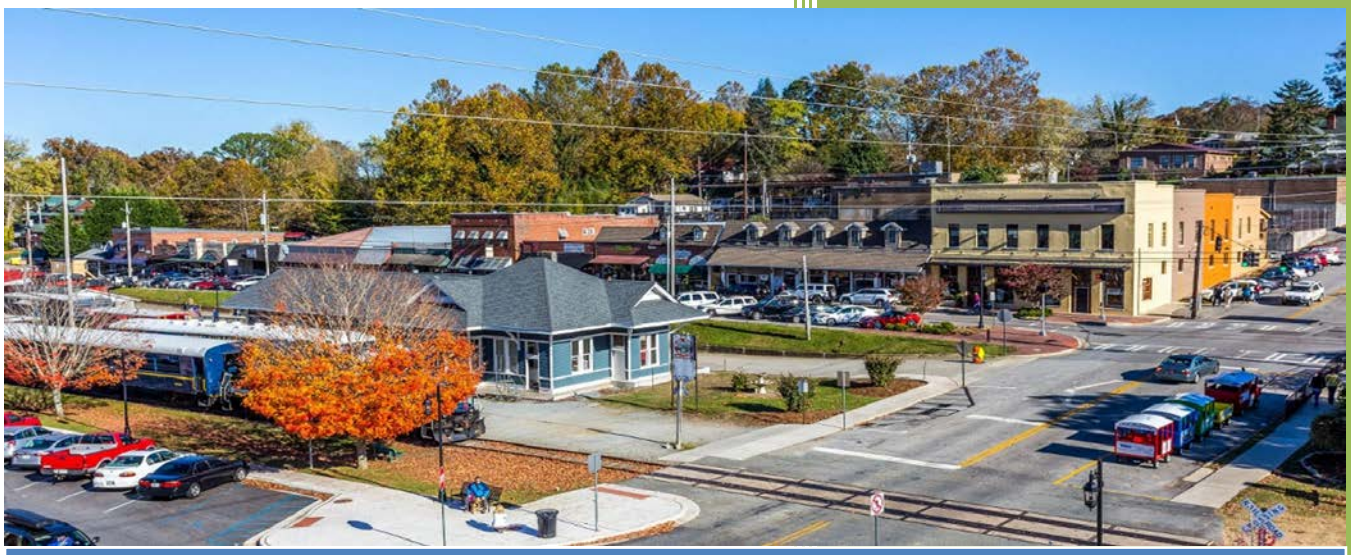
2022



CITY OF BLUE RIDGE

ANNUAL BUDGET

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CITY OF BLUE RIDGE
2022
BUDGET SUMMARY

DEPT #	GENERAL FUND	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
	REVENUES					
31	TAXES	$ 2,129,695	$ 2,223,115	$ 2,655,351	$ 2,409,600	$ 2,796,750
32	LICENSES & PERMITS	152,373	157,478	147,851	154,000	128,000
33	INTERGOVERNMENTAL REVENUE	28,330	11,586	4,555	488,000	3,000
34	CHARGES FOR SERVICES	94,065	100,614	65,372	38,850	9,750
35	FINES AND FORFEITURES	232,796	189,273	155,214	150,000	150,000
36	INVESTMENT INCOME	4,719	5,022	4,512	4,000	4,000
37	CONTRIBUTIONS AND DONATIONS	7,600	100	-	55,210	-
38	MISCELLANEOUS REVENUE	104,413	61,790	60,582	64,000	66,000
39	OTHER FINANCING SOURCES	59,500	86,123	60,324	257,750	-
	TOTAL REVENUES	$ 2,813,491	$ 2,835,101	$ 3,153,761	$ 3,621,410	$ 3,157,500
	EXPENDITURES					
1100	MAYOR AND COUNCIL	$ 132,446	124,383	$ 116,455	$ 138,962	$ 224,747
1400	ELECTIONS	-	1,838	6,292	10,500	10,500
1500	GENERAL ADMINISTRATION	418,330	337,294	365,256	429,405	410,577
1514	TAX ADMIN & LICENSING	49,777	18,742	3,610	7,300	7,300
2650	MUNICIPAL COURT	146,093	145,484	121,282	135,651	143,420
3200	POLICE	977,307	1,004,468	1,043,691	1,105,064	1,280,956
3226	CUSTODY OF PRISIONERS	14,841	5,320	2,000	7,000	7,000
3520	FIRE FIGHTING	22,834	26,805	21,195	23,500	82,000
4200	HIGHWAYS & STREETS	345,875	370,665	398,294	999,354	335,897
4900	SHOP	148,676	90,741	78,163	104,456	131,092
6124	RECREATIONAL FACILITIES	143,457	123,952	38,875	123,940	81,600
6210	PARKS ADMINISTRATION	75,810	27,575	8,445	11,100	-
6220	PARK AREAS	130,564	152,002	170,224	308,403	270,078
7400	PLANNING AND ZONING	71,134	89,387	78,732	109,789	99,098
7540	TOURISM	146,844	77,639	50,729	65,636	68,386
7550	DOWNTOWN DEVELOPMENT	-	3,548	-	37,000	-
7565	SPECIAL FACILITIES- RENTAL	2,253	5,126	2,324	4,350	4,850
	TOTAL EXPENDITURES	$ 2,826,241	$ 2,604,969	$ 2,505,567	$ 3,621,410	$ 3,157,500

DEPT #	CONFISCATED ASSETS FUND	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
	REVENUES					
35	FINES & FORFEITURES	$ -	$ -	$ -	$ 1,500	$ 1,500
	EXPENDITURES					
3200	POLICE	$ -	$ -	$ -	$ 1,500	$ 1,500

CITY OF BLUE RIDGE
2022
BUDGET SUMMARY

DEPT #	SPECIAL REVENUE FUND- ARPA	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
	REVENUES					
33	INTERGOVERNMENTAL REVENUE	$ -	$ -	$ -	$ -	$ 273,000
39	OTHER FINANCINGSOURCES	-	-	-	-	27,000
	TOTAL REVENUES	$ -	$ -	$ -	$ -	$ 300,000
	EXPENDITURES					
4440	WATER DISTRIBUTION	$ -	$ -	$ -	$ -	$ 300,000

DEPT #	HOTEL/MOTEL FUND	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
	REVENUES					
31	TAXES	$ 183,002	$ 190,789	$ 218,963	$ 285,000	$ 475,000
	EXPENDITURES					
7540	TOURISM	$ 67,193	$ 90,204	$ 60,231	$ 128,200	$ 320,950
7550	DOWNTOWN DEVELOPMENT	6,356	4,702	24,841	151,750	149,000
7565	SPECIAL FACILITIES	5,554	5,137	22,858	5,050	5,050
	TOTAL EXPENDITURES	$ 79,103	$ 100,043	$ 107,930	$ 285,000	$ 475,000

DEPT #	SPLOST FUND	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
	REVENUES					
33	INTERGOVERNMENTAL REVENUE	$ 435,300	$ 523,082	$ 911,085	$ 468,820	$ 638,820
36	INVESTMENT INCOME	238	875	1,237	500	1,000
38	MISCELLANEOUS REVENUE	4,000	2,400	-	-	-
39	OTHER FINANCING SOURCES	-	96	-	-	-
	TOTAL REVENUES	$ 439,538	$ 526,453	$ 912,322	$ 469,320	$ 639,820
	EXPENDITURES					
4200	HIGHWAYS & STREETS	$ 60,338	$ 97,804	$ 112,999	$ 319,320	$ 219,820
4440	WATER DISTRIBUTION	-	-	-	-	420,000
7550	DOWNTOWN DEVELOPMENT	21,931	85,609	584,797	-	-
	TOTAL EXPENDITURES	$ 82,269	$ 183,413	$ 697,796	$ 319,320	$ 639,820

DEPT #	COMPONENT UNIT- DOWNTOWN DEVELOPMENT AUTHORITY	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
	REVENUES					
33	INTERGOVERNMENTAL REVENUE	$ -	$ -	$ -	$ -	$ 60,000
34	CHARGES FOR SERVICES	-	-	-	-	100,000
38	MISCELLANEOUS REVENUE	-	-	-	-	-
	TOTAL REVENUES	$ -	$ -	$ -	$ -	$ 160,000
	EXPENDITURES					
7550	DOWNTOWN DEVELOPMENT	$ -	$ -	$ -	$ -	$ 160,000

CITY OF BLUE RIDGE
2022
BUDGET SUMMARY

DEPT #	WATER AND SEWER FUND	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
	REVENUES					
33	INTERGOVERNMENTAL REVENUE	$ 413,953	$ 258,267	$ 101,005	$ 154,000	$ 1,847,500
34	CHARGES FOR SERVICES	3,705,590	3,781,020	3,898,887	4,380,500	4,592,000
36	INVESTMENT INCOME	3,078	3,373	3,387	3,000	3,000
38	MISCELLANEOUS REVENUE	14,131	-	-	-	-
39	OTHER FINANCING SOURCES	-	-	-	785,000	6,297,500
	TOTAL REVENUES	$ 4,136,752	$ 4,042,660	$ 4,003,279	$ 5,322,500	$ 12,740,000
	EXPENSES					
4310	SANITARY ADMINISTRATION	$ 137,788	$ 142,567	$ 134,839	$ 138,412	$ 120,578
4311	CDBG SEWER GRANT	355,362	187,273	-	-	-
4331	SANITARY SEWER MAINTENANCE	359,204	814,768	415,333	1,270,718	3,102,589
4335	SEWAGE TREATMENT PLANT	492,548	433,917	481,379	613,342	4,421,737
4410	WATER ADMINISTRATION	809,474	833,477	828,914	880,125	869,203
4415	GEFA PROJECT	201,902	226,640	197,659	-	-
4430	WATER TREATMENT	514,098	497,794	497,946	534,985	540,752
4440	WATER DISTRIBUTION	1,382,621	939,491	987,734	1,879,618	3,657,530
4450	WATER LOSS PREVENTION	58,189	106,818	(15,318)	5,300	27,611
	TOTAL EXPENSES	$ 4,311,186	$ 4,182,745	$ 3,528,486	$ 5,322,500	$ 12,740,000

GENERAL FUND

REVENUES	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
31 TAXES					
100-31-0000-1210 AD VALOREM TAX 2019	$ -	$ -	$ 641,467	$ 5,500	$ 1,500
100-31-0000-1211 AD VALOREM TAX 2020	-	-	-	616,000	7,000
100-31-0000-1212 AD VALOREM TAX 2021	-	-	-	-	650,000
100-31-0000-1213 AD VALOREM TAX 2012	998	225	797	1,900	-
100-31-0000-1214 AD VALOREM TAX 2013	1,622	2,421	888	1,300	-
100-31-0000-1215 AD VALOREM TAX 2011	155	225	2,110	2,100	-
100-31-0000-1216 AD VALOREM TAX 2018	-	508,836	27,255	3,000	1,000
100-31-0000-1217 AD VALOREM TAX 2014	2,219	2,139	3,025	2,100	-
100-31-0000-1218 AD VALOREM TAX 2015	5,875	573	6,006	1,200	500
100-31-0000-1219 AD VALOREM TAX 2017	499,723	7,814	10,272	2,100	1,000
100-31-0000-1220 AD VALOREM TAX 2016	8,188	1,619	7,812	2,100	750
100-31-0000-1310 AUTO TAG TAX	119,659	88,124	44,876	38,000	45,000
100-31-0000-1320 MOBILE HOME TAX	1,917	969	1,478	1,000	1,000
100-31-0000-1340 INTANGIBLE TAX	10,242	8,391	16,820	8,000	16,000
100-31-0000-1600 REALESTATE TRANSFER TAX	7,700	7,222	8,008	7,000	7,000
100-31-0000-1700 FRANCHISE TAX	70,037	61,799	61,428	120,000	125,000
100-31-0000-1710 SANITATION FRANCHISE FEES	31,231	48,795	57,718	-	-
100-31-0000-3100 SALES TAX	784,314	856,189	1,066,261	962,300	1,200,000
100-31-0000-4200 BEVERAGE TAX	348,375	369,676	416,545	390,000	415,000
100-31-0000-4300 LIQUOR POURING TAX	59,691	60,772	64,570	60,000	75,000
100-31-0000-6100 BUSINESS & OCCUPATION TAXES	43,705	50,258	45,391	45,000	110,000
100-31-0000-6200 INSURANCE PREM. TAX	96,116	102,173	108,902	100,000	100,000
100-31-0000-6300 FINANCIAL INSTITUTIONS TAXES	24,974	32,413	27,866	30,000	30,000
100-31-0000-9100 PENALTIES AND INTEREST	11,873	10,146	31,832	10,000	10,000
100-31-0000-9400 BUSINESS OCC TAX PENALTIES	1,081	2,336	4,024	1,000	1,000
31 TAXES	2,129,695	2,223,115	2,655,351	2,409,600	2,796,750
32 LICENSES & PERMITS					
100-32-0000-1100 BEVERAGE LICENSE	54,300	52,200	30,827	30,000	30,000
100-32-0000-1130 LIQUOR LICENSE FEE	43,500	48,000	80,522	75,000	75,000
100-32-0000-1150 POURING PERMIT FEE	4,210	4,710	1,740	4,000	4,000
100-32-0000-1200 BUSINESS LICENSE	-	1,000	3,000	1,000	1,000
100-32-0000-2200 PERMITS/ZONING	3,441	12,256	3,467	6,000	4,000
100-32-0000-2900 VENDOR PERMIT/APPLICATION	14,305	13,590	300	14,000	14,000
100-32-0000-3100 BUILDING PERMITS	20,647	16,492	27,495	24,000	-
100-32-0000-3140 ELECTRICAL INSPECTION	10,150	7,675	500	-	-
100-32-0000-3900 GRADING PERMIT	1,820	1,255	-	-	-
100-32-0000-4000 PENALTIES & INT ON LIC & PERMITS	-	300	-	-	-
32 LICENSES & PERMITS	152,373	157,478	147,851	154,000	128,000
33 INTERGOVERNMENTAL REVENUE					
100-33-0000-1000 FEDERAL GOVERNMENT GRANTS	-	-	-	300,000	-
100-33-0000-4000 STATE GOVERNMENT GRANTS	-	-	-	185,000	-
100-33-0000-6000 LOCAL GOVERNMENT GRANTS	26,305	8,513	4,555	-	-
100-33-0000-8000 HOUSING AUTH LIEU OF TAX	2,025	3,073	-	3,000	3,000
33 INTERGOVERNMENTAL REVENUE	28,330	11,586	4,555	488,000	3,000
34 CHARGES FOR SERVICES					
100-34-0000-1000 ADMINISTRATIVE FEES	6,040	6,195	8,715	5,000	5,000
100-34-0000-1400 COPIES/USE OF FAX MACHINE	200	130	169	250	150
100-34-0000-2120 ACCIDENT REPORTS	630	1,011	910	1,000	1,000
100-34-0000-7210 GATE/TOURNAMENT FEES	6,117	3,114	3,000	3,000	3,000
100-34-0000-7900 PARK REVENUES	-	855	20	500	500

