GENERAL FUND - 100

FY14 - BUDGET

GL NUMBER			FY14 ADOPTED
	REVENUES		
	TAXES		
031-43100-41100	PROPERTY TAXES-REG DIGEST	$	545,087
031-43100-41111	PUBLIC UTILITIES TAX	$	35,677
031-43100-41200	PROPERTY TAXES-PRIOR YRS	$	-
031-43100-41310	MOTOR VEHICLE TAX	$	54,095
031-43100-41320	MOBILE HOME TAX	$	1,000
031-43100-41340	RECORDING INTANG TAX	$	1,000
031-43100-41350	RAILROAD EQUIP TAX	$	1,200
031-43100-41600	REAL EST TRANSFER TAX	$	2,100
031-43100-41710	ELECTRIC FRANCHISE TAX	$	220,000
031-43100-41730	GAS FRANCHISE TAX	$	15,000
031-43100-41750	CABLE FRANCHISE TAX	$	12,000
031-43100-41760	TELEPHONE FRANCHISE TAX	$	12,000
031-43100-43131	LOCAL OPTION SALES TAX	$	300,000
031-43100-44200	ALCOHOL TAX	$	50,000
031-43100-46100	OCCUPATIONAL TAX (BUSINESS REGISTRATION)	$	12,000
031-43100-46200	INSURANCE PREMIUM TAX	$	175,000
031-43100-46300	FINANCIAL INSTITUTION TAX	$	5,000
031-43100-49000	PEN/INT ON DEL TAXES	$	-
	TOTAL TAXES	**$**	**1,441,159**
	LICENSES & PERMITS		
032-43200-42110	BEER LICENSES	$	3,438
032-43200-42112	WINE LICENSES	$	2,188
032-43200-42113	LIQUOR LICENSES	$	3,750
032-43200-42129	GAME ROOM LICENSES	$	-
032-57400-42210	REZONING REQUEST FEES 7400	$	-
032-43200-42230	SIGN PERMIT FEES	$	-
032-53910-42500	ANIMAL LICENSES 3910	$	-
032-57220-42100	BUILDING PERMIT	$	10,000
	TOTAL LIC & PERMITS	**$**	**19,376**
	INTERGOVERNMENTAL REVENUE		
033-43300-43300	PYMTS IN LIEU OF TAXES	$	12,000
	TOTAL INTGVMTL REVENUE	**$**	**12,000**

GL NUMBER			FY14 ADOPTED
	CHARGES FOR SERVICES		
034-52650-44110	MISCELLANEOUS COURT FEES	$	-
034-43400-44140	PRINTING & COPYING FEES	$	-
034-56500-44140	PRINTING & COPYING FEES	$	1,000
034-43400-44170	INDIRECT COST ALLOCATION - ADM, M & C & ELECTIONS OVER W,S & SAN FUNDS	**$**	**373,043**
034-51400-44191	ELECTION QUALIFYING FEES	$	630
034-56500-44193	SALE OF MAPS & PUBLICATIONS (LIBRARY) - 6500	$	-
034-54200-44390	STREET SWEEPING & GRASS MOWING SERVICES	$	6,450
034-54850-44910	CEMETERY LOTS - SALE OF	$	4,000
034-54850-44911	BURIAL FEES	$	2,000
	TOTAL CHARGES FOR SERVICES	**$**	**387,123**
	FINES & FORFEITS		
035-52650-45170	REC COURT FINES	$	100,000
035-52650-45141	FAILURE TO APPEAR	$	5,000
035-56500-45150	OVERDUE LIBRARY BOOK FINES	$	100
	TOTAL FINES & FORFEITS	**$**	**105,100**
	OTHER REVENUES/FINANCING SOURCES		
	INTEREST EARNINGS	$	-
037-56500-47100	DONATIONS FOR LIBRARY	$	-
038-53200-48300	INSURANCE CLAIMS (POLICE)	$	-
038-43800-48900	MISCELLANEOUS REVENUES	$	-
038-54200-48910	SALE OF SCRAP METAL (STREET) 54200	$	-
038-43800-48920	PENALTIES ON PAST DUE ACCTS	$	30,000
	CDBG - REIMBURSE AUDIT FEE (ICT)	$	-
038-51500-49210	SALE OF GENERAL FIXED ASSETS	$	-
	TOTAL OTHER REVENUES	**$**	**30,000**
	TOTAL REVENUE	**$**	**1,994,758**
	TRANSFER FROM HOTEL/MOTEL TAX FUND	**$**	**6,000**
	TRANSFER FROM SEWER FUND	**$**	**198,000**
	TOTAL REVENUE, TRANSFERS & UNRESERVED FUND BALANCE	**$**	**2,198,758**

