First Presentation 8-1-2016

Second Presentation 8-9-2016

Ordinance No: 16-17-0801

A RESOLUTION AND ORDINANCE PROVIDING FOR THE APPROPRIATIONS AND EXPENDITURES OF FUNDS FOR THE GOVERNMENT OF THE CITY OF McCAYSVILLE, GEORGIA, FOR THE CITY FISCAL YEAR 2016, BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017; PROVIDING FOR THE OPERATIONS OF CITY DEPARTMENTS, BOARDS, AGENCIES, ELECTED OFFICIALS, AND OTHER GOVERNMENTAL ACTIVITIES; TO PROVIDE FOR THE LEVEL OF PERSONNEL AUTHORIZED FOR THE VARIOUS DEPARTMENTS AND AGENCIES; TO PROVIDE FOR CAPITAL IMPROVEMENTS AS BUDGETED FOR THE CITY; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER PURPOSES

WHEREAS, the Mayor submitted to the Council a revenue estimate for the following year and proposed budget that will govern expenditures of all funds expected to be available to the City for the following year, including expenditures relating to capital outlays and public works projects; and

WHEREAS, the Mayor has caused to be published a copy of the proposed budget along with all required public notices; and

WHEREAS, the Council held a public hearing on 8-1-2016; and

WHEREAS, the Mayor has set forth and presented in his proposed budget and recommendations to the Council his recommendations for positions and departments which include all departments.

THEREFORE, **it is hereby ordained by the governing authority of the City of McCaysville as follows:**

Section 1. Pursuant to O.C.G.A. § 36-81-1, et seq., as amended, the sums of money summarized in Exhibit A attached hereto and made a part of this Resolution and Ordinance, shall be and are hereby adopted by the Council as the Operating Budget and Capital Budget for the government of McCaysville, Georgia for Fiscal Year 2017 beginning on July 1, 2016 and ending on June 30, 2017.

Section 2. The appropriations of all funds for all departments and agencies shall be as set forth in Exhibit A.

Section 3. The funds provided and contracts made herein for the procurement of supplies, materials, and services for all departments and agencies shall be expended in accordance with the budget, its attachments, and purchasing policies and procedures established by the City.

Section 4. The financial transactions of all City departments and agencies authorized to expend City funds shall be recorded and maintained in accordance with generally accepted accounting principles and standards.

Section 5. The budget documents and attachments entitled Fiscal Year 2017 Adopted Budget for the City of McCaysville, Georgia shall be maintained on file in the Clerk of the City of McCaysville and available for public inspection.

Section 6. All Ordinances, Resolutions or other acts, or parts thereof, in conflict with this Ordinance are hereby repealed.

Section 7. This Resolution and Ordinance shall be effective on the date of its approval by the Council.

ADOPTED AND APPROVED on the 9th day of August 2016, at a regular meeting of the Mayor and Council of the City of McCaysville.

APPROVED:

Thomas Seabolt
THOMAS SEABOLT, MAYOR

CITY COUNCIL MEMBER

Sue J. Beaver
CITY COUNCIL MEMBER

Richard M. Wagner
CITY COUNCIL MEMBER

Larry Collis
CITY COUNCIL MEMBER

CITY COUNCIL MEMBER

ATTEST:

CITY OF MCCAYSVILLE, CITY CLERK

THOMAS SEABOLT
Mayor
NANCY GODFREY
City Clerk
CORTNEY M. STUART
City Attorney

CITY OF McCAYSVILLE

223 Blue Ridge Drive
P.O. Box 6
McCaysville, Georgia 30555
Phone 706/492-4921
Fax 706/492-3624

MEMBERS OF COUNCIL
Larry L. Collis
Mayor Pro-tem
Sue T. Beaver
Rodney Patterson
Tommy Quintrell
Richard Wagner

TO: MAYOR AND COUNCIL
CITY OF McCAYSVILLE

FROM: NANCY GODFREY
CITY CLERK

SUBJECT: **JULY 1, 2016 - JUNE 30, 2017 PROJECTED BUDGET**

CITY GENERAL FUND:

PROJECTED REVENUE----------$ 816,065.00

PROJECTED EXPENSES:

ADMINISTRATIVE	208,680.00
MUNICIPAL COURT	6,500.00
POLICE DEPARTMENT	327,950.00
STREET DEPARTMENT	171,295.00
CITY PARK	101,640.00
	$ 816,065.00

