TELEPHONE	734	786	684	750	750
100-52-7400-3202 POSTAGE	38	47	41	150	150
100-52-7400-3300 ADVERTISING	196	1,064	1,042	1,500	1,500
100-52-7400-3500 TRAVEL	26	464	1,145	2,000	2,000
100-52-7400-3600 PROFESSIONAL DUES	-	-	-	25	25
100-52-7400-3700 TRAINING EXPENSE	-	1,615	385	2,000	2,000
100-52-7400-3900 CONTRACTED SERVICES	1,865	15,819	11,399	18,000	20,000
52 PURCHASED/CONTR SERVICES	5,313	28,867	17,602	27,575	29,575
53 SUPPLIES					
100-53-7400-1100 OFFICE SUPPLIES & EXPENSE	59	1,014	241	750	750
100-53-7400-1701 UNIFORMS	-	150	488	200	200
53 SUPPLIES	59	1,164	729	950	950
7400 PLANNING AND ZONING	$ 29,513	$ 71,134	$ 89,387	$ 102,365	$ 109,789

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
7540 TOURISM					
52 PURCHASED/CONTR SERVICES					
100-52-7540-2201 MAINT BLDG & GROUNDS	$ 1,166	$ 1,175	$ 396	$ 1,500	$ 1,500
100-52-7540-2310 RENTAL OF LAND AND BUILDINGS	1,200	20,200	25,706	1,200	1,200
100-52-7540-2320 RENTAL OF EQUIP & VEHCILES	4,515	3,375	3,055	4,500	7,000
100-52-7540-3100 INSURANCE & BONDS	837	1,495	1,207	1,200	2,500
100-52-7540-3300 MARKETING/ADVERTISING	371	468	422	500	500
100-52-7540-3700 TRAINING EXPENSE	-	-	-	250	250
100-52-7540-3900 CONTRACT LABOR	1,800	7,815	475	1,500	1,500
52 PURCHASED/CONTR SERVICES	9,889	34,528	31,261	10,650	14,450

53 SUPPLIES					
100-53-7540-1101 MATERIALS & SUPPLIES	9,702	14,669	4,873	5,000	5,000
100-53-7540-1102 CLEANING & PAPER SUPPLIES	7,497	8,124	5,517	8,000	10,000
100-53-7540-1103 MATERAILS & SUPPLIES- CHRISTMAS	-	14,156	75	10,000	10,000
100-53-7540-1210 WATER/SEWERAGE	5,297	6,683	7,111	7,000	7,000
100-53-7540-1230 ELECTRICITY	3,464	4,497	5,793	6,500	6,500
100-53-7540-1600 SMALL EQUIPMENT	-	-	4,956	-	-
100-53-7540-2201 MAINT. BLDG & GROUNDS	2,064	4,001	7,379	2,000	2,000
100-53-7540-2203 MAINTENANCE VEHICLES	1,220	-	-	-	-
53 SUPPLIES	29,244	52,130	35,704	38,500	40,500
54 CAPITAL OUTLAY					
100-54-7540-1300 CAPITAL OUTLAY- BUILDINGS	-	49,500	-	-	-
58 DEBT SERVICE					
100-58-7540-1000 DEBT SERVICE	-	10,686	10,686	10,686	10,686
7540 TOURISM	$ 39,133	$ 146,844	$ 77,651	$ 59,836	$ 65,636

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
7550 DOWNTOWN DEVELOPMENT					
52 PURCHASED/CONTR SERVICES					
100-52-7550-1201 LEGAL	$ -	$ -	$ 1,855	$ 5,000	$ 5,000
100-52-7550-3300 MARKETING/ADVERTISING	-	-	339	5,000	5,000
100-52-7550-3500 TRAVEL	-	-	-	3,000	3,000
100-52-7550-3600 PROFESSIONAL DUES	-	-	200	-	-
100-52-7550-3700 TRAINING EXPENSE	-	-	150	2,000	2,000
100-52-7550-3900 CONTRACT LABOR	-	-	1,000	10,000	10,000
52 PURCHASED/CONTR SERVICES	-	-	3,544	25,000	25,000
53 SUPPLIES					
100-53-7550-1101 MATERIALS & SUPPLIES	-	-	4	5,000	6,000
100-53-7550-1600 SMALL EQUIPMENT	-	-	-	6,000	6,000
53 SUPPLIES	-	-	4	11,000	12,000
7550 DOWNTOWN DEVELOPMENT	$ -	$ -	$ 3,548	$ 36,000	$ 37,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
7565 SPECIAL FACILITIES- RENTAL					
52 PURCHASED/CONTR SERVICES					
100-52-7565-2201 MAINT. BLDG & GROUNDS	$ 160	$ -	$ 620	$ 250	$ 250
100-52-7565-3100 INSURANCE & BONDS	893	907	848	1,000	1,000
52 PURCHASED/CONTR SERVICES	1,053	907	1,468	1,250	1,250
53 SUPPLIES					
100-53-7565-1210 WATER/SEWERAGE	376	328	311	500	500
100-53-7565-1230 ELECTRICITY	1,234	931	1,311	1,600	1,600
100-53-7565-2201 MAINT BLDG & GROUNDS	458	87	2,036	1,000	1,000
	2,068	1,346	3,658	3,100	3,100
7565 SPECIAL FACILITIES- RENTA	$ 3,121	$ 2,253	$ 5,126	$ 4,350	$ 4,350

CONFISCATED ASSETS FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
35 FNES & FORFEITURES					
210-35-0000-1300 CONFISCATIONS	$ 1,174	$ -	$ -	$ 1,500	$ 1,500
210-35-0000-1360 PROCEEDS FROM SALE OF CON	7,079	-	-	-	-
35 FNES & FORFEITURES	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	$ 8,253	$ -	$ -	$ 1,500	$ 1,500

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
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	921	-	-	150	150
52 PURCHASED/CONTR SERVICES	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	$ 8,415	$ -	$ -	$ 1,500	$ 1,500

