CLAYTON - Gen Revenue

FISCAL YEAR 2015

REVENUE

FY 2015 PROPOSED FY 2014 BUDGET FY 2014 ACTUAL COST



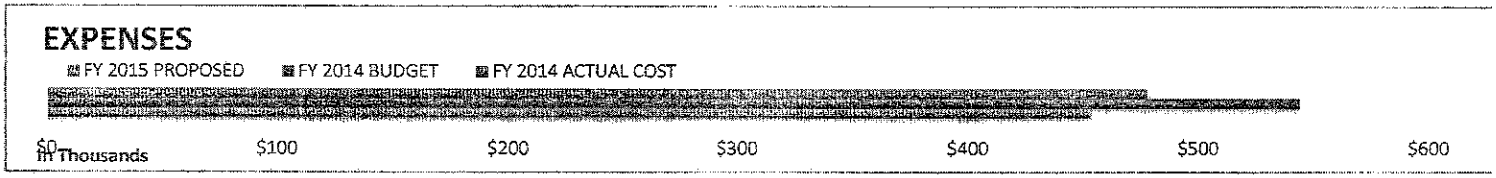
REVENUE	FY 2014 ACTUAL COST	FY 2014 BUDGET	FY 2015 PROPOSED	FY 2015 VARIANCE
ADVALOREM TAXES	730,263.41	731,568	740,441	8,873
BEER/WINE/LIQUOR TAXES	146,033.01	146,000	150,000	4,000
MOTOR VEHICLE	25,606.95	22,000	25,000	3,000
INTANGIBLE TAX	6,898.90	9,000	7,000	(2,000)
INSURANCE PREMIUM TAX	105,592.40	101,000	105,000	4,000
FRANCISHE FEE	-	10,000	-	(10,000)
OCCUPATIONAL TAX	68,905.00	70,000	81,845	11,845
REIMBURSEMENTS	600.00	-	47,836	47,836
FRAN FEE POWER	180,835.53	160,000	180,000	20,000
FRAN FEE BANK	32,651.00	30,000	32,000	2,000
FRAN FEE PHONE	33,021.88	30,000	33,000	3,000
GARBAGE FEES	28,600.41	30,000	28,600	(1,400)
FRAN FEE CABLE TV	1,411.34	1,500	1,500	-
BUILD AND ZONE PERMITS	2,550.00	5,000	3,000	(2,000)
FINES/FORFEITURES	284,827.34	327,000	202,000	(125,000)
FINES/FORFEITURES JUDICIAL TRANSFERS			86,000	86,000
CODE ENF FINES	-	1,500	-	(1,500)
TECHNOLOGY FUND	10,516.00	12,000	12,000	-
USE OF COPIER	121.90		-	-
SALE SURPLUS PROPERTY	765.61		13,258	13,258
INTEREST INCOME	16.10		-	-
HOTEL/MOTEL TAX	69,737.83	72,000	70,000	(2,000)
OTHER	25.00		-	-
TRANSFERS FROM RESERVES	50,000.00	42,000	8,925	(33,075)
GRANT	(8,120.33)	25,000	-	(25,000)
ALCOHOL BY DRINK TAX	9,658.00	15,000	15,000	-
ROCK HOUSE	525.00	500	500	-
STATE & FEDERAL GRANTS	33,998.89	35,500	10,000	(25,500)
TOTALS	$1,815,041.17	$1,876,568	$1,852,905	($23,663)

ADMINISTRATION	$452,971.47	$544,000	$477,385	($66,615)
POLICE	907,466.84	963,400	935,158	($28,242)
STREETS	$343,313.63	$369,168	$440,362	$71,194
TOTALS	$1,703,751.94	$1,876,568	$1,852,905	($23,663)