WATER & SEWER SERVICE:

PROJECTED REVENUE----------$ 2,101,405.00

PROJECTED EXPENSES:

WATER DISTRIBUTION	1,298,305.00
SEWER COLLECTION & DISPOSAL	683,100.00
WATER TREATMENT PLANT	120,000.00
	$ 2,101,405.00

PROPOSED BUDGET FOR 2016 - 2017 ADOPTED BY UNANIMOUS VOTE OF THE GOVERNING BODY OF THE CITY OF McCAYSVILLE ON 8-9-2016.

Nancy Godfrey
Nancy Godfrey
City Clerk

Thomas Seabolt
Thomas Seabolt
Mayor

CITY OF McCAYSVILLE
GENERAL FUND

REVENUE BUDGET
FOR FISCAL YEAR ENDING
JUNE 30, 2017

EXHIBIT "A"

FUND	SOURCES	REVENUE DESCRIPTIONS	FY 2016 REVENUE	FY 2017 PROPOSED BUDGET
100	311100	REAL TAXES - CURRENT YEAR	86,548.42	87,550.00
100	311200	REAL TAXES - PRIOR YEAR	7,349.41	7,500.00
100	311300	MOBILE HOME TAXES	258.04	300.00
100	311310	MOTOR VEHICLE TAXES	2,853.71	2,900.00
100	311312	TAVT - AD VALOREM	2,313.29	2,500.00
100	311313	TAVT - SPLOST	22,171.63	22,200.00
100	311314	TAVT - LOST	40,582.04	40,600.00
100	311600	REAL ESTATE TRANFER TAXES	3,616.65	3,700.00
100	311700	FRANCHISE TAXES	7,857.18	7,900.00
100	313000	GENERAL SALES & USE TAX	446,127.97	450,000.00
100	316100	OCCUPATIONAL TAX FEE	5,643.00	5,600.00
100	316110	INSURANCE LICENSE	4,475.00	4,500.00
100	316120	STATE TVA PAYMENT	2,982.85	3,000.00
100	316200	INSURANCE PREMIUM TAXES	60,847.19	61,000.00
100	319100	PROPERTY TAX INTEREST	2,555.57	2,500.00
100	319500	FI FA	651.00	650.00
100	319900	OTHER (TAX COLLECTION, ETC.)	2,330.00	2,000.00
100	322900	OTHER FEES (POLICE)	2,402.00	2,000.00
100	334000	STATE GOVERNMENT GRANTS	0.00	0.00
100	341100	COURT COSTS, FEES & CHARGES	1,200.00	1,000.00
100	341191	H.A. PAYMENT IN LIEU OF TAX	8,841.85	9,000.00
100	341400	PRINTING & DUPLICATING SERVICE	129.00	150.00
100	341910	ELECTION QUALIFYING FEES	648.00	0.00
100	343100	STREET SERVICE FEES	833.25	850.00
100	349300	BAD CHECK FEES	0.00	100.00
100	349900	REVENUE COLA MACHINES	63.45	65.00
100	351100	COURT FINES	30,375.50	30,500.00
100	361000	INTEREST REVENUE	34,537.05	35,000.00
100	380000	OTHER REVENUE	0.00	500.00
100	383000	REIMBURSEMENT FOR DAMAGES	0.00	0.00
100	391200	FROM RESERVE		32,500.00
		CITY TOTAL BUDGETED REVENUES	778,193.05	**816,065.00**

