TO: MAYOR AND COUNCIL
CITY OF McCAYSVILLE

FROM: NANCY GODFREY
CITY CLERK

SUBJECT: **JULY 1, 2014 - JUNE 30, 2015 PROJECTED BUDGET**

CITY GENERAL FUND:

PROJECTED REVENUE----------$ 676,901.00

PROJECTED EXPENSES:

ADMINISTRATIVE	186,094.00
POLICE DEPARTMENT	308,260.00
STREET DEPARTMENT	168,047.00
CITY PARK	14,500.00
	$ 676,901.00

WATER & SEWER SERVICE:

PROJECTED REVENUE----------$ 1,865,147.00

PROJECTED EXPENSES:

WATER DISTRIBUTION	1,312,647.00
SEWER COLLECTION & DISPOSAL	487,500.00
WATER TREATMENT PLANT	65,000.00
	$ 1,865,147.00

PROPOSED BUDGET FOR 2014 - 2015 ADOPTED BY UNANIMOUS VOTE OF THE GOVERNING BODY OF THE CITY OF McCAYSVILLE ON Aug. 12, 2014.

Nancy Godfrey
Nancy Godfrey
City Clerk

Thomas Seabolt
Thomas Seabolt
Mayor

CITY OF McCAYSVILLE
GENERAL FUND

REVENUE BUDGET
FOR FISCAL YEAR ENDING
JUNE 30, 2015

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2014 REVENUE	FY 2015 BUDGET
100	311100	REAL TAXES - CURRENT YEAR	68,710.32	74,000.00
100	311200	REAL TAXES - PRIOR YEAR	16,975.91	7,650.00
100	311300	MOBILE HOME TAXES	170.92	150.00
100	311310	MOTOR VEHICLE TAXES	3,257.93	3,200.00
100	311312	TAVT - AD VALOREM	1,337.63	1,000.00
100	311313	TAVT - SPLOST	19,398.42	19,000.00
100	311314	TAVT - LOST	35,506.12	35,500.00
100	311600	REAL ESTATE TRANFER TAXES	2,083.01	2,000.00
100	311700	FRANCHISE TAXES	6,497.99	6,500.00
100	313000	GENERAL SALES & USE TAX	397,615.53	395,000.00
100	316100	OCCUPATIONAL TAX FEE	6,560.00	5,500.00
100	316110	INSURANCE LICENSE	3,937.50	3,900.00
100	316120	STATE TVA PAYMENT	2,871.86	2,800.00
100	316200	INSURANCE PREMIUM TAXES	54,472.67	54,000.00
100	319100	PROPERTY TAX INTEREST	3,381.09	2,000.00
100	319500	FI FA	0.00	350.00
100	322900	OTHER FEES	590.68	600.00
100	334000	STATE GOVERNMENT GRANTS	0.00	0.00
100	341191	H.A. PAYMENT IN LIEU OF TAX	12,392.01	12,400.00
100	341400	PRINTING & DUPLICATING SERVICE	27.00	25.00
100	341910	ELECTION QUALIFYING FEES	0.00	0.00
100	349300	BAD CHECK FEES	0.00	100.00
100	351100	COURT FINES	18,503.56	18,000.00
100	361000	INTEREST REVENUE	1,153.18	1,100.00
100	380000	OTHER REVENUE	0.00	500.00
100	383000	REIMBURSEMENT FOR DAMAGES	0.00	0.00
100	391200	FROM RESERVE	0.00	31,626.00
		CITY TOTAL BUDGETED REVENUES	**655,443.33**	**676,901.00**