REVENUES	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
100-34-0000-7903 DOWNTOWN PARKING/SHUTTLE	48,574	62,335	52,313	-	-
100-34-0000-7910 BALL PARK CONCESSIONS	7,208	2,355	-	-	-
100-34-0000-7920 PARK/POOL CONCESSION	9,606	6,832	-	12,000	-
100-34-0000-7930 POOL ADMISSION & PASS	11,484	13,497	-	13,000	-
100-34-0000-7940 POOL PARTY & SWIM LESSONS	4,136	4,115	-	4,000	-
100-34-0000-9300 RETURNED CHECKS FEE	70	175	245	100	100
34 CHARGES FOR SERVICES	94,065	100,614	65,372	38,850	9,750
35 FINES & FORFEITURES					
100-35-0000-1170 FINES & FORFEITURES	232,796	189,273	155,214	150,000	150,000
36 INVESTMENT INCOME					
100-36-0000-1000 INTEREST INCOME	4,719	5,022	4,512	4,000	4,000
37 CONTRIBUTIONS & DONATIONS					
100-37-0000-1000 CONTRIBUTIONS & DONATIONS	7,600	100	-	55,210	-
38 MISCELLANEOUS REVENUE					
100-38-0000-1000 CITY PROP RENTAL/LEASES	51,203	55,114	55,407	58,000	62,000
100-38-0000-3000 INS REIMBURSEMENT FOR DAMAGED	47,889	-	-	-	-
100-38-0000-6000 MISCELLANEOUS	832	1,942	1,408	500	500
100-38-0000-6200 COCA-COLA INCOMING MONEY	3,989	3,231	2,630	2,500	2,500
100-38-0000-9000 SALE OF SCRAP	500	1,503	597	1,000	1,000
100-38-0000-9008 REGISTRATION FEES	-	-	540	2,000	-
38 MISCELLANEOUS REVENUE	104,413	61,790	60,582	64,000	66,000
39 OTHER FINANCING SOURCES					
100-39-0000-1275 TRANSFER IN- HOTEL MOTEL	-	-	24,841	97,750	-
100-39-0000-2000 SALE OF CAPITAL ASSETS	10,000	1,500	-	-	-
100-39-0000-3500 PROCEEDS FROM CAPITAL LEASES	49,500	84,623	35,483	160,000	-
39 OTHER FINANCING SOURCES	59,500	86,123	60,324	257,750	-
TOTAL GENERAL FUND REVENUE	$2,813,491	$2,835,101	$3,153,761	$3,621,410	$3,157,500

GENERAL GOVERNMENT	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
1100 MAYOR & COUNCIL	$ 132,446	$ 124,383	$ 116,455	$ 138,962	$ 224,747
1400 ELECTIONS	-	1,838	6,292	10,500	10,500
1500 GENERAL ADMINISTRATION	418,330	337,294	365,256	429,405	410,577
1514 TAX ADMIN & LICENSING	49,777	18,742	3,610	7,300	7,300
	$ 600,553	$ 482,257	$ 491,613	$ 586,167	$ 653,124

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
1100 MAYOR & COUNCIL					
51 PERSONAL SER &EMP BENEFIT					
100-51-1100-1100 SALARIES & WAGES	$ 38,400	$ 36,400	$ 36,900	$ 38,000	$ 38,000
100-51-1100-2100 GROUP INSURANCE	70,736	65,901	61,417	66,243	76,528
100-51-1100-2200 FICA EXPENSE	2,453	2,321	2,363	2,907	2,907
100-51-1100-2700 WORKMEN'S COMP	-	-	-	-	-
51 PERSONAL SER &EMP BENEFIT	111,589	104,622	100,680	107,150	117,435
52 PURCHASED/CONTR SERVICES					
100-52-1100-1300 TECHNICAL SERVICES	419	596	893	600	600
100-52-1100-3100 INSURANCE & BONDS	12,078	13,500	13,272	15,000	15,000
100-52-1100-3201 TELEPHONE	2,205	2,201	1,134	2,500	2,500
100-52-1100-3500 TRAVEL	3,806	1,517	334	4,000	4,000
100-52-1100-3700 TRAINING EXPENSE	1,380	1,890	50	2,000	2,000
52 PURCHASED/CONTR SERVICES	19,888	19,704	15,683	24,100	24,100
53 SUPPLIES					
100-53-0000-1100-1100 OFFICE SUPPLIES & EXPENSE	969	57	92	1,000	1,000
57 OTHER COSTS					
100-57-1100-9000 CONTINGENCIES	-	-	-	6,712	30,000
100-57-1100-9010 ADDITIONS TO RESERVE	-	-	-	-	52,212
57 OTHER COSTS	-	-	-	6,712	82,212
1100 MAYOR & COUNCIL	$ 132,446	$ 124,383	$ 116,455	$ 138,962	$ 224,747

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
1400 ELECTIONS					
52 PURCHASED/CONTR SERVICES					
100-52-1400-1201 LEGAL	$ -	$ 1,838	$ 4,305	$ 5,000	$ 5,000
100-52-1400-3300 ADVERTISING	-	-	40	500	500
100-52-1400-3900 CONTRACT LABOR	-	-	1,158	4,000	4,000
52 PURCHASED/CONTR SERVICES	-	1,838	5,503	9,500	9,500
53 SUPPLIES					
100-53-1400-1101 MATERIALS & SUPPLIES	-	-	789	1,000	1,000
1400 ELECTIONS	$ -	$ 1,838	$ 6,292	$ 10,500	$ 10,500

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
1500 GENERAL ADMINISTRATION					
51 PERSONAL SER &EMP BENEFIT					
100-51-1500-1100 SALARIES & WAGES	$ 141,177	168,044	170,237	225,679	244,112
100-51-1500-1700 INDIRECT COST ALLOCATIONS	(67,194)	(93,268)	(88,270)	(122,960)	(154,493)
100-51-1500-2100 GROUP INSURANCE	53,804	56,226	63,609	76,150	88,773
100-51-1500-2200 FICA EXPENSE	10,232	12,259	12,059	17,264	18,675
100-51-1500-2400 RETIREMENT	7,802	8,219	13,741	13,215	18,394
100-51-1500-2700 WORKMEN'S COMP	(109)	379	525	583	550
100-51-1500-2900 OTHER EMPLOYEE BENEFITS	-	-	-	1,305	1,566
51 PERSONAL SER &EMP BENEFIT	145,712	151,859	171,901	211,236	217,577
52 PURCHASED/CONTR SERVICES					
100-52-1500-1110 OVER/SHORT	73	60	-	-	-
100-52-1500-1120 BANK CHARGES	10	431	86	100	100
100-52-1500-1200 AUDIT	1,736	1,736	1,800	1,800	1,800
100-52-1500-1201 LEGAL	46,553	30,717	60,972	45,000	45,000
100-52-1500-1202 ENGINEERING	1,638	-	8,151	1,000	1,000
100-52-1500-1203 CONSULTING	1,050	-	-	-	-
100-52-1500-1300 TECHNICAL SERVICES	1,132	1,335	1,794	1,500	1,500
100-52-1500-2110 GARBAGE PICKUP	1,560	1,327	731	750	750
100-52-1500-2201 MAINT. BLDG&GROUNDS	51,473	17,939	4,937	5,760	17,000
100-52-1500-2202 MAINTENANCE EQUIPMENT	8,193	7,086	7,351	8,000	8,000
100-52-1500-2203 MAINTENANCE VEHICLES	-	225	-	-	-
100-52-1500-3100 INSURANCE & BONDS	4,436	4,471	3,856	5,000	5,000
100-52-1500-3201 TELEPHONE & INTERNET	4,558	3,680	4,243	5,000	5,000
100-52-1500-3202 POSTAGE	1,143	907	1,261	1,000	1,000
100-52-1500-3300 ADVERTISING	1,718	4,848	2,768	3,000	3,000
100-52-1500-3500 TRAVEL	790	1,687	20	2,000	2,000
100-52-1500-3600 PROFESSIONAL DUES	1,050	2,583	2,375	3,000	3,000
100-52-1500-3700 TRAINING EXPENSE	404	702	305	1,500	1,500
100-52-1500-3900 CONTRACTED SERVICES	34,879	37,286	30,376	38,000	38,000
100-52-1500-3902 LAWN MAINT CONTRACT	-	3,500	6,534	4,000	7,500
100-52-1500-3904 /NORTHWEST GA REG DEV	1,407	1,444	1,461	1,500	1,500
52 PURCHASED/CONTR SERVICES	163,803	121,964	139,021	127,910	142,650
53 SUPPLIES					
100-53-1500-1100 OFFICE SUPPLIES & EXPENSE	7,993	6,459	5,178	8,000	8,000
100-53-1500-1101 MATERIALS & SUPPLIES	3,277	2,505	3,169	2,500	2,500
100-53-1500-1102 CLEANING & PAPER SUPPLIES	1,073	792	1,728	1,400	1,400
100-53-1500-1210 WATER/SEWERAGE	1,747	1,276	1,142	1,500	1,500
100-53-1500-1230 ELECTRICITY	13,632	12,802	10,566	13,000	13,000
100-53-1500-1270 GASOLINE	806	295	125	500	500
100-53-1500-1600 SMALL EQUIPMENT	13,634	3,299	12,771	5,000	5,000
100-53-1500-1700 MISCELLANEOUS	1,049	938	651	500	500
100-53-1500-1701 UNIFORMS	468	653	399	900	1,000
100-53-1500-2201 MAINT BLDG & GROUNDS	25,190	1,451	7,585	18,740	7,500
100-53-1500-2202 MAINTENANCE EQUIPMENT	8	37	70	1,000	1,000
53 SUPPLIES	68,877	30,507	43,384	53,040	41,900
54 CAPITAL OUTLAY					
100-54-1500-1200 CAPITAL OUTLAY- SITE IMPROVEMEN	8,550	16,300	2,500	-	-
100-54-1500-2100 CAPITAL OUTLAY- VEHICLES	-	-	-	25,000	-
100-54-1500-2400 CAPITAL OUTLAY- COMPUTERS	-	8,214	-	-	-
54 CAPITAL OUTLAY	8,550	24,514	2,500	25,000	-
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	22,938	-	-	-	-
1500 GENERAL ADMINISTRATION	$ 418,330	$ 337,294	$ 365,256	$ 429,405	$ 410,577

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
1514 TAX ADMIN & LICENSING					
51 PERSONAL SER &EMP BENEFIT					
100-51-1514-1100 SALARIES & WAGES	$ 30,114	$ 5,588	$ -	$ -	$ -
100-51-1514-2100 GROUP INSURANCE	7,580	1,204	-	-	-
100-51-1514-2200 FICA EXPENSE	2,116	411	-	-	-
100-51-1514-2400 RETIREMENT	2,601	2,740	-	-	-
100-51-1514-2700 WORKMEN'S COMP	133	130	-	-	-
51 PERSONAL SER &EMP BENEFIT	42,544	10,073	-	-	-
52 PURCHASED/CONTR SERVICES					
100-52-1514-1300 TECHNICAL SERVICES	113	32	-	-	-
100-52-1514-3100 INSURANCE & BONDS	100	-	100	-	-
100-52-1514-3202 POSTAGE	500	1,181	562	1,000	1,000
100-52-1514-3500 TRAVEL	1,354	391	258	1,000	1,000
100-52-1514-3600 PROFESSIONAL DUES	35	35	50	50	50
100-52-1514-3700 TRAINING EXPENSE	250	125	125	500	500
100-52-1514-3907 BACKGROUND REPORT	4,191	5,225	2,456	4,000	4,000
52 PURCHASED/CONTR SERVICES	6,543	6,989	3,551	6,550	6,550
53 SUPPLIES					
100-53-1514-1100 OFFICE SUPPLIES & EXPENSE	503	1,680	59	750	750
100-53-1514-1701 UNIFORMS	187	-	-	-	-
53 SUPPLIES	690	1,680	59	750	750
1514 TAX ADMIN & LICENSING	$ 49,777	$ 18,742	$ 3,610	$ 7,300	$ 7,300

PUBLIC SAFETY	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
2650 MUNICIPAL COURT	$ 146,093	$ 145,484	$ 121,282	$ 135,651	$ 143,420
3200 POLICE	977,307	1,004,468	1,043,691	1,105,064	1,280,956
3226 CUSTODY OF PRISIONERS	14,841	5,320	2,000	7,000	7,000
3520 FIRE FIGHTING	22,834	26,805	21,195	23,500	82,000
	$1,161,075	$1,182,077	$1,188,168	$1,271,215	$ 1,513,376

