CITY OF CHICKAMAUGA
GENERAL FUND
2011 PROPOSED BUDGET

Description	Account Number	2010 Budget	2010 Amended Budget	2011 Budget
REVENUES				
TAXES				
General Property Taxes				
Franchise Tax - Electric	31.1710	350,000	326,000	350,000
Franchise Tax - Gas 3%	31.1730	12,000	12,000	12,000
Franchise Tax - Telev Cable	31.1750	42,000	42,500	42,500
Franchise Tax - Telephone	31.1760	16,000	17,000	17,000
Franchise Tax - NGEMC	31.1720	3,000	4,000	4,000
Total Gen Prop Tax		423,000	401,500	425,500
Sales & Use Taxes				
Local Option Sales Tax	31.3100	145,000	139,000	139,000
Total Sales & Use Taxes		145,000	139,000	139,000
Business Taxes				
Business & Occupation Tax	31.6100	44,000	50,000	50,000
Insurance Premium Tax	31.6200	126,000	121,000	121,000
Total Business Taxes		170,000	171,000	171,000
Total Taxes		738,000	711,500	735,500
LICENSE AND PERMITS				
Regulatory Fees				
Alcoholic Beverages - License Fee	32.1110	72,000	74,000	74,000
Total Regulatory Fees		72,000	74,000	74,000
INTERGOVERNMENTAL				
FEMA Disaster Rec Flood	33.1350		109,600	-
Federal Government Pay/Lieu of Tax	33.3000	32,500	35,700	35,700
ARRA Stimulus Grant Sidewalks		-	800,000	304,000
		32,500	945,300	339,700

Description	Account Number	2010 Budget	2010 Amended Budget	2011 Budget
Local Government Unit Pay/Lieu of Tax				
Assessment in Lieu of Tax	33.8000	9,600	9,600	9,600
Total Local Government Unit Pay/Lieu		9,600	9,600	9,600
Total Intergovernmental		42,100	954,900	349,300
CHARGES FOR SERVICE				
General Government				
Plan/Dev - Imp Fee Other Service	34.1300	4,500	6,500	6,500
Election Qualifying Fee	34.1910	-	-	350
Total General Government		4,500	6,500	6,850
Streets & Public Improvements				
Building Debris Disp Reim.	34.3900	500	500	500
Total Streets & Public Improvements		500	500	500
Utilities / Enterprise				
Garbage & Billing Exp	34.4110	140,000	141,000	141,000
Garbage Penalties	34.4190	3,300	3,300	3,300
Stormwater Utility Charge	34.4260	29,000	29,000	29,000
Total Utilities / Enterprise		172,300	173,300	173,300
Culture				
Activity Fees	34.7200	5,000	4,000	4,000
Act. Rees - Civic Ctr Reimb	34.7201	(2,500)	(2,000)	(2,000)
Total Culture		2,500	2,000	2,000
Other Charges For Service				
Cemetery Operations	34.9100	12,600	34,000	18,000
New Cemetery Operations	34.9110	32,200	45,000	35,000
Total Other Charges For Service		44,800	79,000	53,000
Total Charges For Service		224,600	261,300	235,650
FINES AND FORFEITURES				
Fines				

Description	Account Number	2010 Budget	2010 Amended Budget	2011 Budget
Court Fines & Forfeitures	35.1101	21,000	21,000	30,000
Technical Fee - Police Dept.	35.1170	1,700	2,100	2,500
5% Fine Local Victim Assistance	35.1230	1,700	1,100	1,500
Drug Abuse Treatment Fund	35.1231			
Court Processing Fee	35.1235	2,000	3,000	3,000
Accident Reports	35.1236	800	800	800
Jail Construct & Staffing	35.1250	-	-	-
Sanitation Penalties	35.1901	-	-	-
Total Fines		27,200	28,000	37,800
INVESTMENT INCOME				
Interest Revenue				
Interest Income	36.1005	12,500	10,000	10,000
Invest Income - Abercr. TF	36.1010	-	500	-
Invest Income - Gordon Lee TF	36.1020	100	250	250
Total Interest Revenue		12,600	10,750	10,250
CONTRIBUTIONS & DONATIONS				
GL Mansion Purchase	37.1002	20,000	20,000	20,000
Total Contributions & Donation		20,000	20,000	20,000
MISCELLANEOUS				
Rents and Royalties				
Rental Income	38.1001	11,100	17,000	20,000
Total Rents and Royalties		11,100	17,000	20,000
Other - Miscellaneous				
Other	38.9000	500	500	500
Insurance Settlement	38.9001		-	-
Insurance Settlement Log Cabin	38.9002		-	-
Miscellaneous Revenue	38.9100	750	750	750
History Book & City Flag	38.9200	-	250	-
Hotel Motel sales of Book	38.9201	-	-	-
Total Other - Miscellaneous		1,250	1,500	1,250
Total Miscellaneous		12,350	18,500	21,250