VARIANCE	$111,289.23	$0	$0	$0

CLAYTON Administration

FISCAL YEAR 2015



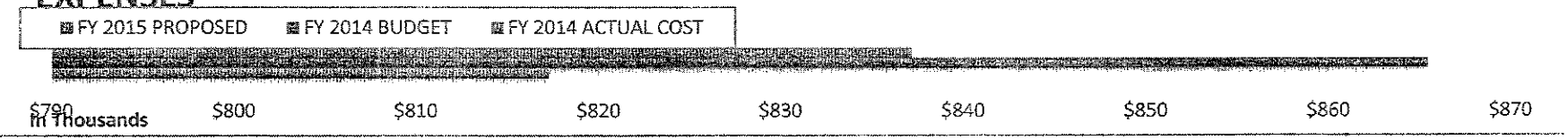
EXPENSES	FY 2014 ACTUAL COST	FY 2014 BUDGET	FY 2015 PROPOSED	FY 2015 VARIANCE
SALARIES AND WAGES	127,644.42	118,000	120,172	2,172
PAYROLL TAXES	9,068.81	11,000	8,592	(2,408)
VOLUNTARY RETIREMENT	32.55		0	0
GROUP INSURANCE	36,308.20	42,500	33,231	(9,269)
EMPLOYEE RETIREMENT PLAN	23,555.00	21,000	23,200	2,200
CONTRACT LABOR	13,791.00	35,000	7,000	(28,000)
OFFICE SUPPLIES	3,917.30	10,000	5,250	(4,750)
SUPPLIES	7,204.07	7,000	7,500	500
MAYOR SALARY	6,875.00	7,500	7,500	0
COUNCIL SALARIES	6,750.00	9,000	9,000	0
ELECTIONS	4,085.38	4,000	4,100	100
ADVERTISING	2,247.15	5,000	2,500	(2,500)
ACCOUNTING	16,725.00	18,000	18,000	0
AUTO EXPENSES	370.00	5,000	5,000	0
COMPUTER CONSULT/MAINT	8,502.11	12,000	11,000	(1,000)
DUES/SUBSCRIPTIONS	3,247.80	4,000	5,000	1,000
DONATIONS	1,311.50		0	0
INS WC-GMA SELF INSUR	6,256.29	9,500	9,500	0
INS LIABILITY ETC	20,006.33	20,500	20,500	0
LEGAL SERVICES	39,064.00	50,000	21,000	(29,000)
TAX DIGEST	1,569.95	2,500	2,500	0
R&M BUILDINGS	19,285.96	12,000	20,000	8,000
R&M EQUIPMENT	1,950.96	4,000	2,500	(1,500)
TELEPHONE	8,449.89	7,500	10,000	2,500
TRAVEL & TRAINING	8,876.94	20,000	13,000	(7,000)
UTILITIES	7,224.70	7,000	7,500	500
ENGR/SURV/MAP	-	1,000	1,000	0

OTHER	320.00	500	500	0
PURCHASE FIXED ASSETS	15,000.00	20,000	20,000	0
UNEMPLOYMENT CLAIMS	-	-	15,840	15,840
ART FESTIVAL	2,250.00	10,000	5,000	(5,000)
DOWNTOWN DEV AUTHORITY	10,000.00	20,000	15,000	(5,000)
MARSHAL EXPENSES	6,452.01	7,000	7,000	0
POSTAGE	487.99	1,500	1,500	0
EMPLOYEE CELEBRATIONS	6,322.83	8,000	5,000	(3,000)
FIFA COSTS	530.50	2,000	1,000	(1,000)
BANK CHARGES	119.95		0	0
GAS & DIESEL	1,709.81	2,000	2,000	0
HOTEL/MOTEL DISTRIBUTION	25,458.07	30,000	30,000	0
				0
TOTALS	$452,971.47	$544,000	$477,385	($66,615)