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
2650 MUNICIPAL COURT					
51 PERSONAL SER &EMP BENEFIT					
100-51-2650-1100 SALARIES & WAGES	$ 44,442	$ 45,775	$ 43,267	$ 53,224	$ 58,389
100-51-2650-2100 GROUP INSURANCE	20,581	19,501	19,501	19,645	22,201
100-51-2650-2200 FICA EXPENSE	3,189	3,306	3,060	4,071	4,467
100-51-2650-2400 RETIREMENT	2,601	2,740	3,435	3,304	3,066
100-51-2650-2700 WORKMEN'S COMP	133	130	170	146	137
100-51-2650-2900 OTHER EMPLOYEE BENEFITS	-	-	-	261	261
51 PERSONAL SER &EMP BENEFIT	70,946	71,452	69,433	80,651	88,520
52 PURCHASED/CONTR SERVICES					
100-52-2650-1100 CITY JUDGE	3,600	3,600	3,600	3,600	3,600
100-52-2650-1120 SOLICITER	2,400	2,200	2,400	2,400	2,400
100-52-2650-1300 TECHNICAL SERVICES	114	131	179	150	150
100-52-2650-2202 MAINTENANCE EQUIPMENT	14,913	17,893	13,427	16,000	16,000
100-52-2650-3100 INSURANCE & BONDS	100	-	100	100	-
100-52-2650-3500 TRAVEL	444	214	-	500	500
100-52-2650-3600 PROFESSIONAL DUES	342	72	84	300	300
100-52-2650-3700 TRAINING EXPENSE	-	225	225	250	250
52 PURCHASED/CONTR SERVICES	21,913	24,335	20,015	23,300	23,200
53 SUPPLIES					
100-53-2650-1100 OFFICE SUPPLIES & EXPENSE	715	621	707	1,500	1,500
100-53-2650-1701 UNIFORMS	197	196	200	200	200
53 SUPPLIES	912	817	907	1,700	1,700
57 OTHER COSTS					
100-57-2650-2000 PAYMENTS TO OTHER AGENCIES	52,322	48,880	30,927	30,000	30,000
2650 MUNICIPAL COURT	$ 146,093	$ 145,484	$ 121,282	$ 135,651	$ 143,420

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
3200 POLICE					
51 PERSONAL SER &EMP BENEFIT					
100-51-3200-1100 SALARIES & WAGES	$ 472,673	$ 503,836	$ 584,944	$ 597,300	$ 696,053
100-51-3200-2100 GROUP INSURANCE	134,091	121,657	119,888	129,984	163,864
100-51-3200-2200 FICA EXPENSE	34,682	37,033	42,951	45,693	53,248
100-51-3200-2400 RETIREMENT	20,805	24,655	34,352	33,038	27,590
100-51-3200-2700 WORKMEN'S COMP	28,264	30,218	34,951	34,648	27,095
100-51-3200-2900 OTHER EMPLOYEE BENEFITS	2,130	2,235	2,430	5,049	8,571
51 PERSONAL SER &EMP BENEFIT	692,645	719,634	819,516	845,712	976,421
52 PURCHASED/CONTR SERVICES					
100-52-3200-1200 AUDIT	1,543	1,543	1,600	1,600	1,600
100-52-3200-1201 LEGAL	1,190	1,540	5,743	500	500
100-52-3200-1300 TECHNICAL SERVICES	1,314	1,944	2,273	2,000	2,000
100-52-3200-2110 GARBAGE PICKUP	480	483	538	500	500
100-52-3200-2201 MAINT. BLDG&GROUNDS	14,640	447	208	3,000	3,000
100-52-3200-2202 MAINTENANCE EQUIPMENT	3,430	4,101	2,811	5,000	5,000
100-52-3200-2203 MAINTENANCE VEHICLES	3,772	2,596	5,252	10,000	10,000
100-52-3200-3100 INSURANCE & BONDS	23,009	26,503	33,235	35,000	38,000
100-52-3200-3201 TELEPHONE & INTERNET	7,446	7,908	8,746	10,000	10,000
100-52-3200-3202 POSTAGE	151	21	66	200	200
100-52-3200-3300 ADVERTISING	336	603	1,683	500	500
100-52-3200-3400 PRINTING	340	-	-	-	-
100-52-3200-3500 TRAVEL	2,164	2,635	2,337	3,000	3,000
100-52-3200-3600 PROFESSIONAL DUES	710	100	154	250	250
100-52-3200-3700 TRAINING EXPENSE	733	825	405	1,000	1,000
100-52-3200-3850 CONTRACT LABOR- SRO OFFICER	55,268	55,719	59,471	58,140	60,000
100-52-3200-3900 CONTRACTED SERVICES	150	-	40	2,000	2,000
100-52-3200-3905 DRUG TEST/BLOOD TESTS	73	216	11	300	300
52 PURCHASED/CONTR SERVICES	116,749	107,184	124,573	132,990	137,850
53 SUPPLIES					
100-53-3200-1100 OFFICE SUPPLIES & EXPENSE	1,317	1,326	952	1,500	1,500
100-53-3200-1101 MATERIALS & SUPPLIES	2,089	3,045	3,659	2,000	2,000
100-53-3200-1102 CLEANING & PAPER SUPPLIES	622	806	1,704	1,000	1,000
100-53-3200-1210 WATER/SEWERAGE	1,645	1,356	1,380	1,500	1,500
100-53-3200-1220 PROPANE GAS	1,027	1,030	1,661	1,500	1,500
100-53-3200-1230 ELECTRICITY	2,463	2,619	2,421	3,000	3,000
100-53-3200-1270 GASOLINE	22,168	23,758	19,641	22,000	22,000
100-53-3200-1600 SMALL EQUIPMENT	36,266	20,916	1,428	6,500	6,500
100-53-3200-1700 MISCELLANEOUS	1,598	1,281	1,116	150	150
100-53-3200-1701 UNIFORMS	7,611	9,855	3,971	5,100	5,100
100-53-3200-2201 MAINT BLDG & GROUNDS	10,110	25	19	3,000	3,000
100-53-3200-2202 MAINTENANCE EQUIPMENT	-	2,268	-	2,000	2,000
100-53-3200-2203 MAINTENANCE VEHICLES	12,256	10,621	6,249	12,000	12,000
53 SUPPLIES	99,172	78,906	44,201	61,250	61,250
54 CAPITAL OUTLAY					
100-54-3200-2200 CAPITAL OUTLAY - VEHICLES	29,535	75,374	37,758	38,000	80,000
58 DEBT SERVICE					
100-58-3200-1000 DEBT SERVICE	39,206	23,370	17,643	27,112	25,435
3200 POLICE	$ 977,307	$1,004,468	$1,043,691	$1,105,064	$ 1,280,956

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
3226 CUSTODY OF PRISIONERS					
52 PURCHASED/CONTR SERVICES					
100-52-3226-3902 JAIL EXPENSE	$ 14,841	$ 5,320	$ 2,000	$ 7,000	$ 7,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
3520 FIRE FIGHTING					
52 PURCHASED/CONTR SERVICES					
100-52-3520-2202 MAINTENANCE EQUIPMENT	$ 1,500	$ -	$ -	$ -	$ -
100-52-3520-3100 INSURANCE & BONDS	1,049	1,851	1,592	2,000	-
100-52-3520-3900 CONTRACTED SERVICES	19,620	23,659	17,060	20,000	81,000
52 PURCHASED/CONTR SERVICES	22,169	25,510	18,652	22,000	81,000
53 SUPPLIES					
100-53-3520-1210 WATER/SEWERAGE	665	863	2,540	1,000	1,000
100-53-3520-2203 MAINTENANCE VEHICLES	-	432	3	500	-
53 SUPPLIES	665	1,295	2,543	1,500	1,000
3520 FIRE FIGHTING	$ 22,834	$ 26,805	$ 21,195	$ 23,500	$ 82,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
4200 HIGHWAYS & STREETS					
51 PERSONAL SER &EMP BENEFIT					
100-51-4200-1100 SALARIES & WAGES	$ 86,039	$ 95,925	$ 79,030	$ 75,843	$ 81,614
100-51-4200-2100 GROUP INSURANCE	29,120	37,552	41,949	26,913	22,413
100-51-4200-2200 FICA EXPENSE	6,751	7,001	6,184	5,802	6,243
100-51-4200-2400 RETIREMENT	7,802	8,447	10,306	9,911	6,131
100-51-4200-2700 WORKMEN'S COMP	14,327	12,274	12,666	15,232	10,292
100-51-4200-2900 OTHER EMPLOYEE BENEFITS	360	417	40	1,022	1,022
51 PERSONAL SER &EMP BENEFIT	144,399	161,616	150,175	134,723	127,716
52 PURCHASED/CONTR SERVICES					
100-52-4200-1200 AUDIT	1,543	1,542	1,600	1,600	1,600
100-52-4200-1201 LEGAL	1,768	1,855	1,059	2,500	2,500
100-52-4200-1202 ENGINEERING	14,748	9,561	7,155	4,500	6,000
100-52-4200-1300 TECHNICAL SERVICES	419	394	463	500	500
100-52-4200-2202 MAINTENANCE EQUIPMENT	3,439	1,311	-	10,500	2,000
100-52-4200-2203 MAINTENANCE VEHICLES	13	1,412	1,028	2,500	2,500
100-52-4200-2320 RENTAL OF EQUIP & VEHICLES	2,151	4,169	2,006	4,500	4,500
100-52-4200-3100 INSURANCE & BONDS	1,481	1,867	3,470	5,000	5,000
100-52-4200-3201 TELEPHONE	40	-	301	-	500
100-52-4200-3300 ADVERTISING	364	822	402	750	750
100-52-4200-3500 TRAVEL	11	-	-	2,060	2,000
100-52-4200-3700 TRAINING EXPENSE	848	-	1,237	1,750	1,500
100-52-4200-3900 CONTRACTED SERVICES	23,429	6,613	27,462	306,000	6,000
100-52-4200-3902 LAWN MAINT. CONTRACT	11,669	20,146	27,334	18,000	18,000
52 PURCHASED/CONTR SERVICES	61,923	49,692	73,517	360,160	53,350
53 SUPPLIES					
100-53-4200-1100 OFFICE SUPPLIES & EXPENSE	50	-	86	250	250
100-53-4200-1101 MATERIALS & SUPPLIES	19,541	47,189	56,521	32,000	32,000
100-53-4200-1102 CLEANING & PAPER SUPPLIES	704	-	-	-	-
100-53-4200-1120 MATERIALS & SUP- ASPHALT/CONCRI	5,480	3,420	1,838	2,000	2,000
100-53-4200-1121 MATERIALS & SUPPLIES-STONE	2,077	1,689	5,984	2,500	2,500
100-53-4200-1122 MATERIALS & SUP- SIGNS	3,501	15,236	16,325	12,000	12,000
100-53-4200-1230 ELECTRICITY	39,123	39,334	39,986	42,000	42,000
100-53-4200-1270 GASOLINE	8,430	8,669	4,401	5,000	5,000
100-53-4200-1600 SMALL EQUIPMENT	13,693	10,649	9,936	10,000	10,000
100-53-4200-1700 MISCELLANEOUS	419	313	279	500	500
100-53-4200-1701 UNIFORMS	1,395	1,262	1,175	1,200	1,200
100-53-4200-2202 MAINTENANCE EQUIPMENT	3,187	2,445	7,555	8,000	5,000
100-53-4200-2203 MAINTENANCE VEHICLES	4,951	6,059	6,731	6,000	6,000
100-53-4200-3902 GA CORRECTIONS (WD) MATERIALS	1,334	221	-	-	-
53 SUPPLIES	103,885	136,486	150,817	121,450	118,450
54 CAPITAL OUTLAY					
100-54-4200-1400 CAPITAL OUTLAY- INFRASTRUCTURE	-	2,748	-	-	-
100-54-4200-2100 CAPITAL OUTLAY - EQUIPMENT	11,000	-	12,017	122,000	-
54 CAPITAL OUTLAY	11,000	2,748	12,017	122,000	-
55 INTERFUND CHARGES					
100-55-4200-1505 COST ALLOCATION- MAPPING	22,620	18,075	9,720	18,325	14,670
57 DONATIONS					
100-57-4200-1000 INTERGOVERNMENTAL DONATIONS	-	-	-	221,000	-
58 DEBT SERVICE					
100-58-4200-1000 DEBT SERVICE	2,048	2,048	2,048	21,696	21,711
4200 HIGHWAYS & STREETS	$ 345,875	$ 370,665	$ 398,294	$ 999,354	$ 335,897

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
4900 SHOP					
51 PERSONAL SER &EMP BENEFIT					
100-51-4900-1100 SALARIES & WAGES	$ 44,121	$ 45,971	$ 49,864	$ 50,896	$ 55,833
100-51-4900-1700 INDIRECT COST ALLOC- WTR/SWR	(60,995)	(47,186)	(44,222)	(52,432)	(35,314)
100-51-4900-2100 GROUP INSURANCE	20,574	14,470	11,958	12,054	13,681
100-51-4900-2200 FICA EXPENSE	3,195	3,341	3,598	3,894	4,271
100-51-4900-2400 RETIREMENT	2,601	2,740	3,435	3,304	3,066
100-51-4900-2700 WORKMEN'S COMP	1,353	1,580	1,657	1,644	1,010
100-51-4900-2900 OTHER EMPLOYEE BENEFITS	-	-	-	261	261
51 PERSONAL SER &EMP BENEFIT	10,849	20,916	26,290	19,621	42,807
52 PURCHASED/CONTR SERVICES					
100-52-4900-1202 ENGINEERING	-	9,000	-	-	-
100-52-4900-1300 TECHNICAL SERVICES	113	131	169	200	200
100-52-4900-2110 GARBAGE PICKUP	3,636	2,829	4,167	3,500	3,500
100-52-4900-2201 MAINTENANCE BLDG & GROUNDS	2,329	-	435	1,500	1,500
100-52-4900-2202 MAINTENANCE EQUIPMENT	600	864	1,050	1,000	1,000
100-52-4900-2203 MAINTENANCE VEHICLES	-	681	-	1,000	1,000
100-52-4900-3100 INSURANCE & BONDS	3,040	3,352	2,677	3,500	3,500
100-52-4900-3201 TELEPHONE & INTERNET	1,732	1,568	1,683	1,800	1,800
100-52-4900-3500 TRAVEL	1,292	363	15	750	750
100-52-4900-3900 CONTRACT SERVICES	25	8	4,500	1,000	1,000
52 PURCHASED/CONTR SERVICES	12,767	18,796	14,696	14,250	14,250
53 SUPPLIES					
100-53-4900-1100 OFFICE SUPPLIES & EXPENSE	1,256	1,165	204	1,000	1,000
100-53-4900-1101 MATERIALS & SUPPLIES	13,442	12,208	7,890	10,000	10,000
100-53-4900-1101 CLEANING & PAPER SUPPLIES	2,983	4,314	3,108	3,000	3,000
100-53-4900-1210 WATER & SEWER	3,553	6,193	5,728	5,000	8,000
100-53-4900-1220 PROPANE GAS	578	287	795	750	1,200
100-53-4900-1230 ELECTRICITY	6,578	7,212	6,539	8,000	8,000
100-53-4900-1270 GASOLINE	1,526	391	2,541	2,000	2,000
100-53-4900-1600 SMALL EQUIPMENT	19,826	6,711	1,601	10,000	10,000
100-53-4900-1700 MISCELLANEOUS	122	104	-	-	-
100-53-49001701 UNIFORMS	230	371	200	300	300
100-53-4900-2201 MAINTENANCE BLDG & GROUNDS	1,275	1,956	40	2,500	2,500
100-53-4900-2202 MAINTENANCE EQUIPMENT	7,249	2,864	1,740	6,000	6,000
100-53-4900-2203 MAINTENANCE VEHICLES	9,897	4,644	2,731	6,000	6,000
53 SUPPLIES	68,515	48,420	33,117	54,550	58,000
54 CAPITAL OUTLAY					
100-54-4900-2100 CAPITAL OUTLAY - EQUIPMENT	53,349	-	-	-	-
58 DEBT SERVICE					
100-58-4900-1000 DEBT SERVICE	3,196	2,609	4,060	16,035	16,035
4900 SHOP	$ 148,676	$ 90,741	$ 78,163	$ 104,456	$ 131,092