Description	Account Number	2010 Budget	2010 Amended Budget	2011 Budget
OTHER FINANCING SOURCES				
Interfund Transfers				
Oper. Trans. In - Trust Fund	39.1200	4,000	4,000	4,000
Total Interfund Transfers		4,000	4,000	4,000
Proceeds of Gen Fixed Assets				
Gain on Sale of Assets	39.2100	1,000	500	500
Total Proceeds - General Fixed Assets		1,000	500	500
TOTAL REVENUES		**1,153,850**	**2,083,450**	**1,488,250**
EXPENDITURES				
Regular Employees	51.1100	454,000	455,000	465,000
Employees-Mayor & Council	51.1101	3,600	3,600	3,600
Group Health Insurance	51.2100	86,000	86,500	87,000
Social Security (FICA) Contribution	51.2200	35,200	35,100	36,600
GMA Retirement Dues	51.2410	33,000	36,000	41,000
Other Benefits - POAB	51.2900	-	-	-
Total Personal Services & Employee Benefits		611,800	616,200	633,200
Purchased/Contracted Services				
Professional Services	52.1200	18,000	26,000	18,000
Zoning Exp. - Professional	52.1201	1,200	1,200	1,200
Professional Services-Judges Pay	52.1210	1,600	1,600	1,600
Repairs & Maintenance	52.2200	20,000	21,000	20,000
FEMA Disaster Repairs	52.2205	-	61,000	48,600
Maintenance - Cemetery	52.2210	1,500	1,500	1,500
Repairs - Buildings	52.2220	12,000	12,000	12,000
Repairs - Equipment	52.2250	1,000	-	-
Police Car Maintenance	52.2259	10,000	6,000	8,000
Truck Maintenance	52.2260	20,000	18,000	20,000
Repair / Maintenance - Comm. Equip.	52.2261	100	100	100
General Insurance	52.3100	32,000	30,500	30,500
Telephone	52.3200	3,500	3,500	3,500
Ad.-Solid Waste Management	52.3310	200	200	200

Description	Account Number	2010 Budget	2010 Amended Budget	2011 Budget
Travel	52.3500	2,500	1,600	1,800
Dues Walker Co. Chamber	52.3600	700	700	700
Education & Training	52.3700	2,000	1,500	1,500
Training Fund	52.3710	-	-	-
Garbage Removal	52.3910	64,000	64,000	64,000
GMA Telecom Man. Svc. Cont.	52.3920	1,300	750	750
Election Expense	52.3940	-	-	4,500
Jail Housing Expense	52.3950	1,000	1,200	1,000
GA. Crime Vict. Exp. Fund	52.3970	1,000	1,050	1,000
GSCCCA Funds	52.3971	200	-	-
Total Purchased/Contracted Services		193,800	253,400	240,450
Supplies				
General Supplies & Materials	53.1100	6,100	3,000	3,000
Printing & Office Supplies	53.1110	9,000	12,000	12,000
Mosquito Control Supplies	53.1120	3,500	3,300	2,000
Zoning Admin. Expense	53.1150	2,500	2,500	2,500
Technology Expenditures	53.1170	-	2,100	2,100
Energy - Natural Gas	53.1220	5,000	4,200	4,200
Energy - Electricity	53.1230	55,000	53,900	53,700
Gasoline & Oil	53.1270	25,000	31,000	31,000
Small Equipment & Tools	53.1600	1,500	2,000	1,500
Miscellaneous Expense	53.1730	16,000	16,000	16,000
Uniforms	53.1780	7,500	5,500	5,500
Total Supplies		131,100	135,500	133,500
Capital Outlay				
Capital Outlay - Library Expansion	54.1300	-	-	-
Capital Outlay	54.1400	25,000	46,500	25,000
Capital Outlay - Sidewalk	54.1401	-	800,000	304,000
Capital Outlay - GL Mansion	54.1402	58,300	58,300	58,300
Capital Outlay - Chick Battle Trail	54.1404	-	40,000	25,000
Bob Stiles Grant	54.1455	4,000	4,000	-
Total Capital Outlay		87,300	948,800	412,300
Other Costs				
Payments to Rec. Department	57.2100	5,000	5,000	5,000
Chickamauga Library Board	57.2200	42,300	42,300	42,300
Total Other Costs		47,300	47,300	47,300