GL NUMBER		FY14 ADOPTED
	EXPENDITURES	
51100	MAYOR & COUNCIL	
	TOTAL MAYOR & COUNCIL	$ 58,515
51400	ELECTIONS	
	TOTAL ELECTIONS	$ 11,000
51500	ADMINISTRATION	
	TOTAL ADMINISTRATION	$ 357,919
51565	PUBLIC BUILDINGS - PW Ctr;City Hall	
	TOTAL PUBLIC BUILDINGS	$ 67,500
52650	MUNICIPAL COURT	
	TOTAL MUNICIPAL COURT	$ 40,635
53200	POLICE DEPARTMENT	
	TOTAL POLICE DEPARTMENT	$ 650,681
53250	POLICE SPECIAL SERVICES - K-9 DIVISION	
	TOTAL POLICE SPECIAL SER-K9 DIVISION	$ 4,175
53910	ANIMAL CONTROL	
	TOTAL ANIMAL CONTROL	$ 12,704
54200	STREET DEPARTMENT	
	TOTAL STREET DEPARTMENT	$ 306,192
54850	CEMETERY DEPARTMENT	
	TOTAL CEMETERY DEPARTMENT	$ 114,033
55144	MOSQUITO CONTROL	
	TOTAL MOSQUITO CONTROL	$ 21,091
56200	CITY PARKS DEPARTMENT	
	TOTAL CITY PARKS DEPARTMENT	$ 53,344
56500	LIBRARY	
	TOTAL LIBRARY	$ 131,696
57220	BUILDING INSPECTION	
	TOTAL BUILDING INSPECTION	$ 9,475
57400	PLANNING & ZONING DEPT	
	TOTAL PLANNING & ZONING	$ 800
57450	CODE ENFORCEMENT	
	TOTAL CODE ENFORCEMENT	$ 850
57500	ECONOMIC DEVELOPMENT & TOURISM	
	TOTAL ECONOMIC DEVELOPMENT	$ 23,000

GL NUMBER			FY14 ADOPTED
	OTHER DEPARTMENTS		
53171	HOLIDAY EXPENSES	$	10,000
53172	FESTIVALS & NON HOLIDAY EVENTS	$	13,455
57295	PAYMENTS ON BEHALF OF MACON CO BOYS & GIRLS CLUB	$	-
	GEN FUND-JMEBS RETIREMENT REQUIREMENT	$	142,099
	GEN FUND-DEF CONTRIBUTION RETIREMENT	$	26,530
	TOTAL OTHER DEPARTMENTS	**$**	**192,084**
	TOTAL EXPENDITURES	**$**	**2,055,696**
	CONTINGENCIES & TRANSFERS		
	GEN FUND - CONTINGENCIES	$	43,061
	POL DEPT - CONTINGENCIES		
	TRANSFER TO FIRE & EMER SER FUND	$	100,000
	TOTAL CONTINGENCIES	**$**	**143,061**
	TOTAL EXPENDITURES & CONTINGENCIES	**$**	**2,198,757**

