2019

CITY OF CLIMAX

APPROVED

BUDGET

CITY OF CLIMAX, GEORGIA
2019 APPROVED BUDGET

	General Fund	VFD Special Revenue Fund	W & G Fund	2019 Totals
Revenues	$ 143,800.00	$ 4,000.00	$ 95,000.00	$ 242,800.00
Expenditures/Expenses				
General Government	$ 80,600.00			$ 80,600.00
Fire	$ 9,330.00	$ 4,000.00		$ 13,330.00
Highways & Streets	$ 49,500.00			$ 49,500.00
Recreation	$ 3,400.00			$ 3,400.00
SPLOST Debt Service Fund				$ -
W&G Fund			$ 91,837.00	$ 91,837.00
Total Expenditures/Expenses	$ 142,830.00	$ 4,000.00	$ 91,837.00	$ 238,667.00
Excess (Deficit) before use of prior year	$ 970.00	$ -	$ 3,163.00	$ 4,133.00

CITY OF CLIMAX, GEORGIA
2019 APPROVED BUDGET

GENERAL GOVERNMENT - REVENUES

TAXES

	General Property Taxes	2016	2017	2018	2019
1311120	Timber				
1311200	Real Property Taxes	$ 21,200.00	$ 21,200.00	$ 20,000.00	$ 19,000.00
1311310	Motor Vehicle Tax	$ 1,900.00	$ 2,000.00	$ 1,000.00	$ 1,000.00
1311315	MV Title Ad Valorem Tax Fee	$ 5,200.00	$ 3,000.00	$ 3,000.00	$ 2,000.00
1311316	True Up Tax			$ 1,000.00	$ 1,000.00
1311320	Mobile Home Tax	$ 1,100.00	$ 1,100.00	$ 1,100.00	$ 1,100.00
1311350	Railroad Equipment				
1311400	Personal Property Prior Year				
1311600	Real Estate Transfer Tax				
1311700	Franchise Taxes	$ 12,500.00	$ 13,200.00	$ 13,300.00	$ 12,500.00
1311340	Intangibles (Regular & Recording)	$ 100.00	$ 100.00	$ 2,000.00	$ 300.00
	Total General Property Taxes	$ 42,000.00	$ 40,600.00	**$ 41,400.00**	**$ 36,900.00**
	General Sales and Use Tax				
1313100	1% Local Option Sales Tax (LOST)	$ 66,000.00	$ 67,000.00	$ 67,000.00	$ 70,000.00
1337100	Special Purpose L.O.S.T.				
	Total General Sales and Use Tax	$ 66,000.00	$ 67,000.00	**$ 67,000.00**	**$ 70,000.00**
	Selective Sales and Use Tax				
1314200	Alcoholic Beverage Excise	$ 12,000.00	$ 12,000.00	$ 11,500.00	$ 11,500.00
	Total Selective Sales and Use Tax	$ 12,000.00	$ 12,000.00	**$ 11,500.00**	**$ 11,500.00**
	Business Taxes				
1316100	Business an Occupational Tax	$ 1,500.00	$ 2,000.00	$ 3,200.00	
1316200	Insurance Premium Tax	$ 17,000.00	$ 16,000.00	$ 17,475.00	$ 20,000.00
	Total Business Taxes	$ 18,500.00	$ 18,000.00	**$ 20,675.00**	**$ 20,000.00**

	LICENSES AND PERMITS				
1321200	General Business License	$ 300.00	$ 300.00	$ 300.00	$ 300.00
1322990	Other Permits (Slow Moving Vehicle)	$ 50.00	$ 50.00	$ 50.00	$ 50.00
	Total Licenses and Permits	$ 350.00	$ 350.00	**$ 350.00**	**$ 350.00**
	CHARGES FOR SERVICES				
1347000	Culture and Recreation (Ball Park)				
	Total Charges for Services				
	INVESTMENT INCOME				
1361000	Interest	$ 50.00	$ 50.00	$ 50.00	$ 50.00
	Total Investment Income	$ 50.00	$ 50.00	$ 50.00	$ 50.00
	MISCELLANEOUS				
1371000	Contributions & Donations from Private Sources				
1371001	Doantions from Private Sources for Little Park				
1392110	Miscellaneous Revenue				
1381000	Rents and Royalties	$ 10,000.00	$ 9,500.00	$ 10,000.00	$ 5,000.00
	Total Miscellaneous	$ 10,000.00	$ 9,500.00	$ 10,000.00	$ 5,000.00
	TOTAL REVENUES	$ 148,900.00	$ 147,500.00	$ 150,975.00	$ 143,800.00