CITY OF McCAYSVILLE

ADMINISTRATIVE BUDGET
FOR FISCAL YEAR ENDING
JUNE 30, 2015

CITY COUNCIL		**2014**	**2015**
		EXPENDITURES	**BUDGET**
100-1110-511100	REGULAR EMPLOYEES	16,800.00	16,800.00
100-1110-512200	SOCIAL SECURITY FICA	1,041.60	1,042.00
FINANCIAL	**ADMINISTRATION**		
100-1510-511100	REGULAR EMPLOYEES	43,292.86	43,813.00
100-1510-512100	GROUP INSURANCE	6,501.14	19,324.00
100-1510-512200	SOCIAL SECURITY FICA	2,684.23	2,716.00
100-1510-512300	MEDICARE	627.65	635.00
100-1510-512400	RETIREMENT CONTRIBUTION	13,648.38	1,753.00
100-1510-512600	UNEMPLOYMENT INSURANCE	509.95	518.00
100-1510-512700	WORKER'S COMPENSATION	187.20	266.00
100-1510-521200	PROFESSIONAL	15,718.86	15,700.00
100-1510-521300	TECHNICAL	1,284.96	1,000.00
100-1510-522200	REPAIRS & MAINTENANCE	4,671.49	4,000.00
100-1510-523000	OTHER PURCHASED SERVICES	0.00	40,000.00
100-1510-523100	INS. OTHER THAN EMPL BENEFIT	7,789.75	7,000.00
100-1510-523150	EMPLOYEE DEDUCTIBLE REIMB.	0.00	3,250.00
100-1510-523200	COMMUNICATIONS	1,868.23	1,900.00
100-1510-523250	POSTAGE & SHIPPING	1,085.94	1,000.00
100-1510-523300	ADVERTISING	655.99	700.00
100-1510-523400	PRINTING & BINDING	921.46	950.00
100-1510-523500	TRAVEL	388.00	500.00
100-1510-523600	DUES & FEES	4,112.29	4,200.00
100-1510-523700	EDUCATION & TRAINING	630.00	1,000.00
100-1510-523900	OTHER PURCHASED SERVICES	685.00	700.00
100-1510-531100	SUPPLIES	3,200.84	3,200.00
100-1510-531230	ELECTRICITY	4,027.00	4,000.00
100-1510-531250	WATER & SEWER	426.93	500.00
100-1510-531400	BOOKS & PERIODICALS	0.00	27.00
100-1510-542300	FURNITURE & FIXTURES	73.83	350.00
100-1510-542400	COMPUTERS	2,100.00	5,050.00
100-1510-542500	EQUIPMENT	0.00	3,200.00
100-1510-579000	CONTINGENCIES	0.00	1,000.00
TOTAL ADMINISTRATIVE BUDGETED EXPENDITURES:		**134,933.58**	**186,094.00**

CITY OF McCAYSVILLE | POLICE DEPARTMENT AND MUNICIPAL COURT | FISCAL YEAR ENDING JUNE 30, 2015

COURT	EXPENDITURE DESCRIPTIONS	FY 2014	FY 2015 BUDGET
100-2650-521200	PROFESSIONAL	4,052.50	6,200.00
100-2650-531100	SUPPLIES	126.46	200.00
POLICE DEPT.			
100-3210-511100	REGULAR EMPLOYEES	144,157.99	161,000.00
100-3210-511300	OVERTIME	9,148.20	7,500.00
100-3210-512100	GROUP INSURANCE	42,999.67	49,000.00
100-3210-512200	SOCIAL SECURITY FICA	9,504.92	10,000.00
100-3210-512300	MEDICARE	2,222.88	2,400.00
100-3210-512400	RETIREMENT	21,915.73	6,440.00
100-3210-512600	UNEMPLOYMENT INSURANCE	1,479.56	1,500.00
100-3210-512700	WORKER'S COMPENSATION	5,968.70	5,900.00
100-3210-521200	PROFESSIONAL	0.00	0.00
100-3210-521300	TECHNICAL	1,400.00	1,400.00
100-3210-522200	REPAIRS & MAINTENANCE	1,463.63	2,000.00
100-3210-523100	INS. OTHER THAN EMPL. BENEFIT	6,559.75	7,000.00
100-3210-523150	EMPLOYEE DEDUCTIBLE REIMB.	0.00	8,500.00
100-3210-523200	COMMUNICATIONS	2,226.89	2,300.00
100-3210-523400	PRINTING & BINDING	2.95	500.00
100-3210-523500	TRAVEL	2,277.07	2,300.00
100-3210-523600	DUES & FEES	1,100.00	1,100.00
100-3210-523700	EDUCATION & TRAINING	765.00	800.00
100-3210-523900	HOUSING	2,040.00	2,100.00
100-3210-531100	SUPPLIES	6,250.64	7,700.00
100-3210-531110	UNIFORMS	1,849.13	2,000.00
100-3210-531230	ELECTRICITY	2,776.00	2,800.00
100-3210-531250	WATER/SEWER BILLS	369.83	400.00
100-3210-531270	GASOLINE / DIESEL	7,235.83	8,000.00
100-3210-531400	BOOKS AND PERIODICALS	68.37	70.00
100-3210-531600	SMALL EQUIPMENT	0.00	0.00
100-3210-542200	VEHICLES	6,705.00	0.00
100-3210-542300	FURNITURE & FIXTURES	150.00	150.00
100-3210-542400	COMPUTERS	0.00	1,000.00
100-3210-542500	EQUIPMENT	4,240.00	3,000.00
100-3210-579000	CONTINGENCIES	0.00	5,000.00
TOTAL POLICE DEPT BUDGETED EXPENDITURES		**289,056.70**	**308,260.00**