PARKS AND RECREATION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
6124 RECREATIONAL FACILITIES	$ 143,457	$ 123,952	$ 38,875	$ 123,940	$ 81,600
6210 PARKS ADMINISTRATION	75,810	27,575	8,445	11,100	-
6220 PARK AREAS	130,564	152,002	170,224	308,403	270,078
	$ 349,831	$ 303,529	$ 217,544	$ 443,443	$ 351,678

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
6124 RECREATIONAL FACILITIES					
51 PERSONAL SER &EMP BENEFIT					
100-51-6124-1100 SALARIES & WAGES	$ 29,265	$ 27,759	$ -	$ 31,350	$ -
100-51-6124-2200 FICA EXPENSE	2,245	2,124	-	2,398	-
100-51-6124-2700 WORKMEN'S COMP	974	1,634	-	1,692	-
51 PERSONAL SER &EMP BENEFIT	32,484	31,517	-	35,440	-
52 PURCHASED/CONTR SERVICES					
100-52-6124-1110 CASH OVER/SHORT	-	(151)	-	-	-
100-52-6124-1200 AUDIT	-	-	-	-	1,600
100-52-6124-1300 TECHNICAL SERVICES	781	722	-	1,000	-
100-52-6124-2110 GARBAGE PICKUP	2,993	2,439	2,661	2,500	2,500
100-52-6124-2201 MAINTENANCE BLDG & GROUNDS	3,342	8,009	7,289	3,000	8,000
100-52-6124-2202 MAINTENANCE EQUIPMENT	2,401	1,968	1,500	2,500	2,500
100-52-6124-2320 RENTAL- EQUIP & VEHICLES	700	32	550	500	500
100-52-6124-3100 INSURANCE	-	-	-	-	4,000
100-52-6124-3201 TELEPHONE & INTERNET	-	-	-	-	4,000
100-52-6124-3300 ADVERTISING	265	936	-	500	-
100-52-6124-3700 TRAINING EXPENSE	1,548	1,225	-	2,500	-
100-52-6124-3900 CONTRACTED SERVICES	3,270	180	-	7,000	3,000
52 PURCHASED/CONTR SERVICES	15,300	15,360	12,000	19,500	26,100
53 SUPPLIES					
100-53-6124-1100 OFFICE SUPPLIES & EXPENSE	-	-	-	-	500
100-53-6124-1101 MATERIALS & SUPPLIES	5,407	1,208	2,340	7,000	7,000
100-53-6124-1102 CLEANING & PAPER SUPPLIES	180	1,575	585	1,000	1,000
100-53-6124-1210 WATER/SEWERAGE	16,677	5,738	4,151	7,000	7,000
100-53-6124-1230 ELECTRICITY	18,126	23,232	11,872	23,000	23,000
100-53-6124-1280 CHEMICALS	4,012	2,599	-	-	-
100-53-6124-1501 BALLFIELD CONCESSIONS	5,217	-	-	-	-
100-53-6124-1503 POOL & BALLFIELD CONCESSION	5,667	6,012	-	6,000	-
100-53-6124-1600 SMALL EQUIPMENT	12,941	12,162	2,332	7,000	5,000
100-53-6124-1701 UNIFORMS	979	997	-	1,000	-
100-53-6124-2201 MAINT BLDG & GROUNDS	26,098	22,268	4,942	10,000	10,000
100-53-6124-2202 MAINTENANCE EQUIPMENT	369	1,284	653	2,000	2,000
53 SUPPLIES	95,673	77,075	26,875	64,000	55,500
54 CAPITAL OUTLAY					
100-54-6124-1200 SITE IMPROVEMENTS	-	-	-	5,000	-
6124 RECREATIONAL FACILITIES	$ 143,457	$ 123,952	$ 38,875	$ 123,940	$ 81,600

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
6210 PARKS ADMINISTRATION					
51 PERSONAL SER &EMP BENEFIT					
100-51-6210-1100 SALARIES & WAGES	$ 35,912	$ 11,835	$ -	$ -	$ -
100-51-6210-2200 FICA EXPENSE	2,720	921	-	-	-
100-51-6210-2400 RETIREMENT	2,601	2,739	-	-	-
100-51-6210-2700 WORKMEN'S COMP	974	1,634	82	-	-
51 PERSONAL SER &EMP BENEFIT	42,207	17,129	82	-	-
52 PURCHASED/CONTR SERVICES					
100-52-6210-1200 AUDIT	1,543	1,543	1,600	1,600	-
100-52-6210-1201 LEGAL	455	53	-	500	-
100-52-6210-1300 TECHNICAL SERVICES	113	92	-	-	-
100-52-6210-3100 INSURANCE & BONDS	3,411	3,103	3,060	3,500	-
100-52-6210-3201 TELEPHONE & INTERNET	4,335	3,827	3,656	4,500	-
100-52-6210-3202 POSTAGE	-	17	-	-	.
100-52-6210-3300 ADVERTISING	224	630	-	-	-
100-52-6210-3500 TRAVEL	30	-	-	-	-
52 PURCHASED/CONTR SERVICES	10,111	9,265	8,316	10,100	-
53 SUPPLIES					
100-53-6210-1100 OFFICE SUPPLIES & EXPENSE	2,236	324	47	1,000	-
100-53-6210-1700 MISCELLANEOUS	366	185	-	-	-
100-53-6210-1701 UNIFORMS	260	250	-	-	-
100-53-6210-2203 MAINTENANCE VEHICLES	132	422	-	-	-
53 SUPPLIES	2,994	1,181	47	1,000	-
54 CAPITAL OUTLAY					
100-54-6210-2100 CAPITAL OUTLAY - EQUIPMENT	20,498	-	-	-	-
6210 PARKS ADMINISTRATION	$ 75,810	$ 27,575	$ 8,445	$ 11,100	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
6220 PARK AREAS					
51 PERSONAL SER &EMP BENEFIT					
100-51-6220-1100 SALARIES & WAGES	$ 53,172	$ 60,036	$ 63,374	$ 117,099	$ 142,239
100-51-6220-2100 GROUP INSURANCE	7,580	7,220	7,220	23,768	30,321
100-51-6220-2200 FICA EXPENSE	4,437	4,956	5,157	5,454	10,881
100-51-6220-2400 RETIREMENT	2,600	5,479	6,870	6,608	9,197
100-51-6220-2700 WORKMEN'S COMP	974	1,634	1,800	1,692	2,503
100-51-6220-2900 OTHER EMPLOYEE BENEFITS	-	-	-	522	567
51 PERSONAL SER &EMP BENEFIT	68,763	79,325	84,421	155,143	195,709
52 PURCHASED/CONTR SERVICES					
100-52-6220-1300 TECHNICAL SERVICES	227	263	337	300	300
100-52-6220-2201 MAINT BLDG & GROUNDS	795	25	-	1,000	1,000
100-52-6220-2202 MAINTENANCE EQUIPMENT	1,200	1,100	1,100	1,500	1,500
100-52-6220-2320 RENTAL OF EQUIPMENT & VEHICLES	385	25	550	500	500
100-52-6220-3900 CONTRACTED SERVICES	2,348	7,188	9,308	2,000	2,000
100-52-6220-3902 LAWN MAINT CONTRACT	11,669	23,646	33,707	22,000	24,000
52 PURCHASED/CONTR SERVICES	16,624	32,247	45,002	27,300	29,300
53 SUPPLIES					
100-53-6220-1101 MATERIALS & SUPPLIES	4,239	1,560	4,061	5,000	5,000
100-53-6220-1102 CLEANING & PAPER SUPPLIES	7,565	8,118	6,864	4,000	6,000
100-53-6220-1210 WATER /SEWERAGE	3,329	3,455	2,923	4,000	4,000
100-53-6220-1230 ELECTRICITY	4,172	5,254	5,298	6,000	6,000
100-53-6220-1270 GASOLINE	3,758	2,347	1,766	2,500	2,500
100-53-6220-1600 SMALL EQUIPMENT	8,290	6,620	174	5,000	5,000
100-53-6220-1701 UNIFORMS	420	702	539	800	800
100-53-6220-2201 MAINT. BLDG&GROUNDS	4,167	6,629	6,535	12,000	10,000
100-53-6220-2202 MAINTENANCE EQUIPMENT	252	961	1,303	1,000	1,000
100-53-6220-2203 MAINTENANCE VEHICLES	902	886	569	1,000	1,000
100-53-6220-3902 GA CORRECTIONS (WD) MATERIALS	1,333	129	-	-	-
53 SUPPLIES	38,427	36,661	30,032	41,300	41,300
54 CAPITAL OUTLAY					
100-54-6220-1200 CAPITAL OUTLAY- SITE IMPROVEMEN	-	-	-	79,960	-
100-54-6220-2100 CAPITAL OUTLAY EQUIPMENT	6,750	-	7,000	-	-
54 CAPITAL OUTLAY	6,750	-	7,000	79,960	-
58 DEBT SERVICE					
100-58-6220-1000 DEBT SERVICE	-	3,769	3,769	4,700	3,769
6220 PARK AREAS	$ 130,564	$ 152,002	$ 170,224	$ 308,403	$ 270,078

HOUSING AND DEVELOPMENT	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
7400 PLANNING AND ZONING	$ 71,134	$ 89,387	$ 78,732	$ 109,789	$ 99,098
7540 TOURISM	146,844	77,639	50,729	65,636	68,386
7550 DOWNTOWN DEVELOPMENT	-	3,548	-	37,000	-
7565 SPECIAL FACILITIES- RENTAL	2,253	5,126	2,324	4,350	4,850
	$ 220,231	$ 175,700	$ 131,785	$ 216,775	$ 172,334

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
7400 PLANNING AND ZONING					
51 PERSONAL SER &EMP BENEFIT					
100-51-7400-1100 SALARIES & WAGES	$ 31,522	$ 44,784	$ 42,617	$ 50,924	$ 55,625
100-51-7400-2100 GROUP INSURANCE	6,671	19,501	19,501	19,645	22,201
100-51-7400-2200 FICA EXPENSE	2,343	3,257	3,045	3,896	4,255
100-51-7400-2400 RETIREMENT	-	2,739	3,435	3,304	3,066
100-51-7400-2700 WORKMEN'S COMP	567	775	1,375	1,234	1,165
100-51-7400-2900 OTHER EMPLOYEE BENEFITS	-	-	-	261	261
51 PERSONAL SER &EMP BENEFIT	41,103	71,056	69,973	79,264	86,573
52 PURCHASED/CONTR SERVICES					
100-52-7400-1201 LEGAL	8,978	2,774	516	3,000	3,000
100-52-7400-1300 TECHNICAL SERVICES	94	132	169	150	150
100-52-7400-3201 TELEPHONE	786	684	504	750	750
100-52-7400-3202 POSTAGE	47	41	21	150	150
100-52-7400-3300 ADVERTISING	1,064	1,042	542	1,500	1,500
100-52-7400-3500 TRAVEL	464	1,145	-	2,000	2,000
100-52-7400-3600 PROFESSIONAL DUES	-	-	-	25	25
100-52-7400-3700 TRAINING EXPENSE	1,615	385	129	2,000	2,000
100-52-7400-3900 CONTRACTED SERVICES	15,819	11,399	5,180	20,000	2,000
52 PURCHASED/CONTR SERVICES	28,867	17,602	7,061	29,575	11,575
53 SUPPLIES					
100-53-7400-1100 OFFICE SUPPLIES & EXPENSE	1,014	241	1,624	750	750
100-53-7400-1701 UNIFORMS	150	488	74	200	200
53 SUPPLIES	1,164	729	1,698	950	950
7400 PLANNING AND ZONING	$ 71,134	$ 89,387	$ 78,732	$ 109,789	$ 99,098

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
7540 TOURISM					
52 PURCHASED/CONTR SERVICES					
100-52-7540-2201 MAINT BLDG & GROUNDS	$ 1,175	$ 396	$ 1,148	$ 1,500	$ 1,500
100-52-7540-2310 RENTAL OF LAND AND BUILDINGS	20,200	25,706	6,338	1,200	1,200
100-52-7540-2320 RENTAL OF EQUIP & VEHCILES	3,375	3,055	3,920	7,000	7,000
100-52-7540-3100 INSURANCE & BONDS	1,495	1,207	1,739	2,500	2,500
100-52-7540-3300 MARKETING/ADVERTISING	468	422	187	500	500
100-52-7540-3700 TRAINING EXPENSE	-	-	-	250	-
100-52-7540-3900 CONTRACT LABOR	7,815	475	2,850	1,500	1,500
52 PURCHASED/CONTR SERVICES	34,528	31,261	16,182	14,450	14,200