CITY OF CLIMAX, GEORGIA
2019 APPROVED BUDGET

GENERAL GOVERNMENT
EXPENDITURES

PERSONAL SERVICES & EMPLOYEE BENEFITS
Personal Serv-Salaries & Wages

		2016	2017	2018	2019
1511000	Council			$ 3,300.00	$ 3,300.00
1511100	City Clerk	$ 5,356.00	$ 20,000.00	$ 25,000.00	$ 25,000.00
1511101	Assistant City Clerk				
1512310	Personal Serv-Empl. Benefits- Payroll Taxes	$ 810.00	$ 1,200.00	$ 1,300.00	$ 1,300.00
1512311	Personal Serv-eEmpl. Benefits-Health Insurance	$ 5,900.00	$ 5,900.00	$ 6,000.00	$ 6,500.00
1512700	Personal Serv-Empl. Benefits-Workers Comp Ins.	$ 8,600.00	$ 3,000.00	$ 1,319.00	$ 3,900.00
	Total Personal Services	$ 20,666.00	$ 30,100.00	**$ 36,919.00**	**$ 40,000.00**

PURCHASED/CONTRACTED SERVICES

1521200	Professional Services	$ 8,850.00	$ 8,850.00	$ 8,850.00	$ 8,850.00
1521400	Election Expenses		$ 500.00	$ 500.00	$ 500.00
1522200	Repairs and Maintenance	$ 200.00	$ 200.00	$ 200.00	$ 200.00
1523100	Insurance other than Employee Benefits	$ 13,000.00	$ 13,000.00	$ 14,500.00	$ 14,500.00
1523200	Communications	$ 1,100.00	$ 1,200.00	$ 3,000.00	$ 3,000.00
1523300	Advertising	$ 250.00	$ 250.00	$ 250.00	$ 250.00
1523500	Travel	$ 900.00	$ 1,000.00	$ 2,000.00	$ 3,000.00
1523600	Dues & Fees	$ 400.00	$ 400.00	$ 400.00	$ 1,000.00
1523700	Education and Training	$ 1,200.00	$ 1,200.00	$ 2,500.00	$ 2,500.00
1523850	Contract Labor	$ 500.00	$ 500.00	$ 500.00	$ 500.00
1523900	Other Purchased Services				
1573010	Donations				
	Total Purchased/Contracted Services	$ 26,400.00	$ 27,100.00	**$ 32,700.00**	**$ 34,300.00**

	SUPPLIES				
1531100	General supplies & materials	$ 300.00	$ 300.00	$ 300.00	$ 300.00
1531105	Health Grant Expenses				
1531110	Office Supplies	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
1531200	Energy	$ 2,500.00	$ 3,500.00	$ 3,500.00	$ 3,500.00
1531270	Gas & Oil				
1531700	Other Supplies				
	Total Supplies	$ 5,300.00	$ 6,300.00	**$ 6,300.00**	**$ 6,300.00**
	TOTAL GENERAL GOVERNMENT EXPENDITURES	$ 52,366.00	$ 63,500.00	**$ 75,919.00**	**$ 80,600.00**

CITY OF CLIMAX, GEORGIA
2019 APPROVED BUDGET

PUBLIC SAFETY - FIRE
EXPENDITURES

PERSONAL SERVICES & EMPLOYEE BENEFITS

		2016	2017	2018	2019
	Fireman's Cancer Insurance			$ 2,178.00	$ 2,178.00
3512700	Worker's Compensation	$ 152.00	$ 152.00	$ 152.00	$ 152.00
3522200	Repairs and Maintenance	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00
3523200	Communications	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ 1,200.00
3523850	Contract Labor - Pest Control	$ 500.00	$ 500.00	$ 500.00	$ 500.00
3523900	Other				
	Total Purchased/Contracted Service	$ 3,852.00	$ 3,852.00	**$ 6,030.00**	**$ 6,030.00**