HOTEL/MOTEL FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
31 TAXES					
275-31-0000-4100 HOTEL/MOTEL TAXES	$ 169,264	$ 183,002	$ 190,789	$ 120,000	$ 285,000
REVENUES	$ 169,264	$ 183,002	$ 190,789	$ 120,000	$ 285,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
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	$ 59,307	$ 67,193	$ 70,919	$ 24,450	$ 120,000
53 SUPPLIES					
275-53-7540-1103 MATERIALS & SUP- CHRISTMAS	-	-	19,285	-	-
57 OTHER COSTS					
275-57-7540-9010 ADDITIONS TO RESERVE	-	-	-	36,000	68,950
7540 TOURISM	$ 59,307	$ 67,193	$ 90,204	$ 60,450	$ 188,950
7550 DOWNTOWN DEVELOPMENT					
52 PURCHASED/CONTR SERVICES					
100-52-7550-1202 CONTRACT SERVICES- PROF	$ -	$ -	$ 3,040	$ -	$ -
100-52-7550-1222 LEGAL	14,000	-	-	-	-
275-52-7550-3850 CONTRACT LABOR	-	-	450	-	-
52 PURCHASED/CONTR SERVICES	14,000	-	3,490	-	-
53 SUPPLIES					
275-53-7550-1101 MATERIALS & SUPPLIES	25,400	-	1,212	-	54,000
275-53-7550-1600 SMALL EQUIPMENT	-	6,356	-	-	-
53 SUPPLIES	25,400	6,356	1,212	-	54,000
61 TRANSFERS					
275-61-7550-1100 TRANSFERS OUT- GEN FUND	17,382	-	-	36,000	37,000
7550 DOWNTOWN DEVELOPMENT	$ 56,782	$ 6,356	$ 4,702	$ 36,000	$ 91,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
7565 SPECIAL FACILITIES- RENTA					
52 PURCHASED/CONTR SERVICES					
275-52-7565-2110 GARBAGE PICKUP	$ 275	$ 450	$ -	$ -	$ -
275-52-7565-2201 MAINT BLDG & GROUNDS	-	-	-	18,500	-
275-52-7565-3100 INSURANCE AND BONDS	139	197	184	250	250
275-52-7565-3850 CONTRACT LABOR	1,200	-	-	-	-
52 PURCHASED/CONTR SERVICES	1,614	647	184	18,750	250
53 SUPPLIES					
275-53-7565-1101 MATERIALS & SUPPLIES	62	-	-	-	-
275-53-7565-1210 WATER/SEWERAGE	1,993	1,670	1,883	1,800	1,800
275-53-7565-1230 ELECTRICITY	3,457	2,911	3,070	3,000	3,000
275-53-7565-2201 MAINT BLDG & GROUNDS	-	326	-	-	-
53 SUPPLIES	5,512	4,907	4,953	4,800	4,800
7565 SPECIAL FACILITIES- RENTA	$ 7,126	$ 5,554	5,137	23,550	5,050
HOTEL MOTEL EXPENDITURES	$ 268,903	$ 79,103	$ 100,043	$ 120,000	$ 285,000

SPLOST FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
33 INTERGOVERNMENTAL REVENUE					
320-33-0000-1000 FEDERAL GOVT GRANTS	$ -	$ 7,387	$ -	$ -	$ -
320-33-0000-3200 SPLOST INCOME	332,714	392,264	427,671	400,000	430,000
320-33-0000-4310 DOT LMIG GRANT PROGRAM	32,268	35,649	37,360	38,820	38,820
320-33-0000-4310 DOT STREETSCAPE GRANT- PHA	-	-	58,051	350,000	-
33 INTERGOVERNMENTAL REVENUE	364,982	435,300	523,082	788,820	468,820
36 INVESTMENT INCOME					
320-36-0000-1000 INTEREST INCOME	504	238	875	500	500
38 MISCELLANEOUS					
320-38-0000-6000 MISCELLANEOUS REVENUE	5,175	-	-	-	-
320-38-0000-9000 MISC REV- RESTITUTION	7,333	4,000	2,400	-	-
38 MISCELLANEOUS	12,508	4,000	2,400	-	-
39 OTHER FINANCING SOURCES					
320-39-0000-1275 TRANSFER IN- HOTEL MOTEL	135,000	-	96	-	-
REVENUES	$ 512,994	$ 439,538	$ 526,453	$ 789,320	$ 469,320

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
4200 HIGHWAYS & STREETS					
52 PURCHASED/CONTR SERVICES					
320-52-4200-1100 ADMINISTRATIVE SERVICES	$ 98	$ -	$ 510	$ -	$ -
320-52-4200-1201 LEGAL	2,328	-	-	-	-
320-52-4200-1202 ENGINEERING	42,099	-	-	-	-
320-52-4200-3300 ADVERTISING	476	-	-	-	-
320-52-4200-3850 CONTRACT LABOR- PAVING & ST	1,279,946	50,495	78,603	529,320	304,320
320-52-4200-3851 CONTRACT LABOR- SIDEWALKS	-	-	2,800	-	-
52 PURCHASED/CONTR SERVICES	1,324,947	50,495	81,913	529,320	304,320
53 SUPPLIES					
320-53-4200-1101 MATERIALS & SUPPLIES	2,306	-	-	-	-
320-53-4200-1120 MATERIALS & SPPLIES- CONCRE	-	-	3,485	-	-
320-53-4200-1121 MATERIALS & SPPLIES- STONE	5,445	9,843	12,406	10,000	15,000
53 SUPPLIES	7,751	9,843	15,891	10,000	15,000
7540 HIGHWAYS & STREETS	$ 1,332,698	$ 60,338	$ 97,804	$ 539,320	$ 319,320
4440 WATER DISTRIBUTION					
61 TRANSFERS OUT					
320-61-4440-5050 TRANSFERS OUT- WATER FUND	$ -	$ -	$ -	$ -	$ 150,000
7550 DOWNTOWN DEVELOPMENT					
52 PURCHASED/CONTR SERVICES					
320-52-7550-1201 LEGAL	$ -	$ 1,128	$ 714	$ -	$ -
320-52-7550-1202 ENGINEERING	60,654	20,803	12,330	25,000	-
52 PURCHASED/CONTR SERVICES	60,654	21,931	13,044	25,000	-
54 CAPITAL OUTLAY					
320-54-7550-1400 CAPITAL OUTLAY- INFRASTRUCT	-	-	72,565	225,000	-
7550 DOWNTOWN DEVELOPMENT	$ 60,654	$ 21,931	$ 85,609	$ 250,000	$ -
SPLOST EXPENDITURES	$ 1,393,352	$ 82,269	$ 183,413	$ 789,320	$ 469,320