53 SUPPLIES					
100-53-7540-1101 MATERIALS & SUPPLIES	14,669	4,861	4,134	5,000	5,000
100-53-7540-1102 CLEANING & PAPER SUPPLIES	8,124	5,517	6,804	10,000	10,000
100-53-7540-1103 MATERAILS & SUPPLIES- CHRISTMAS	14,156	75	-	10,000	10,000
100-53-7540-1210 WATER/SEWERAGE	6,683	7,111	6,624	7,000	10,000
100-53-7540-1230 ELECTRICITY	4,497	5,793	4,901	6,500	6,500
100-53-7540-1600 SMALL EQUIPMENT	-	4,956	-	-	-
100-53-7540-2201 MAINT. BLDG & GROUNDS	4,001	7,379	1,398	2,000	2,000
100-53-7540-2203 MAINTENANCE VEHICLES	-	-	-	-	-
53 SUPPLIES	52,130	35,692	23,861	40,500	43,500
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	10,686
7540 TOURISM	$ 146,844	$ 77,639	$ 50,729	$ 65,636	$ 68,386

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
7550 DOWNTOWN DEVELOPMENT					
52 PURCHASED/CONTR SERVICES					
100-52-7550-1201 LEGAL	$ -	$ 1,855	$ -	$ 5,000	$ -
100-52-7550-3300 MARKETING/ADVERTISING	-	339	-	5,000	-
100-52-7550-3500 TRAVEL	-	-	-	3,000	-
100-52-7550-3600 PROFESSIONAL DUES	-	200	-	-	-
100-52-7550-3700 TRAINING EXPENSE	-	150	-	2,000	-
100-52-7550-3900 CONTRACT LABOR	-	1,000	-	10,000	-
52 PURCHASED/CONTR SERVICES	-	3,544	-	25,000	-
53 SUPPLIES					
100-53-7550-1101 MATERIALS & SUPPLIES	-	4	-	6,000	-
100-53-7550-1600 SMALL EQUIPMENT	-	-	-	6,000	-
53 SUPPLIES	-	4	-	12,000	-
7550 DOWNTOWN DEVELOPMENT	$ -	$ 3,548	$ -	$ 37,000	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
7565 SPECIAL FACILITIES- RENTAL					
52 PURCHASED/CONTR SERVICES					
100-52-7565-2201 MAINT. BLDG & GROUNDS	$ -	$ 620	$ -	$ 250	$ 250
100-52-7565-3100 INSURANCE & BONDS	907	848	810	1,000	1,500
52 PURCHASED/CONTR SERVICES	907	1,468	810	1,250	1,750
53 SUPPLIES					
100-53-7565-1210 WATER/SEWERAGE	328	311	320	500	500
100-53-7565-1230 ELECTRICITY	931	1,311	1,121	1,600	1,600
100-53-7565-2201 MAINT BLDG & GROUNDS	87	2,036	73	1,000	1,000
	1,346	3,658	1,514	3,100	3,100
7565 SPECIAL FACILITIES- RENTA	$ 2,253	$ 5,126	$ 2,324	$ 4,350	$ 4,850

CONFISCATED ASSETS FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
35 FNES & FORFEITURES					
210-35-0000-1300 CONFISCATIONS	$ -	$ -	$ -	$ 1,500	$ 1,500
REVENUES	$ -	$ -	$ -	$ 1,500	$ 1,500

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
3200 POLICE					
52 PURCHASED/CONTR SERVICES					
210-52-3200-3600 DISTRICT ATTORNEY FEES	$ -	$ -	$ -	$ 150	$ 150
53 SUPPLIES					
210-53-3200-1600 SMALL EQUIPMENT	-	-	-	1,350	1,350
3200 POLICE	$ -	$ -	$ -	$ 1,500	$ 1,500

SPECIAL REVENUE FUND- ARPA

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
33 INTERGOVERNMENTAL REVENUE					
230-33-0000-2100 ARP ACT OF 2021 RECOVERY FU	$ -	$ -	$ -	$ -	$ 273,000
39 OTHER FINANCING SOURCES					
230-39-0000-5000 USE OF FUND BALANCE	-	-	-	-	27,000
REVENUES	$ -	$ -	$ -	$ -	$ 300,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
4440 WATER DISTRIBUTION					
61 TRANSFERS OUT					
320-61-4440-5050 TRANSFERS OUT- WATER FUND	$ -	$ -	$ -	$ -	$ 300,000

HOTEL/MOTEL FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
31 TAXES					
275-31-0000-4100 HOTEL/MOTEL TAXES	$ 183,002	$ 190,789	$ 218,963	$ 285,000	$ 475,000
REVENUES	$ 183,002	$ 190,789	$ 218,963	$ 285,000	$ 475,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
7540 TOURISM					
52 PURCHASED/CONTR SERVICES					
275-52-7540-3310 RESTRICTED- MARKETING/ADVE	$ 67,193	$ 70,919	$ 60,231	$ 120,000	$ 200,000
53 SUPPLIES					
275-53-7540-1103 MATERIALS & SUP- CHRISTMAS	-	19,285	-	-	-
57 OTHER COSTS					
275-57-7540-9010 ADDITIONS TO RESERVE	-	-	-	8,200	120,950
7540 TOURISM	$ 67,193	$ 90,204	$ 60,231	$ 128,200	$ 320,950
7550 DOWNTOWN DEVELOPMENT					
100-52-7550-1202 CONTRACT SERVICES- PROF	$ -	$ 3,040	$ -	$ -	$ -
275-52-7550-3850 CONTRACT LABOR	-	450	-	-	-
52 PURCHASED/CONTR SERVICES	-	3,490	-	-	-
53 SUPPLIES					
275-53-7550-1101 MATERIALS & SUPPLIES	-	1,212	-	54,000	89,000
57 OTHER COSTS					
275-57-7550-3000	-	-	-	-	60,000
61 TRANSFERS					
275-61-7550-1100 TRANSFERS OUT- GEN FUND	-	-	24,841	97,750	-
7550 DOWNTOWN DEVELOPMENT	$ 6,356	$ 4,702	$ 24,841	$ 151,750	$ 149,000
7565 SPECIAL FACILITIES- RENTA					
52 PURCHASED/CONTR SERVICES					
275-52-7565-2110 GARBAGE PICKUP	$ 450	$ -	$ -	$ -	$ -
275-52-7565-2201 MAINT BLDG & GROUNDS	-	-	18,500	-	-
275-52-7565-3100 INSURANCE AND BONDS	197	184	176	250	250
52 PURCHASED/CONTR SERVICES	647	184	18,676	250	250
53 SUPPLIES					
275-53-7565-1210 WATER/SEWERAGE	1,670	1,883	1,829	1,800	1,800
275-53-7565-1230 ELECTRICITY	2,911	3,070	2,186	3,000	3,000
275-53-7565-2201 MAINT BLDG & GROUNDS	326	-	167	-	-
53 SUPPLIES	4,907	4,953	4,182	4,800	4,800
7565 SPECIAL FACILITIES- RENTA	$ 5,554	5,137	22,858	5,050	5,050
HOTEL MOTEL EXPENDITURES	$ 79,103	$ 100,043	$ 107,930	$ 285,000	$ 475,000

SPLOST FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
33 INTERGOVERNMENTAL REVENUE					
320-33-0000-1000 FEDERAL GOVT GRANTS	$ 7,387	$ -	$ -	$ -	$ -
320-33-0000-3200 SPLOST INCOME	392,264	427,671	528,624	430,000	600,000
320-33-0000-4310 DOT LMIG GRANT PROGRAM	35,649	37,360	65,512	38,820	38,820
320-33-0000-4310 DOT STREETSCAPE GRANT- PHA	-	58,051	316,949	-	-
33 INTERGOVERNMENTAL REVENUE	435,300	523,082	911,085	468,820	638,820
36 INVESTMENT INCOME					
320-36-0000-1000 INTEREST INCOME	238	875	1,237	500	1,000
38 MISCELLANEOUS					
320-38-0000-9000 MISC REV- RESTITUTION	4,000	2,400	-	-	-
39 OTHER FINANCING SOURCES					
320-39-0000-1275 TRANSFER IN- HOTEL MOTEL	-	96	-	-	-
REVENUES	$ 439,538	$ 526,453	$ 912,322	$ 469,320	$ 639,820

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
4200 HIGHWAYS & STREETS					
52 PURCHASED/CONTR SERVICES					
320-52-4200-1100 ADMINISTRATIVE SERVICES	$ -	$ 510	$ -	$ -	$ -
320-52-4200-3850 CONTRACT LABOR- PAVING & ST	50,495	78,603	97,534	304,320	199,820
320-52-4200-3851 CONTRACT LABOR- SIDEWALKS	-	2,800	-	-	-
52 PURCHASED/CONTR SERVICES	50,495	81,913	97,534	304,320	199,820
53 SUPPLIES					
320-53-4200-1120 MATERIALS & SPPLIES- CONCRE	-	3,485	-	-	-
320-53-4200-1121 MATERIALS & SPPLIES- STONE	9,843	12,406	15,465	15,000	20,000
53 SUPPLIES	9,843	15,891	15,465	15,000	20,000
7540 HIGHWAYS & STREETS	$ 60,338	$ 97,804	$ 112,999	$ 319,320	$ 219,820
4440 WATER DISTRIBUTION					
61 TRANSFERS OUT					
320-61-4440-5050 TRANSFERS OUT- WATER FUND	$ -	$ -	$ -	$ 150,000	$ 420,000
7550 DOWNTOWN DEVELOPMENT					
52 PURCHASED/CONTR SERVICES					
320-52-7550-1201 LEGAL	$ 1,128	$ 714	$ -	$ -	$ -
320-52-7550-1202 ENGINEERING	20,803	12,330	26,244	-	-
52 PURCHASED/CONTR SERVICES	21,931	13,044	26,244	-	-
54 CAPITAL OUTLAY					
320-54-7550-1400 CAPITAL OUTLAY- INFRASTRUCT	-	72,565	558,553	-	-
61 TRANSFERS OUT					
320-61-7550-1340 TRANSFERS OUT- STREETSCAPI	-	-	-	-	-
7550 DOWNTOWN DEVELOPMENT	$ 21,931	$ 85,609	$ 584,797	$ -	$ -
SPLOST EXPENDITURES	$ 82,269	$ 183,413	$ 697,796	$ 469,320	$ 639,820

DOWNTOWN DEVELOPMENT AUTHORITY COMPONENT UNIT

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
33 INTERGOVERNMENTAL REVENUE					
800-33-0000-7000 LOCAL GOV CITY REVENUES	$ -	$ -	$ -	$ -	$ 60,000
34 CHARGES FOR SERVICES					
800-34-0000-7903 DOWNTOWN PARKING REVENUE	-	-	-	-	100,000
REVENUES	$ -	$ -	$ -	$ -	$ 160,000

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
7550 DOWNTOWN DEVELOPMENT					
52 PURCHASED/CONTR SERVICES					
800-52-7550-1201 LEGAL	$ -	$ -	$ -	$ -	$ 5,000
800-52-7550-3300 MARKETING/ADVERTISING	-	-	-	-	5,000
800-52-7550-3500 TRAVEL	-	-	-	-	3,000
800-52-7550-3600 PROFESSIONAL DUES	-	-	-	-	150
800-52-7550-3700 TRAINING EXPENSE	-	-	-	-	2,000
800-52-7550-3900 CONTRACT LABOR	-	-	-	-	10,000
52 PURCHASED/CONTR SERVICES	-	-	-	-	25,150
53 SUPPLIES					
800-53-7550-1101 MATERIALS & SUPPLIES	-	-	-	-	6,000
800-53-7550-1600 SMALL EQUIPMENT	-	-	-	-	6,000
53 SUPPLIES	-	-	-	-	12,000
57 OTHER COSTS					
800-57-7550-9010 ADDITIONS TO FUND BALANCE	-	-	-	-	122,850
7550 DOWNTOWN DEVELOPMENT	$ -	$ -	$ -	$ -	$ 160,000

WATER AND SEWER FUND

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
REVENUES					
33 INTERGOVERNMENTAL REVENUE					
100-33-0000-1000 FEDERAL GOVT GRANTS	$ -	$ -	$ -	$ 64,000	$ -
505-33-0000-1150 GEFA PRINCIPAL FORGIVENESS	37,712	179,344	101,005	90,000	847,500
505-33-0000-1300 USDA CAPITAL WATER GRANT	25,000	-	-	-	-
505-33-0000-4310 CDBG GRANT INCOME	348,440	78,923	-	-	-
505-33-0000 STATE GOVERNMENT GRANTS	-	-	-	-	1,000,000
505-33-0000-6000 LOCAL GOVT GRANTS	2,801	-	-	-	-
33 INTERGOVERNMENTAL REVENUE	413,953	258,267	101,005	154,000	1,847,500
34 CHARGES FOR SERVICES					
505-34-0000-4200 WATER LINE SURCHARGE	75,000	65,000	74,500	80,000	100,000
505-34-0000-4210 WATER RECEIPTS	2,330,947	2,400,734	2,381,396	2,750,000	2,750,000
505-34-0000-4212 WATER TAPS	50,639	49,302	65,032	55,000	63,000
505-34-0000-4213 MISC INCOME	7,576	-	-	-	-
505-34-0000-4214 PENALTIES	36,473	27,221	28,151	30,000	30,000
505-34-0000-4216 W/SW LABOR & MATERIALS CHAR	104,902	68,724	43,095	65,000	65,000
505-34-0000-4217 CONNECTION FEES	13,743	14,400	15,593	16,000	16,000
505-34-0000-4218 BACK FLOW VALVES	8,059	7,506	10,275	7,500	10,000
505-34-0000-4220 SEWER RECEIPTS	978,793	1,095,205	1,195,243	1,281,000	1,450,000
505-34-0000-4221 SEWER TAP FEES	18,743	3,266	12,242	5,500	14,000
505-34-0000-4223 SEWER LINE SURCHARGE	48,000	21,000	51,500	58,000	62,500
505-34-0000-9300 SERVICE CHARGE	30,470	26,600	20,550	30,000	30,000
505-34-0000-9301 RETURNED CHECK FEES	2,245	2,062	1,310	2,500	1,500
34 CHARGES FOR SERVICES	3,705,590	3,781,020	3,898,887	4,380,500	4,592,000
36 INVESTMENT INCOME					
505-36-0000-1000 INTEREST INCOME	3,078	3,373	3,387	3,000	3,000
38 MISCELLANEOUS REVENUE					
505-38-0000-3000 INS REIMB FOR DAMAGED PROP	14,131	-	-	-	-
505-38-0000-9000 SALE OF SCRAP	40	-	-	-	-
38 MISCELLANEOUS REVENUE	14,171	-	-	-	-
39 OTHER FINANCING SOURCES					
505-39-0000-2000 SALE OF CAPITAL ASSETS	32,000	-	-	-	-
505-39-0000-3200 CONTRACTOR CONTRIBUTIONS	303,484	-	-	-	-
100-39-0000-2300 TRANSFER IN- FROM SPEC REV	-	-	-	-	300,000
505-39-0000-3220 TRANSFER IN- FROM SPLOST	-	-	-	150,000	420,000
505-39-0000-3500 GEFA LOAN PROCEEDS	-	-	-	510,000	4,802,500
505-39-0000-5000 USE OF FUND BALANCE	-	-	-	-	375,000
505-39-0000-5001 USE OF SURCHARGE FUNDS	-	-	-	125,000	400,000
39 OTHER FINANCING SOURCES	335,484	-	-	785,000	6,297,500
REVENUES	$ 4,472,276	$ 4,042,660	$ 4,003,279	$ 5,322,500	$ 12,740,000