CLAYTON Police

FISCAL YEAR 2015

EXPENSES

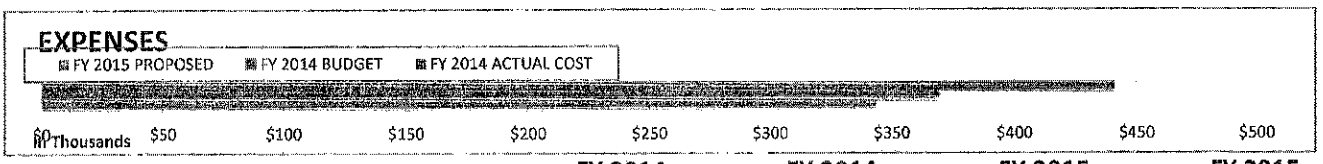


EXPENSES	FY 2014 ACTUAL COST	FY 2014 BUDGET	FY 2015 PROPOSED	FY 2015 VARIANCE
SALARIES AND WAGES	443,196.57	476,700	$437,320	($39,380)
PAYROLL TAXES	33,690.10	36,000	$33,236	($2,764)
VOLUNTARY RETIREMENT	2,508.65	3,200	$3,200	$0
GROUP INSURANCE	105,200.52	130,000	$72,899	($57,101)
EMPLOYEE RETIREMENT PLAN	47,729.00	46,000	$55,000	$9,000
OFFICE SUPPLIES	808.15	1,000	$1,000	$0
SUPPLIES	1,432.75	1,500	$1,500	$0
EMPLOYEE EXPENSES	641.71	500	$500	$0
ADVERTISING EXPENSES	347.00	300	$300	$0
AUTO EXPENSES	7,385.74	4,000	$3,500	($500)
COMPUTER CONSUT/MAINT	4,340.00	5,000	$5,000	$0
LEASE				$0
DUES AND SUBSCRIPTIONS	-	400	$400	$0
INS WC-GMA SELF INS	27,956.28	18,000	$28,000	$10,000
INS LIABILITY ETC	26,474.33	28,000	$28,000	$0
R&M BUILDINGS	2,985.19	4,000	$4,000	$0
R&M EQUIPMENT	6,214.61	4,000	$4,000	$0
TELEPHONE	8,276.14	8,000	$8,000	$0
TRAVEL & TRAINING	2,334.96	1,500	$1,500	$0
UTILITIES	7,148.27	6,500	$6,700	$200
OTHER	250.00	-	$0	$0

PURCHASE FIXED ASSETS	15,000.00	20,000	$20,000	$0
POLICE CAR PAYMENTS	20,746.00	23,000	$22,632	($368)
INVESTIGATION EXPENSES	1,102.72	1,000	$1,000	$0
UNIFORMS	3,648.46	1,500	$1,500	$0
POSTAGE	329.91	200	$400	$200
RADIO & EQUIPMENT	5,589.92	3,000	$4,000	$1,000
GAS & DIESEL	32,892.83	31,100	$32,000	$900
				$0
SUBTOTAL	808,229.81	854,400	$775,587	($78,813)
Judicial General Expense				
SALARIES AND WAGES			$36,878	$36,878
PAYROLL TAXES			$2,803	$2,803
GROUP INSURANCE			$8,390	$8,390
MUNICIPAL MAGISTRATE	8,823.36	10,000	$12,500	$2,500
PRISONER MEDICAL EXP	201.00	1,000	$1,000	$0
SUBTOTAL	9,024.36	11,000	$61,570	$50,570
TOTALS	**817,254.17**	**865,400**	**$837,158**	**($28,242)**
Judicial Transfer Expense				
TECHNOLOGY FUND	11,838.76	12,000	$12,000	$0
PEACE OFFICERS FUND	54,467.62	60,000	$60,000	$0
RABUN COUNTY JAIL FUND	15,206.29	17,000	$17,000	$0
INDIGENT DEFENSE FUND	8,700.00	9,000	$9,000	$0
TOTALS	**90,212.67**	**98,000.00**	**98,000.00**	-