Description	Account Number	2010 Budget	2010 Amended Budget	2011 Budget
Inter-Department Charges				
Oper. Trans. Out - Trust Fund	61.1010	7,000	7,000	7,000
Total Inter - Department Charges		7,000	7,000	7,000
TOTAL EXPENDITURES		**1,078,300**	**2,008,200**	**1,473,750**
General fund surplus		**75,550**	**75,250**	**14,500**

CITY OF CHICKAMAUGA
WATER & SEWER SYSTEM
2011 PROPOSED BUDGET

Description	Account Number	2010 Budget	2011 Budget
REVENUES			
INTERGOVERNMENTAL			
CDBG	33.1351	0	0
CHARGES FOR SERVICE			
Water Sales	34.4210	550,000	550,000
Misc Water Revenue	34.4220	1,000	1,000
Water Taps	34.4221	9,000	10,000
Sewer Charges - Metered	34.4255	680,000	490,000
Sewer Sales - County Metered	34.4211	52,000	54,000
Pmts on County Metered Sewer	34.4257	(50,000)	(52,500)
Misc Sewer Revenue	34.4259	500	500
Sewer Taps	34.4265	4,000	4,000
Service Fees - Sewer	34.4275	1,200	2,000
Service Fees - Water	34.4285	1,200	2,000
Total Charges For Service		1,248,900	1,061,000
INVESTMENT INCOME			
Interest Income	36.1005	6,500	5,000
OTHER FINANCING SOURCES			
Gain on Sale of Assets	39.2100	500	500
TOTAL REVENUES		**1,255,900**	**1,066,500**

CITY OF CHICKAMAUGA
WATER & SEWER SYSTEM
2011 PROPOSED BUDGET

Description	Account Number	2010 Budget	2011 Budget
EXPENSES			
Personal Services & Employee Benefits			
Salaries - Management	51.1110	43,000	43,500
Salaries - Clerical	51.1120	66,000	69,000
Salaries - Water	51.1130	129,000	115,000
Temporary Employees	51.1200	0	4,000
Group Health Insurance	51.2100	40,000	35,000
Social Security (FICA) Contribution	51.2200	18,500	17,500
GMEBS	51.2400	41,000	21,000
Unemployment Insurance	51.2600	0	0
Total Personal Serv & Empl Benefits		337,500	305,000
Purchased/Contracted Services			
Professional Services	52.1200	18,000	20,000
Tec Svc - EPD Lab Fee Water	52.1301	5,400	5,950
Maintenance of Water System	52.2210	5,000	5,000
Repairs - Buildings	52.2211	4,000	5,000
Water Line Replacement	52.2212	1,000	1,000
Maintenance of Sewer System	52.2220	22,000	22,000
Maint - Communication Equip	52.2240	0	0
Maint of Equipment	52.2250	20,000	21,000
Truck Maintenance	52.2260	8,000	8,000
Lease Pmt - Sewer System	52.2310	69,000	69,000
Wastewater Treatment Cost	52.2311	330,000	250,000
General Insurance	52.3101	20,000	20,000
Telephone	52.3201	9,500	9,500
Travel Expense	52.3501	1,500	1,500
Dues and Fees	52.3601	600	600
Walker Co Chamber of Comm	52.3602	700	700
Total Purchased/Contracted Services		514,700	439,250