SANITATION AND WASTEWATER EXPENSE	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	AMENDED BUDGET 2020	BUDGET 2021
4310 SANITARY ADMINISTRATION	$ 137,788	$ 142,567	$ 134,839	$ 138,412	$ 120,578
4311 CDBG SEWER GRANT	355,362	187,273	-	-	-
4331 SANITARY SEWER MAINTENANCE	359,204	814,768	415,333	1,270,718	3,102,589
4335 SEWAGE TREATMENT PLANT	492,548	433,917	481,379	613,342	4,421,737
	$ 1,344,902	$ 1,578,525	$ 1,031,551	$ 2,022,472	$ 7,644,904

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
4310 SANITARY ADMINISTRATION					
52 PURCHASED/CONTR SERVICES					
505-52-4310-1200 AUDIT	$ 1,736	$ 1,736	$ 1,600	$ 1,800	$ 1,800
505-52-4310-1201 LEGAL	1,146	-	1,908	1,000	1,500
505-52-4310-1202 ENGINEERING	22,150	21,757	11,389	9,000	9,000
505-52-4310-2202 MAINTENANCE EQUIPMENT	615	584	815	1,000	1,000
505-52-4310-3100 INSURANCE & BONDS	1,505	1,714	2,025	2,500	2,500
505-52-4310-3202 POSTAGE	4,020	4,300	4,319	4,500	4,500
505-52-4310-3300 ADVERTISING	-	840	260	500	250
505-52-4310-3400 PRINTING	1,944	1,800	1,800	2,000	2,000
505-52-4310-3900 CONTRACTED SERVICES	6,617	6,860	7,026	7,500	7,500
52 PURCHASED/CONTR SERVICES	39,733	39,591	31,142	29,800	30,050
53 SUPPLIES					
505-53-4310-1100 OFFICE SUPPLIES & EXPENSE	13	-	-	-	-
505-53-4310-1700 MISCELLANEOUS	244	161	-	-	-
53 SUPPLIES	257	161	-	-	-
55 INTERFUND CHARGES					
505-55-4310-1100 COST ALLOCATION- GENERAL	13,359	16,173	17,634	20,350	25,303
505-55-4310-1505 COST ALLOCATION- WATER ADMII	22,303	24,506	23,927	26,125	31,491
55 INTERFUND CHARGES	35,662	40,679	41,561	46,475	56,795
58 DEBT SERVICE					
505-58-4310-1001 SEWER BOND DEBT SERVICE	62,136	62,136	62,136	62,136	33,732
4310 SANITARY ADMINISTRATION	$ 137,788	$ 142,567	$ 134,839	$ 138,412	$ 120,578

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
4311 CDBG SEWER GRANT					
52 PURCHASED/CONTR SERVICES					
505-52-4311-1201 CDBG LEGAL	$ 3,187	$ 105	$ -	$ -	$ -
505-52-4311-1202 CDBG GRANT ENGINEERING	17,851	2,699	-	-	-
505-52-4311-1205 CDBG GRANT ADMINISTRATION	24,503	7,322	-	-	-
505-52-4311-1210 CDBG MATCH FUNDS	145	-	-	-	-
505-52-4311-3300 CDBG ADVERTISING	723	210	-	-	-
52 PURCHASED/CONTR SERVICES	46,409	10,336	-	-	-
54 CAPITAL OUTLAY					
505-54-4311-1000 CDBG CAPITAL OUTLAY	308,953	176,937	-	-	-
4311 CDBG SEWER GRANT	$ 355,362	$ 187,273	$ -	$ -	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
4331 SANITARY SEWER MAINTENANCE					
52 PURCHASED/CONTR SERVICES					
505-52-4331-1202 ENGINEERING	$ 1,138	$ 16,638	$ 12,046	$ 10,000	$ 10,000
505-52-4331-2202 MAINTENANCE EQUIPMENT	8,088	25,592	43,843	19,000	20,000
505-52-4331-2320 RENTAL OF EQUIPMENT AND VEH	-	80	-	-	-
505-52-4331-3100 INSURANCE & BONDS	1,689	1,579	1,508	2,000	2,000
505-52-4331-3900 CONTRACTED SERVICES	-	32,396	22,797	20,000	20,000
505-52-4331-3902 LAWN MAINT CONTRACT	-	5,600	-	-	-
505-52-4331-3905 SEWER PUMPING SVC (TOWS)	10,455	19,883	9,155	16,000	16,000
52 PURCHASED/CONTR SERVICES	21,370	101,768	89,349	67,000	68,000
53 SUPPLIES					
505-53-4331-1101 MATERIALS & SUPPLIES	53	577	1,342	1,000	1,000
505-53-4331-1110 LINES & SYSTEM	25,903	2,471	461	4,000	6,500
505-53-4331-1210 WATER/SEWERAGE	300	425	1,199	500	500
505-53-4331-1230 ELECTRICITY	58,589	56,592	47,546	60,000	60,000
505-53-4331-1270 GASOLINE	5,419	5,393	4,214	5,000	5,000
505-53-4331-1600 SMALL EQUIPMENT	40	2,882	593	2,500	2,500
505-53-4331-1701 UNIFORMS	95	-	-	-	-
505-53-4331-2201 MAINT BLDG & GROUNDS	-	6,640	-	5,000	5,000
505-53-4331-2202 MAINTENANCE EQUIPMENT	5,053	34,488	34,906	12,500	15,000
53 SUPPLIES	95,452	109,468	90,261	90,500	95,500
54 CAPITAL OUTLAY					
505-54-4331-1400 CAPITAL OUTLAY- INFRASTRUCTU	83,331	439,953	37,660	870,000	2,600,000
55 INTERFUND CHARGES				.	.
505-55-4331-1100 COST ALLOCATION- SHOP	17,947	12,798	10,180	12,163	8,829
505-55-4331-1505 COST ALLOCATION- WATER MAIN	132,037	148,425	185,967	227,050	254,906
55 INTERFUND CHARGES	149,984	161,223	196,147	239,213	263,734
58 DEBT SERVICE					
505-58-4331-1002 DEBT SERVICE	9,067	2,356	1,916	4,005	75,355
4331 SANITARY SEWER MAINTENANCE	$ 359,204	$ 814,768	$ 415,333	$ 1,270,718	$ 3,102,589

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
4335 SEWAGE TREATMENT PLANT					
51 PERSONAL SER &EMP BENEFIT					
505-51-4335-1100 SALARIES & WAGES	$ 91,867	$ 98,607	$ 95,061	$ 109,356	$ 134,099
505-51-4335-2100 GROUP INSURANCE	41,162	39,002	39,002	39,290	44,402
505-51-4335-2200 FICA EXPENSE	6,565	7,117	6,622	8,366	10,259
505-51-4335-2400 RETIREMENT	6,430	6,454	11,673	6,607	6,131
505-51-4335-2700 WORKMEN'S COMP	1,894	2,193	2,402	2,401	1,875
505-51-4335-2900 OTHER EMPLOYEE BENEFITS	-	-	-	522	522
51 PERSONAL SER &EMP BENEFIT	147,918	153,373	154,760	166,542	197,287
52 PURCHASED/CONTR SERVICES					
505-52-4335-1202 ENGINEERING	4,655	948	14,309	5,000	5,000
505-52-4335-1300 TECHNICAL SERVICES	227	263	337	300	300
505-52-4335-1310 LAB SAMPLE TESTING	3,274	4,154	5,115	5,000	5,000
505-52-4335-2110 GARBAGE PICKUP	1,336	1,100	1,200	1,200	1,200
505-52-4335-2201 MAINT BLDG & GROUNDS	2,610	4,380	509	5,000	5,000
505-52-4335-2202 MAINTENANCE EQUIPMENT	32,564	31,743	12,969	35,000	30,000
505-52-4335-2320 RENTAL EQUIP & VEHICLES	272	-	475	500	500
505-52-4335-3100 INSURANCE & BONDS	8,475	9,996	7,939	8,500	8,500
505-52-4335-3201 TELEPHONE & INTERNET	1,936	2,076	2,140	2,000	2,000
505-52-4335-3500 TRAVEL	24	-	-	-	-
505-52-4335-3600 PROFESSIONAL DUES	1,800	4,460	-	250	1,000
505-52-4335-3700 TRAINING EXPENSE	-	1,439	-	1,500	2,000
505-52-4335-3902 LAWN MAINT CONTRACT	-	-	13,493	9,000	9,400
505-52-4335-3903 SANITATION PICK UP	34,033	49,656	57,861	41,000	41,000
52 PURCHASED/CONTR SERVICES	91,206	110,215	116,347	114,250	110,900
53 SUPPLIES					
505-53-4335-1100 OFFICE SUPPLIES & EXPENSE	399	457	652	500	500
505-53-4335-1101 MATERIALS & SUPPLIES	1,748	1,394	1,424	2,500	2,500
505-53-4335-1102 CLEANING & PAPER SUPPLIES	207	192	92	250	250
505-53-4335-1210 WATER/SEWERAGE	19,501	30,608	26,182	25,000	42,000
505-53-4335-1220 PROPANE GAS	836	796	579	1,200	1,200
505-53-4335-1230 ELECTRICITY	81,408	70,350	65,375	80,000	75,000
505-53-4335-1270 GASOLINE	2,725	2,460	1,977	2,000	2,000
505-53-4335-1280 CHEMICALS	18,898	21,286	26,079	20,000	38,000
505-53-4335-1600 SMALL EQUIPMENT	10,472	9,928	5,485	8,000	5,000
505-53-4335-1701 UNIFORMS	400	1,136	555	600	600
505-53-4335-2201 MAINT. BLDG&GROUNDS	2,045	4,082	388	3,000	3,000
505-53-4335-2202 MAINTENANCE EQUIPMENT	55,631	26,783	33,539	38,000	38,000
505-53-4335-2203 MAINTENANCE VEHICLES	201	857	59	500	500
53 SUPPLIES	194,471	170,329	162,386	181,550	208,550
54 CAPITAL OUTLAY					
505-54-4335-1300 CAPITAL OUTLAY- BUILDINGS	-	-	-	-	3,900,000
505-54-4335-2100 CAPITAL OUTLAY- EQUIPMENT	58,953	-	47,886	100,000	-
54 CAPITAL OUTLAY	58,953	-	47,886	100,000	3,900,000
58 DEBT SERVICE					
505-58-4335-1002 DEBT SERVICE	-	-	-	51,000	5,000
4335 SEWAGE TREATMENT PLANT	$ 492,548	$ 433,917	$ 481,379	$ 613,342	$ 4,421,737

WATER EXPENSE	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
4410 WATER ADMINISTRATION	$ 809,474	$ 833,477	$ 828,914	$ 880,125	$ 869,203
4415 GEFA PROJECT	201,902	226,640	197,659	-	-
4430 WATER TREATMENT	514,098	497,794	497,946	534,985	540,752
4440 WATER DISTRIBUTION	1,382,621	939,491	987,734	1,879,618	3,657,530
4450 WATER LOSS PREVENTION	-	-	(15,318)	5,300	27,611
	$ 2,908,095	$ 2,497,402	$ 2,496,935	$ 3,300,028	$ 5,095,096

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
4410 WATER ADMINISTRATION					
51 PERSONAL SER &EMP BENEFIT					
505-51-4410-1100 SALARIES & WAGES	$ 51,831	$ 54,769	$ 53,671	$ 62,454	$ 73,773
505-51-4410-1700 INDIRECT COST ALLOCATIONS	(22,303)	(24,506)	(23,927)	(26,125)	(31,491)
505-51-4410-2100 GROUP INSURANCE	20,581	19,501	19,501	19,645	22,201
505-51-4410-2200 FICA EXPENSE	3,938	4,043	3,821	4,778	5,644
505-51-4410-2400 RETIREMENT	3,217	2,934	5,836	3,304	3,066
505-51-4410-2700 WORKMEN'S COMP	133	130	170	146	137
505-51-4410-2900 OTHER EMPLOYEE BENEFITS	-	-	180	261	261
51 PERSONAL SER &EMP BENEFIT	57,397	56,871	59,252	64,462	73,591
52 PURCHASED/CONTR SERVICES					
505-52-4410-1110 CASH OVER/SHORT	69	50	-	-	-
505-52-4410-1120 BANK CHARGES	9,355	10,292	13,677	14,000	14,000
505-52-4410-1200 AUDIT	5,400	5,400	5,300	5,500	5,500
505-52-4410-1201 LEGAL	4,130	8,238	5,026	5,000	5,000
505-52-4410-1202 ENGINEERING	6,745	703	1,214	3,500	3,500
505-52-4410-1300 TECHNICAL SERVICES	242	394	508	500	500
505-52-4410-2202 MAINTENANCE EQUIPMENT	3,443	1,569	3,675	1,500	2,500
505-52-4410-3100 INSURANCE & BONDS	8,883	10,395	11,439	12,000	12,000
505-52-4410-3201 TELEPHONE & INTERNET	647	285	314	500	500
505-52-4410-3202 POSTAGE	9,587	9,489	9,970	10,000	10,000
505-52-4410-3300 ADVERTISING	1,727	1,127	1,127	1,500	2,000
505-52-4410-3400 PRINTING	4,822	4,200	4,200	5,000	5,000
505-52-4410-3500 TRAVEL	2,399	1,325	-	2,000	2,000
505-52-4410-3600 PROFESSIONAL DUES	1,620	1,600	1,202	2,000	1,500
505-52-4410-3700 TRAINING EXPENSE	965	375	578	1,000	1,500
505-52-4410-3900 CONTRACTED SERVICES	16,818	17,552	17,869	20,000	24,000
52 PURCHASED/CONTR SERVICES	76,852	72,994	76,099	84,000	89,500
53 SUPPLIES					
505-53-4410-1100 OFFICE SUPPLIES & EXPENSE	7,282	3,577	3,206	3,000	3,000
505-53-4410-1101 MATERIALS & SUPPLIES	132	149	207	500	500
505-53-4410-1102 CLEANING & PAPER SUPPLIES	322	550	751	500	500
505-53-4410-1600 SMALL EQUIPMENT	862	500	2,643	1,200	1,200
505-53-4410-1700 MISCELLANEOUS	1,310	1,375	1,554	500	500
505-53-4410-1701 UNIFORMS	346	398	396	400	400
505-53-4410-2201 MAINT BLDG & GROUNDS	-	-	-	11,240	-
53 SUPPLIES	10,254	6,549	8,757	17,340	6,100
54 CAPITAL OUTLAY					
505-54-4410-3200 CAPITAL OUTLAY- COMPUTERS	-	8,214	-	-	-
55 INTERFUND CHARGES					
505-55-4410-1100 COST ALLOCATION- GENERAL	53,836	77,095	70,636	102,611	129,190
57 OTHER COSTS					
505-57-4410-4000 BAD DEBT EXPENSE	6,139	9,917	12,333	5,000	5,000
505-57-4410-9000 CONTINGENCIES	-	-	-	16,116	37,355