CLAYTON Streets

FISCAL YEAR 2015



EXPENSES	FY 2014 ACTUAL COST	FY 2014 BUDGET	FY 2015 PROPOSED	FY 2015 VARIANCE
SALARIES AND WAGES	65,928.69	84,000	133,493	49,493
PAYROLL TAXES	4,918.20	6,468	10,280	3,812
GROUP INSURANCE	28,056.49	15,750	32,639	16,889
EMPLOYEE RETIREMENT PLAN	10,000.00	8,350	10,000	1,650
CONTRACT LABOR	33,532.41	40,000	30,000	(10,000)
SUPPLIES	6,497.25	5,500	6,500	1,000
AUTO EXPENSES	5,522.89	4,000	6,000	2,000
PRPOPANE	29.98			-
INS WC-GMA SELF INS	3,556.28	5,500	5,500	-
INS LIABILITY ETC	3,278.00	1,750	5,000	3,250
R&M EQUIPMENT	9,193.91	6,000	10,000	4,000
UNITED WASTE SERVICES	23,584.02	32,000	32,000	-
PURCHASE FIXED ASSETS	16,000.00	23,000	4,000	(19,000)
BEAUTIFICATION	16,744.94	18,000	18,000	-
UNIFORMS	-	750	750	-
PAVING PROGRAMS	10,339.31	10,000	10,000	-
LANDSCAPING AND LAWN	4,684.95	12,000	5,000	(7,000)
R&M STREETS	15,505.52	10,000	20,000	10,000
R&M SIGNS	1,229.81	5,000	3,000	(2,000)
UTILITY-STREETS-TRAFFIC	65,743.12	62,000	70,000	8,000
STREET DECORATIONS	1,971.42	500	2,000	1,500
SIDEWALK CONSTRUCTION	-	2,000	2,000	-
POSTAGE	141.00	100	200	100
RADIO & EQUIPMENT	-	500	-	(500)
PARKS			8,000	8,000
ROCK HOUSE	5,960.72	5,000	5,000	0
GAS & DIESEL	10,894.72	11,000	11,000	-
				-
TOTALS	$343,313.63	$369,168.00	$440,362	$71,194