WATER FUND - 505

FY14 BUDGET

		FY14 ADOPTED
	OPERATING REVENUES	
	COLLECTION ON BAD DEBTS	
44211	METERED WATER SALES	$ 500,000
44212	WATER TAP FEES	$ -
44214	WELL LEASE	$ 1,200
44217	COLLECTION FEES	$ 40,000
44234	OUTSIDE CONTRACT FEES-IDEAL	
	TOTAL OPERATING REVENUES	**$ 541,200**
	OPERATING EXPENSES	
54410	**WATER GEN & ADMINISTRATIVE**	
51110	REGULAR SALARIES	$ 23,920
51130	OVERTIME SALARIES	$ 500
51140	INDIRECT COST - PERSONNEL	SEE BELOW
51210	GROUP INSURANCE	$ 7,680
51220	SOCIAL SECURITY	$ 1,830
51240	RETIREMENT - JMERS	$ -
51241	GMA DC RETIREMENT PLAN	$ -
51270	INSURANCE - WORKERS COMP	$ 2,450
52113	UTILITY BILL MAILOUT SERVICE	$ 3,000
52121	ENGINEERING	$ 1,000
52130	COMPUTER PROGRAMMING SER	$ 3,000
52134	OTHER PROFESSIONAL SER - WATER TESTING AT STATE LAB	$ 8,000
52140	INDIRECT COST - SERVICES	SEE BELOW
52221	VEHICLE REPAIRS & MAINTENANCE	$ 250
52310	PROP & CASUALTY INSURANCE	$ 4,000
52330	ADVERTISING EXPENSE	$ 450
52360	DUES,SUBSCRIPTS,MEMBERSHIPS	$ 350
52370	EMPLOYEE EDUC & TRAINING	$ 700
53110	OPERATING SUPPLIES	$ 100
53111	TIRES & TUBES	$ 350
53127	GAS, OIL & LUBRICANTS	$ 2,500
53140	INDIRECT COST - SUPPLIES	SEE BELOW
53170	UNIFORM RENTAL	$ 500
	INDIRECT COST - EQUIP PURCHASES	SEE BELOW
56100	DEPRECIATION EXPENSE	$ 45,000
54140	INDIRECT COSTS - FEES PAID	SEE BELOW
57400	BAD DEBTS	$ 2,000
	INDIRECT COST - TOTAL	**$ 127,330**
	TOTAL WATER-GEN & ADM	**$ 234,910**

WATER FUND - 505

FY14 BUDGET

			FY14 ADOPTED
54430	**WATER PLANTS**		
51110	REGULAR SALARIES	$	66,997
51120	PARTTIME SALARIES	$	4,000
51130	OVERTIME SALARIES	$	-
51210	GROUP INSURANCE	$	15,360
51220	SOCIAL SECURITY	$	5,573
51240	RETIREMENT - JMERS	$	16,487
51270	INSURANCE - WORKERS COMP	$	2,500
52130	COMPUTER PROGRAMMING SERVICES	$	-
52214	TREE REMOVAL & LANDSCAPING	$	1,000
52220	REPAIRS & MAINTENANCE	$	30,000
52221	VEHICLE REPAIRS & MAINTENANCE	$	250
52300	FIRE PROTECTION SERVICE	$	600
52310	PROP & CASUALTY INSURANCE	$	9,000
52320	TELEPHONE	$	1,500
52330	ADVERTISING EXPENSE	$	100
52350	TRAVEL EXPENSE	$	1,000
52360	DUES,SUBSCRIPTS,MEMBERSHIPS	$	325
52370	EMPLOYEE EDUC & TRAINING	$	1,000
52380	LICENSES & PERMITS	$	500
53110	OPERATING SUPPLIES	$	12,000
53111	TIRES & TUBES	$	500
53113	POSTAGE	$	400
53121	WATER, SEWERAGE, & SANITATION	$	300
53123	ELECTRICITY	$	47,500
53127	GAS, OIL & LUBRICANTS	$	3,700
53160	SMALL EQUIPMENT PURCHASES	$	-
53170	UNIFORM RENTAL	$	1,000
	TOTAL WATER PLANTS	**$**	**221,592**
54440	**WATER LINE MAINTENANCE**		
51110	REGULAR SALARIES	$	53,040
51130	OVERTIME SALARIES	$	1,000
51210	GROUP INSURANCE	$	23,040
51220	SOCIAL SECURITY	$	4,134
51240	RETIREMENT - JMERS	$	4,720
51241	GMA DC RETIREMENT PLAN	$	2,704
51270	INSURANCE - WORKERS COMP	$	2,500
52135	CALL BEFORE YOU DIG SERVICE	$	300
52220	REPAIRS & MAINTENANCE	$	15,000
52221	VEHICLE REPAIRS & MAINTENANCE	$	500
52225	MAINTENANCE OF FIRE HYDRANTS BY FIRE DEPT	$	22,900
52310	PROP & CASUALTY INSURANCE	$	2,000
52320	TELEPHONE	$	1,000
52330	ADVERTISING EXPENSE	$	1,000
52350	TRAVEL EXPENSE	$	550
52370	EMPLOYEE EDUC & TRAINING	$	350
53110	OPERATING SUPPLIES	$	10,000
53111	TIRES & TUBES	$	500
53112	OFFICE SUPPLIES	$	-
53127	GAS, OIL & LUBRICANTS	$	3,700
53170	UNIFORM RENTAL	$	712
	TOTAL WATER LINE MAINTENANCE	**$**	**149,650**