WATER AND SEWER FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
REVENUES					
33 INTERGOVERNMENTAL REVENUE					
505-33-0000-1150 GEFA PRINCIPAL FORGIVENESS	$ 48,716	$ 37,712	$ 179,344	$ 137,500	$ 90,000
505-33-0000-1300 USDA CAPITAL WATER GRANT	354,876	25,000	-	-	-
505-33-0000-4310 CDBG GRANT INCOME	47,479	348,440	78,923	-	-
505-33-0000-6000 LOCAL GOVT GRANTS	-	2,801	-	-	-
33 INTERGOVERNMENTAL REVENUE	451,071	413,953	258,267	137,500	90,000
34 CHARGES FOR SERVICES					
505-34-0000-4200 WATER LINE SURCHARGE	55,500	75,000	65,000	60,000	80,000
505-34-0000-4210 WATER RECEIPTS	2,192,232	2,330,947	2,400,734	2,365,000	2,750,000
505-34-0000-4212 WATER TAPS	41,459	50,639	49,302	50,000	55,000
505-34-0000-4213 MISC INCOME	1,025	7,576	-	-	-
505-34-0000-4214 PENALTIES	38,795	36,473	27,221	16,000	30,000
505-34-0000-4216 W/SW LABOR & MATERIALS CHAR	12,769	104,902	68,724	50,000	65,000
505-34-0000-4217 CONNECTION FEES	11,825	13,743	14,400	14,000	16,000
505-34-0000-4218 BACK FLOW VALVES	7,228	8,059	7,506	7,500	7,500
505-34-0000-4220 SEWER RECEIPTS	854,389	978,793	1,095,205	1,095,000	1,281,000
505-34-0000-4221 SEWER TAP FEES	4,276	18,743	3,266	5,000	5,500
505-34-0000-4223 SEWER LINE SURCHARGE	60,000	48,000	21,000	20,000	30,000
505-34-0000-9300 SERVICE CHARGE	23,689	30,470	26,600	15,000	30,000
505-34-0000-9301 RETURNED CHECK FEES	2,805	2,245	2,062	2,500	2,500
34 CHARGES FOR SERVICES	3,305,992	3,705,590	3,781,020	3,700,000	4,352,500
36 INVESTMENT INCOME					
505-36-0000-1000 INTEREST INCOME	2,539	3,078	3,373	3,000	3,000
38 MISCELLANEOUS REVENUE					
505-38-0000-3000 INS REIMB FOR DAMAGED PROP	15,530	14,131	-	-	-
505-38-0000-9000 SALE OF SCRAP	1,142	40	-	-	-
38 MISCELLANEOUS REVENUE	16,672	14,171	-	-	-
39 OTHER FINANCING SOURCES					
505-39-0000-2000 SALE OF CAPITAL ASSETS	-	32,000	-	-	-
505-39-0000-3200 CONTRACTOR CONTRIBUTIONS	-	303,484	-	-	-
505-39-0000-3220 TRANSFER IN- FROM SPLOST	-	-	-	-	150,000
505-39-0000-3500 GEFA LOAN PROCEEDS	-	-	-	512,500	510,000
505-39-0000-5001 USE OF SURCHARGE FUNDS	-	-	-	-	125,000
39 OTHER FINANCING SOURCES	-	335,484	-	512,500	785,000
REVENUES	$ 3,776,274	$ 4,472,276	$ 4,042,660	$ 4,353,000	$ 5,230,500

SANITATION AND WASTEWATER EXPENSE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
4310 SANITARY ADMINISTRATION	$ 193,298	$ 137,788	$ 142,567	$ 129,936	$ 138,411
4311 CDBG SEWER GRANT	67,254	355,362	187,273	-	-
4331 SANITARY SEWER MAINTENANCE	223,976	359,204	814,768	774,496	1,270,718
4335 SEWAGE TREATMENT PLANT	405,944	492,548	433,917	975,978	563,342
	$ 890,472	$ 1,344,902	$ 1,578,525	$ 1,880,410	$ 1,972,471

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
4310 SANITARY ADMINISTRATION					
52 PURCHASED/CONTR SERVICES					
505-52-4310-1200 AUDIT	$ 1,718	$ 1,736	$ 1,736	$ 1,800	$ 1,800
505-52-4310-1201 LEGAL	1,710	1,146	-	1,000	1,000
505-52-4310-1202 ENGINEERING	69,696	22,150	21,757	9,000	9,000
505-52-4310-2202 MAINTENANCE EQUIPMENT	515	615	584	1,000	1,000
505-52-4310-3100 INSURANCE & BONDS	4,403	1,505	1,714	1,800	2,500
505-52-4310-3201 TELEPHONE	-	-	-	-	-
505-52-4310-3202 POSTAGE	3,675	4,020	4,300	4,500	4,500
505-52-4310-3300 ADVERTISING	-	-	840	500	500
505-52-4310-3400 PRINTING	1,650	1,944	1,800	2,000	2,000
505-52-4310-3500 TRAVEL	-	-	-	-	-
505-52-4310-3600 PROFESSIONAL DUES	4,543	-	-	-	-
505-52-4310-3900 CONTRACTED SERVICES	6,158	6,617	6,860	7,500	7,500
52 PURCHASED/CONTR SERVICES	94,068	39,733	39,591	29,100	29,800
53 SUPPLIES					
505-53-4310-1100 OFFICE SUPPLIES & EXPENSE	112	13	-	-	-
505-53-4310-1700 MISCELLANEOUS	413	244	161	-	-
53 SUPPLIES	525	257	161	-	-
55 INTERFUND CHARGES					
505-55-4310-1100 COST ALLOCATION- GENERAL	13,393	13,359	16,173	13,970	20,350
505-55-4310-1505 COST ALLOCATION- WATER ADMI	23,176	22,303	24,506	24,730	26,125
55 INTERFUND CHARGES	36,569	35,662	40,679	38,700	46,474
58 DEBT SERVICE					
505-58-4310-1001 RURAL DEVELOPMENT LOAN	62,136	62,136	62,136	62,136	62,136
4310 SANITARY ADMINISTRATION	$ 193,298	$ 137,788	$ 142,567	$ 129,936	$ 138,411