CLAYTON - Water/Sewer Revenue

FISCAL YEAR 2015

REVENUE

FY 2015 PROPOSED FY 2014 BUDGET FY 2014 ACTUAL COST

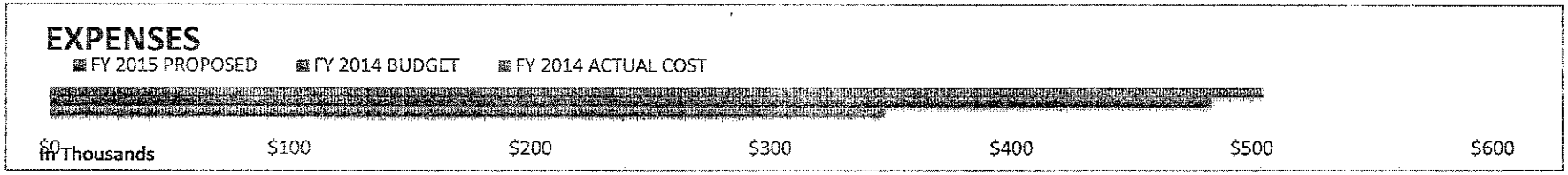


REVENUE	FY 2014 ACTUAL REV/EXP	FY 2014 BUDGET	FY 2015 PROPOSED	FY 2015 VARIANCE
WATER SEWER FEES	2,498,326.02	2,615,000	2,500,000	(115,000)
SEWER		7,000	7,000	-
WATER TAP-ON FEES	7,051.61	15,000	8,000	(7,000)
SEWER TAP-ON FEES	2,001.50	12,000	5,000	(7,000)
SALE OF PIPE	1,646.15	1,500	1,500	-
TIGER ADMINISTRATION FEES	6,893.06	15,000	15,000	-
TIGER TREATMENT FEES	779.55		800	800
WATER SERVICE FEES	10,196.85	12,500	12,500	-
LATE PENALTIES	10,675.31	9,000	12,000	3,000
OVER/SHORT	70.34	200		(200)
WATERSHEAD ASSESSMENT	46,276.00	10,000	29,620	19,620
LEAK ADJUSTMENT	1,849.04	900	2,000	1,100
BULK WATER	1,357.20	700	1,200	500
SEPTIC DUMP FEES	13,100.12	10,000	14,000	4,000
DEPOSITS	19,703.37	20,000	20,000	-
SALE OF SURPLUS PROPERTY	925.65			-
REIMBURSEMENTS			40,250	40,250
INTEREST REVENUE	18.18			-
W/S TANK MAINTENANCE	57,652.61	65,000	60,000	(5,000)
WATER PROTECTION PLAN	33,977.05	40,000	40,000	-

WATER/SEWER RESERVES			-	-
TOTALS	$2,712,499.61	$2,833,800	$2,768,870	($64,930)
WATER TREATMENT	$740,707.28	$885,232	$865,936	($19,296)
WASTEWATER TREATMENT	$347,086.13	$483,179	$504,335	$21,156
WATER DISTRIBUTION	$772,242.83	$863,877	$927,631	$63,754
SEWER COLLECTION	$293,088.78	$460,911	$470,968	$10,057
TOTALS	$2,153,125.02	$2,693,199	$2,768,870	$75,671
VARIANCE	$559,374.59	$140,601	($0)	($140,601)

CLAYTON Wastewater

FISCAL YEAR 2015

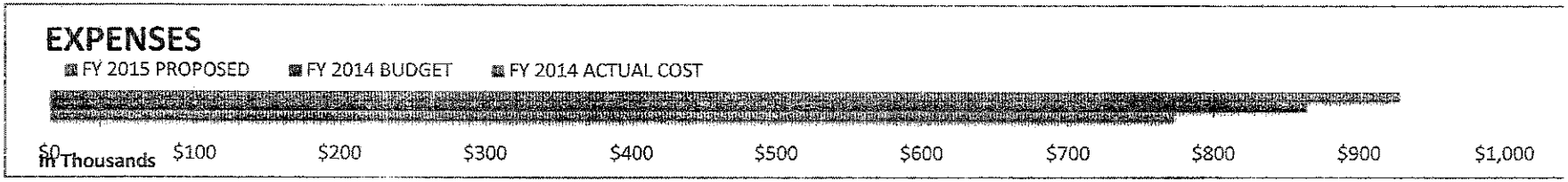


EXPENSES	FY 2014 ACTUAL COST	FY 2014 BUDGET	FY 2015 PROPOSED	FY 2015 VARIANCE
SALARIES AND WAGES	82,774.07	123,000	125,000	2,000
PAYROLL TAXES	5,687.24	9,900	9,900	0
VOLUNTARY RETIREMENT	-	-		0
GROUP INSURANCE	37,269.16	41,000	40,000	(1,000)
EMPLOYEE RETIREMENT PLAN	11,000.00	9,500	11,000	1,500
CONTRACT LABOR	6,385.00	10,000	10,000	0
OFFICE SUPPLIES	335.19	800	800	0
SUPPLIES	2,358.40	1,000	2,046	1,046
AUTO & EXPENSES	331.63	2,000	2,000	0
COMPUTER CONSULT/MAINT	70.00	1,000	700	(300)
DUES & SUBSCRIPTIONS	-	-		0
INC WC-GMA SELF INS	3,497.29	4,500	2,050	(2,450)
INS. LIABILITY ETC.	4,500.00	5,400	5,400	0
R & M EQUIPMENT	27,149.74	25,000	30,000	5,000
R & M SEWER PLANT	10,357.74	15,000	15,000	0
TELEPHONE	2,126.19	2,900	2,400	(500)
TRAVEL AND TRAINING	620.00	1,200	600	(600)
UTILITIES	70,098.76	80,000	80,000	0
ENGR/SURV/MAP	443.00	-	0	0
OTHER	-	-		0
UNIFORMS	-	700	700	0