CITY OF McCAYSVILLE

ADMINISTRATIVE BUDGET
FOR FISCAL YEAR ENDING
JUNE 30, 2017

CITY COUNCIL		2016	**2017**
		EXPENDITURES	**PROJECTED BUDGET**
100-1110-511100	REGULAR EMPLOYEES	16,800.00	16,800.00
100-1110-512200	SOCIAL SECURITY FICA	954.80	955.00
ELECTIONS			
100-1400-523300	ADVERTISING	491.4	0
100-1400-523400	PRINTING AND BINDING	615.29	0.00
100-1400-523700	EDUCATION & TRAINING	0	0.00
100-1400-523850	CONTRACT LABOR	3032.95	0.00
FINANCIAL	**ADMINISTRATION**		
100-1510-511100	REGULAR EMPLOYEES	44,689.06	67,510.00
100-1510-512100	GROUP INSURANCE	17,802.59	19,500.00
100-1510-512200	SOCIAL SECURITY FICA	2,770.72	4,200.00
100-1510-512300	MEDICARE	650.00	1,000.00
100-1510-512400	RETIREMENT CONTRIBUTION	1,801.14	1,915.00
100-1510-512600	UNEMPLOYMENT INSURANCE	186.13	190.00
100-1510-512700	WORKER'S COMPENSATION	139.23	160.00
100-1510-521200	PROFESSIONAL	27,100.37	28,000.00
100-1510-521300	TECHNICAL	1,197.49	5,000.00
100-1510-522200	REPAIRS & MAINTENANCE	10,062.82	5,000.00
100-1510-523000	OTHER PURCHASED SERVICES	0.00	5,000.00
100-1510-523100	INS. OTHER THAN EMPL BENEFIT	10,732.85	10,700.00
100-1510-523150	EMPLOYEE DEDUCTIBLE REIMB.	0.00	3,250.00
100-1510-523200	COMMUNICATIONS	2,214.05	2,500.00
100-1510-523250	POSTAGE & SHIPPING	712.69	750.00
100-1510-523300	ADVERTISING	1,978.44	2,000.00
100-1510-523400	PRINTING & BINDING	1,560.33	1,600.00
100-1510-523500	TRAVEL	4,770.64	5,000.00
100-1510-523600	DUES & FEES	2,743.23	2,750.00
100-1510-523700	EDUCATION & TRAINING	1,685.00	1,700.00
100-1510-523850	CONTRACT LABOR	127.50	300.00
100-1510-523900	OTHER PURCHASED SERVICES	1,552.50	2,000.00
100-1510-531100	SUPPLIES	3,722.11	3,800.00
100-1510-531230	ELECTRICITY	3,988.00	4,000.00
100-1510-531250	WATER & SEWER	582.00	600.00
100-1510-531400	BOOKS & PERIODICALS	0.00	0.00
100-1510-542300	FURNITURE & FIXTURES	5,484.52	2,500.00
100-1510-542400	COMPUTERS	11,141.99	8,000.00
100-1510-542500	EQUIPMENT	5,700.00	2,000.00
100-1510-579000	CONTINGENCIES	0.00	0.00
TOTAL ADMINISTRATIVE BUDGETED EXPENDITURES:		**186,989.84**	**208,680.00**

CITY OF McCAYSVILLE | MUNICIPAL COURT | FISCAL YEAR ENDING JUNE 31, 2017

COURT	EXPENDITURE DESCRIPTIONS	FY 2016	FY 2017 BUDGET
100-2650-521200	PROFESSIONAL	6,180.00	6,200.00
100-2650-523600	DUES AND FEES	100.00	100.00
100-2650-531100	SUPPLIES	0	200.00
		6,280.00	**6,500.00**