57 OTHER COSTS	6,139	9,917	12,333	21,116	42,355
58 DEBT SERVICE					
505-58-4410-4442 BOND DEBT WATER PROJ	601,836	601,837	601,837	590,596	528,468
505-58-4410-4444 MINERAL BLUFF WATER DEBT	3,160	-	-	-	-
58 DEBT SERVICE	604,996	601,837	601,837	590,596	528,468
4410 WATER ADMINISTRATION	$ 809,474	$ 833,477	$ 828,914	$ 880,125	$ 869,203

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
4415 GEFA PROJECT					
52 PURCHASED/CONTR SERVICES					
505-52-4415-1201 LEGAL	$ 2,349	$ 759	$ -	$ -	$ -
505-52-4415-1202 ENGINEERING	8,367	6,796	2,819	-	-
52 PURCHASED/CONTR SERVICES	10,716	7,555	2,819	-	-
53 SUPPLIES					
505-53-4415-1110 LINES & SYSTEMS	191,186	173,585	107,399	-	-
54 CAPTIAL OUTLAY					
505-54-4415-1400 INFRASTRUCTURE	-	45,500	87,441	-	-
4415 GEFA PROJECT	$ 201,902	$ 226,640	$ 197,659	$ -	$ -

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
4430 WATER TREATMENT					
51 PERSONAL SER &EMP BENEFIT					
505-51-4430-1100 SALARIES & WAGES	$ 152,633	$ 160,177	$ 158,541	$ 173,093	$ 179,754
505-51-4430-2100 GROUP INSURANCE	48,736	46,216	28,340	26,907	30,321
505-51-4430-2200 FICA EXPENSE	10,578	11,323	9,880	13,242	13,751
505-51-4430-2400 RETIREMENT	12,863	8,218	17,519	9,911	9,197
505-51-4430-2700 WORKMEN'S COMP	10,568	11,788	14,787	14,199	10,796
505-51-4430-2900 OTHER EMPLOYEE BENEFITS	-	-	-	783	783
51 PERSONAL SER &EMP BENEFIT	235,378	237,722	229,067	238,135	244,602
52 PURCHASED/CONTR SERVICES					
505-52-4430-1202 ENGINEERING	733	-	3,389	10,000	10,000
100-52-4430-1300 TECHNICAL SERVICES	411	440	674	500	1,500
505-52-4430-1310 WATER SAMPLE TESTING	11,427	11,517	10,337	12,000	12,000
505-52-4430-2201 MAINT BLDG & GROUNDS	24,950	833	941	4,000	4,000
505-52-4430-2202 MAINTENANCE EQUIPMENT	16,935	25,003	22,452	20,000	22,500
505-52-4430-3100 INSURANCE & BONDS	19,594	18,577	18,005	20,000	23,000
505-52-4430-3201 TELEPHONE & INTERNET	3,377	2,947	4,111	3,500	3,500
505-52-4430-3500 TRAVEL	353	1,519	95	1,500	1,500
505-52-4430-3600 PROFESSIONAL DUES	-	485	25	750	750
505-52-4430-3700 TRAINING EXPENSE	655	555	511	1,000	1,500
505-52-4430-3902 LAWN MAINT CONTRACT	-	-	13,494	9,000	9,400
505-52-4430-3903 SANITATION PICK-UP	1,652	1,007	1,063	1,300	1,300
52 PURCHASED/CONTR SERVICES	80,087	62,883	75,097	83,550	90,950
53 SUPPLIES					
505-53-4430-1100 OFFICE SUPPLIES & EXPENSE	1,258	1,972	1,247	1,500	2,000
505-53-4430-1101 MATERIALS & SUPPLIES	1,584	698	674	1,000	1,500
505-53-4430-1102 CLEANING & PAPER SUPPLIES	55	754	873	500	500
505-53-4430-1210 WATER/SEWERAGE	37,691	36,829	38,064	40,000	40,000
505-53-4430-1230 ELECTRICITY	112,550	110,068	106,986	108,000	108,000
505-53-4430-1270 GASOLINE	456	357	165	500	500
505-53-4430-1280 CHEMICALS	34,348	34,502	29,225	35,000	35,000
505-53-4430-1290 LAB SUPPLIES	-	4,171	4,611	4,000	4,000
505-53-4430-1600 SMALL EQUIPMENT	4,189	4,738	5,336	5,000	5,000
505-53-4430-1701 UNIFORMS	682	1,016	1,104	1,200	1,200
505-53-4430-2201 MAINT. BLDG&GROUNDS	1,847	270	316	500	500
505-53-4430-2202 MAINTENANCE EQUIPMENT	3,920	1,707	5,055	5,000	6,000
505-53-4430-2203 MAINTENANCE VEHCILES	53	107	126	500	1,000
53 SUPPLIES	198,633	197,189	193,782	202,700	205,200
54 CAPITAL OUTLAY					
505-54-4430-2100 CAPITAL OUTLAY- EQUIPMENT	-	-	-	10,600	-
4430 WATER TREATMENT	$ 514,098	$ 497,794	$ 497,946	$ 534,985	$ 540,752

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
4440 WATER DISTRIBUTION					
51 PERSONAL SER &EMP BENEFIT					
505-51-4440-1100 SALAIRES & WAGES	$ 285,648	$ 292,019	$ 389,844	$ 520,270	$ 491,845
505-34-4440-1700 INDIRECT COST ALLOCATIONS	(119,295)	(133,965)	(178,191)	(245,375)	(269,576)
505-51-4440-2100 GROUP INSURANCE	82,817	85,310	106,557	127,398	173,009
505-51-4440-2200 FICA EXPENSE	20,473	21,251	29,339	39,801	37,626
505-51-4440-2400 RETIREMENT	22,511	20,931	58,392	33,038	42,918
505-51-4440-2700 WORKMEN'S COMP	26,984	27,498	39,416	37,863	28,788
505-51-4410-2900 OTHER EMPLOYEE BENEFITS	1,080	114	400	3,871	4,438
51 PERSONAL SER &EMP BENEFIT	320,218	313,158	445,757	516,866	509,049
52 PURCHASED/CONTR SERVICES					
505-52-4440-1202 ENGINEERING	13,068	24,716	6,322	5,000	10,000
505-52-4440-1300 TECHNICAL SERVICES	635	927	1,411	1,200	1,200
505-52-4440-1310 WATER SAMPLE TESTING	160	340	229	500	500
505-52-4440-2201 MAINT BLDG & GROUNDS	-	35	-	-	-
505-52-4440-2202 MAINTENANCE EQUIPMENT	11,209	31,729	25,274	35,000	50,000
505-52-4440-2203 MAINTENANCE VEHICLES	536	4,527	13,442	12,000	12,000
505-52-4440-2320 RENTAL OF EQUIPMENT AND VEH	8,687	2,245	1,193	5,000	3,000
505-52-4440-3100 INSURANCE & BONDS	6,213	5,734	6,575	6,000	6,500
505-52-4440-3201 TELEPHONE & INTERNET	-	764	1,922	1,200	2,300
505-52-4440-3500 TRAVEL	3,024	901	97	2,000	3,500
505-52-4440-3600 PROFESSIONAL DUES	-	1,311	1,107	1,500	1,700
505-52-4440-3700 TRAINING EXPENSE	3,162	1,395	790	4,000	5,000
505-52-4440-3900 CONTRACTED SERVICES	21,313	18,314	45,864	72,000	50,000
505-52-4440-3902 LAWN MAINT CONTRACT	11,668	18,047	6,773	5,000	5,100
505-52-4440-3910 CONTRACT LABOR- PATCHING	13,800	13,200	26,973	25,000	35,000
52 PURCHASED/CONTR SERVICES	93,475	124,185	137,972	175,400	185,800
53 SUPPLIES					
505-52-4440-1100 OFFICE SUPPLIES & EXPENSE	123	602	1,133	1,200	1,200
505-53-4440-1101 MATERIALS & SUPPLIES	10,138	8,523	6,625	10,000	10,000
505-53-4440-1102 CLEANING & PAPER SUPPLIES	13	-	-	-	-
505-53-4440-1110 LINES & SYSTEM	113,634	137,682	126,686	142,000	165,000
505-53-4440-1111 LINES & SYSTEM- REIMB MATERIA	93,356	51,060	44,085	65,000	65,000
505-53-4440-1120 MATERIALS & SUPPLIES- PATCHIN	7,057	3,113	360	5,000	5,000
505-53-4440-1121 MATERIALS & SUPPLIES- STONE	12,926	12,706	8,397	15,000	15,000
505-53-4440-1230 ELECTRICITY	14,921	13,473	13,000	13,500	13,500
505-53-4440-1270 GASOLINE	13,948	12,584	9,844	11,000	11,000
505-53-4440-1600 SMALL EQUIPMENT	13,893	20,136	14,965	10,000	10,000
505-53-4440-1701 UNIFORMS	2,816	4,025	4,423	4,000	4,000
505-53-4440-1702 WATER LEAK-DINNER/SUPPER	67	113	231	500	500
505-53-4440-1710 MISC- REIMB FOR DAMAGED PROI	940	124	-	-	1,000
505-53-4440-2201 MAINT BLDG & GROUNDS	173	5,332	1,872	1,000	1,000
505-53-4440-2202 MAINTENANCE EQUIPMENT	6,751	4,861	6,773	8,000	8,000
505-53-4440-2203 MAINTENANCE VEHICLES	3,845	10,166	9,414	6,000	6,000
505-53-4440-3902 GA CORRECTIONS (WD) MATERIAI	1,334	221	-	-	-
53 SUPPLIES	295,935	284,721	247,808	292,200	316,200
54 CAPITAL OUTLAY					
505-54-4440-1400 CAPITAL OUTLAY- INFRASTRUCTU	386,518	126,063	54,029	690,000	2,350,000
505-54-4440-2100 CAPITAL OUTLAY - EQUIP	122,148	21,212	-	50,000	70,000
505-54-4440-2200 CAPITAL OUTLAY- VEHICLES	-	8,065	46,688	50,000	25,000
54 CAPITAL OUTLAY	508,666	155,340	100,717	790,000	2,445,000
55 INTERFUND CHARGES					
505-55-4440-1100 COST ALLOCATION- SHOP	43,047	34,388	34,042	40,269	26,486
58 DEBT SERVICE					
505-58-4440-1002 DEBT SERVICE- GEFA LOAN	15,628	16,087	9,827	38,324	32,923

505-58-4440-1003 NEW METER REPL LOAN PMTS	99,071	-	-	-	-
505-58-4440-1004 GMA/USDA LEASE PAYMENTS	6,581	11,612	11,611	26,559	142,073
58 DEBT SERVICE	121,280	27,699	21,438	64,883	174,996
4440 WATER DISTRIBUTION	$ 1,382,621	$ 939,491	$ 987,734	$ 1,879,618	$ 3,657,530

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	AMENDED BUDGET 2021	BUDGET 2022
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- GEI	(35,362)	(32,535)	(17,496)	(36,650)	(29,339)
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	(17,496)	(36,650)	(29,339)
52 PURCHASED/CONTR SERVICES					
505-52-4450-1202 ENGINEERING	7,075	5,711	400	750	750
505-52-4450-1300 TECHNICAL SERVICES	88	263	-	-	-
505-52-4450-2202 MAINTENANCE EQUIPMENT	-	1,071	1,638	1,200	1,200
505-52-4450-2203 MAINTENANCE VEHICLES	-	429	-		
505-52-4450-3201 TELEPHONE & INTERNET	1,167	953	89	-	-
505-52-4450-3500 TRAVEL	30	2,966	-	-	-
505-52-4450-3600 PROFESSIONAL DUES	49	-	-	-	-
505-52-4450-3700 TRAINING EXPENSE	185	-	-	-	-
505-52-4450-3900 CONTRACT SERVICES	17,013	9,795	51	30,000	30,000
52 PURCHASED/CONTR SERVICES	25,607	21,188	2,178	31,950	31,950
53 SUPPLIES					
100-53-4450-1100 OFFICE SUPPLIES & EXPENSE	-	975	-	-	-
505-53-4450-1101 MATERIALS & SUPPLIES	2,590	5,638	-	-	-
505-53-4440-1600 SMALL EQUIPMENT	3,597	2,169	-	-	-
505-53-4440-1701 UNIFORMS	89	933	-	-	-
53 SUPPLIES	6,276	9,715	-	-	-
54 CAPITAL OUTLAY					
505-54-4450-2100 CAPITAL OUTLAY - EQUIPMENT	-	-	-	10,000	25,000
4450 WATER LOSS PREVENTION	$ 58,189	$ 106,818	$ (15,318)	$ 5,300	$ 27,611