EQUIPMENT PURCHASE	-	2,000	2,000	0
CHEMICALS	22,500.01	40,000	40,000	0
POSTAGE	236.00	180	300	120
GAS & DIESEL	4,346.91	3,200	4,500	1,300
PAGERS	-			0
LAB SUPPLIES	480.99	2,000	500	(1,500)
DEBT SERVICE 1968	-	30,000	0	(30,000)
DEBT SERVICE 1997	15,015.00	18,000	18,000	0
DEBT SERVICE 2014			46,320	46,320
DEPRECIATION	-			0
WASTERSHED ASSESSMENT	20,884.39	35,000	29,620	(5,380)
CAMP RAMAH DARON	-			0
WATER PROTECTION PLAN	-			0
LANDFILL	18,619.42	15,000	20,600	5,600
COST OF FLUSHING WATER		4,899	4,899	0
TOTALS	**$347,086.13**	**$483,179**	**$504,335**	**21,156**

CLAYTON Water Distribution

FISCAL YEAR 2015



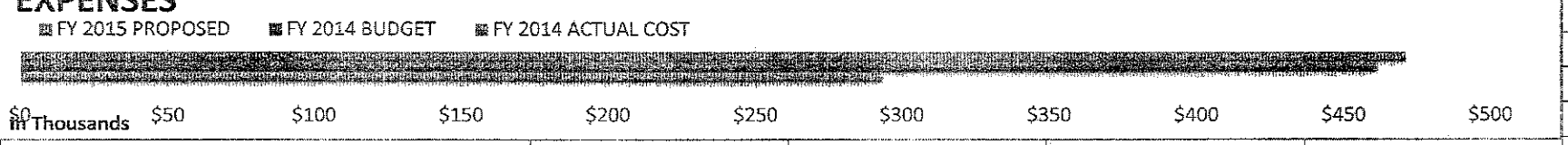
EXPENSES	FY 2014 ACTUAL COST	FY 2014 BUDGET	FY 2015 PROPOSED	FY 2015 VARIANCE
SALARIES AND WAGES	185,770.85	210,000	208,265	(1,735)
PAYROLL TAXES	13,381.58	15,942	15,679	(263)
GROUP INSURANCE	35,896.95	78,000	78,000	0
EMPLOYEE RETIREMENT FUND	34,000.00	32,000	32,000	0
CONTRACT LABOR	6,856.94	3,760	7,000	3,240
METER REPLACEMENT	2,922.60	6,500	6,500	0
OFFICE SUPPLIES	3,450.01	6,000	6,000	0
SUPPLIES	3,043.83	2,800	3,000	200
EMPLOYEE EXPENSES	30.00	50	50	0
ADVERTISING EXPENSES	-	-		0
AUTO & EXPENSES	4,127.99	5,000	5,000	0
COMPUTER CONSULT/MAINT	16,896.15	7,250	7,250	0
EQUIPMENT LEASE	-			0
LEASE	-	-		0
DUES & SUBSCRIPTIONS	62.00	-	62	62
INC WC-GMA SELF INS	6,556.29	9,500	9,500	0
INS LIABILITY ETC	10,006.34	10,250	10,250	0
LEGAL SERVICES			21,000	21,000
R&M BUILDING	375.65	6,500	6,500	0
R&M EQUIPMENT	6,542.98	6,000	6,000	0
R&M WATER LINES	57,293.28	45,000	60,000	15,000