CITY OF McCAYSVILLE **POLICE DEPARTMENT** **FISCAL YEAR ENDING JUNE 30, 2017**

POLICE DEPT.	EXPENDITURE DESCRIPTIONS	FY 2016	FY 2017 BUDGET
100-3210-511100	REGULAR EMPLOYEES	175,494.76	176,500.00
100-3210-511300	OVERTIME	15,928.67	9,500.00
100-3210-512100	GROUP INSURANCE	59,366.23	50,000.00
100-3210-512200	SOCIAL SECURITY FICA	11,801.60	11,500.00
100-3210-512300	MEDICARE	2,760.00	2,700.00
100-3210-512400	RETIREMENT	5,162.61	5,200.00
100-3210-512600	UNEMPLOYMENT INSURANCE	586.82	600.00
100-3210-512700	WORKER'S COMPENSATION	4,024.26	4,200.00
100-3210-521200	PROFESSIONAL	0.00	500.00
100-3210-521300	TECHNICAL	1,669.00	1,500.00
100-3210-522200	REPAIRS & MAINTENANCE	9,531.94	5,600.00
100-3210-523100	INS. OTHER THAN EMPL. BENEFIT	9,951.53	10,000.00
100-3210-523150	EMPLOYEE DEDUCTIBLE REIMB.	0.00	8,500.00
100-3210-523200	COMMUNICATIONS	3,039.07	3,000.00
100-3210-523300	ADVERTISING	0.00	50.00
100-3210-523400	PRINTING & BINDING	25.90	500.00
100-3210-523500	TRAVEL	3,089.35	2,000.00
100-3210-523600	DUES & FEES	1,285.00	1,300.00
100-3210-523700	EDUCATION & TRAINING	860.00	2,000.00
100-3210-523900	HOUSING	1,039.00	1,500.00
100-3210-531100	SUPPLIES	8,333.39	5,800.00
100-3210-531110	UNIFORMS	6,030.00	3,800.00
100-3210-531230	ELECTRICITY	2,252.00	3,000.00
100-3210-531250	WATER/SEWER BILLS	993.00	1,000.00
100-3210-531270	GASOLINE / DIESEL	8,931.71	9,000.00
100-3210-531300	FOOD	0.00	0.00
100-3210-531400	BOOKS AND PERIODICALS	71.78	100.00
100-3210-531600	SMALL EQUIPMENT	320.99	500.00
100-3210-542200	VEHICLES	0.00	6,600.00
100-3210-542300	FURNITURE & FIXTURES	0.00	500.00
100-3210-542400	COMPUTERS	415.62	1,000.00
100-3210-542500	EQUIPMENT	0.00	0.00
100-3210-579000	CONTINGENCIES	0.00	0.00
TOTAL POLICE DEPT BUDGETED EXPENDITURES		**332,964.23**	**327,950.00**

CITY OF McCAYSVILLE **STREET DEPARTMENT BUDGET** **FISCAL YEAR ENDING JUNE 30, 2017**

STREET DEPT.	EXPENDITURE DESCRIPTIONS	FY 2016	FY 2017 BUDGET
100-4210-511100	REGULAR EMPLOYEES	71,600.00	74,400.00
100-4210-511300	OVERTIME	1101.48	1000.00
100-4210-512100	GROUP INSURANCE	19,142.69	19,840.00
100-4210-512200	SOCIAL SECURITY FICA	4,507.00	4,615.00
100-4210-512300	MEDICARE	1,054.00	1,079.00
100-4210-512400	RETIREMENT	2,908.06	3,016.00
100-4210-512600	UNEMPLOYMENT INSURANCE	153.13	225.00
100-4210-512700	WORKER'S COMPENSATION	3,612.49	4,300.00
100-4210-521300	TECHNICAL	0.00	500.00
100-4210-522140	LAWN CARE	81.00	200.00
100-4210-522200	REPAIRS & MAINTENANCE	3,572.22	4,500.00
100-4210-523100	INS. OTHER THAN EMPLOYEE BENEFIT	7,361.49	7,500.00
100-4210-523150	EMPLOYEE DEDUCTIBLE REIMB.	0.00	3,200.00
100-4210-523850	CONTRACT LABOR	0.00	0.00
100-4210-523900	OTHER	0.00	0.00
100-4210-523920	LANDFILL FEES	3,539.47	3,600.00
100-4210-531100	SUPPLIES	4,010.49	4,500.00
100-4210-531110	UNIFORMS	815.83	820.00
100-4210-531230	ELECTRICITY	28,290.68	28,500.00
100-4210-531270	GASOLINE / DIESEL	3,017.10	3,000.00
100-4210-542100	MACHINERY	0.00	1,000.00
100-4210-542200	VEHICLES	0.00	0.00
100-4210-542500	EQUIPMENT	0.00	3,000.00
100-4210-579000	CONTINGENCIES	0.00	2,500.00
TOTAL STREET DEPT. BUDGETED EXPENDITURES:		154,767.13	**171,295.00**

CITY OF McCAYSVILLE

CITY PARK BUDGET
FY ENDING JUNE 30, 2017

CITY PARK	EXPENDITURE DESCRIPTION	FY 2016	FY 2017 BUDGET
100-6210-521300	TECHNICAL	0.00	500.00
100-6210-522200	REPAIRS & MAINTENANCE	785.00	10,000.00
100-6210-523100	INS. OTHER THAN EMPL. BENEFIT	7,911.49	8,000.00
100-6210-523200	COMMUNICATIONS	709.43	800.00
100-6210-531100	SUPPLIES	289.66	650.00
100-6210-531210	WATER & SEWER	2,397.00	840.00
100-6210-531230	ELECTRICITY	702.00	850.00
100-6210-542500	EQUIPMENT	0.00	80,000.00
TOTAL CITY PARK BUDGETED EXPENDITURES:		**12,794.58**	**101,640.00**