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
4311 CDBG SEWER GRANT					
52 PURCHASED/CONTR SERVICES					
505-52-4311-1201 CDBG LEGAL	$ 5,550	$ 3,187	$ 105	$ -	$ -
505-52-4311-1202 CDBG GRANT ENGINEERING	39,233	17,851	2,699	-	-
505-52-4311-1205 CDBG GRANT ADMINISTRATION	22,159	24,503	7,322	-	-
505-52-4311-1210 CDBG MATCH FUNDS	42	145	-	-	-
505-52-4311-3300 CDBG ADVERTISING	270	723	210	-	-
52 PURCHASED/CONTR SERVICES	67,254	46,409	10,336	-	-
54 CAPITAL OUTLAY					
505-54-4311-1000 CDBG CAPITAL OUTLAY	-	308,953	176,937	-	-
4311 CDBG SEWER GRANT	$ 67,254	$ 355,362	$ 187,273	$ -	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
4331 SANITARY SEWER MAINTENANCE					
52 PURCHASED/CONTR SERVICES					
505-52-4331-1202 ENGINEERING	$ -	$ 1,138	$ 16,638	$ 10,000	$ 10,000
505-52-4331-2202 MAINTENANCE EQUIPMENT	12,698	8,088	25,592	14,000	14,000
505-52-4331-2320 RENTAL OF EQUIPMENT AND VEH	-	-	80	-	-
505-52-4331-3100 INSURANCE & BONDS	1,201	1,689	1,579	2,000	2,000
505-52-4331-3900 CONTRACTED SERVICES	319	-	32,396	20,000	20,000
505-52-4331-3902 LAWN MAINT CONTRACT	-	-	5,600	7,000	-
505-52-4331-3905 SEWER PUMPING SVC (TOWS)	12,271	10,455	19,883	16,000	16,000
52 PURCHASED/CONTR SERVICES	26,489	21,370	101,768	69,000	62,000
53 SUPPLIES					
505-53-4331-1101 MATERIALS & SUPPLIES	460	53	577	1,000	1,000
505-53-4331-1110 LINES & SYSTEM	3,615	25,903	2,471	9,000	9,000
505-53-4331-1210 WATER/SEWERAGE	327	300	425	500	500
505-53-4331-1230 ELECTRICITY	50,682	58,589	56,592	60,000	60,000
505-53-4331-1270 GASOLINE	3,997	5,419	5,393	5,000	5,000
505-53-4331-1600 SMALL EQUIPMENT	-	40	2,882	2,500	2,500
505-53-4331-1701 UNIFORMS	-	95	-	-	-
505-53-4331-2201 MAINT BLDG & GROUNDS	8	-	6,640	2,500	2,500
505-53-4331-2202 MAINTENANCE EQUIPMENT	6,987	5,053	34,488	15,000	15,000
505-53-4331-2203 MAINTENANCE VEHICLES	120	-	-	-	-
53 SUPPLIES	66,196	95,452	109,468	95,500	95,500
54 CAPITAL OUTLAY					
505-54-4331-1400 CAPITAL OUTLAY- INFRASTRUCTU	5,671	83,331	439,953	400,000	870,000
55 INTERFUND CHARGES					.
505-55-4331-1100 COST ALLOCATION- SHOP	-	17,947	12,798	11,662	12,163
505-55-4331-1505 COST ALLOCATION- WATER MAIN	125,620	132,037	148,425	196,290	227,050
55 INTERFUND CHARGES	125,620	149,984	161,223	207,952	239,213
58 DEBT SERVICE					
505-58-4331-1002 DEBT SERVICE	-	9,067	2,356	2,044	4,005
58 DEBT SERVICE	-	9,067	2,356	2,044	4,005
4331 SANITARY SEWER MAINTENANCE	$ 223,976	$ 359,204	$ 814,768	$ 774,496	$ 1,270,718

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
4335 SEWAGE TREATMENT PLANT					
51 PERSONAL SER &EMP BENEFIT					
505-51-4335-1100 SALARIES & WAGES	$ 79,057	$ 91,867	$ 98,607	$ 98,487	$ 109,356
505-51-4335-2100 GROUP INSURANCE	41,162	41,162	39,002	39,002	39,290
505-51-4335-2200 FICA EXPENSE	5,940	6,565	7,117	7,534	8,366
505-51-4335-2400 RETIREMENT	4,894	6,430	6,454	6,870	6,607
505-51-4335-2700 WORKMEN'S COMP	1,154	1,894	2,193	2,285	2,401
505-51-4335-2900 OTHER EMPLOYEE BENEFITS	-	-	-	-	522
51 PERSONAL SER &EMP BENEFIT	132,207	147,918	153,373	154,178	166,542
52 PURCHASED/CONTR SERVICES					
505-52-4335-1202 ENGINEERING	-	4,655	948	5,000	5,000
505-52-4335-1300 TECHNICAL SERVICES	234	227	263	300	300
505-52-4335-1310 LAB SAMPLE TESTING	14,476	3,274	4,154	5,000	5,000
505-52-4335-2110 GARBAGE PICKUP	756	1,336	1,100	1,200	1,200
505-52-4335-2201 MAINT BLDG & GROUNDS	-	2,610	4,380	5,000	5,000
505-52-4335-2202 MAINTENANCE EQUIPMENT	64,236	32,564	31,743	20,000	35,000
505-52-4335-2320 RENTAL EQUIP & VEHICLES	59	272	-	500	500
505-52-4335-3100 INSURANCE & BONDS	5,926	8,475	9,996	8,500	8,500
505-52-4335-3201 TELEPHONE & INTERNET	2,261	1,936	2,076	2,000	2,000
505-52-4335-3500 TRAVEL	-	24	-	-	-
505-52-4335-3600 PROFESSIONAL DUES	-	1,800	4,460	250	250
505-52-4335-3700 TRAINING EXPENSE	1,060	-	1,439	1,500	1,500
505-52-4335-3902 LAWN MAINT CONTRACT	-	-	-	-	9,000
505-52-4335-3903 SANITATION PICK UP	29,059	34,033	49,656	41,000	41,000
52 PURCHASED/CONTR SERVICES	118,067	91,206	110,215	90,250	114,250
53 SUPPLIES					
505-53-4335-1100 OFFICE SUPPLIES & EXPENSE	277	399	457	500	500
505-53-4335-1101 MATERIALS & SUPPLIES	1,944	1,748	1,394	2,500	2,500
505-53-4335-1102 CLEANING & PAPER SUPPLIES	357	207	192	250	250
505-53-4335-1210 WATER/SEWERAGE	20,143	19,501	30,608	25,000	25,000
505-53-4335-1220 PROPANE GAS	677	836	796	1,200	1,200
505-53-4335-1230 ELECTRICITY	85,044	81,408	70,350	80,000	80,000
505-53-4335-1270 GASOLINE	2,526	2,725	2,460	2,000	2,000
505-53-4335-1280 CHEMICALS	20,254	18,898	21,286	20,000	20,000
505-53-4335-1600 SMALL EQUIPMENT	4,657	10,472	9,928	8,000	8,000
505-53-4335-1701 UNIFORMS	550	400	1,136	600	600
505-53-4335-2201 MAINT. BLDG&GROUNDS	747	2,045	4,082	3,000	3,000
505-53-4335-2202 MAINTENANCE EQUIPMENT	14,535	55,631	26,783	38,000	38,000
505-53-4335-2203 MAINTENANCE VEHICLES	151	201	857	500	500
53 SUPPLIES	151,862	194,471	170,329	181,550	181,550
54 CAPITAL OUTLAY					
505-54-4335-2100 CAPITAL OUTLAY- EQUIPMENT	3,808	58,953	-	550,000	100,000
58 DEBT SERVICE					
505-58-4335-1002 DEBT SERVICE	-	-	-	-	1,000
4335 SEWAGE TREATMENT PLANT	$ 405,944	$ 492,548	$ 433,917	$ 975,978	$ 563,342