WATER FUND - 505

FY14 BUDGET

		FY14 ADOPTED
TOTAL OPERATING EXPENSES	**$**	**606,152**
NET OPERATING INCOME	**$**	**(64,952)**
NON-OPERATING INCOME		
INTEREST EARNINGS	$	-
MISCELLANEOUS	$	-
SALE OF SCRAP METAL	$	-
TRANSFER FROM SPLOST FUND	$	12,251
TOTAL NON-OPERATING INCOME	**$**	**12,251**
NON-OPERATING EXPENSE		
WATER - GEN & ADM		
Backhoe Lease - Interest Expense	$	1,172
TOTAL NON-OPERATING EXPENSE	**$**	**1,172**
NET INCOME BEFORE CAPITAL BUDGET & LOAN PRINCIPAL	**$**	**(53,874)**
WATER FUND - CAPITAL BUDGET		
Water Meters	$	10,000
2014 Smart Car	$	15,000
TOTAL WATER FUND - CAPITAL BUDGET	**$**	**25,000**
WATER REVENUE BOND & LOAN PRINCIPAL		
Backhoe Lease Principal	$	11,079
TOTAL WATER RBP & LP	**$**	**11,079**

****CAPITAL BUDGET IS TO BE FUNDED FROM CURRENT YEARS' EARNINGS AND PRIOR YEARS' RETAINED EARNINGS & SPLOST PROCEEDS***

SEWER FUND - 506

FY14 BUDGET

		FY14 ADOPTED
	OPERATING REVENUES	
44231	SEWERAGE CHARGES - SP#1 DIVERTED TO SP#2	$ 479,000
44232	SEWERAGE CHARGES - SP#2-OTHER USERS	$ 4,300
44236	SEWERAGE CHARGES - SP#2-ALLEN'S ONLY	$ 100,000
44233	SEWER TAP FEES	$ 2,000
44234	OUTSIDE CONTRACT FEES - IDEAL	$ 2,000
44239	OUTSIDE CONTRACT FEES - ANDERSONVILLE	$ 2,000
44235	OUTSIDE SEWERAGE CHARGES	$ 500
44237	SEWER SURCHARGES	$ 32,000
44238	INDUSTRIAL PTREATMENT CHRGS	$ 450,000
	TOTAL OPERATING REVENUES	**$ 1,071,800**
	OPERATING EXPENSES	
54310	**SEWER - GEN & ADMINISTRATIVE**	
51140	INDIRECT COST - PERSONNEL	SEE BELOW
52113	UTILITY BILL MAILOUT SERVICE	$ 3,400
52121	ENGINEERING SERVICES	$ 5,000
52130	COMPUTER PRG/MAIN SER	$ 1,000
52140	INDIRECT COST - SERVICES	SEE BELOW
53140	INDIRECT COSTS - SUPPLIES	SEE BELOW
54140	INDIRECT COSTS - EQUIP PURCHASES	SEE BELOW
56100	DEPRECIATION	$ 269,043
57140	INDIRECT COSTS - FEES PAID	SEE BELOW
57400	BAD DEBTS	$ 2,000
	INDIRECT COSTS - TOTAL	**$ 127,330**
	TOTAL SEWER - GEN & ADM	**$ 407,773**