CITY OF McCAYSVILLE STREET DEPARTMENT BUDGET FISCAL YEAR ENDING JUNE 30, 2015

STREET DEPT.	EXPENDITURE DESCRIPTIONS	FY 2014	FY 2015 BUDGET
100-4210-511100	REGULAR EMPLOYEES	67,703.95	68,900.00
100-4210-511300	OVERTIME	366.64	400.00
100-4210-512100	GROUP INSURANCE	17,917.68	18,550.00
100-4210-512200	SOCIAL SECURITY FICA	4,220.44	4,272.00
100-4210-512300	MEDICARE	986.96	1,000.00
100-4210-512400	RETIREMENT	18,889.48	2,800.00
100-4210-512600	UNEMPLOYMENT INSURANCE	455.74	375.00
100-4210-512700	WORKER'S COMPENSATION	4,298.70	4,300.00
100-4210-521300	TECHNICAL	400.00	400.00
100-4210-522140	LAWN CARE	256.02	250.00
100-4210-522200	REPAIRS & MAINTENANCE	1,987.61	5,000.00
100-4210-523100	INS. OTHER THAN EMPLOYEE BENEFIT	6,559.75	6,900.00
100-4210-523150	EMPLOYEE DEDUCTIBLE REIMB.	0.00	3,500.00
100-4210-523850	CONTRACT LABOR	0.00	0.00
100-4210-523900	OTHER	0.00	0.00
100-4210-523920	LANDFILL FEES	2,714.14	2,800.00
100-4210-531100	SUPPLIES	2,135.51	3,500.00
100-4210-531110	UNIFORMS	619.86	600.00
100-4210-531230	ELECTRICITY	31,582.00	32,500.00
100-4210-531270	GASOLINE / DIESEL	5,789.98	6,000.00
100-4210-542100	MACHINERY	0.00	0.00
100-4210-542200	VEHICLES	1,000.00	0.00
100-4210-542500	EQUIPMENT	0.00	3,000.00
100-4210-579000	CONTINGENCIES	0.00	3,000.00
TOTAL STREET DEPT. BUDGETED EXPENDITURES:		**167,884.46**	**168,047.00**

CITY OF McCAYSVILLE

CITY PARK BUDGET
FY ENDING JUNE 30, 2015

CITY PARK	EXPENDITURE DESCRIPTION	FY 2014	FY 2015 BUDGET
100-6210-521300	TECHNICAL	0.00	500.00
100-6210-522200	REPAIRS & MAINTENANCE	4,864.41	4,500.00
100-6210-523100	INS. OTHER THAN EMPL. BENEFIT	6,788.75	6,800.00
100-6210-523200	COMMUNICATIONS	434.76	450.00
100-6210-531100	SUPPLIES	251.05	350.00
100-6210-531210	WATER & SEWER	419.43	450.00
100-6210-531230	ELECTRICITY	427.00	450.00
100-6210-542500	EQUIPMENT	0.00	1,000.00
TOTAL CITY PARK BUDGETED EXPENDITURES:		**13,185.40**	**14,500.00**

CITY OF McCAYSVILLE
WATER SEWER

REVENUE BUDGET
FOR FISCAL YEAR ENDING
JUNE 30, 2015

FUND	SOURCES	REVENUE DESCRIPTION	FY 2014	FY 2015
505	343900	OTHER FEES	0.00	0.00
505	344200	OLD BILLS RECOVERED	0.00	0.00
505	344210	WATER CHARGES	1,232,104.38	1,536,000.00
505	344211	WATER TAP FEES	21,197.83	21,000.00
505	344213	SURCHARGE $5.00	992.29	1,000.00
505	344214	SURCHARGE $10.00	6,349.70	6,500.00
505	344215	SURCHARGE 30%	0.00	1,000.00
505	344230	SEWER CHARGES	120,276.59	250,000.00
505	344231	SEWER TAP FEES	1,950.00	1,500.00
505	344290	LATE FEES	23,587.65	25,000.00
505	344291	RECONNECT FEES	9,050.00	9,100.00
505	349300	BAD CHECK FEES	25.00	100.00
505	361000	INTEREST REVENUE	748.01	750.00
505	381000	RENT	11,730.00	13,197.00
505	383000	REIMBURSED FOR DAMAGES	335.00	0.00
505	391200	FROM RESERVE	179,570.00	0.00
TOTAL WATER & SEWER BUDGETED REVENUES:			**$1,607,916.45**	**$1,865,147.00**