WATER EXPENSE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
4410 WATER ADMINISTRATION	$ 858,322	$ 809,474	$ 833,477	$ 847,121	$ 902,126
4411 USDA RURAL DEVELOPMENT LOAN	56,134	-	-	-	-
4415 GEFA PROJECT	161,212	201,902	264,718	150,000	-
4430 WATER TREATMENT	413,438	514,098	497,794	485,399	534,985
4440 WATER DISTRIBUTION	1,088,878	1,382,621	939,491	990,070	1,815,618
4450 WATER LOSS PREVENTION	-	-	106,818	-	5,300
	$ 2,577,984	$ 2,908,095	$ 2,642,298	$ 2,472,590	$ 3,258,029

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
4410 WATER ADMINISTRATION					
51 PERSONAL SER &EMP BENEFIT					
505-51-4410-1100 SALARIES & WAGES	$ 48,773	$ 51,831	$ 54,769	$ 58,528	$ 62,454
505-51-4410-1700 INDIRECT COST ALLOCATIONS	(23,176)	(22,303)	(24,506)	(24,730)	(26,125)
505-51-4410-2100 GROUP INSURANCE	20,581	20,581	19,501	19,501	19,645
505-51-4410-2200 FICA EXPENSE	3,636	3,938	4,043	4,477	4,778
505-51-4410-2400 RETIREMENT	2,445	3,217	2,934	3,435	3,304
505-51-4410-2700 WORKMEN'S COMP	35	133	130	147	146
505-51-4410-2900 OTHER EMPLOYEE BENEFITS	-	-	-	-	261
51 PERSONAL SER &EMP BENEFIT	52,294	57,397	56,871	61,358	64,463
52 PURCHASED/CONTR SERVICES					
505-52-4410-1110 CASH OVER/SHORT	-	69	50	-	-
505-52-4410-1120 BANK CHARGES	7,382	9,355	10,292	10,000	14,000
505-52-4410-1200 AUDIT	5,400	5,400	5,400	5,500	5,500
505-52-4410-1201 LEGAL	11,217	4,130	8,238	5,000	5,000
505-52-4410-1202 ENGINEERING	24,777	6,745	703	3,500	3,500
505-52-4410-1300 TECHNICAL SERVICES	1,395	242	394	500	500
505-52-4410-2202 MAINTENANCE EQUIPMENT	1,602	3,443	1,569	1,500	1,500
505-52-4410-3100 INSURANCE & BONDS	16,203	8,883	10,395	11,000	12,000
505-52-4410-3201 TELEPHONE & INTERNET	2,839	647	285	500	500
505-52-4410-3202 POSTAGE	8,463	9,587	9,489	10,000	10,000
505-52-4410-3300 ADVERTISING	1,667	1,727	1,127	1,500	1,500
505-52-4410-3400 PRINTING	3,850	4,822	4,200	5,000	5,000
505-52-4410-3500 TRAVEL	2,561	2,399	1,325	2,000	2,000
505-52-4410-3600 PROFESSIONAL DUES	2,930	1,620	1,600	2,000	2,000
505-52-4410-3700 TRAINING EXPENSE	1,542	965	375	1,000	1,000
505-52-4410-3900 CONTRACTED SERVICES	16,318	16,818	17,552	20,000	20,000
52 PURCHASED/CONTR SERVICES	108,146	76,852	72,994	79,000	84,000
53 SUPPLIES					
505-53-4410-1100 OFFICE SUPPLIES & EXPENSE	6,196	7,282	3,577	3,000	3,000
505-53-4410-1101 MATERIALS & SUPPLIES	237	132	149	500	500
505-53-4410-1102 CLEANING & PAPER SUPPLIES	54	322	550	500	500
505-53-4410-1600 SMALL EQUIPMENT	503	862	500	1,200	1,200
505-53-4410-1700 MISCELLANEOUS	1,699	1,310	1,375	500	500
505-53-4410-1701 UNIFORMS	240	346	398	400	400
505-53-4410-2202 MAINTENANCE EQUIPMENT	192	-	-	-	-
53 SUPPLIES	9,121	10,254	6,549	6,100	6,100
54 CAPITAL OUTLAY					
505-54-4410-3200 CAPITAL OUTLAY- COMPUTERS	-	-	8,214	-	-
55 INTERFUND CHARGES					
505-55-4410-1100 COST ALLOCATION- GENERAL	53,968	53,836	77,095	55,977	102,611
57 OTHER COSTS					

505-57-4410-4000 BAD DEBT EXPENSE	10,786	6,139	9,917	5,000	5,000
505-57-4410-9000 CONTINGENCIES	-	-	-	37,850	38,116
57 OTHER COSTS	10,786	6,139	9,917	42,850	43,116
58 DEBT SERVICE					
505-58-4410-4442 USDA BOND DEBT WATER PROJ	620,707	601,836	601,837	601,836	601,836
505-58-4410-4444 MINERAL BLUFF WATER DEBT	3,300	3,160	-	-	-
58 DEBT SERVICE	624,007	604,996	601,837	601,836	601,836
4410 WATER ADMINISTRATION	$ 858,322	$ 809,474	$ 833,477	$ 847,121	$ 902,126