CITY OF McCAYSVILLE
WATER SEWER

REVENUE BUDGET
FOR FISCAL YEAR ENDING
JUNE 30, 2017

FUND	SOURCES	REVENUE DESCRIPTION	2016 REVENUE	2017 PROJECTED
505	331150	INTERGOV REVENUE-GRANT	300,000.00	0
505	343900	OTHER FEES	5443.30	5500.00
505	344200	OLD BILLS RECOVERED	0.00	0.00
505	344210	WATER CHARGES	1,597,408.14	1,655,240.00
505	344211	WATER TAP FEES	29,250.00	35,000.00
505	344212	CASH OVER OR SHORT	0.00	0.00
505	344213	SURCHARGE $5.00	1,065.48	1,330.00
505	344214	SURCHARGE $10.00	5,842.61	6,500.00
505	344215	SURCHARGE 30%	5,394.53	8,000.00
505	344230	SEWER CHARGES	315,495.24	332,485.00
505	344231	SEWER TAP FEES	0.00	3,000.00
505	344290	LATE FEES	31,037.24	30,000.00
505	344291	RECONNECT FEES	10,870.00	10,000.00
505	349300	BAD CHECK FEES	0.00	100.00
505	361000	INTEREST REVENUE	764.13	750.00
505	381000	RENT	13,500.00	13,500.00
505	383000	REIMBURSED FOR DAMAGES	0.00	0.00
505	391200	FROM RESERVE	0.00	0.00
TOTAL WATER & SEWER BUDGETED REVENUES:			**$2,316,070.67**	**$2,101,405.00**

CITY OF McCAYSVILLE
WATER SEWER BUDGET

SEWER COLLECTION AND DISPOSAL

FISCAL YEAR ENDING
JUNE 30,2017

SEWER COLLECTION	**EXPENDITURE DESCRIPTION**	**FY 2016**	**FY 2017 PROPOSED**
505-4330-511100	REGULAR EMPLOYEES	156,958.01	159,000.00
505-4330-511300	OVERTIME	5,966.21	6,500.00
505-4330-512200	SOCIAL SECURITY FICA CONTRIB	10,061.37	10,000.00
505-4330-512300	MEDICARE	2,353.13	2,500.00
505-4330-512400	RETIREMENT CONTRIBUTION	6,232.79	6,600.00
505-4330-521300	TECHNICAL	15,097.00	15,000.00
505-4330-522200	REPAIRS & MAINTENANCE	383,810.05	75,000.00
505-4330-523300	ADVERTISING	573.30	0.00
505-4330-523850	CONTRACT LABOR	0.00	0.00
505-4330-523900	OTHER PURCHASED SERVICES	328,000.03	334,000.00
505-4330-531100	SUPPLIES	0.00	3500.00
505-4330-531230	ELECTRICITY	3,471.00	3,500.00
505-4330-541000	CAPITAL OUTLAY-ENGINEERS	72,941.00	60,000.00
505-4330-541400	INFRASTRUCTURE	0.00	7,500.00
TOTAL SEWER COLLECTION BUDGETED EXPENDITURES:		**985,463.89**	**683,100.00**

CITY OF McCAYSVILLE | **WATER TREATMENT PLANT BUDGET** | FISCAL YEAR ENDING **JUNE 30, 2017**

WATER PLANT	EXPENDITURE DESCRIPTION	FY 2016	FY 2017 PROPOSED
505-4430-521300	TECHNICAL	94,823.43	45,000.00
505-4430-531100	SUPPLIES	63,939.87	65,000.00
505-4430-531600	SMALL EQUIPMENT	0.00	2000.00
505-4430-542300	FURNITURE & FIXTURES	2091.04	500.00
505-4430-542500	EQUIPMENT	472.95	7,500.00
TOTAL WATER PLANT BUDGETED EXPENDITURES:		**161,327.29**	**120,000.00**