SUPPLIES

3531100	General supplies & materials	$ 200.00	$ 200.00	$ 200.00	$ 200.00
3531270	Gas & Oil	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00
3531200	Energy (GA Power)	$ 1,600.00	$ 1,600.00	$ 1,600.00	$ 1,600.00
	Total Supplies	$ 3,300.00	$ 3,300.00	**$ 3,300.00**	**$ 3,300.00**

CAPITAL OUTLAY

3542000	Machinery & Equipment				
	Total Capital Outlay	$ -	$ -	$ -	$ -

OTHER COST

3573000	Payments to Other Agencies				
	Total Other Cost	$ -	$ -	$ -	$ -

	TOTAL PUBLIC SAFETY - FIRE EXPENDITURES	$ 7,152.00	$ 7,152.00	**$ 9,330.00**	**$ 9,330.00**

CITY OF CLIMAX, GEORGIA
2019 APPROVED BUDGET

HIGHWAYS AND STREETS
EXPENDITURES

PERSONAL SERVICES & EMPLOYEE BENEFITS

		2016	2017	2018	2019
4511000	Personal Serv-Salaries & Wages	$ 21,600.00	$ 28,500.00	$ 16,500.00	$ 17,500.00
4512100	Personal Serv-Employ Benefits - Health Insurance	$ 4,410.00	$ 4,410.00	$ 4,500.00	$ 4,500.00
4512310	Payroll Taxes	$ 1,944.00	$ 1,944.00	$ 2,000.00	$ 2,000.00
	Total Personal Services	$ 27,954.00	$ 34,854.00	**$ 23,000.00**	**$ 24,000.00**

PURCHASED/CONTRACTED SERVICES

4522200	Repairs and Maintenance	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
4523200	Communications	$ 600.00		$ 600.00	$ 600.00
4523700	Eduation, Training, & Travel	$ 300.00	$ 300.00	$ 300.00	$ 300.00
4523850	Contract Labor	$ 5,460.00	$ 5,460.00	$ 5,500.00	$ 5,500.00
	Total Purchased/Contracted Services	$ 7,360.00	$ 6,760.00	**$ 7,400.00**	**$ 7,400.00**

SUPPLIES

4531100	General supplies & materials	$ 800.00	$ 800.00	$ 800.00	$ 800.00
4531110	Office Supplies	$ 300.00	$ 300.00	$ 300.00	$ 300.00
4531200	Energy	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00
4531270	Gas & Oil	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00
	Total Supplies	$ 18,100.00	$ 18,100.00	**$ 18,100.00**	**$ 18,100.00**

CAPITAL OUTLAY

	Total Capital Outlay				
	TOTAL HIGHWAYS AND STREETS EXP.	$ 53,414.00	$ 59,714.00	**$ 48,500.00**	**$ 49,500.00**

CITY OF CLIMAX, GEORGIA
2019 APPROVED BUDGET

RECREATION
EXPENDITURES

PERSONAL SERVICES & EMPLOYEE BENEFITS

		2016	2017	2018	2019
5511000	Personal Serv-Salaries & Wages				
5512310	Personal Serv-Employ Benefits				
	Total Personal Services	$ -	$ -	$ -	$ -

PURCHASED/CONTRACTED SERVICES

5522200	Repairs and Maintenance	$ 500.00	$ 500.00	$ 500.00	$ 500.00
5523850	Contract Labor	$ 200.00	$ 200.00	$ 200.00	$ 200.00
	Total Purchased/Contracted Services	$ 700.00	$ 700.00	**$ 700.00**	**$ 700.00**

SUPPLIES

5531100	General supplies & materials	$ 200.00	$ 200.00	$ 200.00	$ 200.00
5531200	Energy	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
5531300	Food				
	Total Supplies	$ 2,700.00	$ 2,700.00	**$ 2,700.00**	**$ 2,700.00**

CAPITAL OUTLAY

5541000	Property				
	Total Capital Outlay				

	TOTAL RECREATION	$ 3,400.00	$ 3,400.00	**$ 3,400.00**	**$ 3,400.00**

CITY OF CLIMAX, GEORGIA
2019 APPROVED BUDGET

SPLOST DEBT SERVICE FUND

REVENUES

		2016	2017	2018	2019
7313200	Intergovernmental Revenue	$ 20,000.00	$ 20,000.00	20000	$ 20,000.00
	Refuse Collection Charges				
	Total Revenues	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00