CITY OF CHICKAMAUGA
WATER & SEWER SYSTEM
2011 PROPOSED BUDGET

Description	Account Number	2010 Budget	2011 Budget
Supplies			
Printing & Office Supplies	53.1110	15,000	15,000
Operating Supplies	53.1150	30,000	30,000
Energy - Electricity	53.1230	60,000	60,000
Energy - Pump Stations	53.1231	16,000	14,000
Gasoline & Oil	53.1270	20,000	15,000
Purchased Water	53.1510	1,000	1,000
Small Equipment & Tools	53.1600	4,000	4,000
Miscellaneous Expense	53.1701	15,000	10,000
Misc Exp - CDBG	53.1702	0	0
Uniforms	53.1780	3,000	2,500
Total Supplies		164,000	151,500
Capital Outlay			
Capital Outlay	54.1001	25,000	12,500
Capital Outlay - Sewer	54.1300	7,500	12,500
Professional Services CDBG	54.1401	0	0
Capital Outlay - Mill Village	54.1405	0	0
Total Capital Outlay		32,500	25,000
Interest - GEFA	58.2300	95,000	94,000
TOTAL EXPENSES		1,143,700	1,014,750
NET REVENUE OVER EXPENSES		**112,200**	**51,750**

CITY OF CHICKAMAUGA
LEE & GORDON'S MILLS
2011 PROPOSED BUDGET

Description	Account Number	2010 Budget	2011 Budget
REVENUES			
CHARGES FOR SERVICE			
Lee/Gordon's Mill Revenue	34.7200	75,000	50,000
Gordon Lee Mansion Revenue	34.7210	175,000	125,000
Bbq Cook Off	38.9000	0	0
Total Charges For Service		250,000	175,000
TOTAL REVENUES		**250,000**	**175,000**
EXPENSES			
Personal Services & Employee Benefits			
Salaries - Regular Employees	51.1100	44,000	45,000
Social Security (FICA)	51.2200	3,400	3,500
Total Personal Serv & Empl Benefits		47,400	48,500
Purchased/Contracted Services			
Security	52.1210	500	0
Contract Labor	52.2100	1,000	750
Termite Treatment	52.2130	450	1,000
Repairs	52.2200	8,500	2,500
Rent of Cove Methodist Church	52.2310	9,600	8,000
Catering	52.3130	130,000	84,000
Telephone	52.3200	3,600	2,800
Advertising	52.3300	4,000	1,000
Tourism Travel	52.3500	1,250	500
Membership Dues	52.3600	175	175
License	52.3601	200	200
Sales Tax	54.2400	0	0
Total Purchased/Contracted Services		159,275	100,925
Supplies			
General Supplies	53.1100	1,200	1,000
Printing & Office Supplies	53.1110	500	250
Cable	53.1150	1,000	0
Natural Gas	53.1220	7,500	5,000
Energy - Electricity	53.1230	11,000	8,000
Gasoline & Oil	53.1270	1,500	800
Small Equipment & Tools	53.1600	1,000	500
Miscellaneous Expense	53.1701	1,000	1,000
Chairs	53.1732	0	2,500
Total Supplies		24,700	19,050
Capital Outlay			
Capital Outlay - Mill	54.1001	5,000	2,500
Capital Outlay - Mansion	54.2400	0	2,500
Total Capital Outlay		5,000	5,000
TOTAL EXPENSES		236,375	173,475
NET REVENUE OVER EXPENSES		**13,625**	**1,525**