54331	**SEWER LINE MAINTENANCE**		
51110	REGULAR SALARIES	$	29,072
51113	OVERTIME SALARIES	$	1,000
51210	GROUP INSURANCE	$	7,680
51220	SOCIAL SECURITY	$	2,300
51240	RETIREMENT - JMERS	$	5,670
51241	GMA DC RETIREMENT PLAN	$	2,907
51270	INSURANCE - WORKERS COMP	$	2,200
52135	CALL BEFORE YOU DIG SERVICE	$	300
52220	REPAIRS & MAINTENANCE	$	5,000
52221	VEHICLE REPAIRS & MAINTENANCE	$	1,000
52310	PROP & CASUALTY INSURANCE	$	1,750
52320	TELEPHONE	$	325
52330	ADVERTISING EXPENSE	$	200
52350	TRAVEL EXPENSE	$	300
52370	EMPLOYEE EDUC & TRAINING	$	135
53110	OPERATING SUPPLIES	$	7,000
53111	TIRES & TUBES	$	250
53127	GAS, OIL & LUBRICANTS	$	4,000
53160	SMALL EQUIPMENT PURCHASES		
53170	UNIFORM RENTAL	$	800
	TOTAL SEWER LINE MAINTENANCE	**$**	**71,889**
54335	**DRAYTON RD IPT FACILITY**		
52110	ACCTING & AUDITING SERVICES	$	774
5220	REPAIRS & MAINTENANCE	$	2,000
52300	FIRE PROTECTION SERVICE	$	300
52310	PROP & CASUALTY INSURANCE	$	1,000
53110	OPERATING SUPPLIES	$	5,000
53121	WATER, SEWERAGE, & SANITATION	$	-
	TOTAL DRAYTON RD IPT FACILITY	**$**	**9,074**

54336	**SPRING CREEK WATER RECLAMATION FACILITY**		
51110	REGULAR SALARIES	$	58,575
51120	PARTTIME SALARIES	$	34,593
51210	GROUP INSURANCE	$	15,360
51220	SOCIAL SECURITY	$	7,127
51240	RETIREMENT - JMERS	$	10,200
51241	GMA DC RETIREMENT PLAN	$	5,858
51270	INSURANCE - WORKERS COMP	$	2,200
52111	OTHER PROFESSIONAL SERVICES	$	5,000
52130	COMPUTER PROGRAMMING	$	500
52212	SLUDGE HANDLING/DISPOSAL	$	25,000
52220	REPAIRS & MAINTENANCE	$	20,000
52221	VEHICLE REPAIRS & MAINTENANCE	$	3,000
52300	FIRE PROTECTION SERVICE	$	300
52310	PROP & CASUALTY INSURANCE	$	8,950
52320	TELEPHONE	$	2,400
52350	TRAVEL EXPENSE	$	500
52360	DUES,SUBSCRIPTS,MEMBERSHIPS	$	400
52370	EDUCATION & TRAINING	$	1,000
53110	OPERATING SUPPLIES	$	30,000
53111	TIRES & TUBES	$	500
53112	OFFICE SUPPLIES	$	500
53113	POSTAGE	$	250
53121	WATER, SEWERAGE, & SANITATION	$	20,000
53123	ELECTRICITY - SP#2 & PS#4	$	150,000
53127	GAS, OIL & LUBRICANTS	$	4,000
53170	UNIFORM RENTAL	$	800
	TOTAL SCWRF	**$**	**407,013**
	TOTAL OPERATING EXPENSES	**$**	**895,750**
	NET OPERATING INCOME	**$**	**176,050**
	NON-OPERATING INCOME		
	INTEREST EARNINGS		
	INSURANCE CLAIMS		
	TRANSFER IN FROM SPLOST	$	212,266
	TOTAL NON-OPERATING INCOME	**$**	**212,266**