DEBT SERVICE

7582000	Principal & Interest	$ 20,000.00	$ 20,000.00	20000	$ 20,000.00
	Total Debt Service	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00

Non-Operating Expenses

	Total Non-Operating Expenses	$ -	$ -	$ -	$ -
	Total Capital Outlay				
	Net	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00

CITY OF CLIMAX, GEORGIA
2019 APPROVED BUDGET

VOLUNTEER FIRE DEPT SRF

REVENUES

		2016	2017	2018	2019
9336000	Intergovenmental				
9371000	Contributions	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00
	Refuse Collection Charges				
	Total Revenues	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00

EXPENDITURES

9531100	Operating Expenses	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00
	Total Debt Services	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00

Non-Operating Expenses

	Total Non-Operating Expenses				
	Net	$ -	$ -	$ -	

CITY OF CLIMAX, GEORGIA
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Water and Garbage Fund

Operating Revenues

		2016	2017	2018	2019
344190	Penalties and Late Charges				
344200	Water & Refuse Collection Charges	$ 88,000.00	$ 88,000.00	$ 100,000.00	$ 95,000.00
8361000	Interest Income				
	Total Operating Revenues	$ 88,000.00	$ 88,000.00	**$ 100,000.00**	**$ 95,000.00**

Operating Expenses

Personal Services and Employee Benefits

8511100	City Clerk - Salary	$ 5,357.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
8511000	Other Salaries	$ 5,078.00	$ 5,000.00	$ 16,500.00	$ 17,500.00
8512311	Personal Serv-Emplo Benefits - Health Insurance	$ 1,490.00	$ 5,000.00	$ 6,000.00	$ 6,400.00
8512310	Payroll Taxes	$ 706.00	$ 1,600.00	$ 1,600.00	$ 1,600.00
	Total Personal Services	**$ 12,631.00**	**$ 16,600.00**	**$ 29,100.00**	**$ 30,500.00**

Purchased Professional Technical Services

8521200	Accounting & Auditing	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
8522100	Disposal	$ 24,000.00	$ 24,000.00	$ 24,000.00	$ 24,000.00
8522200	Repairs and Maintenance	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00
8523100	Insurance other than employee benefit	$ 2,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00
8523200	Communications		$ 600.00	$ 600.00	$ 600.00
8523600	Dues & Fees	$ 250.00	$ 250.00	$ 350.00	$ 350.00
8523700	Education, training, & travel	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ 1,200.00
8523850	Other Contractual Services (Inmate Labor)	$ 2,500.00	$ 19,423.00	$ 4,000.00	$ 4,000.00
	(American Tank Maintenance)			$ 16,923.00	$ 7,797.00
8523900	Drinking Water Fees	$ 790.00	$ 790.00	$ 790.00	$ 790.00
	Total Purchased & Company	**$ 35,240.00**	**$ 53,763.00**	**$ 55,363.00**	**$ 46,237.00**

Supplies

8531100	General Supplies & Maintenance	$ 400.00	$ 400.00	$ 400.00	$ 400.00
8531110	Office Supplies - Postage	$ 3,700.00	$ 3,700.00	$ 3,700.00	$ 3,700.00
8531200	Energy	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
8531270	Gas & Oil	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
8531700	Other Supplies				
	Total Supplies	**$ 15,100.00**	**$ 15,100.00**	**$ 15,100.00**	**$ 15,100.00**
	Water & Garbage Fund Cont.				
	Depreciation				
8561000	Total Depreciation				
	Total Depreciation	$ -	$ -	$ -	
	Major Repairs				
	Tank Repairs				
	Generators				
	Total Major Repairs				
	Capital Outlay				
	Capital Outlay				
	Total Capital Outlay				
	Total Operating Expenditures	$ 62,971.00	$ 85,463.00	**$ 99,563.00**	$ 91,837.00
	Operating Income (Loss)	$ 25,029.00	$ 2,537.00	$ 437.00	$ 3,163.00
	Non-Operating Revenues				
	Interest Income				
	Miscellaneous				
	Total Non-Operating Revenues				
	Non-Operating Expenses				
	Total Non-Operating Expenses				
	NET	$ 25,029.00	$ 2,537.00	$ 437.00	$ 3,163.00