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
4411 USDA RURAL DEV LOAN					
52 PURCHASED/CONTR SERVICES					
505-52-4411-1201 USDA LEGAL	84	-	-	-	-
505-52-4411-1202 USDA ENGINEERING	13,227	-	-	-	-
52 PURCHASED/CONTR SERVICES	13,311	-	-	-	-
54 CAPTIAL OUTLAY					
505-54-4411-1420 C/O WATER TREATMENT PLANT	42,823	-	-	-	-
4411 USDA RURAL DEV LOAN	$ 56,134	$ -	$ -	$ -	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
4415 GEFA PROJECT					
52 PURCHASED/CONTR SERVICES					
505-52-4415-1201 LEGAL	$ 1,586	$ 2,349	$ 759	$ -	$ -
505-52-4415-1202 ENGINEERING	16,476	8,367	6,796	150,000	-
52 PURCHASED/CONTR SERVICES	18,062	10,716	7,555	150,000	-
53 SUPPLIES					
505-53-4415-1110 LINES & SYSTEMS	143,150	191,186	211,663	-	-
54 CAPTIAL OUTLAY					
505-54-4415-1400 INFRASTRUCTURE	-	-	45,500	-	-
4415 GEFA PROJECT	$ 161,212	$ 201,902	$ 264,718	$ 150,000	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
4430 WATER TREATMENT					
51 PERSONAL SER &EMP BENEFIT					
505-51-4430-1100 SALARIES & WAGES	$ 150,780	$ 152,633	$ 160,177	$ 155,059	$ 173,093
505-51-4430-2100 GROUP INSURANCE	43,520	48,736	46,216	29,216	26,907
505-51-4430-2200 FICA EXPENSE	11,744	10,578	11,323	10,562	13,242
505-51-4430-2400 RETIREMENT	9,788	12,863	8,218	10,306	9,911
505-51-4430-2700 WORKMEN'S COMP	9,830	10,568	11,788	13,006	14,199
505-51-4430-2900 OTHER EMPLOYEE BENEFITS	-	-	-	-	783
51 PERSONAL SER &EMP BENEFIT	225,662	235,378	237,722	218,149	238,135
52 PURCHASED/CONTR SERVICES					
505-52-4430-1202 ENGINEERING	-	733	-	-	10,000
100-52-4430-1300 TECHNICAL SERVICES	-	411	440	500	500
505-52-4430-1310 WATER SAMPLE TESTING	10,300	11,427	11,517	12,000	12,000
505-52-4430-2201 MAINT BLDG & GROUNDS	-	24,950	833	500	4,000
505-52-4430-2202 MAINTENANCE EQUIPMENT	8,137	16,935	25,003	20,000	20,000
505-52-4430-3100 INSURANCE & BONDS	14,833	19,594	18,577	20,000	20,000
505-52-4430-3201 TELEPHONE & INTERNET	3,822	3,377	2,947	3,500	3,500
505-52-4430-3500 TRAVEL	1,319	353	1,519	2,000	1,500
505-52-4430-3600 PROFESSIONAL DUES	555	-	485	750	750
505-52-4430-3700 TRAINING EXPENSE	220	655	555	2,000	1,000
505-52-4430-3902 LAWN MAINT CONTRACT	-	-	-	-	9,000
505-52-4430-3903 SANITATION PICK-UP	1,271	1,652	1,007	1,800	1,300
52 PURCHASED/CONTR SERVICES	40,457	80,087	62,883	63,050	83,550
53 SUPPLIES					
505-53-4430-1100 OFFICE SUPPLIES & EXPENSE	739	1,258	1,972	1,500	1,500
505-53-4430-1101 MATERIALS & SUPPLIES	1,064	1,584	698	1,500	1,000
505-53-4430-1102 CLEANING & PAPER SUPPLIES	342	55	754	500	500
505-53-4430-1210 WATER/SEWERAGE	-	37,691	36,829	40,000	40,000
505-53-4430-1230 ELECTRICITY	108,436	112,550	110,068	108,000	108,000
505-53-4430-1270 GASOLINE	2,037	456	357	1,000	500
505-53-4430-1280 CHEMICALS	23,773	34,348	34,502	35,000	35,000
505-53-4430-1290 LAB SUPPLIES	-	-	4,171	4,000	4,000
505-53-4430-1600 SMALL EQUIPMENT	5,197	4,189	4,738	5,000	5,000
505-53-4430-1701 UNIFORMS	1,242	682	1,016	1,200	1,200
505-53-4430-2201 MAINT. BLDG&GROUNDS	587	1,847	270	500	500
505-53-4430-2202 MAINTENANCE EQUIPMENT	3,867	3,920	1,707	5,000	5,000
505-53-4430-2203 MAINTENANCE VEHCILES	35	53	107	1,000	500
53 SUPPLIES	147,319	198,633	197,189	204,200	202,700
54 CAPITAL OUTLAY					
505-54-4430-2100 CAPITAL OUTLAY- EQUIPMENT	-	-	-	-	10,600
4430 WATER TREATMENT	$ 413,438	$ 514,098	$ 497,794	$ 485,399	$ 534,985

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
4440 WATER DISTRIBUTION					
51 PERSONAL SER &EMP BENEFIT					
505-51-4440-1100 SALAIRES & WAGES	$ 231,165	$ 285,648	$ 292,019	$ 427,731	$ 520,270
505-34-4440-1700 INDIRECT COST ALLOCATIONS	(108,719)	(119,295)	(133,965)	(217,174)	(245,375)
505-51-4440-2100 GROUP INSURANCE	74,453	82,817	85,310	124,569	127,398
505-51-4440-2200 FICA EXPENSE	17,171	20,473	21,251	33,869	39,801
505-51-4440-2400 RETIREMENT	14,682	22,511	20,931	34,352	33,038
505-51-4440-2700 WORKMEN'S COMP	15,375	26,984	27,498	34,682	37,863
505-51-4410-2900 OTHER EMPLOYEE BENEFITS	-	1,080	114	1,000	3,871
51 PERSONAL SER &EMP BENEFIT	244,127	320,218	313,158	439,029	516,866
52 PURCHASED/CONTR SERVICES					
505-52-4440-1202 ENGINEERING	-	13,068	24,716	20,000	5,000
505-52-4440-1300 TECHNICAL SERVICES	-	635	927	1,200	1,200
505-52-4440-1310 WATER SAMPLE TESTING	25	160	340	500	500
505-52-4440-2201 MAINT BLDG & GROUNDS	-	-	35	-	-
505-52-4440-2202 MAINTENANCE EQUIPMENT	5,875	11,209	31,729	25,000	35,000
505-52-4440-2203 MAINTENANCE VEHICLES	434	536	4,527	2,000	12,000
505-52-4440-2320 RENTAL OF EQUIPMENT AND VEH	13,634	8,687	2,245	5,000	5,000
505-52-4440-3100 INSURANCE & BONDS	3,035	6,213	5,734	6,000	6,000
505-52-4440-3201 TELEPHONE & INTERNET	-	-	764	1,200	1,200
505-52-4440-3500 TRAVEL	-	3,024	901	2,000	2,000
505-52-4440-3600 PROFESSIONAL DUES	-	-	1,311	1,500	1,500
505-52-4440-3700 TRAINING EXPENSE	-	3,162	1,395	4,000	4,000
505-52-4440-3900 CONTRACTED SERVICES	2,052	21,313	18,314	40,000	30,000
505-52-4440-3902 LAWN MAINT CONTRACT	13,040	11,668	18,047	23,000	5,000
505-52-4440-3910 CONTRACT LABOR- PATCHING	2,620	13,800	13,200	15,000	25,000
52 PURCHASED/CONTR SERVICES	40,715	93,475	124,185	146,400	133,400
53 SUPPLIES					
505-52-4440-1100 OFFICE SUPPLIES & EXPENSE	429	123	602	1,200	1,200
505-53-4440-1101 MATERIALS & SUPPLIES	5,318	10,138	8,523	10,000	10,000
505-53-4440-1102 CLEANING & PAPER SUPPLIES	-	13	-	-	-
505-53-4440-1110 LINES & SYSTEM	122,392	113,634	137,682	80,000	120,000
505-53-4440-1111 LINES & SYSTEM- REIMB MATERIA	-	93,356	51,060	50,000	65,000
505-53-4440-1120 MATERIALS & SUPPLIES- PATCHIN	4,914	7,057	3,113	5,000	5,000
505-53-4440-1121 MATERIALS & SUPPLIES- STONE	6,932	12,926	12,706	10,000	15,000
505-53-4440-1230 ELECTRICITY	11,629	14,921	13,473	13,500	13,500
505-53-4440-1270 GASOLINE	9,404	13,948	12,584	11,000	11,000
505-53-4440-1600 SMALL EQUIPMENT	7,000	13,893	20,136	10,000	10,000
505-53-4440-1701 UNIFORMS	1,787	2,816	4,025	4,000	4,000
505-53-4440-1702 WATER LEAK-DINNER/SUPPER	13	67	113	500	500
505-53-4440-1710 MISC- REIMB FOR DAMAGED PRO	9,969	940	124	-	-
505-53-4440-2201 MAINT BLDG & GROUNDS	-	173	5,332	1,000	1,000
505-53-4440-2202 MAINTENANCE EQUIPMENT	14,880	6,751	4,861	8,000	8,000
505-53-4440-2203 MAINTENANCE VEHICLES	5,426	3,845	10,166	10,000	6,000
505-53-4440-3902 GA CORRECTIONS (WD) MATERIA	1,765	1,334	221	-	-
53 SUPPLIES	201,858	295,935	284,721	214,200	270,200
54 CAPITAL OUTLAY					
505-54-4440-1400 CAPITAL OUTLAY- INFRASTRUCTU	427,462	386,518	126,063	100,146	690,000
505-54-4440-2100 CAPITAL OUTLAY - EQUIP	6,748	122,148	21,212	15,000	50,000
505-54-4440-2200 CAPITAL OUTLAY- VEHICLES	-	-	8,065	10,000	50,000
54 CAPITAL OUTLAY	434,210	508,666	155,340	125,146	790,000
55 INTERFUND CHARGES					
505-55-4440-1100 COST ALLOCATION- SHOP	39,435	43,047	34,388	38,396	40,269
58 DEBT SERVICE					