CITY OF McCAYSVILLE
WATER SEWER BUDGET

SEWER COLLECTION AND DISPOSAL

FISCAL YEAR ENDING
JUNE 30, 2015

SEWER COLLECTION	**EXPENDITURE DESCRIPTION**	**FY 2014**	**FY 2015**
505-4330-522200	REPAIRS & MAINTENANCE	11,489.02	11,500.00
505-4330-523850	CONTRACT LABOR	0.00	0.00
505-4330-523900	OTHER PURCHASED SERVICES	232,889.53	342,000.00
505-4330-531100	SUPPLIES	0.00	500.00
505-4330-531230	ELECTRICITY	3,381.00	3,500.00
505-4330-541400	INFRASTRUCTURE	0.00	130,000.00
TOTAL SEWER COLLECTION BUDGETED EXPENDITURES:		**247,759.55**	**487,500.00**

CITY OF McCAYSVILLE

WATER TREATMENT PLANT
BUDGET

FISCAL YEAR ENDING
JUNE 30, 2015

WATER PLANT	EXPENDITURE DESCRIPTION	FY 2014	FY 2015
505-4430-521300	TECHNICAL	8,638.28	10,000.00
505-4430-531100	SUPPLIES	43,083.45	45,000.00
505-4430-531600	SMALL EQUIPMENT	0.00	0.00
505-4430-542500	EQUIPMENT	6,850.00	10,000.00
TOTAL WATER PLANT BUDGETED EXPENDITURES:		**58,571.73**	**65,000.00**

CITY OF McCAYSVILLE
WATER DISTRIBUTION BUDGET
FOR FISCAL YEAR ENDING **JUNE 30, 2015**

FUND	FUNCTION	OBJECT	DESCRIPTION	FY 2014	FY 2015
505		116111	SAVINGS	7,500.00	7,500.00
505		116114	USDA SINKING FUND	180,000.00	180,000.00
505	4440	511100	REGULAR EMPLOYEES	345,056.18	365,000.00
505	4440	511200	TEMPORARY	0.00	0.00
505	4440	511300	OVERTIME	24,986.28	25,000.00
505	4440	512100	GROUP INSURANCE	138,855.19	153,810.00
505	4440	512200	SOCIAL SECURITY	22,942.63	24,180.00
505	4440	512300	MEDICARE	5,365.61	5,655.00
505	4440	512400	RETIREMENT	127,916.67	14,600.00
505	4440	512600	UNEMPLOYMENT INSURANCE	2,368.13	1,700.00
505	4440	512700	WORKERS COMPENSATION	11,732.40	12,531.00
505	4440	521200	PROFESSIONAL	2,418.75	15,000.00
505	4440	521300	TECHNICAL	2,200.00	6,694.00
505	4440	522200	REPAIRS & MAINTENANCE	33,512.90	35,000.00
505	4440	522320	RENTAL EQUIPMENT	0.00	2,500.00
505	4440	523100	INS OTHER THAN EMPL BENEFIT	10,874.75	11,200.00
505	4440	523150	EMPLOYEE DEDUCTIBLE	3,250.00	26,250.00
505	4440	523200	COMMUNICATIONS	15,629.71	7,500.00
505	4440	523250	POSTAGE & SHIPPING	14,016.94	15,000.00
505	4440	523300	ADVERTISING	963.60	1,500.00
505	4440	523400	PRINTING & BINDING	6,186.08	6,200.00
505	4440	523500	TRAVEL	3,674.20	3,700.00
505	4440	523600	DUES AND FEES	2,075.92	2,100.00
505	4440	523650	LAB FEES	9,060.00	9,060.00
505	4440	523700	EDUCATION & TRAINING	2,477.50	2,500.00
505	4440	523800	LICENSE	0.00	0.00
505	4440	523900	OTHER PURCHASED SERVICES	218.60	1,967.00
505	4440	531100	SUPPLIES	50,509.20	51,000.00
505	4440	531110	UNIFORMS	3,273.01	3,300.00
505	4440	531210	WATER	6,039.40	6,200.00
505	4440	531230	ELECTRICITY	122,469.79	129,000.00
505	4440	531270	GASOLINE/DIESEL	21,990.78	22,000.00
505	4440	531600	SMALL EQUIPMENT	2,525.39	2,500.00
505	4440	541000	CAPITAL OUTLAY-ENGINEERS	174,825.42	160,000.00
505	4440	541400	INFRASTRUCTURE	0.00	0.00
505	4440	542100	MACHINERY	0.00	0.00
505	4440	542200	VEHICLES	20,914.00	0.00
505	4440	542400	COMPUTERS	4,362.49	2,500.00
	TOTAL WATER DISTRIBUTION BUDGETED EXPENDITURES:			**1,380,191.52**	**1,312,647.00**