CITY OF McCAYSVILLE
WATER DISTRIBUTION BUDGET
FOR FISCAL YEAR ENDING **JUNE 30, 2017**

FUND	FUNCTION	OBJECT	DESCRIPTION	FY 2016	FY 2017 PROPOSED
505		116111	SAVINGS	0.00	0.00
505		116114	USDA SINKING FUND	180,000.00	180,000.00
505	4440	511100	REGULAR EMPLOYEES	231,950.85	279,232.00
505	4440	511200	TEMPORARY	0.00	0.00
505	4440	511300	OVERTIME	28,643.28	30,000.00
505	4440	512100	GROUP INSURANCE	152,600.80	189,400.00
505	4440	512200	SOCIAL SECURITY	16,076.75	19,200.00
505	4440	512300	MEDICARE	3,759.83	4,500.00
505	4440	512400	RETIREMENT	9,956.01	12,000.00
505	4440	512600	UNEMPLOYMENT INSURANCE	733.75	750.00
505	4440	512700	WORKERS COMPENSATION	9,588.02	10,000.00
505	4440	521200	PROFESSIONAL	19,652.89	20,000.00
505	4440	521300	TECHNICAL	3,255.75	5,000.00
505	4440	522200	REPAIRS & MAINTENANCE	48,678.97	25,000.00
505	4440	522320	RENTAL EQUIPMENT	0.00	2,500.00
505	4440	523100	INS OTHER THAN EMPL BENEFIT	19,777.40	20,000.00
505	4440	523150	EMPLOYEE DEDUCTIBLE	3,250.00	26,250.00
505	4440	523200	COMMUNICATIONS	7,660.16	8,500.00
505	4440	523250	POSTAGE & SHIPPING	14,131.46	15,000.00
505	4440	523300	ADVERTISING	883.60	1,500.00
505	4440	523400	PRINTING & BINDING	6,313.87	6,500.00
505	4440	523500	TRAVEL	2,803.74	3,000.00
505	4440	523600	DUES AND FEES	1,794.59	2,500.00
505	4440	523650	LAB FEES	8,660.00	10,000.00
505	4440	523700	EDUCATION & TRAINING	2,554.00	2,600.00
505	4440	523800	LICENSE	325.00	325.00
505	4440	523900	OTHER PURCHASED SERVICES	0.00	2,500.00
505	4440	523920	LANDFILL FEES	0.00	0.00
505	4440	531100	SUPPLIES	50,859.86	50,000.00
505	4440	531110	UNIFORMS	4,111.72	4,100.00
505	4440	531210	WATER	2,062.00	2,500.00
505	4440	531230	ELECTRICITY	111,256.97	112,000.00
505	4440	531270	GASOLINE/DIESEL	10,350.38	10,500.00
505	4440	531400	BOOKS & PERIODICALS	0.00	0.00
505	4440	531600	SMALL EQUIPMENT	3,757.99	3,500.00
505	4440	541000	CAPITAL OUTLAY-ENGINEERS	42,423.88	25,000.00
505	4440	541400	INFRASTRUCTURE	0.00	55,000.00
505	4440	541500	INTEREST EXPENSE	37,500.00	91,600.00
505	4440	542100	MACHINERY	0.00	10,000.00
505	4440	542200	VEHICLES	0.00	25,000.00
505	4440	542400	COMPUTERS	1,714.00	2,848.00
505	4440	542500	EQUIPMENT	28,430.95	30,000.00
	TOTAL WATER DISTRIBUTION BUDGETED EXPENDITURES:			**1,065,518.47**	**1,298,305.00**

2016 – 2017
PROPOSED SPLOST FUND BUDGET

CITY OF McCAYSVILLE (FANNIN COUNTY) GEORGIA

JULY 1, 2016 TOTAL FUND BALANCE		$ 511,236.63
PROJECTED REVENUE		**FY 2017**
320-337100	**SPLOST REVENUE**	**$ 262,000.00**
320-361000	**INTEREST INCOME**	**410.00**
TOTAL PROJECTED REVENUE:		**$ 262,410.00**

PROPOSED EXPENDITURES

320-3510-542100	**STREETS, BRIDGES, ROADS, SIDEWALKS**	**$ 237,410.00**
320-3510-542500	**PUBLIC SERVICE EQUIPMENT**	**25,000.00**

TOTAL PROJECTED REVENUE & EXPENDITURES **$ 262,410.00**