505-58-4440-1002 DEBT SERVICE- GEFA LOAN	7,203	15,628	16,087	10,289	38,324
505-58-4440-1003 NEW METER REPL LOAN PMTS	99,070	99,071	-	-	-
505-58-4440-1004 GMA/USDA LEASE PAYMENTS	22,260	6,581	11,612	16,610	26,559
58 DEBT SERVICE	128,533	121,280	27,699	26,899	64,883
4440 WATER DISTRIBUTION	$ 1,088,878	$ 1,382,621	$ 939,491	$ 990,070	$ 1,815,618

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
4450 WATER LOSS PREVENTION					
51 PERSONAL SER &EMP BENEFIT					
505-51-4450-1100 SALAIRES & WAGES	$ -	$ 47,372	$ 77,544	$ -	$ -
505-51-4450-1700 INDIRECT COST ALLOCATION- GE	-	(35,362)	(32,535)	-	(36,650)
505-51-4450-2100 GROUP INSURANCE	-	7,379	15,575	-	-
505-51-4450-2200 FICA EXPENSE	-	3,293	6,147	-	-
505-51-4450-2400 RETIREMENT	-	-	5,251	-	-
505-51-4450-2700 WORKMEN'S COMP	-	3,624	3,933	-	-
51 PERSONAL SER &EMP BENEFIT	-	26,306	75,915	-	(36,650)
52 PURCHASED/CONTR SERVICES					
505-52-4450-1202 ENGINEERING	-	7,075	5,711	-	750
505-52-4450-1300 TECHNICAL SERVICES	-	88	263	-	-
505-52-4450-2202 MAINTENANCE EQUIPMENT	-	-	1,071	-	1,200
505-52-4450-2203 MAINTENANCE VEHICLES	-	-	429		
505-52-4450-3201 TELEPHONE & INTERNET	-	1,167	953	-	-
505-52-4440-3300 ADVERTISING	448	-	-	-	-
505-52-4450-3500 TRAVEL	3,662	30	2,966	-	-
505-52-4450-3600 PROFESSIONAL DUES	-	49	-	-	-
505-52-4450-3700 TRAINING EXPENSE	1,225	185	-	-	-
505-52-4450-3900 CONTRACT SERVICES	31,285	17,013	9,795	-	30,000
52 PURCHASED/CONTR SERVICES	36,620	25,607	21,188	-	31,950
53 SUPPLIES					
100-53-4450-1100 OFFICE SUPPLIES & EXPENSE	-	-	975	-	-
505-53-4450-1101 MATERIALS & SUPPLIES	9,930	2,590	5,638	-	-
505-53-4440-1600 SMALL EQUIPMENT	2,497	3,597	2,169	-	-
505-53-4440-1701 UNIFORMS	-	89	933	-	-
53 SUPPLIES	12,427	6,276	9,715	-	-
54 CAPITAL OUTLAY					
505-54-4450-2100 CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	10,000
4450 WATER LOSS PREVENTION	$ 49,047	$ 58,189	$ 106,818	$ -	$ 5,300

PRIOR YEAR AND 5-YEAR PROJECTION OF CAPITAL BUDGET

ACCOUNT NUMBER/DESCRIPTION	2020	2021	2022	2023	2024	2025	FUNDING SOURCE
GENERAL FUND							
Street Equipment- Backhoe, Wood Chipper, Dumptruck & Salt Spreader, Mower		50,000					GMA lease
Police vehicles	37,500	38,000					GMA lease
Park vehicle		25,000					General Fund operating revenue
GENERAL FUND CAPITAL OUTLAY	**$ 37,500**	**$ 113,000**	**$ -**	**$ -**	**$ -**	**$ -**	
SPLOST FUND							
West Main Street Streetscape	275,000						$350,000 Streetscape grant + 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 $750,000 + SPLOST
SPLOST CAPITAL OUTLAY	**$ 291,750**	**$ -**	**$ 1,750,000**	**$ -**	**$ -**	**$ -**	
WATER & SEWER FUND							
Sewer projects							
Sewer plant upgrades	25,000	100,000	4,900,000				2020 GEFA loan with 15% forgiveness
Trackside Lane pump station, including replace gravity sewer line to reduce INI	25,000	300,000					GEFA loan with 25% loan forgiveness
Sewer lines & mains- Mineral Springs & Hall Street		270,000					Water Fund operating revenue
Remove Aska #2 & CVS sewer substations, reroute to Aska #1 & upgrate Industrial Park		150,000	1,500,000				2020 GEFA loan
Aging infrastructure sewerline replacement		150,000					Water Fund operating revenue
Water projects							
Meter Replacement Project Phase II III, IV	45,000						2017, 2018 & 2019 GEFA loans with 20% forgiveness
Radio read base stations	51,000						
West Main Street waterline replacement	50,000						
Raw water vault at water plant		10,600					Water Fund operating revenue
Replace water mains & PRV (detailed list provided by Water Supervisor)		310,000	200,000				SPLOST & Surcharge revenues
Hwy 5 GDOT line relocation		30,000	950,000				GEFA to match State funding of entire project of $2,016,260
Water equipminet replacments		50,000					Water Fund operating revenue
Water vehicle replacements	47,000	50,000	30,000	30,000	30,000	30,000	GMA lease
Meters- master meters for water loss & meter replacement throughout system	30,000	10,000	30,000	30,000	30,000	30,000	Water Fund operating revenue
Aging infrastructure waterline replacement	12,000	350,000	350,000	350,000	350,000	350,000	Water Fund operating revenue
WATER FUND CAPITAL OUTALY	**$ 285,000**	**$1,780,600**	**$ 7,960,000**	**$ 410,000**	**$ 410,000**	**$ 410,000**	
TOTAL CAPITAL OUTLAY	**$ 614,250**	**$ 1,893,600**	**$ 9,710,000**	**$ 410,000**	**$ 410,000**	**$ 410,000**	