ELECTRIC SYSTEM
2011 PROPOSED BUDGET

Revenue	
Electric Sales	3,057,000
Forfeited Discounts	55,000
Miscellaneous Service Revenue	1,500
Rent from electric property	3,100
Other Revenue	2,000
Interest	3,500
Total Revenue	3,122,100
Expenses	
Purchased Power	2,633,000
DISTRIBUTION EXPENSE -	
Supervision and Engineering	20,280
Overhead Line Expense	31,509
Underground Line Expense	
Street Lighting	0
Meter Expense	23,452
Customer's Installations	0
Miscellaneous Distribution Exp.	887
Total	76,128
CUSTOMER ACCOUNTS EXPENSE -	
Meter Reading Expense	15,010
Customer Records & Collections	14,462
Bad Debts	22,082
Total	51,554
CUSTOMER SERVICES & INFORMATIONAL EXPENSE -	
Customer Assistance	29,000
SALES EXPENSE -	
Miscellaneous Sales Expense	7,000
ADMINISTRATIVE & GENERAL EXPENSE -	
Office Salaries	54,037
Office Supplies & Expense	20,841
Professional Services	11,787
Insurance	8,967
Employee Pensions & Benefits	39,418
Miscellaneous General Expense	33,409
Rent - Buildings	3,600
Total	172,059
MAINTENANCE EXPENSE -	
Supervision & Engineering	12,114
Maintenance of System	12,171
Maintenance of Building	0
Total	24,285
OTHER OPERATING EXPENSE -	
Depreciation	51,000
Tax Equivalent	13,500
Payroll Taxes	
Total	64,500
Total Expenses	3,057,526
Electric Surplus	64,574

CITY OF CHICKAMAUGA
HOTEL/MOTEL TAX FUND
2011 PROPOSED BUDGET

Description	Account Number	2010 Budget	2010 Amended Budget	2011 Budget
REVENUES				
TAXES				
Hotel/Motel Tax	31.4100	9,000	20,000	15,500
Total Taxes		9,000	20,000	15,500
CONTRIBUTIONS & DONATIONS	37.1000	-	200	-
HOTEL MOTEL SALES OF BOOK	38.9201	500	300	250
TOTAL REVENUES		**9,500**	**20,500**	**15,750**
EXPENSES				
Personal Services & Employee Benefits				
Salaries - Regular Employees	51.1100	-	-	-
Social Security (FICA)	51.2200	-	-	-
Total Personal Serv & Empl Benefits		-	-	-
Purchased/Contracted Services				
Website	52.3200	-	-	1,000
Advertising & Events	52.3300	3,000	3,000	3,500
Brochures & Books	52.3400	3,500	5,000	5,000
Travel	52.3500	1,500	1,000	3,500
Membership Dues	52.3600	1,500	3,000	2,500
Education & Training	52.3700	-	400	-
Miscellaneous Exp	53.1732	-	200	200
Total Purchased/Contracted Services		9,500	12,600	15,700
TOTAL EXPENSES		9,500	12,600	15,700
NET REVENUE OVER EXPENSES		-	**7,900**	**50**

CITY OF CHICKAMAUGA
OTHER GOVERNMENTAL FUND TYPES
2011 PROPOSED BUDGET

	2010 Budget	2010 Amended Budget	2011 Budget
CEMETARY TRUST FUND			
Revenue			
Investment Earnings	30,934	30,934	18,000
Transfer In	2,300	2,300	7,000
Total Revenues	33,234	33,234	25,000
Expenditures			
Admin Expenses	5,848	5,848	3,000
Transfers Out	6,873	6,873	4,000
Total Expenditures	12,721	12,721	7,000
DEBT SERVICE FUND - SCHOOL BONDS			
Revenue			
Transfers from School Board	640,468	640,468	641,038
Expenditures			
Interest Expense	60,468	60,468	41,038
Principal Payments	580,000	580,000	600,000
Total Expenditures	640,468	640,468	641,038
CAMPAIGN HERITAGE TRAIL			
Revenue			
Grant Revenue	0	0	0
Partner Contributions	3,750	3,750	7,000
Interest Income	150	150	
Total Revenues	3,900	3,900	7,000
Expenditures			
Marketing	8,404	8,404	1,000
Website	43	43	2,000
Capital Outlay	0	0	0
Total Expenditures	8,447	8,447	3,000