NON-OPERATING EXPENSE		
SEWER - GEN & ADM		
Interest Income		
Sewer Camera Lease-Interest Exp	$	1,455
Sewer Vacuum Lease - Interest Exp	$	405
GEFA LOAN #2 - INTEREST	$	11,623
GEFA LOAN #3 - INTEREST	$	34,620
TRANSFER TO STORM DRAINAGE FUND	$	76,751
TRANSFER TO GEN FUND	$	198,000
TOTAL NON-OPERATING EXPENSE	**$**	**322,854**
NET INCOME BEFORE CAPITAL BUDGET & GEFA LOAN PRINCIPAL	**$**	**65,462**
SEWER FUND CAPITAL BUDGET		
2014 Ford F150 Pickup	$	15,000
TOTAL SEWER FUND CAPITAL BUDGET	**$**	**15,000**
SEWER REVENUE BOND & LOAN PRINCIPAL		
Video Camera Lease Principal #2 of 5	$	12,679
Sewer Line Vacuum Principal #2 of 3	$	11,971
GEFA LOAN #2 - PRINCIPAL	$	174,133
GEFA LOAN #3 - PRINCIPAL	$	106,307
GEFA LOAN #3 - ADDTL PRINCIPAL PAYMENT		
TOTAL SEWER RBP & LP	**$**	**305,090**

STORMWATER COLLECTION & DISPOSAL FUND - 543

FY14 BUDGET

			FY14 ADOPTED
	OPERATING REVENUES		
		$	**-**
	OPERATING EXPENSES		
54320	**STORMWATER COLLECTION & DISPOSAL**		
51110	REGULAR SALARIES	$	19,822
51120	PARTTIME SALARIES (MAINTAIN LEVEE)	$	5,000
51140	INDIRECT COST - PERSONNEL		SEE BELOW
51210	GROUP INSURANCE	$	7,680
51220	SOCIAL SECURITY	$	1,899
52140	INDIRECT COST - SERVICES		SEE BELOW
52121	ENGINEERING SERVICES	$	5,000
52220	REPAIRS & MAINTENANCE	$	22,000
52221	VEHICLE REPAIRS & MAINTENANCE	$	4,000
52310	PROP & CASUALTY INSURANCE	$	1,650
53110	OPERATING SUPPLIES	$	1,600
53111	TIRES & TUBES	$	2,000
53123	ELECTRICITY	$	2,500
53127	GAS, OIL & LUBRICANTS	$	3,600
53140	INDIRECT COSTS - SUPPLIES		SEE BELOW
54140	INDIRECT COSTS - EQUIP PURCHASES		SEE BELOW
	INDIRECT COSTS - TOTAL	**$**	**4,244**
	TOTAL STORMWATER COLL & DISPOSAL	**$**	**76,751**
	NET OPERATING INCOME	**$**	**(76,751)**
	NON-OPERATING INCOME		
	TRANSFER FROM SAN SEWER FUND (LEACHATE REVENUES)	$	76,751
	TOTAL NON-OPERATING INCOME	$	76,751

SOLID WASTE FUND - 540

FY14 - BUDGET

			FY14 ADOPTED
	OPERATING REVENUES		
43810	DUMPSTER RENTAL CHARGES	$	2,000
44410	SANITATION CHARGES - RESIDENTIAL	$	252,000
44420	SANITATION CHARGES - COMMERCIAL	$	124,000
	SANITATION CHARGES - CITY OF MARSHALLVILLE		
44485	LEAF & LIMB/YARD TRIMMINGS FEES	$	43,740
	TOTAL OPERATING REVENUES	**$**	**419,740**
	OPERATING EXPENSES		
54510	**SOLID WASTE ADMINISTRATION**		
	TOTAL SOLID WASTE ADMINIS	**$**	**201,683**
54520	**SOLID WASTE COLLECTION**		
	TOTAL SOLID WASTE COLLECTION	**$**	**253,335**
54530	**SOLID WASTE DISPOSAL**		
52394	LANDFILL COSTS - TIPPING FEES	$	70,000
	TOTAL SOLID WASTE DISPOSAL	**$**	**70,000**
54585	**YARD WASTE-COLL & MGT**		
	TOTAL YARD WASTE	**$**	**59,178**
	TOTAL OPERATING EXPENSES	**$**	**525,018**
	NET OPERATING INCOME	**$**	**(105,278)**
	NON-OPERATING INCOME		
	TRANSFER IN FROM SPLOST	$	34,793
	TRANSFER FROM FLOOD RLF		
	TOTAL NON-OPERATING INCOME	**$**	**34,793**
	NON-OPERATING EXPENSE		
	Interest Income		
	Freightliner Packer - Lease Interest Expense	$	4,531
	OPERATING TRANSFER TO WATER FUND		
	TOTAL NON-OPERATING EXPENSE	**$**	**4,531**
	PRINCIPAL	**$**	**(75,016)**
	SOLID WASTE FUND CAPITAL BUDGET		
	TOTAL SOLID WASTE FUND CAPITAL BUDGET	**$**	**-**
	SOLID WASTE LOAN PRINCIPAL		
	Freightliner Packer - Principal	$	30,261
	TOTAL SOLID WASTE LOAN PRINCIPAL	**$**	**30,261**