DEBT SERVICE

DEBT TITLE / DEPARTMENT	BUDGET ACCOUNT	BUDGET ACCOUNT NUMBER	ORIGINAL ISSUE AMOUNT	BALANCE 12/31/20	PRINCIPAL	INTEREST	2020 BUDGET	PAYOFF
GENERAL FUND								
GMA 2019 Ford F-150			20,498	13,706	3,160	610		
GENERAL FUND	**DEBT SERVICE**	**100-58-1500-1000**					**$ 3,769**	Mar-24
GMA 2017 Police Vehicle Lease			$ 30,592	$ 10,678	$ 5,219	$ 488		Dec-22
GMA 2019 (2) Police Vehicles Lease			64,125	42,615	10,005	1,930		Mar-24
GMA 2020 (1) Police Vehicle Lease			*35,000*	*35,000*	*5,000*	*700*		
GMA 2021 (1) Police Vehicle Lease			*35,000*	*35,000*	*5,000*	-		
			150,215	101,999	23,384	3,728		
POLICE	**DEBT SERVICE**	**100-58-3200-1000**					**27,112**	
GMA Park Vehicle Lease			*25,000*	-	*4,000*	*700*		
DOWNTOWN	**DEBT SERVICE**	**100-58-7550-1000**					**4,700**	
USDA Skidsteer Loan			9,550	1,947	1,948	48		Oct-21
*GMA Heavy Equipment Lease**			*50,000*	-	*5,500*	*1,200*		
STREET	**DEBT SERVICE**	**100-58-4200-1000**			**7,448**	**1,248**	**8,696**	
GMA 2018 Equipment Lease			85,950	29,999	14,664	1,371		Dec-22
SHOP	**DEBT SERVICE**	**100-58-4900-1000**					**16,035**	
GMA 2018 Restroom Trailer Lease			49,500	20,181	9,897	789		Jul-22
DOWNTOWN	**DEBT SERVICE**	**100-58-7550-1000**					**10,686**	
TOTAL GENERAL FUND				**$ 167,832**	**$ 53,053**	**$ 6,546**	**$ 66,298**	
WATER AND SEWER FUND								
BONDS								
USDA 1997A			$ 1,050,000	$ 667,678	$ 27,264	$ 29,496		2037
USDA 1997B			99,350	62,716	2,606	2,770		2037
			1,149,350	730,394	29,870	32,266		
SEWER ADMIN	**USDA BONDS**	**505-58-4310-1001**					**$ 62,136**	
USDA 2014A			9,000,000	8,555,234	143,114	275,926		2054
USDA 2014B			3,926,000	3,731,887	62,434	120,362		2054
			12,926,000	12,287,121	205,548	396,288		
WATER ADMIN	**USDA BOND WATER PROJECTS**	**505-58-4410-4442**					**601,836**	
NOTES & LOANS PAYABLE								
GEFA CWSRF 16-012 Trackside Pump Station			*900,000*	*450,000*	-	*4,005*		*int only*
SEWER DIST	**DEBT SERVICE**	**505-58-4331-1002**					**4,005**	
GEFA Sewer Plant Rehab			*5,000,000*	*100,000*	-	*1,000*		
SEWER PLANT	**DEBT SERVICE**	**505-58-4335-1002**					**1,000**	
GEFA DWSRF 16-007 Meter Replacement Phase 2			126,059	109,341	5,855	1,163		Jan-38
GEFA DWSRF 16-036 Meter Replacement Phase 3			248,625	182,902	9,272	1,590		Mar-39
GEFA DWSRF Meter Replacement Phase 4			309,600	309,600	15,704	4,740		Dec-40
			684,284	601,843	30,831	7,493		
WATER DIST	**DEBT SERVICE GEFA LOANS**	**505-58-4440-1002**					**38,324**	
GMA 2016 F-350 Truck Lease			24,912	4,406	4,406	195		Mar-21
USDA Skidsteer Loan			9,550	2,047	1,948	48		Oct-21
USDA Backhoe Loan			40,500	33,583	3,661	1,301		Dec-28
GMA Equipment & Vehicle Lease			*100,000*	-	*15,000*	-		
				40,036	25,015	1,544		
WATER DIST	**GMA/USDA LEASE PAYMENTS**	**505-58-4440-1004**					**26,559**	
TOTAL WATER AND SEWER FUND				**$ 14,209,394**	**$ 291,264**	**$ 442,596**	**$ 733,860**	

**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	64,370	40%	$ 25,748	60%	$ 38,622	10%	$ 6,437
FINANCE & HUMAN RESOURCES	83,525	50%	41,763	40%	33,410	10%	8,353
COLLECTIONS & NEW SERVICES	55,598	45%	25,019	55%	30,579	10%	5,560
	203,493		$ 92,530		$ 102,611		$ 20,349
ALLOCATION OF SHOP							
WATER/SEWER	158,427	75%	$ 55,194	20%	$ 14,818	5%	$ 3,680
		60%	50,901	30%	25,451	10%	8,484
			$ 106,095		$ 40,269		$ 12,163
ALLOCATION OF WATER MAINTENANCE							
SEWER MAINTENANCE	695,751		$ -	70%	$ 487,026	30%	$ 208,725
ALLOCATION OF WATER ADMINISTRATION							
SEWER ADMINISTRATION	90,082		-	70%	60,958	30%	26,125
ALLOCATION OF MAPPING CONTRACT							
SEWER ADMINISTRATION/ STREET DEPT	91,624	20%	18,325	60%	54,974	20%	18,325
			$ 18,325		$ 602,958		$ 253,175
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