PRIOR YEAR AND 5-YEAR PROJECTION OF CAPITAL BUDGET

ACCOUNT NUMBER/DESCRIPTION	2022	2023	2024	2025	2026	FUNDING SOURCE
GENERAL FUND						
Police vehicles	80,000					General Fund operating revenue
GENERAL FUND CAPITAL OUTLAY	**$ 80,000**	**$ -**	**$ -**	**$ -**	**$ -**	
SPLOST FUND						
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 $750,000 + SPLOST
SPLOST CAPITAL OUTLAY	**$ -**	**$ 1,750,000**	**$ -**	**$ -**	**$ -**	
WATER & SEWER FUND						
Sewer projects						
Sewer plant upgrades	3,900,000	1,000,000				2020 GEFA loan with $750,000 forgiveness
Remove Aska #2 & CVS sewer substations, reroute to Aska #1 & upgrate Industrial	1,750,000	1,750,000				2020 GEFA loan
Mineral Springs gravity sewerline replacement	550,000					Water Fund use of fund balance $250,000 & ARPA $300,000
Aging infrastructure sewerline replacement	300,000	300,000	300,000	300,000	300,000	Water Fund operating revenue
Water projects						
Water equipminet replacments	70,000					Water Fund operating revenue
Water vehicle replacements	25,000	25,000	25,000	25,000	25,000	Water Fund operating revenue
Meters- master meters for water loss & meter replacement throughout system	25,000	25,000	25,000	25,000	25,000	Water Fund operating revenue
Mountain Tops water main replacement	2,000,000					$1,000,000 grant funds, $420,000 use of SPLOST, $400,000 surcharge funds, $180,000 Water Fund operating revenue
Aging infrastructure waterline replacement	350,000	350,000	350,000	350,000	350,000	Water Fund operating revenue
Hwy 5 GDOT line relocation			950,000			GEFA to match State funding of entire project of $2,016,260
WATER FUND CAPITAL OUTALY	**$ 8,970,000**	**$ 3,450,000**	**$ 700,000**	**$ 700,000**	**$ 700,000**	
TOTAL CAPITAL OUTLAY	**$ 9,050,000**	**$ 5,200,000**	**$ 700,000**	**$ 700,000**	**$ 700,000**	

DEBT SERVICE

DEBT TITLE / DEPARTMENT	BUDGET ACCOUNT	BUDGET ACCOUNT NUMBER	ORIGINAL ISSUE AMOUNT	BALANCE 12/31/21	PRINCIPAL	INTEREST	2022 BUDGET	PAYOFF
GENERAL FUND								
GMA 2017 Police Vehicle Lease			$ 30,592	$ 5,458	$ 5,458	$ 249		Dec-22
GMA 2019 (2) Police Vehicles Lease			64,125	32,610	10,457	1,479		Mar-24
GMA 2020 (1) Police Vehicle Lease			35,483	28,819	6,867	925		Sep-25
			130,200	66,887	22,782	2,653		
POLICE	**DEBT SERVICE**	**100-58-3200-1000**					**25,435**	
GMA 2021 Heavy Equipment Excavator & Skidsteer Lease			121,180	99,663	18,803	2,908		Aug-26
STREET	**DEBT SERVICE**	**100-58-4200-1000**					**21,711**	
GMA 2018 Equipment Lease			85,950	15,334	15,334	701		Dec-22
SHOP	**DEBT SERVICE**	**100-58-4900-1000**					**16,035**	
GMA 2019 Ford F-150 Park Vehicle Lease			20,498	10,546	3,302	467		
PARK	**DEBT SERVICE**	**100-58-6220-1000**					**3,769**	Mar-24
GMA 2018 Restroom Trailer Lease			49,500	10,284	10,284	402		Jul-22
DOWNTOWN	**DEBT SERVICE**	**100-58-7550-1000**					**10,686**	
TOTAL GENERAL FUND				**$ 103,051**	**$ 51,702**	**$ 4,223**	**$ 77,636**	
WATER AND SEWER FUND								
BONDS								
Water & Sewer Refunding Bonds Series 2021			$ 701,400	$ 696,600	$ 12,600	$ 21,132		Aug-54
SEWER ADMIN	**BOND DEBT SERVICE**	**505-58-4310-1001**					**$ 33,732**	
Water & Sewer Refunding Bonds Series 2021			10,988,600	10,913,400	197,400	331,068		Aug-54
WATER ADMIN	**BOND DEBT SERVICE**	**505-58-4410-4442**					**528,468**	
NOTES & LOANS PAYABLE								
GEFA CWSRF 16-012 Trackside Pump Station			900,000	900,000	31,112	5,743		
GEFA Aska & Industrial Pump Stations			*3,500,000*	-	-	*38,500*		*int only*
SEWER DIST	**DEBT SERVICE**	**505-58-4331-1002**		**900,000**	**31,112**	**44,243**	**75,355**	
GEFA Sewer Plant Rehab			*5,000,000*	-	-	*5,000*		*int only*
SEWER PLANT	**DEBT SERVICE**	**505-58-4335-1002**					**5,000**	
GEFA DWSRF 16-007 Meter Replacement Phase 2			126,059	106,422	5,887	1,130		Jan-38
GEFA DWSRF 16-036 Meter Replacement Phase 3			198,930	168,946	8,825	1,468		Sep-39
GEFA DWSRF 17-017 Meter Replacement Phase 4			276,165	264,959	12,372	3,241		Jan-41
			601,154	540,327	27,084	5,839		
WATER DIST	**DEBT SERVICE GEFA LOANS**	**505-58-4440-1002**					**32,923**	
USDA Backhoe Loan			40,500	29,922	3,803	1,159		Dec-28
GMA Bricks & Mortar Lease			1,200,000	1,200,000	107,111	30,000		2031
				1,229,922	110,914	31,159		
WATER DIST	**GMA/USDA LEASE PAYMENTS**	**505-58-4440-1004**					**142,073**	
TOTAL WATER AND SEWER FUND				**$ 14,280,249**	**$ 379,110**	**$ 438,441**	**$ 817,551**	

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

INTERFUND ALLOCATION OF EXPENSE

	TOTAL WAGES EXPENSE	OTHER EXPENSE	TOTAL EXPENSE ALLOCATION		GENERAL		WATER		SEWER
ALLOCATION OF GENERAL ADMIN		Bonus							
CUSTOMER SERVICE	69,778	1,200	70,978	40%	$ 28,391	60%	$ 42,587	10%	$ 7,098
FINANCE & HUMAN RESOURCES	90,181		90,181	50%	45,090	40%	36,072	10%	9,018
COLLECTIONS & NEW SERVICES	90,673	1,200	91,873	45%	41,343	55%	50,530	10%	9,187
	250,632		253,032		$ 114,825		$ 129,190		$ 25,303
ALLOCATION OF SHOP									
		88,285	88,285	60%	52,971	30%	26,486	10%	8,829
					$ 52,971		$ 26,486		$ 8,829
ALLOCATION OF WATER MAINTENANCE									
SEWER MAINTENANCE	800,788		800,788		$ -	70%	$ 560,551	30%	$ 240,236
ALLOCATION OF WATER ADMINISTRATION									
SEWER ADMINISTRATION	104,971	3,000	107,971		-	70%	73,480	30%	31,491
ALLOCATION OF MAPPING CONTRACT									
SEWER ADMINISTRATION/ STREET DEPT	63,348	10,000	73,348	20%	14,670	60%	44,009	20%	14,670
					$ 14,670		$ 678,040		$ 286,397
WATER/SEWER ALLOCATION OF CUSTOMER SERVICE/COLLECTIONS			# OF CUSTOMERS						
WATER			2,500	71%					
SEWER			1,000	29%					
			3,500						

BUDGETARY POLICIES

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated available resources. Budget policy guides this process and directs the City's financial health and stability.

At a minimum, the City shall adopt annual balanced budgets for the general fund, each special revenue fund, and each debt service fund in accordance with the Official Code of Georgia, O.C.G.A. 36-81-3. Georgia law also requires a project-length balanced budget for each capital projects fund.

The annual proposed budgeted should be submitted to the governing authority while being held at City Hall for public review/inspection in accordance with O.C.G.A. 36-81-3. A public hearing will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document (O.C.G.A. 36-81-5 and 36-81-6).

BUDGET OBJECTIVE BY TYPE OF FUND

The following budget objectives are established for the different funds the City uses:

General Fund

The annual budget for the General Fund shall provide for the general government operations of the City and maintain working capital necessary for financial planning and managing the resources of the City.

Special Revenue Fund(s)

The City adopts annual budget for each special revenue fund that demonstrates any legally restricted revenue sources are used consistent with the applicable laws and/or regulations (i.e. Hotel/Motel Tax Fund).

Capital Project Fund(s)

The City adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.

Debt Service Fund(s)

The City adopts annual budgets for any debt service fund. Any remaining fund balances from prior years plus current year's projected revenues shall be sufficient to meet all annual debt service requirements.

Proprietary Funds(s)

Although generally accepted accounting principals (GAAP) and Georgia statutes do not require the City to adopt budgets for enterprise funds, the City does adopt budget a for enterprise funds in order to monitor revenues and control expenses. The City uses a business approach when budgeting enterprise funds. Enterprise funds shall be self-supporting whenever possible and subsidized losses will be minimized when break-even is not possible.

Additionally, the City classifies funds as either operating funds or non-operating funds. Operating funds are those funds that include appropriations for the payment of salary and benefits and whose maintenance and operating appropriations are necessary to continue the daily operations of the City. The General Fund will always be an operating fund. Non-operating funds are those funds that do not include appropriations for the payment of

salary and benefits and whose maintenance and operating appropriations are not critical to the daily operations of the City.

BASIS OF BUDGETING

Neither GAAP nor Georgia statutes address a required basis of budgeting; however, the City shall adopt budgets in conformity with GAAP for all budgeted funds. All governmental funds shall use the modified accrual basis of accounting. Proprietary funds shall use the accrual basis of accounting with the exception that debt principal payments and capital outlay are budgeted and depreciation is not for budgeting cash flow purposes.

BALANCED BUDGET

A balanced budget is defined as one in which total anticipated revenues plus that portion of fund balance in excess of authorized reserves that is designated as a budget-funding source shall equal total estimated expenditures for each fund.

The City shall avoid budgetary procedures that balance current expenditures through the obligation of future resources. The City shall avoid short-term borrowing to meet operating budget requirements, except as authorized by the Mayor and Council.

Revenues include those which are due for the current year. Expenditures appropriated by the annual budget include items for which disbursements are made or incurred during the fiscal year through the payables process.

All operating budget appropriations shall lapse at the end of the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against a department's subsequent year appropriation.

BUDGET ADOPTION AND CONTROL

All budgets shall be adopted at the legal level of budgetary control, which is the department level within each individual fund. The City budget is adopted annually by resolution of the Mayor and Council before the beginning of the new fiscal year. In accordance with O.C.G.A. 36-80-21, as soon as the City has adopted a final budget for an upcoming fiscal year, a copy of the budget shall be electronically transmitted in a PDF file to the Vinson Institute and posted on the website accessible to the public. The PDF should be transmitted no later than 30 calendar days following the adoption of the budget resolution.

The budget shall be developed based upon "line item" expenditures within each department. This type of budget focuses on categories of expenditures such as personal services, purchased services, supplies, capital outlay, etc. within each department. At a minimum, each department's appropriation in each fund shall be detailed within the budget document (O.C.G.A. 36-81-3 and 36-81-5). Departments are based on function and activity classifications in the Georgia Department of Community Affairs chart of accounts.

A system of budgetary controls shall be maintained to assure adherence to the budget. Timely quarterly reports shall be prepared comparing actual revenues and expenditures/expenses with budgeted amounts to be distributed to the Mayor and Council.

AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The Mayor and City Council must approve all amendments in total departmental appropriations by resolution.

The budget officer can make reallocation of budgeted amounts within expenditures/ expenses of a department or revenues of a department. The City Administrator shall be the constituted budget officer for the City. Adjustments from appropriations that have been restricted, committed, or assigned for a designated purpose shall not be transferred until a formal de-obligation occurs.

Budget amendments or reallocations are recorded in the general ledger upon approval by the Mayor and Council or City Administrator.

MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

The budget for capital expense shall be incorporated with the current year operating budgets for each fund, and shall be funded by current operating revenue to the extent possible. An itemized listing of capital expense, equipment and projects shall be included in the budget document.

BUDGET STABILIZATION & FUND BALANCE POLICY

The City shall strive to establish a fund balance reserve in all operating funds for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount that represents no less than three (3) months of operating and debt expenditures (approximately 25% of budgeted expenditures.) Non-operating funds do not need a reserve for working capital.

If necessary, the City may use unrestricted fund balance as a funding source for that fund's budget in any given year. The amount of unrestricted fund balance shall be estimated conservatively, taking into consideration future year needs. The minimum requirement for the reserve for working capital, equal to three (3) months of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget. The utilization of fund balance shall be deemed a use of one-time revenues for budgeting purposes.

CONTINGENCY LINE-ITEM

The City shall establish an appropriated contingency of one percent (1%) of the total annual expenditure appropriation in all operating funds in order to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the budget was prepared. Non-operating funds shall not require a contingency reserve appropriation.

This contingency reserve appropriation will be a separate line-item within the budget. This amount shall be subject to annual appropriation. The approval of the Mayor and Council is required before this appropriation can be expended. If approved, the Finance

Director will transfer the appropriation from the contingency line-item to the applicable line item(s) within the applicable department's budget.

CONTRIBUTIONS

Unless authorized by City Council, outside contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted and restricted contributions compatible with the City's programs and objectives. Any material contribution shall be appropriated by City Council prior to expenditure. Material contributions shall be defined as one-time contributions exceeding one percent (1%) of the department's annual maintenance and operating expenditure appropriation or $25,000, whichever is less.

ONE-TIME REVENUE SOURCES

Non-recurring revenues shall be utilized within the appropriate fund for items relating to non-recurring expenses. The purpose of limiting these funding sources is to eliminate the fluctuations in funding operations with non-sustainable resources. One-time revenues shall be distinguished during the budget process so that a match can be made with non-recurring expenditures.

Adopted December 11, 2012

ORGANIZATION CHART