FIRE AND EMERGENCY FUND - 590

FY14 - BUDGET

			FY14 ADOPTED
	OPERATING REVENUES		
033-53500-43110	FED GRANT - FEMA FOR FIRE DEPT	**$**	**-**
034-53500-42200	FIRE SERVICE FEES - (Schools/Churches,City,County & Fed Govt Bldgs) PLUS COMMERCIAL, RESIDENTIAL & INDUSTRIAL	$	180,000
034-53500-44230	FIRE SPECIAL SERVICES - Fire Hydrant Maintenance	$	22,900
037-53500-47100	DONATIONS TO FIRE DEPT	$	-
033-53500-43600	Grant from Macon County for Fire Equipment	$	5,000
034-53500-44225	SALES OF 911 SIGNS 3500		
		$	**207,900**
	OPERATING EXPENSES		
53500	**FIRE & EMERGENCY SERVICES**		
51110	REGULAR SALARIES	$	142,613
51120	PARTTIME SALARIES - SHIFT COVERAGE	$	5,760
51120	PARTTIME SALARIES - VOL FIRE	$	30,000
51140	INDIRECT COST - PERSONNEL		SEE BELOW
51210	GROUP INSURANCE	$	23,040
51220	SOCIAL SECURITY	$	10,910
51240	RETIREMENT - JMERS	$	28,278
51241	GMA DC RETIREMENT PLAN	$	2,770
51245	GA FIREFIGHTERS PENSION FUND	$	5,100
51270	INSURANCE - WORKERS COMP	$	13,600
51290	FIRE PERSONNEL UNIFORMS	$	1,600
52113	UTILITY BILLING FEE	$	3,000
52130	COMPUTER SERVICES	$	625
52140	INDIRECT COST - SERVICES		SEE BELOW
52215	PEST CONTROL	$	200
52220	REPAIRS & MAINTENANCE	$	2,000
52221	VEHICLE REPAIRS & MAIN	$	2,500
52300	FIRE PROTECTION SERVICE	$	750
52310	PROP & CASUALTY INSURANCE	$	7,000
52320	TELEPHONE	$	2,500
52350	TRAVEL EXPENSE	$	750
52360	DUES, SUBSCRIP, MEMBERSHIPS	$	460
52370	EMPLOYEE EDUC & TRAINING	$	850
53110	OPERATING SUPPLIES	$	4,500
53111	TIRES & TUBES	$	2,000
53112	OFFICE SUPPLIES	$	800
53121	WATER, SEWERAGE, & SANITATION	$	1,200

53122	NATURAL GAS	$	2,500
53123	ELECTRICITY	$	8,500
53127	GAS, OIL & LUBRICANTS	$	8,900
53130	CATERED EVENTS (FOOD)	$	1,000
53140	INDIRECT COSTS - SUPPLIES		SEE BELOW
53159	911 SIGN MAKING SUPPLIES	$	2,000
54140	INDIRECT COSTS - EQUIP PURCHASES		SEE BELOW
56100	DEPRECIATION		
57140	INDIRECT COSTS - FEES PAID		SEE BELOW
	INDIRECT COSTS - TOTAL	**$**	**19,896**
	TOTAL FIRE & EMERGENCY SERVICES	**$**	**315,706**
	NET OPERATING INCOME		**(107,806)**
	NON-OPERATING INCOME		
	INTEREST EARNINGS		
	Transfer from General Fund	$	100,000
	TRANSFER IN FROM SPLOST	$	13,435
	TOTAL NON-OPERATING INCOME	**$**	**113,435**
	NON-OPERATING EXPENSE		
	FIRE FUND - GEN & ADM		
	2013 Tahoe - Lease Interest Expense	$	1,084
	TOTAL NON-OPERATING EXPENSE	**$**	**1,084**
	NET INCOME BEFORE CAPITAL BUDGET & LOAN PRINCIPAL	**$**	**4,545**
	FIRE FUND CAPITAL BUDGET		
	TOTAL FIRE FUND CAPITAL BUDGET	**$**	**-**
	FIRE FUND LOAN PRINCIPAL		
	2013 Tahoe - Lease Principal	$	12,351
	TOTAL FIRE FUND LOAN PRINCIPAL	**$**	**12,351**