R&M WATER TANKS	52,092.64	80,000	80,000	0
TELEPHONE	7,531.50	8,000	8,000	0
TRAVEL AND TRANING	698.00	1,050	1,100	50
UTILITIES	24,148.84	30,000	30,000	0
ENGR/SURV/MAP	-	6,000	6,000	0
PURCHASED FIX ASSETS	15,000.00	70,000	20,000	(50,000)
UNIFORMS	894.51	1,900	1,900	0
EQUIPMENT PURCHASE	-	3,500	3,500	0
WATER & SEWER RESERVE	30,000.00	-	30,000	30,000
WATER DEPOSIT REFUND	2,439.50	3,500	3,500	0
CHEMICALS	-	75	75	0
POSTAGE	8,966.99	8,500	9,000	500
WATER EXPENSE/LAB FEES	6,600.00		6,600	6,600
RADIO & EQUIPMENT	-	5,500		(5,500)
BANK CHARGES	390.00	300	400	100
GAS & DIESEL	11,603.64	14,000	14,000	0
PAGERS	491.49	750	750	0
WATER LINE REPLACEMENT	24.46	1,000	1,000	0
KINGWOOD PROJECT	107,002.23	56,000	100,000	44,000
NORTH LOOP/DEBT SERVICE	40,349.62	45,000	45,000	0
NORTH CLAYTON DEBT SERVICE	22,573.31	30,000	30,000	0
GRANT FUND WATER/SEWER	54,222.66	54,250	54,250	0
MOUNTAIN CITY FRANCISE FEE	0.00	-	500	500
TOTALS	**$772,242.83**	**$863,877**	**$927,631**	**$63,754**

CLAYTON Sewer Collection

FISCAL YEAR 2015

EXPENSES



EXPENSES	FY 2014 ACTUAL COST	FY 2014 BUDGET	FY 2015 PROPOSED	FY 2015 VARIANCE
SALARIES AND WAGES	68,689.56	121,600	116,796	(4,804)
PAYROLL TAXES	4,986.49	8,961	9,000	39
GROUP INSURANCE	25,212.86	30,000	30,000	0
EMPLOYEE RETIREMENT FUND	12,000.00	10,000	10,000	0
CONTRACT LABOR	-	2,000	2,000	0
METER REPLACEMENT	-			0
OFFICE SUPPLIES	-	250	250	0
SUPPLIES	529.52	1,300	1,300	0
EMPLOYEE EXPENSES	-			0
AUTO & EXPENSES	1,961.81	1,000	2,000	1,000
COMPUTER CONSULT/MAINT	-			0
INC WC-GMA SELF INS	556.29	6,000	6,000	0
INS LIABILITY ETC	2,550.00	5,000	5,000	0
R&M BUILDING	-	1,000	1,000	0
R&M EQUIPMENT	7,102.64	10,000	10,000	0
R&M SEWER LINES	23,064.10	25,000	25,000	0
R&M WATER TANKS	-			0
TELEPHONE	401.12	900	900	0
TRAVEL AND TRANING	265.00	100	300	200
UTILITIES	1,668.22	5,000	5,000	0
ENGR/SURV/MAP	-			0

ENGINEER	958.75	20,000	20,000	0	
PURCHASED FIX ASSETS	-	10,000	10,000	0	
UNIFORMS	(15.00)	400	400	0	
EQUIPMENT PURCHASE	-	5,000	5,000	0	
WATER & SEWER RESERVE	-		37,622	37,622	
SEWER LINE EXTENSION	-	10,000	10,000	0	
CHEMICALS	-	100	100	0	
POSTAGE	46.00	100	100	0	
RADIO & EQUIPMENT	-			0	
BANK CHARGES	-			0	
GAS & DIESEL	5,220.50	7,200	7,200	0	
PAGERS	-			0	
REIMB SEWER/MTN CITY	45,337.74	43,000	45,000	2,000	
REIMB SEWER/TIGER	31,578.32	50,000	50,000	0	
SEWER LINE REPLACEMENT	60,000.00	50,000	60,000	10,000	
WATERSHED ASSESSMENT	974.86		1,000	1,000	
CDBG FUND		37,000		(37,000)	
TOTALS	**$293,088.78**	**$460,911**	**470,968**	**10,057**	