AIRPORT FUND - 550
BUDGET WORKSHEET
FY 14

		FY14 ADOPTED
OPERATING REVENUES		
SALE OF FUEL		
AIRPORT LAND LEASE - HANGARS, BUSINESSES, ETC	$	6,500
TOTAL OPERATING REVENUES	**$**	**6,500**
OPERATING EXPENSES		
AIRPORT		
REPAIRS & MAINTENANCE	$	2,500
PROP & CASUALTY INSURANCE	$	1,840
DUES, SUBSCRIPTIONS & MEMBERSHIPS	$	250
OPERATING SUPPLIES	$	2,000
ELECTRICITY	$	1,300
DEPRECIATION EXPENSE	$	11,200
TOTAL OPERATING EXPENSES	**$**	**19,090**
NET OPERATING INCOME	**$**	**(12,590)**
OTHER INCOME		
INTEREST EARNINGS		
FAA ENTITLEMENT GRANT THROUGH GA DOT AVIATION	$	134,783
GA DOT AVIATION GRANT	$	7,488
IN-KIND SERVICES (LAND CLEARING, ETC)		
TOTAL NON-OPERATING INCOME	**$**	**142,271**
NET INCOME BEFORE CAPITAL BUDGET	**$**	**129,681**
CAPITAL BUDGET		
Design Engineering for Runway Extension & Turnarounds	$	149,759
TOTAL AIRPORT FUND CAPITAL BUDGET	**$**	**149,759**

HOTEL MOTEL TAX FUND - 275
FY14 BUDGET

		FY14 ADOPTED
OPERATING REVENUES		
HOTEL MOTEL TAX	$	12,000
TOTAL OPERATING REVENUES	**$**	**12,000**
OPERATING EXPENSES		
	$	-
TOTAL OPERATING EXPENSES		
NET OPERATING INCOME		
OTHER INCOME		
INTEREST EARNINGS	$	-
TOTAL NON-OPERATING INCOME	**$**	**-**
NON-OPERATING EXPENSE		
TRANSFER PER CONTRACT	$	4,800
TRANSFER TO GENERAL FUND		
TOTAL NON-OPERATING EXPENSE	**$**	**4,800**
NET INCOME	**$**	**-**

430 - SPLOST 2010-2016
FY14 BUDGET

			FY14 ADOPTED
	REVENUES		
	SPLOST REVENUES	$	276,000
	CARRIED OVER FROM PRIOR FY	$	59,283
	TOTAL OPERATING REVENUES	**$**	**335,283**
	CAPITAL BUDGET		
SEW	4 GEFA #2 Payments	$	185,757
SEW	Lease Pymt #3 of 3 - Trailer Mounted Sewer Vacuum	$	12,376
SEW	Lease Pymt #3 of 5 - Sewer Line Video Camera & Trailer	$	14,135
SOL WST	Lease Pymt #1 of 5 - Garbage Packer	$	34,793
WTR	Lease Pymt #3 of 5 - Backhoe	$	12,251
GEN	Lease Pymt #3 of 3 - Police Cars	$	35,103
FIRE	Lease Pymt #1 of 3 - Fire Chief Command Vehicle	$	12,351
	TOTAL CAPITAL BUDGET	**$**	**306,766**
	OTHER INCOME		
36.1111	INTEREST EARNINGS		
	TOTAL NON-OPERATING INCOME	**$**	**-**
	OPERATING EXPENSE		
	Audit Fee	$	1,000
	TOTAL OPERATING EXPENSE	**$**	**1,000**
	BAL TO CARRY FORWARD TO FY2014	**$**	**27,517**